

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independence - Freedom - Happiness

No. 164/2013/TT-BTC

Hanoi, November 15, 2013

CIRCULAR

**ON PROMULGATION OF EXPORT TARIFF SCHEDULE AND PREFERENTIAL IMPORT
TARIFF SCHEDULE**

Pursuant to the Law on Export and import tax dated June 14, 2005;

Pursuant to the National Assembly's Resolution No. 71/2006/QH11 dated November 29, 2006 on approval for the Protocol on accession of Socialist Republic of Vietnam to the Agreement establishing the World Trade Organization;

Pursuant to the Resolution No. 295/2007/NQ-UBTVQH12 dated September 28th 2007 of the Standing committee of the National Assembly, promulgating the Export tariff according to the list of taxable headings and the tax bracket on each heading, the preferential import tariff according to the list of taxable headings and preferential tax bracket on each heading;

Pursuant to the Resolution No. 710/2008/NQ-UBTVQH12 dated November 22, 2008 of Standing Committee of the National Assembly on amendments to the Resolution No. 295/2007/NQ-UBTVQH12 dated September 28, 2007;

Pursuant to the Resolution No. 830/2009/UBTV12 dated October 17, 2009 of Standing Committee of the National Assembly on amendments to the Resolution No. 295/2007/NQ-UBTVQH12 dated September 28, 2007 and the Resolution No. 710/2008/NQ-UBTVQH12 dated November 22, 2008;

Pursuant to the Government's Decree No. 87/2010/NĐ-CP dated August 13th 2010, detailing the implementation of a number of articles of the Law on Export and import tax;

Pursuant to the Government's Decree No. 118/2008/NĐ-CP dated November 27, 2008, defining the functions, tasks, powers and organizational structure of the Ministry of Finance;

Pursuant to the Prime Minister's Directive No. 09/CT-TTg dated May 24, 2013 on enhancement of management to fulfill finance - government budget objectives in 2013;

Pursuant to the Prime Minister's conclusion in the Announcement No. 302/TB-VPCP dated August 12, 2013 of Office of the Government;

At the request of the Director of the Tax Policy Department;

The Minister of Finance promulgates a Circular on promulgation of export tariff schedule and preferential import tariff schedule.

Article 1. Promulgation of export tariff schedule and preferential import tariff schedule

The following tariff schedules are promulgated together with this Circular:

1. Export tariff schedule in Appendix I.
2. Preferential import tariff schedule in Appendix II.

Article 2. Promulgation of preferential import and export tariff schedule

1. Export tariff schedule in Appendix I contain goods description and a code (08 digits), the rate of tax on each article subject to export tax.
2. Where an article is not mentioned in the export tariff schedule, the declarant must provide its pLU code that corresponds to the 8-digit code of such article in the preferential import tariff schedule in Section I of Appendix II promulgated together with this Circular, and write the tax rate of 0%.
3. Export tax on the articles made of imported raw materials:
 - a) If it is confirmed that goods are entirely made of imported raw material, export duty is exempt. Paint, varnish, and screws on wooden goods are considered ancillary materials.
 - b) If goods are made of both imported raw materials and domestic raw materials, export duty on the amount of export goods proportional to the amount of raw materials imported for manufacturing, processing such exported goods shall be exempt. The amount of exported goods made of domestic raw materials shall incur export duty at the rate of export duty on such articles.
 - c) The application for cancellation of export tax is specified in Clause 2 Article 126 of the Circular No. 128/2013/TT-BTC dated September 10, 2013 of the Ministry of Finance on customs procedure, customs supervision and inspection, export duty, import duty, and tax administration for exported and imported goods.
4. Wood charcoal that belongs to subheading 4402.90.90 must meet the requirements below to apply 5% tax in the export tariff schedule:

Criteria	Requirement
Hardness	Hard and tough
Ash content	$\leq 3\%$
Fixed content of carbon element (C) without smell and smoke when set on fire	$\geq 70\%$
Calorific value	≥ 7000 Kcal/kg
Sulfur content	$\leq 0.2\%$
Combustion rate	$\geq 4\%$

Article 3. The preferential import tariff schedule in Appendix II consists of:

1. Section I: Preferential import tax rates applied to 97 Chapters of Vietnam's List of imported goods. The schedule consists of multiple Sections, Chapters, notes; the description of goods (names of headings and articles), their codes (08 digits), and preferential import tax rates are specified in the tariff schedule.
2. Section II: Chapter 98 - Codes and preferential import tax rates on certain special headings and articles.
 - 2.1. Notes and conditions for applying preferential import tax in Chapter 98.

- a) Notes of chapter: the articles mentioned in Clause 1 Part I Section II of Appendix II to this Circular are eligible for the preferential import tax in Chapter 98.
- b) The classification method, the conditions for applying the preferential import tax in Chapter 98, the payment for and use of the goods in Chapter 98 shall comply with Clause 3 Part I Section II of Appendix II to this Circular.

2.2. The list of headings, articles, and preferential import tax include: the codes of the headings and subheadings in Chapter 98; description of goods (names of headings or articles); corresponding codes of the headings and subheadings in Section 1 of Appendix II (97 Chapters in Vietnam's import tariff schedule) and preferential import tax on goods in Chapter 98 shall comply with specific regulations in Part II Section II of Appendix II to this Circular.

2.3. The headings and articles eligible for preferential import tax in Chapter 98 may apply the preferential import tax rates prescribed in the Circulars on promulgation of special preferential import tariff schedules or separate preferential import tax in Chapter 98 of this Circular.

2.4. During the customs procedure, the declarant shall enumerate goods in accordance with the column "Corresponding code in Section I Appendix II" mentioned in Chapter 98, and write the code in Chapter next to it.

Example: When importing sack kraft paper used for making cement bags, the declarant shall write the code 4804.29.00 (9807.00.00), and preferential import tax rate of 3%.

Article 4. Timetable for application of preferential import tax on some articles in heading 27.07, 29.02 and 39.02

Preferential import tax shall apply to some articles in headings 27.07, 29.02 and 39.02 as follows:

1. From January 01, 2013 to December 31, 2014: preferential import tax rates in Section I in Appendix II to this Circular shall apply.
2. From January 01, 2015 onwards: preferential import tax rates shall apply as follows:

HS code	Description	Tax rate (%)	
		From January 01, 2015 to December 31, 2015	From January 01, 2016 onwards
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.		
2707.10.00	- Benzene	2	3

2707.30.00	- Xylenes	2	3
39.02	Polymers of propylene or of other olefins, in primary forms		
3902.10	- Polypropylene:		
3902.10.30	- - In dispersion	2	3
3902.10.90	- - Other	2	3

Article 5. Preferential import tax on used cars

1. Import tax on motor vehicles for the transport of 15 persons or fewer (including the driver) in headings 87.02 and 87.03 is prescribed in the Prime Minister's Decision No. 36/2011/QĐ-TTg dated June 29, 2011 on imposition of import tax on used motor vehicles for the transport of 15 persons or fewer, the Decision No. 24/2013/QĐ-TTg dated May 03, 2013 on amendments to Clause 1 Article 1 of the Decision No. 36/2011/QĐ-TTg dated June 29, 2011, and the documents on import tax adjustment of the Ministry of Finance.

2. Preferential import tax on motor vehicles for the transport of 16 persons or more (including the driver) in Heading 87.02 and motor vehicles for the goods transport, the gross vehicle weight of which does not exceed 5 tonnes, in Heading 87.04 (except for refrigerated trucks, refuse collection vehicles having a refuse compressing device, tanker vehicles, armored cargo vehicles for transporting valuables, bulk-cement trucks, and hooklift trucks) is 150%.

3. Preferential import tax on other kinds of motor vehicles in Headings 87.02, 87.03, and 87.04 is 1.5 times the preferential import tax on new motor vehicles of the same kinds in Headings 87.02, 87.03, and 87.04 in Section I Appendix II - Preferential import tariff schedule, which is promulgated together with this Circular.

Article 6. Implementation

1. This Circular takes effect on January 01, 2014.

2. The following documents are abrogated:

a) The Circular No. 193/2012/TT-BTC dated November 15, 2012 on promulgation of the export tariff schedule and preferential import tariff schedule.

b) The Circular No. 208/2012/TT-BTC dated November 30, 2012 of the Ministry of Finance on amendments to preferential import tax on aviation spirit and aviation fuel in heading 27.10 in the preferential import tariff schedule.

c) The Circular No. 12/2013/TT-BTC dated January 21, 2013 of the Ministry of Finance on amendments to preferential import tax on non-alloy steel in heading 7217.10.39 in the preferential import tariff schedule.

d) The Circular No. 38/2013/TT-BTC dated April 04, 2013 of the Ministry of Finance on amendments to preferential import tax on the articles in headings 39.03, 54.02, 59.02, and 72.17 in the preferential import tariff schedule.

- e) The Circular No. 39/2013/TT-BTC dated April 09, 2013 of the Ministry of Finance on amendments to preferential import tax on Hydrogen peroxide in heading 2847.00.10 in the preferential import tariff schedule.
- g) The Circular No. 44/2013/TT-BTC dated April 25, 2013 of the Ministry of Finance on amendments to preferential import tax on minerals in the preferential import tariff schedule.
- h) The Circular No. 56/2013/TT-BTC dated May 06, 2013 of the Ministry of Finance on amendments to preferential import tax on agglomerated wood in heading 44.02 in the preferential import tariff schedule.
- i) The Circular No. 70/2013/TT-BTC dated May 22, 2013 of the Ministry of Finance on amendments to preferential import tax on the articles in heading 27.10 in the preferential import tariff schedule.
- k) The Circular No. 71/2013/TT-BTC dated May 23, 2013 of the Ministry of Finance on amendments to preferential import tax on coal in heading 27.10 in the preferential import tariff schedule.
- l) The Circular No. 79/2013/TT-BTC dated June 07, 2013 of the Ministry of Finance on amendments to preferential import tax on some articles in heading 17.02 in the preferential import tariff schedule.
- m) The Circular No. 107/2013/TT-BTC dated August 12, 2013 of the Ministry of Finance on amendments to preferential import tax on some articles in headings 27.07, 29.02 and 39.02 in the preferential import tariff schedule.
- n) The Circular No. 120/2013/TT-BTC dated August 27, 2013 of the Ministry of Finance on amendments to the description of the articles in heading 98.25 in Chapter 98 of the preferential import tariff schedule that is promulgated together with the Circular No. 193/2012/TT-BTC dated November 15, 2012 of the Ministry of Finance.
- o) The Circular No. 124/2013/TT-BTC dated August 30, 2013 of the Ministry of Finance on amendments to preferential import tax on some articles in heading 27.10 in the export tariff schedule.
- p) The Circular No. 125/2013/TT-BTC dated August 30, 2013 of the Ministry of Finance on amendments to preferential import tax on some articles in headings 2836.30.00, 2916.31.00, 3302.10.90, and 3824.90.70 in the preferential import tariff schedule.
- q) The Circular No. 157/2013/TT-BTC dated November 11, 2013 of the Ministry of Finance on amendments to preferential import tax on rubber in headings 40.01, 40.02, and 40.05 in the export tariff schedule that is promulgated together with the Circular No. 193/2012/TT-BTC dated November 15, 2012.
- r) Other regulations of the Ministry of Finance on export tax and preferential import tax that contravene this Circular.

3. Where the documents cited in this Circular are amended or superseded, the newer ones shall apply./.

PP THE MINISTER

DEPUTY MINISTER

Vu Thi Mai

*This translation is made by **LawSoft**, for reference only. **LawSoft** is protected by copyright under clause 2, article 14 of the Law on Intellectual Property. **LawSoft** always welcome your comments*

Số: 164/2013/TT-BTC

Hà Nội, ngày 15 tháng 11 năm 2013

THÔNG TƯ

BAN HÀNH BIỂU THUẾ XUẤT KHẨU, BIỂU THUẾ NHẬP KHẨU ƯU ĐÃI THEO DANH MỤC MẶT HÀNG CHỊU THUẾ

Căn cứ Luật Thuế xuất khẩu, Thuế nhập khẩu ngày 14/6/2005;

Căn cứ Nghị quyết số 71/2006/QH11 ngày 29/11/2006 của Quốc hội phê chuẩn Nghị định thư gia nhập Hiệp định thành lập Tổ chức Thương mại Thế giới của nước Cộng hòa xã hội chủ nghĩa Việt Nam;

Căn cứ Nghị quyết số 295/2007/NQ-UBTVQH12 ngày 28/9/2007 của Ủy ban Thường vụ Quốc hội về việc ban hành Biểu thuế xuất khẩu theo danh mục nhóm hàng chịu thuế và khung thuế suất đối với từng nhóm hàng, Biểu thuế nhập khẩu ưu đãi theo danh mục nhóm hàng chịu thuế và khung thuế suất ưu đãi đối với từng nhóm hàng;

Căn cứ Nghị quyết số 710/2008/NQ-UBTVQH12 ngày 22/11/2008 của Ủy ban Thường vụ Quốc hội về việc sửa đổi Nghị quyết số 295/2007/NQ-UBTVQH12 ngày 28/9/2007;

Căn cứ Nghị quyết số 830/2009/UBTV12 ngày 17/10/2009 của Ủy ban Thường vụ Quốc hội về việc sửa đổi Nghị quyết số 295/2007/NQ-UBTVQH12 ngày 28/9/2007 và Nghị quyết số 710/2008/NQ-UBTVQH12 ngày 22/11/2008;

Căn cứ Nghị định số 87/2010/NĐ-CP ngày 13/8/2010 của Chính phủ quy định chi tiết thi hành một số điều của Luật Thuế xuất khẩu, Thuế nhập khẩu;

Căn cứ Nghị định số 118/2008/NĐ-CP ngày 27/11/2008 của Chính phủ quy định chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Tài chính;

Thực hiện Chỉ thị số 09/CT-TTg ngày 24/5/2013 của Thủ tướng Chính phủ về việc tăng cường chỉ đạo điều hành thực hiện nhiệm vụ tài chính - ngân sách nhà nước năm 2013;

Thực hiện kết luận của Thủ tướng Chính phủ tại Thông báo số 302/TB-VPCP ngày 12/8/2013 của Văn phòng Chính phủ;

Theo đề nghị của Vụ trưởng Vụ Chính sách Thuế;

Bộ trưởng Bộ Tài chính ban hành Thông tư ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế.

Điều 1. Ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế

Ban hành kèm theo Thông tư này:

1. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế quy định tại Phụ lục I.
2. Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế quy định tại Phụ lục II.

Điều 2. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế

1. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế quy định tại Phụ lục I gồm mô tả hàng hóa và mã hàng (08 chữ số), mức thuế suất thuế xuất khẩu quy định cho từng mặt hàng chịu thuế xuất khẩu.

2. Trường hợp mặt hàng xuất khẩu không được quy định cụ thể tên trong Biểu thuế xuất khẩu thì khi làm thủ tục hải quan, người khai hải quan vẫn phải kê khai mã hàng của mặt hàng xuất khẩu tương ứng với mã hàng 08 chữ số của mặt hàng đó trong Biểu thuế nhập khẩu ưu đãi quy định tại Mục I Phụ lục II ban hành kèm theo Thông tư này và ghi mức thuế suất thuế xuất khẩu là 0% (không phần trăm).

3. Thuế xuất khẩu đối với các mặt hàng xuất khẩu được sản xuất, chế biến từ nguyên liệu nhập khẩu:

a) Trường hợp hàng hóa có đủ điều kiện xác định là được sản xuất, chế biến từ toàn bộ nguyên liệu nhập khẩu thì không phải nộp thuế xuất khẩu. Đối với mặt hàng gỗ nếu có thêm sơn, véc ni, đinh vít thì được xác định là phụ liệu.

b) Trường hợp hàng hóa được sản xuất, chế biến từ hai nguồn: Nguyên liệu nhập khẩu và nguyên liệu có nguồn gốc trong nước thì không phải nộp thuế xuất khẩu đối với số lượng hàng hóa xuất khẩu tương ứng với số lượng nguyên liệu nhập khẩu đã được sử dụng để sản xuất, chế biến hàng hóa thực tế đã xuất khẩu. Số lượng hàng hóa xuất khẩu được sản xuất, chế biến từ nguyên liệu trong

nước phải nộp thuế xuất khẩu theo mức thuế suất thuế xuất khẩu quy định đối với mặt hàng xuất khẩu đó.

c) Hồ sơ không phải nộp thuế xuất khẩu đối với hàng hóa xuất khẩu thực hiện theo hướng dẫn tại Khoản 2 Điều 126 Thông tư số 128/2013/TT-BTC ngày 10/9/2013 của Bộ Tài chính quy định về thủ tục hải quan; kiểm tra, giám sát hải quan; thuế xuất khẩu, thuế nhập khẩu và quản lý thuế đối với hàng hóa xuất khẩu, nhập khẩu.

4. Mặt hàng than gỗ rừng trồng thuộc mã hàng 4402.90.90 được áp dụng mức thuế suất thuế xuất khẩu 5% quy định tại Danh mục Biểu thuế xuất khẩu phải đáp ứng các tiêu chí kỹ thuật như sau:

Tiêu chí	Yêu cầu
Độ cứng	Cứng, rắn chắc
Hàm lượng tro	$\leq 3\%$
Hàm lượng carbon cố định (C)-là carbon nguyên tố, không mùi, không khói khi tiếp lửa.	$\geq 70\%$
Nhiệt lượng	$\geq 7000\text{Kcal/kg}$
Hàm lượng lưu huỳnh	$\leq 0,2\%$
Độ bốc	$\geq 4\%$

Điều 3. Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế

Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế quy định tại Phụ lục II bao gồm:

1. Mục I: Quy định thuế suất thuế nhập khẩu ưu đãi áp dụng đối với 97 chương theo danh mục hàng hóa nhập khẩu Việt Nam. Nội dung gồm tên các Phần, Chương, Chú giải phần, chú giải chương; Danh mục biểu thuế được chi tiết mô tả hàng hóa (tên nhóm mặt hàng và tên mặt hàng), mã hàng (08 chữ số), mức thuế suất thuế nhập khẩu ưu đãi quy định cho mặt hàng chịu thuế.

2. Mục II: Chương 98 - Quy định mã hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với một số nhóm mặt hàng, mặt hàng.

2.1. Chú giải và điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

a) Chú giải chương: Các mặt hàng có tên nêu tại khoản 1 phần I mục II phụ lục II ban hành kèm theo Thông tư này được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

b) Chú giải nhóm:

- Việc phân loại mã hàng hóa và áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng đối với mặt hàng CKD của ô tô được thực hiện theo quy định tại khoản 2.1 phần I mục II phụ lục II ban hành kèm theo Thông tư này;

- Các mặt hàng: Chất xử lý bề mặt dùng cho sản xuất vải trắng, vải giả da thuộc nhóm 98.06; giấy kraf dùng làm bao xi măng đã tẩy trắng thuộc nhóm 98.07; thép hợp kim có chứa nguyên tố Bo thuộc nhóm 98.11; kem hỗ trợ chức năng bảo vệ da, gel làm giảm sẹo thuộc nhóm 98.25; vải mảnh nylon 1680/D/2 và 1890 D/2 thuộc nhóm 98.26 và dây đồng có kích thước mặt cắt ngang tối đa trên 6 mm nhưng không quá 8 mm thuộc nhóm 98.30 được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98 nếu đáp ứng các tiêu chuẩn, thông số kỹ thuật quy định cụ thể tại khoản 2.2, 2.3, 2.4, 2.5, 2.6 và 2.7 phần I mục II phụ lục II ban hành kèm theo Thông tư này.

c) Cách thức phân loại, điều kiện để được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng ghi tại Chương 98, quyết toán nhập khẩu và sử dụng của các mặt hàng thuộc Chương 98: Thực hiện theo quy định tại khoản 3 phần I mục II phụ lục II ban hành kèm theo Thông tư này.

2.2. Danh mục nhóm mặt hàng, mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi gồm: Mã hàng của nhóm mặt hàng, mặt hàng thuộc Chương 98; mô tả hàng hóa (tên nhóm mặt hàng, mặt hàng); mã hàng tương ứng của nhóm hàng, mặt hàng đó tại mục I phụ lục II (97 chương theo danh mục Biểu thuế nhập khẩu Việt Nam) và mức thuế suất thuế nhập khẩu ưu đãi áp dụng riêng tại Chương 98 thực hiện theo quy định cụ thể tại phần II mục II phụ lục II ban hành kèm theo Thông tư này.

2.3. Các nhóm mặt hàng, mặt hàng có tên và được thực hiện mức thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 nếu đủ điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi đặc biệt theo quy định hiện hành thì được lựa chọn áp dụng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt quy định tại các Thông tư ban hành Biểu thuế nhập khẩu ưu đãi đặc biệt hoặc thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 của Thông tư này.

2.4. Khi làm thủ tục hải quan, người khai hải quan phải kê khai mã hàng theo cột “Mã hàng tương ứng tại Mục I Phụ lục II” nêu tại Chương 98 và ghi chú mã hàng Chương 98 vào bên cạnh.

Ví dụ: Mặt hàng giấy kraf dùng làm bao xi măng, đã tẩy trắng khi nhập khẩu, người khai hải quan kê khai mã hàng là 4804.29.00 (9807.00.00), thuế suất thuế nhập khẩu ưu đãi 3%.

Điều 4. Lộ trình áp dụng thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng thuộc nhóm 27.07, 29.02 và 39.02

Một số mặt hàng thuộc nhóm 27.07, 29.02 và 39.02 áp dụng mức thuế suất thuế nhập khẩu ưu đãi theo lộ trình như sau:

1. Từ ngày 01/01/2014 đến ngày 31/12/2014: Áp dụng mức thuế suất thuế nhập khẩu ưu đãi theo quy định tại Mục I Phụ lục II ban hành kèm theo Thông tư này.
2. Từ ngày 01/01/2015 trở đi: Áp dụng mức thuế suất thuế nhập khẩu ưu đãi theo lộ trình quy định sau đây:

Mã hàng	Mô tả hàng hóa	Thuế suất (%)	
		Từ ngày 01/01/2015 đến ngày 31/12/2015	Từ ngày 01/01/2016 trở đi
27.07	Dầu và các sản phẩm khác từ chưng cất hắc ín than đá ở nhiệt độ cao; các sản phẩm tương tự có khối lượng cầu tử thơm lớn hơn cầu tử không thơm.		
2707.10.00	- Benzen	2	3
2707.30.00	- Xylen	2	3
29.02	Hydrocacbon mạch vòng.		
2902.20.00	- Benzen	2	3
	- Xylen:		
2902.43.00	- - p-Xylen	2	3
39.02	Polyme từ propylen hoặc từ các olefin khác, dạng nguyên sinh.		
3902.10	- Polypropylen:		
3902.10.30	- - Dạng phân tán	2	3
3902.10.90	- - Loại khác	2	3

Điều 5. Thuế nhập khẩu ưu đãi đối với ô tô đã qua sử dụng nhập khẩu

Thuế nhập khẩu ưu đãi đối với ô tô đã qua sử dụng nhập khẩu được quy định như sau:

1. Xe ô tô chở người từ 15 chỗ ngồi trở xuống (kể cả lái xe) thuộc nhóm 87.02 và 87.03 áp dụng mức thuế nhập khẩu theo quy định tại Quyết định số 36/2011/QĐ-TTg ngày 29/6/2011 của Thủ tướng Chính phủ về việc ban hành mức thuế nhập khẩu xe ô tô chở người từ 15 chỗ ngồi chở xuống đã qua sử dụng, Quyết định số 24/2013/QĐ-TTg ngày 03/5/2013 sửa đổi, bổ sung khoản 1 Điều 1 Quyết định số 36/2011/QĐ-TTg ngày 29/6/2011 và các văn bản hướng dẫn, điều chỉnh mức thuế nhập khẩu của Bộ Tài chính.
2. Mức thuế suất thuế nhập khẩu ưu đãi đối với xe ô tô chở người từ 16 chỗ ngồi trở lên (kể cả lái xe) thuộc nhóm 87.02 và xe vận tải hàng hóa có tổng trọng lượng có tải không quá 5 tấn thuộc nhóm 87.04 (trừ xe đông lạnh, xe thu gom phế thải có bộ phận nén phế thải, xe xi téc, xe bọc thép để chở hàng hóa có giá trị; xe chở xi măng kiểu bồn và xe chở bùn có thùng rời nâng hạ được) là 150%.
3. Mức thuế suất thuế nhập khẩu ưu đãi đối với các loại xe ô tô khác thuộc các nhóm 87.02, 87.03, 87.04 bằng 1,5 lần so với mức thuế suất thuế nhập khẩu ưu đãi của xe ô tô mới cùng chủng loại thuộc các nhóm 87.02, 87.03, 87.04 quy định tại mục I phụ lục II - Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế ban hành kèm theo Thông tư này.

Điều 6. Tổ chức thực hiện

1. Thông tư này có hiệu lực thi hành kể từ ngày 01 tháng 01 năm 2014.

2. Thông tư này bãi bỏ:

a) Thông tư số 193/2012/TT-BTC ngày 15/11/2012 của Bộ Tài chính ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế.

- b) Thông tư số 208/2012/TT-BTC ngày 30/11/2012 của Bộ Tài chính sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với mặt hàng xăng máy bay, nhiên liệu bay thuộc nhóm 27.10 tại Biểu thuế nhập khẩu ưu đãi.
- c) Thông tư số 12/2013/TT-BTC ngày 21/01/2013 của Bộ Tài chính sửa đổi mức thuế suất nhập khẩu ưu đãi mặt hàng thép không hợp kim thuộc mã số 7217.10.39 tại biểu thuế nhập khẩu ưu đãi.
- d) Thông tư số 38/2013/TT-BTC ngày 04/4/2013 của Bộ Tài chính sửa đổi mức thuế suất nhập khẩu ưu đãi đối với mặt hàng thuộc nhóm 39.03, 54.02, 59.02, 72.17 tại biểu thuế nhập khẩu ưu đãi.
- e) Thông tư số 39/2013/TT-BTC ngày 09/4/2013 của Bộ Tài chính sửa đổi mức thuế suất nhập khẩu ưu đãi mặt hàng Hydro Peroxit thuộc mã 2847.00.10 tại biểu thuế nhập khẩu ưu đãi.
- g) Thông tư số 44/2013/TT-BTC ngày 25/4/2013 của Bộ Tài chính sửa đổi mức thuế suất thuế xuất khẩu đối với mặt hàng khoáng sản tại biểu thuế xuất khẩu.
- h) Thông tư số 56/2013/TT-BTC ngày 06/5/2013 của Bộ Tài chính sửa đổi thuế suất thuế xuất khẩu đối với mặt hàng than gỗ rừng trồng thuộc nhóm 44.02 trong Biểu thuế xuất khẩu.
- i) Thông tư số 70/2013/TT-BTC ngày 22/5/2013 của Bộ Tài chính sửa đổi mức thuế suất nhập khẩu ưu đãi đối với mặt hàng thuộc nhóm 27.10 tại Biểu thuế nhập khẩu ưu đãi.
- k) Thông tư số 71/2013/TT-BTC ngày 23/5/2013 của Bộ Tài chính sửa đổi mức thuế suất thuế xuất khẩu đối với mặt hàng than thuộc nhóm 27.01 và 27.04 tại Biểu thuế xuất khẩu ưu đãi.
- l) Thông tư số 79/2013/TT-BTC ngày 07/6/2013 của Bộ Tài chính sửa đổi mức thuế suất nhập khẩu ưu đãi đối với một số mặt hàng thuộc nhóm 17.02 tại Biểu thuế nhập khẩu ưu đãi.
- m) Thông tư số 107/2013/TT-BTC ngày 12/8/2013 của Bộ Tài chính sửa đổi mức thuế suất nhập khẩu ưu đãi đối với một số mặt hàng thuộc nhóm 27.07, 29.02 và 39.02 tại Biểu thuế nhập khẩu ưu đãi.
- n) Thông tư số 120/2013/TT-BTC ngày 27/8/2013 của Bộ Tài chính sửa đổi, bổ sung mô tả hàng hóa của nhóm 98.25 thuộc Chương 98 quy định tại Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư 193/2012/TT-BTC ngày 15/11/2012 của Bộ Tài chính.
- o) Thông tư số 124/2013/TT-BTC ngày 30/8/2013 của Bộ Tài chính sửa đổi mức thuế suất thuế xuất khẩu đối với một số mặt hàng thuộc nhóm 27.01 tại Biểu thuế xuất khẩu.
- p) Thông tư số 125/2013/TT-BTC ngày 30/8/2013 của Bộ Tài chính sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng thuộc mã số 2836.30.00, 2916.31.00, 3302.10.90, 3824.90.70 tại Biểu thuế nhập khẩu ưu đãi.
- q) Thông tư số 157/2013/TT-BTC ngày 11/11/2013 của Bộ Tài chính sửa đổi mức thuế suất thuế xuất khẩu mặt hàng cao su thuộc nhóm 40.01, 40.02, 40.05 quy định tại Biểu thuế xuất khẩu ban hành kèm theo Thông tư số 193/2012/TT-BTC ngày 15/11/2012.
- r) Các quy định khác của Bộ Tài chính về thuế xuất khẩu, thuế nhập khẩu ưu đãi trái với quy định tại Thông tư này.

3. Trong quá trình thực hiện, các văn bản liên quan được dẫn chiếu tại Thông tư này mà được sửa đổi, bổ sung hoặc thay thế thì thực hiện theo văn bản sửa đổi, bổ sung hoặc thay thế./

**KT. BỘ TRƯỞNG
THỨ TRƯỞNG**

Nơi nhận:

- Thủ tướng Chính phủ, các Phó TTCP;
- Văn phòng TW Đảng và các ban của Đảng;
- Văn phòng Quốc hội;
- Văn phòng Tổng Bí thư;
- Văn phòng Chủ tịch nước;
- Tòa án nhân dân TC;
- Viện Kiểm sát nhân dân TC;
- Kiểm toán Nhà nước;
- Các Bộ, cơ quan ngang Bộ, cơ quan thuộc Chính phủ;
- UBND các tỉnh, thành phố trực thuộc Trung ương;
- Phòng Thương mại và Công nghiệp Việt Nam;
- Cục Kiểm tra văn bản (Bộ Tư pháp);
- Cục Hải quan các tỉnh, thành phố;
- Công báo;
- Website Chính phủ;
- Website Bộ Tài chính;
- Các đơn vị thuộc Bộ Tài chính;
- Lưu: VT, CST (PXNK).

Vũ Thị Mai

MỤC LỤC

Thông tư số 164/2013/TT-BTC ngày 15 tháng 11 năm 2013 của Bộ Tài chính ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế.

Phụ lục I. BIỂU THUẾ XUẤT KHẨU THEO DANH MỤC MẶT HÀNG CHỊU THUẾ.

Phụ lục II. BIỂU THUẾ NHẬP KHẨU ƯU ĐÃI THEO DANH MỤC MẶT HÀNG CHỊU THUẾ

Mục I. THUẾ SUẤT THUẾ NHẬP KHẨU ƯU ĐÃI ÁP DỤNG ĐỐI VỚI 97 CHƯƠNG THEO DANH MỤC HÀNG HÓA NHẬP KHẨU VIỆT NAM

Phần I. ĐỘNG VẬT SỐNG; CÁC SẢN PHẨM TỪ ĐỘNG VẬT

Chương 1. Động vật sống

Chương 2. Thịt và phụ phẩm dạng thịt ăn được sau giết mổ

Chương 3. Cá và động vật giáp xác, động vật thân mềm và động vật thủy sinh không xương sống khác.

Chương 4. Sản phẩm bơ sữa; trứng chim và trứng gia cầm; mật ong tự nhiên; sản phẩm ăn được gốc động vật, chưa được chi tiết hoặc ghi ở nơi khác

Chương 5. Sản phẩm gốc động vật, chưa được chi tiết hoặc ghi ở các nơi khác.

Phần II. CÁC SẢN PHẨM THỰC VẬT

Chương 6. Cây sống và các loại cây trồng khác; củ, rễ và loại tương tự; cành hoa và cành lá trang trí

Chương 7. Rau và một số loại củ, thân củ và rễ ăn được

Chương 8. Quả và quả hạch ăn được; vỏ quả thuộc họ cam quýt hoặc các loại dưa

Chương 9. Cà phê, chè, chè Paragoay và các loại gia vị

Chương 10. Ngũ cốc

Chương 11. Các sản phẩm xay xát; malt; tinh bột; inulin; gluten lúa mì

Chương 12. Hạt dầu và quả có dầu; các loại ngũ cốc, hạt và quả khác; cây công nghiệp hoặc cây dược liệu; rơm, rạ và cỏ khô

Chương 13. Nhựa cánh kiến đỏ; gôm, nhựa cây, các chất nhựa và các chất chiết xuất từ thực vật khác

Chương 14. Vật liệu thực vật dùng để tết bện; các sản phẩm thực vật chưa được chi tiết hoặc ghi ở nơi khác

Phần III. MỠ VÀ DẦU ĐỘNG VẬT HOẶC THỰC VẬT VÀ CÁC SẢN PHẨM TÁCH TỪ CHÚNG; MỠ ĂN ĐƯỢC ĐÃ CHẾ BIẾN; CÁC LOẠI SÁP ĐỘNG VẬT HOẶC THỰC VẬT

Chương 15. Mỡ và dầu động vật hoặc thực vật và các sản phẩm tách từ chúng; mỡ ăn được đã chế biến; các loại sáp động vật hoặc thực vật

Phần IV. THỰC PHẨM CHẾ BIẾN; ĐỒ UỐNG, RƯỢU MẠNH VÀ GIẤM; THUỐC LÁ VÀ CÁC LOẠI NGUYÊN LIỆU THAY THẾ THUỐC LÁ ĐÃ CHẾ BIẾN

Chương 16. Các chế phẩm từ thịt, cá hay động vật giáp xác, động vật thân mềm hoặc động vật thủy sinh không xương sống khác

Chương 17. Đường và các loại kẹo đường

Chương 18. Ca cao và các chế phẩm từ ca cao

Chương 19. Chế phẩm từ ngũ cốc, bột, tinh bột hoặc sữa; các loại bánh

Chương 20. Các chế phẩm từ rau, quả, quả hạch hoặc các sản phẩm khác của cây

Chương 21. Các chế phẩm ăn được khác

Chương 22. Đồ uống, rượu và giấm

Chương 23. Phế liệu và phế thải từ ngành công nghiệp thực phẩm; thức ăn gia súc đã chế biến

Chương 24. Thuốc lá và nguyên liệu thay thế thuốc lá đã chế biến.

Phần V. KHOÁNG SẢN

Chương 25. Muối; lưu huỳnh; đất và đá; thạch cao, vôi và xi măng

Chương 26. Quặng, xỉ và tro

Chương 27. Nhiên liệu khoáng, dầu khoáng và các sản phẩm chưng cất từ chúng; các chất chứa bi-tum; các loại sáp khoáng chất

Phần VI. SẢN PHẨM CỦA NGÀNH CÔNG NGHIỆP HÓA CHẤT HOẶC CÁC NGÀNH CÔNG NGHIỆP LIÊN QUAN

Chương 28. Hóa chất vô cơ; các hợp chất vô cơ hay hữu cơ của kim loại quý, kim loại đất hiếm, các nguyên tố phóng xạ hoặc các chất đồng vị

Chương 29. Hóa chất hữu cơ

Chương 30. Dược phẩm

Chương 31. Phân bón

Chương 32. Các chất chiết xuất làm thuốc nhuộm hoặc thuốc da; ta nanh và các chất dẫn xuất của chúng; thuốc nhuộm, thuốc màu và các chất màu khác; sơn và vec ni; chất gắn và các loại ma tít khác; các loại mực

Chương 33. Tinh dầu và các chất tựa nhựa; nước hoa, mỹ phẩm hoặc các chế phẩm dùng cho vệ sinh

Chương 34. Xà phòng, các chất hữu cơ hoạt động, các chế phẩm dùng để giặt, rửa, các chế phẩm bôi trơn, các loại sáp nhân tạo, sáp chế biến, các chế phẩm dùng để đánh bóng hoặc tẩy sạch, nến và các sản phẩm tương tự, bột nhào dùng làm hình mẫu, sáp dùng trong nha khoa và các chế phẩm dùng trong nha khoa có thành phần cơ bản là thạch cao

Chương 35. Các chất chứa anbumin; các dạng tinh bột biến tính; keo hồ; enzin

Chương 36. Chất nổ; các sản phẩm pháp; diêm; các hợp kim tự cháy; các chế phẩm dễ cháy khác

Chương 37. Vật liệu ảnh hoặc điện ảnh

Chương 38. Các sản phẩm hóa chất khác

Phần VII. PLASTIC VÀ CÁC SẢN PHẨM BẰNG PLASTIC; CAO SU VÀ CÁC SẢN PHẨM BẰNG CAO SU

Chương 39. Plastic và các sản phẩm bằng plastic

Chương 40. Cao su và các sản phẩm bằng cao su

Phần VIII. DA SỐNG, DA THUỘC, DA LÔNG VÀ CÁC SẢN PHẨM TỪ DA; BỘ ĐỒ YÊN CƯƠNG, HÀNG DU LỊCH, TÚI XÁCH TAY

Chương 41. Da sống (trừ da lông) và da thuộc

Chương 42. Các sản phẩm bằng da thuộc; yên cương và bộ yên cương; các mặt hàng du lịch, túi xách và các loại đồ chứa tương tự

Chương 43. Da lông và da lông nhân tạo; các sản phẩm làm từ da lông và da lông nhân tạo

Phần IX. GỖ VÀ CÁC MẶT HÀNG BẰNG GỖ; THAN TỪ GỖ; LIE VÀ CÁC SẢN PHẨM BẰNG LIE; CÁC SẢN PHẨM TỪ RƠM, CỎ GIẤY HOẶC CÁC VẬT LIỆU TẾT BỆN KHÁC; CÁC SẢN PHẨM BẰNG LIỄU GAI VÀ SONG MÂY

Chương 44. Gỗ và các mặt hàng bằng gỗ; than từ gỗ

Chương 45. Lie và các sản phẩm bằng lie

Chương 46. Sản phẩm làm từ rơm, cỏ giấy hoặc từ các vật liệu tết bên khác; các sản phẩm bằng liễu gai và song mây.

Phần X. BỘT GIẤY TỪ GỖ HOẶC TỪ NGUYÊN LIỆU XƠ SỢI XENLULO KHÁC; GIẤY LOẠI HOẶC BÌA LOẠI THU HỒI (PHÉ LIỆU VÀ VỤN THỪA) GIẤY VÀ BÌA VÀ CÁC SẢN PHẨM CỦA CHÚNG

Chương 47. Bột giấy từ gỗ hoặc từ nguyên liệu xơ xenlulo khác; giấy loại hoặc bì loại thu hồi (phế liệu và vụn thừa)

Chương 48. Giấy và bìa; các sản phẩm làm bằng bột giấy, bằng giấy hoặc bằng bìa

Chương 49. Sách, báo, tranh ảnh và các sản phẩm khác của công nghiệp in; các loại bản thảo viết bằng tay, đánh máy và sơ đồ

Phần XI. NGUYÊN LIỆU DỆT VÀ CÁC SẢN PHẨM DỆT

Chương 50. Tơ tằm

Chương 51. Lông cừu, lông động vật loại mịn hoặc loại thô; sợi từ lông đuôi hoặc bờm ngựa và vải dệt thoi từ các nguyên liệu trên

Chương 52. Bông

Chương 53. Xơ dệt gốc thực vật khác; sợi giấy và vải dệt thoi từ sợi giấy

Chương 54. Sợi filament nhân tạo; sợi dạng dải và các dạng tương tự từ nguyên liệu dệt nhân tạo

Chương 55. Xơ sợi staple nhân tạo

Chương 56. Mền xơ, phốt và các sản phẩm không dệt; các loại sợi đặc biệt; sợi xe, chảo bện (cordage), thừng và cáp và các sản phẩm của chúng

Chương 57. Thảm và các loại hàng dệt trải sàn khác

Chương 58. Các loại vải dệt thoi đặc biệt; các loại vải dệt chần sợi vòng; hàng ren; thảm trang trí; hàng trang trí; hàng thêu

Chương 59. Các loại vải dệt đã được ngâm tẩm, tráng, phủ hoặc ép lớp; các mặt hàng dệt thích hợp dùng trong công nghiệp

Chương 60. Các loại hàng dệt kim hoặc móc

Chương 61. Quần áo và hàng may mặc phụ trợ, dệt kim hoặc móc

Chương 62. Quần áo và các hàng may mặc phụ trợ, không dệt kim hoặc móc

Chương 63. Các mặt hàng dệt đã hoàn thiện khác; bộ vải; quần áo dệt và các loại hàng dệt đã qua sử dụng khác; vải vụn.

Phần XII. GIÀY, DÉP, MŨ VÀ CÁC VẬT ĐỘI ĐẦU KHÁC, Ô, DÙ, BA TOONG, GẬY TAY CẦM CÓ THỂ CHUYỂN THÀNH GHÉ, ROI GẬY ĐIỀU KHIỂN, ROI ĐIỀU KHIỂN SÚC VẬT THỎ KÉO VÀ CÁC BỘ PHẬN CỦA CÁC LOẠI HÀNG TRÊN; LÔNG VŨ CHẾ BIẾN VÀ CÁC SẢN PHẨM LÀM TỪ LÔNG VŨ CHẾ BIẾN; HOA NHÂN TẠO; CÁC SẢN PHẨM LÀM TỪ TÓC NGƯỜI

Chương 64. Giày, dép, ghệt và các sản phẩm tương tự; Các bộ phận của các sản phẩm trên

Chương 65. Mũ và các vật đội đầu khác và các bộ phận của chúng.

Chương 66. Ô, dù che, ba toong, gậy tay cầm có thể chuyển thành ghế, roi, gậy điều khiển, roi điều khiển súc vật thỏ kéo và các bộ phận của các sản phẩm trên

Chương 67. Lông vũ và lông tơ chế biến, các sản phẩm bằng lông vũ hoặc lông tơ; hoa nhân tạo; các sản phẩm làm từ tóc người

Phần XIII. SẢN PHẨM BẰNG ĐÁ, THẠCH CAO, XI MĂNG, AMIĂNG, MICA HOẶC CÁC VẬT LIỆU TƯƠNG TỰ; ĐỒ GỐM; THỦY TINH VÀ CÁC SẢN PHẨM BẰNG THỦY TINH

Chương 68. Sản phẩm làm bằng đá, thạch cao, xi măng, amiăng, mica hoặc các vật liệu tương tự

Chương 69. Đồ gốm, sứ

Chương 70. Thủy tinh và các sản phẩm bằng thủy tinh

Phần XIV. NGỌC TRAI TỰ NHIÊN HOẶC NUÔI CẤY, ĐÁ QUÝ HOẶC ĐÁ BÁN QUÝ, KIM LOẠI QUÝ, KIM LOẠI ĐƯỢC DÁT PHỦ KIM LOẠI QUÝ, VÀ CÁC SẢN PHẨM CỦA CHÚNG; ĐỒ TRANG SỨC LÀM BẰNG CHẤT LIỆU KHÁC; TIỀN KIM LOẠI

Chương 71. Ngọc trai tự nhiên hoặc nuôi cấy, đá quý hoặc đá bán quý, kim loại quý, kim loại được dát phủ kim loại quý, và các sản phẩm của chúng; đồ trang sức làm bằng chất liệu khác; tiền kim loại

Phần XV. KIM LOẠI CƠ BẢN VÀ CÁC SẢN PHẨM BẰNG KIM LOẠI CƠ BẢN

Chương 72. Sắt và thép.

Chương 73. Các sản phẩm bằng sắt hoặc thép

Chương 74. Đồng và các sản phẩm bằng đồng

Chương 75. Niken và các sản phẩm bằng niken

Chương 76. Nhôm và các sản phẩm bằng nhôm

Chương 78. Chì và các sản phẩm bằng chì

Chương 79. Kẽm và các sản phẩm bằng kẽm

Chương 80. Thiếc và các sản phẩm bằng thiếc

Chương 81. Kim loại cơ bản khác; gốm kim loại; các sản phẩm của chúng

Chương 82. Dụng cụ, đồ nghề, dao, kéo và bộ đồ ăn làm từ kim loại cơ bản; các bộ phận của chúng làm từ kim loại cơ bản

Chương 83. Hàng tạp hóa làm từ kim loại cơ bản

Phần XVI. MÁY VÀ CÁC TRANG THIẾT BỊ CƠ KHÍ; THIẾT BỊ ĐIỆN; CÁC BỘ PHẬN CỦA CHÚNG; THIẾT BỊ GHI VÀ TÁI TẠO ÂM THANH, THIẾT BỊ GHI VÀ TÁI TẠO HÌNH ẢNH, ÂM THANH TRUYỀN HÌNH VÀ CÁC BỘ PHẬN VÀ PHỤ KIỆN CỦA CÁC THIẾT BỊ TRÊN

Chương 84. Lò phản ứng hạt nhân, nồi hơi, máy và thiết bị cơ khí; các bộ phận của chúng

Chương 85. Máy điện và thiết bị điện và các bộ phận của chúng; máy ghi và tái tạo âm thanh, máy ghi và tái tạo hình ảnh và âm thanh truyền hình, bộ phận và phụ kiện của các loại máy trên

Phần XVII. XE CỘ, PHƯƠNG TIỆN BAY, TÀU THUYỀN VÀ CÁC THIẾT BỊ VẬN TẢI LIÊN HỢP

Chương 86. Đầu máy xe lửa hoặc xe điện, toa xe lửa và các bộ phận của chúng; vật cố định và ghép nối đường ray xe lửa hoặc xe điện và bộ phận của chúng; thiết bị tín hiệu giao thông bằng cơ khí (kể cả cơ điện) các loại

Chương 87. Xe cộ trừ phương tiện chạy trên đường xe lửa hoặc xe điện, và các bộ phận và phụ kiện của chúng

Chương 88. Phương tiện bay, tàu vũ trụ, và các bộ phận của chúng

Chương 89. Tàu thủy, thuyền và các kết cấu nổi

Phần XVIII. DỤNG CỤ, THIẾT BỊ VÀ MÁY QUANG HỌC, NHIẾP ẢNH, ĐIỆN ẢNH, ĐO LƯỜNG, KIỂM TRA ĐỘ CHÍNH XÁC, Y TẾ HOẶC PHẪU THUẬT; ĐỒNG HỒ CÁ NHÂN VÀ ĐỒNG HỒ THỜI GIAN KHÁC; NHẠC CỤ; CÁC BỘ PHẬN VÀ PHỤ KIỆN CỦA CHÚNG

Chương 90. Dụng cụ, thiết bị quang học, nhiếp ảnh, điện ảnh, đo lường, kiểm tra độ chính xác, y tế hoặc phẫu thuật; các bộ phận và phụ kiện của chúng

Chương 91. Đồng hồ thời gian và các bộ phận của chúng

Chương 92. Nhạc cụ; các bộ phận và phụ kiện của chúng

Phần XIV. VŨ KHÍ VÀ ĐẠN; CÁC BỘ PHẬN VÀ PHỤ KIỆN CỦA CHÚNG

Chương 93. Vũ khí và đạn; các bộ phận và phụ kiện của chúng

Phần XX. CÁC MẶT HÀNG KHÁC

Chương 94. Đồ nội thất; bộ đồ giường, đệm, khung đệm, nệm và các đồ dùng nhồi tương tự; đèn và bộ đèn, chưa được chi tiết hoặc ghi ở nơi khác; biển hiệu được chiếu sáng, biển đề tên được chiếu sáng và các loại tương tự; nhà lắp ghép

Chương 95. Đồ chơi, thiết bị trò chơi và dụng cụ thể thao; các bộ phận và phụ kiện của chúng

Chương 96. Các mặt hàng khác

Phần XXI. CÁC TÁC PHẨM NGHỆ THUẬT, ĐỒ SƯU TẦM VÀ ĐỒ CỔ

Chương 97. Các tác phẩm nghệ thuật, đồ sưu tầm và đồ cổ

Mục II. CHƯƠNG 98 - QUY ĐỊNH MÃ HÀNG VÀ MỨC THUẾ SUẤT THUẾ NHẬP KHẨU ƯU ĐÃI RIÊNG ĐỐI VỚI MỘT SỐ NHÓM MẶT HÀNG, MẶT HÀNG

I. CHÚ GIẢI VÀ ĐIỀU KIỆN ÁP DỤNG THUẾ SUẤT THUẾ NHẬP KHẨU ƯU ĐÃI RIÊNG TẠI CHƯƠNG 98

1. Chú giải Chương

2. Chú giải nhóm

3. Cách thức phân loại, điều kiện để được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng ghi tại Chương 98, quyết toán nhập khẩu và sử dụng

II. DANH MỤC NHÓM MẶT HÀNG, MẶT HÀNG VÀ MỨC THUẾ SUẤT THUẾ NHẬP KHẨU

FILE ĐƯỢC ĐÍNH KÈM THEO VĂN BẢN



Biểu thuế

**THE MINISTRY OF
FINANCE**

No. 168/2014/TT-BTC

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom – Happiness**

Hanoi, November 14, 2014

CIRCULAR

**PROMULGATING VIETNAM’S SPECIAL PREFERENTIAL IMPORT TARIFF TO
IMPLEMENT THE ASEAN - AUSTRALIA - NEW ZEALAND AGREEMENT ON TRADE
IN GOODS DURING 2015-2018**

Pursuant to June 14, 2005 Law No. 45/2005/QH11 on Import Duty and Export Duty;

*Pursuant to the Government’s Decree No. 87/2010/ND-CP of August 13, 2010, detailing the
implementation of Law on Import Duty and Export Duty;*

*Pursuant to the Government’s Decree No. 215/2013/ND-CP of December 23, 2013, defining the
functions, tasks, powers and organizational structure of the Ministry of Finance;*

*Pursuant to the Agreement on Trade in Goods between members of Association of Southeast
Asian Nations (ASEAN) with Australia and New Zealand, which was concluded on February 27,
2009, in Thailand, and ratified by the Prime Minister of the Socialist Republic of Vietnam in
Official Letter No. 1042/TTg-QHQT of June 24, 2009;*

At the proposal of the Director of the Department of International Cooperation;

*The Minister of Finance issues the Circular promulgating Vietnam’s Special Preferential Import
Tariff to implement the ASEAN - Australia - New Zealand Agreement on Trade in Goods during
2015-2018.*

Article 1. To promulgate together with this Circular Vietnam’s Special Preferential Import Tariff to implement the ASEAN - Australia - New Zealand Agreement on Trade in Goods during 2015-2018 (applicable duty rates are referred to as AANZFTA duty rates).

Goods and import duty rates not subject to quotas for implementation of the ASEAN - Australia - New Zealand Agreement on Trade in Goods during 2015-2018 are provided in Appendix I to this Special Preferential Import Tariff. The number of imported quotas within the general quota level must comply with the Ministry of Industry and Trade’s regulations.

1/ Column “Goods heading” and column “Goods description” are developed based on the 2012 ASEAN Harmonized Tariff Nomenclature (AHTN 2012) and classified at the 8-digit level.

2/ Column “AANZFTA duty rate (%)”: Duty rates applicable to each year, from January 1 through December 31 of the year, starting from 2015 until the end of 2018.

3/ Symbol “*” denotes imports ineligible for AANZFTA duty rates at the corresponding time.

Article 2. Condition for imports to be eligible for AANZFTA duty rates

To be eligible for AANZFTA duty rates, imports must fully meet the following conditions:

1. Being specified in the Special Preferential Import Tariff promulgated together with this Circular.

2. Being imported from the following member countries of the ASEAN - Australia - New Zealand Agreement on Trade in Goods into Vietnam:

- Brunei Darussalam;
- The Kingdom of Cambodia;
- The Republic of Indonesia;
- Lao People’s Democratic Republic;
- Malaysia;
- The Union of Myanmar;
- The Republic of the Philippines;
- The Republic of Singapore;
- The Kingdom of Thailand;
- Australia;
- New Zealand;
- The Socialist Republic of Vietnam (goods imported into the domestic market from non-tariff areas).

3. Being transported directly from a country of exportation specified in Clause 2 of this Article to Vietnam under the Ministry of Industry and Trade’s regulations.

4. Satisfying the rules of origin of goods in the ASEAN - Australia - New Zealand Agreement on Trade in Goods and having an ASEAN - Australia - New Zealand certificate of origin (referred to as C/O - Form AANZ) as required by the Ministry of Industry and Trade.

Article 3. Effect

This Circular takes effect on January 1, 2015, and replaces the Minister of Finance's Circular No. 44/2012/TT-BTC of March 16, 2012, promulgating Vietnam's Special Preferential Import Tariff to implement the ASEAN - Australia - New Zealand Agreement on Trade in Goods during 2012-2014, and the Ministry of Finance's Circular No. 63/2012/TT-BTC of April 23, 2012, amending the special preferential import duty rates applicable to a number of goods in the Special Preferential Import Tariffs. Any problems arising in the course of implementation should be reported to the Ministry of Finance for additional guidance.-

**FOR THE MINISTER OF FINANCE
DEPUTY MINISTER**

Truong Chi Trung

No.: 182/2015/TT-BTC

Hanoi, November 16th, 2015**CIRCULAR****ON PROMULGATION OF PREFERENTIAL IMPORT AND EXPORT TARIFF ACCORDING TO THE NOMENCLATURE OF TAXABLE PRODUCTS**

Pursuant to the Law on Export and import tax dated 14/6/2005;

Pursuant to Resolution No. 71/2006/QH11 dated 29/11/2006 by National Assembly, approving the Protocols on the accession to the Agreement on the establishment of the World Trade Organization of the Socialist Republic of Vietnam;

Pursuant to Resolution No. 295/2007/NQ-UBTVQH12 dated September 28th 2007 of the Standing committee of the National Assembly, promulgating the Export Tariff Schedule according to the nomenclature of taxable headings and the tax bracket on each heading, the Preferential Import Tariff Schedule according to the nomenclature of taxable headings and preferential tax bracket on each heading;

Pursuant to Resolution No. 710/2008/NQ-UBTVQH12 dated 22/11/2008 by National Assembly Standing Committee amending the Resolution No. 295/2007/NQ-UBTVQH12 dated 28/9/2007;

Pursuant to Resolution No. 830/2009/UBTV12 dated 17/10/2009 by National Assembly Standing Committee amending the Resolution No. 295/2007/NQ-UBTVQH12 dated 28/9/2007 and Resolution No. 710/2008/NQ-UBTVQH12 dated 22/11/2008;

Pursuant to Decree No. 87/2010/NĐ-CP dated August 13, 2010 by the Government detailing the implementation of a number of articles of the Law on Export and import tax;

Pursuant to Decree No. 215/2013/NĐ-CP dated December 23, 2013 by the Government defining the functions, tasks, entitlements and organizational structure of the Ministry of Finance;

At the request of the Director of the Tax Policy Department;

The Minister of Finance hereby issues the Circular promulgating the preferential import and export tariff according to the nomenclature of taxable products.

Article 1. Promulgating the preferential import and export tariff according to the nomenclature of taxable products

The following documents are enclosed with this Circular:

1. The export tariff according to the nomenclature of taxable product in Appendix I
2. The preferential import tariff according to the nomenclature of taxable products in Appendix II.

Article 2. The export tariff according to the nomenclature of taxable products

1. The export tariff according to the nomenclature of taxable products in Appendix I includes the description and the codes (08-digit or 10-digit codes), the export tax rates on each product subject to export tax.
2. If a product is not specified in the Export tariff, then when carrying out the customs procedures, the customs declarant must provide the corresponding codes of the 08-digit codes of the exported articles in the preferential import tariff in Part I of Appendix II enclosed with this Circular; the export tax rates for such articles shall be 0%.
3. Charcoal from planted forest of codes 4402.90.90 to be eligible for the export tax rates of 5% as prescribed in the export tariff enclosed with this Circular must satisfy the following specifications:

Specification	Requirement
Content of ash	≤ 3%
Fixed C content (C) – is Carbon element, with no smell and no smoke when contacting with fire	≥ 70%
Calorific value	≥ 7000Kcal/kg
Content of sulphur	≤ 0.2%

4. Gold jewellerys (of heading 71.13), articles of goldsmiths' and silversmiths' wares (of heading 71.14) and other gold articles (of heading 71.15) are eligible for the export tax rate of 0% if the following requirements are satisfied:

a) Apart from general customs dossiers applicable to goods exported, a note of test result confirming that the gold content is under 95% issued by the organization in charge of assessing gold content in jewelleries, goldsmiths' and silversmith's wares specified in point b clause 4 Article 2 of this Circular (01 original copy of which shall be presented for comparison and another shall be submitted to the customs authority).

b) Organizations in charge of assessing gold content in jewelry and goldsmiths' wares are appointed by the Directorate for Standards, Metrology, and Quality, including: Quality Assurance and Testing Center No. 1, Quality Assurance and Testing Center No. 3, Doji Institute & Laboratory for Gemology and Jewelry, Asia Commercial Bank – Gold trading center or organizations decided by the Directorate for Standards, Metrology, and Quality.

c) Regarding articles of goldsmiths' jewellery (heading 71.13), goldsmiths' wares (heading 71.14) and other gold articles (heading 71.15) exported in from of outward processing or eligible to be determined to be wholly produced from imported materials or exported materials in the form of export processing, then the note of test result of the gold content may not be presented during the customs procedures according to current regulations. For the export in form of export processing, during the customs procedures, enterprises shall present the permit to import gold materials issued by the State bank according to regulations in Circular No. 16/2012/TT-NHNN dated 25/5/2012.

Article 3. Preferential import tariff according to the nomenclature of taxable products

The preferential import tariff according to the nomenclature of taxable products prescribed in Appendix II includes:

1. Part I: Preferential import tax rates applicable to 97 chapters according to Vietnam import tariff This part contains names of Sections, Chapters, Section notes, Chapter notes; Detailed nomenclature containing descriptions (names of group of articles and names of articles), codes (08-digit codes) and preferential import tax rates applicable to taxable products.

2. Part II: Chapter 98 – Codes and specific preferential import tax rates applicable to a number of groups of articles and articles.

2.1. Notes and conditions for application of specific preferential import tax rates specified in Chapter 98.

a) Chapter notes: Articles whose names is specified in clause 1 section I part II Appendix II enclosed with this Circular are eligible for specific preferential import tax rates prescribed in Chapter 98.

b) Heading notes:

- The classification of codes and the application of the specific preferential import tax rates applicable to CKD articles of motor cars shall comply with regulations in clause 2.1 Section I Part II Appendix II enclosed with this Circular;

- Kraft papers, of a kind used for making cement bags, bleached, of heading 98.07; alloy steels, containing Bo and/or chromium, of heading 98.11; restylane, skin-care cream, scar reduction gel, of heading 98.25; tyre cord fabric, of 1680D/2 and 1890 D/2 nylon, of heading 98.26; copper wire, with a maximum size of cross section exceeding 6 mm but not exceeding 8 mm, of heading 98.30, hot-rolled, of heading 98.39 are eligible for specific preferential import tax rates prescribed in Chapter 98 if specifications specified in clause 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 section I part II Appendix II enclosed with this Circular are satisfied.

c) Methods of classification and conditions for application of specific preferential import tax rates specified in Chapter 98 and the reporting of the inspection of use of goods eligible for specific preferential import tax rates specified in Chapter 98 shall comply with regulations in clause 3 section I part II Appendix II enclosed with this Circular.

2.2. The Nomenclature of groups of articles, articles and specific preferential import tax rates includes: Codes of groups of articles, articles of Chapter 98; descriptions of goods (names of groups of articles/articles); their corresponding codes in Part I Appendix II (97 chapters according to Vietnam import tariff) and the specific preferential import tax rates in Chapter 98 shall be conformable to specific provisions in Section II Part II Appendix II enclosed with this Circular.

2.3. If an article/group of articles eligible for specific preferential import tax rates specified in Chapter 98 satisfies conditions for application of special preferential import tax rates according to current regulations, the imported/exported may apply the special preferential import tax rates prescribed in Circulars on promulgation of special preferential import tariff or specific preferential import tax rates specified in Chapter 98 of this Circular.

2.4. When conducting customs procedures, customs declarant must write codes of goods according to the codes in column "Corresponding codes in Part I Appendix II" specified in Chapter 98 and note the codes prescribed in Chapter 98 next to such codes.

For example: Imported kraft papers, of a kind used for making cement bags, bleached shall be declared with code 4804.29.00 (9807.00.00), with preferential import tax rates at 3%.

Article 4. Preferential import tax rates applicable to mechanical processing machines that have not been manufactured in Vietnam in Chapter 84.

Any mechanical processing machines in headings 84.54 to 84.63 of preferential import tariff enclosed with this Circular that have not been manufactured in Vietnam shall be eligible for the preferential import tax rates of 0%. Nomenclature of articles that have been manufactured in Vietnam are provided for by the Ministry of Planning and Investment and the Ministry of Industry and Trade.

Article 5. Preferential tax rates applicable to used motor cars that are imported

Preferential tax rates applicable to used motor cars that are imported:

1. Motor cars for the transport of 15 or less persons (including the driver) of heading 87.02 and 87.03 are applicable to import tax rates prescribed in Decision No. 36/2011/QĐ-TTg dated 29/6/2011 by the Prime Minister and Decision No. 24/2013/QĐ-TTg dated 03/5/2013 and documents on guidance and adjustment of import tax rates issued by the Ministry of Finance.
2. Preferential import tax rates applicable to motor cars for the transport of 16 or more persons (including the driver) of heading 87.02 and motor vehicles for the transport of goods with GVW not exceeding 5 tonnes of heading 87.04 (excluding refrigeration trucks, refuse collection vehicles having a refuse compressing device, tanker vehicles, armoured cargo vehicles for transporting valuables; bulk-cement lorries and hooklift lorries) are 150%.
3. Preferential import tax rates applicable to other motor cars of headings 87.02, 87.03, 87.04 are equivalent to 1.5 times of the preferential import tax rates applicable to new motor cars of the same kind of headings 87.02, 87.03, 87.04 specified in part I Appendix II - preferential import tariff according to the nomenclature of taxable products enclosed with this Circular.

Article 6. Organization of implementation

1. This Circular comes into effect from January 01, 2016.

2. The following documents are annulled:

- a) Circular No. 164/2013/TT-BTC dated 15/11/2013 promulgating the preferential import and export tariff according to the nomenclature of taxable products.
- b) Circular No. 17/2014/TT-BTC dated 14/2/2014 amending the import tax rates applicable to manioc (cassava) of heading 07.14 in the preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013 by the Ministry of Finance, which provides that import tax rates applicable to manioc (cassava) of heading 07.14 are reduced from 10% to 3%.
- c) Circular No. 30/2014/TT-BTC dated 07/3/2014 on amendments to export tax rates and codes of calcium carbonates in the export tariff.
- d) Circular No. 111/2014/TT-BTC dated 18/8/2014 on amendments to export tax rates applicable to rubber articles of headings 40.01, 40.02, 40.05 prescribed in the export tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013 which provides that export tax rates applicable to rubber articles are reduced from 1% to 0%.
- e) Circular No. 122/2014/TT-BTC dated 27/8/2014 amending the headings and specific preferential import tax rates for articles of chassis fitted with engines, including cabin, with gross vehicle weight exceeding 20 tonnes but not exceeding 45 tonnes prescribed in Circular No. 164/2013/TT-BTC dated November 15, 2013 by the Ministry of Finance.
- g) Circular No. 131/2014/TT-BTC dated 10/9/2014 amending the import tax rates applicable to fertilizers of heading 31.02 in the preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013.
- h) Circular No. 139/2014/TT-BTC dated 23/9/2014 amending the preferential import tax rates applicable to a number of articles of heading 84.58 and 84.59 in the preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013.
- i) Circular No. 173/2014/TT-BTC dated 14/11/2014 amending the preferential import tax rates applicable to a number of articles in the preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013 by the Minister of Finance to implement the WTO Commitment 2015.
- k) Circular No. 186/2014/TT-BTC dated 08/12/2014 amending Chapter 98 providing for the codes and specific preferential import tax rates applicable to a number of articles of preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013 by the Ministry of Finance.

- l) Circular No. 36/2015/TT-BTC dated 23/3/2015 amending the export tax rates applicable to goldsmiths' and silversmiths' jewellerys and wares and other articles of headings 71.13, 71.14 and 71.15 in the export tariff.
- m) Circular No. 63/2015/TT-BTC dated 06/5/2015 amending the export tax rates applicable to manioc of heading 07.14 in the export tariff enclosed with Circular No. 164/2013/TT-BTC by the Minister of Finance.
- n) Circular No. 78/2015/TT-BTC dated 20/5/2015 amending the preferential import tax rates applicable to oils of heading 27.10 in the preferential import tariff.
- o) Circular No. 101/2015/TT-BTC dated 29/6/2015 amending the nomenclature of articles and specific preferential import tax rates applicable to materials, spare parts and auxiliary parts for the manufacture of key information technology (IT) products of Chapter 98 of preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013 by the Minister of Finance.
- p) Circular No. 131/2015/TT-BTC dated 27/8/2015 amending the preferential import tax rates applicable to staple fibres synthesized from polyesters of codes 5503.20.00 the preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013 by the Minister of Finance.
- q) Circular No. 141/2015/TT-BTC dated 04/9/2015 about the termination of implementation of Circular No. 63/2015/TT-BTC dated 06/5/2015 by the Minister of Finance amending the export tax rates applicable to manioc of heading 07.14 of the Export tariff.
- r) Circular No. 163/2015/TT-BTC dated 05/11/2015 amending the preferential import tax rates applicable to motor vehicles used for transporting articles of heading 87.04 and automobile knock-down kits, chassis fitted with engines, including cabin of Chapter 98 of preferential import tariff.
- s) Circular No. 164/2015/TT-BTC dated 05/11/2015 amending the nomenclature of articles and specific preferential import tax rates applicable to materials, spare parts and auxiliary parts for the manufacture of key information technology (IT) products of Chapter 98 of preferential import tariff enclosed with Circular No. 164/2013/TT-BTC dated 15/11/2013.
- t) Other regulations prescribed by the Ministry of Finance on preferential export/import tax rates opposing provisions of this Circular.
3. During the implementation of this Circular, if a relevant document that is referred to in this Circular is amended or replaced, the later one shall prevail./.

**PP. THE MINISTER
THE DEPUTY MINISTER**

Vu Thi Mai

APPENDIX I

PREFERENTIAL EXPORT TARIFF

(Enclosed with Circular No. 182/2015/TT-BTC dated 16/11/2015 by the Ministry of Finance)

No.	Code	Description	Rate (%)
1	08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
		- Coconuts:	
	0801.11.00	- - Desiccated	0
	0801.12.00	- - In the inner shell (endocarp)	0
	0801.19.00	- - Other	0
		- Brazil nuts:	
	0801.21.00	- - In shell	0
	0801.22.00	- - Shelled	0
		- Cashew nuts:	
	0801.31.00	- - In shell	0

	0801.32.00	- - Shelled	0
2	12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
	1211.20	- Ginseng roots:	
	1211.20.10	- - In cut, crushed or powdered forms	0
	1211.20.90	- - Other	0
	1211.30	- Coca leaf:	
	1211.30.10	- - In cut, crushed or powdered forms	0
	1211.30.90	- - Other	0
	1211.40.00	- Poppy straw	0
	1211.90	- Other:	
		- - Of a kind used primarily in pharmacy:	
	1211.90.11	- - - Cannabis, in cut, crushed or powdered form	0
	1211.90.12	- - - Cannabis, in other forms	0
	1211.90.13	- - - Rauwolfia serpentina roots	0
	1211.90.14	- - - Other, in cut, crushed or powdered form:	
	1211.90.14.10	- - - - Sandalwood, calambac	15
	1211.90.14.90	- - - - Other	0
	1211.90.19	- - - Other:	
	1211.90.19.10	- - - - Agarwood, calambac	15
	1211.90.19.90	- - - - Other	0
		- - Other:	
	1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form	0
	1211.90.92	- - - Pyrethrum, in other forms	0
	1211.90.94	- - - Sandalwood	0
	1211.90.95	- - - Agarwood (gaharu) chips	0
	1211.90.96	- - - Liquorice roots	0
	1211.90.97	- - - Bark of persea (Persea Kurzii Kosterm)	0
	1211.90.98	- - - Other, in cut, crushed or powdered form:	
	1211.90.98.10	- - - - Agarwood, calambac	15
	1211.90.98.90	- - - - Other	0
	1211.90.99	- - - Other:	
	1211.90.99.10	- - - - Agarwood, calambac	15
	1211.90.99.90	- - - - Other	0
3	2502.00.00	Unroasted iron pyrites.	10
4	2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10
5	25.04	Natural graphite.	
	2504.10.00	- In powder or in flakes	10

	2504.90.00	- Other	10
6	25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
	2505.10.00	- Silica sands and quartz sands:	
	2505.10.00.10	- - Silky and super silky silica powder with size of a speck at 96 µm (micrometer) or smaller (including SEPASIL TFT 6; SIKRON SV 300; SIKRON SV 500; SIKRON SV 800)	5
	2505.10.00.90	- - Other	30
	2505.90.00	- Other	30
7	25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	2506.10.00	- Quartz	10
	2506.20.00	- Quartzite	10
8	2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	10
9	25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
	2508.10.00	- Bentonite	10
	2508.30.00	- Fire-clay	10
	2508.40	- Other clays:	
	2508.40.10	- - Fuller's earth	10
	2508.40.90	- - Other	10
	2508.50.00	- Andalusite, kyanite and sillimanite	10
	2508.60.00	- Mullite	10
	2508.70.00	- Chamotte or dinas earths	10
10	2509.00.00	Chalk.	17
11	25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
	2510.10	- Unground:	
	2510.10.10	- - Apatite	40
	2510.10.90	- - Other	0
	2510.20	- Ground:	
	2510.20.10	- - Apatite:	
	2510.20.10.10	- - - Of silky speck with a size of 0.25 mm or smaller	15
	2510.20.10.20	- - - Of the speck with a size of over 0.25 mm to 15 mm	25
	2510.20.10.90	- - - Other	40
	2510.20.90	- - Other	0
12	25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of	

		heading 28.16.	
	2511.10.00	- Natural barium sulphate (barytes)	10
	2511.20.00	- Natural barium carbonate (witherite)	10
13	2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	15
14	25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
	2513.10.00	- Pumice stone	10
	2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	10
15	2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	17
16	25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
		- Marble and travertine:	
	2515.11.00	- - Crude or roughly trimmed	17
	2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
	2515.12.10	- - - Blocks	17
	2515.12.20	- - - Slabs	17
	2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	
	2515.20.00.10	- - White calcareous stone (white marble), blocks	30
	2515.20.00.90	- - Other	17
17	25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
		- Granite:	
	2516.11.00	- - Crude or roughly trimmed	17
	2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
	2516.12.10	- - - Blocks	25
	2516.12.20	- - - Slabs	17
	2516.20	- Sandstone:	
	2516.20.10	- - Crude or roughly trimmed	17
	2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	17
	2516.90.00	- Other monumental or building stone	17

18	25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	
	2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	
	2517.10.00.10	- - Of type having size of 400 mm	15
	2517.10.00.90	- - Other	15
	2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	17
	2517.30.00	- Tarred macadam	17
		- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
	2517.41.00	- - Of marble:	
	2517.41.00.10	- - - Calcium carbonate powder, of stones of heading 25.15, with a size of 0.125 mm or less	10
	2517.41.00.20	- - - Calcium carbonate powder, of stones of heading 25.15, with a size of 0.125 mm or less	10
	2517.41.00.30	- - - Of type having size of 400 mm	15
	2517.41.00.90	- - - Other	15
	2517.49.00	- -Other:	
	2517.49.00.10	- - -Calcium carbonate powder, of stones of heading 25.15, with a size of 0.125 mm or less	10
	2517.49.00.20	- - -Calcium carbonate powder, of stones of heading 25.15, with a size of over 0.125 mm to under 1 mm	10
	2517.49.00.30	- - - Of type having size of 400 mm	15
	2517.49.00.90	- - - Other	15
19	25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	
	2518.10.00	- Dolomite, not calcined or sintered	10
	2518.20.00	- Calcined or sintered dolomite	10
	2518.30.00	- Dolomite ramming mix	10
20	25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
	2519.10.00	- Natural magnesium carbonate (magnesite)	10
	2519.90	- Other:	
	2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	10
	2519.90.20	- - Other	10

21	25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
	2520.10.00	- Gypsum; anhydrite	10
	2520.20	- Plasters:	
	2520.20.10	- - Of a kind suitable for use in dentistry	10
	2520.20.90	- - Other	10
22	2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	17
23	25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
	2522.10.00	- Quicklime	5
	2522.20.00	- Slaked lime	5
	2522.30.00	- Hydraulic lime	5
24	25.24	Asbestos.	
	2524.10.00	- Crocidolite	10
	2524.90.00	- Other	10
25	25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
	2526.10.00	- Not crushed, not powdered	30
	2526.20	- Crushed or powdered	
	2526.20.10	- - Talc powder	30
	2526.20.90	- - Other	30
26	2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3B03 calculated on the dry weight.	10
27	25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
	2529.10.00	- Feldspar	10
		- Fluorspar:	
	2529.21.00	- - Containing by weight 97% or less of calcium fluoride	10
	2529.22.00	- - Containing by weight more than 97% of calcium fluoride	10
	2529.30.00	- Leucite; nepheline and nepheline syenite	10
28	25.30	Mineral substances not elsewhere specified or included.	
	2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	10
	2530.20	- Kieserite, epsomite (natural magnesium sulphates):	
	2530.20.10	- - Kieserite	10
	2530.20.20	- - Epsomite	10

	2530.90	- Other:	
	2530.90.10	- - Zirconium silicates of a kind used as opacifiers	10
	2530.90.90	- - Other:	
	2530.90.90.10	- - - Rare earth ore	30
	2530.90.90.90	- - - Other	10
29	26.01	Iron ores and concentrates, including roasted iron pyrites.	
		- Iron ores and concentrates, other than roasted iron pyrites:	
	2601.11.00	- - Non-agglomerated	40
	2601.12.00	- - Agglomerated	40
	2601.20.00	- Roasted iron pyrites	40
30	2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	40
31	2603.00.00	Copper ores and concentrates.	40
32	26.04	Nickel ores and concentrates.	
	2604.00.00.10	- Rough ores	30
	2604.00.00.90	- Concentrates	20
33	26.05	Cobalt ores and concentrates.	
	2605.00.00.10	- Rough ores	30
	2605.00.00.90	- Concentrates	20
34	26.06	Aluminium ores and concentrates.	
	2606.00.00.10	- Rough ores	30
	2606.00.00.90	- Concentrates	20
35	2607.00.00	Lead ores and concentrates.	40
36	2608.00.00	Zinc ores and concentrates.	40
37	26.09	Tin ores and concentrates.	
	2609.00.00.10	- Rough ores	30
	2609.00.00.90	- Concentrates	20
38	2610.00.00	Chromium ores and concentrates.	30
39	26.11	Tungsten ores and concentrates.	
	2611.00.00.10	- Rough ores	30
	2611.00.00.90	- Concentrates	20

40	26.12	Uranium or thorium ores and concentrates.	
	2612.10.00	- Uranium ores and concentrates:	
	2612.10.00.10	- - Rough ores	30
	2612.10.00.90	- - Concentrates	20
	2612.20.00	- Thorium ores and concentrates:	
	2612.20.00.10	- - Rough ores	30
	2612.20.00.90	- - Concentrates:	20
41	26.13	Molybdenum ores and concentrates.	
	2613.10.00	- Roasted	20
	2613.90.00	- Other:	
	2613.90.00.10	- - Rough ores	30
	2613.90.00.90	- - Concentrates	20
42	26.14	Titanium ores and concentrates.	
	2614.00.10	- Ilmenite ores and concentrates:	
	2614.00.10.10	- - Ilmenite concentrates	30
	2614.00.10.90	- - Other	40
	2614.00.90	- Other:	
	2614.00.90.10	- - Concentrates of rutile $83\% \leq \text{TiO}_2 \leq 87\%$	30
	2614.00.90.90	- - Other	40
43	26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.	
	2615.10.00	- Zirconium ores and concentrates:	
	2615.10.00.10	- - Rough ores	30
		- - Concentrates:	
	2615.10.00.20	- - - Super silky zirconium powder with size of under 75µm (micrometer)	10
	2615.10.00.90	- - - Other	20
	2615.90.00	- Other:	
		- - Niobium:	
	2615.90.00.10	- - - Rough ores	30
	2615.90.00.20	- - - Concentrates	20
		- - Other:	
	2615.90.00.30	- - - Rough ores	30
	2615.90.00.90	- - - Concentrates	20
44	26.16	Precious metal ores and concentrates.	
	2616.10.00	- Silver ores and concentrates:	
	2616.10.00.10	- - Rough ores	30
	2616.10.00.90	- - Concentrates	20
	2616.90.00	- Other:	
	2616.90.00.10	- - Gold ores	30
		- - Other:	

	2616.90.00.20	- - - Rough ores	30
	2616.90.00.90	- - - Concentrates	20
45	26.17	Other ores and concentrates.	
	2617.10.00	- Antimony ores and concentrates:	
	2617.10.00.10	- - Rough ores	30
	2617.10.00.90	- - Concentrates	20
	2617.90.00	- Other:	
	2617.90.00.10	- - Rough ores	30
	2617.90.00.90	- - Concentrates	20
46	26.18	Granulated slag (slag sand) from the manufacture of iron or steel.	10
47	26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	
	2619.00.00.10	- Slag from the manufacture of iron or steel	10
	2619.00.00.90	- Crushed slag and other waste from the manufacture of iron or steel	5
48	26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	
		- Containing mainly zinc:	
	2620.11.00	- - Hard zinc spelter	5
	2620.19.00	- - Other:	
	2620.19.00.10	- - - Slag from the manufacture of metal	10
	2620.19.00.90	- - - Other	5
		- Containing mainly lead:	
	2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	5
	2620.29.00	- - Other:	
	2620.29.00.10	- - - Slag from the manufacture of metal	10
	2620.29.00.90	- - - Other	5
	2620.30.00	- Containing mainly copper:	
	2620.30.00.10	- - Slag from the manufacture of metal	10
	2620.30.00.90	- - Other	5
	2620.40.00	- Containing mainly aluminium:	
	2620.40.00.10	- - Slag from the manufacture of metal	10
	2620.40.00.90	- - Other	5
	2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds:	
	2620.60.00.10	- - Slag from the manufacture of metal	10
	2620.60.00.90	- - Other	5
		- Other:	
	2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures:	
	2620.91.00.10	- - - Slag from the manufacture of metal	10

	2620.91.00.90	- - - Other	5
	2620.99	- - Other:	
	2620.99.10	- - - Slag and hardhead of tin:	
	2620.99.10.10	- - - - Slag from the manufacture of metal	10
	2620.99.10.90	- - - - Other	5
	2620.99.90	- - - Other:	
	2620.99.90.10	- - - - Slag from the manufacture of metal	10
	2620.99.90.90	- - - - Other	5
49	26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	
	2621.10.00	- Ash and residues from the incineration of municipal waste	0
	2621.90.00	- Other:	
	2621.90.00.10	- - Coal slag	7
	2621.90.00.90	- - Other	0
50	27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
		- Coal, whether or not pulverised, but not agglomerated:	
	2701.11.00	- - Anthracite	10
	2701.12	- - Bituminous coal:	
	2701.12.10	- - - Coking coal	10
	2701.12.90	- - - Other	10
	2701.19.00	- - Other coal	10
	2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	10
51	27.02	Lignite, whether or not agglomerated, excluding jet.	
	2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	15
	2702.20.00	- Agglomerated lignite	15
52	27.03	Peat (including peat litter), whether or not agglomerated.	
	2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	15
	2703.00.20	- Agglomerated peat	15
53	27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
	2704.00.10	- Coke and semi-coke of coal	13
	2704.00.20	- Coke and semi-coke of lignite or of peat	13
	2704.00.30	- Retort carbon	13
54	27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	
	2709.00.10	- Crude petroleum oils	10
	2709.00.20	- Condensates	10
	2709.00.90	- Other	0

55	28.04	Hydrogen, rare gases and other non-metals.	
	2804.10.00	- Hydrogen	0
		- Rare gases:	
	2804.21.00	- - Argon	0
	2804.29.00	- - Other	0
	2804.30.00	- Nitrogen	0
	2804.40.00	- Oxygen	0
	2804.50.00	- Boron; tellurium	0
		- Silicon:	
	2804.61.00	- - Containing by weight not less than 99.99% of silicon	0
	2804.69.00	- - Other	0
	2804.70.00	- Phosphorus:	
	2804.70.00.10	- - Yellow phosphorus	5
	2804.70.00.90	- - Other	0
	2804.80.00	- Arsenic	0
	2804.90.00	- Selenium	0
56	28.17	Zinc oxide; zinc peroxide.	
	2817.00.10	- Zinc oxide:	
	2817.00.10.10	- - Zinc oxide, of powder	5
	2817.00.10.90	- - Other	0
	2817.00.20	- Zinc peroxide	0
57	28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
	2818.10.00	- Artificial corundum, whether or not chemically defined	0
	2818.20.00	- Aluminium oxide, other than artificial corundum	2
	2818.30.00	- Aluminium hydroxide	0
58	28.23	Titanium oxides.	
	2823.00.00.10	- Titanium slag, containing $\text{TiO}_2 \geq 85\%$, $\text{FeO} \leq 10\%$	10
	2823.00.00.20	- Titanium slag, containing $70\% \leq \text{TiO}_2 < 85\%$, $\text{FeO} \leq 10\%$	10
	2823.00.00.30	- Rutile, containing $\text{TiO}_2 > 87\%$	10
	2823.00.00.40	- Reconstitute Ilmenit, containing $\text{TiO}_2 \geq 56\%$, $\text{FeO} \leq 11\%$	10
	2823.00.00.90	- Other	0
59	38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
	3824.10.00	- Prepared binders for foundry moulds or cores	0
	3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0
	3824.40.00	- Prepared additives for cements, mortars or concretes	0

3824.50.00	- Non-refractory mortars and concretes	0
3824.60.00	- Sorbitol other than that of subheading 2905.44	0
	- Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
3824.71.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	0
3824.71.90	- - - Other	0
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0
3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	0
3824.74	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
3824.74.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	0
3824.74.90	- - - Other	0
3824.75.00	- - Containing carbon tetrachloride	0
3824.76.00	- - Containing 1,1,1 -trichloroethane (methyl chloroform)	0
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0
3824.78.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0
3824.79.00	- - Other	0
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
3824.81.00	- - Containing oxirane (ethylene oxide)	0
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0
3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	0
3824.90	- Other:	
3824.90.10	- - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	0
3824.90.30	- - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	0
3824.90.40	- - Composite inorganic solvents	0
3824.90.50	- - Acetone oil	0
3824.90.60	- - Chemical preparations containing monosodium glutamate	0
3824.90.70	- - Other chemical preparations, of a kind used in the manufacture of foodstuff	0
	- - Other:	
3824.90.91	- - - Naphthenic acids, their water insoluble salts and their esters	0
3824.90.99	- - - Other:	
3824.90.99.10	- - - - Stearic acid coated calcium carbonate powder, of a type made of stones of heading 25.15, with speck size of under 1 mm	7
3824.90.99.90	- - - - Other	0

60	40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
	4001.10	- Natural rubber latex, whether or not pre-vulcanised:	
		- - Exceeding 0.5% by volume of ammonia content:	
	4001.10.11	- - - Centrifuge concentrate	0
	4001.10.19	- - - Other	0
		- - Not exceeding 0.5% by volume of ammonia content:	
	4001.10.21	- - - Centrifuge concentrate	0
	4001.10.29	- - - Other	0
		- Natural rubber in other forms:	
	4001.21	- - Smoked sheets:	
	4001.21.10	- - - RSS Grade 1	0
	4001.21.20	- - - RSS Grade 2	0
	4001.21.30	- - - RSS Grade 3	0
	4001.21.40	- - - RSS Grade 4	0
	4001.21.50	- - - RSS Grade 5	0
	4001.21.90	- - - Other	0
	4001.22	- - Technically specified natural rubber (TSNR):	
	4001.22.10	- - - TSNR 10	0
	4001.22.20	- - - TSNR 20	0
	4001.22.30	- - - TSNR L	0
	4001.22.40	- - - TSNR CV	0
	4001.22.50	- - - TSNR GP	0
	4001.22.90	- - - Other	0
	4001.29	- - Other:	
	4001.29.10	- - - Air-dried sheets	0
	4001.29.20	- - - Latex crepes	0
	4001.29.30	- - - Sole crepes	0
	4001.29.40	- - - Remilled crepes, including flat bark crepes	0
	4001.29.50	- - - Other crepes	0
	4001.29.60	- - - Superior processing rubber	0
	4001.29.70	- - - Skim rubber	0
	4001.29.80	- - - Scrap (tree, earth or smoked) and cup lump	0
		- - - Other:	
	4001.29.91	- - - - In primary forms	0
	4001.29.99	- - - - Other	0
	4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:	
		- - Jelutong:	
	4001.30.11	- - - In primary forms	0
	4001.30.19	- - - Other	0
		- - Other:	
	4001.30.91	- - - In primary forms	0

	4001.30.99	- - - Other	0
61	40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
		- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
	4002.11.00	- - Latex	0
	4002.19	- - Other:	
	4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0
	4002.19.90	- - - Other	0
	4002.20	- Butadiene rubber (BR):	
	4002.20.10	- - In primary forms	0
	4002.20.90	- - Other	0
		- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
	4002.31	- - Isobutene-isoprene (butyl) rubber (IIR):	
	4002.31.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0
	4002.31.90	- - - Other	0
	4002.39	- - Other:	
	4002.39.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0
	4002.39.90	- - - Other	0
		- Chloroprene (chlorobutadiene) rubber (CR):	
	4002.41.00	- - Latex	0
	4002.49	- - Other:	
	4002.49.10	- - - In primary forms	0
	4002.49.90	- - - Other	0
		- Acrylonitrile-butadiene rubber (NBR):	
	4002.51.00	- - Latex	0
	4002.59	- - Other:	
	4002.59.10	- - - In primary forms	0
	4002.59.90	- - - Other	0
	4002.60	- Isoprene rubber (IR):	
	4002.60.10	- - In primary forms	0
	4002.60.90	- - Other	0
	4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):	
	4002.70.10	- - In primary forms	0
	4002.70.90	- - Other	0
	4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:	
	4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex	0
	4002.80.90	- - Other	0
		- Other:	
	4002.91.00	- - Latex	0

	4002.99	- - Other:	
	4002.99.20	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0
	4002.99.90	- - - Other	0
62	40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
	4005.10	- Compounded with carbon black or silica:	
	4005.10.10	- - Of natural gums	0
	4005.10.90	- - Other	0
	4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	0
		- Other:	
	4005.91	- - Plates, sheets and strip:	
	4005.91.10	- - - Of natural gums	0
	4005.91.90	- - - Other	0
	4005.99	- - Other:	
	4005.99.10	- - - Latex	0
	4005.99.90	- - - Other	0
63	41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
	4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:	
	4101.20.10	- - Pre-tanned	10
	4101.20.90	- - Other	10
	4101.50	- Whole hides and skins, of a weight exceeding 16 kg:	
	4101.50.10	- - Pre-tanned	10
	4101.50.90	- - Other	10
	4101.90	- Other, including butts, bends and bellies:	
	4101.90.10	- - Pre-tanned	10
	4101.90.90	- - Other	10
64	41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.	
	4102.10.00	- With wool on	5
		- Without wool on:	
	4102.21.00	- - Pickled	5
		- - Other:	
	4102.29.10	- - - Pre-tanned	5
	4102.29.90	- - - Other	5
65	41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or	

		otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.	
	4103.20	- Of reptiles:	
	4103.20.10	- - Pre-tanned:	
	4103.20.10.10	- - - Of crocodile	0
	4103.20.10.90	- - - Other	5
	4103.20.90	- - Other:	
	4103.20.90.10	- - - Of crocodile	0
	4103.20.90.90	- - - Other	5
	4103.30.00	- Of swine	10
	4103.90.00	- Other	10
66	44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
	4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	5
		- Wood in chips or particles:	
	4401.21.00	- - Coniferous:	
	4401.21.00.10	- - - Chips	0
	4401.21.00.90	- - - Particles	2
	4401.22.00	- - Non-coniferous:	
	4401.22.00.10	- - - Chips	0
	4401.22.00.90	- - - Particles	2
		- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
	4401.31.00	- - Wood pellets	0
	4401.39.00	- - Other	0
67	44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
	4402.10.00	- Of bamboo	10
	4402.90	- Other:	
	4402.90.10	- - Of coconut shell	0
	4402.90.90	- - Other:	
	4402.90.90.10	- - - Of cultivated-forest trees	5
	4402.90.90.90	- - - Other	10
68	44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
	4403.10	- Treated with paint, stains, creosote or other preservatives:	
	4403.10.10	- - Baulks, sawlogs and veneer logs	10
	4403.10.90	- - Other	10
	4403.20	- Other, coniferous:	
	4403.20.10	- - Baulks, sawlogs and veneer logs	10

	4403.20.90	- - Other	10
		- Other, of tropical wood specified in Subheading Note 2 to this Chapter:	
	4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
	4403.41.10	- - - Baulks, sawlogs and veneer logs	10
	4403.41.90	- - - Other	10
	4403.49	- - Other:	
	4403.49.10	- - - Baulks, sawlogs and veneer logs	10
	4403.49.90	- - - Other	10
		- Other:	
	4403.91	- - Of oak (<i>Quercus spp.</i>):	
	4403.91.10	- - - Baulks, sawlogs and veneer logs	10
	4403.91.90	- - - Other	10
	4403.92	- - Of beech (<i>Fagus spp.</i>):	
	4403.92.10	- - - Baulks, sawlogs and veneer logs	10
	4403.92.90	- - - Other	10
	4403.99	- - Other:	
	4403.99.10	- - - Baulks, sawlogs and veneer logs	10
	4403.99.90	- - - Other	10
69	44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
	4404.10.00	- Coniferous	5
	4404.20	- Non-coniferous:	
	4404.20.10	- - Chipwood	5
	4404.20.90	- - Other	5
70	44.06	Railway or tramway sleepers (cross-ties) of wood.	
	4406.10.00	- Not impregnated	20
	4406.90.00	- Other	20
71	44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	
	4407.10.00	- Coniferous:	
	4407.10.00.10	- - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
	4407.10.00.90	- - Other	20
		- Of tropical wood specified in Subheading Note 2 to this Chapter:	
	4407.21	- - Mahogany (<i>Swietenia spp.</i>):	
	4407.21.10	- - - Planed, sanded or end-jointed:	
	4407.21.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
	4407.21.10.90	- - - - Other	20
	4407.21.90	- - - Other:	

4407.21.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.21.90.90	- - - - Other	20
4407.22	- - Virola, Imbuia and Balsa:	
4407.22.10	- - - Planed, sanded or end-jointed:	
4407.22.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.22.10.90	- - - - Other	20
4407.22.90	- - - Other:	
4407.22.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.22.90.90	- - - - Other	20
4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
	- - - Dark Red Meranti or Light Red Meranti:	
4407.25.11	- - - - Planed, sanded or end-jointed:	
4407.25.11.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.25.11.90	- - - - - Other	20
4407.25.19	- - - - Other:	
4407.25.19.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.25.19.90	- - - - - Other	20
	- - - Meranti Bakau:	
4407.25.21	- - - - Planed, sanded or end-jointed:	
4407.25.21.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.25.21.90	- - - - - Other	20
4407.25.29	- - - - Other:	
4407.25.29.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.25.29.90	- - - - - Other	20
4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	
4407.26.10	- - - Planed, sanded or end-jointed:	
4407.26.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.26.10.90	- - - - Other	20
4407.26.90	- - - Other:	
4407.26.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.26.90.90	- - - - Other	20
4407.27	- - Sapelli:	
4407.27.10	- - - Planed, sanded or end-jointed:	
4407.27.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.27.10.90	- - - - Other	20
4407.27.90	- - - Other:	
4407.27.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a	10

		length of 1,050 mm or less	
4407.27.90.90	- - - - Other		20
4407.28	- - Iroko:		
4407.28.10	- - - Planed, sanded or end-jointed:		
4407.28.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.28.10.90	- - - - Other		20
4407.28.90	- - - Other:		
4407.28.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.28.90.90	- - - - Other		20
4407.29	- - Other:		
	- - - Jelutong (<i>Dyera spp.</i>):		
4407.29.11	- - - - Planed, sanded or end-jointed:		
4407.29.11.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.29.11.90	- - - - - Other		20
4407.29.19	- - - - Other:		
4407.29.19.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.29.19.90	- - - - - Other		20
	- - - Kapur (<i>Dryobalanops spp.</i>):		
4407.29.21	- - - - Planed, sanded or end-jointed:		
4407.29.21.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.29.21.90	- - - - - Other		20
4407.29.29	- - - - Other:		
4407.29.29.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.29.29.90	- - - - - Other		20
	- - - Kempas (<i>Koompassia spp.</i>):		
4407.29.31	- - - - Planed, sanded or end-jointed:		
4407.29.31.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.29.31.90	- - - - - Other		20
4407.29.39	- - - - Other:		
4407.29.39.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.29.39.90	- - - - - Other		20
	- - - Keruing (<i>Dipterocarpus spp.</i>):		
4407.29.41	- - - - Planed, sanded or end-jointed:		
4407.29.41.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10
4407.29.41.90	- - - - - Other		20
4407.29.49	- - - - Other:		
4407.29.49.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less		10

4407.29.49.90	- - - - Other	20
	- - - Ramin (<i>Gonystylus spp.</i>):	
4407.29.51	- - - - Planed, sanded or end-jointed:	
4407.29.51.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.51.90	- - - - - Other	20
4407.29.59	- - - - Other:	
4407.29.59.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.59.90	- - - - - Other	20
	- - - Teak (<i>Tectona spp.</i>):	
4407.29.61	- - - - Planed, sanded or end-jointed:	
4407.29.61.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.61.90	- - - - - Other	20
4407.29.69	- - - - Other:	
4407.29.69.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.69.90	- - - - - Other	20
	- - - Balau (<i>Shorea spp.</i>):	
4407.29.71	- - - - Planed, sanded or end-jointed:	
4407.29.71.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.71.90	- - - - - Other	20
4407.29.79	- - - - Other:	
4407.29.79.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.79.90	- - - - - Other	20
	- - - Mengkulang (<i>Heritiera spp.</i>):	
4407.29.81	- - - - Planed, sanded or end-jointed:	
4407.29.81.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.81.90	- - - - - Other	20
4407.29.89	- - - - Other:	
4407.29.89.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.89.90	- - - - - Other	20
	- - - Other:	
4407.29.91	- - - - Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), planed, sanded or end-jointed:	
4407.29.91.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.91.90	- - - - - Other	20
4407.29.92	- - - - Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), other:	
4407.29.92.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.92.90	- - - - - Other	20

4407.29.93	- - - - Other, planed, sanded or end-jointed:	
4407.29.93.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.93.90	- - - - - Other	20
4407.29.99	- - - - Other:	
4407.29.99.10	- - - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.29.99.90	- - - - - Other	20
	- Other:	
4407.91	- - Of oak (<i>Quercus spp.</i>):	
4407.91.10	- - - Planed, sanded or end-jointed:	
4407.91.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.91.10.90	- - - - Other	20
4407.91.90	- - - Other:	
4407.91.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.91.90.90	- - - - Other	20
4407.92	- - Of beech (<i>Fagus spp.</i>):	
4407.92.10	- - - Planed, sanded or end-jointed:	
4407.92.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.92.10.90	- - - - Other	20
4407.92.90	- - - Other:	
4407.92.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.92.90.90	- - - - Other	20
4407.93	- - Of maple (<i>Acer spp.</i>):	
4407.93.10	- - - Planed, sanded or end-jointed:	
4407.93.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.93.10.90	- - - - Other	20
4407.93.90	- - - Other:	
4407.93.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.93.90.90	- - - - Other	20
4407.94	- - Of cherry (<i>Prunus spp.</i>):	
4407.94.10	- - - Planed, sanded or end-jointed:	
4407.94.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.94.10.90	- - - - Other	20
4407.94.90	- - - Other:	
4407.94.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
4407.94.90.90	- - - - Other	20
4407.95	- - Of ash (<i>Fraxinus spp.</i>):	
4407.95.10	- - - Planed, sanded or end-jointed:	

	4407.95.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
	4407.95.10.90	- - - - Other	20
	4407.95.90	- - - Other:	
	4407.95.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
	4407.95.90.90	- - - - Other	20
	4407.99	- - Other:	
	4407.99.10	- - - Planed, sanded or end-jointed:	
	4407.99.10.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
	4407.99.10.90	- - - - Other	20
	4407.99.90	- - - Other:	
	4407.99.90.10	- - - - Of a thickness of 30 mm or less, a width of 95 mm or less, a length of 1,050 mm or less	10
	4407.99.90.90	- - - - Other	20
72	44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
	4408.10	- Coniferous:	
	4408.10.10	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	10
	4408.10.30	- - Face veneer sheets	10
	4408.10.90	- - Other	10
		- Of tropical wood specified in Subheading Note 2 to this Chapter:	
	4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	10
	4408.39	- - Other:	
	4408.39.10	- - - Jelutong wood slats of a kind used for pencil manufacture	10
	4408.39.90	- - - Other	10
	4408.90.00	- Other	10
73	44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
	4409.10.00	- Coniferous	5
		- Non-coniferous:	
	4409.21.00	- - Of bamboo	5
	4409.29.00	- - Other	5
74	71.02	Diamonds, whether or not worked, but not mounted or set.	
	7102.10.00	- Unsorted:	
	7102.10.00.10	- - Not worked or merely simply splited, pointed or sharpened	15
	7102.10.00.90	- - Other	5

		- Industrial:	
	7102.21.00	- - Unworked or simply sawn, cleaved or bruted	15
	7102.29.00	- - Other	5
		- Non-industrial:	
	7102.31.00	- - Unworked or simply sawn, cleaved or bruted	15
	7102.39.00	- - Other	5
75	71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
	7103.10	- Unworked or simply sawn or roughly shaped:	
	7103.10.10	- - Rubies	15
	7103.10.20	- - Jade (nephrite and jadeite)	15
	7103.10.90	- - Other	15
		- Otherwise worked:	
	7103.91	- - Rubies, sapphires and emeralds:	
	7103.91.10	- - - Rubies	5
	7103.91.90	- - - Other	5
	7103.99.00	- - Other	5
76	71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
	7104.10	- Piezo-electric quartz:	
	7104.10.10	- - Unworked	10
	7104.10.20	- - Worked	5
	7104.20.00	- Other, unworked or simply sawn or roughly shaped	10
	7104.90.00	- Other	5
77	71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	
	7105.10.00	- Of diamonds	3
	7105.90.00	- Other	3
78	71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
	7106.10.00	- Powder	5
		- Other:	
	7106.91.00	- - Unworked	5
	7106.92.00	- - Semi-manufactured forms	5
79	71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
		- Non-monetary:	

	7108.11.00	- - Powder	2
	7108.12.00	- - Other unwrought forms	2
	7108.13.00	- - Other semi-manufactured forms	2
	7108.20.00	- Monetary	2
80	71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
		- Of precious metal whether or not plated or clad with precious metal:	
	7113.11	- - Of silver, whether or not plated or clad with other precious metal:	
	7113.11.10	- - - Parts	0
	7113.11.90	- - - Other	0
	7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:	
	7113.19.10	- - - Parts:	
	7113.19.10.10	- - - - Of gold, with a gold content of 95% or more	2
	7113.19.10.90	- - - - Other	0
	7113.19.90	- - - Other:	
	7113.19.90.10	- - - - Of gold, with a gold content of 95% or more	2
	7113.19.90.90	- - - - Other	0
	7113.20	- Of base metal clad with precious metal:	
	7113.20.10	- - Parts	0
	7113.20.90	- - Other	0
81	71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
		- Of precious metal whether or not plated or clad with precious metal:	
	7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	0
	7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal:	
	7114.19.00.10	- - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95% or more	2
	7114.19.00.90	- - - Other	0
	7114.20.00	- Of base metal clad with precious metal	0
82	71.15	Other articles of precious metal or of metal clad with precious metal.	
	7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	0
	7115.90	- Other:	
	7115.90.10	- - Of gold or silver:	
	7115.90.10.10	- - - Of gold, whether or not plated or clad with precious metal, with a gold content of 95% or more	2
	7115.90.10.90	- - - Other	0
	7115.90.20	- - Of metal clad with gold or silver	0
	7115.90.90	- - Other	0
83	72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	

	7204.10.00	- Waste and scrap of cast iron	17
		- Waste and scrap of alloy steel:	
	7204.21.00	- - Of stainless steel	15
	7204.29.00	- - Other	17
	7204.30.00	- Waste and scrap of tinned iron or steel	17
		- Other waste and scrap:	
	7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0
	7204.49.00	- - Other	17
	7204.50.00	- Remelting scrap ingots	17
84	74.01	Copper mattes; cement copper (precipitated copper).	
	7401.00.00.10	- Copper mattes	15
	7401.00.00.90	- Other	20
85	74.03	Refined copper and copper alloys, unwrought.	
		- Refined copper:	
	7403.11.00	- - Cathodes and sections of cathodes:	
	7403.11.00.10	- - - Plain refined copper	10
	7403.11.00.90	- - - Other	20
	7403.12.00	- - Wire-bars	20
	7403.13.00	- - Billets	20
	7403.19.00	- - Other	20
		- Copper alloys:	
	7403.21.00	- - Copper-zinc base alloys (brass)	20
	7403.22.00	- - Copper-tin base alloys (bronze)	20
	7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	20
86	74.04	Copper waste and scrap.	
	7404.00.00.10	- Turnings, shavings, cutting dust, filings, crushing powder, trimming powder of copper, whether or not in bundles	22
	7404.00.00.90	- Other	22
87	7405.00.00	Master alloys of copper.	15
88	74.06	Copper powders and flakes.	
	7406.10.00	- Powders of non-lamellar structure	15
	7406.20.00	- Powders of lamellar structure; flakes	15
89	74.07	Copper bars, rods and profiles.	
	7407.10	- Of refined copper:	
	7407.10.30	- - Profiles	10
	7407.10.40	- - Bars and rods	10
		- Of copper alloys:	

	7407.21.00	- - Of copper-zinc base alloys (brass)	10
	7407.29.00	- - Other	10
90	75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
	7501.10.00	- Nickel mattes	5
	7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0
91	75.02	Unwrought nickel.	
	7502.10.00	- Nickel, not alloyed	5
	7502.20.00	- Nickel alloys	5
92	75.03	Nickel waste and scrap.	
	7503.00.00.10	- Turnings, shavings, cutting dust, filings, crushing powder, trimming powder of nickel, whether or not in bundles	0
	7503.00.00.90	- Other	22
93	7504.00.00	Nickel powders and flakes.	5
94	75.05	Nickel bars, rods, profiles and wire.	
		- Bars, rods and profiles:	
	7505.11.00	- - Of nickel, not alloyed	5
	7505.12.00	- - Of nickel alloys	5
		- Wire:	
	7505.21.00	- - Of nickel, not alloyed	0
	7505.22.00	- - Of nickel alloys	0
95	76.01	Unwrought aluminium.	
	7601.10.00	- Aluminium, not alloyed:	
	7601.10.00.10	- - Bars	15
	7601.10.00.90	- - Other	0
	7601.20.00	- Aluminium alloys:	
	7601.20.00.10	- - Bars	15
	7601.20.00.90	- - Other	0
96	76.02	Aluminium waste and scrap.	
	7602.00.00.10	- Turnings, shavings, cutting dust, filings, crushing powder, trimming powder of aluminum, whether or not in bundles	0
	7602.00.00.20	- Other	22
97	76.03	Aluminium powders and flakes.	
	7603.10.00	- Powders of non-lamellar structure	10
	7603.20.00	- Powders of lamellar structure; flakes	10

98	76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	
		- Rectangular (including square):	
	7606.11	- - Of aluminium, not alloyed:	
	7606.11.10	- - - Plain or figured by rolling or pressing, not otherwise surface treated	0
	7606.11.90	- - - Other	0
	7606.12	- - Of aluminium alloys:	
	7606.12.10	- - - Can stock including end stock and tab stock, in coils	
	7606.12.10.10	- - - - Coiled aluminum strip	20
	7606.12.10.90	- - - - Other	0
	7606.12.20	- - - Aluminium plates, not sensitised, of a kind used in the printing industry	0
		- - - Sheets:	
	7606.12.31	- - - - Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	0
	7606.12.39	- - - - Other	0
	7606.12.90	- - - Other	0
		- Other:	
	7606.91.00	- - Of aluminium, not alloyed	0
	7606.92.00	- - Of aluminium alloys	0
99	78.01	Unwrought lead.	
	7801.10.00	- Refined lead:	
	7801.10.00.10	- - Bars	15
	7801.10.00.90	- - Other	0
		- Other:	
	7801.91.00	- - Containing by weight antimony as the principal other element	
	7801.91.00.10	- - - Bars	15
	7801.91.00.90	- - - Other	0
	7801.99.00	- - Other:	
	7801.99.00.10	- - - Bars	15
	7801.99.00.90	- - - Other	0
100	78.02	Lead waste and scrap.	
	7802.00.00.10	- Turnings, shavings, cutting dust, filings, crushing powder, trimming powder of lead, whether or not in bundles	0
	7802.00.00.90	- Other	22
101	78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	
		- Plates, sheets, strip and foil:	
	7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0
	7804.19.00	- - Other	0
	7804.20.00	- Powders and flakes	5
102	78.06	Other articles of lead.	

	7806.00.20	- Bars, rods, profiles and wire:	
	7806.00.20.10	- - Bars, rods, profiles	5
	7806.00.20.90	- - Other	0
	7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0
	7806.00.90	- Other	0
103	79.01	Unwrought zinc.	
		- Zinc, not alloyed:	
	7901.11.00	- - Containing by weight 99.99% or more of zinc:	
	7901.11.00.10	- - - Bars	10
	7901.11.00.90	- - - Other	0
	7901.12.00	- - Containing by weight less than 99.99% of zinc:	
	7901.12.00.10	- - - Bars	10
	7901.12.00.90	- - - Other	0
	7901.20.00	- Zinc alloys:	
	7901.20.00.10	- - Bars	10
	7901.20.00.90	- - Other	0
104	79.02	Zinc waste and scrap.	
	7902.00.00.10	- Turnings, shavings, cutting dust, filings, crushing powder, trimming powder of zinc, whether or not in bundles.	0
	7902.00.00.90	- Other	22
105	79.03	Zinc dust, powders and flakes.	
	7903.10.00	- Zinc dust	5
	7903.90.00	- Other	5
106	79.04	Zinc bars, rods, profiles and wire.	
	7904.00.00.10	- Bars, rods and profiles	5
	7904.00.00.90	- Other	0
107	80.01	Unwrought tin.	
	8001.10.00	- Tin, not alloyed:	
	8001.10.00.10	- - Bars	10
	8001.10.00.90	- - Other	0
	8001.20.00	- Tin alloys:	
	8001.20.00.10	- - Bars	10
	8001.20.00.90	- - Other	0
108	80.02	Tin waste and scrap.	
	8002.00.00.10	- Turnings, shavings, cutting dust, filings, crushing powder, trimming powder of tin, whether or not in bundles.	0
	8002.00.00.90	- Other	22

109	80.03	Tin bars, rods, profiles and wire.	
	8003.00.10	- Soldering bars	5
	8003.00.90	- Other:	
	8003.00.90.10	- - Tin bars, rods, profiles	5
	8003.00.90.90	- - Other	0
110	80.07	Other articles of tin.	
	8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	0
	8007.00.30	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes:	
	8007.00.30.10	- - Powders or flakes	5
	8007.00.30.90	- - Other	0
	8007.00.40	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0
		- Other:	
	8007.00.91	- - Cigarette cases or boxes; ashtrays	0
	8007.00.92	- - Other household articles	0
	8007.00.99	- - Other	0
111	81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.	
	8101.10.00	- Powders	5
		- Other:	
	8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	5
	8101.96.00	- - Wire	5
	8101.97.00	- - Waste and scrap	22
	8101.99	- - Other:	
	8101.99.10	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	5
	8101.99.90	- - - Other	5
112	81.02	Molybdenum and articles thereof, including waste and scrap.	
	8102.10.00	- Powders	5
		- Other:	
	8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	5
	8102.95.00	- - Bars and rods, other than those obtained simply by sintering; profiles, plates, sheets, strip and foil	5
	8102.96.00	- - Wire	5
	8102.97.00	- - Waste and scrap	22
	8102.99.00	- - Other	5
113	81.03	Tantalum and articles thereof, including waste and scrap.	

	8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	5
	8103.30.00	- Waste and scrap	22
	8103.90.00	- Other	5
114	81.04	Magnesium and articles thereof, including waste and scrap.	
		- Unwrought magnesium:	
	8104.11.00	- - Containing at least 99.8% by weight of magnesium	15
	8104.19.00	- - Other	15
	8104.20.00	- Waste and scrap	22
	8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	15
	8104.90.00	- Other	15
115	81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
	8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:	
	8105.20.10	- - Unwrought cobalt	5
	8105.20.90	- - Other:	
	8105.20.90.10	- - - Semi-manufactured forms	5
	8105.20.90.90	- - - Other	5
	8105.30.00	- Waste and scrap	22
	8105.90.00	- Other	5
116	81.06	Bismuth and articles thereof, including waste and scrap.	
		- Unwrought bismuth; waste and scrap; powders	
	8106.00.10.10	- - Waste and scrap	22
	8106.00.10.90	- - Other	5
	8106.00.90	- Other:	
	8106.00.90.10	- - Semi-manufactured forms	5
	8106.00.90.90	- - Other	5
117	81.07	Cadmium and articles thereof, including waste and scrap.	
	8107.20.00	- Unwrought cadmium; powders	5
	8107.30.00	- Waste and scrap	22
	8107.90.00	- Other:	
	8107.90.00.10	- - Semi-manufactured forms	5
	8107.90.00.90	- - Other	5
118	81.08	Titanium and articles thereof, including waste and scrap.	
	8108.20.00	- Unwrought titanium; powders	5
	8108.30.00	- Waste and scrap	22
	8108.90.00	- Other:	
	8108.90.00.10	- - Semi-manufactured forms	5

	8108.90.00.90	- - Other	5
119	81.09	Zirconium and articles thereof, including waste and scrap.	
	8109.20.00	- Unwrought zirconium; powders	5
	8109.30.00	- Waste and scrap	22
	8109.90.00	- Other:	
	8109.90.00.10	- - Semi-manufactured forms	5
	8109.90.00.90	- - Other	5
120	81.10	Antimony and articles thereof, including waste and scrap.	
	8110.10.00	- Unwrought antimony; powders	5
	8110.20.00	- Waste and scrap	22
	8110.90.00	- Other:	
	8110.90.00.10	- - Semi-manufactured forms	5
	8110.90.00.90	- - Other	5
121	81.11	Manganese and articles thereof, including waste and scrap.	
	8111.00.00.10	- Waste and scrap	22
		- Other:	
	8111.00.00.20	- - Semi-manufactured forms	5
	8111.00.00.90	- - Other	5
122	81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
		- Beryllium:	
	8112.12.00	- - Unworked; powders	5
	8112.13.00	- - Waste and scrap	22
	8112.19.00	- - Other:	
	8112.19.00.10	- - - Semi-manufactured forms	5
	8112.19.00.90	- - - Other	5
		- Chromium:	
	8112.21.00	- - Unworked; powders	5
	8112.22.00	- - Waste and scrap	22
	8112.29.00	- - Other:	
	8112.29.00.10	- - - Semi-manufactured forms	5
	8112.29.00.90	- - - Other	5
		- Thallium:	
	8112.51.00	- - Unworked; powders	5
	8112.52.00	- - Waste and scrap	22
	8112.59.00	- - Other:	
	8112.59.00.10	- - - Semi-manufactured forms	5
	8112.59.00.90	- - - Other	5
		- Other:	

	8112.92.00	- - Unwrought; waste and scrap; powders	
	8112.92.00.10	- - - Waste and scrap	22
	8112.92.00.90	- - - Other	5
	8112.99.00	- - Other:	
	8112.99.00.10	- - - Semi-manufactured forms	5
	8112.99.00.90	- - - Other	5
123	81.13	Cermets and articles thereof, including waste and scrap.	
	8113.00.00.10	- Waste and scrap	22
		- Other:	
	8113.00.00.20	- - Semi-manufactured forms	5
	8113.00.00.90	- - Other	5

APPENDIX II

PREFERENTIAL IMPORT TARIFF

(Enclosed with Circular No. 182/2015/TT-BTC dated 16/11/2015 by the Ministry of Finance)

Part I

PREFERENTIAL IMPORT TAX RATES APPLICABLE TO 97 CHAPTERS ACCORDING TO VIETNAM IMPORT TARIFF

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Notes

- Any reference in this Section to a particular genus or species of an animal, except where the context otherwise requires, includes a reference to the young of that genus or species.
- Except where the context otherwise requires, throughout the Nomenclature any reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live animals

Notes

- This Chapter covers all live animals except:
 - Fish and crustaceans, molluscs and other aquatic invertebrates, of heading 03.01, 03.06, 03.07 or 03.08;
 - Cultures of micro-organisms and other products of heading 30.02; and
 - Animals of heading 95.08.

Code	Description	Rate (%)
01.01	Live horses, asses, mules and hinnies.	
	- Horses:	
0101.21.00	- - Pure-bred breeding animals	0
0101.29.00	- - Other	5
0101.30	- Asses:	
0101.30.10	- - Pure-bred breeding animals	0
0101.30.90	- - Other	5
0101.90.00	- Other	5

01.02	Live bovine animals.	
	- Cattle:	
0102.21.00	- - Pure-bred breeding animals	0
0102.29	- - Other:	
0102.29.10	- - - Male cattle (including oxen)	5
0102.29.90	- - - Other	5
	- Buffalo:	
0102.31.00	- - Pure-bred breeding animals	0
0102.39.00	- - Other	5
0102.90	- Other:	
0102.90.10	- - Pure-bred breeding animals	0
0102.90.90	- - Other	5
01.03	Live swine.	
0103.10.00	- Pure-bred breeding animals	0
	- Other:	
0103.91.00	- - Weighing less than 50 kg	5
0103.92.00	- - Weighing 50 kg or more	5
01.04	Live sheep and goats.	
0104.10	- Sheep:	
0104.10.10	- - Pure-bred breeding animals	0
0104.10.90	- - Other	5
0104.20	- Goat:	
0104.20.10	- - Pure-bred breeding animals	0
0104.20.90	- - Other	5
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	
	- Weighing not more than 185 g:	
0105.11	- - Fowls of the species <i>Gallus domesticus</i> :	
0105.11.10	- - - Breeding fowls	0
0105.11.90	- - - Other	10
0105.12	- - Turkeys:	
0105.12.10	- - - Breeding fowls	0
0105.12.90	- - - Other	10
0105.13	- - Ducks:	
0105.13.10	- - - Breeding fowls	0
0105.13.90	- - - Other	10
0105.14	- - Geese:	
0105.14.10	- - - Breeding fowls	0
0105.14.90	- - - Other	10

0105.15	- - Guinea fowls:	
0105.15.10	- - - Breeding fowls	0
0105.15.90	- - - Other	10
	- Other:	
0105.94	- - Fowls of the species <i>Gallus domesticus</i> :	
0105.94.10	- - - Breeding fowls, other than fighting cocks	0
0105.94.40	- - - Fighting cocks	5
	- - - Other:	
0105.94.91	- - - - Weighing not more than 2 kg	10
0105.94.99	- - - - Other	10
0105.99	- - Other:	
0105.99.10	- - - Breeding ducks	0
0105.99.20	- - - Other ducks	5
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	0
0105.99.40	- - - Other geese, turkeys and guinea fowls	5
01.06	Other live animals.	
	- Mammals:	
0106.11.00	- - Primates	5
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	5
0106.13.00	- - Camels and other camelids (<i>Camelidae</i>)	5
0106.14.00	- - Rabbits and hares	5
0106.19.00	- - Other	5
0106.20.00	- Reptiles (including snakes and turtles)	5
	- Birds:	
0106.31.00	- - Birds of prey	5
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	5
0106.33.00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	5
0106.39.00	- - Other	5
	- Insects:	
0106.41.00	- - Bees	5
0106.49.00	- - Other	5
0106.90.00	- Other	5

Chapter 2

Meat and edible meat offal

Notes

1. This Chapter does not cover:

(a) Products of the kinds described in heading 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading 05.04) or animal blood (heading 05.11 or 30.02);
or

(c) Animal fat, other than products of heading 02.09 (Chapter 15).

Code	Description	Rate
------	-------------	------

		(%)
02.01	Meat of bovine animals, fresh or chilled.	
0201.10.00	- Carcasses and half-carcasses	30
0201.20.00	- Other cuts with bone in	20
0201.30.00	- Boneless	14
02.02	Meat of bovine animals, frozen.	
0202.10.00	- Carcasses and half-carcasses	20
0202.20.00	- Other cuts with bone in	20
0202.30.00	- Boneless	14
02.03	Meat of swine, fresh, chilled or frozen.	
	- Fresh or chilled:	
0203.11.00	- - Carcasses and half-carcasses	25
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	25
0203.19.00	- - Other	25
	- Frozen:	
0203.21.00	- - Carcasses and half-carcasses	15
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	15
0203.29.00	- - Other	15
02.04	Meat of sheep or goats, fresh, chilled or frozen.	
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	7
	- Other meat of sheep, fresh or chilled:	
0204.21.00	- - Carcasses and half-carcasses	7
0204.22.00	- - Other cuts with bone in	7
0204.23.00	- - Boneless	7
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	7
	- Other meat of sheep, frozen:	
0204.41.00	- - Carcasses and half-carcasses	7
0204.42.00	- - Other cuts with bone in	7
0204.43.00	- - Boneless	7
0204.50.00	- Meat of goats	7
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	10
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	
0206.10.00	- Of bovine animals, fresh or chilled	8
	- Of bovine animals, frozen:	
0206.21.00	- - Tongues	8
0206.22.00	- - Livers	8

0206.29.00	- - Other	8
0206.30.00	- Of swine, fresh or chilled	8
	- Of swine, frozen:	
0206.41.00	- - Livers	8
0206.49.00	- - Other	8
0206.80.00	- Other, fresh or chilled	10
0206.90.00	- Other, frozen	10
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
	- Of fowls of the species <i>Gallus domesticus</i> :	
0207.11.00	- - Not cut in pieces, fresh or chilled	40
0207.12.00	- - Not cut in pieces, frozen	40
0207.13.00	- - Cuts and offal, fresh or chilled	40
0207.14	- - Cuts and offal, frozen:	
0207.14.10	- - - Wings	20
0207.14.20	- - - Thighs	20
0207.14.30	- - - Livers	20
	- - - Other:	
0207.14.91	- - - - Mechanically deboned or separated meat	20
0207.14.99	- - - - Other	20
	- Of turkeys:	
0207.24.00	- - Not cut in pieces, fresh or chilled	40
0207.25.00	- - Not cut in pieces, frozen	40
0207.26.00	- - Cuts and offal, fresh or chilled	40
0207.27	- - Cuts and offal, frozen:	
0207.27.10	- - - Livers	20
	- - - Other:	
0207.27.91	- - - - Mechanically deboned or separated meat	20
0207.27.99	- - - - Other	20
	- Of ducks:	
0207.41.00	- - Not cut in pieces, fresh or chilled	40
0207.42.00	- - Not cut in pieces, frozen	40
0207.43.00	- - Fatty livers, fresh or chilled	15
0207.44.00	- - Other, fresh or chilled	15
0207.45.00	- - Other, frozen	15
	- Of geese:	
0207.51.00	- - Not cut in pieces, fresh or chilled	40
0207.52.00	- - Not cut in pieces, frozen	40
0207.53.00	- - Fatty livers, fresh or chilled	15
0207.54.00	- - Other, fresh or chilled	15
0207.55.00	- - Other, frozen	15
0207.60.00	- Of guinea fowls	40

02.08	Other meat and edible meat offal, fresh, chilled or frozen.	
0208.10.00	- Of rabbits or hares	10
0208.30.00	- Of primates	10
0208.40	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>):	
0208.40.10	- - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	10
0208.40.90	- - Other	5
0208.50.00	- Of reptiles (including snakes and turtles)	10
0208.60.00	- Of camels and other camelids (<i>Camelidae</i>)	5
0208.90	- Other:	
0208.90.10	- - Frogs' legs	10
0208.90.90	- - Other	5
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
0209.10.00	- Of pigs	10
0209.90.00	- Other	10
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
	- Meat of swine:	
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	10
0210.12.00	- - Bellies (streaky) and cuts thereof	10
0210.19	- - Other:	
0210.19.30	- - - Bacon or boneless hams	10
0210.19.90	- - - Other	10
0210.20.00	- Meat of bovine animals	15
	- Other, including edible flours and meals of meat or meat offal:	
0210.91.00	- - Of primates	20
0210.92	- - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>):	
0210.92.10	- - - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	20
0210.92.90	- - - Other	20
0210.93.00	- - Of reptiles (including snakes and turtles)	20
0210.99	- - Other:	
0210.99.10	- - - Freeze dried chicken dice	20
0210.99.20	- - - Dried pork skin	20
0210.99.90	- - - Other	20

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes

1. This Chapter does not cover:

(a) Mammals of heading 01.06;

(b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10)

(c) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or

(d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2. In this Chapter the term “pellets” means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

Code	Description	Rate (%)
03.01	Live fish.	
	- Ornamental fish:	
0301.11	- - Freshwater:	
0301.11.10	- - - Fry	15
	- - - Other:	
0301.11.91	- - - - Koi carp (<i>Cyprinus carpio</i>)	20
0301.11.92	- - - - Goldfish (<i>Carassius auratus</i>)	20
0301.11.93	- - - - Siamese fighting fish (<i>Beta splendens</i>)	20
0301.11.94	- - - - Oscars (<i>Astonotus ocellatus</i>)	20
0301.11.95	- - - - Arowanas (<i>Scleropages formosus</i>)	20
0301.11.99	- - - - Other	20
0301.19	- - Other:	
0301.19.10	- - - Fry	15
0301.19.90	- - - Other	20
	- Other live fish:	
0301.91.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20
0301.92.00	- - Eels (<i>Anguilla</i> spp.)	20
0301.93	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>):	
0301.93.10	- - - Breeding, other than fry	0
0301.93.90	- - - Other	20
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	20
0301.95.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	20
0301.99	- - Other:	
	- - - Milkfish or lapu-lapu fry:	
0301.99.11	- - - - Breeding	0
0301.99.19	- - - - Other	20
	- - - Other fish fry:	
0301.99.21	- - - - Breeding	0

0301.99.29	- - - Other	20
	- - - Other, marine fish:	
0301.99.31	- - - Milkfish, breeding	0
0301.99.39	- - - Other	20
0301.99.40	- - - Other, freshwater fish	20
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
	- Salmonidae, excluding livers and roes:	
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10
0302.19.00	- - Other	20
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	20
0302.22.00	- - Plaice (<i>Pleuronectes platessa</i>)	20
0302.23.00	- - Sole (<i>Solea spp.</i>)	20
0302.24.00	- - Turbots (<i>Psetta maxima</i>)	15
0302.29.00	- - Other	15
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0302.31.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	15
0302.32.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	15
0302.33.00	- - Skipjack or stripe-bellied bonito	20
0302.34.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	15
0302.35.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	15
0302.36.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15
0302.39.00	- - Other	15
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis spp.</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus spp.</i>), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:	
0302.41.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
0302.42.00	- - Anchovies (<i>Engraulis spp.</i>)	12
0302.43.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), sardinella (<i>Sardinella spp.</i>), brisling or sprats (<i>Sprattus sprattus</i>)	20
0302.44.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	15
0302.45.00	- - Jack and horse mackerel (<i>Trachurus spp.</i>)	12
0302.46.00	- - Cobia (<i>Rachycentron canadum</i>)	12

0302.47.00	- - Swordfish (<i>Xiphias gladius</i>)	12
	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:	
0302.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
0302.52.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	20
0302.53.00	- - Coalfish (<i>Pollachius virens</i>)	20
0302.54.00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	12
0302.55.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	12
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	12
0302.59.00	- - Other	12
	- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes:	
0302.71.00	- - Tilapias (<i>Oreochromis spp.</i>)	20
0302.72	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>):	
0302.72.10	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)	20
0302.72.90	- - - Other	20
0302.73	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>):	
0302.73.10	- - - Mrigal (<i>Cirrhinus cirrhosus</i>)	20
0302.73.90	- - - Other	20
0302.74.00	- - Eels (<i>Anguilla spp.</i>)	20
0302.79.00	- - Other	20
	- Other fish, excluding livers and roes:	
0302.81.00	- - Dogfish and other sharks	15
0302.82.00	- - Rays and skates (<i>Rajidae</i>)	12
0302.83.00	- - Toothfish (<i>Dissostichus spp.</i>)	12
0302.84.00	- - Seabass (<i>Dicentrarchus spp.</i>)	12
0302.85.00	- - Seabream (<i>Sparidae</i>)	12
	- - Other:	
	- - - Marine fish:	
0302.89.12	- - - - Longfin mojarra (<i>Pentaprion longimanus</i>)	12
0302.89.13	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	12
0302.89.14	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	12
0302.89.15	- - - - Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	12
0302.89.16	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyrnaena barracuda</i>)	12
0302.89.17	- - - - Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	12
0302.89.18	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	12

0302.89.19	- - - Other	12
	- - - Other:	
0302.89.22	- - - Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	20
0302.89.24	- - - Snakeskin gourami (<i>Trichogaster pectoralis</i>)	20
0302.89.26	- - - Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)	20
0302.89.27	- - - Hilsa shad (<i>Tenuialosa ilisha</i>)	20
0302.89.28	- - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	20
0302.89.29	- - - Other	20
0302.90.00	- Livers and roes	20
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
	- Salmonidae, excluding livers and roes:	
0303.11.00	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	15
0303.12.00	- - Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	12
0303.13.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho Hucho</i>)	10
0303.14.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10
0303.19.00	- - Other	16
	- Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding livers and roes	
0303.23.00	- - Tilapias (<i>Oreochromis spp.</i>)	20
0303.24.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	20
0303.25.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	20
0303.26.00	- - Eels (<i>Anguilla spp.</i>)	15
0303.29.00	- - Other	20
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:	
0303.31.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	12
0303.32.00	- - Plaice (<i>Pleuronectes platessa</i>)	20
0303.33.00	- - Sole (<i>Solea spp.</i>)	20
0303.34.00	- - Turbots (<i>Psetta maxima</i>)	15
0303.39.00	- - Other	15
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:	
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	12
0303.42.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	20

0303.43.00	- - Skipjack or stripe-bellied bonito	15
0303.44.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	20
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	14
0303.46.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	15
0303.49.00	- - Other	15
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:	
0303.51.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	20
0303.54.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	13
0303.55.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	10
0303.56.00	- - Cobia (<i>Rachycentron canadum</i>)	10
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	10
	- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding livers and roes:	
0303.63.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	14
0303.64.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	14
0303.65.00	- - Coalfish (<i>Pollachius virens</i>)	14
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	12
0303.67.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	10
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10
0303.69.00	- - Other	10
	- Other fish, excluding livers and roes:	
0303.81.00	- - Dogfish and other sharks	15
0303.82.00	- - Rays and skates (<i>Rajidae</i>)	10
0303.83.00	- - Toothfish (<i>Dissostichus</i> spp.)	10
0303.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	20
0303.89	- - Other:	
	- - - Marine fish:	
0303.89.12	- - - - Longfin mojarra (<i>Pentaprion longimanus</i>)	10
0303.89.13	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	10
0303.89.14	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	10
0303.89.15	- - - - Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	10
0303.89.16	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyrnaena barracuda</i>)	10
0303.89.17	- - - - Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	10
0303.89.18	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	10

0303.89.19	- - - Other	10
	- - - Other:	
0303.89.22	- - - Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	20
0303.89.24	- - - Snakeskin gourami (<i>Trichogaster pectoralis</i>)	20
0303.89.26	- - - Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)	20
0303.89.27	- - - Hilsa shad (<i>Tenualosa ilisha</i>)	20
0303.89.28	- - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	20
0303.89.29	- - - Other	20
0303.90	- Livers and roes:	
0303.90.10	- - Livers	12
0303.90.20	- - Roes	12
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
	- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	
0304.31.00	- - Tilapias (<i>Oreochromis spp.</i>)	15
0304.32.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	15
0304.33.00	- - Nile Perch (<i>Lates niloticus</i>)	15
0304.39.00	- - Other	15
	- Fresh or chilled fillets of other fish:	
0304.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15
0304.42.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15
0304.43.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15
0304.44.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	15
0304.45.00	- - Swordfish (<i>Xiphias gladius</i>)	15
0304.46.00	- - Toothfish (<i>Dissostichus spp.</i>)	15
0304.49.00	- - Other	15
	- Other, fresh or chilled:	
0304.51.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	15
0304.52.00	- - Salmonidae	15
0304.53.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and	15

	<i>Muraenolepididae</i>	
0304.54.00	- - Swordfish (<i>Xiphias gladius</i>)	15
0304.55.00	- - Toothfish (<i>Dissostichus spp.</i>)	15
0304.59.00	- - Other	15
	- Frozen fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>):	
0304.61.00	- - Tilapias (<i>Oreochromis spp.</i>)	15
0304.62.00	- - Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	15
0304.63.00	- - Nile Perch (<i>Lates niloticus</i>)	15
0304.69.00	- - Other	15
	- Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	
0304.71.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	15
0304.72.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	15
0304.73.00	- - Coalfish (<i>Pollachius virens</i>)	15
0304.74.00	- - Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	15
0304.75.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	15
0304.79.00	- - Other	15
	- Frozen fillets of other fish:	
0304.81.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15
0304.82.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	15
0304.83.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	15
0304.84.00	- - Swordfish (<i>Xiphias gladius</i>)	15
0304.85.00	- - Toothfish (<i>Dissostichus spp.</i>)	15
0304.86.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	15
0304.87.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>)	15
0304.89.00	- - Other	15
	- Other, frozen:	
0304.91.00	- - Swordfish (<i>Xiphias gladius</i>)	15
0304.92.00	- - Toothfish (<i>Dissostichus spp.</i>)	15
0304.93.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	15
0304.94.00	- - Alaska Pollack (<i>Theragra chalcogramma</i>)	15
0304.95.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	15

0304.99.00	- - Other	15
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	20
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:	
0305.20.10	- - Of freshwater fish, dried, salted or in brine	20
0305.20.90	- - Other	20
	- Fish fillets, dried, salted or in brine, but not smoked:	
0305.31.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	20
0305.32.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	20
0305.39	- - Other:	
0305.39.10	- - - Freshwater garfish (<i>Xenentodon cancila</i>), yellowstriped goatfish (<i>Upeneus vittatus</i>) and long-rakered trevally (<i>Ulva mentalis</i>)	20
0305.39.20	- - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	20
0305.39.90	- - - Other	20
	- Smoked fish, including fillets, other than edible fish offal:	
0305.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	15
0305.42.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
0305.43.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20
0305.44.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	20
0305.49.00	- - Other	20
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
0305.59	- - Other:	
0305.59.20	- - - Marine fish	20
0305.59.90	- - - Other	20
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.61.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20
0305.62.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20
0305.63.00	- - Anchovies (<i>Engraulis spp.</i>)	20

0305.64.00	- - Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	20
0305.69	- - Other:	
0305.69.10	- - - Marine fish	20
0305.69.90	- - - Other	20
	- Fish fins, heads, tails, maws and other edible fish offal:	
0305.71.00	- - Shark fins	20
0305.72	- - Fish heads, tails and maws:	
0305.72.10	- - - Fish maws	5
0305.72.90	- - - Other	15
0305.79.00	- - Other	15
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
	- Frozen:	
0306.11.00	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	15
0306.12.00	- - Lobsters (<i>Homarus spp.</i>)	10
0306.14	- - Crabs:	
0306.14.10	- - - Soft shell crabs	3
0306.14.90	- - - Other	0
0306.15.00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	10
0306.16.00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	3
0306.17	- - Other shrimps and prawns:	
0306.17.10	- - - Giant tiger prawns (<i>Penaeus monodon</i>)	12
0306.17.20	- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	12
0306.17.30	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	12
0306.17.90	- - - Other	0
0306.19.00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	0
	- Not frozen:	
0306.21	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):	
0306.21.10	- - - Breeding	0
0306.21.20	- - - Other, live	10
0306.21.30	- - - Fresh or chilled	10
	- - - Other:	
0306.21.91	- - - - In airtight containers	10
0306.21.99	- - - - Other	10
0306.22	- - Lobsters (<i>Homarus spp.</i>)	

0306.22.10	- - - Breeding	0
0306.22.20	- - - Other, live	10
0306.22.30	- - - Fresh or chilled	10
	- - - Other:	
0306.22.91	- - - - In airtight containers	10
0306.22.99	- - - - Other	10
0306.24	- - Crabs:	
0306.24.10	- - - Live	0
0306.24.20	- - - Fresh or chilled	0
	- - - Other:	
0306.24.91	- - - - In airtight containers	10
0306.24.99	- - - - Other	10
0306.25.00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	10
0306.26	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>):	
0306.26.10	- - - Breeding	0
0306.26.20	- - - Other, live	0
0306.26.30	- - - Fresh or chilled	0
	- - - Dried:	
0306.26.41	- - - - In airtight containers	10
0306.26.49	- - - - Other	10
	- - - Other:	
0306.26.91	- - - - In airtight containers	10
0306.26.99	- - - - Other	10
0306.27	- - Other shrimps and prawns:	
	- - - Breeding:	
0306.27.11	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	0
0306.27.12	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	0
0306.27.19	- - - - Other	0
	- - - Other, live:	
0306.27.21	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	10
0306.27.22	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	10
0306.27.29	- - - - Other	0
	- - - Fresh or chilled:	
0306.27.31	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	10
0306.27.32	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	12
0306.27.39	- - - - Other	0
	- - - Dried:	
0306.27.41	- - - - In airtight containers	10
0306.27.49	- - - - Other	10
	- - - Other:	
0306.27.91	- - - - In airtight containers	10
0306.27.99	- - - - Other	10
0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for	

	human consumption:	
0306.29.10	- - - Live	0
0306.29.20	- - - Fresh or chilled	0
0306.29.30	- - - Flours, meals and pellets	20
	- - - Other:	
0306.29.91	- - - - In airtight containers	10
0306.29.99	- - - - Other	10
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	
	- Oysters:	
0307.11	- - Live, fresh or chilled:	
0307.11.10	- - - Live	0
0307.11.20	- - - Fresh or chilled	0
0307.19	- - Other:	
0307.19.10	- - - Frozen	3
0307.19.20	- - - Dried, salted or in brine	10
0307.19.30	- - - Smoked	25
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :	
0307.21	- - Live, fresh or chilled:	
0307.21.10	- - - Live	0
0307.21.20	- - - Fresh or chilled	0
0307.29	- - Other:	
0307.29.10	- - - Frozen	3
0307.29.20	- - - Dried, salted or in brine; smoked	10
	- Mussels (<i>Mytilus spp.</i> , <i>Perna spp.</i>):	
0307.31	- - Live, fresh or chilled:	
0307.31.10	- - - Live	0
0307.31.20	- - - Fresh or chilled	0
0307.39	- - Other:	
0307.39.10	- - - Frozen	0
0307.39.20	- - - Dried, salted or in brine; smoked	10
	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) and squid (<i>Ommastrephes spp.</i> , <i>Loligospp.</i> , <i>Nototodarusspp.</i> , <i>Sepioteuthis spp.</i>):	
0307.41	- - Live, fresh or chilled:	
0307.41.10	- - - Live	0
0307.41.20	- - - Fresh or chilled	10
0307.49	- - Other:	
0307.49.10	- - - Frozen	10
0307.49.20	- - - Dried, salted or in brine	10
0307.49.30	- - - Smoked	25

	- Octopus (<i>Octopus spp.</i>):	
0307.51	- - Live, fresh or chilled:	
0307.51.10	- - - Live	0
0307.51.20	- - - Fresh or chilled	10
0307.59	- - Other:	
0307.59.10	- - - Frozen	15
0307.59.20	- - - Dried, salted or in brine	10
0307.59.30	- - - Smoked	25
0307.60	- Snails, other than sea snails:	
0307.60.10	- - Live	0
0307.60.20	- - Fresh, chilled or frozen	0
0307.60.30	- - Dried, salted or in brine; smoked	10
	- Clams, cockles and ark shells (families <i>Arcidae</i> , <i>Arctiidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiatellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> , <i>Semelidae</i> , <i>Solecurtidae</i> , <i>Solenidae</i> , <i>Tridacnidae</i> and <i>Veneridae</i>):	
0307.71	- - Live, fresh or chilled:	
0307.71.10	- - - Live	3
0307.71.20	- - - Fresh or chilled	0
0307.79	- - Other:	
0307.79.10	- - - Frozen	0
0307.79.20	- - - Dried, salted or in brine; smoked	10
	- Abalone (<i>Haliotis spp.</i>):	
0307.81	- - Live, fresh or chilled:	
0307.81.10	- - - Live	0
0307.81.20	- - - Fresh or chilled	0
0307.89	- - Other:	
0307.89.10	- - - Frozen	0
0307.89.20	- - - Dried, salted or in brine; smoked	10
	- Other, including flours, meals and pellets, fit for human consumption:	
0307.91	- - Live, fresh or chilled:	
0307.91.10	- - - Live	3
0307.91.20	- - - Fresh or chilled	0
0307.99	- - Other:	
0307.99.10	- - - Frozen	0
0307.99.20	- - - Dried, salted or in brine; smoked	10
0307.99.90	- - - Other	15
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	
	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>):	
0308.11	- - Live, fresh or chilled:	
0308.11.10	- - - Live	0

0308.11.20	- - - Fresh or chilled	0
0308.19	- - Other:	
0308.19.10	- - - Frozen	0
0308.19.20	- - - Dried, salted or in brine	10
0308.19.30	- - - Smoked	25
	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):	
0308.21	- - Live, fresh or chilled:	
0308.21.10	- - - Live	0
0308.21.20	- - - Fresh or chilled	0
0308.29	- - Other:	
0308.29.10	- - - Frozen	0
0308.29.20	- - - Dried, salted or in brine	10
0308.29.30	- - - Smoked	25
0308.30	- Jellyfish (<i>Rhopilema</i> spp.):	
0308.30.10	- - Live	0
0308.30.20	- - Fresh or chilled	0
0308.30.30	- - Frozen	0
0308.30.40	- - Dried, salted or in brine	10
0308.30.50	- - Smoked	25
0308.90	- Other:	
0308.90.10	- - Live	0
0308.90.20	- - Fresh or chilled	0
0308.90.30	- - Frozen	0
0308.90.40	- - Dried, salted or in brine	10
0308.90.50	- - Smoked	25
0308.90.90	- - Other	0

Chapter 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Notes

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. For the purposes of heading 04.05:

(a) The term "butter" means natural butter, whey butter or recombined butter (fresh, salted or rancid, including canned butter) derived exclusively from milk, with a milkfat content of 80% or more but not more than 95 % by weight, a maximum milk solids-not-fat content of 2 % by weight and a maximum water content of 16 % by weight. Butter does not contain added emulsifiers, but may contain sodium chloride, food colours, neutralising salts and cultures of harmless lactic-acid-producing bacteria.

(b) The expression "dairy spreads" means a spreadable emulsion of the water-in-oil type, containing milkfat as the only fat in the product, with a milkfat content of 39 % or more but less than 80 % by weight.

3. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading 04.06 provided that they have the three following characteristics:

(a) a milkfat content, by weight of the dry matter, of 5 % or more;

(b) a dry matter content, by weight, of at least 70 % but not exceeding 85 %; and

(c) they are moulded or capable of being moulded.

4. This Chapter does not cover:

(a) Products obtained from whey, containing by weight more than 95 % lactose, expressed as anhydrous lactose calculated on the dry matter (heading 17.02); or

(b) Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter) (heading 35.02) or globulins (heading 35.04).

Subheading Notes.

1. For the purposes of subheading 0404.10, the expression “modified whey” means products consisting of whey constituents, that is, whey from which all or part of the lactose, proteins or minerals have been removed, whey to which natural whey constituents have been added, and products obtained by mixing natural whey constituents.

2. For the purposes of subheading 0405.10 the term “butter” does not include dehydrated butter or ghee (subheading 0405.90).

Code	Description	Rate (%)
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.10	- Of a fat content, by weight, not exceeding 1%:	
0401.10.10	- - In liquid form	15
0401.10.90	- - Other	15
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:	
0401.20.10	- - In liquid form	15
0401.20.90	- - Other	15
0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:	
0401.40.10	- - Milk in liquid form	15
0401.40.20	- - Milk in frozen form	15
0401.40.90	- - Other	15
0401.50	- Of a fat content, by weight, exceeding 10 %:	
0401.50.10	- - In liquid form	15
0401.50.90	- - Other	15
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:	
	- - Not containing added sugar or other sweetening matter:	
0402.10.41	- - - In containers of a gross weight of 20 kg or more	3
0402.10.49	- - - Other	3
	- - Other:	
0402.10.91	- - - In containers of a gross weight of 20 kg or more	5
0402.10.99	- - - Other	5
	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:	
0402.21	- - Not containing added sugar or other sweetening matter:	
0402.21.20	- - - In containers of a gross weight of 20 kg or more	3
0402.21.90	- - - Other	3
0402.29	- - Other:	
0402.29.20	- - - In containers of a gross weight of 20 kg or more	5

0402.29.90	- - Other	5
	- Other:	
0402.91.00	- - Not containing added sugar or other sweetening matter	10
0402.99.00	- - Other	20
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
0403.10	- Yogurt:	
0403.10.20	- - In liquid form, whether or not condensed	20
0403.10.90	- - Other	20
0403.90	- Other:	
0403.90.10	- - Buttermilk	20
0403.90.90	- - Other	20
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	0
0404.90.00	- Other	0
04.05	Butter and other fats and oils derived from milk; dairy spreads.	
0405.10.00	- Butter	13
0405.20.00	- Dairy spreads	15
0405.90	- Other:	
0405.90.10	- - Anhydrous butterfat	5
0405.90.20	- - Butteroil	5
0405.90.30	- - Ghee	15
0405.90.90	- - Other	5
04.06	Cheese and curd.	
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:	
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	10
0406.10.20	- - Curd	10
0406.20	- Grated or powdered cheese, of all kinds:	
0406.20.10	- - In packages of a gross weight exceeding 20kg	10
0406.20.90	- - Other	10
0406.30.00	- Processed cheese, not grated or powdered	10
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	10
0406.90.00	- Other cheese	10

04.07	Birds' eggs, in shell, fresh, preserved or cooked.	
	- Fertilised eggs for incubation:	
0407.11.00	- - Of fowls of the species <i>Gallus domesticus</i>	0
0407.19	- - Other:	
0407.19.10	- - - Of ducks	0
0407.19.90	- - - Other	0
	- Other fresh eggs:	
0407.21.00	- - Of fowls of the species <i>Gallus domesticus</i>	40
0407.29	- - Other:	
0407.29.10	- - - Of ducks	40
0407.29.90	- - - Other	40
0407.90	- Other:	
0407.90.10	- - Of fowls of the species <i>Gallus domesticus</i>	40
0407.90.20	- - Of ducks	40
0407.90.90	- - Other	40
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
	- Egg yolks:	
0408.11.00	- - Dried	20
0408.19.00	- - Other	20
	- Other:	
0408.91.00	- - Dried	20
0408.99.00	- - Other	20
0409.00.00	Natural honey.	10
04.10	Edible products of animal origin, not elsewhere specified or included.	
0410.00.10	- Birds' nests	5
0410.00.90	- Other	5

Article notes.

1. Heading 0402: full cream milk or partially or completely skimmed milk, whether mixed with sugar or another sweetener. Apart from natural milk components, milk of such heading may contain a little amount of stabilizers (like disodique phosphate, trisodique citrate and calcium chloride) or a very little amount of antioxidant/anti-caking agent (like lipit phosphorus, unshaped silicon diocide) or may be added vitamin (additives like vitamin and minerals being natural substances) or may contain a little amount of chemicals like sodium carbonate) essential in the production and may be added a little amount of starch to keep milk in normal physical condition (not exceeding 5% of weight of milk).

Chapter 2

Edible products of animal origin, not elsewhere specified or included

Notes.

1. This Chapter does not cover:

(a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

(b) Hides or skins (including furskins) other than goods of heading 05.05 and parings and similar waste of raw hides or skins of heading 05.11 (Chapter 41 or 43);

c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

(d) Prepared knots or tufts for broom or brush making (heading 96.03).

2. For the purposes of heading 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Nomenclature, elephant, hippopotamus, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

Code	Description	Rate (%)
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	5
0502.90.00	- Other	5
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	3
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	
0505.10	- Feathers of a kind used for stuffing; down:	
0505.10.10	- - Duck feathers	5
0505.10.90	- - Other	5
0505.90	- Other:	
0505.90.10	- - Duck feathers	5
0505.90.90	- - Other	5
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
0506.10.00	- Ossein and bones treated with acid	0
0506.90.00	- Other	0
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	
0507.10	- Ivory; ivory powder and waste:	
0507.10.10	- - Rhinoceros horns; ivory powder and waste	3
0507.10.90	- - Other	3

0507.90	- Other:	
0507.90.10	- - Horns, antlers, hooves, nails, claws and beaks	3
0507.90.20	- - Tortoise-shell	5
0507.90.90	- - Other	3
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	
0508.00.10	- Coral and similar materials	5
0508.00.20	- Shells of molluscs, crustaceans or echinoderms	5
0508.00.90	- Other	5
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	
0510.00.10	- Cantharides	0
0510.00.20	- Musk	0
0510.00.90	- Other	0
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
0511.10.00	- Bovine semen	0
	- Other:	
0511.91.00	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	5
0511.99	- - Other:	
0511.99.10	- - - Domestic animal semen	0
0511.99.20	- - - Silk worm eggs	0
0511.99.30	- - - Natural sponges	0
0511.99.90	- - - Other	0

SECTION II

VEGETABLE PRODUCTS

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Note.

1. Subject to the second part of heading 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading 97.01 .

Code	Description	Rate
------	-------------	------

		(%)
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:	
0601.20.10	- - Chicory plants	0
0601.20.20	- - Chicory roots	0
0601.20.90	- - Other	0
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
0602.10	- Unrooted cuttings and slips:	
0602.10.10	- - Of orchids	0
0602.10.20	- - Of rubber trees	0
0602.10.90	- - Other	0
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0
0602.30.00	- Rhododendrons and azaleas, grafted or not	0
0602.40.00	- Roses, grafted or not	0
0602.90	- Other:	
0602.90.10	- - Rooted orchid cuttings and slips	0
0602.90.20	- - Orchid seedlings	0
0602.90.40	- - Budded stumps of the genus <i>Hevea</i>	0
0602.90.50	- - Seedlings of the genus <i>Hevea</i>	0
0602.90.60	- - Budwood of the genus <i>Hevea</i>	0
0602.90.70	- - Leatherleaf ferns	0
0602.90.90	- - Other	0
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
	- Fresh:	
0603.11.00	- - Roses	20
0603.12.00	- - Carnations	20
0603.13.00	- - Orchids	20
0603.14.00	- - Chrysanthemums	20
0603.15.00	- - Lilies (<i>Lilium spp.</i>)	20
0603.19.00	- - Other	20
0603.90.00	- Other	20
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	

0604.20	- Fresh:	
0604.20.10	- - Mosses and lichens	20
0604.20.90	- - Other	20
0604.90	- Other:	
0604.90.10	- - Mosses and lichens	20
0604.90.90	- - Other	20

Chapter 7

Edible vegetables and certain roots and tubers

Note.

1. This Chapter does not cover forage products of heading 12.14.
2. In headings 07.09, 07.10, 07.11 and 07.12 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or of the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*).
3. Heading 07.12 covers all dried vegetables of the kinds falling in headings 07.01 to 07.11, other than:
 - (a) dried leguminous vegetables, shelled (heading 07.13);
 - (b) sweet corn in the forms specified in headings 11.02 to 11.04;
 - (c) flour, meal, powder, flakes, granules and pellets of potatoes (heading 11.05);
 - (d) flour, meal and powder of the dried leguminous vegetables of heading 07.13 (heading 11.06).
4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading 09.04).

Code	Description	Rate (%)
07.01	Potatoes, fresh or chilled.	
0701.10.00	- Seed	0
0701.90.00	- Other	20
0702.00.00	Tomatoes, fresh or chilled.	20
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
0703.10	- Onions and shallots:	
	- - Onions:	
0703.10.11	- - - Bulbs for propagation	0
0703.10.19	- - - Other	15
	- - Shallots:	
0703.10.21	- - - Bulbs for propagation	0
0703.10.29	- - - Other	20
0703.20	- Garlic:	
0703.20.10	- - Bulbs for propagation	0
0703.20.90	- - Other	20
0703.90	- Leeks and other alliaceous vegetables:	
0703.90.10	- - Bulbs for propagation	0
0703.90.90	- - Other	20

07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
0704.10	- Cauliflowers and headed broccoli:	
0704.10.10	- - Cauliflowers	20
0704.10.20	- - Headed broccoli	20
0704.20.00	- Brussels sprouts	20
0704.90	- Other:	
	- - Cabbages:	
0704.90.11	- - - Round (drumhead)	20
0704.90.19	- - - Other	20
0704.90.90	- - Other	20
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
	- Lettuce:	
0705.11.00	- - Cabbage lettuce (head lettuce)	20
0705.19.00	- - Other	20
	- Chicory:	
0705.21.00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	20
0705.29.00	- - Other	20
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
0706.10	- Carrots and turnips:	
0706.10.10	- - Carrots	17
0706.10.20	- - Turnips	20
0706.90.00	- Other	20
0707.00.00	Cucumbers and gherkins, fresh or chilled.	20
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	
0708.10.00	- Peas (<i>Pisum sativum</i>)	20
0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
0708.20.10	- - French beans	20
0708.20.20	- - Long beans	20
0708.20.90	- - Other	20
0708.90.00	- Other leguminous vegetables	20
07.09	Other vegetables, fresh or chilled.	
0709.20.00	- Asparagus	15
0709.30.00	- Aubergines (egg-plants)	15
0709.40.00	- Celery other than celeriac	15
	- Mushrooms and truffles:	

0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	15
0709.59	- - Other:	
0709.59.10	- - - Truffles	20
0709.59.90	- - - Other	15
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
0709.60.10	- - Chillies (fruits of genus <i>Capsicum</i>)	13
0709.60.90	- - Other	13
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15
	- Other:	
0709.91.00	- - Globe artichokes	15
0709.92.00	- - Olives	12
0709.93.00	- - Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	13
0709.99.00	- - Other	13
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
0710.10.00	- Potatoes	10
	- Leguminous vegetables, shelled or unshelled:	
0710.21.00	- - Peas (<i>Pisum sativum</i>)	17
0710.22.00	- - Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	17
0710.29.00	- - Other	17
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	15
0710.40.00	- Sweet corn	17
0710.80.00	- Other vegetables	17
0710.90.00	- Mixtures of vegetables	17
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
0711.20	- Olives:	
0711.20.10	- - Preserved by sulphur dioxide gas	15
0711.20.90	- - Other	15
0711.40	- Cucumbers and gherkins:	
0711.40.10	- - Preserved by sulphur dioxide gas	30
0711.40.90	- - Other	30
	- Mushrooms and truffles:	
0711.51	- - Mushrooms of the genus <i>Agaricus</i> :	
0711.51.10	- - - Preserved by sulphur dioxide gas	30
0711.51.90	- - - Other	30
0711.59	- - Other:	
0711.59.10	- - - Preserved by sulphur dioxide gas	30
0711.59.90	- - - Other	30
0711.90	- Other vegetables; mixtures of vegetables:	
0711.90.10	- - Sweet corn	30

0711.90.20	- - Chillies (fruits of genus <i>Capsicum</i>)	30
	- - Capers:	
0711.90.31	- - - Preserved by sulphur dioxide gas	15
0711.90.39	- - - Other	15
0711.90.40	- - Onions, preserved by sulphur dioxide gas	30
0711.90.50	- - Onions, preserved other than by sulphur dioxide gas	30
0711.90.60	- - Other, preserved by sulphur dioxide gas	30
0711.90.90	- - Other	30
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
0712.20.00	- Onions	30
	- Mushrooms, wood ears (<i>Auricularia spp.</i>), jelly fungi (<i>Tremella spp.</i>) and truffles:	
0712.31.00	- - Mushrooms of the genus <i>Agaricus</i>	30
0712.32.00	- - Wood ears (<i>Auricularia spp.</i>)	30
0712.33.00	- - Jelly fungi (<i>Tremella spp.</i>)	30
0712.39	- - Other:	
0712.39.10	- - - Truffles	30
0712.39.20	- - - Shiitake (dong-gu)	30
0712.39.90	- - - Other	30
0712.90	- Other vegetables; mixtures of vegetables:	
0712.90.10	- - Garlic	23
0712.90.90	- - Other	23
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.10	- Peas (<i>Pisum sativum</i>):	
0713.10.10	- - Suitable for sowing	0
0713.10.90	- - Other	15
0713.20	- Chickpeas (garbanzos):	
0713.20.10	- - Suitable for sowing	0
0713.20.90	- - Other	15
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
0713.31	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:	
0713.31.10	- - - Suitable for sowing	0
0713.31.90	- - - Other	15
0713.32	- - Small red (<i>Adzuki</i>) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):	
0713.32.10	- - - Suitable for sowing	0
0713.32.90	- - - Other	20
0713.33	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):	
0713.33.10	- - - Suitable for sowing	0
0713.33.90	- - - Other	15
0713.34	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):	

0713.34.10	- - - Suitable for sowing	0
0713.34.90	- - - Other	20
0713.35	- - Cow peas (<i>Vigna unguiculata</i>):	
0713.35.10	- - - Suitable for sowing	0
0713.35.90	- - - Other	20
0713.39	- - Other:	
0713.39.10	- - - Suitable for sowing	0
0713.39.90	- - - Other	20
0713.40	- Lentils:	
0713.40.10	- - Suitable for sowing	0
0713.40.90	- - Other	20
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):	
0713.50.10	- - Suitable for sowing	0
0713.50.90	- - Other	20
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	20
0713.90	- Other:	
0713.90.10	- - Suitable for sowing	0
0713.90.90	- - Other	20
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
0714.10	- Manioc (cassava):	
	- - Sliced or in the form of pellets:	
0714.10.11	- - - Dried chips	3
0714.10.19	- - - Other	3
	- - Other:	
0714.10.91	- - - Frozen	3
0714.10.99	- - - Other	3
0714.20	- Sweet potatoes:	
0714.20.10	- - Frozen	10
0714.20.90	- - Other	10
0714.30	- Yams (<i>Dioscorea</i> spp.):	
0714.30.10	- - Frozen	10
0714.30.90	- - Other	10
0714.40	- Taro (<i>Colocasia</i> spp.):	
0714.40.10	- - Frozen	10
0714.40.90	- - Other	10
0714.50	- Yautia (<i>Xanthosoma</i> spp.):	
0714.50.10	- - Frozen	10
0714.50.90	- - Other	10
0714.90	- Other:	
	- - Sago pith:	

0714.90.11	- - - Frozen	10
0714.90.19	- - - Other	10
	- - Other:	
0714.90.91	- - - Frozen	10
0714.90.99	- - - Other	10

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Note.

1. This Chapter does not cover inedible nuts or fruits.
2. Chilled fruits and nuts are to be classified in the same headings as the corresponding fresh fruits and nuts.
3. Dried fruit or dried nuts of this Chapter may be partially rehydrated, or treated for the following purposes:
 - (a) For additional preservation or stabilisation (for example, by moderate heat treatment, sulphuring, the addition of sorbic acid or potassium sorbate),
 - (b) To improve or maintain their appearance (for example, by the addition of vegetable oil or small quantities of glucose syrup), provided that they retain the character of dried fruit or dried nuts.

Code	Description	Rate (%)
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
	- Coconuts:	
0801.11.00	- - Desiccated	30
0801.12.00	- - In the inner shell (endocarp)	30
0801.19.00	- - Other	30
	- Brazil nuts:	
0801.21.00	- - In shell	30
0801.22.00	- - Shelled	30
	- Cashew nuts:	
0801.31.00	- - In shell	5
0801.32.00	- - Shelled	25
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	
	- Almonds:	
0802.11.00	- - In shell	15
0802.12.00	- - Shelled	10
	- Hazelnuts or filberts (<i>Corylus spp.</i>):	
0802.21.00	- - In shell	20
0802.22.00	- - Shelled	20
	- Walnuts:	
0802.31.00	- - In shell	10
0802.32.00	- - Shelled	30
	- Chestnuts (<i>Castanea spp.</i>):	
0802.41.00	- - In shell	30

0802.42.00	- - Shelled	30
	- Pistachios:	
0802.51.00	- - In shell	15
0802.52.00	- - Shelled	15
	- Macadamia nuts:	
0802.61.00	- - In shell	30
0802.62.00	- - Shelled	30
0802.70.00	- Kola nuts (<i>Cola spp.</i>)	30
0802.80.00	- Areca nuts	30
0802.90.00	- Other	30
08.03	Bananas, including plantains, fresh or dried.	
0803.10.00	- Plantains	25
0803.90.00	- Other	25
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
0804.10.00	- Dates	30
0804.20.00	- Figs	30
0804.30.00	- Pineapples	30
0804.40.00	- Avocados	15
0804.50	- Guavas, mangoes and mangosteens:	
0804.50.10	- - Guavas	25
0804.50.20	- - Mangoes	25
0804.50.30	- - Mangosteens	25
08.05	Citrus fruit, fresh or dried.	
0805.10	- Oranges:	
0805.10.10	- - Fresh	20
0805.10.20	- - Dried	20
0805.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	30
0805.40.00	- Grapefruit, including pomelos	40
0805.50.00	- Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	20
0805.90.00	- Other	40
08.06	Grapes, fresh or dried.	
0806.10.00	- Fresh	10
0806.20.00	- Dried	13
08.07	Melons (including watermelons) and papaws (papayas), fresh.	
	- Melons (including watermelons):	
0807.11.00	- - Watermelons	30

0807.19.00	- - Other	30
0807.20	- Papaws (papayas):	
0807.20.10	- - Mardi backcross solo (betik solo)	30
0807.20.90	- - Other	30
08.08	Apples, pears and quinces, fresh.	
0808.10.00	- Apples	10
0808.30.00	- Pears	10
0808.40.00	- Quinces	10
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809.10.00	- Apricots	20
	- Cherries:	
0809.21.00	- - Sour cherries (<i>Prunus cerasus</i>)	10
0809.29.00	- - Other	10
0809.30.00	- Peaches, including nectarines	20
0809.40	- Plums and sloes:	
0809.40.10	- - Plums	20
0809.40.20	- - Sloes	20
08.10	Other fruit, fresh.	
0810.10.00	- Strawberries	15
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	15
0810.30.00	- Black, white or red currants and gooseberries	15
0810.40.00	- Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	15
0810.50.00	- Kiwifruit	7
0810.60.00	- Durians	30
0810.70.00	- Persimmons	25
0810.90	- Other:	
0810.90.10	- - Longans (including mata kucing)	25
0810.90.20	- - Lychees	30
0810.90.30	- - Rambutan	25
0810.90.40	- - Langsat; starfruit	25
0810.90.50	- - Jackfruit (cempedak and nangka)	25
0810.90.60	- - Tamarinds	25
	- - Other:	
0810.90.91	- - - Salacca (snake fruit)	25
0810.90.92	- - - Dragon fruit	25
0810.90.93	- - - Sapodilla (ciku fruit)	25
0810.90.99	- - - Other	25
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other	

	sweetening matter.	
0811.10.00	- Strawberries	30
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30
0811.90.00	- Other	30
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
0812.10.00	- Cherries	30
0812.90	- Other:	
0812.90.10	- - Strawberries	30
0812.90.90	- - Other	30
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
0813.10.00	- Apricots	30
0813.20.00	- Prunes	30
0813.30.00	- Apples	30
0813.40	- Other:	
0813.40.10	- - Longans	30
0813.40.20	- - Tamarinds	30
0813.40.90	- - Other	30
0813.50	- Mixtures of nuts or dried fruits of this Chapter:	
0813.50.10	- - Of which cashew nuts or Brazil nuts predominate by weight	30
0813.50.20	- - Of which other nuts predominate by weight	30
0813.50.30	- - Of which dates predominate by weight	30
0813.50.40	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	30
0813.50.90	- - Other	30
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	10

Chapter 9

Coffee, tea, maté and spices

Note.

1. Mixtures of the products of headings 09.04 to 09.10 are to be classified as follows:

(a) Mixtures of two or more of the products of the same heading are to be classified in that heading;

(b) Mixtures of two or more of the products of different headings are to be classified in heading 09.10. The addition of other substances to the products of headings 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided the resulting mixtures retain the essential character of the goods of those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading 21.03.

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading 12.11.

Code	Description	Rate (%)
------	-------------	----------

09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
	- Coffee, not roasted:	
0901.11	- - Not decaffeinated:	
0901.11.10	- - - Arabica WIB or Robusta OIB	15
0901.11.90	- - - Other	15
0901.12	- - Decaffeinated:	
0901.12.10	- - - Arabica WIB or Robusta OIB	20
0901.12.90	- - - Other	20
	- Coffee, roasted:	
0901.21	- - Not decaffeinated:	
0901.21.10	- - - Unground	30
0901.21.20	- - - Ground	30
0901.22	- - Decaffeinated:	
0901.22.10	- - - Unground	30
0901.22.20	- - - Ground	30
0901.90	- Other:	
0901.90.10	- - Coffee husks and skins	30
0901.90.20	- - Coffee substitutes containing coffee	30
09.02	Tea, whether or not flavoured.	
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:	
0902.10.10	- - Leaves	40
0902.10.90	- - Other	40
0902.20	- Other green tea (not fermented):	
0902.20.10	- - Leaves	40
0902.20.90	- - Other	40
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:	
0902.30.10	- - Leaves	40
0902.30.90	- - Other	40
0902.40	- Other black tea (fermented) and other partly fermented tea:	
0902.40.10	- - Leaves	40
0902.40.90	- - Other	40
0903.00.00	Maté.	30
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
	- Pepper:	
0904.11	- - Neither crushed nor ground:	
0904.11.10	- - - White	20
0904.11.20	- - - Black	20

0904.11.90	- - - Other	20
0904.12	- - Crushed or ground:	
0904.12.10	- - - White	20
0904.12.20	- - - Black	20
0904.12.90	- - - Other	20
	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
0904.21	- - Dried, neither crushed nor ground:	
0904.21.10	- - - Chillies (Fruits of the genus <i>Capsicum</i>)	20
0904.21.90	- - - Other	20
0904.22	- - Crushed or ground:	
0904.22.10	- - - Chillies (Fruits of the genus <i>Capsicum</i>)	20
0904.22.90	- - - Other	20
09.05	Vanilla.	
0905.10.00	- Neither crushed nor ground	20
0905.20.00	- Crushed or ground	20
09.06	Cinnamon and cinnamon-tree flowers.	
	- Neither crushed nor ground:	
0906.11.00	- - Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	20
0906.19.00	- - Other	20
0906.20.00	- Crushed or ground	20
09.07	Cloves (whole fruit, cloves and stems).	
0907.10.00	- Neither crushed nor ground	20
0907.20.00	- Crushed or ground	20
09.08	Nutmeg, mace and cardamoms.	
	- Nutmeg:	
0908.11.00	- - Neither crushed nor ground	20
0908.12.00	- - Crushed or ground	20
	- Mace:	
0908.21.00	- - Neither crushed nor ground	20
0908.22.00	- - Crushed or ground	20
	- Cardamoms:	
0908.31.00	- - Neither crushed nor ground	20
0908.32.00	- - Crushed or ground	20
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
	- Seeds of coriander:	
0909.21.00	- - Neither crushed nor ground	15
0909.22.00	- - Crushed or ground	15

	- Seeds of cumin:	
0909.31.00	- - Neither crushed nor ground	15
0909.32.00	- - Crushed or ground	15
	- Seeds of anise, badian, caraway or fennel; juniper berries:	
0909.61	- - Neither crushed nor ground:	
0909.61.10	- - - Of anise	15
0909.61.20	- - - Of badian	15
0909.61.30	- - - Of caraway	15
0909.61.90	- - - Other	15
0909.62	- - Crushed or ground:	
0909.62.10	- - - Of anise	15
0909.62.20	- - - Of badian	15
0909.62.30	- - - Of caraway	15
0909.62.90	- - - Other	15
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
	- Ginger:	
0910.11.00	- - Neither crushed nor ground	15
0910.12.00	- - Crushed or ground	15
0910.20.00	- Saffron (curcuma)	15
0910.30.00	- Turmeric (curcuma)	15
	- Other spices:	
0910.91	- - Mixtures referred to in Note 1(b) to this Chapter:	
0910.91.10	- - - Curry	15
0910.91.90	- - - Other	15
0910.99	- - Other:	
0910.99.10	- - - Thyme; bay leaves	15
0910.99.90	- - - Other	15

Chapter 10

Cereals

Note.

1. (A) The products specified in the headings of this Chapter are to be classified in those headings only if grains are present, whether or not in the ear or on the stalk.

(B) The Chapter does not cover grains which have been hulled or otherwise worked. However, rice, husked, milled, polished, glazed, parboiled or broken remains classified in heading 10.06.

2. Heading 10.05 does not cover sweet corn (Chapter 7).

Subheading Notes.

1. The term "durum wheat" means wheat of the *Triticum durum* species and the hybrids derived from the inter-specific crossing of *Triticum durum* which have the same number (28) of chromosomes as that species.

Code	Description	Rate (%)
10.01	Wheat and meslin.	

	- Durum wheat:	
1001.11.00	- - Seed	5
1001.19.00	- - Other	5
	- Other:	
1001.91.00	- - Seed	5
1001.99	- - Other:	
	- - - Fit for human consumption:	
1001.99.11	- - - - Meslin	5
1001.99.19	- - - - Other	5
1001.99.90	- - - Other	5
10.02	Rye.	
1002.10.00	- Seed	0
1002.90.00	- Other	0
10.03	Barley.	
1003.10.00	- Seed	0
1003.90.00	- Other	0
10.04	Oats.	
1004.10.00	- Seed	0
1004.90.00	- Other	0
10.05	Maize (corn).	
1005.10.00	- Seed	0
1005.90	- Other:	
1005.90.10	- - Popcorn	30
1005.90.90	- - Other	5
10.06	Rice.	
1006.10	- Rice in the husk (paddy or rough):	
1006.10.10	- - Suitable for sowing	0
1006.10.90	- - Other	40
1006.20	- Husked (brown) rice:	
1006.20.10	- - Thai Hom Mali rice	40
1006.20.90	- - Other	40
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed:	
1006.30.30	- - Glutinous rice	40
1006.30.40	- - Thai Hom Mali rice	40
	- - Other:	
1006.30.91	- - - Parboiled rice	40
1006.30.99	- - - Other	40
1006.40	- Broken rice:	

1006.40.10	- - Of a kind used for animal feed	40
1006.40.90	- - Other	40
10.07	Grain sorghum.	
1007.10.00	- Seed	5
1007.90.00	- Other	5
10.08	Buckwheat, millet and canary seeds; other cereals.	
1008.10.00	- Buckwheat	5
	- Millet:	
1008.21.00	- - Seed	0
1008.29.00	- - Other	0
1008.30.00	- Canary seeds	10
1008.40.00	- Fonio (<i>Digitaria spp.</i>)	5
1008.50.00	- Quinoa (<i>Chenopodium quinoa</i>)	5
1008.60.00	- Triticale	5
1008.90.00	- Other cereals	5

Chapter 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Note.

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading 09.01 or 21.01);
- (b) Prepared flours, groats, meals or starches of heading 19.01;
- (c) Corn flakes or other products of heading 19.04;
- (d) Vegetables, prepared or preserved, of heading 20.01, 20.04 or 20.05;
- (e) Pharmaceutical products (Chapter 30); or
- (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

2. (A) Products from the milling of the cereals listed in the table below fall in this Chapter if they have, by weight on the dry product:

- (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

Otherwise, they fall in heading 23.02. However, germ of cereals, whole, rolled, flaked or ground, is always classified in heading 11.04.

(B) Products falling in this Chapter under the above provisions shall be classified in heading 11.01 or 11.02 if the percentage passing through a woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.

Otherwise, they fall in heading 11.03 or 11.04.

Cereals	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres (micro)	500 micrometres (micro)
(1)	(2)	(3)	(4)	(5)
- Wheat and rye	45%	2.5%	80%	—
- Barley	45%	3%	80%	—

- Oats	45%	5%	80%	–
- Maize (corn) and grain sorghum	45%	2%	–	90%
- Rice	45%	1.6%	80%	–
- Buckwheat	45%	4%	80%	–

3. For the purposes of heading 11.03, the terms “groats” and “meal” mean products obtained by the fragmentation of cereal grains, of which:

(a) in the case of maize (corn) products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 2 mm;

(b) in the case of other cereal products, at least 95 % by weight passes through a woven metal wire cloth sieve with an aperture of 1.25 mm.

Code	Description	Rate (%)
11.01	Wheat or meslin flour.	
1101.00.10	- Wheat flour	15
1101.00.20	- Meslin flour	15
11.02	Cereal flours other than of wheat or meslin.	
1102.20.00	- Maize (corn) flour	15
1102.90	- Other:	
1102.90.10	- - Rice flour	15
1102.90.20	- - Rye flour	15
1102.90.90	- - Other	15
11.03	Cereal groats, meal and pellets.	
	- Groats and meal:	
1103.11	- - Of wheat:	
1103.11.20	- - - Durum or hard wheat semolina	20
1103.11.90	- - - Other	20
1103.13.00	- - Of maize (corn)	10
1103.19	- - Of other cereals:	
1103.19.10	- - - Of meslin	20
1103.19.20	- - - Of rice	20
1103.19.90	- - - Other	20
1103.20.00	- Pellets	20
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
	- Rolled or flaked grains:	
1104.12.00	- - Of oats	15
1104.19	- - Of other cereals:	
1104.19.10	- - - Of maize (corn)	5
1104.19.90	- - - Other	5
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):	

1104.22.00	- - Of oats	15
1104.23.00	- - Of maize (corn)	5
1104.29	- - Of other cereals:	
1104.29.20	- - - Of barley	15
1104.29.90	- - - Other	5
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	15
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	
1105.10.00	- Flour, meal and powder	30
1105.20.00	- Flakes, granules and pellets	30
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	30
1106.20	- Of sago or of roots or tubers of heading 07.14:	
1106.20.10	- - Of manioc (cassava)	30
	- - Of sago:	
1106.20.21	- - - Meal	30
1106.20.29	- - - Other	30
1106.20.90	- - Other	30
1106.30.00	- Of the products of Chapter 8	30
11.07	Malt, whether or not roasted.	
1107.10.00	- Not roasted	5
1107.20.00	- Roasted	5
11.08	Starches; inulin.	
	- Starches:	
1108.11.00	- - Wheat starch	15
1108.12.00	- - Maize (corn) starch	15
1108.13.00	- - Potato starch	20
1108.14.00	- - Manioc (cassava) starch	20
1108.19	- - Other starches:	
1108.19.10	- - - Sago	20
1108.19.90	- - - Other	20
1108.20.00	- Inulin	20
1109.00.00	Wheat gluten, whether or not dried.	10

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Note.

1. Heading 12.07 applies, inter alia, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings 23.04 to 23.06.

3. For the purposes of heading 12.09, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species *Vicia faba*) or of lupines are to be regarded as "seeds of a kind used for sowing".

Heading 12.09 does not, however, apply to the following even if for sowing:

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings 12.01 to 12.07 or 12.11.

4. Heading 12.11 applies, inter alia, to the following plants or parts thereof: basil, borage, ginseng, hyssop, liquorice, all species of mint, rosemary, rue, sage and wormwood.

Heading 12.11 does not, however, apply to:

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading 38.08.

5. For the purposes of heading 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading 21.02;

(b) Cultures of micro-organisms of heading 30.02; or

(c) Fertilisers of heading 31.01 or 31.05.

Subheading Notes.

1. For the purposes of subheading 1205.10, the expression "low erucic acid rape or colza seeds" means rape or colza seeds yielding a fixed oil which has an erucic acid content of less than 2 % by weight and yielding a solid component which contains less than 30 micromoles of glucosinolates per gram.

Code	Description	Rate (%)
12.01	Soya beans, whether or not broken.	
1201.10.00	- Seed	0
1201.90.00	- Other	0
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
1202.30.00	- Seed	0
	- Other:	
1202.41.00	- - In shell	10
1202.42.00	- - Shelled, whether or not broken	10
1203.00.00	Copra.	10
1204.00.00	Linseed, whether or not broken.	10

12.05	Rape or colza seeds, whether or not broken.	
1205.10.00	- Low erucic acid rape or colza seeds	5
1205.90.00	- Other	5
1206.00.00	Sunflower seeds, whether or not broken.	10
12.07	Other oil seeds and oleaginous fruits, whether or not broken.	
1207.10	- Palm nuts and kernels:	
1207.10.10	- - Suitable for sowing	5
1207.10.20	- - Not suitable for sowing	5
	- Cotton seeds:	
1207.21.00	- - Seed	5
1207.29.00	- - Other	5
1207.30.00	- Castor oil seeds	10
1207.40	- Sesamum seeds:	
1207.40.10	- - Edible	5
1207.40.90	- - Other	5
1207.50.00	- Mustard seeds	5
1207.60.00	- Safflower (<i>Carthamus tinctorius</i>) seeds	10
1207.70.00	- Melon seeds	10
	- Other:	
1207.91.00	- - Poppy seeds	10
1207.99	- - Other:	
1207.99.40	- - - Illipe seeds (Illipe nuts)	10
1207.99.90	- - - Other	10
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
1208.10.00	- Of soya beans	8
1208.90.00	- Other	25
12.09	Seeds, fruit and spores, of a kind used for sowing.	
1209.10.00	- Sugar beet seeds	0
	- Seeds of forage plants:	
1209.21.00	- - Lucerne (alfalfa) seeds	0
1209.22.00	- - Clover (<i>Trifolium spp.</i>) seeds	0
1209.23.00	- - Fescue seeds	0
1209.24.00	- - Kentucky blue grass (<i>Poa pratensis L.</i>) seeds	0
1209.25.00	- - Rye grass (<i>Lolium multiflorum Lam., Lolium perenne L.</i>) seeds.	0
1209.29	- - Other:	
1209.29.10	- - - Timothy grass seeds	0
1209.29.20	- - - Other beet seeds	0
1209.29.90	- - - Other	0

1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	0
	- Other:	
1209.91	- - Vegetable seeds:	
1209.91.10	- - - Onion seeds	0
1209.91.90	- - - Other	0
1209.99	- - Other:	
1209.99.10	- - - Rubber tree seeds or kenaf seeds	0
1209.99.90	- - - Other	0
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	5
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	5
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
1211.20	- Ginseng roots:	
1211.20.10	- - In cut, crushed or powdered forms	5
1211.20.90	- - Other	5
1211.30	- Coca leaf:	
1211.30.10	- - In cut, crushed or powdered forms	5
1211.30.90	- - Other	5
1211.40.00	- Poppy straw	0
1211.90	- Other:	
	- - Of a kind used primarily in pharmacy:	
1211.90.11	- - - Cannabis, in cut, crushed or powdered form	10
1211.90.12	- - - Cannabis, in other forms	0
1211.90.13	- - - Rauwolfia serpentina roots	5
1211.90.14	- - - Other, in cut, crushed or powdered form	10
1211.90.19	- - - Other	0
	- - Other:	
1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form	10
1211.90.92	- - - Pyrethrum, in other forms	0
1211.90.94	- - - Sandalwood	10
1211.90.95	- - - Agarwood (gaharu) chips	10
1211.90.96	- - - Liquorice roots	5
1211.90.97	- - - Bark of persea (<i>Persea Kurzii Kosterm</i>)	0
1211.90.98	- - - Other, in cut, crushed or powdered form	0
1211.90.99	- - - Other	0
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>)	

	of a kind used primarily for human consumption, not elsewhere specified or included.	
	- Seaweeds and other algae:	
1212.21	- - Fit for human consumption:	
1212.21.10	- - - <i>Eucheuma spp.</i>	10
1212.21.20	- - - <i>Gracilaria lichenoides</i>	10
1212.21.90	- - - Other	10
1212.29	- - Other:	
	- - - Fresh, chilled or dried, of a kind used in dyeing, tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:	
1212.29.11	- - - - Of a kind used in pharmacy	10
1212.29.19	- - - - Other	10
1212.29.20	- - - Other, fresh, chilled or dried	10
1212.29.30	- - - Other, frozen	10
	- Other:	
1212.91.00	- - Sugar beet	10
1212.92.00	- - Locust beans (carob)	10
1212.93	- - Sugar cane:	
1212.93.10	- - - Suitable for planting	0
1212.93.90	- - - Other	10
1212.94.00	- - Chicory roots	10
1212.99.00	- - Other	10
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	10
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
1214.10.00	- Lucerne (alfalfa) meal and pellets	0
1214.90.00	- Other	0

Chapter 13

Lac; gums, resins and other vegetable saps and extracts

Note.

1. Heading 13.02 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to:

- (a) Liquorice extract containing more than 10 % by weight of sucrose or put up as confectionery (heading 17.04);
- (b) Malt extract (heading 19.01);
- (c) Extracts of coffee, tea or maté (heading 21.01);
- (d) Vegetable saps or extracts constituting alcoholic beverages (Chapter 22);
- (e) Camphor, glycyrrhizin or other products of heading 29.14 or 29.38;
- (f) Concentrates of poppy straw containing not less than 50 % by weight of alkaloids (heading 29.39);
- (g) Medicaments of heading 30.03 or 30.04 or blood-grouping reagents (heading 30.06);
- (h) Tanning or dyeing extracts (heading 32.01 or 32.03);

(ij) Essential oils, concretes, absolutes, resinoids, extracted oleoresins, aqueous distillates or aqueous solutions of essential oils or preparations based on odoriferous substances of a kind used for the manufacture of beverages (Chapter 33); or

(k) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading 40.01).

Code	Description	Rate (%)
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
1301.20.00	- Gum Arabic	5
1301.90	- Other:	
1301.90.10	- - Gum benjamin	5
1301.90.20	- - Gum damar	5
1301.90.30	- - Cannabis resins	5
1301.90.40	- - Lac	5
1301.90.90	- - Other	5
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
	- Vegetable saps and extracts:	
1302.11	- - Opium:	
1302.11.10	- - - Pulvis opii	5
1302.11.90	- - - Other	5
1302.12.00	- - Of liquorice	5
1302.13.00	- - Of hops	5
1302.19	- - Other:	
1302.19.20	- - - Extracts and tinctures of cannabis	5
1302.19.30	- - - Other medicinal extracts	5
1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	5
1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)	5
1302.19.90	- - - Other	5
1302.20.00	- Pectic substances, pectinates and pectates	5
	- Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.31.00	- - Agar-agar	5
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	5
1302.39	- - Other:	
1302.39.10	- - - Carrageenan	5
1302.39.90	- - - Other	5

Chapter 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Note.

1. This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of

textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading 14.01 applies, inter alia, to bamboos (whether or not split, sawn lengthwise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), split osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading 44.04).

3. Heading 14.04 does not apply to wood wool (heading 44.05) and prepared knots or tufts for broom or brush making (heading 96.03).

Code	Description	Rate (%)
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	
1401.10.00	- Bamboos	5
1401.20	- Rattans:	
	- - Whole:	
1401.20.11	- - - Raw	5
1401.20.12	- - - Washed and sulphurised	5
1401.20.19	- - - Other	5
	- - Split-core:	
1401.20.21	- - - Not exceeding 12 mm in diameter	5
1401.20.29	- - - Other	5
1401.20.30	- - Split-skin	5
1401.20.90	- - Other	5
1401.90.00	- Other	5
14.04	Vegetable products not elsewhere specified or included	
1404.20.00	- Cotton linters	5
1404.90	- Other:	
1404.90.20	- - Of a kind used primarily in tanning or dyeing	5
1404.90.30	- - Kapok	5
1404.90.90	- - Other	5

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

Chapter 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Noted.

1. This Chapter does not cover:

(a) Pig fat or poultry fat of heading 02.09;

(b) Cocoa butter, fat or oil (heading 18.04);

(c) Edible preparations containing by weight more than 15 % of the products of heading 04.05 (generally Chapter 21);

(d) Greaves (heading 23.01) or residues of headings 23.04 to 23.06;

(e) Fatty acids, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

(f) Factice derived from oils (heading 40.02).

2. Heading 15.09 does not apply to oils obtained from olives by solvent extraction (heading 15.10).

3. Heading 15.18 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oil foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading 15.22.

Subheading Notes.

1. For the purposes of subheadings 1514.11 and 1514.19, the expression "low erucic acid rape or colza oil" means the fixed oil which has an erucic acid content of less than 2 % by weight.

Code	Description	Rate (%)
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
1501.10.00	- Lard	10
1501.20.00	- Other pig fat	10
1501.90.00	- Other	10
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
1502.10	- Tallow:	
1502.10.10	- - Edible	10
1502.10.90	- - Other	10
1502.90	- Other:	
1502.90.10	- - Edible	10
1502.90.90	- - Other	10
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	
1503.00.10	- Lard stearin or oleostearin	15
1503.00.90	- Other	15
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
1504.10	- Fish-liver oils and their fractions:	
1504.10.20	- - Solid fractions	5
1504.10.90	- - Other	10
1504.20	- Fats and oils and their fractions, of fish, other than liver oils:	
1504.20.10	- - Solid fractions	5
1504.20.90	- - Other	10
1504.30	- Fats and oils and their fractions, of marine mammals:	
1504.30.10	- - Solid fractions	5
1504.30.90	- - Other	5

15.05	Wool grease and fatty substances derived therefrom (including lanolin).	
1505.00.10	- Lanolin	10
1505.00.90	- Other	10
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	10
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
1507.10.00	- Crude oil, whether or not degummed	5
1507.90	- Other:	
1507.90.10	- - Fractions of unrefined soya-bean oil	5
1507.90.90	- - Other	15
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
1508.10.00	- Crude oil	5
1508.90	- Other:	
1508.90.10	- - Fractions of unrefined ground-nut oil	5
1508.90.90	- - Other	25
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.	
1509.10	- Virgin:	
1509.10.10	- - In packings of a net weight not exceeding 30 kg	5
1509.10.90	- - Other	5
1509.90	- Other:	
	- - Fractions of unrefined ground-nut oil:	
1509.90.11	- - - In packings of a net weight not exceeding 30 kg	5
1509.90.19	- - - Other	5
	- - Other:	
1509.90.91	- - - In packings of a net weight not exceeding 30 kg	20
1509.90.99	- - - Other	20
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	
1510.00.10	- Crude oil	5
1510.00.20	- Fractions of unrefined ground-nut oil	5
1510.00.90	- Other	25
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.	
1511.10.00	- Crude oil	5
1511.90	- Other:	

	- - Fractions of unrefined ground-nut oil:	
1511.90.11	- - - Solid fractions	7
1511.90.19	- - - Other	7
	- - Other:	
1511.90.91	- - - Solid fractions	30
1511.90.92	- - - Other, in packings of a net weight not exceeding 20 kg	30
1511.90.99	- - - Other	30
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
	- Sunflower-seed or safflower oil and fractions thereof:	
1512.11.00	- - Crude oil	5
1512.19	- - Other:	
1512.19.10	- - - Fractions of unrefined sunflower-seed oil or safflower oil	5
1512.19.90	- - - Other	15
	- Cotton-seed oil and its fractions:	
1512.21.00	- - Crude oil, whether or not gossypol has been removed	5
1512.29	- - Other:	
1512.29.10	- - - Fractions of unrefined cotton-seed oil	5
1512.29.90	- - - Other	25
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
	- Coconut (copra) oil and its fractions:	
1513.11.00	- - Crude oil	5
1513.19	- - Other:	
1513.19.10	- - - Fractions of unrefined ground-nut oil	5
1513.19.90	- - - Other	30
	- Palm kernel or babassu oil and fractions thereof:	
1513.21	- - Crude oil:	
1513.21.10	- - - Palm kernel oil	7
1513.21.90	- - - Other	7
1513.29	- - Other:	
	- - - Fractions of unrefined palm kernel oil or of unrefined babassu oil:	
1513.29.11	- - - - Solid fractions of unrefined palm kernel oil	5
1513.29.12	- - - - Solid fractions of unrefined babassu oil	5
1513.29.13	- - - - Other, of unrefined palm kernel oil (palm kernel olein)	5
1513.29.14	- - - - Other, of unrefined babassu oil	5
	- - - Other:	
1513.29.91	- - - - Solid fractions of palm kernel oil	25
1513.29.92	- - - - Solid fractions of babassu oil	25
1513.29.94	- - - - Palm kernel olein, refined, bleached and deodorized (RBD)	25
1513.29.95	- - - - Palm kernel oil, RBD	35
1513.29.96	- - - - Other, palm kernel oil	25

1513.29.97	- - - Other, of babassu oil	25
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
	- Low erucic acid rape or colza oil and its fractions:	
1514.11.00	- - Crude oil	5
1514.19	- - Other:	
1514.19.10	- - - Fractions of unrefined ground-nut oil	5
1514.19.90	- - - Other	5
	- Other:	
1514.91	- - Crude oil:	
1514.91.10	- - - Fractions of unrefined oil	5
1514.91.90	- - - Other	5
1514.99	- - Other:	
1514.99.10	- - - Fractions of unrefined ground-nut oil	5
	- - - Other:	
1514.99.91	- - - - Fractions of unrefined oil	20
1514.99.99	- - - - Other	20
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
	- Linseed oil and its fractions:	
1515.11.00	- - Crude oil	5
1515.19.00	- - Other	15
	- Maize (corn) oil and its fractions:	
1515.21.00	- - Crude oil	5
1515.29	- - Other:	
	- - - Fractions of unrefined ground-nut oil:	
1515.29.11	- - - - Solid fractions	5
1515.29.19	- - - - Other	5
	- - - Other:	
1515.29.91	- - - - Solid fractions	20
1515.29.99	- - - - Other	30
1515.30	- Castor oil and its fractions:	
1515.30.10	- - Crude oil	7
1515.30.90	- - Other	15
1515.50	- Sesame oil and its fractions:	
1515.50.10	- - Crude oil	7
1515.50.20	- - Fractions of unrefined sesame oil	5
1515.50.90	- - Other	25
1515.90	- Other:	
	- - Tengkawang oil:	
1515.90.11	- - - Crude oil	5
1515.90.12	- - - Fractions of unrefined ground-nut oil	5

1515.90.19	- - - Other	25
	- - Tung oil:	
1515.90.21	- - - Crude oil	5
1515.90.22	- - - Fractions of unrefined ground-nut oil	5
1515.90.29	- - - Other	10
	- - Jojoba oil:	
1515.90.31	- - - Crude oil	5
1515.90.32	- - - Fractions of unrefined ground-nut oil	5
1515.90.39	- - - Other	25
	- - Other:	
1515.90.91	- - - Crude oil	5
1515.90.92	- - - Fractions of unrefined ground-nut oil	5
1515.90.99	- - - Other	30
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	
1516.10	- Animal fats and oils and their fractions:	
1516.10.10	- - In packings of a net weight of 10 kg or more	22
1516.10.90	- - Other	22
1516.20	- Vegetable fats and oils and their fractions:	
	- - Re-esterified fats and oils and their fractions:	
1516.20.11	- - - Of soya beans	20
1516.20.12	- - - Of the fruit of the oil palm, crude	25
1516.20.13	- - - Of the fruit of the oil palm, other than crude	30
1516.20.14	- - - Of coconuts	30
1516.20.15	- - - Of palm kernels, crude	25
1516.20.16	- - - Palm kernel oil, refined, bleached and deodorized (RBD)	30
1516.20.17	- - - Of ground-nuts	25
1516.20.18	- - - Of linseed	25
1516.20.19	- - - Other	25
	- - Hydrogenated fats in flakes:	
1516.20.21	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	30
1516.20.22	- - - Of linseed	25
1516.20.23	- - - Of olives	25
1516.20.29	- - - Other	30
	- - Other, palm stearin, with an iodine value not exceeding 48:	
1516.20.51	- - - Unrefined	25
1516.20.52	- - - Refined, bleached and deodorised (RBD)	25
1516.20.59	- - - Other	25
	- - Other:	
1516.20.92	- - - Of linseed	25
1516.20.93	- - - Of olives	25

1516.20.94	- - - Of soya beans	25
1516.20.95	- - - Hydrogenated castor oil (opal wax)	30
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	25
1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	30
1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts	30
1516.20.99	- - - Other	30
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	
1517.10.00	- Margarine, excluding liquid margarine	25
1517.90	- Other:	
1517.90.10	- - Imitation ghee	30
1517.90.20	- - Liquid margarine	25
1517.90.30	- - Of a kind used as mould release preparations	30
	- - Imitation lard; shortening:	
1517.90.43	- - - Shortening	25
1517.90.44	- - - Imitation lard	25
	- - Other mixtures or preparations of vegetable fats or oils or of their fractions:	
1517.90.50	- - - Solid mixtures or preparations	30
	- - - Liquid mixtures or preparations:	
1517.90.61	- - - - In which ground-nut oil predominates	30
1517.90.62	- - - - In which crude palm oil predominates	30
1517.90.63	- - - - In which other palm oil predominates, in packings of a net weight of less than 20 kg	30
1517.90.64	- - - - In which other palm oil predominates, in packings of a net weight of 20 kg or more	30
1517.90.65	- - - - In which palm kernel oil predominates	30
1517.90.66	- - - - In which palm kernel olein predominates	30
1517.90.67	- - - - In which soya-bean oil predominates	30
1517.90.68	- - - - In which illipe nut oil predominates	30
1517.90.69	- - - - Other	30
1517.90.90	- - Other	30
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	
	- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:	
1518.00.12	- - Animal fats and oils	5
1518.00.14	- - Ground-nut, soya-bean, palm or coconut oil	5

1518.00.15	- - Linseed oil and its fractions	5
1518.00.16	- - Olive oil and its fractions	5
1518.00.19	- - Other	5
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	5
	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:	
1518.00.31	- - Of the fruit of the oil palm or of palm kernels	5
1518.00.33	- - Of linseed	5
1518.00.34	- - Of lives	5
1518.00.35	- - Of ground-nuts	5
1518.00.36	- - Of soya beans or coconuts	5
1518.00.37	- - Of cotton seeds	5
1518.00.39	- - Other	5
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	5
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	
1520.00.10	- Crude glycerol	3
1520.00.90	- Other	5
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
1521.10.00	- Vegetable waxes	5
1521.90	- Other:	
1521.90.10	- - Beeswax and other insect waxes	5
1521.90.20	- - Spermaceti	3
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	
1522.00.10	- Degras	3
1522.00.90	- Other	3

SECTION IV

PREPARED FOODSTUFF; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

Note.

1. In this Section the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight.

Chapter 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3 or heading 05.04.

2. Food preparations fall in this Chapter provided that they contain more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof. In cases where the preparation contains two or more of the products mentioned above, it is classified in the heading of Chapter 16 corresponding to the component or components which predominate by weight. These provisions do not apply to the stuffed products of heading 19.02 or to the preparations of heading 21.03 or 21.04.

Subheading Notes.

1. For the purposes of subheading 1602.10, the expression "homogenised preparations" means preparations of meat, meat offal or blood, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of meat or meat offal. This subheading takes precedence over all other subheadings of heading 16.02.

2. The fish, crustaceans, molluscs and other aquatic invertebrates specified in the subheadings of heading 16.04 or 16.05 under their common names only, are of the same species as those mentioned in Chapter 3 under the same name.

Code	Description	Rate (%)
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	
1601.00.10	- In airtight containers	22
1601.00.90	- Other	22
16.02	Other prepared or preserved meat, meat offal or blood.	
1602.10	- Homogenised preparations:	
1602.10.10	- - Containing pork, in airtight containers	30
1602.10.90	- - Other	30
1602.20.00	- Of liver of any animal	30
	- Of poultry of heading 01.05:	
1602.31	- - Of turkeys:	
1602.31.10	- - - In airtight containers	22
	- - - Other:	
1602.31.91	- - - - Mechanically deboned or separated meat	22
1602.31.99	- - - - Other	22
1602.32	- - Of fowls of the species <i>Gallus domesticus</i> :	
1602.32.10	- - - Chicken curry, in airtight containers	40
1602.32.90	- - - Other	22
1602.39.00	- - Other	22
	- Of swine:	
1602.41	- - Hams and cuts thereof:	
1602.41.10	- - - In airtight containers	22
1602.41.90	- - - Other	22
1602.42	- - Shoulders and cuts thereof:	
1602.42.10	- - - In airtight containers	22
1602.42.90	- - - Other	22
1602.49	- - Other, including mixtures:	
	- - - Luncheon meat:	
1602.49.11	- - - - In airtight containers	22
1602.49.19	- - - - Other	22
	- - - Other:	
1602.49.91	- - - - In airtight containers	22

1602.49.99	- - - Other	22
1602.50.00	- Of bovine animals	35
1602.90	- Other, including preparations of blood of any animal:	
1602.90.10	- - Mutton curry, in airtight containers	35
1602.90.90	- - Other	35
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	
1603.00.10	- Of chicken, with herbs	30
1603.00.20	- Of chicken, without herbs	30
1603.00.30	- Other, with herbs	30
1603.00.90	- Other	30
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
	- Fish, whole or in pieces, but not minced:	
1604.11	- - Salmon:	
1604.11.10	- - - In airtight containers	30
1604.11.90	- - - Other	30
1604.12	- - Herrings:	
1604.12.10	- - - In airtight containers	30
1604.12.90	- - - Other	30
1604.13	- - Sardines, sardinella and brisling or sprats:	
	- - - Sardines:	
1604.13.11	- - - - In airtight containers	30
1604.13.19	- - - - Other	30
	- - - Other:	
1604.13.91	- - - - In airtight containers	30
1604.13.99	- - - - Other	30
1604.14	- - Tunas, skipjack and bonito (<i>Sarda spp.</i>):	
	- - - In airtight containers:	
1604.14.11	- - - - Tunas	30
1604.14.19	- - - - Other	30
1604.14.90	- - - Other	30
1604.15	- - Mackerel:	
1604.15.10	- - - In airtight containers	30
1604.15.90	- - - Other	30
1604.16	- - Anchovies:	
1604.16.10	- - - In airtight containers	35
1604.16.90	- - - Other	35
1604.17	- - Eels:	
1604.17.10	- - - In airtight containers	30
1604.17.90	- - - Other	30
1604.19	- - Other:	

1604.19.20	- - - Horse mackerel, in airtight containers	30
1604.19.30	- - - Other, in airtight containers	30
1604.19.90	- - - Other	30
1604.20	- Other prepared or preserved fish:	
	- - Shark fins, ready for immediate consumption:	
1604.20.11	- - - In airtight containers	20
1604.20.19	- - - Other	20
	- - Fish sausages:	
1604.20.21	- - - In airtight containers	30
1604.20.29	- - - Other	30
	- - Other:	
1604.20.91	- - - In airtight containers	30
1604.20.93	- - - Frozen minced fish, boiled or steamed	30
1604.20.99	- - - Other	30
	- Caviar and caviar substitutes:	
1604.31.00	- - Caviar	35
1604.32.00	- - Caviar substitutes	35
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
1605.10	- Crab:	
1605.10.10	- - In airtight containers	35
1605.10.90	- - Other	35
	- Shrimps and prawns:	
1605.21	- - Not in airtight container:	
1605.21.10	- - -Shrimp paste	30
1605.21.90	- - - Other	30
1605.29	- - Other:	
1605.29.10	- - -Shrimp paste	30
1605.29.90	- - - Other	30
1605.30.00	- Lobster	35
1605.40.00	- Other crustaceans	35
	- Molluscs:	
1605.51.00	- - Oysters	25
1605.52.00	- - Scallops, including queen scallops	25
1605.53.00	- - Mussels	25
1605.54.00	- - Cuttle fish and squid	25
1605.55.00	- - Octopus	25
1605.56.00	- - Clams, cockles and arkshells	25
1605.57.00	- - Abalone	25
1605.58.00	- - Snails, other than sea snails	25
1605.59.00	- - Other	25
	- Other aquatic invertebrates:	

1605.61.00	- - Sea cucumbers	25
1605.62.00	- - Sea urchins	25
1605.63.00	- - Jellyfish	25
1605.69.00	- - Other	25

Chapter 17

Sugars and sugar confectionery

Note.

1. This Chapter does not cover:

(a) Sugar confectionery containing cocoa (heading 18.06);

(b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading 29.40; or

(c) Medicaments or other products of Chapter 30.

Subheading Notes.

1. For the purposes of subheadings 1701.12, 1701.13 and 1701.14, "raw sugar" means sugar whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of less than 99.5°.

2. Subheading 1701.13 covers only cane sugar obtained without centrifugation, whose content of sucrose by weight, in the dry state, corresponds to a polarimeter reading of 69° or more but less than 93°. The product contains only natural anhydrous microcrystals, of irregular shape, not visible to the naked eye, which are surrounded by residues of molasses and other constituents of sugar cane.

Code	Description	Rate (%)
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.	
	- Raw sugar not containing added flavouring or colouring matter:	
1701.12.00	- - Beet sugar	25
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	25
1701.14.00	- - Other cane sugar	25
	- Other:	
1701.91.00	- - Containing added flavouring or colouring matter	40
1701.99	- - Other:	
	- - - Refined sugar:	
1701.99.11	- - - - White	40
1701.99.19	- - - - Other	40
1701.99.90	- - - Other	40
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
	- Lactose and lactose syrup:	
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0
1702.19.00	- - Other	0
1702.20.00	- Maple sugar and maple syrup	10
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:	
1702.30.10	- - Glucose	15

1702.30.20	- - Glucose syrup	15
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	15
1702.50.00	- Chemically pure fructose	15
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:	
1702.60.10	- - Fructose	15
1702.60.20	- - Fructose syrup	15
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:	
	- - Maltose and maltose syrups:	
1702.90.11	- - - Chemically pure maltose	15
1702.90.19	- - - Other	15
1702.90.20	- - Artificial honey, whether or not mixed with natural honey	15
1702.90.30	- - Flavoured or coloured sugars (excluding maltose)	15
1702.90.40	- - Caramel	15
	- - Other:	
1702.90.91	- - - Syrups	15
1702.90.99	- - - Other	15
17.03	Molasses resulting from the extraction or refining of sugar.	
1703.10	- Cane molasses:	
1703.10.10	- - Containing added flavouring or colouring matter	10
1703.10.90	- - Other	10
1703.90	- Other:	
1703.90.10	- - Containing added flavouring or colouring matter	10
1703.90.90	- - Other	10
17.04	Sugar confectionery (including white chocolate), not containing cocoa.	
1704.10.00	- Chewing gum, whether or not sugar-coated	25
1704.90	- Other:	
1704.90.10	- - Medicated pastilles and drops	20
1704.90.20	- - White chocolate	20
	- - Other:	
1704.90.91	- - - Soft, containing gelatin	15
1704.90.99	- - - Other	15

Chapter 18

Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of heading 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

2. Heading 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 to this Chapter, other food preparations containing cocoa.

Code	Description	Rate (%)
------	-------------	----------

1801.00.00	Cocoa beans, whole or broken, raw or roasted.	10
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	10
18.03	Cocoa paste, whether or not defatted.	
1803.10.00	- Not defatted	10
1803.20.00	- Wholly or partly defatted	10
1804.00.00	Cocoa butter, fat and oil.	10
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	20
18.06	Chocolate and other food preparations containing cocoa.	
1806.10.00	- Cocoa powder, not containing added sugar or other sweetening matter	20
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:	
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	20
1806.20.90	- - Other	18
	- Other, in blocks, slabs or bars:	
1806.31	- - Filled:	
1806.31.10	- - - Chocolate confectionery	13
1806.31.90	- - - Other	35
1806.32	- - Not filled:	
1806.32.10	- - - Chocolate confectionery	20
1806.32.90	- - - Other	30
1806.90	- Other:	
1806.90.10	- - Chocolate confectionery in tablets or pastilles	13
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	25
1806.90.40	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	25
1806.90.90	- - Other	20

Chapter 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Notes.

1. This Chapter does not cover:

(a) Except in the case of stuffed products of heading 19.02, food preparations containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading 23.09); or

(c) Medicaments or other products of Chapter 30.

2. For the purposes of heading 19.01:

(a) The term “groats” means cereal groats of Chapter 11;

(b) The terms “flour” and “meal” mean:

(1) Cereal flour and meal of Chapter 11, and

(2) Flour, meal and powder of vegetable origin of any Chapter, other than flour, meal or powder of dried vegetables (heading 07.12), of potatoes (heading 11.05) or of dried leguminous vegetables (heading 11.06).

3. Heading 19.04 does not cover preparations containing more than 6 % by weight of cocoa calculated on a totally defatted basis or completely coated with chocolate or other food preparations containing cocoa of heading 18.06 (heading 18.06).

4. For the purposes of heading 19.04, the expression “otherwise prepared” means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

Code	Description	Rate (%)
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
1901.10	- Preparations for infant use, put up for retail sale:	
1901.10.10	- - Of malt extract	10
1901.10.20	- - Of goods of headings 04.01 to 04.04	10
1901.10.30	- - Of soya-bean powder	20
	- - Other:	
1901.10.91	- - - Medical foods	10
1901.10.99	- - - Other	10
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:	
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	18
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	15
1901.20.30	- - Other, not containing cocoa	18
1901.20.40	- - Other, containing cocoa	15
1901.90	- Other:	
	- - Preparations for infant use, not put up for retail sale:	
1901.90.11	- - - Medical foods	10
1901.90.19	- - - Other	10
1901.90.20	- - Malt extract	10
	- - Other, of goods of heading 04.01 to 04.04:	
1901.90.31	- - - Filled milk	10
1901.90.32	- - - Other, containing cocoa powder	10
1901.90.39	- - - Other	10
	- - Other soya-based preparations:	
1901.90.41	- - - In powder form	20
1901.90.49	- - - In other forms	25
	- - Other:	
1901.90.91	- - - Medical foods	10

1901.90.99	- - - Other	18
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as Spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.11.00	- - Containing eggs	38
1902.19	- - Other:	
1902.19.20	- - - Rice vermicelli (bee hoon)	40
1902.19.30	- - - Transparent vermicelli	20
1902.19.40	- - - Noodles	20
1902.19.90	- - - Other	20
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:	
1902.20.10	- - Stuffed with meat or meat offal	38
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	38
1902.20.90	- - Other	40
1902.30	- Other pasta:	
1902.30.20	- - Instant rice vermicelli	35
1902.30.30	- - Transparent vermicelli	35
1902.30.40	- - Other instant noodles	30
1902.30.90	- - Other	35
1902.40.00	- Couscous	38
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	40
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.	
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:	
1904.10.10	- - Containing cocoa	15
1904.10.90	- - Other	15
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:	
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	35
1904.20.90	- - Other	35
1904.30.00	- Bulgur wheat	35
1904.90	- Other:	
1904.90.10	- - Rice preparations, including pre-cooked rice	35
1904.90.90	- - Other	20
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind	

	suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
1905.10.00	- Crispbread	40
1905.20.00	- Gingerbread and the like	40
	- Sweet biscuits; waffles and wafers:	
1905.31	- - Sweet biscuits:	
1905.31.10	- - - Not containing cocoa	15
1905.31.20	- - - Containing cocoa	15
1905.32.00	- - Waffles and wafers	35
1905.40	- Rusks, toasted bread and similar toasted products:	
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	40
1905.40.90	- - Other	40
1905.90	- Other:	
1905.90.10	- - Unsweetened teething biscuits	20
1905.90.20	- - Other unsweetened biscuits	20
1905.90.30	- - Cakes	30
1905.90.40	- - Pastries	30
1905.90.50	- - Flourless bakers' wares	30
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	10
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	30
1905.90.80	- - Other crisp savoury food products	20
1905.90.90	- - Other	20

Chapter 20

Preparations of vegetables, fruit, nuts or other parts of plants

Notes.

1. This Chapter does not cover:

- (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;
- (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);
- (c) Bakers' wares and other products of heading 19.05; or
- (d) Homogenised composite food preparations of heading 21.04.

2. Headings 20.07 and 20.08 do not apply to fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading 17.04) or chocolate confectionery (heading 18.06).

3. Headings 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1 (a).

4. Tomato juice the dry weight content of which is 7 % or more is to be classified in heading 20.02.

5. For the purposes of heading 20.07, the expression "obtained by cooking" means obtained by heat treatment at atmospheric pressure or under reduced pressure to increase the viscosity of a product through reduction of water content or other means.

6. For the purposes of heading 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5 % vol.

Subheading Notes.

1. For the purposes of subheading 20.05.10, the expression "homogenised vegetables" means preparations of vegetables, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added

to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of vegetables. Subheading 2005.10 takes precedence over all other subheadings of heading 20.05.

2. For the purposes of subheading 2007.10, the expression "homogenised preparations" means preparations of fruit, finely homogenised, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition no account is to be taken of small quantities of any ingredients which may have been added to the preparation for seasoning, preservation or other purposes. These preparations may contain a small quantity of visible pieces of fruit. Subheading 2007.10 takes precedence over all other subheadings of heading 20.07.

3. For the purposes of subheadings 2009.12, 2009.21, 2009.31, 2009.41, 2009.61 and 2009.71, the expression "Brix value" means the direct reading of degrees Brix obtained from a Brix hydrometer or of refractive index expressed in terms of percentage sucrose content obtained from a refractometer, at a temperature of 20 °C or corrected for 20 °C if the reading is made at a different temperature.

Code	Description	Rate (%)
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
2001.10.00	- Cucumbers and gherkins	40
2001.90	- Other:	
2001.90.10	- - Onions	35
2001.90.90	- - Other	35
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002.10	- Tomatoes, whole or in pieces:	
2002.10.10	- - Cooked otherwise than by steaming or boiling in water	30
2002.10.90	- - Other	30
2002.90	- Other:	
2002.90.10	- - Tomato paste	20
2002.90.20	- - Tomato powder	20
2002.90.90	- - Other	20
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
2003.10.00	- Mushrooms of the genus <i>Agaricus</i>	40
2003.90	- Other:	
2003.90.10	- - Truffles	40
2003.90.90	- - Other	40
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
2004.10.00	- Potatoes	13
2004.90	- Other vegetables and mixtures of vegetables:	
2004.90.10	- - For infant use	40
2004.90.90	- - Other	40
20.05	Other vegetables prepared or preserved otherwise than by vinegar	

	or acetic acid, not frozen, other than products of heading 20.06.	
2005.10	- Homogenised vegetables:	
2005.10.10	- - In airtight containers	40
2005.10.90	- - Other	40
2005.20	- Potatoes:	
	- - Chips and sticks:	
2005.20.11	- - - In airtight containers	18
2005.20.19	- - - Other	18
	- - Other:	
2005.20.91	- - - In airtight containers	35
2005.20.99	- - - Other	35
2005.40.00	- Peas (<i>Pisum sativum</i>)	35
	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):	
2005.51.00	- - Beans, shelled	35
2005.59	- - Other:	
2005.59.10	- - - In airtight containers	35
2005.59.90	- - - Other	35
2005.60.00	- Asparagus	30
2005.70.00	- Olives	25
2005.80.00	- Sweet corn (<i>Zea mays var. saccharata</i>)	40
	- Other vegetables and mixtures of vegetables:	
2005.91.00	- - Bamboo shoots	32
2005.99	- - Other:	
2005.99.10	- - - In airtight containers	32
2005.99.90	- - - Other	32
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	35
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
2007.10.00	- Homogenised preparations	35
	- Other:	
2007.91.00	- - Citrus fruit	35
2007.99	- - Other:	
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	40
2007.99.90	- - - Other	40
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.11	- - Ground-nuts:	
2008.11.10	- - - Roasted	30

2008.11.20	- - - Peanut butter	18
2008.11.90	- - - Other	20
2008.19	- - Other, including mixtures:	
2008.19.10	- - - Cashew nuts	35
2008.19.90	- - - Other	18
2008.20.00	- Pineapples	40
2008.30	- Citrus fruit:	
2008.30.10	- - Containing added sugar or other sweetening matter or spirit	40
2008.30.90	- - Other	40
2008.40	- Pears:	
2008.40.10	- - Containing added sugar or other sweetening matter or spirit	35
2008.40.90	- - Other	35
2008.50	- Apricots:	
2008.50.10	- - Containing added sugar or other sweetening matter or spirit	40
2008.50.90	- - Other	40
2008.60	- Cherries:	
2008.60.10	- - Containing added sugar or other sweetening matter or spirit	40
2008.60.90	- - Other	40
2008.70	- Peaches, including nectarines:	
2008.70.10	- - Containing added sugar or other sweetening matter or spirit	35
2008.70.90	- - Other	35
2008.80	- Strawberries:	
2008.80.10	- - Containing added sugar or other sweetening matter or spirit	35
2008.80.90	- - Other	35
	- Other, including mixtures other than those of subheading 2008.19:	
2008.91.00	- - Palm hearts	40
2008.93.00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	30
2008.97	- - Mixtures:	
2008.97.10	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	30
2008.97.20	- - - Other, containing added sugar or other sweetening matter or spirit	30
2008.97.90	- - - Other	30
2008.99	- - Other:	
2008.99.10	- - - Lychees	40
2008.99.20	- - - Longans	40
2008.99.30	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	40
2008.99.40	- - - Other, containing added sugar or other sweetening matter or spirit	30
2008.99.90	- - - Other	30
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar other sweetening matter.	
	- Orange juice:	

2009.11.00	- - Frozen	20
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	30
2009.19.00	- - Other	30
	- Grapefruit (including pomelo) juice:	
2009.21.00	- - Of a Brix value not exceeding 20	35
2009.29.00	- - Other	35
	- Juice of any other single citrus fruit:	
2009.31.00	- - Of a Brix value not exceeding 20	35
2009.39.00	- - Other	35
	- Pineapple juice:	
2009.41.00	- - Of a Brix value not exceeding 20	35
2009.49.00	- - Other	35
2009.50.00	- Tomato juice	35
	- Grape juice (including grape must):	
2009.61.00	- - Of a Brix value not exceeding 30	35
2009.69.00	- - Other	30
	- Apple juice:	
2009.71.00	- - Of a Brix value not exceeding 20	30
2009.79.00	- - Other	25
	- Juice of any other single fruit or vegetable:	
2009.81	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium Vitis-idaea</i>):	
2009.81.10	- - - For infant use	25
2009.81.90	- - - Other	25
2009.89	- - Other:	
2009.89.10	- - - Blackcurrant juice	25
	- - - Other:	
2009.89.91	- - - - For infant use	25
2009.89.99	- - - - Other	25
2009.90	- Mixtures of juices:	
2009.90.10	- - For infant use	25
2009.90.90	- - Other	25

Chapter 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:

(a) Mixed vegetables of heading 07.12;

(b) Roasted coffee substitutes containing coffee in any proportion (heading 09.01);

(c) Flavoured tea (heading 09.02);

(d) Spices or other products of headings 09.04 to 09.10;

(e) Food preparations, other than the products described in heading 21.03 or 21.04, containing more than 20 % by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

(f) Yeast put up as a medicament or other products of heading 30.03 or 30.04; or

(g) Prepared enzymes of heading 35.07.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading 21.01.

3. For the purposes of heading 21.04, the expression “homogenised composite food preparations” means preparations consisting of a finely homogenised mixture of two or more basic ingredients such as meat, fish, vegetables, fruit or nuts, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

Code	Description	Rate (%)
21.01	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101.11	- - Extracts, essences and concentrates:	
2101.11.10	- - - Instant coffee	30
2101.11.90	- - - Other	30
2101.12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:	
2101.12.10	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	30
2101.12.90	- - - Other	30
2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:	
2101.20.10	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	30
2101.20.90	- - Other	30
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	30
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
2102.10.00	- Active yeasts	10
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	7
2102.30.00	- Prepared baking powders	7
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
2103.10.00	- Soya sauce	33
2103.20.00	- Tomato ketchup and other tomato sauces	35
2103.30.00	- Mustard flour and meal and prepared mustard	35
2103.90	- Other:	
2103.90.10	- - Chili sauce	30
2103.90.30	- - Fish sauce	33
2103.90.40	- - Other mixed condiments and mixed seasonings, including belachan (blachan)	30

2103.90.90	- - Other	20
21.04	Soups and broths and preparations therefor; homogenized composite food preparations.	
2104.10	- Soups and broths and preparations therefor:	
	- - Containing meat:	
2104.10.11	- - - For infant use	40
2104.10.19	- - - Other	40
	- - Other:	
2104.10.91	- - - For infant use	40
2104.10.99	- - - Other	40
2104.20	- Homogenised composite food preparations:	
	- - Containing meat:	
2104.20.11	- - - For infant use	40
2104.20.19	- - - Other	40
	- - Other:	
2104.20.91	- - - For infant use	40
2104.20.99	- - - Other	40
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	20
21.06	Food preparations not elsewhere specified or included.	
2106.10.00	- Protein concentrates and textured protein substances	5
2106.90	- Other:	
2106.90.10	- - Dried bean curd and bean curd sticks	25
2106.90.20	- - Flavoured or coloured syrups	20
2106.90.30	- - Non-dairy creamer	20
	- - Autolysed yeast extracts:	
2106.90.41	- - - In powder form	15
2106.90.49	- - - Other	15
	- - Non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:	
2106.90.51	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	15
2106.90.52	- - - Composite concentrates for simple dilution with water to make beverages	15
2106.90.53	- - - Ginseng based products	18
2106.90.59	- - - Other	15
	- - Alcoholic preparations of a kind used for the making or for the manufacture of beverages:	
	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates:	
2106.90.61	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	20
2106.90.62	- - - - Of a kind used for the manufacture of alcoholic beverages, in other form	20

	- - - Composite concentrates for simple dilution with water to make beverages:	
2106.90.64	- - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	20
2106.90.65	- - - Of a kind used for the manufacture of alcoholic beverages, in other form	20
2106.90.66	- - - Other, of a kind used for the manufacture of alcoholic beverages, in liquid form	15
2106.90.67	- - - Other, of a kind used for the manufacture of alcoholic beverages, in other form	15
2106.90.69	- - - Other	18
2106.90.70	- - Food supplements	15
2106.90.80	- - Fortificant premixes	15
	- - Other:	
2106.90.91	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	15
2106.90.92	- - - Ginseng based preparations	15
2106.90.93	- - - Food preparations for lactase deficient infants	15
2106.90.94	- - - Other food preparations for infant use	15
2106.90.95	- - - Seri kaya	15
2106.90.96	- - - Other medical foods	10
2106.90.98	- - - Other flavouring preparations	7
2106.90.99	- - - Other	15

Chapter 22

Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover:

(a) Products of this Chapter (other than those of heading 22.09) prepared for culinary purposes and thereby rendered unsuitable for consumption as beverages (generally heading 21.03);

(b) Sea water (heading 25.01);

(c) Distilled or conductivity water or water of similar purity (heading 28.53);

(d) Acetic acid of a concentration exceeding 10 % by weight of acetic acid (heading 29.15);

(e) Medicaments of heading 30.03 or 30.04; or

(f) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

3. For the purposes of heading 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5 % vol. Alcoholic beverages are classified in headings 22.03 to 22.06 or heading 22.08 as appropriate.

Subheading Notes.

1. For the purposes of subheading 2204.10, the expression "sparkling wine" means wine which, when kept at a temperature of 20 °C in closed containers, has an excess pressure of not less than 3 bars.

Code	Description	Rate (%)
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
2201.10.00	- Mineral waters and aerated waters	35

2201.90	- Other:	
2201.90.10	- - Ice and snow	40
2201.90.90	- - Other	40
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:	
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	35
2202.10.90	- - Other	35
2202.90	- Other:	
2202.90.10	- - Flavoured UHT milk drinks	30
2202.90.20	- - Soya milk drinks	30
2202.90.30	- - Other non-aerated beverages ready for immediate consumption without dilution	30
2202.90.90	- - Other	20
22.03	Beer made from malt.	
2203.00.10	- Stout or porter	35
2203.00.90	- Other, including ale	35
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.10.00	- Sparkling wine	50
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21	- - In containers holding 2 liters or less:	
	- - - Wine:	
2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	50
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	50
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	50
2204.29	- - Other:	
	- - - Wine:	
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	50
2204.29.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	50
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.29.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	50

2204.29.22	- - - Of an alcoholic strength by volume exceeding 15% vol	50
2204.30	- Other grape must:	
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	50
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	50
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.10	- In containers holding 2 liters or less:	
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol	50
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	50
2205.90	- Other:	
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol	50
2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol	50
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	
2206.00.10	- Cider or perry	55
2206.00.20	- Sake	55
2206.00.30	- Toddy	55
2206.00.40	- Shandy	55
	- Other, including mead:	
2206.00.91	- - Other rice wine (including medicated rice wine)	55
2206.00.99	- - Other	55
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	40
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:	
	- - Denatured ethyl alcohol, including methylated spirits:	
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	20
2207.20.19	- - - Other	20
2207.20.90	- - Other	40
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages.	
2208.20	- Spirits obtained by distilling grape wine or grape marc:	
2208.20.50	- - Brandy	45
2208.20.90	- - Other	45
2208.30.00	- Whiskies	45
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	45
2208.50.00	- Gin and Geneva	45

2208.60.00	- Vodka	45
2208.70.00	- Liqueurs and cordials	45
2208.90	- Other:	
2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	45
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	45
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	45
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	45
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	45
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	45
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	45
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	45
2208.90.90	- - Other	45
2209.00.00	Other	20

Chapter 23

Residues and waste from the food industries; prepared animal fodder

Note.

1. Heading 23.09 includes products of a kind used in animal feeding, not elsewhere specified or included, obtained by processing vegetable or animal materials to such an extent that they have lost the essential characteristics of the original material, other than vegetable waste, vegetable residues and by-products of such processing.

Subheading Notes.

1. For the purposes of subheading 2306.41, the expression "low erucic acid rape or colza seeds" means seeds as defined in Subheading Note 1 to Chapter 12.

Code	Description	Rate (%)
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	0
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:	
2301.20.10	- - Of fish, with a protein content of less than 60% by weight	0
2301.20.20	- - Of fish, with a protein content of 60% or more by weight	0
2301.20.90	- - Other	0
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
2302.10.00	- Of maize (corn)	0
2302.30.00	- Of wheat	0

2302.40	- Of other cereals:	
2302.40.10	- - Of rice	0
2302.40.90	- - Other	0
2302.50.00	- Of leguminous plants	0
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
2303.10	- Residues of starch manufacture and similar residues:	
2303.10.10	- - Of manioc (cassava) or sago	0
2303.10.90	- - Other	0
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	0
2303.30.00	- Brewing or distilling dregs and waste	0
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil.	
2304.00.10	- Defatted soya bean flour, fit for human consumption	0
2304.00.90	- Other	2
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	0
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.	
2306.10.00	- Of cotton seeds	0
2306.20.00	- Of linseed	0
2306.30.00	- Of sunflower seeds	0
	- Of rape or colza seeds:	
2306.41	- - Of low erucic acid rape or colza seeds:	
2306.41.10	- - - Of low erucic acid rape seeds	0
2306.41.20	- - - Of low erucic acid colza seeds	0
2306.49	- - Other:	
2306.49.10	- - - Of other rape seeds	0
2306.49.20	- - - Of other colza seeds	0
2306.50.00	- Of coconut or copra	0
2306.60.00	- Of palm nuts or kernels	0
2306.90	- Other:	
2306.90.10	- - Of maize (corn) germ	0
2306.90.90	- - Other	0
2307.00.00	Wine lees; argol.	0
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	0

23.09	Preparations of a kind used in animal feeding.	
2309.10	- Dog or cat food, put up for retail sale:	
2309.10.10	- - Containing meat	7
2309.10.90	- - Other	7
2309.90	- Other:	
	- - Complete feed:	
2309.90.11	- - - Of a kind suitable for poultry	3
2309.90.12	- - - Of a kind suitable for swine	3
2309.90.13	- - - Of a kind suitable for prawns	0
2309.90.14	- - - Of a kind suitable for primates	0
2309.90.19	- - - Other	0
2309.90.20	- - Premixes, feed supplements or feed additives	0
2309.90.30	- - Other, containing meat	0
2309.90.90	- - Other	0

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

1. This Chapter does not cover medicinal cigarettes (Chapter 30).

Subheading Note.

1. For the purposes of subheading 2403.11, the expression “water pipe tobacco” means tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils and extracts, molasses or sugar, and whether or not flavoured with fruit. However, tobacco-free products intended for smoking in a water pipe are excluded from this subheading.

Code	Description	Rate (%)
24.01	Unmanufactured tobacco; tobacco refuse.	
2401.10	- Tobacco, not stemmed/stripped:	
2401.10.10	- - Virginia type, flue-cured	30
2401.10.20	- - Virginia type, other than flue-cured	30
2401.10.40	- - Burley type	30
2401.10.50	- - Other, flue-cured	30
2401.10.90	- - Other	30
2401.20	- Tobacco, partly or wholly stemmed/stripped:	
2401.20.10	- - Virginia type, flue-cured	30
2401.20.20	- - Virginia type, other than flue-cured	30
2401.20.30	- - Oriental type	30
2401.20.40	- - Burley type	30
2401.20.50	- - Other, flue-cured	30
2401.20.90	- - Other	30
2401.30	- Tobacco refuse:	
2401.30.10	- - Tobacco stems	15
2401.30.90	- - Other	30

24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	100
2402.20	- Cigarettes containing tobacco:	
2402.20.10	- - Beedies	135
2402.20.20	- - Clove cigarettes	135
2402.20.90	- - Other	135
2402.90	- Other:	
2402.90.10	- - Cigars, cheroots and cigarillos of tobacco substitutes	135
2402.90.20	- - Cigarettes of tobacco substitutes	135
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter 84	30
2403.19	- - Other:	
	- - - Packed for retail sale:	
2403.19.11	- - - - Ang Hoon	50
2403.19.19	- - - - Other	30
2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes	40
2403.19.90	- - - Other	40
	- Other:	
2403.91	- - "Homogenised" or "reconstituted" tobacco:	
2403.91.10	- - - Packed for retail sale	50
2403.91.90	- - - Other	60
2403.99	- - Other:	
2403.99.10	- - - Tobacco extracts and essences	30
2403.99.30	- - - Manufactured tobacco substitutes	30
2403.99.40	- - - Snuff, whether or not dry	50
2403.99.50	- - - Chewing and sucking tobacco	50
2403.99.90	- - - Other	50

SECTION V

MINERAL PRODUCTS

Chapter 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading. The

products of this Chapter may contain an added anti-dusting agent, provided that such addition does not render the product particularly suitable for specific use rather than for general use.

2. This Chapter does not cover:

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading 28.02);
- (b) Earth colours containing 70 % or more by weight of combined iron evaluated as Fe_2O_3 (heading 28.21);
- (c) Medicaments or other products of Chapter 30;
- (d) Perfumery, cosmetic or toilet preparations (Chapter 33);
- (e) Setts, curbstones or flagstones (heading 68.01); mosaic cubes or the like (heading 68.02); roofing, facing or damp course slates (heading 68.03);
- (f) Precious or semi-precious stones (heading 71.02 or 71.03);
- (g) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, of heading 38.24; optical elements of sodium chloride or of magnesium oxide (heading 90.01);
- (h) Billiard chalks (heading 95.04); or
- (ij) Writing or drawing chalks or tailors' chalks (heading 96.09).

3. Any products classifiable in heading 25.17 and any other heading of the Chapter are to be classified in heading 25.17.

4. Heading 25.30 applies, inter alia, to: vermiculite, perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pieces of pottery, brick or concrete.

Code	Description	Rate (%)
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	
2501.00.10	- Table salt	30
2501.00.20	- Rock salt	30
2501.00.50	- Sea water	15
2501.00.90	- Other	13
2502.00.00	Unroasted iron pyrites.	0
2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0
25.04	Natural graphite.	
2504.10.00	- In powder or in flakes	5
2504.90.00	- Other	5
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	
2505.10.00	- Silica sands and quartz sands	3
2505.90.00	- Other	3
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into	

	blocks or slabs of a rectangular (including square) shape.	
2506.10.00	- Quartz	5
2506.20.00	- Quartzite	5
2507.00.00	Kaolin and other kaolinic clays, whether or not calcined.	3
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
2508.10.00	- Bentonite	3
2508.30.00	- Fire-clay	3
2508.40	- Other clays:	
2508.40.10	- - Fuller's earth	3
2508.40.90	- - Other	3
2508.50.00	- Andalusite, kyanite and sillimanite	3
2508.60.00	- Mullite	3
2508.70.00	- Chamotte or dinas earths	3
2509.00.00	Chalk.	3
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
2510.10	- Unground:	
2510.10.10	- - Apatite	0
2510.10.90	- - Other	0
2510.20	- Ground:	
2510.20.10	- - Apatite	0
2510.20.90	- - Other	3
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
2511.10.00	- Natural barium sulphate (barytes)	3
2511.20.00	- Natural barium carbonate (witherite)	3
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	3
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
2513.10.00	- Pumice stone	3
2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	3
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	3

25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	- Marble and travertine:	
2515.11.00	- - Crude or roughly trimmed	0
2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2515.12.10	- - - Blocks	2
2515.12.20	- - - Slabs	3
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	3
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
	- Granite:	
2516.11.00	- - Crude or roughly trimmed	0
2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:	
2516.12.10	- - - Blocks	2
2516.12.20	- - - Slabs	3
2516.20	- Sandstone:	
2516.20.10	- - Crude or roughly trimmed	0
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0
2516.90.00	- Other monumental or building stone	3
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	
2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	3
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	0
2517.30.00	- Tarred macadam	0
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
2517.41.00	- - Of marble	0
2517.49.00	- - Of other stone	3
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape;	

	dolomite ramming mix.	
2518.10.00	- Dolomite, not calcined or sintered	3
2518.20.00	- Calcined or sintered dolomite	3
2518.30.00	- Dolomite ramming mix	0
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
2519.10.00	- Natural magnesium carbonate (magnesite)	3
2519.90	- Other:	
2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	3
2519.90.20	- - Other	3
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
2520.10.00	- Gypsum; anhydrite	3
2520.20	- Plasters:	
2520.20.10	- - Of a kind suitable for use in dentistry	0
2520.20.90	- - Other	3
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	0
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
2522.10.00	- Quicklime	5
2522.20.00	- Slaked lime	5
2522.30.00	- Hydraulic lime	5
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
2523.10	- Cement clinkers:	
2523.10.10	- - Of a kind used in the manufacture of white cement	25
2523.10.90	- - Other	30
	- Portland cement:	
2523.21.00	- - White cement, whether or not artificially coloured	37
2523.29	- - Other:	
2523.29.10	- - - Coloured cement	35
2523.29.90	- - - Other	35
2523.30.00	- Aluminous cement	32
2523.90.00	- Other hydraulic cements	32
25.24	Asbestos.	

2524.10.00	- Crocidolite	5
2524.90.00	- Other	5
25.25	Mica, including splittings; mica waste.	
2525.10.00	- Crude mica and mica rifted into sheets or splittings	5
2525.20.00	- Mica powder	5
2525.30.00	- Mica waste	3
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
2526.10.00	- Not crushed, not powdered	0
2526.20	- Crushed or powdered:	
2526.20.10	- - Talc powder	3
2526.20.90	- - Other	0
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3B03 calculated on the dry weight.	3
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
2529.10.00	- Feldspar	5
	- Fluorspar:	
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	3
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	3
2529.30.00	- Leucite; nepheline and nepheline syenite	3
25.30	Mineral substances not elsewhere specified or included.	
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	3
2530.20	- Kieserite, epsomite (natural magnesium sulphates):	
2530.20.10	- - Kieserite	3
2530.20.20	- - Epsomite	3
2530.90	- Other:	
2530.90.10	- - Zirconium silicates of a kind used as opacifiers	3
2530.90.90	- - Other	3

Chapter 26

Ores, slag and ash

Notes

1. This Chapter does not cover:

- (a) Slag or similar industrial waste prepared as macadam (heading 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading 25.19);
- (c) Sludges from the storage tanks of petroleum oils, consisting mainly of such oils (heading 27.10);
- (d) Basic slag of Chapter 31;
- (e) Slag wool, rock wool or similar mineral wools (heading 68.06);

(f) Waste or scrap of precious metal or of metal clad with precious metal; other waste or scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal (heading 71.12); or

(g) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings 26.01 to 26.17, the term “ores” means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading 28.44 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings 26.01 to 26.17 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading 26.20 applies only to:

(a) Slag, ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals, excluding ash and residues from the incineration of municipal waste (heading 26.21); and

(b) Slag, ash and residues containing arsenic, whether or not containing metals, of a kind used either for the extraction of arsenic or metals or for the manufacture of their chemical compounds.

Subheading Notes.

1. For the purposes of subheading 2620.21, “leaded gasoline sludges and leaded anti-knock compound sludges” mean sludges obtained from storage tanks of leaded gasoline and leaded anti-knock compounds (for example, tetraethyl lead), and consisting essentially of lead, lead compounds and iron oxide.

2. Slag, ash and residues containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds, are to be classified in subheading 2620.60.

Code	Description	Rate (%)
26.01	Iron ores and concentrates, including roasted iron pyrites.	
	- Iron ores and concentrates, other than roasted iron pyrites:	
2601.11.00	- - Non-agglomerated	0
2601.12.00	- - Agglomerated	0
2601.20.00	- Roasted iron pyrites	0
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	0
2603.00.00	Copper ores and concentrates.	0
2604.00.00	Nickel ores and concentrates.	0
2605.00.00	Cobalt ores and concentrates.	0
2606.00.00	Aluminium ores and concentrates.	0
2607.00.00	Lead ores and concentrates.	0
2608.00.00	Zinc ores and concentrates.	0
2609.00.00	Tin ores and concentrates.	0

2610.00.00	Chromium ores and concentrates.	0
2611.00.00	Tungsten ores and concentrates.	0
26.12	Uranium or thorium ores and concentrates.	
2612.10.00	- Uranium ores and concentrates	0
2612.20.00	- Thorium ores and concentrates	0
26.13	Molybdenum ores and concentrates.	
2613.10.00	- Roasted	0
2613.90.00	- Other	0
26.14	Titanium ores and concentrates.	
2614.00.10	- Ilmenite ores and concentrates	0
2614.00.90	- Other	0
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.	
2615.10.00	- Zirconium ores and concentrates	0
2615.90.00	- Other	0
26.16	Precious metal ores and concentrates.	
2616.10.00	- Silver ores and concentrates	0
2616.90.00	- Other	0
26.17	Other ores and concentrates.	
2617.10.00	- Antimony ores and concentrates	0
2617.90.00	- Other	0
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	10
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10
26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	
	- Containing mainly zinc:	
2620.11.00	- - Hard zinc spelter	10
2620.19.00	- - Other	10
	- Containing mainly lead:	
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	10
2620.29.00	- - Other	10
2620.30.00	- Containing mainly copper	10
2620.40.00	- Containing mainly aluminium	10

2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	10
	- Other:	
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	10
2620.99	- - Other:	
2620.99.10	- - - Slag and hardhead of tin	10
2620.99.90	- - - Other	10
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	
2621.10.00	- Ash and residues from the incineration of municipal waste	10
2621.90.00	- Other	10

Chapter 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Notes

1. This Chapter does not cover:

(a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading 27.11;

(b) Medicaments of heading 30.03 or 30.04; or

(c) Mixed unsaturated hydrocarbons of heading 33.01, 33.02 or 38.05.

2. References in heading 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents. However, the references do not include liquid synthetic polyolefins of which less than 60 % by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (Chapter 39).

3. For the purposes of heading 27.10, "waste oils" means waste containing mainly petroleum oils and oils obtained from bituminous minerals (as described in Note 2 to this Chapter), whether or not mixed with water. These include:

(a) Such oils no longer fit for use as primary products (for example, used lubricating oils, used hydraulic oils and used transformer oils);

(b) Sludge oils from the storage tanks of petroleum oils, mainly containing such oils and a high concentration of additives (for example, chemicals) used in the manufacture of the primary products; and

(c) Such oils in the form of emulsions in water or mixtures with water, such as those resulting from oil spills, storage tank washings, or from the use of cutting oils for machining operations.

Subheading Notes.

1. For the purposes of subheading 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14 %.

2. For the purposes of subheading 2701.12, "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14 % and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5,833 kcal/kg.

3. For the purposes of subheadings 2707.10, 2707.20, 2707.30 and 2707.40 the terms "benzol (benzene)", "toluol (toluene)", "xylol (xylenes)" and "naphthalene" apply to products which contain more than 50 % by weight of benzene, toluene, xylenes or naphthalene, respectively.

4. For the purposes of subheading 2710.12, "light oils and preparations" are those of which 90 % or more by volume (including losses) distil at 210°C (ASTM D 86 method).

5. For the purposes of the subheadings of heading 27.10, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Code	Description	Rate (%)
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
	- Coal, whether or not pulverised, but not agglomerated:	
2701.11.00	- - Anthracite	0
2701.12	- - Bituminous coal:	
2701.12.10	- - - Coking coal	0
2701.12.90	- - - Other	0
2701.19.00	- - Other coal	0
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured from coal	0
27.02	Lignite, whether or not agglomerated, excluding jet.	
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated:	0
2702.20.00	- Agglomerated lignite	0
27.03	Peat (including peat litter), whether or not agglomerated.	
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	0
2703.00.20	- Agglomerated peat	0
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	
2704.00.10	- Coke and semi-coke of coal	3
2704.00.20	- Coke and semi-coke of lignite or of peat	3
2704.00.30	- Retort carbon	0
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	0
2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	0
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
2707.10.00	- Benzol (benzene)	3
2707.20.00	- Toluol (toluene)	0
2707.30.00	- Xylol (xylenes)	3
2707.40.00	- Naphthalene	0
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method -	0
	- Other:	

2707.91.00	- - Creosote oils	0
2707.99	- - Other:	
2707.99.10	- - - Carbon black feedstock	0
2707.99.90	- - - Other	0
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.10.00	- Pitch	0
2708.20.00	- Pitch coke	0
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	
2709.00.10	- Crude petroleum oils	0
2709.00.20	- Condensates	3
2709.00.90	- Other	0
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:	
2710.12	- - Light oils and preparations:	
	- - - Motor spirit:	
2710.12.11	- - - - Of RON 97 and above, leaded	20
2710.12.12	- - - - Of RON 97 and above, unleaded	20
2710.12.13	- - - - Of RON 90 and above, but below RON 97, leaded	20
2710.12.14	- - - - Of RON 90 and above, but below RON 97, unleaded	20
2710.12.15	- - - - Other, leaded	20
2710.12.16	- - - - Other, unleaded	20
2710.12.20	- - - Aviation spirit, not of a kind used as jet fuel	10
2710.12.30	- - - Tetrapropylene	20
2710.12.40	- - - White spirit	20
2710.12.50	- - - Low aromatic solvents containing by weight less than 1% aromatic content	20
2710.12.60	- - - Other solvent spirits	20
2710.12.70	- - - Naphtha, reformates and other preparations of a kind used for blending into motor spirits	20
2710.12.80	- - - Other alpha olefins	20
2710.12.90	- - - Other	20
2710.19	- - Other:	
2710.19.20	- - - Topped crudes	5
2710.19.30	- - - Carbon black feedstock	5

	- - - Lubricating oils and greases:	
2710.19.41	- - - - Lubricating oil feedstock	5
2710.19.42	- - - - Lubricating oils for aircraft engines	5
2710.19.43	- - - - Other lubricating oils	5
2710.19.44	- - - - Lubricating greases	5
2710.19.50	- - - Hydraulic brake fluid	3
2710.19.60	- - - Transformer and circuit breakers oils	5
	- - - Diesel fuel; fuel oils:	
2710.19.71	- - - - Automotive diesel fuel	10
2710.19.72	- - - - Other diesel fuels	10
2710.19.79	- - - - Fuel oils	10
2710.19.81	- - - Aviation turbine fuel (jet fuel) having a flash point of 23°C or more	10
2710.19.82	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23°C	10
2710.19.83	- - - Other kerosene	13
2710.19.89	- - - Other medium oils and preparations	15
2710.19.90	- - - Other	3
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	5
	- Waste oils:	
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	20
2710.99.00	- - Other	20
27.11	Petroleum gases and other gaseous hydrocarbons.	
	- Liquefied:	
2711.11.00	- - Natural gas	5
2711.12.00	- - Propane	5
2711.13.00	- - Butanes	5
2711.14	- - Ethylene, propylene, butylene and butadiene:	
2711.14.10	- - - Ethylene	5
2711.14.90	- - - Other	5
2711.19.00	- - Other	5
	- In gaseous state:	
2711.21	- - Natural gas:	
2711.21.10	- - - Of a kind used as a motor fuel	0
2711.21.90	- - - Other	0
2711.29.00	- - Other	0
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
2712.10.00	- Petroleum jelly	3

2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	3
2712.90	- Other:	
2712.90.10	- - Paraffin wax	3
2712.90.90	- - Other	3
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
	- Petroleum coke:	
2713.11.00	- - Not calcined	0
2713.12.00	- - Calcined	0
2713.20.00	- Petroleum bitumen	0
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	0
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
2714.10.00	- Bituminous or oil shale and tar sands	0
2714.90.00	- Other	0
2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	0
2716.00.00	Electrical energy.	1

SECTION VI

PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES

Notes.

1. (A) Goods (other than radioactive ores) answering to a description in heading 28.44 or 28.45 are to be classified in those headings and in no other heading of the Nomenclature.

(B) Subject to paragraph (A) above, goods answering to a description in heading 28.43, 28.46 or 28.52 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 37.07 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
 - (b) The products mentioned in (a) above dissolved in water;
 - (c) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
 - (d) The products mentioned in (a), (b) or (c) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
 - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.
2. In addition to dithionites and sulphonylates, stabilised with organic substances (heading 28.31), carbonates and peroxocarbonates of inorganic bases (heading 28.36), cyanides, cyanide oxides and complex cyanides of inorganic bases (heading 28.37), fulminates, cyanates and thiocyanates, of inorganic bases (heading 28.42), organic products included in headings 28.43 to 28.46 and 28.52 and carbides (heading 28.49), only the following compounds of carbon are to be classified in this Chapter:
- (a) Oxides of carbon, hydrogen cyanide and fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading 28.11);
 - (b) Halide oxides of carbon (heading 28.12);
 - (c) Carbon disulphide (heading 28.13);
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathio-cyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading 28.42);
 - (e) Hydrogen peroxide, solidified with urea (heading 28.47), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading 28.53) other than calcium cyanamide, whether or not pure (Chapter 31).
3. Subject to the provisions of Note 1 to Section VI, this Chapter does not cover:
- (a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Note 2 above;
 - (c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, of heading 32.06; glass frit and other glass in the form of powder, granules or flakes, of heading 32.07;
 - (e) Artificial graphite (heading 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or alkaline-earth metals, of heading 38.24;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings 71.02 to 71.05), or precious metals or precious metal alloys of Chapter 71;
 - (g) The metals, whether or not pure, metal alloys or cermets, including sintered metal carbides (metal carbides sintered with a metal), of Section XV; or
 - (h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading 90.01).
4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter II and a metal acid of sub-Chapter IV are to be classified in heading 28.11.
5. Headings 28.26 to 28.42 apply only to metal or ammonium salts or peroxy salts. Except where the context otherwise requires, double or complex salts are to be classified in heading 28.42.
6. Heading 28.44 applies only to:
- (a) Technetium (atomic No.43), promethium (atomic No.61), polonium (atomic No.84) and all elements with an atomic number greater than 84;
 - (b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Sections XIV and XV), whether or not mixed together;
 - (c) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes or inorganic or organic compounds thereof and having a specific radioactivity exceeding 74 Bq/g (0.002 µCi/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

The term "isotopes", for the purposes of this Note and of the wording of headings 28.44 and 28.45, refers to: -individual nuclides, excluding, however, those existing in nature in the monoisotopic state; - mixtures of isotopes of one and the same element, enriched in one or several of the said isotopes, that is, elements of which the natural isotopic composition has been artificially modified.

7. Heading 28.48 includes copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading 38.18.

Subheading Note.

1. For the purposes of subheading 2852.10, the expression "chemically defined" means all organic or inorganic compounds of mercury meeting the requirements of paragraphs (a) to (e) of Note 1 to Chapter 28 or paragraphs (a) to (h) of Note 1 to Chapter 29.

SUB-CHAPTER I CHEMICAL ELEMENTS

Code	Description	Rate (%)
28.01	Fluorine, chlorine, bromine and iodine.	
2801.10.00	- Chlorine	3
2801.20.00	- Iodine	0
2801.30.00	- Fluorine; bromine	0
2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	3
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	
2803.00.20	- Acetylene black	10
2803.00.40	- Other carbon blacks	2
2803.00.90	- Other	3
28.04	Hydrogen, rare gases and other non-metals.	
2804.10.00	- Hydrogen	0
	- Rare gases:	
2804.21.00	- - Argon	3
2804.29.00	- - Other	3
2804.30.00	- Nitrogen	3
2804.40.00	- Oxygen	3
2804.50.00	- Boron; tellurium	0
	- Silicon:	
2804.61.00	- - Containing by weight not less than 99.99% of silicon	0
2804.69.00	- - Other	0
2804.70.00	- Phosphorus	3

2804.80.00	- Arsenic	0
2804.90.00	- Selenium	0
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
	- Alkali or alkaline-earth metals:	
2805.11.00	- - Sodium	0
2805.12.00	- - Calcium	0
2805.19.00	- - Other	0
2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	0
2805.40.00	- Mercury	0

SUB-CHAPTER II

INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS

Code	Description	Rate (%)
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.10.00	- Hydrogen chloride (hydrochloric acid)	10
2806.20.00	- Chlorosulphuric acid	3
2807.00.00	Sulphuric acid; oleum.	10
2808.00.00	Nitric acid; sulphonitric acids.	2
28.09	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.10.00	- Diphosphorous pentaoxide	0
2809.20	- Phosphoric acid and polyphosphoric acid:	
	- - Food grade:	
2809.20.31	- - - Hypophosphoric acid	5
2809.20.39	- - - Other	5
	- - Other:	
2809.20.91	- - - Hypophosphoric acid	5
2809.20.99	- - - Other	5
2810.00.00	Oxides of boron; boric acids.	0
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.	
	- Other inorganic acids:	
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0
2811.19	- - Other:	
2811.19.10	- - - Arsenic acid	0
2811.19.90	- - - Other	0

	- Other inorganic oxygen compounds of non-metals:	
2811.21.00	- - Carbon dioxide	2
2811.22	- - Silicon dioxide:	
2811.22.10	- - - Silica powder	0
2811.22.90	- - - Other	0
2811.29	- - Other:	
2811.29.10	- - - Diarsenic pentaoxide	0
2811.29.20	- - - Sulphur dioxide	0
2811.29.90	- - - Other	0

SUB-CHAPTER III

HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS

Code	Description	Rate (%)
28.12	Halides and halide oxides of non-metals.	
2812.10.00	- Chlorides and chloride oxides	0
2812.90.00	- Other	0
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.	
2813.10.00	- Carbon disulphide	0
2813.90.00	- Other	0

SUB-CHAPTER IV

INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS

Code	Description	Rate (%)
28.14	Ammonia, anhydrous or in aqueous solution.	
2814.10.00	- Anhydrous ammonia	2
2814.20.00	- Ammonia in aqueous solution	5
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
	- Sodium hydroxide (caustic soda)	
2815.11.00	- - Solid	5
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	20
2815.20.00	- Potassium hydroxide (caustic potash)	0
2815.30.00	- Peroxides of sodium or potassium	0
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
2816.10.00	- Hydroxide and peroxide of magnesium	5
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	5
28.17	Zinc oxide; zinc peroxide.	
2817.00.10	- Zinc oxide	2

2817.00.20	- Zinc peroxide	0
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
2818.10.00	- Artificial corundum, whether or not chemically defined	0
2818.20.00	- Aluminium oxide, other than artificial corundum	2
2818.30.00	- Aluminium hydroxide	3
28.19	Chromium oxides and hydroxides.	
2819.10.00	- Chromium trioxide	0
2819.90.00	- Other	0
28.20	Manganese oxides.	
2820.10.00	- Manganese dioxide	3
2820.90.00	- Other	0
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.	
2821.10.00	- Iron oxides and hydroxides	2
2821.20.00	- Earth colours	3
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	0
2823.00.00	Titanium oxides.	0
28.24	Lead oxides; red lead and orange lead.	
2824.10.00	- Lead monoxide (litharge, massicot)	0
2824.90.00	- Other	0
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0
2825.20.00	- Lithium oxide and hydroxide	0
2825.30.00	- Vanadium oxides and hydroxides	0
2825.40.00	- Nickel oxides and hydroxides	0
2825.50.00	- Copper oxides and hydroxides	0
2825.60.00	- Germanium oxides and zirconium dioxide	0
2825.70.00	- Molybdenum oxides and hydroxides	0
2825.80.00	- Antimony oxides	0
2825.90.00	- Other	0

SUB-CHAPTER V

SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS

Code	Description	Rate (%)

28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
	- Fluorides:	
2826.12.00	- - Of aluminium	0
2826.19.00	- - Other	0
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0
2826.90.00	- Other	0
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
2827.10.00	- Ammonium chloride	0
2827.20	- Calcium chloride:	
2827.20.10	- - Commercial grade	15
2827.20.90	- - Other	10
	- Other chlorides:	
2827.31.00	- - Of magnesium	0
2827.32.00	- - Of aluminium	3
2827.35.00	- - Of nickel	0
2827.39	- - Other:	
2827.39.10	- - - Of barium or of cobalt	0
2827.39.20	- - - Of iron	0
2827.39.90	- - - Other	2
	- Chloride oxides and chloride hydroxides:	
2827.41.00	- - Of copper	0
2827.49.00	- - Other	0
	- Bromides and bromide oxides:	
2827.51.00	- - Bromides of sodium or of potassium	0
2827.59.00	- - Other	0
2827.60.00	- Iodides and iodide oxides	0
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	0
2828.90	- Other:	
2828.90.10	- - Sodium hypochlorite	0
2828.90.90	- - Other	0
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
	- Chlorates:	
2829.11.00	- - Of sodium	0
2829.19.00	- - Other	0
2829.90	- Other:	
2829.90.10	- - Sodium perchlorate	0
2829.90.90	- - Other	0

28.30	Sulphides; polysulphides, whether or not chemically defined.	
2830.10.00	- Sodium sulphides	0
2830.90	- Other:	
2830.90.10	- - Cadmium sulphide or zinc sulphide	0
2830.90.90	- - Other	0
28.31	Dithionites and sulfoxylates.	
2831.10.00	- Of sodium	0
2831.90.00	- Other	0
28.32	Sulphites; thiosulphates.	
2832.10.00	- Sodium sulphites	0
2832.20.00	- Other sulphites	0
2832.30.00	- Thiosulphates	0
28.33	Sulphates; alums; peroxosulphates (persulphates).	
	- Sodium sulphates:	
2833.11.00	- - Disodium sulphate	5
2833.19.00	- - Other	5
	- Other sulphates:	
2833.21.00	- - Of magnesium	5
2833.22	- - Of aluminium:	
2833.22.10	- - - Commercial grade	5
2833.22.90	- - - Other	5
2833.24.00	- - Of nickel	5
2833.25.00	- - Of copper	5
2833.27.00	- - Of barium	5
2833.29	- - Other:	
2833.29.20	- - - Tribasic lead sulphate	5
2833.29.30	- - - Of chromium	5
2833.29.90	- - - Other	5
2833.30.00	- Alums	10
2833.40.00	- Peroxosulphates (persulphates)	5
28.34	Nitrites; nitrates.	
2834.10.00	- Nitrites	0
	- Nitrates:	
2834.21.00	- - Of potassium	0
2834.29	- - Other:	
2834.29.10	- - - Of bismuth	3
2834.29.90	- - - Other	3

28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0
	- Phosphates:	
2835.22.00	- - Of mono- or disodium	0
2835.24.00	- - Of potassium	0
2835.25	- - Calcium hydrogenorthophosphate ("dicalcium phosphate"):	
2835.25.10	- - - Feed grade	0
2835.25.90	- - - Other	0
2835.26.00	- - Other phosphates of calcium	0
2835.29	- - Other:	
2835.29.10	- - - Of trisodium	0
2835.29.90	- - - Other	0
	- Polyphosphates:	
2835.31	- - Sodium triphosphate (sodium tripolyphosphate):	
2835.31.10	- - - Food grade	5
2835.31.90	- - - Other	5
2835.39	- - Other:	
2835.39.10	- - - Tetrasodium pyrophosphate	0
2835.39.90	- - - Other	0
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
2836.20.00	- Disodium carbonate	2
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	5
2836.40.00	- Potassium carbonates	0
2836.50.00	- Calcium carbonate	10
2836.60.00	- Barium carbonate	0
	- Other:	
2836.91.00	- - Lithium carbonates	0
2836.92.00	- - Strontium carbonate	0
2836.99	- - Other:	
2836.99.10	- - - Commercial ammonium carbonate	0
2836.99.20	- - - Lead carbonates	0
2836.99.90	- - - Other	3
28.37	Cyanides, cyanide oxides and complex cyanides.	
	- Cyanides and cyanide oxides:	
2837.11.00	- - Of sodium	0
2837.19.00	- - Other	0
2837.20.00	- Complex cyanides	0
28.39	Silicates; commercial alkali metal silicates.	
	- Of sodium:	

2839.11.00	- - Sodium metasilicates	3
2839.19	- - Other:	
2839.19.10	- - - Sodium silicates	3
2839.19.90	- - - Other	0
2839.90.00	- Other	2
28.40	Borates; peroxoborates (perborates).	
	- Disodium tetraborate (refined borax):	
2840.11.00	- - Anhydrous	0
2840.19.00	- - Other	0
2840.20.00	- Other borates	0
2840.30.00	- Peroxoborates (perborates)	0
28.41	Salts of oxometallic or peroxometallic acids.	
2841.30.00	- Sodium dichromate	0
2841.50.00	- Other chromates and dichromates; peroxochromates	0
	- Manganites, manganates and permanganates:	
2841.61.00	- - Potassium permanganate	0
2841.69.00	- - Other	0
2841.70.00	- Molybdates	0
2841.80.00	- Tungstates (wolframates)	0
2841.90.00	- Other	0
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	5
2842.90	- Other:	
2842.90.10	- - Sodium arsenite	0
2842.90.20	- - Copper or chromium salts	0
2842.90.30	- - Other fulminates, cyanates and thiocyanates	0
2842.90.90	- - Other	0

SUB-CHAPTER VI

OTHER

Code	Description	Rate (%)
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
2843.10.00	- Colloidal precious metals	0
	- Silver compounds:	
2843.21.00	- - Silver nitrate	0
2843.29.00	- - Other	0

2843.30.00	- Gold compounds	0
2843.90.00	- Other compounds; amalgams	0
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing natural uranium or natural uranium compounds:	
2844.10.10	- - Natural uranium and its compounds	0
2844.10.90	- - Other	0
2844.20	- Uranium enriched in U 235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products:	
2844.20.10	- - Uranium and its compounds; plutonium and its compounds	0
2844.20.90	- - Other	0
2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermetes), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:	
2844.30.10	- - Uranium and its compounds; thorium and its compounds	0
2844.30.90	- - Other	0
2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermetes), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:	
	- - Radioactive elements and isotopes and compounds; radioactive residues:	
2844.40.11	- - - Radium and its salts	0
2844.40.19	- - - Other	0
2844.40.90	- - Other	0
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.10.00	- Heavy water (deuterium oxide)	0
2845.90.00	- Other	0
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
2846.10.00	- Cerium compounds	0
2846.90.00	- Other	0
28.47	Hydrogen peroxide, whether or not solidified with urea.	
2847.00.10	- In liquid form	3
2847.00.90	- Other	0
2848.00.00	Phosphides, whether or not chemically defined, excluding	0

	ferrophosphorus.	
28.49	Carbides, whether or not chemically defined.	
2849.10.00	- Of calcium	0
2849.20.00	- Of silicon	0
2849.90.00	- Other	0
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	0
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
2852.10	- Chemically defined:	
2852.10.10	- - Mercury sulphates	3
2852.10.20	- - Mercury compounds of a kind used as luminophores	0
2852.10.90	- - Other	0
2852.90	- Other:	
2852.90.10	- - Mercury tannates, not chemically defined	0
2852.90.90	- - Other	0
2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	0

Chapter 29

Organic chemicals

Notes.

1. Except where the context otherwise requires, the headings of this Chapter apply only to:

- (a) Separate chemically defined organic compounds, whether or not containing impurities;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings 29.36 to 29.39 or the sugar ethers, sugar acetals and sugar esters, and their salts, of heading 29.40, or the products of heading 29.41, whether or not chemically defined;
- (d) The products mentioned in (a), (b) or (c) above dissolved in water;
- (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser (including an anti-caking agent) necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;
- (h) The following products, diluted to standard strengths, for the production of azo dyes: diazonium salts, couplers used for these salts and diazotisable amines and their salts.

2. This Chapter does not cover:

- (a) Goods of heading 15.04 or crude glycerol of heading 15.20;

- (b) Ethyl alcohol (heading 22.07 or 22.08);
- (c) Methane or propane (heading 27.11);
- (d) The compounds of carbon mentioned in Note 2 to Chapter 28;
- (e) Immunological products of heading 30.02;
- (f) Urea (heading 31.02 or 31.05);
- (g) Colouring matter of vegetable or animal origin (heading 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading 32.12);
- (h) Enzymes (heading 35.07);
- (ij) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³ (heading 36.06);
- (k) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading 38.13; ink removers put up in packings for retail sale, of heading 38.24; or
- (l) Optical elements, for example, of ethylenediamine tartrate (heading 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings 29.04 to 29.06, 29.08 to 29.11 and 29.13 to 29.20, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives. Nitro or nitroso groups are not to be taken as "nitrogen-functions" for the purpose of heading 29.29. For the purposes of headings 29.11, 29.12, 29.14, 29.18 and 29.22, "oxygen-function" is to be restricted to the functions (the characteristic organic oxygen-containing groups) referred to in headings 29.05 to 29.20.

5. (A) The esters of acid-function organic compounds of sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading which occurs last in numerical order in these sub-Chapters.

(B) Esters of ethyl alcohol with acid-function organic compounds of sub-Chapters I to VII are to be classified in the same heading as the corresponding acid-function compounds.

(C) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts of organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading 29.42, are to be classified in the heading appropriate to the organic compound;

(2) Salts formed between organic compounds of sub-Chapters I to X or heading 29.42 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever occurs last in numerical order in the Chapter; and

(3) Co-ordination compounds, other than products classifiable in sub-Chapter XI or heading 29.41, are to be classified in the heading which occurs last in numerical order in Chapter 29, among those appropriate to the fragments formed by "cleaving" of all metal bonds, other than metal-carbon bonds.

(D) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol (heading 29.05).

(E) Halides of carboxylic acids are to be classified in the same heading as the corresponding acids.

6. The compounds of headings 29.30 and 29.31 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic or 111 lead) directly linked to carbon atoms. Heading 29.30 (organo-sulphur compounds) and heading 29.31 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Headings 29.32, 29.33 and 29.34 do not include epoxides with a three-membered ring, ketone peroxides, cyclic polymers of aldehydes or of thioaldehydes, anhydrides of polybasic carboxylic acids, cyclic esters of polyhydric alcohols or phenols with polybasic acids, or imides of polybasic acids. These provisions apply only when the ring-position hetero-atoms are those resulting solely from the cyclising function or functions here listed.

8. For the purposes of heading 29.37:

(a) the term “hormones” includes hormone-releasing or hormone-stimulating factors, hormone inhibitors and hormone antagonists (anti-hormones);

(b) the expression “used primarily as hormones” applies not only to hormone derivatives and structural analogues used primarily for their hormonal effect, but also to those derivatives and structural analogues used primarily as intermediates in the synthesis of products of this heading.

Subheading Note.

1. Within any one heading of this Chapter, derivatives of a chemical compound (or group of chemical compounds) are to be classified in the same subheading as that compound (or group of compounds) provided that they are not more specifically covered by any other subheading and that there is no residual subheading named “Other” in the series of subheadings concerned.

2. Note 3 to Chapter 29 does not apply to the subheadings of this Chapter.

SUB-CHAPTER 1

HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Code	Description	Rate (%)
29.01	Acyclic hydrocarbons.	
2901.10.00	- Saturated	0
	- Unsaturated:	
2901.21.00	- - Ethylene	0
2901.22.00	- - Propene (propylene)	0
2901.23.00	- - Butene (butylene) and isomers thereof	0
2901.24.00	- - Buta-1,3-diene and isoprene	0
2901.29	- - Other:	
2901.29.10	- - - Acetylene	0
2901.29.90	- - - Other	0
29.02	Cyclic hydrocarbons.	
	- Cyclanes, cyclenes and cycloterpenes:	
2902.11.00	- - Cyclohexane	0
2902.19.00	- - Other	0
2902.20.00	- Benzene	3
2902.30.00	- Toluene	0
	- Xylenes:	
2902.41.00	- - <i>o</i> -Xylenes	0
2902.42.00	- - <i>m</i> -Xylenes	0
2902.43.00	- - <i>p</i> -Xylenes	3
2902.44.00	- - Mixed xylene isomers	0
2902.50.00	- Styrene	0
2902.60.00	- Ethylbenzene	0
2902.70.00	- Cumene	0
2902.90	- Other:	
2902.90.10	- - Dodecylbenzene	0
2902.90.20	- - Other alkylbenzenes	0
2902.90.90	- - Other	2

29.03	Halogenated derivatives of hydrocarbons.	
	- Saturated chlorinated derivatives of acyclic hydrocarbons:	
2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride):	
2903.11.10	- - - Methyl chloride	5
2903.11.90	- - - Other	5
2903.12.00	- - Dichloromethane (methylene chloride)	0
2903.13.00	- - Chloroform (trichloromethane)	0
2903.14.00	- - Carbon tetrachloride	5
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	5
2903.19	- - Other:	
2903.19.10	- - - 1,2 -Dichloropropane (propylene dichloride) and dichlorobutanes	5
2903.19.20	- - - 1,1,1 -Trichloroethane (methyl chloroform)	5
2903.19.90	- - - Other	5
	- Unsaturated chlorinated derivatives of acyclic hydrocarbons:	
2903.21.00	- - Vinyl chloride (chloroethylene)	3
2903.22.00	- - Trichloroethylene	5
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	5
2903.29.00	- - Other	5
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	5
2903.39	- - Other:	
2903.39.10	- - - Methyl bromide	0
2903.39.90	- - - Other	5
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.71.00	- - Chlorodifluoromethane	5
2903.72.00	- - Dichlorotrifluoroethanes	5
2903.73.00	- - Dichlorofluoroethanes	5
2903.74.00	- - Chlorodifluoroethanes	5
2903.75.00	- - Dichloropentafluoropropanes	5
2903.76.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	5
2903.77.00	- - Other, perhalogenated only with fluorine and chlorine	5
2903.78.00	- - Other perhalogenated derivatives	5
2903.79.00	- - Other	5
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5
2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5
2903.89.00	- - Other	5
	- Halogenated derivatives of aromatic hydrocarbons:	
2903.91.00	- - Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	5

2903.92.00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1 - trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	5
2903.99.00	- - Other	5
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	3
2904.20	- Derivatives containing only nitro or only nitroso groups:	
2904.20.10	- - Trinitrotoluene	3
2904.20.90	- - Other	3
2904.90.00	- Other	3

SUB-CHAPTER II

ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Code	Description	Rate (%)
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Saturated monohydric alcohols:	
2905.11.00	- - Methanol (methyl alcohol)	0
2905.12.00	- - Propan-1 -ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0
2905.13.00	- - Butan-1 -ol (<i>n</i> -butyl alcohol)	0
2905.14.00	- - Other butanols	0
2905.16.00	- - Octanol (octyl alcohol) and isomers thereof	0
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0
2905.19.00	- - Other	0
	- Unsaturated monohydric alcohols:	
2905.22.00	- - Acyclic terpene alcohols	0
2905.29.00	- - Other	0
	- Diols:	
2905.31.00	- - Ethylene glycol (ethanediol)	0
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0
2905.39.00	- - Other	0
	- Other polyhydric alcohols:	
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0
2905.42.00	- - Pentaerythritol	0
2905.43.00	- - Mannitol	0
2905.44.00	- - D-glucitol (sorbitol)	0
2905.45.00	- - Glycerol	0
2905.49.00	- - Other	0
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.51.00	- - Ethchlorvynol (INN)	0
2905.59.00	- - Other	0

29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Cyclanic, cyclenic or cycloterpenic:	
2906.11.00	- - Menthol	0
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0
2906.13.00	- - Sterols and inositols	0
2906.19.00	- - Other	0
	- Aromatic:	
2906.21.00	- - Benzyl alcohol	0
2906.29.00	- - Other	0

SUB-CHAPTER III

PHENOLS, PHENOL - ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Code	Description	Rate (%)
29.07	Phenols; phenol-alcohols.	
	- Monophenols:	
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0
2907.12.00	- - Cresols and their salts	0
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0
2907.15.00	- - Naphthols and their salts	0
2907.19.00	- - Other	0
	- Polyphenols; phenol-alcohols:	
2907.21.00	- - Resorcinol and its salts	0
2907.22.00	- - Hydroquinone (quinol) and its salts	0
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0
2907.29	- - Other:	
2907.29.10	- - - Phenol-alcohols	0
2907.29.90	- - - Other	0
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
	- Derivatives containing only halogen substituents and their salts:	
2908.11.00	- - Pentachlorophenol (ISO)	0
2908.19.00	- - Other	0
	- Other:	
2908.91.00	- - Dinoseb (ISO) and its salts	0
2908.92.00	- - 4,6-Dinitro- <i>o</i> -cresol (DNOC (ISO)) and its salts	0
2908.99.00	- - Other	0

SUB-CHAPTER IV

ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Code	Description	Rate (%)
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.11.00	- - Diethyl ether	0
2909.19.00	- - Other	0
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	0
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	0
2909.49.00	- - Other	0
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2910.10.00	- Oxirane (ethylene oxide)	0
2910.20.00	- Methyloxirane (propylene oxide)	0
2910.30.00	- 1 -Chloro-2,3-epoxypropane (epichlorohydrin)	0
2910.40.00	- Dieldrin (ISO, INN)	0
2910.90.00	- Other	0
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0

SUB-CHAPTER V

ALDEHYDE-FUNCTION COMPOUNDS

Code	Description	Rate (%)
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
	- Acyclic aldehydes without other oxygen function:	
2912.11	- - Methanal (formaldehyde):	
2912.11.10	- - - Formalin	3
2912.11.90	- - - Other	3

2912.12.00	- - Ethanal (acetaldehyde)	0
2912.19	- - Other:	
2912.19.10	- - - Butanal	0
2912.19.90	- - - Other	0
	- Cyclic aldehydes without other oxygen function:	
2912.21.00	- - Benzaldehyde	0
2912.29.00	- - Other	0
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0
2912.49.00	- - Other	0
2912.50.00	- Cyclic polymers of aldehydes	0
2912.60.00	- Paraformaldehyde	0
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0

SUB-CHAPTER VI

KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS

Code	Description	Rate (%)
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic ketones without other oxygen function:	
2914.11.00	- - Acetone	0
2914.12.00	- - Butanone (methyl ethyl ketone)	0
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0
2914.19.00	- - Other	0
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0
2914.23.00	- - Ionones and methylionones	0
2914.29	- - Other:	
2914.29.10	- - - Camphor	0
2914.29.90	- - - Other	0
	- Aromatic ketones without other oxygen function:	
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0
2914.39.00	- - Other	0
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0
	- Quinones:	
2914.61.00	- - Anthraquinone	0
2914.69.00	- - Other	0

2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0
------------	--	---

SUB-CHAPTER VII

CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES

Code	Description	Rate (%)
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Formic acid, its salts and esters:	
2915.11.00	- - Formic acid	0
2915.12.00	- - Salts of formic acid	0
2915.13.00	- - Esters of formic acid	0
	- Acetic acid and its salts; acetic anhydride:	
2915.21.00	- - Acetic acid	0
2915.24.00	- - Acetic anhydride	0
2915.29	- - Other:	
2915.29.10	- - - Sodium acetate; cobalt acetates	0
2915.29.90	- - - Other	0
	- Esters of acetic acid:	
2915.31.00	- - Ethyl acetate	0
2915.32.00	- - Vinyl acetate	0
2915.33.00	- - <i>n</i> -Butyl acetate	0
2915.36.00	- - Dinoseb (ISO) acetate	0
2915.39	- - Other:	
2915.39.10	- - - Isobutyl acetate	0
2915.39.20	- - - 2 - Ethoxyethyl acetate	0
2915.39.90	- - - Other	0
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0
2915.50.00	- Propionic acid, its salts and esters	0
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	0
2915.70	- Palmitic acid, stearic acid, their salts and esters:	
2915.70.10	- - Palmitic acid, its salts and esters	0
2915.70.20	- - Stearic acid	0
2915.70.30	- - Salts and esters of stearic acid	0
2915.90	- Other:	
2915.90.10	- - Acetyl chloride	0
2915.90.20	- - Lauric acid, myristic acid, their salts and esters	0
2915.90.90	- - Other	0
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	

2916.11.00	- - Acrylic acid and its salts	0
2916.12.00	- - Esters of acrylic acid	0
2916.13.00	- - Methacrylic acid and its salts	0
2916.14	- - Esters of methacrylic acid:	
2916.14.10	- - - Methyl methacrylate	0
2916.14.90	- - - Other	0
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0
2916.16.00	- - Binapacryl (ISO)	0
2916.19.00	- - Other	0
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.31.00	- - Benzoic acid, its salts and esters	5
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0
2916.34.00	- - Phenylacetic acid and its salts	0
2916.39	- - Other:	
2916.39.10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	0
2916.39.20	- - - Esters of phenylacetic acid	0
2916.39.90	- - - Other	0
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.11.00	- - Oxalic acid, its salts and esters	0
2917.12	- - Adipic acid, its salts and esters:	
2917.12.10	- - - Dioctyl adipate	5
2917.12.90	- - - Other	0
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0
2917.14.00	- - Maleic anhydride	0
2917.19.00	- - Other	0
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.32.00	- - Dioctyl orthophthalates	10
2917.33.00	- - Dinonyl or didecyl orthophthalates	10
2917.34	- - Other esters of orthophthalic acid:	
2917.34.10	- - - Dibutyl orthophthalates	10
2917.34.90	- - - Other	10
2917.35.00	- - Phthalic anhydride	0
2917.36.00	- - Terephthalic acid and its salts	0
2917.37.00	- - Dimethyl terephthalate	0
2917.39	- - Other:	

2917.39.10	- - - Trioctyltrimellitate	5
2917.39.20	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	0
2917.39.90	- - - Other	0
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11.00	- - Lactic acid, its salts and esters	0
2918.12.00	- - Tartaric acid	0
2918.13.00	- - Salts and esters of tartaric acid	0
2918.14.00	- - Citric acid	5
2918.15	- - Salts and esters of citric acid:	
2918.15.10	- - - Calcium citrate	5
2918.15.90	- - - Other	5
2918.16.00	- - Gluconic acid, its salts and esters	0
2918.18.00	- - Chlorobenzilate (ISO)	0
2918.19.00	- - Other	0
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.21.00	- - Salicylic acid and its salts	0
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters	0
2918.23.00	- - Other esters of salicylic acid and their salts	0
2918.29	- - Other:	
2918.29.10	- - - Alkyl sulphonic ester of phenol	0
2918.29.90	- - - Other	0
2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0
	- Other:	
2918.91.00	- - 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	0
2918.99.00	- - Other	0

SUB-CHAPTER VIII

ESTERS OF INORGANIC ACIDS OF NON - METALS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATES

Code	Description	Rate (%)
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	3
2919.90.00	- Other	3

29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	0
2920.19.00	- - Other	0
2920.90	- Other:	
2920.90.10	- - Dimethyl sulphate	0
2920.90.90	- - Other	0

SUB-CHAPTER IX

NITROGEN-FUNCTION COMPOUNDS

Code	Description	Rate (%)
29.21	Amine-function compounds.	
	- Acyclic monoamines and their derivatives; salts thereof:	
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0
2921.19.00	- - Other	0
	- Acyclic polyamines and their derivatives; salts thereof:	
2921.21.00	- - Ethylenediamine and its salts	0
2921.22.00	- - Hexamethylenediamine and its salts	0
2921.29.00	- - Other	0
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0
	- Aromatic monoamines and their derivatives; salts thereof:	
2921.41.00	- - Aniline and its salts	0
2921.42.00	- - Aniline derivatives and their salts	0
2921.43.00	- - Toluidines and their derivatives; salts thereof	0
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0
2921.46.00	- - Amphetamine (INN), benzphetamine (INN), dextroamphetamine (INN), lisdexamfetamine (INN), fenpropionamine (INN), lisdextroamphetamine (INN), levamfetamine (INN), mephentermine (INN) and phentermine (INN); salts thereof	0
2921.49.00	- - Other	0
	- Aromatic polyamines and their derivatives; salts thereof:	
2921.51.00	- - <i>o</i> -, <i>m</i> -, <i>p</i> -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0
2921.59.00	- - Other	0
29.22	Oxygen-function amino-compounds.	
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.11.00	- - Monoethanolamine and its salts	3
2922.12.00	- - Diethanolamine and its salts	3

2922.13.00	- - Triethanolamine and its salts	3
2922.14.00	- - Dextropropoxyphene (INN) and its salts	0
2922.19	- - Other:	
2922.19.10	- - - Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	0
2922.19.20	- - - D-2-Amino-n-butyl-alcohol	3
2922.19.90	- - - Other	3
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	3
2922.29.00	- - Other	3
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922.31.00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0
2922.39.00	- - Other	3
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41.00	- - Lysine and its esters; salts thereof	0
2922.42	- - Glutamic acid and its salts:	
2922.42.10	- - - Glutamic acid	10
2922.42.20	- - - Monosodium glutamate (MSG)	20
2922.42.90	- - - Other salts	20
2922.43.00	- - Anthranilic acid and its salts	3
2922.44.00	- - Tilidine (INN) and its salts	3
2922.49	- - Other:	
2922.49.10	- - - Mefenamic acid and its salts	0
2922.49.90	- - - Other	0
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:	
2922.50.10	- - <i>p</i> -Aminosalicylic acid and its salts, esters and other derivatives	0
2922.50.90	- - Other	0
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
2923.10.00	- Choline and its salts	0
2923.20	- Lecithins and other phosphoaminolipids:	
2923.20.10	- - Lecithins, whether or not chemically defined	3
2923.20.90	- - Other	0
2923.90.00	- Other	0
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.	
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11.00	- - Meprobamate (INN)	0

2924.12.00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0
2924.19.00	- - Other	0
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	- - Ureines and their derivatives; salts thereof:	
2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)	0
2924.21.20	- - - Diuron and monuron	0
2924.21.90	- - - Other	0
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	3
2924.24.00	- - Ethinamate (INN)	0
2924.29	- - Other:	
2924.29.10	- - - Aspartame	10
2924.29.20	- - - Butylphenylmethyl carbamate; methyl isopropyl phenyl carbamate	3
2924.29.90	- - - Other	0
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
	- Imides and their derivatives; salts thereof:	
2925.11.00	- - Saccharin and its salts	10
2925.12.00	- - Glutethimide (INN)	0
2925.19.00	- - Other	0
	- Imines and their derivatives; salts thereof:	
2925.21.00	- - Chlordimeform (ISO)	0
2925.29.00	- - Other	0
29.26	Nitrile-function compounds.	
2926.10.00	- Acrylonitrile	0
2926.20.00	- 1 -Cyanoguanidine (dicyandiamide)	0
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	0
2926.90.00	- Other	0
29.27	Diazo-, azo- or azoxy-compounds.	
2927.00.10	- Azodicarbonamide	0
2927.00.90	- Other	0
29.28	Organic derivatives of hydrazine or of hydroxylamine.	
2928.00.10	- Linuron	0
2928.00.90	- Other	0
29.29	Compounds with other nitrogen function.	
2929.10	- Isocyanates:	
2929.10.10	- - Diphenylmethane diisocyanate (MDI)	0
2929.10.20	- - Toluene diisocyanate	0

2929.10.90	- - Other	5
2929.90	- Other:	
2929.90.10	- - Sodium cyclamate	5
2929.90.20	- - Other cyclamates	5
2929.90.90	- - Other	0

SUB-CHAPTER X

ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES

Code	Description	Rate (%)
29.30	Organo-sulphur compounds.	
2930.20.00	- Thiocarbamates and dithiocarbamates	0
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0
2930.40.00	- Methionine	0
2930.50.00	- Captafol (ISO) and methamidophos (ISO)	0
2930.90	- Other:	
2930.90.10	- - Dithiocarbonates	0
2930.90.90	- - Other	0
29.31	Other organo-inorganic compounds.	
2931.10	- Tetramethyl lead and tetraethyl lead:	
2931.10.10	- - Tetramethyl lead	0
2931.10.20	- - Tetraethyl lead	0
2931.20.00	- Tributyltin compounds	0
2931.90	- Other:	
2931.90.20	- - N-(phosphonomethyl) glycine and salts thereof	0
2931.90.30	- - Ethephone	0
	- - Organo-arsenic compounds:	
2931.90.41	- - - In liquid form	0
2931.90.49	- - - Other	0
2931.90.90	- - Other	0
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.	
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11.00	- - Tetrahydrofuran	0
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0
2932.19.00	- - Other	0
2932.20.00	- Lactones	0
	- Other:	
2932.91.00	- - Isosafrole	0
2932.92.00	- - 1 -(1,3-Benzodioxol-5-yl)propan-2-one	0

2932.93.00	- - Piperonal	0
2932.94.00	- - Safrole	0
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0
2932.99	- - Other:	
2932.99.10	- - - Carbofuran	0
2932.99.90	- - - Other	0
29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.	
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.11	- - Phenazone (antipyrin) and its derivatives:	
2933.11.10	- - - Dipyrone (analgin)	0
2933.11.90	- - - Other	0
2933.19.00	- - Other	0
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.21.00	- - Hydantoin and its derivatives	0
2933.29	- - Other:	
2933.29.10	- - - Cimetidine	0
2933.29.90	- - - Other	0
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31.00	- - Pyridine and its salts	0
2933.32.00	- - Piperidine and its salts	0
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0
2933.39	- - Other:	
2933.39.10	- - - Chlorpheniramine and isoniazid	0
2933.39.30	- - - Paraquat salts	0
2933.39.90	- - - Other	0
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.41.00	- - Levorphanol (INN) and its salts	0
2933.49.00	- - Other	0
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	0
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0

2933.59	- - Other:	
2933.59.10	- - - Diazinon	0
2933.59.90	- - - Other	0
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61.00	- - Melamine	0
2933.69.00	- - Other	0
	- Lactams:	
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0
2933.72.00	- - Clobazam (INN) and methypylon (INN)	0
2933.79.00	- - Other lactams	0
	- Other:	
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) and triazolam (INN); salts thereof	0
2933.99	- - Other:	
2933.99.10	- - - Mebendazole or parbendazole	0
2933.99.90	- - - Other	0
29.34	Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds.	
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0
	- Other:	
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0
2934.99	- - Other:	
2934.99.10	- - - Nucleic acid and its salts	10
2934.99.20	- - - Sultones; sultams; diltiazem	5
2934.99.30	- - - 6-Aminopenicillanic acid	0
2934.99.40	- - - 3-Azido-3-deoxythymidine	5
2934.99.50	- - - Oxadiazon, with a minimum purity of 94%	0
2934.99.90	- - - Other	5
2935.00.00	Sulphonamides.	0

SUB-CHAPTER XI

PROVITAMINS, VITAMINS AND HORMONES

Code	Description	Rate (%)
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
	- Vitamins and their derivatives, unmixed:	
2936.21.00	- - Vitamin A and their derivatives	0
2936.22.00	- - Vitamin B1 and its derivatives	0
2936.23.00	- - Vitamin B2 and its derivatives	0
2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0
2936.25.00	- - Vitamin B6 and its derivatives	0
2936.26.00	- - Vitamin B12 and its derivatives	0
2936.27.00	- - Vitamin C and its derivatives	0
2936.28.00	- - Vitamin E and its derivatives	0
2936.29.00	- - Other vitamins and their derivatives	0
2936.90.00	- Other, including natural concentrates	0
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0
2937.12.00	- - Insulin and its salts	0
2937.19.00	- - Other	0
	- Steroidal hormones, their derivatives and structural analogues:	
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0
2937.23.00	- - Oestrogens and progestogens	0
2937.29.00	- - Other	0
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0
2937.90	- Other:	
2937.90.10	- - Oxygen-function amino-compounds.	0
2937.90.90	- - Other	0

SUB-CHAPTER XII

GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES

Code	Description	Rate (%)
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	

2938.10.00	- Rutoside (rutin) and its derivatives	3
2938.90.00	- Other	3
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
	- Alkaloids of opium and their derivatives; salts thereof:	
2939.11	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:	
2939.11.10	- - - Concentrates of poppy straw and salts thereof	0
2939.11.90	- - - Other	0
2939.19.00	- - Other	0
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof:	
2939.20.10	- - Quinine and its salts	0
2939.20.90	- - Other	0
2939.30.00	- Caffeine and its salts	0
	- Ephedrine and their salts:	
2939.41.00	- - Ephedrine and its salts	0
2939.42.00	- - Pseudoephedrine (INN) and its salts	0
2939.43.00	- - Cathine (INN) and its salts	0
2939.44.00	- - Norephedrine and its salts	0
2939.49.00	- - Other	0
	- Theophylline and aminophylline (theophyllineethylenediamine) and their derivatives; salts thereof:	
2939.51.00	- - Fenetylline (INN) and its salts	0
2939.59.00	- - Other	0
	- Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61.00	- - Ergometrine (INN) and its salts	0
2939.62.00	- - Ergotamine(INN) and its salts	0
2939.63.00	- - Lysergic acid and its salts	0
2939.69.00	- - Other	0
	- Other:	
2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:	
2939.91.10	- - - Cocaine and its derivatives	0
2939.91.90	- - - Other	0
2939.99	- - Other:	
2939.99.10	- - - Nicotine sulphate	0
2939.99.90	- - - Other	0

SUB-CHAPTER XIII

OTHER ORGANIC COMPOUNDS

Code	Description	Rate (%)

2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	3
29.41	Antibiotics.	
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:	
	- - Amoxicillins and its salts:	
2941.10.11	- - - Non-sterile	10
2941.10.19	- - - Other	10
2941.10.20	- - Ampicillin and its salts	5
2941.10.90	- - Other	0
2941.20.00	- Streptomycins and their derivatives; salts thereof	0
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	0
2941.50.00	- Erythromycin and its derivatives; salts thereof	0
2941.90.00	- Other	0
2942.00.00	Other organic compounds.	3

Chapter 30

Pharmaceutical products

Notes.

1. This Chapter does not cover:

(a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters), other than nutritional preparations for intravenous administration (Section IV);

(b) Preparations, such as tablets, chewing gum or patches (transdermal systems), intended to assist smokers to stop smoking (heading 21.06 or 38.24);

(c) Plasters specially calcined or finely ground for use in dentistry (heading 25.20);

(d) Aqueous distillates or aqueous solutions of essential oils, suitable for medicinal uses (heading 33.01);

(e) Preparations of headings 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

(f) Soap or other products of heading 34.01 containing added medicaments;

(g) Preparations with a basis of plaster for use in dentistry (heading 34.07); or

(h) Blood albumin not prepared for therapeutic or prophylactic uses (heading 35.02).

2. For the purposes of heading 30.02, the expression "immunological products" applies to peptides and proteins (other than goods of heading 29.37) which are directly involved in the regulation of immunological processes, such as monoclonal antibodies (MAB), antibody fragments, antibody conjugates and antibody fragment conjugates, interleukins, interferons (IFN), chemokines and certain tumor necrosis factors (TNF), growth factors (GF), hematopoietins and colony stimulating factors (CSF).

3. For the purposes of headings 30.03 and 30.04 and of Note 4 (d) to this Chapter, the following are to be treated:

(a) As unmixed products:

(1) Unmixed products dissolved in water;

(2) All goods of Chapter 28 or 29; and

(3) Simple vegetable extracts of heading 13.02, merely standardised or dissolved in any solvent;

(b) As products which have been mixed:

- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
- (3) Salts and concentrates obtained by evaporating natural mineral waters.
4. Heading 30.06 applies only to the following, which are to be classified in that heading and in no other heading of the Nomenclature:
- (a) Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for 129 surgical wound closure;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable;
- (d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;
- (e) Blood-grouping reagents;
- (f) Dental cements and other dental fillings; bone reconstruction cements;
- (g) First-aid boxes and kits;
- (h) Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides;
- (ij) Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;
- (k) Waste pharmaceuticals, that is, pharmaceutical products which are unfit for their original intended purpose due to, for example, expiry of shelf life; and
- (l) Appliances identifiable for ostomy use, that is, colostomy, ileostomy and urostomy pouches cut to shape and their adhesive wafers or faceplates.

Code	Description	Rate (%)
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
3001.20.00	- Extracts of glands or other organs or of their secretions	0
3001.90.00	- Other	0
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.	
3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:	
3002.10.10	- - Plasma protein solutions	0
3002.10.30	- - Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	0
3002.10.40	- - Haemoglobin powder	0
3002.10.90	- - Other	0
3002.20	- Vaccines for human medicine:	
3002.20.10	- - Tetanus toxoid	0
3002.20.20	- - Pertussis, measles, meningitis or polio vaccines	0

3002.20.90	- - Other	0
3002.30.00	- Vaccines for veterinary medicine	0
3002.90.00	- Other	0
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
3003.10.10	- - Containing amoxicillin (INN) or its salts	8
3003.10.20	- - Containing ampicillin (INN) or its salts	8
3003.10.90	- - Other	0
3003.20.00	- Containing other antibiotics	0
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.31.00	- - Containing insulin	0
3003.39.00	- - Other	0
3003.40.00	- Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	0
3003.90.00	- Other	0
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:	
	- - Containing penicillins or derivatives thereof:	
3004.10.15	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	5
3004.10.16	- - - Containing streptomycins or derivatives thereof:	8
3004.10.19	- - - Other	0
	- - Containing streptomycins or derivatives thereof:	
3004.10.21	- - - In ointment form	0
3004.10.29	- - - Other	0
3004.20	- Containing other antibiotics:	
3004.20.10	- - Containing gentamycin, lincomycin, sulfamethoxazole or their derivatives, of a kind taken orally or in ointment form	5
	- - Containing erythromycin or derivatives thereof:	
3004.20.31	- - - Of a kind taken orally	5
3004.20.32	- - - In ointment form	5
3004.20.39	- - - Other	0
	- - Containing tetracyclines or chloramphenicols or derivatives thereof:	
3004.20.71	- - - Of a kind taken orally or in ointment form	5
3004.20.79	- - - Other	0
	- - Other:	

3004.20.91	- - - Of a kind taken orally or in ointment form	0
3004.20.99	- - - Other	0
	- Containing hormones or other products of heading 29.37, but not containing antibiotics:	
3004.31.00	- - Containing insulin	0
3004.32	- - Containing corticosteroid hormones, their derivatives or structural analogues:	
3004.32.10	- - - Containing dexamethasone or their derivatives	5
3004.32.40	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	0
3004.32.90	- - - Other	0
3004.39.00	- - Other	0
3004.40	- Containing alkaloids or derivatives thereof, but not containing hormones, other products of heading 29.37 or antibiotics:	
3004.40.10	- - Containing morphine or its derivatives, for injection	0
3004.40.20	- - Containing quinine hydrochloride or dihydroquinine chloride, for injection	0
3004.40.30	- - Containing quinine sulphate or bisulphate, of a kind taken orally	0
3004.40.40	- - Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30	0
3004.40.50	- - Containing papaverine or berberine, of a kind taken orally	5
3004.40.60	- - Containing theophylline, of a kind taken orally	5
3004.40.70	- - Containing atropine sulphate	5
3004.40.90	- - Other	0
3004.50	- Other medicaments containing vitamins or other products of heading 29.36:	
3004.50.10	- - Of a kind suitable for children, in syrup form	0
	- - Other, containing more than one vitamin:	
3004.50.21	- - - Of a kind taken orally	0
3004.50.29	- - - Other	0
	- - Other:	
3004.50.91	- - - Containing vitamin A, B or C	0
3004.50.99	- - - Other	0
3004.90	- Other:	
3004.90.10	- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases	0
3004.90.20	- - Closed sterile water for inhalation, pharmaceutical grade	0
3004.90.30	- - Antiseptics	0
	- - Anaesthetics:	
3004.90.41	- - - Containing procaine hydrochloride	5
3004.90.49	- - - Other	0
	- - Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines:	
3004.90.51	- - - Containing acetylsalicylic acid, paracetamol or dipyrrone (INN), of a kind taken orally	5
3004.90.52	- - - Containing chlorpheniramine maleate	5
3004.90.53	- - - Containing diclofenac, of a kind taken orally	5

3004.90.54	- - - Containing piroxicam (INN) or ibuprofen	0
3004.90.55	- - - Other, in liniment form	5
3004.90.59	- - - Other	0
	- - Antimalarials:	
3004.90.61	- - - Containing artemisinin, artesunate or chloroquine	5
3004.90.62	- - - Containing primaquine	5
	- - - Other:	
3004.90.63	- - - - Herbal medicaments	5
3004.90.69	- - - - Other	0
	- - Anthelmintic:	
3004.90.71	- - - Containing piperazine or mebendazole (INN)	5
	- - - Other:	
3004.90.72	- - - - Herbal medicaments	5
3004.90.79	- - - - Other	0
	- - Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases:	
3004.90.81	- - - Containing deferoxamine, for injection	0
3004.90.82	- - - Anti HIV/AIDS medicaments	0
3004.90.89	- - - Other	0
	- - Other:	
3004.90.91	- - - Containing sodium chloride or glucose, for infusion	0
3004.90.92	- - - Containing sorbitol or salbutamol, for infusion	0
3004.90.93	- - - Containing sorbitol or salbutamol, in other forms	5
3004.90.94	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection	5
3004.90.95	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	5
3004.90.96	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	5
	- - - Other:	
3004.90.98	- - - - Herbal medicaments	5
3004.90.99	- - - - Other	0
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
3005.10	- Adhesive dressings and other articles having an adhesive layer:	
3005.10.10	- - Impregnated or coated with pharmaceutical substances	8
3005.10.90	- - Other	8
3005.90	- Other:	
3005.90.10	- - Bandages	8
3005.90.20	- - Gauze	8
3005.90.90	- - Other	8
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.	

3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:	
3006.10.10	- - Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	0
3006.10.90	- - Other	0
3006.20.00	- Blood-grouping reagents	0
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:	
3006.30.10	- - Barium sulphate, of a kind taken orally	7
3006.30.20	- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	0
3006.30.30	- - Other microbial diagnostic reagents	0
3006.30.90	- - Other	0
3006.40	- Dental cements and other dental fillings; bone reconstruction cements;	
3006.40.10	- - Dental cements and other dental fillings	0
3006.40.20	- - Bone reconstruction cements	0
3006.50.00	- First-aid boxes and kits	0
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments;	0
	- Other:	
3006.91.00	- - Appliances identifiable for ostomy use	5
3006.92	- - Waste pharmaceuticals:	
3006.92.10	- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	14
3006.92.90	- - - Other	14

Chapter 31

Fertilisers

Notes.

1. This Chapter does not cover:

(a) Animal blood of heading 05.11;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (a), 3 (a), 4 (a) or 5 below); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading 38.24; optical elements of potassium chloride (heading 90.01).

2. Heading 31.02 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below:

(i) Sodium nitrate, whether or not pure;

(ii) Ammonium nitrate, whether or not pure;

(iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

(iv) Ammonium sulphate, whether or not pure;

(v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

- (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;
- (vii) Calcium cyanamide, whether or not pure or treated with oil;
- (viii) Urea, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

(c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

(d) Liquid fertilisers consisting of the goods of subparagraph (a) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

3. Heading 31.03 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below:

(i) Basic slag;

(ii) Natural phosphates of heading 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(iv) Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine calculated on the dry anhydrous product.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together, but with no account being taken of the fluorine content limit.

(c) Fertilisers consisting of any of the goods described in (a) or (b) above, but with no account being taken of the fluorine content limit, mixed with chalk, gypsum or other inorganic non-fertilising substances.

4. Heading 31.04 applies only to the following goods, provided that they are not put up in the forms or packages described in heading 31.05:

(a) Goods which answer to one or other of the descriptions given below:

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(ii) Potassium chloride, whether or not pure, except as provided in Note 1 (c) above;

(iii) Potassium sulphate, whether or not pure;

(iv) Magnesium potassium sulphate, whether or not pure.

(b) Fertilisers consisting of any of the goods described in (a) above mixed together.

5. Ammonium dihydrogenorthophosphate (monoammonium phosphate) and diammonium hydrogenorthophosphate (diammonium phosphate), whether or not pure, and intermixtures thereof, are to be classified in heading 31.05.

6. For the purposes of heading 31.05, the term "other fertilisers" applies only to products of a kind used as fertilisers and containing, as an essential constituent, at least one of the fertilising elements nitrogen, phosphorus or potassium.

Code	Description	Rate (%)
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	
	- Of solely vegetable origin:	
3101.00.11	- - Supplement fertilisers in liquid form, not chemically treated	0
3101.00.12	- - Other, chemically treated	0
3101.00.19	- - Other	0
	- Other:	
3101.00.91	- - Supplement fertilisers in liquid form, not chemically treated	0
3101.00.92	- - Other, of animal origin (other than guano), chemically treated	0
3101.00.99	- - Other	0

31.02	Mineral or chemical fertilisers, nitrogenous.	
3102.10.00	- Urea, whether or not in aqueous solution	6
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.21.00	- - Ammonium sulphate	0
3102.29.00	- - Other	0
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	3
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0
3102.50.00	- Sodium nitrate	0
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	0
31.03	Mineral or chemical fertilisers, phosphatic.	
3103.10	- Superphosphates:	
3103.10.10	- - Feed grade	6
3103.10.90	- - Other	6
3103.90	- Other:	
3103.90.10	- - Calcined phosphatic fertilisers	6
3103.90.90	- - Other	0
31.04	Mineral or chemical fertilisers, potassic.	
3104.20.00	- Potassium chloride	0
3104.30.00	- Potassium sulphate	0
3104.90.00	- Other	0
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:	
3105.10.10	- - Superphosphates and calcined phosphatic fertilisers	6
3105.10.20	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	6
3105.10.90	- - Other	0
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	3
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	

3105.51.00	- - Containing nitrates and phosphates	0
3105.59.00	- - Other	0
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0
3105.90.00	- Other	0

Chapter 32

Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks

Notes

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds (except those of heading 32.03 or 32.04, inorganic products of a kind used as luminophores (heading 32.06), glass obtained from fused quartz or other fused silica in the forms provided for in heading 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading 32.12);

(b) Tannates or other tannin derivatives of products of headings 29.36 to 29.39, 29.41 or 35.01 to 35.04; or

(c) Mastics of asphalt or other bituminous mastics (heading 27.15).

2. Heading 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings 32.03, 32.04, 32.05 and 32.06 apply also to preparations based on colouring matter (including, in the case of heading 32.06, colouring pigments of heading 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading 32.12), or to other preparations of heading 32.07, 32.08, 32.09, 32.10, 32.12, 32.13 or 32.15.

4. Heading 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of:

(a) Metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) Metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

Code	Description	Rate (%)
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.10.00	- Quebracho extract	0
3201.20.00	- Wattle extract	0
3201.90	- Other:	
3201.90.10	- - Gambier	0
3201.90.90	- - Other	0
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
3202.10.00	- Synthetic organic tanning substances	0

3202.90.00	- Other	0
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.	
3203.00.10	- Of a kind used in the food or drink industries	5
3203.00.90	- Other	5
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.11	- - Disperse dyes and preparations based thereon:	
3204.11.10	- - - Crude	0
3204.11.90	- - - Other	0
3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:	
3204.12.10	- - - Acid dyes	0
3204.12.90	- - - Other	0
3204.13.00	- - Basic dyes and preparations based thereon	0
3204.14.00	- - Direct dyes and preparations based thereon	0
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0
3204.16.00	- - Reactive dyes and preparations based thereon	0
3204.17.00	- - Pigments and preparations based thereon	0
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	0
3204.90.00	- Other	0
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	0
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
	- Pigments and preparations based on titanium dioxide:	
3206.11	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter:	
3206.11.10	- - - Pigments	0
3206.11.90	- - - Other	0
3206.19	- - Other:	
3206.19.10	- - - Pigments	0

3206.19.90	- - - Other	0
3206.20	- Pigments and preparations based on chromium compounds:	
3206.20.10	- - Chrome yellow, chrome green and molybdate orange or red based on chromium compounds	0
3206.20.90	- - Other	0
	- Other colouring matter and other preparations:	
3206.41	- - Ultramarine and preparations based thereon:	
3206.41.10	- - - Preparations	0
3206.41.90	- - - Other	0
3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide:	
3206.42.10	- - - Preparations	0
3206.42.90	- - - Other	0
3206.49	- - Other:	
3206.49.10	- - - Preparations	0
3206.49.90	- - - Other	0
3206.50	- Inorganic products of a kind used as luminophores:	
3206.50.10	- - Preparations	0
3206.50.90	- - Other	0
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0
3207.20	- Vitrifiable enamels and glazes, engobes (slips) and similar preparations:	
3207.20.10	- - Enamel frits	0
3207.20.90	- - Other	0
3207.30.00	- Liquid lustres and similar preparations	0
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.	
3208.10	- Based on polyesters:	
	- - Varnishes (including lacquers):	
3208.10.11	- - - Of a kind used in dentistry	5
3208.10.19	- - - Other	10
3208.10.90	- - Other	10
3208.20	- Based on acrylic or vinyl polymers:	
3208.20.40	- - Anti-fouling or anti-corrosive paints for ships' hulls	10
3208.20.70	- - Varnishes (including lacquers), of a kind used in dentistry	5
3208.20.90	- - Other	10

3208.90	- Other:	
	- - Varnishes (including lacquers), exceeding 100°C heat resistance:	
3208.90.11	- - - Of a kind used in dentistry	5
3208.90.19	- - - Other	10
	- - Varnishes (including lacquers), not exceeding 100°C heat resistance:	
3208.90.21	- - - Of a kind used in dentistry	5
3208.90.29	- - - Other	10
3208.90.90	- - Other	10
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
3209.10	- Based on acrylic or vinyl polymers:	
3209.10.10	- - Varnishes (including lacquers)	10
3209.10.40	- - Leather paints	5
3209.10.50	- - Anti-fouling or anti-corrosive paints for ships' hulls	10
3209.10.90	- - Other	20
3209.90.00	- Other	10
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	
3210.00.10	- Varnishes (including lacquers)	10
3210.00.20	- Distempers	0
3210.00.30	- Prepared water pigments of a kind used for finishing leather	5
3210.00.50	- Polyurethane tar coatings	20
	- Other:	
3210.00.91	- - Anti-fouling or anti-corrosive paints for ships' hulls	10
3210.00.99	- - Other	20
3211.00.00	Prepared driers.	3
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
3212.10.00	- Stamping foils	3
3212.90	- Other:	
	- - Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels):	
3212.90.11	- - - Aluminium paste	5
3212.90.13	- - - White lead dispersed in oil	3
3212.90.14	- - - Other, for leather	3
3212.90.19	- - - Other	5
	- - Dyes and other colouring matter put up in forms or packings for retail	

	sale:	
3212.90.21	- - - Of a kind used in the food or drink industries	3
3212.90.22	- - - Other, dyes	3
3212.90.29	- - - Other	3
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.10.00	- Colours in sets	5
3213.90.00	- Other	5
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5
3214.90.00	- Other	5
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
	- Printing ink:	
3215.11	- - Black:	
3215.11.10	- - - Ultra-violet curable inks	5
3215.11.90	- - - Other	5
3215.19.00	- - Other	5
3215.90	- Other:	
3215.90.10	- - Carbon mass of a kind used to manufacture one-time carbon paper	7
3215.90.60	- - Drawing ink and writing ink	5
3215.90.70	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	7
3215.90.90	- - Other	7

Article notes.

1. "Paint semi-finished products", classified into subheadings of headings 32.08, 32.09, 32.10 are liquids and pastes (other than those of headings 32.04, 32.06 and 32.12) depending on their type, are those having characteristics and coloring and binder contents similar to those of paints; paint semi-finished products will become finished products when being added additives and organic solvent.

Chapter 33

Essential oils and resinoids; perfumery, cosmetic or toilet preparations

Notes.

1. This Chapter does not cover:

- (a) Natural oleoresins or vegetable extracts of heading 13.01 or 13.02;
- (b) Soap or other products of heading 34.01; or
- (c) Gum, wood or sulphate turpentine or other products of heading 38.05.

2. The expression "odoriferous substances" in heading 33.02 refers only to the substances of heading 33.01, to odoriferous constituents isolated from those substances or to synthetic aromatics.

3. Headings 33.03 to 33.07 apply, inter alia, to products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for such use.

4. The expression “perfumery, cosmetic or toilet preparations” in heading 33.07 applies, inter alia, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and nonwovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

Code	Description	Rate (%)
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.	
	- Essential oils of citrus fruit:	
3301.12.00	- - Of orange	5
3301.13.00	- - Of lemon	5
3301.19.00	- - Other	5
	- Essential oils other than those of citrus fruit:	
3301.24.00	- - Of peppermint (<i>Mentha piperita</i>)	5
3301.25.00	- - Of other mints	5
3301.29.00	- - Other	5
3301.30.00	- Resinoids	5
3301.90	- Other:	
3301.90.10	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	5
3301.90.90	- - Other	5
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.	
3302.10	- Of a kind used in the food or drink industries:	
3302.10.10	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	10
3302.10.20	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	10
3302.10.90	- - Other	8
3302.90.00	- Other	5
3303.00.00	Perfumes and toilet waters.	18
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.	
3304.10.00	- Lip make-up preparations	20
3304.20.00	- Eye make-up preparations	22
3304.30.00	- Manicure and pedicure preparations	22
	- Other:	

3304.91.00	- - Powders, whether or not compressed	22
3304.99	- - Other:	
3304.99.20	- - - Anti-acne creams	10
3304.99.30	- - - Other face or skin creams and lotions	20
3304.99.90	- - - Other	20
33.05	Preparations for use on the hair.	
3305.10	- Shampoos:	
3305.10.10	- - Having anti-fungal properties	15
3305.10.90	- - Other	15
3305.20.00	- Preparations for permanent waving or straightening	15
3305.30.00	- Hair lacquers	15
3305.90.00	- Other	20
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
3306.10	- Dentifrices:	
3306.10.10	- - Prophylactic pastes or powders	20
3306.10.90	- - Other	20
3306.20.00	- Yarn used to clean between the teeth (dental floss)	6
3306.90.00	- Other	20
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
3307.10.00	- Pre-shave, shaving or after-shave preparations	18
3307.20.00	- Personal deodorants and antiperspirants	20
3307.30.00	- Perfumed bath salts and other bath preparations	20
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:	
3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:	
3307.41.10	- - - Scented powders (incense) of a kind used during religious rites	20
3307.41.90	- - - Other	20
3307.49	- - Other:	
3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties	20
3307.49.90	- - - Other	20
3307.90	- Other:	
3307.90.10	- - Animal toilet preparations	20
3307.90.30	- - Papers and tissues, impregnated or coated with perfume or cosmetics	20
3307.90.40	- - Other perfumery or cosmetics, including depilatories	20
3307.90.50	- - Contact lens or artificial eye solutions	6

3307.90.90	- - Other	18
------------	-----------	----

Chapter 34

Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster

Notes.

1. This Chapter does not cover:

(a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading 15.17);

(b) Separate chemically defined compounds; or

(c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading 33.05, 33.06 or 33.07).

2. For the purposes of heading 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading 34.02, "organic surface-active agents" are products which when mixed with water at a concentration of 0.5 % at 20°C and left to stand for one hour at the same temperature: (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and (b) reduce the surface tension of water to 4.5×10^{-2} N/m (45 dyne/cm) or less.

4. In heading 34.03 the expression "petroleum oils and oils obtained from bituminous minerals" applies to the products defined in Note 2 to Chapter 27.

5. In heading 34.04, subject to the exclusions provided below, the expression "artificial waxes and prepared waxes" applies only to:

(a) Chemically produced organic products of a waxy character, whether or not water-soluble;

(b) Products obtained by mixing different waxes;

(c) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading 15.16, 34.02 or 38.23, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not refined or coloured, of heading 15.21;

(c) Mineral waxes or similar products of heading 27.12, whether or not intermixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (headings 34.05, 38.09, etc.).

Code	Description	Rate (%)
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.11	- - For toilet use (including medicated products):	
3401.11.10	- - - Medicated products	20
3401.11.20	- - - Bath soap	20

3401.11.30	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	20
3401.11.90	- - - Other	20
3401.19	- - Other:	
3401.19.10	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	22
3401.19.90	- - - Other	22
3401.20	- Soap in other forms:	
3401.20.20	- - Soap chips	17
	- - Other:	
3401.20.91	- - - Of a kind used for flotation de-inking of recycled paper	22
3401.20.99	- - - Other	22
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	27
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
	- Organic surface-active agents, whether or not put up for retail sale:	
3402.11	- - Anionic:	
3402.11.10	- - - Sulphated fatty alcohols	8
3402.11.40	- - - Sulphonated alkylbenzene	8
	- - - Other:	
3402.11.91	- - - - Wetting agents of a kind used in the manufacture of herbicides	8
3402.11.99	- - - - Other	8
3402.12	- - Cationic:	
3402.12.10	- - - Wetting agents of a kind used in the manufacture of herbicides	8
3402.12.90	- - - Other	8
3402.13	- - Non-ionic:	
3402.13.10	- - - Hydroxyl-terminated polybutadiene	5
3402.13.90	- - - Other	3
3402.19	- - Other:	
3402.19.10	- - - Of a kind suitable for use in fire-extinguishing preparations	0
3402.19.90	- - - Other	8
3402.20	- Preparations put up for retail sale: - -	
	- - In liquid form:	
3402.20.11	- - - Anionic surface active preparations	8
3402.20.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
3402.20.13	- - - Other surface active preparations	8
3402.20.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
	- - Other:	
3402.20.91	- - - Anionic surface active preparations	8

3402.20.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
3402.20.93	- - - Other surface active preparations	8
3402.20.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
3402.90	- Other:	
	- - In liquid form:	
	- - - Anionic surface active preparations:	
3402.90.11	- - - - Wetting agents	8
3402.90.12	- - - - Other	8
3402.90.13	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
	- - - Other surface active preparations:	
3402.90.14	- - - - Wetting agents	8
3402.90.15	- - - - Other	8
3402.90.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	10
	- - Other:	
	- - - Anionic surface active preparations:	
3402.90.91	- - - - Wetting agents	8
3402.90.92	- - - - Other	8
3402.90.93	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	8
	- - - Other surface active preparations:	
3402.90.94	- - - - Wetting agents	8
3402.90.95	- - - - Other	8
3402.90.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	8
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
	- Containing petroleum oils or oils obtained from bituminous minerals:	
3403.11	- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
	- - - In liquid form:	
3403.11.11	- - - - Lubricating oil preparations	5
3403.11.19	- - - - Other	5
3403.11.90	- - - Other	5
3403.19	- - Other:	
	- - - In liquid form:	
3403.19.11	- - - - For aircraft engines	5
3403.19.12	- - - - Other preparations containing silicone oil	5

3403.19.19	- - - Other	18
3403.19.90	- - - Other	10
	- Other:	
3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials:	
	- - - In liquid form:	
3403.91.11	- - - - Other preparations containing silicone oil	5
3403.91.19	- - - - Other	5
3403.91.90	- - - Other	5
3403.99	- - Other:	
	- - - In liquid form:	
3403.99.11	- - - - For aircraft engines	5
3403.99.12	- - - - Other preparations containing silicone oil	5
3403.99.19	- - - - Other	20
3403.99.90	- - - Other	10
34.04	Artificial waxes and prepared waxes.	
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	3
3404.90	- Other:	
3404.90.10	- - Of chemically modified lignite	3
3404.90.90	- - Other	3
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	20
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	20
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	20
3405.40	- Scouring pastes and powders and other scouring preparations:	
3405.40.10	- - Scouring pastes and powders	15
3405.40.90	- - Other	15
3405.90	- Other:	
3405.90.10	- - Metal polishes	20
3405.90.90	- - Other	20
3406.00.00	Candles, tapers and the like.	20
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	

3407.00.10	- Modelling pastes, including those put up for children's amusement	5
3407.00.20	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	0
3407.00.30	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	0

Article notes.

1. "Soap chips" of sub-heading 3401.20.20 are products in semi-finished form of soap, unpackaged, unlabelled.
2. "Fire extinguishing preparations" renamed into "Surfactants, of a kind suitable for manufacturing fire extinguishing preparations" of sub-heading 3402.19.10 must be certified by Fire and explosion prevention administration.

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1. This Chapter does not cover:

- (a) Yeasts (heading 21.02);
- (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;
- (c) Enzymatic preparations for pre-tanning (heading 32.02);
- (d) Enzymatic soaking or washing preparations or other products of Chapter 34;
- (e) Hardened proteins (heading 39.13); or
- (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading 35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10 %. Such products with a reducing sugar content exceeding 10 % fall in heading 17.02.

Code	Description	Rate (%)
35.01	Casein, caseinates and other casein derivatives; casein glues.	
3501.10.00	- Casein	10
3501.90	- Other:	
3501.90.10	- - Caseinates and other casein derivatives	10
3501.90.20	- - Casein glues	10
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
	- Egg albumin:	
3502.11.00	- - Dried	10
3502.19.00	- - Other	10
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	10
3502.90.00	- Other	10
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	
	- Glues:	

3503.00.11	- Fish glues	10
3503.00.19	- Other	10
3503.00.30	- Isinglass	5
	- Gelatin and gelatin derivatives:	
3503.00.41	- In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	3
3503.00.49	- Other	5
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	5
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
3505.10	- Dextrins and other modified starches:	
3505.10.10	- Dextrins; soluble or roasted starches	5
3505.10.90	- Other	5
3505.20.00	- Glues	20
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	14
	- Other:	
3506.91.00	- Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	14
3506.99.00	- Other	14
35.07	Enzymes; prepared enzymes not elsewhere specified or included.	
3507.10.00	- Rennet and concentrates thereof	3
3507.90.00	- Other	3

Chapter 36

Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below. 2. The expression "articles of combustible materials" in heading 36.06 applies only to:

(a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

(b) Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm³; and

(c) Resin torches, firelighters and the like.

Code	Description	Rate (%)
------	-------------	----------

3601.00.00	Propellent powders.	0
3602.00.00	Prepared explosives, other than propellent powders.	0
36.03	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	
3603.00.10	- Semi-fuses; elemented caps; signal tubes	0
3603.00.20	- Safety fuses or detonating fuses	0
3603.00.90	- Other	0
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
3604.10.00	- Fireworks	20
3604.90	- Other:	
3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys	20
3604.90.30	- - Signalling flares or rockets	0
3604.90.90	- - Other	0
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	20
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	20
3606.90	- Other:	
3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	20
3606.90.20	- - Lighter flints	20
3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms	20
3606.90.40	- - Resin torches, firelighters and the like	20
3606.90.90	- - Other	20

Chapter 37

Photographic or cinematographic goods

Notes.

1. This Chapter does not cover waste or scrap.
2. In this Chapter the word "photographic" relates to the process by which visible images are formed, directly or indirectly, by the action of light or other forms of radiation on photosensitive surfaces.

Code	Description	Rate (%)
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	
3701.10.00	- For X-ray	0

3701.20.00	- Instant print film	6
3701.30.00	- Other plates and film, with any side exceeding 255 mm	6
	- Other:	
3701.91	- - For colour photography (polychrome):	
3701.91.10	- - - Of a kind suitable for use in the printing industry	5
3701.91.90	- - - Other	6
3701.99	- - Other:	
3701.99.10	- - - Of a kind suitable for use in the printing industry	5
3701.99.90	- - - Other	6
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
3702.10.00	- For X-ray	0
	- Other film, without perforations, of a width not exceeding 105 mm:	
3702.31.00	- - For colour photography (polychrome)	5
3702.32.00	- - Other, with silver halide emulsion	5
3702.39.00	- - Other	5
	- Other film, without perforations, of a width exceeding 105 mm:	
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	3
3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	3
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	3
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610 mm	3
	- Other film, for colour photography (polychrome):	
3702.52	- - Of a width not exceeding 16 mm:	
3702.52.20	- - - Of a kind suitable for use in cinematography	0
3702.52.90	- - - Other	3
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	3
3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:	
3702.54.40	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0
3702.54.90	- - - Other	5
3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:	
3702.55.20	- - - Of a kind suitable for use in cinematography	0
3702.55.50	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0
3702.55.90	- - - Other	5
3702.56	- - Of a width exceeding 35 mm:	
3702.56.20	- - - Of a kind suitable for use in cinematography	0
3702.56.90	- - - Other	5
	- Other:	

3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m:	
3702.96.10	- - - Of a kind suitable for use in cinematography	0
3702.96.90	- - - Other	5
3702.97	- - Of a width exceeding 35 mm and of a length not exceeding 30 m:	
3702.97.10	- - - Of a kind suitable for use in cinematography	5
3702.97.90	- - - Other	5
3702.98	- - Of a width exceeding 35 mm:	
3702.98.10	- - - Of a kind suitable for use in cinematography	0
3702.98.30	- - - Other, of a length of 120 m or more	6
3702.98.90	- - - Other	5
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.	
3703.10	- In rolls of a width exceeding 610 mm:	
3703.10.10	- - Of a width not exceeding 1,000 mm	6
3703.10.90	- - Other	6
3703.20.00	- Other, for colour photography (polychrome)	6
3703.90.00	- Other	6
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	
3704.00.10	- X-ray plates or film	5
3704.00.90	- Other	6
37.05	Photographic plates, and film, exposed and developed, other than cinematographic film.	
3705.10.00	- For offset reproduction	3
3705.90	- Other:	
3705.90.10	- - For X-ray	5
3705.90.20	- - Microfilm	3
3705.90.90	- - Other	6
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.	
3706.10	- Of a width of 35 mm or more:	
3706.10.10	- - Newsreels, travelogues, technical and scientific films	5
3706.10.30	- - Other documentary films	5
3706.10.40	- - Other, consisting only of sound track	5
3706.10.90	- - Other	5
3706.90	- Other:	
3706.90.10	- - Newsreels, travelogues, technical and scientific films	5
3706.90.30	- - Other documentary films	5
3706.90.40	- - Other, consisting only of sound track	5
3706.90.90	- - Other	5

37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
3707.10.00	- Sensitising emulsions	3
3707.90	- Other:	
3707.90.10	- - Flashlight materials	3
3707.90.90	- - Other	3

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:

(a) Separate chemically defined elements or compounds with the exception of the following:

(1) Artificial graphite (heading 38.01);

(2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up as described in heading 38.08;

(3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading 38.13);

(4) Certified reference materials specified in Note 2 below;

(5) Products specified in Note 3 (a) or 3 (c) below;

(b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading 21.06);

(c) Slag, ash and residues (including sludges, other than sewage sludge), containing metals, arsenic or their mixtures and meeting the requirements of Note 3 (a) or 3 (b) to Chapter 26 (heading 26.20);

(d) Medicaments (heading 30.03 or 30.04); or

(e) Spent catalysts of a kind used for the extraction of base metals or for the manufacture of chemical compounds of base metals (heading 26.20), spent catalysts of a kind used principally for the recovery of precious metal (heading 71.12) or catalysts consisting of metals or metal alloys in the form of, for example, finely divided powder or woven gauze (Section XIV or XV).

2.(A) For the purpose of heading 38.22, the expression "certified reference materials" means reference materials which are accompanied by a certificate which indicates the values of the certified properties, the methods used to determine these values and the degree of certainty associated with each value and which are suitable for analytical, calibrating or referencing purposes.

(B) With the exception of the products of Chapter 28 or 29, for the classification of certified reference materials, heading 38.22 shall take precedence over any other heading in the Nomenclature.

3. Heading 38.24 includes the following goods which are not to be classified in any other heading of the Nomenclature:

(a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

(b) Fusel oil; Dippel's oil;

(c) Ink removers put up in packings for retail sale;

(d) Stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale; and

(e) Ceramic firing testers, fusible (for example, Seger cones).

4. Throughout the Nomenclature, "municipal waste" means waste of a kind collected from households, hotels, restaurants, hospitals, shops, offices, etc., road and pavement sweepings, as well as construction and demolition waste. Municipal waste generally contains a large variety of materials such as plastics, rubber, wood, paper, textiles, glass, metals, food materials, broken furniture and other damaged or discarded articles. The term "municipal waste", however, does not cover:

(a) Individual materials or articles segregated from the waste, such as wastes of plastics, rubber, wood, paper, textiles, glass or metals and spent batteries which fall in their appropriate headings of the Nomenclature;

(b) Industrial waste;

(c) Waste pharmaceuticals, as defined in Note 4 (k) to Chapter 30; or

(d) Clinical waste, as defined in Note 6 (a) below.

5. For the purposes of heading 38.25, "sewage sludge" means sludge arising from urban effluent treatment plant and includes pre-treatment waste, scourings and unstabilised sludge. Stabilised sludge when suitable for use as fertiliser is excluded (Chapter 31).

6. For the purposes of heading 38.25, the expression "other wastes" applies to:

(a) Clinical waste, that is, contaminated waste arising from medical research, diagnosis, treatment or other medical, surgical, dental or veterinary procedures, which often contain pathogens and pharmaceutical substances and require special disposal procedures (for example, soiled dressings, used gloves and used syringes);

(b) Waste organic solvents;

(c) Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freezing fluids; and

(d) Other wastes from chemical or allied industries. The expression "other wastes" does not, however, cover wastes which contain mainly petroleum oils or oils obtained from bituminous minerals (heading 27.10).

7. For the purposes of heading 38.26, the term "biodiesel" means mono-alkyl esters of fatty acids of a kind used as a fuel, derived from animal or vegetable fats and oils whether or not used.

Subheading Notes.

1. Subheading 3808.50 covers only goods of heading 38.08, containing one or more of the following substances: aldrin (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); DDT (ISO) (clofenotane (INN), 1,1,1 -trichloro-2,2-bis (p-chlorophenyl) ethane); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); pentachlorophenol (ISO), its salts or its esters; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds. Subheading 3808.50 also covers dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO).

2. For the purposes of subheadings 3825.41 and 3825.49, "waste organic solvents" are wastes containing mainly organic solvents, not fit for further use as presented as primary products, whether or not intended for recovery of the solvents.

Code	Description	Rate (%)
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
3801.10.00	- Artificial graphite	5
3801.20.00	- Colloidal or semi-colloidal graphite	5
3801.30.00	- Carbonaceous pastes for electrodes and similar pastes for furnace linings	3
3801.90.00	- Other	3
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.	
3802.10.00	- Activated carbon	0
3802.90	- Other:	
3802.90.10	- - Activated bauxite	0

3802.90.20	- - Activated clays or activated earths	0
3802.90.90	- - Other	0
3803.00.00	Tall oil, whether or not refined.	0
38.04	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	
3804.00.10	- Concentrated sulphite lye	0
3804.00.90	- Other	0
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
3805.10.00	- Gum, wood or sulphate turpentine oils	5
3805.90.00	- Other	5
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
3806.10.00	- Rosin and resin acids	5
3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	5
3806.30	- Ester gums:	
3806.30.10	- - In blocks	5
3806.30.90	- - Other	5
3806.90	- Other:	
3806.90.10	- - Run gums in blocks	5
3806.90.90	- - Other	5
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	3
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
3808.50	- Goods specified in Subheading Note 1 to this Chapter:	

3808.50.10	- - Insecticides	3
	- - Fungicides:	
3808.50.21	- - - In aerosol containers	3
3808.50.29	- - - Other	3
	- - Herbicides:	
3808.50.31	- - - In aerosol containers	0
3808.50.39	- - - Other	0
3808.50.40	- - Anti-sprouting products	0
3808.50.50	- - Plant-growth regulators	0
3808.50.60	- - Disinfectants	0
	- - Other:	
3808.50.91	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	0
3808.50.99	- - - Other	0
	- Other:	
3808.91	- - Insecticides:	
	- - - Intermediate preparations for the manufacture of insecticides:	
3808.91.11	- - - - Containing 2-(1 -Methylpropyl) phenol methylcarbamate)	0
3808.91.19	- - - - Other	3
3808.91.20	- - - In the form of mosquito coils	6
3808.91.30	- - - In the form of mosquito mats	6
	- - - Other:	
	- - - - In aerosol containers:	
3808.91.91	- - - - - Having a deodorising function	3
3808.91.92	- - - - - Other	3
	- - - - Other:	
3808.91.93	- - - - - Having a deodorising function	3
3808.91.99	- - - - - Other	3
3808.92	- - Fungicides:	
	- - - In aerosol containers:	
3808.92.11	- - - - With a validamycin content not exceeding 3% by net weight	3
3808.92.19	- - - - Other	0
3808.92.90	- - - Other	3
3808.93	- - Herbicides, anti-sprouting products and plant-growth regulators:	
	- - - Herbicides:	
3808.93.11	- - - - In aerosol containers	0
3808.93.19	- - - - Other	0
3808.93.20	- - - Anti-sprouting products	0
3808.93.30	- - - Plant-growth regulators	0
3808.94	- - Disinfectants:	

3808.94.10	- - - Containing mixtures of coal tar acid and alkalis	0
3808.94.20	- - - Other, in aerosol containers	0
3808.94.90	- - - Other	0
3808.99	- - Other:	
3808.99.10	- - -Wood preservatives, containing insecticides or fungicides	0
3808.99.90	- - - Other	0
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
3809.10.00	- With a basis of amylaceous substances	0
	- Other:	
3809.91	- - Of a kind used in the textile or like industries:	
3809.91.10	- - - Softening agents	5
3809.91.90	- - - Other	0
3809.92.00	- - Of a kind used in the paper or like industries	0
3809.93.00	- - Of a kind used in the leather or like industries	0
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0
3810.90.00	- Other	3
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
	- Anti-knock preparations:	
3811.11.00	- - Based on lead compounds	0
3811.19.00	- - Other	0
	- Additives for lubricating oils:	
3811.21	- - Containing petroleum oils or oils obtained	

	from bituminous minerals:	
3811.21.10	- - - Put up for retail sale	0
3811.21.90	- - - Other	0
3811.29.00	- - Other	0
3811.90	- Other:	
3811.90.10	- - Rust preventatives or corrosion inhibitors	0
3811.90.90	- - Other	0
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics.	
3812.10.00	- Prepared rubber accelerators	0
3812.20.00	- Compound plasticisers for rubber or plastics	3
3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0
3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	0
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	3
38.15	38.15 Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
	- Supported catalysts:	
3815.11.00	- - With nickel or nickel compounds as the active substance	3
3815.12.00	- - With precious metal or precious metal compounds as the active substance	3
3815.19.00	- - Other	3
3815.90.00	- Other	3
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	
3816.00.10	- Refractory cements	5
3816.00.90	- Other	6
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	0

3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	0
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	3
3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	3
38.21	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	
3821.00.10	- Prepared culture media for the development of micro-organisms	0
3821.00.90	- Other	0
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	
3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	0
3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	0
3822.00.30	- Sterilisation indicator strips and tapes	0
3822.00.90	- Other	0
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
	- Industrial monocarboxylic fatty acids; acid oils from refining:	
3823.11.00	- - Stearic acid	7
3823.12.00	- - Oleic acid	7
3823.13.00	- - Tall oil fatty acids	10
3823.19	- - Other:	
3823.19.10	- - - Acid oils from refining	10
3823.19.90	- - - Other	10
3823.70	- Industrial fatty alcohols:	
3823.70.10	- - In the form of wax	5
3823.70.90	- - Other	5

38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.	
3824.10.00	- Prepared binders for foundry moulds or cores	0
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0
3824.40.00	- Prepared additives for cements, mortars or concretes	5
3824.50.00	- Non-refractory mortars and concretes	6
3824.60.00	- Sorbitol other than that of subheading 2905.44	0
	- Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):	
3824.71.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	5
3824.71.90	- - - Other	0
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0
3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	0
3824.74	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):	
3824.74.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	5
3824.74.90	- - - Other	0
3824.75.00	- - Containing carbon tetrachloride	0
3824.76.00	- - Containing 1,1,1 -trichloroethane (methyl chloroform)	0
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0
3824.78.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0
3824.79.00	- - Other	0
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls	

	(PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:	
3824.81.00	- - Containing oxirane (ethylene oxide)	0
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0
3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	0
3824.90	- Other:	
3824.90.10	- - Ink removers, stencil correctors and other correcting fluids and correction tapes, put up in packings for retail sale	5
3824.90.30	- - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	0
3824.90.40	- - Composite inorganic solvents	0
3824.90.50	- - Acetone oil	0
3824.90.60	- - Chemical preparations containing monosodium glutamate	15
3824.90.70	- - Other chemical preparations , of a kind used in the manufacture of foodstuff - -	6
	- - Other:	
3824.90.91	- - - Naphthenic acids, their water insoluble salts and their esters	0
3824.90.99	- - - Other	0
38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.10.00	- Municipal waste	20
3825.20.00	- Sewage sludge	20
3825.30	- Clinical waste:	
3825.30.10	- - Syringes, needles, cannulae and the like	20
3825.30.90	- - Other	20
	- Waste organic solvents:	
3825.41.00	- - Halogenated	20
3825.49.00	- - Other	20
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	20
	- Other wastes from chemical or allied industries:	
3825.61.00	- - Mainly containing organic constituents	20
3825.69.00	- - Other	20
3825.90.00	- Other	20
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils	

	obtained from bituminous minerals.	
3826.00.10	- Coconut methyl ester (CME)	0
3826.00.90	- Other	0

Article notes.

1. Calcium Lignosulfonate used in the manufacture of firebrick of sub-heading is a natural polymer used as an organic adhesive for the manufacture of firebrick, containing - Calcium Lignosulfonate; - Sulphite sulphur: about 2.3%; - Sulphur: total amount of 6.9%; - Reducing Sugar: about 5%; - Reducing Sugar Hexoses: about 3.8%; - Ash: about 14%; - pH: about 6.5%.

SECTION VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

(a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

(b) presented together; and

(c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles thereof

Notes.

1. Throughout the Nomenclature the expression "plastics" means those materials of headings 39.01 to 39.14 which are or have been capable, either at the moment of polymerisation or at some subsequent stage, of being formed under external influence (usually heat and pressure, if necessary with a solvent or plasticiser) by moulding, casting, extruding, rolling or other process into shapes which are retained on the removal of the external influence. Throughout the Nomenclature any reference to "plastics" also includes vulcanised fibre. The expression, however, does not apply to materials regarded as textile materials of Section XI.

2. This Chapter does not cover:

(a) Lubricating preparations of heading 27.10 or 34.03;

(b) Waxes of heading 27.12 or 34.04;

(c) Separate chemically defined organic compounds (Chapter 29);

(d) Heparin or its salts (heading 30.01);

(e) Solutions (other than collodions) consisting of any of the products specified in headings 39.01 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50 % of the weight of the solution (heading 32.08); stamping foils of heading 32.12;

(f) Organic surface-active agents or preparations of heading 34.02;

(g) Run gums or ester gums (heading 38.06);

(h) Prepared additives for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils (heading 38.11);

(ij) Prepared hydraulic fluids based on polyglycols, silicones or other polymers of Chapter 39 (heading 38.19);

(k) Diagnostic or laboratory reagents on a backing of plastics (heading 38.22);

(l) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

(m) Saddlery or harness (heading 42.01) or trunks, suitcases, handbags or other containers of heading 42.02;

(n) Plaits, wickerwork or other articles of Chapter 46;

- (o) Wall coverings of heading 48.14;
 - (p) Goods of Section XI (textiles and textile articles);
 - (q) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts thereof);
 - (r) Imitation jewellery of heading 71.17;
 - (s) Articles of Section XVI (machines and mechanical or electrical appliances);
 - (t) Parts of aircraft or vehicles of Section XVII;
 - (u) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);
 - (v) Articles of Chapter 91 (for example, clock or watch cases);
 - (w) Articles of Chapter 92 (for example, musical instruments or parts thereof);
 - (x) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);
 - (y) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (z) Articles of Chapter 96 (for example, brushes, buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils).
3. Headings 39.01 to 39.11 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:
- (a) Liquid synthetic polyolefins of which less than 60 % by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is used (headings 39.01 and 39.02);
 - (b) Resins, not highly polymerised, of the coumarone-indene type (heading 39.11);
 - (c) Other synthetic polymers with an average of at least 5 monomer units;
 - (d) Silicones (heading 39.10);
 - (e) Resols (heading 39.09) and other prepolymers.
4. The expression “copolymers” covers all polymers in which no single monomer unit contributes 95 % or more by weight to the total polymer content. For the purposes of this Chapter, except where the context otherwise requires, copolymers (including co-polycondensates, co-polyaddition products, block copolymers and graft copolymers) and polymer blends are to be classified in the heading covering polymers of that comonomer unit which predominates by weight over every other single comonomer unit. For the purposes of this Note, constituent comonomer units of polymers falling in the same heading shall be taken together. If no single comonomer unit predominates, copolymers or polymer blends, as the case may be, are to be classified in the heading which occurs last in numerical order among those which equally merit consideration.
5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.
6. In headings 39.01 to 39.14, the expression “primary forms” applies only to the following forms:
- (a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;
 - (b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.
7. Heading 39.15 does not apply to waste, parings and scrap of a single thermoplastic material, transformed into primary forms (headings 39.01 to 39.14).
8. For the purposes of heading 39.17, the expression “tubes, pipes and hoses” means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes and hoses but as profile shapes.
9. For the purposes of heading 39.18, the expression “wall or ceiling coverings of plastics” applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings 39.20 and 39.21, the expression “plates, sheets, film, foil and strip” applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II:

- (a) Reservoirs, tanks (including septic tanks), vats and similar containers, of a capacity exceeding 300 l;
- (b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;
- (c) Gutters and fittings therefor;
- (d) Doors, windows and their frames and thresholds for doors;
- (e) Balconies, balustrades, fencing, gates and similar barriers;
- (f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings thereof;
- (g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;
- (h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and
- (ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

Subheading Notes.

1. Within any one heading of this Chapter, polymers (including copolymers) and chemically modified polymers are to be classified according to the following provisions:

(a) Where there is a subheading named “Other” in the same series:

(1) The designation in a subheading of a polymer by the prefix “poly” (for example, polyethylene and polyamide-6,6) means that the constituent monomer unit or monomer units of the named polymer taken together must contribute 95 % or more by weight of the total polymer content.

(2) The copolymers named in subheadings 3901.30, 3903.20, 3903.30 and 3904.30 are to be classified in those subheadings, provided that the comonomer units of the named copolymers contribute 95 % or more by weight of the total polymer content.

(3) Chemically modified polymers are to be classified in the subheading named “Other”, provided that the chemically modified polymers are not more specifically covered by another subheading.

(4) Polymers not meeting (1), (2) or (3) above, are to be classified in the subheading, among the remaining subheadings in the series, covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(b) Where there is no subheading named “Other” in the same series:

(1) Polymers are to be classified in the subheading covering polymers of that monomer unit which predominates by weight over every other single comonomer unit. For this purpose, constituent monomer units of polymers falling in the same subheading shall be taken together. Only the constituent comonomer units of the polymers in the series of subheadings under consideration are to be compared.

(2) Chemically modified polymers are to be classified in the subheading appropriate to the unmodified polymer. Polymer blends are to be classified in the same subheading as polymers of the same monomer units in the same proportions.

2. For the purposes of subheading 3920.43, the term “plasticisers” includes secondary plasticisers.

SUB-CHAPTER I

PRIMARY FORMS

Code	Description	Rate (%)
39.01	Polymers of ethylene, in primary forms.	
3901.10	- Polyethylene having a specific gravity of	

	less than 0.94:	
	- - In the form of liquids or pastes:	
3901.10.12	- - - Linear Low-Density Polyethylene (LLDPE)	0
3901.10.19	- - - Other	0
	- - Other:	
3901.10.92	- - - Linear Low-Density Polyethylene (LLDPE)	0
3901.10.99	- - - Other	0
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	0
3901.30.00	- Ethylene-vinyl acetate copolymers	0
3901.90	- Other:	
3901.90.40	- - In dispersion	0
3901.90.90	- - Other	0
39.02	Polymers of propylene or of other olefins, in primary forms.	
3902.10	- Polypropylene:	
3902.10.30	- - In dispersion	3
3902.10.90	- - Other	3
3902.20.00	- Polyisobutylene	0
3902.30	- Propylene copolymers:	
3902.30.30	- - In the form of liquids or pastes	0
3902.30.90	- - Other	0
3902.90	- Other:	
3902.90.10	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	0
3902.90.90	- - Other	0
39.03	Polymers of styrene, in primary forms.	
	- Polystyrene:	
3903.11	- - Expansible:	
3903.11.10	- - - Granules	5
3903.11.90	- - - Other	5
3903.19	- - Other:	
3903.19.10	- - - In dispersion	5
	- - - Granules:	
3903.19.21	- - - - High impact polystyrene (HIPS)	5
3903.19.29	- - - - Other	5
	- - - Other:	
3903.19.91	- - - - High impact polystyrene (HIPS)	5
3903.19.99	- - - - Other	5
3903.20	- Styrene-acrylonitrile (SAN) copolymers:	
3903.20.40	- - In aqueous dispersion	10

3903.20.50	- - In non-aqueous dispersion	5
3903.20.90	- - Other	5
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:	
3903.30.40	- - In aqueous dispersion	8
3903.30.50	- - In non-aqueous dispersion	5
3903.30.60	- - Granules	3
3903.30.90	- - Other	5
3903.90	- Other:	
3903.90.30	- - In dispersion	5
	- - Other:	
3903.90.91	- - - High impact polystyrene (HIPS)	5
3903.90.99	- - - Other	5
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
3904.10	- Poly(vinyl chloride), not mixed with any other substances:	
3904.10.10	- - Homopolymers, suspension type	5
	- - Other:	
3904.10.91	- - - Granules	6
3904.10.92	- - - Powder	5
3904.10.99	- - - Other	3
	- Other poly (vinyl chloride):	
3904.21	- - Non-plasticised:	
3904.21.10	- - - Granules	6
3904.21.20	- - - Powder	6
3904.21.90	- - - Other	0
3904.22	- - Plasticised:	
3904.22.10	- - - In dispersion	0
3904.22.20	- - - Granules	6
3904.22.30	- - - Powder	6
3904.22.90	- - - Other	0
3904.30	- Vinyl chloride-vinyl acetate copolymers:	
3904.30.10	- - Granules	5
3904.30.20	- - Powder	3
3904.30.90	- - Other	0
3904.40	- Other vinyl chloride copolymers:	
3904.40.10	- - Granules	5
3904.40.20	- - Powder	3
3904.40.90	- - Other	0
3904.50	- Vinylidene chloride polymers:	
3904.50.40	- - In dispersion	0
3904.50.50	- - Granules	5

3904.50.60	- - Powder	3
3904.50.90	- - Other	0
	- Other:	
3904.61	- - Polytetrafluoroethylene:	
3904.61.10	- - - Granules	5
3904.61.20	- - - Powder	3
3904.61.90	- - - Other	0
3904.69	- - Other:	
3904.69.30	- - - In dispersion	0
3904.69.40	- - - Granules	5
3904.69.50	- - - Powder	3
3904.69.90	- - - Other	0
3904.90	- Other:	
3904.90.30	- - In dispersion	0
3904.90.40	- - Granules	5
3904.90.50	- - Powder	3
3904.90.90	- - Other	0
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
	- Poly(vinyl acetate):	
3905.12.00	- - In aqueous dispersion	5
3905.19	- - Other:	
3905.19.10	- - - In the form of liquids or pastes	5
3905.19.90	- - - Other	0
	- Vinyl acetate copolymers:	
3905.21.00	- - In aqueous dispersion	10
3905.29.00	- - Other	5
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:	
3905.30.10	- - In dispersion	5
3905.30.90	- - Other	5
	- Other:	
3905.91	- - Copolymers:	
3905.91.10	- - - In dispersion	5
3905.91.90	- - - Other	5
3905.99	- - Other:	
3905.99.10	- - - In aqueous dispersion	10
3905.99.20	- - - In non-aqueous dispersion	5
3905.99.90	- - - Other	0
39.06	Acrylic polymers in primary forms.	
3906.10	- Poly(methyl methacrylate):	

3906.10.10	- - In dispersion	5
3906.10.90	- - Other	5
3906.90	- Other:	
3906.90.20	- - In dispersion	5
	- - Other:	
3906.90.92	- - - Sodium polyacrylate	0
3906.90.99	- - - Other	5
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
3907.10.00	- Polyacetals	0
3907.20	- Other polyethers:	
3907.20.10	- - Polytetramethylene ether glycol	0
3907.20.90	- - Other	0
3907.30	- Epoxide resins:	
3907.30.20	- - Of a kind used for coating, in powder form	3
3907.30.30	- - In the form of liquids or pastes	0
3907.30.90	- - Other	0
3907.40.00	- Polycarbonates	0
3907.50	- Alkyd resins:	
3907.50.10	- - In the form of liquids or pastes	3
3907.50.90	- - Other	0
3907.60	- Poly(ethylene terephthalate):	
3907.60.10	- - In dispersion	0
3907.60.20	- - Granules	3
3907.60.90	- - Other	0
3907.70.00	- Poly(lactic acid)	0
	- Other polyesters:	
3907.91	- - Unsaturated:	
3907.91.20	- - - In chip form	5
3907.91.30	- - - In the form of liquids or pastes	5
3907.91.90	- - - Other	5
3907.99	- - Other:	
3907.99.40	- - - Of a kind used for coating, in powder form	3
3907.99.90	- - - Other	0
39.08	Polyamides in primary forms.	
3908.10	- Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12:	
3908.10.10	- - Polyamide-6	0
3908.10.90	- - Other	0

3908.90.00	- Other	0
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	
3909.10	- Urea resins; thiourea resins:	
3909.10.10	- - Moulding compounds	5
3909.10.90	- - Other	3
3909.20	- Melamine resins:	
3909.20.10	- - Moulding compounds	5
3909.20.90	- - Other	3
3909.30	- Other amino-resins:	
3909.30.10	- - Moulding compounds	3
	- - Other	
3909.30.91	- - - Glyoxal monourein resin	0
3909.30.99	- - - Other	0
3909.40	- Phenolic resins:	
3909.40.10	- - Moulding compounds other than phenol formaldehyde	3
3909.40.90	- - Other	3
3909.50.00	- Polyurethanes	3
39.10	Silicones in primary forms.	
3910.00.20	- In dispersion or in solutions	0
3910.00.90	- Other	0
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0
3911.90.00	- Other	3
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
	- Cellulose acetates:	
3912.11.00	- - Non-plasticised	0
3912.12.00	- - Plasticised	0
3912.20	- Cellulose nitrates (including collodions):	
	- - Non-plasticised:	
3912.20.11	- - - Water-based semi-finished nitrocellulose	0
3912.20.19	- - - Other	0

3912.20.20	- - Plasticised	0
	- Cellulose ethers:	
3912.31.00	- - Carboxymethylcellulose and its salts	0
3912.39.00	- - Other	0
3912.90	- Other:	
3912.90.20	- - Granules	0
3912.90.90	- - Other	0
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
3913.10.00	- Alginic acid, its salts and esters	0
3913.90	- Other:	
3913.90.10	- - Hardened proteins	0
3913.90.20	- - Chemical derivatives of natural rubber	0
3913.90.30	- - Starch-based polymers	0
3913.90.90	- - Other	0
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	0

SUB-CHAPTER II

WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES

Code	Description	Rate (%)
39.15	Waste, parings and scrap, of plastics.	
3915.10	- Of polymers of ethylene:	
3915.10.10	- - Of non-rigid cellular products	10
3915.10.90	- - Other	10
3915.20	- Of polymers of styrene:	
3915.20.10	- - Of non-rigid cellular products	10
3915.20.90	- - Other	10
3915.30	- Of polymers of vinyl chloride:	
3915.30.10	- - Of non-rigid cellular products	10
3915.30.90	- - Other	10
3915.90.00	- Of other plastics	10
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	
3916.10	- Of polymers of ethylene:	
3916.10.10	- - Monofilament	5
3916.10.20	- - Rods, sticks and profile shapes	10

3916.20	- Of polymers of vinyl chloride:	
3916.20.10	- - Monofilament	5
3916.20.20	- - Rods, sticks and profile shapes	10
3916.90	- Of other plastics:	
	- - Of hardened proteins:	
3916.90.41	- - - Monofilament	5
3916.90.49	- - - Other	10
3916.90.50	- - Of vulcanised fibre	10
3916.90.60	- - Of chemical derivatives of natural rubber	10
	- - Other:	
3916.90.91	- - - Monofilament	5
3916.90.99	- - - Other	10
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:	
3917.10.10	- - Of hardened proteins	10
3917.10.90	- - Other	10
	- Tubes, pipes and hoses, rigid:	
3917.21.00	- - Of polymers of ethylene	15
3917.22.00	- - Of polymers of propylene	15
3917.23.00	- - Of polymers of vinyl chloride	17
3917.29.00	- - Of other plastics	17
	- Other tubes, pipes and hoses:	
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	15
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings:	
3917.32.10	- - - Sausage or ham casings	10
3917.32.90	- - - Other	17
3917.33.00	- - Other, not reinforced or otherwise combined with other materials, with fittings	15
3917.39.00	- - Other	15
3917.40.00	- Fittings	15
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	
3918.10	- Of polymers of vinyl chloride:	
	- - Floor coverings:	
3918.10.11	- - - Tiles	27
3918.10.19	- - - Other	27
3918.10.90	- - Other	27
3918.90	- Of other plastics:	
	- - Floor coverings:	

3918.90.11	- - - Tiles, of polyethylene	27
3918.90.13	- - - Other, of polyethylene	27
3918.90.14	- - - Of chemical derivatives of natural rubber	27
3918.90.19	- - - Other	27
	- - Other:	
3918.90.91	- - - Of polyethylene	27
3918.90.92	- - - Of chemical derivatives of natural rubber	27
3918.90.99	- - - Other	27
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
3919.10	- In rolls of a width not exceeding 20 cm:	
3919.10.10	- - Of polymers of vinyl chloride	15
3919.10.20	- - Of polyethylene	15
3919.10.90	- - Other	15
3919.90	- Other:	
3919.90.10	- - Of polymers of vinyl chloride	12
3919.90.20	- - Of hardened proteins	12
3919.90.90	- - Other	12
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
3920.10.00	- Of polymers of ethylene	6
3920.20	- Of polymers of propylene:	
3920.20.10	- - Biaxially oriented polypropylene (BOPP) film	6
3920.20.90	- - Other	6
3920.30	- Of polymers of styrene:	
3920.30.10	- - Of a kind used as an adhesive by melting	6
3920.30.20	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	5
3920.30.90	- - Other	6
	- Of polymers of vinyl chloride:	
3920.43.00	- - Containing by weight not less than 6% of plasticisers	6
3920.49.00	- - Other	6
	- Of acrylic polymers:	
3920.51.00	- - Of poly(methyl methacrylate)	6
3920.59.00	- - Other	6
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.61	- - Of polycarbonates:	
3920.61.10	- - - Plates and sheets	6
3920.61.90	- - - Other	6
3920.62.00	- - Of poly(ethylene terephthalate)	6
3920.63.00	- - Of unsaturated polyesters	6
3920.69.00	- - Of other polyesters	6

	- Of cellulose or its chemical derivatives:	
3920.71	- - Of regenerated cellulose:	
3920.71.10	- - - Cellophane film	6
3920.71.90	- - - Other	6
3920.73.00	- - Of cellulose acetate	6
3920.79	- - Of other cellulose derivatives:	
3920.79.10	- - - Of nitrocellulose (gun cotton)	6
3920.79.90	- - - Other	6
	- Of other plastics:	
3920.91	- - Of poly(vinyl butyral):	
3920.91.10	- - - Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	3
3920.91.90	- - - Other	3
3920.92	- - Of polyamides:	
3920.92.10	- - - Of polyamide-6	6
3920.92.90	- - - Other	6
3920.93.00	- - Of amino-resins	6
3920.94	- - Of phenolic resins:	
3920.94.10	- - - Phenol formaldehyde (bakelite) sheets	6
3920.94.90	- - - Other	6
3920.99	- - Of other plastics:	
3920.99.10	- - - Of hardened proteins or of chemical derivatives of natural rubber	6
3920.99.90	- - - Other	6
39.21	Other plates, sheets, film, foil and strip, of plastics.	
	- Cellular:	
3921.11	- - Of polymers of styrene:	
3921.11.20	- - - Rigid	6
3921.11.90	- - - Other	6
3921.12.00	- - Of polymers of vinyl chloride	6
3921.13	- - Of polyurethanes:	
3921.13.10	- - - Rigid	6
3921.13.90	- - - Other	6
3921.14	- - Of regenerated cellulose:	
3921.14.20	- - - Rigid	6
3921.14.90	- - - Other	6
3921.19	- - Of other plastics:	
3921.19.20	- - - Rigid	6
3921.19.90	- - - Other	6
3921.90	- Other:	
3921.90.10	- - Of vulcanised fibre	6
3921.90.20	- - Of hardened proteins	6
3921.90.30	- - Of chemical derivatives of natural rubber	6

3921.90.90	- - Other	0
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.10	- Baths, shower-baths, sinks and wash-basins:	
3922.10.10	- - Baths	22
3922.10.90	- - Other	22
3922.20.00	- Lavatory seats and covers	22
3922.90	- Other:	
	- - Lavatory pans, flushing cisterns and urinals:	
3922.90.11	- - - Parts of flushing cisterns	22
3922.90.12	- - - Flushing cisterns equipped with their mechanisms	25
3922.90.19	- - - Other	25
3922.90.90	- - Other	25
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923.10	- Boxes, cases, crates and similar articles:	
3923.10.10	- - Film, tape and optical disc cases	12
3923.10.90	- - Other	10
	- Sacks and bags (including cones):	
3923.21	- - Of polymers of ethylene:	
	- - - Aseptic bags reinforced with aluminium foil (other than retort pouches):	
3923.21.11	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	12
3923.21.19	- - - - Other	12
	- - - Other:	
3923.21.91	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	15
3923.21.99	- - - - Other	15
3923.29	- - Of other plastics:	
3923.29.10	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	12
3923.29.90	- - - Other	15
3923.30	- Carboys, bottles, flasks and similar articles:	
3923.30.20	- - Multi-layer fibreglass reinforced fuel containers	5
3923.30.90	- - Other	15
3923.40	- Spools, cops, bobbins and similar supports:	
3923.40.10	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	5
3923.40.90	- - Other	5
3923.50.00	- Stoppers, lids, caps and other closures	5
3923.90	- Other:	

3923.90.10	- - Toothpaste tubes	10
3923.90.90	- - Other	15
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
3924.10.00	- Tableware and kitchenware	22
3924.90	- Other:	
3924.90.10	- - Bed pans, urinals (portable type) or chamber-pots	22
3924.90.90	- - Other	22
39.25	Builders' ware of plastics, not elsewhere specified or included.	
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	25
3925.20.00	- Doors, windows and their frames and thresholds for doors	27
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	27
3925.90.00	- Other	20
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
3926.10.00	- Office or school supplies	20
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):	
3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire	10
3926.20.90	- - Other	20
3926.30.00	- Fittings for furniture, coachwork or the like	20
3926.40.00	- Statuettes and other ornamental articles	20
3926.90	- Other:	
3926.90.10	- - Floats for fishing nets	15
3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof	15
	- - Hygienic, medical and surgical articles:	
3926.90.32	- - - Plastic moulds with denture imprints	10
3926.90.39	- - - Other	7
	- - Safety and protective devices:	
3926.90.41	- - - Police shields	5
3926.90.42	- - - Protective masks for use in welding and similar work	6
3926.90.44	- - - Life saving cushions for the protection of persons falling from heights	6
3926.90.49	- - - Other	6
	- - Articles for industrial uses:	
3926.90.53	- - - Transmission or conveyor belts or belting	6
3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators	6
3926.90.59	- - - Other	0
3926.90.60	- - Poultry feeders	12

3926.90.70	- - Padding for articles of apparel or clothing accessories	15
	- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts:	
3926.90.81	- - - Shoe lasts	0
3926.90.82	- - - Prayer beads	12
3926.90.89	- - - Other	12
	- - Other:	
3926.90.91	- - - Of a kind used for grain storage	15
3926.90.92	- - - Empty capsules of a kind suitable for pharmaceutical use	10
3926.90.99	- - - Other	12

Chapter 40

Rubber and articles thereof

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

- (a) Goods of Section XI (textiles and textile articles);
- (b) Footwear or parts thereof of Chapter 64;
- (c) Headgear or parts thereof (including bathing caps) of Chapter 65;
- (d) Mechanical or electrical appliances or parts thereof of Section XVI (including electrical goods of all kinds), of hard rubber;
- (e) Articles of Chapter 90, 92, 94 or 96; or
- (f) Articles of Chapter 95 (other than sports gloves, mittens and mitts and articles of headings 40.11 to 40.13).

3. In headings 40.01 to 40.03 and 40.05, the expression "primary forms" applies only to the following forms:

- (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);
- (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading 40.02, the expression "synthetic rubber" applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18 °C and 29 °C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanising activators or accelerators, may be added; the presence of substances as provided for by Notes 5 (B)(ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders, plasticisers and fillers, is not permitted;

(b) Thioplasts (TM); and

(c) Natural rubber modified by grafting or mixing with plastics, depolymerised natural rubber, mixtures of unsaturated synthetic substances with saturated synthetic high polymers provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.

5. (A) Headings 40.01 and 40.02 do not apply to any rubber or mixture of rubbers which has been compounded, before or after coagulation, with:

- (i) vulcanising agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);
- (ii) pigments or other colouring matter, other than those added solely for the purpose of identification;
- (iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (B);

(B) The presence of the following substances in any rubber or mixture of rubbers shall not affect its classification in heading 40.01 or 40.02, as the case may be, provided that such rubber or mixture of rubbers retains its essential character as a raw material:

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

(iii) very small amounts of the following: heat-sensitive agents (generally for obtaining thermosensitive rubber latexes), cationic surface-active agents (generally for obtaining electro-positive rubber latexes), antioxidants, coagulants, crumbling agents, freeze-resisting agents, peptisers, preservatives, stabilisers, viscosity-control agents, or similar special-purpose additives.

6. For the purposes of heading 40.04, the expression “waste, parings and scrap” means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanised rubber, of which any cross-sectional dimension exceeds 5 mm, is to be classified as strip, rods or profile shapes, of heading 40.08.

8. Heading 40.10 includes conveyor or transmission belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings 40.01, 40.02, 40.03, 40.05 and 40.08, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading 40.08 the expressions “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

Code	Description	Rate (%)
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
4001.10	- Natural rubber latex, whether or not pre-vulcanised:	
	- - Exceeding 0.5% by volume of ammonia content:	
4001.10.11	- - - Centrifuge concentrate	3
4001.10.19	- - - Other	3
	- - Not exceeding 0.5% by volume of ammonia content:	
4001.10.21	- - - Centrifuge concentrate	3
4001.10.29	- - - Other	3
	- Natural rubber in other forms:	
4001.21	- - Smoked sheets:	
4001.21.10	- - - RSS Grade 1	3
4001.21.20	- - - RSS Grade 2	3
4001.21.30	- - - RSS Grade 3	3
4001.21.40	- - - RSS Grade 4	3
4001.21.50	- - - RSS Grade 5	3
4001.21.90	- - - Other	3
4001.22	- - Technically specified natural rubber (TSNR):	
4001.22.10	- - - TSNR 10	3
4001.22.20	- - - TSNR 20	3
4001.22.30	- - - TSNR L	3
4001.22.40	- - - TSNR CV	3
4001.22.50	- - - TSNR GP	3

4001.22.90	- - - Other	3
4001.29	- - Other:	
4001.29.10	- - - Air-dried sheets	3
4001.29.20	- - - Latex crepes	3
4001.29.30	- - - Sole crepes	3
4001.29.40	- - - Remilled crepes, including flat bark crepes	3
4001.29.50	- - - Other crepes	3
4001.29.60	- - - Superior processing rubber	3
4001.29.70	- - - Skim rubber	3
4001.29.80	- - - Scrap (tree, earth or smoked) and cup lump	3
	- - - Other:	
4001.29.91	- - - - In primary forms	3
4001.29.99	- - - - Other	3
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:	
	- - Jelutong:	
4001.30.11	- - - In primary forms	3
4001.30.19	- - - Other	3
	- - Other:	
4001.30.91	- - - In primary forms	3
4001.30.99	- - - Other	3
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.11.00	- - Latex	0
4002.19	- - Other:	
4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0
4002.19.90	- - - Other	0
4002.20	- Butadiene rubber (BR):	
4002.20.10	- - In primary forms	0
4002.20.90	- - Other	0
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.31	- - Isobutene-isoprene (butyl) rubber (IIR):	
4002.31.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0
4002.31.90	- - - Other	0
4002.39	- - Other:	
4002.39.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0
4002.39.90	- - - Other	0
	- Chloroprene (chlorobutadiene) rubber (CR):	
4002.41.00	- - Latex	0

4002.49	- - Other:	
4002.49.10	- - - In primary forms	0
4002.49.90	- - - Other	0
	- Acrylonitrile-butadiene rubber (NBR):	
4002.51.00	- - Latex	0
4002.59	- - Other:	
4002.59.10	- - - In primary forms	0
4002.59.90	- - - Other	0
4002.60	- Isoprene rubber (IR):	
4002.60.10	- - In primary forms	0
4002.60.90	- - Other	0
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):	
4002.70.10	- - In primary forms	0
4002.70.90	- - Other	0
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:	
4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex	3
4002.80.90	- - Other	3
	- Other:	
4002.91.00	- - Latex	0
4002.99	- - Other:	
4002.99.20	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	3
4002.99.90	- - - Other	3
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	3
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
4005.10	- Compounded with carbon black or silica:	
4005.10.10	- - Of natural gums	5
4005.10.90	- - Other	5
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	5
	- Other:	
4005.91	- - Plates, sheets and strip:	
4005.91.10	- - - Of natural gums	5
4005.91.90	- - - Other	5
4005.99	- - Other:	
4005.99.10	- - - Latex	5
4005.99.90	- - - Other	5
40.06	Other forms (for example, rods, tubes and profile shapes) and	

	articles (for example, discs and rings), of unvulcanised rubber.	
4006.10.00	- "Camel-back" strips for retreading rubber tyres	3
4006.90	- Other:	
4006.90.10	- - Of natural gums	3
4006.90.90	- - Other	3
4007.00.00	Vulcanised rubber thread and cord.	5
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanized rubber other than hard rubber.	
	- Of cellular rubber:	
4008.11	- - Plates, sheets and strip:	
4008.11.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	3
4008.11.20	- - - Other, floor tiles and wall tiles	3
4008.11.90	- - - Other	3
4008.19.00	- - Other	3
	- Of non-cellular rubber:	
4008.21	- - Plates, sheets and strip:	
4008.21.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	3
4008.21.20	- - - Other, floor tiles and wall tiles	3
4008.21.90	- - - Other	3
4008.29.00	- - Other	3
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
	- Not reinforced or otherwise combined with other materials:	
4009.11.00	- - Without fittings	3
4009.12	- - With fittings:	
4009.12.10	- - - Mining slurry suction and discharge hoses	3
4009.12.90	- - - Other	3
	- Reinforced or otherwise combined only with metal:	
4009.21	- - Without fittings:	
4009.21.10	- - - Mining slurry suction and discharge hoses	3
4009.21.90	- - - Other	3
4009.22	- - With fittings:	
4009.22.10	- - - Mining slurry suction and discharge hoses	3
4009.22.90	- - - Other	3
	- Reinforced or otherwise combined only with textile materials:	
4009.31	- - Without fittings:	
4009.31.10	- - - Mining slurry suction and discharge hoses	3
	- - - Other:	
4009.31.91	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	3
4009.31.99	- - - - Other	3

4009.32	- - With fittings:	
4009.32.10	- - - Mining slurry suction and discharge hoses	3
4009.32.90	- - - Other	3
	- Reinforced or otherwise combined with other materials:	
4009.41.00	- - Without fittings	3
4009.42	- - With fittings:	
4009.42.10	- - - Mining slurry suction and discharge hoses	3
4009.42.90	- - - Other	3
40.10	Conveyor or transmission belts or belting, of vulcanized rubber.	
	- Conveyor belts or belting:	
4010.11.00	- - Reinforced only with metal	5
4010.12.00	- - Reinforced only with textile materials	5
4010.19.00	- - Other	5
	- Transmission belts or belting:	
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	15
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	15
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5
4010.39.00	- - Other	5
40.11	New pneumatic tyres, of rubber.	
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	25
4011.20	- Of a kind used on buses or lorries:	
4011.20.10	- - Of a width not exceeding 450mm	25
4011.20.90	- - Other	10
4011.30.00	- Of a kind used on aircraft	0
4011.40.00	- Of a kind used on motorcycles	35
4011.50.00	- Of a kind used on bicycles	35
	- Other, having a "herring-bone" or similar tread:	
4011.61	- - Of a kind used on agricultural or forestry vehicles and machines:	
4011.61.10	- - - Of a kind used on agricultural or forestry tractors of heading 87.01 or agricultural or forestry machinery of heading 84.29 or 84.30	15
4011.61.90	- - - Other	20

4011.62	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:	
4011.62.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	15
4011.62.90	- - - Other	20
4011.63	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:	
4011.63.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	15
4011.63.90	- - - Other	20
4011.69.00	- - Other	10
	- Other:	
4011.92	- - Of a kind used on agricultural or forestry vehicles and machines:	
4011.92.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows	15
4011.92.90	- - - Other	20
4011.93	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:	
4011.93.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	15
4011.93.90	- - - Other	20
4011.94	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm:	
4011.94.10	- - - Of a kind used on machinery of heading 84.29 or 84.30	15
4011.94.20	- - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines	20
4011.94.90	- - - Other	20
4011.99	- - Other:	
4011.99.10	- - - Of a kind used on vehicles of Chapter 87	20
4011.99.20	- - - Of a kind used on machinery of heading 84.29 or 84.30	15
4011.99.30	- - - Other, of a width exceeding 450 mm	10
4011.99.90	- - - Other	10
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
	- Retreaded tyres:	
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	30
4012.12	- - Of a kind used on buses or lorries:	
4012.12.10	- - - Of a width not exceeding 450mm	30
4012.12.90	- - - Other	10
4012.13.00	- - Of a kind used on aircraft	0
4012.19	- - Other:	
4012.19.10	- - - Of a kind used on motorcycles	35
4012.19.20	- - - Of a kind used on bicycles	35
4012.19.30	- - - Of a kind used on machinery of heading 84.29 or 84.30	20
4012.19.40	- - - Of a kind used on other vehicles of Chapter 87	20

4012.19.90	- - - Other	20
4012.20	- Used pneumatic tyres:	
4012.20.10	- - Of a kind used on motor cars (including station wagons and racing cars)	25
	- - Of a kind used on buses or lorries:	
4012.20.21	- - - Of a width not exceeding 450mm	25
4012.20.29	- - - Other	20
4012.20.30	- - Of a kind used on aircraft	0
4012.20.40	- - Of a kind used on motorcycles	25
4012.20.50	- - Of a kind used on bicycles	25
4012.20.60	- - Of a kind used on machinery of heading 84.29 or 84.30	20
4012.20.70	- - Of a kind used on other vehicles of Chapter 87	20
	- - Other:	
4012.20.91	- - - Buffed tyres	20
4012.20.99	- - - Other	20
4012.90	- Other:	
	- - Solid tyres:	
4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	5
4012.90.15	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	5
4012.90.16	- - - Other solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm	5
4012.90.19	- - - Other	30
	- - Cushion tyres:	
4012.90.21	- - - Of a width not exceeding 450 mm	30
4012.90.22	- - - Of a width exceeding 450 mm	5
4012.90.70	- - Replaceable tyre treads of a width not exceeding 450 mm	30
4012.90.80	- - Tyre flaps	30
4012.90.90	- - Other	5
40.13	Inner tubes, of rubber.	
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:	
	- - Of a kind used on motor cars (including station wagons and racing cars):	
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
	- - Of a kind used on buses or lorries:	
4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.10.29	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
4013.20.00	- Of a kind used on bicycles	35
4013.90	- Other:	
	- - Of a kind used on machinery of heading 84.29 or 84.30:	
4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	20

4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5
4013.90.20	- - Of a kind used on motorcycles	35
	- - Of a kind used on other vehicles of Chapter 87:	
4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
4013.90.40	- - Of a kind used on aircraft	0
	- - Other:	
4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30
4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
4014.10.00	- Sheath contraceptives	5
4014.90	- Other:	
4014.90.10	- - Teats for feeding bottles and similar articles	3
4014.90.40	- - Stoppers for pharmaceutical use	3
4014.90.90	- - Other	3
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanized rubber other than hard rubber.	
	- Gloves, mittens and mitts:	
4015.11.00	- - Surgical	20
4015.19.00	- - Other	20
4015.90	- Other:	
4015.90.10	- - Lead aprons	5
4015.90.20	- - Divers' suits (wet suits)	15
4015.90.90	- - Other	20
40.16	Other articles of vulcanised rubber other than hard rubber.	
4016.10	- Of cellular rubber:	
4016.10.10	- - Padding for articles of apparel or clothing accessories	20
4016.10.20	- - Floor tiles and wall tiles	20
4016.10.90	- - Other	20
	- Other:	
4016.91	- - Floor coverings and mats:	
4016.91.10	- - - Mats	30
4016.91.20	- - - Tiles	30
4016.91.90	- - - Other	30
4016.92	- - Erasers:	
4016.92.10	- - - Eraser tips	20
4016.92.90	- - - Other	20
4016.93	- - Gaskets, washers and other seals:	
4016.93.10	- - - Of a kind used to insulate the terminal leads of electrolytic	3

	capacitors	
4016.93.20	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	3
4016.93.90	- - - Other	3
4016.94.00	- - Boat or dock fenders, whether or not inflatable	5
4016.95.00	- - Other inflatable articles	5
4016.99	- - Other:	
	- - - Parts and accessories of a kind used for vehicles of Chapter 87:	
4016.99.13	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	10
4016.99.14	- - - - Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	10
4016.99.15	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16	10
4016.99.16	- - - - Bicycle mudguards	25
4016.99.17	- - - - Bicycle parts	25
4016.99.18	- - - - Other bicycle accessories	25
4016.99.19	- - - - Other	5
4016.99.20	- - - Parts and accessories of rotachutes of heading 88.04	5
4016.99.30	- - - Rubber bands	5
4016.99.40	- - - Wall tiles	5
	- - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:	
4016.99.51	- - - - Rubber rollers	3
4016.99.52	- - - - Tyre mould bladders	3
4016.99.53	- - - - Electrical insulator hoods	3
4016.99.54	- - - - Rubber grommets and rubber covers for automotive wiring harnesses	5
4016.99.59	- - - - Other	3
4016.99.60	- - - Rail pads	5
4016.99.70	- - - Structural bearings including bridge bearings	5
	- - - Other:	
4016.99.91	- - - - Table coverings	20
4016.99.99	- - - - Other	5
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	
4017.00.10	- Floor tiles and wall tiles	10
4017.00.20	- Other articles of hard rubber	10
4017.00.90	- Other	10

SECTION VIII

RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes.

1. This Chapter does not cover:

(a) Parings or similar waste, of raw hides or skins (heading 05.11);

(b) Birdskins or parts of birdskins, with their feathers or down, of heading 05.05 or 67.01; or

(c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, of sheep or lambs (except Astrakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary), of chamois, of gazelle, of camels (including dromedaries), of reindeer, of elk, of deer, of roebucks or of dogs.

2. (A) Headings 41.04 to 41.06 do not cover hides and skins which have undergone a tanning (including pre-tanning) process which is reversible (headings 41.01 to 41.03, as the case may be).

(B) For the purposes of headings 41.04 to 41.06, the term “crust” includes hides and skins that have been retanned, coloured or fat-liquored (stuffed) prior to drying.

3. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading 41.15.

Code	Description	Rate (%)
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:	
4101.20.10	- - Pre-tanned	0
4101.20.90	- - Other	0
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:	
4101.50.10	- - Pre-tanned	0
4101.50.90	- - Other	0
4101.90	- Other, including butts, bends and bellies:	
4101.90.10	- - Pre-tanned	5
4101.90.90	- - Other	0
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.	
4102.10.00	- With wool on	0
	- Without wool on:	
4102.21.00	- - Pickled	0
4102.29	- - Other:	
4102.29.10	- - - Pre-tanned	0
4102.29.90	- - - Other	0
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.	
4103.20	- Of reptiles:	
4103.20.10	- - Pre-tanned	0

4103.20.90	- - Other	0
4103.30.00	- Of swine	5
4103.90.00	- Other	0
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
	- In the wet state (including wet-blue):	
4104.11.00	- - Full grains, unsplit; grain splits	3
4104.19.00	- - Other	3
	- In the dry state (crust):	
4104.41.00	- - Full grains, unsplit; grain splits	5
4104.49.00	- - Other	5
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
4105.10.00	- In the wet state (including wet-blue)	0
4105.30.00	- In the dry state (crust)	5
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
	- Of goats or kids:	
4106.21.00	- - In the wet state (including wet-blue)	0
4106.22.00	- - In the dry state (crust)	5
	- Of swine:	
4106.31.00	- - In the wet state (including wet-blue)	0
4106.32.00	- - In the dry state (crust)	0
4106.40	- Of reptiles:	
4106.40.10	- - In the wet state (including wet-blue)	0
4106.40.20	- - In the dry state (crust)	0
	- Other:	
4106.91.00	- - In the wet state (including wet-blue)	0
4106.92.00	- - In the dry state (crust)	5
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.	
	- Whole hides and skins:	
4107.11.00	- - Full grains, unsplit	10
4107.12.00	- - Grain splits	10
4107.19.00	- - Other	10
	- Other, including sides:	
4107.91.00	- - Full grains, unsplit	10
4107.92.00	- - Grain splits	5
4107.99.00	- - Other	10

4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	10
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of heading 41.14.	
4113.10.00	- Of goats or kids	10
4113.20.00	- Of swine	5
4113.30.00	- Of reptiles	10
4113.90.00	- Other	10
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
4114.10.00	- Chamois (including combination chamois) leather	5
4114.20.00	- Patent leather and patent laminated leather; metallised leather	5
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	5

Chapter 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

Notes.

1. For the purposes of this Chapter, the term "leather" includes chamois (including combination chamois) leather, patent leather, patent laminated leather and metallised leather.
2. This Chapter does not cover:
 - (a) Sterile surgical catgut or similar sterile suture materials (heading 30.06);
 - (b) Articles of apparel or clothing accessories (except gloves, mittens and mitts), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading 43.03 or 43.04);
 - (c) Made up articles of netting (heading 56.08);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65;
 - (f) Whips, riding-crops or other articles of heading 66.02;
 - (g) Cuff-links, bracelets or other imitation jewellery (heading 71.17);
 - (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);
 - (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading 92.09);
 - (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
 - (l) Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - (m) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts of these articles, button blanks, of heading 96.06.

3. (A) In addition to the provisions of Note 2 above, heading 42.02 does not cover:

(a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading 39.23);

(b) Articles of plaiting materials (heading 46.02).

(B) Articles of headings 42.02 and 42.03 which have parts of precious metal or metal clad with precious metal, of natural or cultured pearls, of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in those headings even if such parts constitute more than minor fittings or minor ornamentation, provided that these parts do not give the articles their essential character. If, on the other hand, the parts give the articles their essential character, the articles are to be classified in Chapter 71.

4. For the purposes of heading 42.03, the expression "articles of apparel and clothing accessories" applies, inter alia, to gloves, mittens and mitts (including those for sport or for protection), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading 91.13).

Code	Description	Rate (%)
4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	20
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
4202.11.00	- - With outer surface of leather or of composition leather	25
4202.12	- - With outer surface of plastics or of textile materials:	
	- - - School satchels:	
4202.12.11	- - - - With outer surface of vulcanised fibre	25
4202.12.19	- - - - Other	25
	- - - Other:	
4202.12.91	- - - - With outer surface of vulcanised fibre	25
4202.12.99	- - - - Other	25
4202.19	- - Other:	
4202.19.20	- - - With outer surface of paperboard	25
4202.19.90	- - - Other	25
	- Handbags, whether or not with shoulder strap, including those without handle:	
4202.21.00	- - With outer surface of leather or of composition leather	25
4202.22.00	- - With outer surface of plastics or of textile materials	25
4202.29.00	- - Other	25
	- Articles of a kind normally carried in the pocket or in the handbag:	
4202.31.00	- - With outer surface of leather or of composition leather	25

4202.32.00	- - With outer surface of plastic sheeting or of textile materials	25
4202.39	- - Other:	
4202.39.10	- - - Of copper	25
4202.39.20	- - - Of nickel	25
4202.39.30	- - - Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	25
4202.39.90	- - - Other	25
	- Other:	
4202.91	- - With outer surface of leather or of composition leather:	
	- - - Sports bags:	
4202.91.11	- - - - Bowling bags	25
4202.91.19	- - - - Other	25
4202.91.90	- - - Other	25
4202.92	- - With outer surface of plastics or of textile materials:	
4202.92.10	- - - Toiletry bags, of plastic sheeting	25
4202.92.20	- - - Bowling bags	25
4202.92.90	- - - Other	25
4202.99	- - Other:	
4202.99.10	- - - With outer surface of vulcanised fibre or paperboard	25
4202.99.20	- - - Of copper	25
4202.99.30	- - - Of nickel	25
4202.99.40	- - - Of zinc or of worked carving material of animal or vegetable or mineral origin	25
4202.99.90	- - - Other	25
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	
4203.10.00	- Articles of apparel	25
	- Gloves, mittens and mitts:	
4203.21.00	- - Specially designed for use in sports	20
4203.29	- - Other:	
4203.29.10	- - - Protective work gloves	25
4203.29.90	- - - Other	25
4203.30.00	- Belts and bandoliers	25
4203.40.00	- Other clothing accessories	25
42.05	Other articles of leather or of composition leather.	
4205.00.10	- Boot laces; mats	20
4205.00.20	- Industrial safety belts and harnesses	20
4205.00.30	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	20
4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	5
4205.00.90	- Other	20

42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	
4206.00.10	- Tobacco pouches	0
4206.00.90	- Other	0

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes.

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading 43.01, apply to hides or skins of all animals which have been tanned or dressed with the hair or wool on.
2. This Chapter does not cover:
 - (a) Birdskins or parts of birdskins, with their feathers or down (heading 05.05 or 67.01);
 - (b) Raw hides or skins, with the hair or wool on, of Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves, mittens and mitts, consisting of leather and furskin or of leather and artificial fur (heading 42.03);
 - (d) Articles of Chapter 64;
 - (e) Headgear or parts thereof of Chapter 65; or
 - (f) Articles of Chapter 95 (for example, toys, games, sports requisites).
3. Heading 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.
4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified in heading 43.03 or 43.04 as the case may be.
5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading 58.01 or 60.01).

Code	Description	Rate (%)
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
4301.10.00	- Of mink, whole, with or without head, tail or paws	0
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0
4301.60.00	- Of fox, whole, with or without head, tail or paws	0
4301.80.00	- Other furskins, whole, with or without head, tail or paws	0
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	
	- Whole skins, with or without head, tail or paws, not assembled:	
4302.11.00	- - Of mink	0
4302.19.00	- - Other	0
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	0
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	0

43.03	Articles of apparel, clothing accessories and other articles of furskin.	
4303.10.00	- Articles of apparel and clothing accessories	25
4303.90	- Other:	
4303.90.20	- - Articles for industrial uses	25
4303.90.90	- - Other	15
43.04	Artificial fur and articles thereof.	
4304.00.10	- Artificial fur	25
4304.00.20	- Articles for industrial uses	25
	- Other:	
4304.00.91	- - Sports bags	25
4304.00.99	- - Other	25

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

Chapter 44

Wood and articles of wood; wood charcoal

Notes.

1. This Chapter does not cover:

- (a) Wood, in chips, in shavings, crushed, ground or powdered, of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading 12.11);
- (b) Bamboos or other materials of a woody nature of a kind used primarily for plaiting, in the rough, whether or not split, sawn lengthwise or cut to length (heading 14.01);
- (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading 14.04);
- (d) Activated charcoal (heading 38.02);
- (e) Articles of heading 42.02;
- (f) Goods of Chapter 46;
- (g) Footwear or parts thereof of Chapter 64;
- (h) Goods of Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (ij) Goods of heading 68.08;
- (k) Imitation jewellery of heading 71.17;
- (l) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights' wares);
- (m) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);
- (n) Parts of firearms (heading 93.05);
- (o) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (p) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (q) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading 96.03; or
- (r) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings 44.14 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading 44.10, 44.11 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. Subject to Note 1 above and except where the context otherwise requires, any reference to "wood" in a heading of this Chapter applies also to bamboos and other materials of a woody nature.

Subheading Notes.

1. For the purposes of subheading 4401.31, the expression "wood pellets" means by-products such as cutter shavings, sawdust or chips, of the mechanical wood processing industry, furniture-making industry or other wood transformation activities, which have been agglomerated either directly by compression or by the addition of a binder in a proportion not exceeding 3 % by weight. Such pellets are cylindrical, with a diameter not exceeding 25 mm and a length not exceeding 100 mm.

2. For the purposes of subheadings 4403.41 to 4403.49, 4407.21 to 4407.29, 4408.31 to 4408.39 and 4412.31, the expression "tropical wood" means one of the following types of wood:

Abura, Acajou d'Afrique, Afrormosia, Ako, Alan, Andiroba, Aningré, Avodiré, Azobé, Balau, Balsa, Bossé clair, Bossé foncé, Cativo, Cedro, Dabema, Dark Red Meranti, Dibétou, Doussié, Framiré, Freijo, Fromager, Fuma, Geronggang, Ilomba, Imbuia, Ipé, Iroko, Jaboty, Jelutong, Jequitiba, Jongkong, Kapur, Kempas, Keruing, Kosipo, Kotibé, Koto, Light Red Meranti, Limba, Louro, Maçaranduba, Mahogany, Makoré, Mandioqueira, Mansonia, Mengkulang, Meranti Bakau, Merawan, Merbau, Merpauh, Mersawa, Moabi, Niangon, Nyatoh, Obeche, Okoumé, Onzabili, Orey, Ovengkol, Ozigo, Padauk, Paldao, Palissandre de Guatemala, Palissandre de Para, Palissandre de Rio, Palissandre de Rose, Pau Amarelo, Pau Marfim, Pulai, Punah, Quaruba, Ramin, Sapelli, Saqui-Saqui, Sepetir, Sipo, Sucupira, Suren, Tauari, Teak, Tiama, Tola, Virola, White Lauan, White Meranti, White Seraya, Yellow Meranti.

Code	Description	Rate (%)
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	3
	- Wood in chips or particles:	
4401.21.00	- - Coniferous	3
4401.22.00	- - Non-coniferous	3
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
4401.31.00	- - Wood pellets	3
4401.39.00	- - Other	3
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
4402.10.00	- Of bamboo	5
4402.90	- Other:	
4402.90.10	- - Of coconut shell	5
4402.90.90	- - Other	5
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	

4403.10	- Treated with paint, stains, creosote or other preservatives:	
4403.10.10	- - Baulks, sawlogs and veneer logs	0
4403.10.90	- - Other	0
4403.20	- Other, coniferous:	
4403.20.10	- - Baulks, sawlogs and veneer logs	0
4403.20.90	- - Other	0
	- Other, of tropical wood specified in Subheading Note 2 to this Chapter:	
4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
4403.41.10	- - - Baulks, sawlogs and veneer logs	0
4403.41.90	- - - Other	0
4403.49	- - Other:	
4403.49.10	- - - Baulks, sawlogs and veneer logs	0
4403.49.90	- - - Other	0
	- Other:	
4403.91	- - Of oak (<i>Quercus spp.</i>):	
4403.91.10	- - - Baulks, sawlogs and veneer logs	0
4403.91.90	- - - Other	0
4403.92	- - Of beech (<i>Fagus spp.</i>):	
4403.92.10	- - - Baulks, sawlogs and veneer logs	0
4403.92.90	- - - Other	0
4403.99	- - Other:	
4403.99.10	- - - Baulks, sawlogs and veneer logs	0
4403.99.90	- - - Other	0
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404.10.00	- Coniferous	3
4404.20	- Non-coniferous:	
4404.20.10	- - Chipwood	3
4404.20.90	- - Other	3
44.05	Wood wool; wood flour.	
4405.00.10	- Wood wool	0
4405.00.20	- Wood flour	3
44.06	Railway or tramway sleepers (cross-ties) of wood.	
4406.10.00	- Not impregnated	0
4406.90.00	- Other	0
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	

4407.10.00	- Coniferous	0
	- Of tropical wood specified in Subheading Note 2 to this Chapter:	
4407.21	- - Mahogany (<i>Swietenia spp.</i>):	
4407.21.10	- - - Planed, sanded or end-jointed	0
4407.21.90	- - - Other	0
4407.22	- - Virola, Imbuia and Balsa:	
4407.22.10	- - - Planed, sanded or end-jointed	0
4407.22.90	- - - Other	0
4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	
	- - - Dark Red Meranti or Light Red Meranti:	
4407.25.11	- - - - Planed, sanded or end-jointed	0
4407.25.19	- - - - Other	0
	- - - Meranti Bakau:	
4407.25.21	- - - - Planed, sanded or end-jointed	0
4407.25.29	- - - - Other	0
4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:	
4407.26.10	- - - Planed, sanded or end-jointed	0
4407.26.90	- - - Other	0
4407.27	- - Sapelli:	
4407.27.10	- - - Planed, sanded or end-jointed	0
4407.27.90	- - - Other	0
4407.28	- - Iroko:	
4407.28.10	- - - Planed, sanded or end-jointed	0
4407.28.90	- - - Other	0
4407.29	- - Other:	
	- - - Jelutong (<i>Dyera spp.</i>):	
4407.29.11	- - - - Planed, sanded or end-jointed	0
4407.29.19	- - - - Other	0
	- - - Kapur (<i>Dryobalanops spp.</i>):	
4407.29.21	- - - - Planed, sanded or end-jointed	0
4407.29.29	- - - - Other	0
	- - - Kempas (<i>Koompassia spp.</i>):	
4407.29.31	- - - - Planed, sanded or end-jointed	0
4407.29.39	- - - - Other	0
	- - - Keruing (<i>Dipterocarpus spp.</i>):	
4407.29.41	- - - - Planed, sanded or end-jointed	0
4407.29.49	- - - - Other	0
	- - - Ramin (<i>Gonystylus spp.</i>):	
4407.29.51	- - - - Planed, sanded or end-jointed	0
4407.29.59	- - - - Other	0
	- - - Teak (<i>Tectona spp.</i>):	
4407.29.61	- - - - Planed, sanded or end-jointed	0
4407.29.69	- - - - Other	0

	- - - Balau (<i>Shorea spp.</i>):	
4407.29.71	- - - - Planed, sanded or end-jointed	0
4407.29.79	- - - - Other	0
	- - - Mengkulang (<i>Heritiera spp.</i>):	
4407.29.81	- - - - Planed, sanded or end-jointed	0
4407.29.89	- - - - Other	0
	- - - Other:	
4407.29.91	- - - - Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), planed, sanded or end-jointed	0
4407.29.92	- - - - Jongkong (<i>Dactylocladus spp.</i>) and Merbau (<i>Intsia spp.</i>), other	0
4407.29.93	- - - - Other, planed, sanded or end-jointed	0
4407.29.99	- - - - Other	0
	- Other:	
4407.91	- - Of oak (<i>Quercus spp.</i>):	
4407.91.10	- - - Planed, sanded or end-jointed	0
4407.91.90	- - - Other	0
4407.92	- - Of beech (<i>Fagus spp.</i>):	
4407.92.10	- - - Planed, sanded or end-jointed	0
4407.92.90	- - - Other	0
4407.93	- - Of maple (<i>Acer spp.</i>):	
4407.93.10	- - - Planed, sanded or end-jointed	0
4407.93.90	- - - Other	0
4407.94	- - Of cherry (<i>Prunus spp.</i>):	
4407.94.10	- - - Planed, sanded or end-jointed	0
4407.94.90	- - - Other	0
4407.95	- - Of ash (<i>Fraxinus spp.</i>):	
4407.95.10	- - - Planed, sanded or end-jointed	0
4407.95.90	- - - Other	0
4407.99	- - Other:	
4407.99.10	- - - Planed, sanded or end-jointed	0
4407.99.90	- - - Other	0
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
4408.10	- Coniferous:	
4408.10.10	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard manufacture	0
4408.10.30	- - Face veneer sheets	0
4408.10.90	- - Other	0
	- Of tropical wood specified in Subheading Note 2 to this Chapter:	
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau	0
4408.39	- - Other:	

4408.39.10	- - - Jelutong wood slats of a kind used for pencil manufacture	0
4408.39.90	- - - Other	0
4408.90.00	- Other	0
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409.10.00	- Coniferous	3
	- Non-coniferous:	
4409.21.00	- - Of bamboo	3
4409.29.00	- - Other	3
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
	- Of wood:	
4410.11.00	- - Particle board	5
4410.12.00	- - Oriented strand board (OSB)	5
4410.19.00	- - Other	5
4410.90.00	- Other	5
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
	- Medium density fibreboard (MDF):	
4411.12.00	- - Of a thickness not exceeding 5 mm	8
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	8
4411.14.00	- - Of a thickness exceeding 9 mm	8
	- Other:	
4411.92.00	- - Of a density exceeding 0.8 g/cm ³	8
4411.93.00	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	8
4411.94.00	- - Of a density not exceeding 0.5 g/cm ³	8
44.12	Plywood, veneered panels and similar laminated wood.	
4412.10.00	- Of bamboo	5
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	5
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	5
4412.39.00	- - Other	5
	- Other:	
4412.94.00	- - Blockboard, laminboard and battenboard	5
4412.99.00	- - Other	5

4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	3
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	25
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	20
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	20
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	
4416.00.10	- Staves	20
4416.00.90	- Other	20
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	
4417.00.10	- Boot or shoe lasts	20
4417.00.90	- Other	20
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
4418.10.00	- Windows, French-windows and their frames	5
4418.20.00	- Doors and their frames and thresholds	5
4418.40.00	- Shuttering for concrete constructional work	5
4418.50.00	- Shingles and shakes	5
4418.60.00	- Posts and beams	3
	- Assembled flooring panels:	
4418.71.00	- - For mosaic floors	3
4418.72.00	- - Other, multilayer	5
4418.79.00	- - Other	5
4418.90	- Other:	
4418.90.10	- - Cellular wood panels	3
4418.90.90	- - Other	3
4419.00.00	Tableware and kitchenware, of wood.	25
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4420.10.00	- Statuettes and other ornaments, of wood	20
4420.90	- Other:	
4420.90.10	- - Wooden articles of furniture not falling in Chapter 94	20
4420.90.90	- - Other	20

44.21	Other articles of wood.	
4421.10.00	- Clothes hangers	25
4421.90	- Other:	
4421.90.10	- - Spools, cops and bobbins, sewing thread reels and the like	20
4421.90.20	- - Match splints	25
4421.90.30	- - Wooden pegs or pins for footwear	25
4421.90.40	- - Candy-sticks, ice-cream sticks and ice-cream spoons	25
4421.90.70	- - Fans and handscreens, frames and handles therefor, and parts thereof	25
4421.90.80	- - Toothpicks	25
	- - Other:	
4421.90.93	- - - Prayer beads	25
4421.90.94	- - - Other beads	25
4421.90.99	- - - Other	25

Chapter 45

Cork and articles of cork

Note.

1. This Chapter does not cover:

- (a) Footwear or parts of footwear of Chapter 64;
- (b) Headgear or parts of headgear of Chapter 65; or
- (c) Articles of Chapter 95 (for example, toys, games, sports requisites).

Code	Description	Rate (%)
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	
4501.10.00	- Natural cork, raw or simply prepared	0
4501.90.00	- Other	0
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	5
45.03	Articles of natural cork.	
4503.10.00	- Corks and stoppers	20
4503.90.00	- Other	20
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	10
4504.90.00	- Other	20

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

Notes.

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rattans, rushes, reeds, strips of wood, strips of other vegetable material (for example, strips of bark, narrow leaves and raffia or other strips obtained from broad leaves), unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composition leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

- (a) Wall coverings of heading 48.14;
- (b) Twine, cordage, ropes or cables, plaited or not (heading 56.07);
- (c) Footwear or headgear or parts thereof of Chapter 64 or 65;
- (d) Vehicles or bodies for vehicles of basketware (Chapter 87); or
- (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings).

3. For the purposes of heading 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

Code	Description	Rate (%)
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	
	- Mats, matting and screens of vegetable materials:	
4601.21.00	- - Of bamboo	20
4601.22.00	- - Of rattan	20
4601.29.00	- - Other	20
	- Other:	
4601.92	- - Of bamboo:	
4601.92.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.92.90	- - - Other	20
4601.93	- - Of rattan:	
4601.93.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.93.90	- - - Other	20
4601.94	- - Of other vegetable materials:	
4601.94.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.94.90	- - - Other	20
4601.99	- - Other:	
4601.99.10	- - - Mats and matting	20
4601.99.20	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	20
4601.99.90	- - - Other	20
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	

	- Of vegetable materials:	
4602.11.00	- - Of bamboo	20
4602.12.00	- - Of rattan	20
4602.19.00	- - Other	20
4602.90.00	- Other	20

SECTION X

PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard

Note.

1. For the purposes of heading 47.02, the expression "chemical wood pulp, dissolving grades" means chemical wood pulp having by weight an insoluble fraction of 92 % or more for soda or sulphate wood pulp or of 88 % or more for sulphite wood pulp after one hour in a caustic soda solution containing 18 % sodium hydroxide (NaOH) at 20 °C, and for sulphite wood pulp an ash content that does not exceed 0.15 % by weight.

Code	Description	Rate (%)
4701.00.00	Mechanical wood pulp.	1
4702.00.00	Chemical wood pulp, dissolving grades.	1
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	
	- Unbleached:	
4703.11.00	- - Coniferous	0
4703.19.00	- - Non-coniferous	0
	- Semi-bleached or bleached:	
4703.21.00	- - Coniferous	0
4703.29.00	- - Non-coniferous	0
47.04	Chemical wood pulp, sulphite, other than dissolving grades.	
	- Unbleached:	
4704.11.00	- - Coniferous	0
4704.19.00	- - Non-coniferous	0
	- Semi-bleached or bleached:	
4704.21.00	- - Coniferous	0
4704.29.00	- - Non-coniferous	0
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or	

	paperboard or of other fibrous cellulosic material.	
4706.10.00	- Cotton linters pulp	0
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0
4706.30.00	- Other, of bamboo	0
	- Other:	
4706.91.00	- - Mechanical	0
4706.92.00	- - Chemical	0
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	0
47.07	Recovered (waste and scrap) paper or paperboard.	
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0
4707.90.00	- Other, including unsorted waste and scrap	0

Chapter 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Notes.

- For the purposes of this Chapter, except where the context otherwise requires, a reference to "paper" includes references to paperboard (irrespective of thickness or weight per m²).
- This Chapter does not cover:
 - Articles of Chapter 30;
 - Stamping foils of heading 32.12;
 - Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);
 - Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading 34.01), or with polishes, creams or similar preparations (heading 34.05);
 - Sensitised paper or paperboard of headings 37.01 to 37.04;
 - Paper impregnated with diagnostic or laboratory reagents (heading 38.22);
 - Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading 48.14 (Chapter 39);
 - Articles of heading 42.02 (for example, travel goods);
 - Articles of Chapter 46 (manufactures of plaiting material);
 - Paper yarn or textile articles of paper yarn (Section XI);
 - Articles of Chapter 64 or Chapter 65;
 - Abrasive paper or paperboard (heading 68.05) or paper- or paperboard-backed mica (heading 68.14) (paper and paperboard coated with mica powder are, however, to be classified in this Chapter);
 - Metal foil backed with paper or paperboard (generally Section XIV or XV);
 - Articles of heading 92.09;
 - Articles of Chapter 95 (for example, toys, games, sports requisites); or
 - Articles of Chapter 96 (for example, buttons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies).
- Subject to the provisions of Note 7, headings 48.01 to 48.05 include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs of cellulose fibres, coloured or marbled throughout the mass by any method. Except where heading 48.03 otherwise

requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed.

4. In this Chapter the expression “newsprint” means uncoated paper of a kind used for the printing of newspapers, of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical or chemi-mechanical process, unsized or very lightly sized, having a surface roughness Parker Print Surf (1 MPa) on each side exceeding 2.5 micrometres (microns), weighing not less than 40 g/m² and not more than 65 g/m².

5. For the purposes of heading 48.02, the expressions “paper and paperboard, of a kind used for writing, printing or other graphic purposes” and “non perforated punch-cards and punch tape paper” mean paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical or chemi-mechanical process and satisfying any of the following criteria:

For paper or paperboard weighing not more than 150 g/m²:

(a) containing 10 % or more of fibres obtained by a mechanical or chemi-mechanical process, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(b) containing more than 8 % ash, and

1. weighing not more than 80 g/m², or

2. coloured throughout the mass; or

(c) containing more than 3 % ash and having a brightness of 60 % or more; or

(d) containing more than 3 % but not more than 8 % ash, having a brightness less than 60 %, and a burst index equal to or less than 2.5 kPa·m²/g; or

(e) containing 3 % ash or less, having a brightness of 60 % or more and a burst index equal to or less than 2.5 kPa·m²/g.

For paper or paperboard weighing more than 150 g/m²:

(a) coloured throughout the mass; or

(b) having a brightness of 60 % or more, and

1. a caliper of 225 micrometres (microns) or less, or

2. a caliper of more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content of more than 3 %; or

(c) having a brightness of less than 60 %, a caliper of 254 micrometres (microns) or less and an ash content of more than 8 %.

Heading 48.02 does not, however, cover filter paper or paperboard (including tea-bag paper) or felt paper or paperboard.

6. In this Chapter “kraft paper and paperboard” means paper and paperboard of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

7. Except where the terms of the headings otherwise require, paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings 48.01 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

8. Headings 48.01 and 48.03 to 48.09 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

(a) in strips or rolls of a width exceeding 36 cm; or

(b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm in the unfolded state.

9. For the purposes of heading 48.14, the expression “wallpaper and similar wall coverings” applies only to:

(a) Paper in rolls, of a width of not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

(i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (for example, with textile flock), whether or not coated or covered with transparent protective plastics;

(ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

(iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

(iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands or woven;

(b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

(c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

Products on a base of paper or paperboard, suitable for use both as floor coverings and as wall coverings, are to be classified in heading 48.23.

10. Heading 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

11. Heading 48.23 applies, inter alia, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

12. Except for the goods of heading 48.14 or 48.21, paper, paperboard, cellulose wadding and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Subheading Notes.

1. For the purposes of subheadings 4804.11 and 4804.19, "kraftliner" means machine-finished or machine-glazed paper and paperboard, of which not less than 80 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphate or soda processes, in rolls, weighing more than 115 g/m² and having a minimum Mullen bursting strength as indicated in the following table or the linearly interpolated or extrapolated equivalent for any other weight.

Weight g/m ²	Minimum Mullen bursting strength kPa
115	393
125	417
200	637
300	824
400	961

2. For the purposes of subheadings 4804.21 and 4804.29, "sack kraft paper" means machine-finished paper, of which not less than 80 % by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes, in rolls, weighing not less than 60 g/m² but not more than 115 g/m² and meeting one of the following sets of specifications:

(a) Having a Mullen burst index of not less than 3.7 kPa·m²/g and a stretch factor of more than 4.5 % in the cross direction and of more than 2 % in the machine direction.

(b) Having minima for tear and tensile as indicated in the following table or the linearly interpolated equivalent for any other weight:

Weight g/m ²	Minimum tear mN		Minimum tensile kN/m	
	Machine direction	Machine direction plus cross direction	Cross direction	Machine direction plus cross direction
60	700	1,510	1.9	6
70	830	1,790	2.3	7.2
80	965	2,070	2.8	8.3
100	1,230	2,635	3.7	10.6
115	1,425	3,060	4.4	12.3

3. For the purposes of subheading 4805.11, "semi-chemical fluting paper" means paper, in rolls, of which not less than 65 % by weight of the total fibre content consists of unbleached hardwood fibres obtained by a combination of mechanical and chemical pulping processes, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.8 newtons/g/m² at 50 % relative humidity, at 23°C.

4. Subheading 4805.12 covers paper, in rolls, made mainly of straw pulp obtained by a combination of mechanical and chemical processes, weighing 130 g/m² or more, and having a CMT 30 (Corrugated Medium Test with 30 minutes of conditioning) crush resistance exceeding 1.4 newtons/g/m² at 50 % relative humidity, at 23°C.

5. Subheadings 4805.24 and 4805.25 cover paper and paperboard made wholly or mainly of pulp of recovered (waste and scrap) paper or paperboard. Testliner may also have a surface layer of dyed paper or of paper made of bleached or unbleached non-recovered pulp. These products have a Mullen burst index of not less than 2 kPa·m²/g.

6. For the purposes of subheading 4805.30, "sulphite wrapping paper" means machine-glazed paper, of which more than 40 % by weight of the total fibre content consists of wood fibres obtained by the chemical sulphite process, having an ash content not exceeding 8 % and having a Mullen burst index of not less than 1.47 kPa·m²/g.

7. For the purposes of subheading 4810.22, "light-weight coated paper" means paper, coated on both sides, of a total weight not exceeding 72 g/m², with a coating weight not exceeding 15 g/m² per side, on a base of which not less than 50 % by weight of the total fibre content consists of wood fibres obtained by a mechanical process.

Code	Description	Rate (%)
48.01	Newsprint, in rolls or sheets.	
4801.00.10	- Weighing not more than 55g/m ²	20
4801.00.90	- Other	20
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	
4802.10.00	- Hand-made paper and paperboard	20
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:	
4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.20.90	- - Other	5
4802.40	- Wallpaper base:	
4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.40.90	- - Other	5
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4802.54	- - Weighing less than 40 g/m ² :	
	- - - Carbonising base paper, weighing less than 20 g/m ² :	
4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.54.19	- - - - Other	5
	- - - Other carbonising base paper:	
4802.54.21	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	5
4802.54.29	- - - - Other	5
4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated paper	5
4802.54.90	- - - Other	20

4802.55	- - Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls:	
4802.55.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20
	- - - Carbonising base paper:	
4802.55.31	- - - - Of a width not exceeding 150mm	5
4802.55.39	- - - - Other	5
4802.55.40	- - - Base paper of a kind used to manufacture aluminium coated paper	5
4802.55.50	- - - Base paper of a kind used to manufacture release paper	5
4802.55.90	- - - Other	20
4802.56	- - Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
4802.56.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	25
	- - - Carbonising base paper:	
4802.56.31	- - - - With no side exceeding 36 cm in the unfolded state	5
4802.56.39	- - - - Other	5
4802.56.90	- - - Other	20
4802.57	- - Other, weighing 40 g/m2 or more but not more than 150 g/m2:	
	- - - Carbonising base paper:	
4802.57.11	- - - - With no side exceeding 36 cm in the unfolded state	5
4802.57.19	- - - - Other	5
4802.57.90	- - - Other	20
4802.58	- - Weighing more than 150 g/m2:	
	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:	
4802.58.21	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	20
4802.58.29	- - - - Other	20
4802.58.90	- - - Other	20
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4802.61	- - In rolls:	
4802.61.30	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20
4802.61.40	- - - Base paper of a kind used to manufacture aluminium coated paper	5
4802.61.90	- - - Other	20
4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
4802.62.10	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	20

4802.62.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	20
4802.62.90	- - - Other	20
4802.69.00	- - Other	20
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	20
4803.00.90	- Other	20
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
	- Kraftliner:	
4804.11.00	- - Unbleached	15
4804.19.00	- - Other	18
	- Sack kraft paper:	
4804.21	- - Unbleached:	
4804.21.10	- - - Of a kind used for making cement bags	3
4804.21.90	- - - Other	17
4804.29.00	- - Other	20
	- Other kraft paper and paperboard weighing 150 g/m2 or less:	
4804.31	- - Unbleached:	
4804.31.10	- - - Electrical grade insulating kraft paper	5
4804.31.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10
4804.31.40	- - - Sandpaper base paper	5
4804.31.50	- - - Of a kind used for making cement bags	3
4804.31.90	- - - Other	20
4804.39	- - Other:	
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10
4804.39.20	- - - Foodpaper	17
4804.39.90	- - - Other	20
	- Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:	
4804.41	- - Unbleached:	
4804.41.10	- - - Electrical grade insulating kraft paper	5
4804.41.90	- - - Other	20
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	20
4804.49	- - Other:	
4804.49.10	- - - Foodboard	20

4804.49.90	- - - Other	20
	- Other kraft paper and paperboard weighing 225 g/m2 or more:	
4804.51	- - Unbleached:	
4804.51.10	- - - Electrical grade insulating kraft paper	5
4804.51.20	- - - Pressboard weighing 600 g/m2 or more	5
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	10
4804.51.90	- - - Other	20
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	17
4804.59.00	- - Other	20
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
	- Fluting paper:	
4805.11.00	- - Semi-chemical fluting paper	10
4805.12	- - Straw fluting paper:	
4805.12.10	- - - Weighing more than 150 g/m2 but less than 225 g/m2	10
4805.12.90	- - - Other	10
4805.19	- - Other:	
4805.19.10	- - - Weighing more than 150 g/m2 but less than 225 g/m2	10
4805.19.90	- - - Other	10
	- Testliner (recycled liner board):	
4805.24.00	- - Weighing 150 g/m2 or less	10
4805.25	- - Weighing more than 150 g/m2:	
4805.25.10	- - - Weighing less than 225 g/m2	10
4805.25.90	- - - Other	10
4805.30	- Sulphite wrapping paper:	
4805.30.10	- - Match box wrapping paper, coloured	10
4805.30.90	- - Other	10
4805.40.00	- Filter paper and paperboard	5
4805.50.00	- Felt paper and paperboard	10
	- Other:	
4805.91	- - Weighing 150 g/m2 or less:	
4805.91.10	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	5
4805.91.20	- - - Joss paper	20
4805.91.90	- - - Other	5
4805.92	- - Weighing more than 150 g/m2 but less than 225 g/m2:	
4805.92.10	- - - Multi-ply paper and paperboard	10
4805.92.90	- - - Other	10
4805.93	- - Weighing 225 g/m2 or more:	
4805.93.10	- - - Multi-ply paper and paperboard	10

4805.93.20	- - - Blotting paper	10
4805.93.90	- - - Other	10
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	
4806.10.00	- Vegetable parchment	3
4806.20.00	- Greaseproof papers	10
4806.30.00	- Tracing papers	3
4806.40.00	- Glassine and other glazed transparent or translucent papers	5
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	20
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	10
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	10
4808.90	- Other:	
4808.90.20	- - Creped or crinkled paper	10
4808.90.30	- - Embossed paper	10
4808.90.90	- - Other	10
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	
4809.20.00	- Self-copy paper	10
4809.90	- Other:	
4809.90.10	- - Carbon paper and similar copying papers	20
4809.90.90	- - Other	20
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:	
4810.13	- - In rolls:	
	- - - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less:	
4810.13.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.13.19	- - - - Other	5

	- - - Other:	
4810.13.91	- - - - Of a width of 150 mm or less	5
4810.13.99	- - - - Other	5
4810.14	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:	
	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm:	
4810.14.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.14.19	- - - - Other	5
	- - - Other:	
4810.14.91	- - - - Of which no side exceeds 360 mm	5
4810.14.99	- - - - Other	5
4810.19	- - Other:	
	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state:	
4810.19.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.19.19	- - - - Other	5
	- - - Other:	
4810.19.91	- - - - Of which no side exceeds 360 mm	5
4810.19.99	- - - - Other	5
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4810.22	- - Light-weight coated paper:	
	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:	
4810.22.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.22.19	- - - - Other	5
	- - - Other:	
4810.22.91	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5
4810.22.99	- - - - Other	5
4810.29	- - Other:	
	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:	
4810.29.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	5
4810.29.19	- - - - Other	5
	- - - Other:	
4810.29.91	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	5
4810.29.99	- - - - Other	5
	- Kraft paper and paperboard, other than that of a kind used for writing,	

	printing or other graphic purposes:	
4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:	
	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:	
4810.31.31	- - - - Base paper of a kind used to manufacture aluminium coated paper	10
4810.31.39	- - - - Other	10
	- - - Other:	
4810.31.91	- - - - Base paper of a kind used to manufacture aluminium coated paper	10
4810.31.99	- - - - Other	10
4810.32	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :	
4810.32.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	5
4810.32.90	- - - Other	5
4810.39	- - Other:	
4810.39.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10
4810.39.90	- - - Other	10
	- Other paper and paperboard:	
4810.92	- - Multi-ply:	
4810.92.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10
4810.92.90	- - - Other	10
4810.99	- - Other:	
4810.99.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	10
4810.99.90	- - - Other	10
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
4811.10	- Tarred, bituminised or asphalted paper and paperboard:	
	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.10.21	- - - Floor coverings on a base of paper or paperboard	25
4811.10.29	- - - Other	5
	- - Other:	
4811.10.91	- - - Floor coverings on a base of paper or paperboard	25
4811.10.99	- - - Other	5
	- Gummed or adhesive paper and paperboard:	
4811.41	- - Self-adhesive:	
4811.41.20	- - - In rolls of not more than 15 cm in width or in rectangular (including	15

	square) sheets of which no side exceeds 36 cm in the unfolded state	
4811.41.90	- - - Other	15
4811.49	- - Other:	
4811.49.20	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15
4811.49.90	- - - Other	15
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.51	- - Bleached, weighing more than 150 g/m2:	
	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.51.31	- - - - Floor coverings on a base of paper or paperboard	25
4811.51.39	- - - - Other	15
	- - - Other:	
4811.51.91	- - - -Floor coverings on a base of paper or paperboard	25
4811.51.99	- - - - Other	15
4811.59	- - Other:	
4811.59.20	- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	3
	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.59.41	- - - -Floor coverings on a base of paper or paperboard	25
4811.59.49	- - - - Other	15
	- - - Other:	
4811.59.91	- - - -Floor coverings on a base of paper or paperboard	25
4811.59.99	- - - - Other	15
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol:	
4811.60.20	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	15
4811.60.90	- - Other	15
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:	
	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:	
4811.90.41	- - - Floor coverings on a base of paper or paperboard	25
4811.90.49	- - - Other	5
	- - Other:	
4811.90.91	- - - Floor coverings on a base of paper or paperboard	25
4811.90.99	- - - Other	5
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	0
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
4813.10.00	- In the form of booklets or tubes	20

4813.20.00	- In rolls of a width not exceeding 5 cm	20
4813.90	- Other:	
4813.90.10	- - In rolls of a width exceeding 5 cm, coated	20
4813.90.90	- - Other	20
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	
4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	25
4814.90.00	- Other	20
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.20	- Self-copy paper:	
4816.20.10	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	10
4816.20.90	- - Other	10
4816.90	- Other:	
4816.90.10	- - Carbon paper	20
4816.90.20	- - Other copying paper	20
4816.90.30	- - Offset plates	10
4816.90.40	- - Heat transfer paper	15
4816.90.90	- - Other	20
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
4817.10.00	- Envelopes	25
4817.20.00	- Letter cards, plain postcards and correspondence cards	25
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	25
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.10.00	- Toilet paper	18
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	18
4818.30	- Tablecloths and serviettes:	
4818.30.10	- - Tablecloths	20
4818.30.20	- - Serviettes	20
4818.50.00	- Articles of apparel and clothing accessories	20
4818.90.00	- Other	20

48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	15
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	15
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	20
4819.40.00	- Other sacks and bags, including cones	20
4819.50.00	- Other packing containers, including record sleeves	20
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	20
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	25
4820.20.00	- Exercise books	25
4820.30.00	- Binders (other than book covers), folders and file covers	25
4820.40.00	- Manifold business forms and interleaved carbon sets	25
4820.50.00	- Albums for samples or for collections	25
4820.90.00	- Other	25
48.21	Paper or paperboard labels of all kinds, whether or not printed.	
4821.10	- Printed:	
4821.10.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20
4821.10.90	- - Other	15
4821.90	- Other:	
4821.90.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20
4821.90.90	- - Other	20
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
4822.10	- Of a kind used for winding textile yarn:	
4822.10.10	- - Cones	5
4822.10.90	- - Other	5
4822.90	- Other:	
4822.90.10	- - Cones	5
4822.90.90	- - Other	5

48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
4823.20	- Filter paper and paperboard:	
4823.20.10	- - In strips, rolls or sheets	5
4823.20.90	- - Other	5
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:	
	- - For electro-medical apparatus:	
4823.40.21	- - - Cardiograph recording paper	0
4823.40.29	- - - Other	0
4823.40.90	- - Other	0
	- Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.61.00	- - Of bamboo	20
4823.69.00	- - Other	20
4823.70.00	- Moulded or pressed articles of paper pulp	5
4823.90	- Other:	
4823.90.10	- - Cocooning frames for silk-worms	20
4823.90.20	- - Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	20
4823.90.30	- - Die-cut polyethylene coated paperboard of a kind used for the manufacture of paper cups	20
4823.90.40	- - Paper tube sets of a kind used for the manufacture of fireworks	20
	- - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks:	
4823.90.51	- - - Weighing 150 g/m ² or less	10
4823.90.59	- - - Other	20
4823.90.60	- - Punched jacquard cards	20
4823.90.70	- - Fans and handscreens	20
	- - Other:	
4823.90.92	- - - Joss paper	20
4823.90.94	- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	20
4823.90.95	- - - Floor coverings on a base of paper or paperboard	20
4823.90.96	- - - Other, cut to shape other than rectangular or square	20
4823.90.99	- - - Other	20

Article notes.

1. "Papers used for making cement bags" of codes 4804.21.10 and 4804.31.50 must satisfy technical standards for papers used for making cement bags specified in TCVN 7062: 2007 issued by the Ministry of Science and Technology.

2. "Printed complex papers; boxes, whether or not assembled to be tubes, unfinished", including "papers and paperboards, coated or covered with aluminum inside, wearing label notifying that such papers or paperboards are used for containing milk" and "cigarette boxes, cigarette covers, of paper or paperboard, design-printed, merely folded around the cigarette cover/box, unfinished" are classify as heading 4811, codes 4811.90.49, 4811.90.99 according to their kind; detached form of such articles are classified as heading 4819, code 4819.50.00.

3. "Decorative papers" are of code 4811.90.99, which are papers for making leatherette surface of products, having uneven, smooth or polished veins. Their structure:

- Foundation: papers with heat resistance at 150°C to 220°C.

- Surface layer: plastic or silicon films.
- Specifications:
 - + High heat-resistance, 150°C to 220°C;
 - + Turn-around processing: up to 20 times;
 - + Thickness: 0.15 mm – 0.25 mm;
 - + In rolls, with a size of 150 cm – 155 cm;
 - + Weight: 1-1-5 – 220 g/m²;
 - + Can exist in solvents: Methyl ethyl ketone, toluene.

Chapter 49

Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Notes.

1. This Chapter does not cover:

- (a) Photographic negatives or positives on transparent bases (Chapter 37);
- (b) Maps, plans or globes, in relief, whether or not printed (heading 90.23);
- (c) Playing cards or other goods of Chapter 95; or
- (d) Original engravings, prints or lithographs (heading 97.02), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading 97.04, antiques of an age exceeding one hundred years or other articles of Chapter 97.

2. For the purposes of Chapter 49, the term “printed” also means reproduced by means of a duplicating machine, produced under the control of an automatic data processing machine, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be classified in heading 49.01, whether or not containing advertising material.

4. Heading 49.01 also covers:

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading 49.11.

5. Subject to Note 3 to this Chapter, heading 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading 49.11.

6. For the purposes of heading 49.03, the expression “children’s picture books” means books for children in which the pictures form the principal interest and the text is subsidiary.

Code	Description	Rate (%)
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
4901.10.00	- In single sheets, whether or not folded	0
	- Other:	
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	0
4901.99	- - Other:	

4901.99.10	- - - Educational, technical, scientific, historical or cultural books	0
4901.99.90	- - - Other	5
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
4902.10.00	- Appearing at least four times a week	0
4902.90	- Other:	
4902.90.10	- - Educational, technical, scientific, historical or cultural journals and periodicals	0
4902.90.90	- - Other	0
4903.00.00	Children's picture, drawing or colouring books.	0
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	5
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	
4905.10.00	- Globes	0
	- Other:	
4905.91.00	- - In book form	0
4905.99.00	- - Other	0
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	
4906.00.10	- Plans and drawings, including photographic reproductions on sensitised paper	0
4906.00.90	- Other	0
49.07	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	
4907.00.10	- Banknotes, being legal tender	0
	- Unused postage, revenue or similar stamps:	
4907.00.21	- - Postage stamps	20
4907.00.29	- - Other	0
4907.00.40	- Stock, share or bond certificates and similar	0

	documents of title; cheque forms	
4907.00.90	- Other	20
49.08	Transfers (decalcomanias).	
4908.10.00	- Transfers (decalcomanias), vitrifiable	5
4908.90.00	- Other	15
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	20
4910.00.00	Calendars of any kind, printed, including calendar blocks.	20
49.11	Other printed matter, including printed pictures and photographs.	
4911.10	- Trade advertising material, commercial catalogues and the like:	
4911.10.10	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	20
4911.10.90	- - Other	20
	- Other:	
4911.91	- - Pictures, designs and photographs:	
	- - - Wall pictures and diagrams for instructional purposes:	
4911.91.21	- - - - Anatomical or botanical diagrams and charts	10
4911.91.29	- - - - Other	20
	- - - Other printed pictures and photographs:	
4911.91.31	- - - - Anatomical or botanical diagrams and charts	10
4911.91.39	- - - - Other	20
4911.91.90	- - - Other	10
4911.99	- - Other:	
4911.99.10	- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	20
4911.99.20	- - - Printed labels for explosives	20
4911.99.30	- - - Educational, technical, scientific, historical or cultural material printed on a set of cards	20
4911.99.90	- - - Other	20

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1. This Section does not cover:

- (a) Animal brushmaking bristles or hair (heading 05.02); horsehair or horsehair waste (heading 05.11);
- (b) Human hair or articles of human hair (heading 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses or the like (heading 59.11);
- (c) Cotton linters or other vegetable materials of Chapter 14;
- (d) Asbestos of heading 25.24 or articles of asbestos or other products of heading 68.12 or 68.13;
- (e) Articles of heading 30.05 or 30.06; yarn used to clean between the teeth (dental floss), in individual retail packages, of heading 33.06;
- (f) Sensitised textiles of headings 37.01 to 37.04;
- (g) Monofilament of which any cross-sectional dimension exceeds 1 mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, of plastics (Chapter 39), or plaits or fabrics or other basketware or wickerwork of such monofilament or strip (Chapter 46);
- (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;
- (ij) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;
- (k) Hides or skins with their hair or wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, of heading 43.03 or 43.04;
- (l) Articles of textile materials of heading 42.01 or 42.02;
- (m) Products or articles of Chapter 48 (for example, cellulose wadding);
- (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;
- (o) Hair-nets or other headgear or parts thereof of Chapter 65;
- (p) Goods of Chapter 67;
- (q) Abrasive-coated textile material (heading 68.05) and also carbon fibres or articles of carbon fibres of heading 68.15;
- (r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings);
- (t) Articles of Chapter 95 (for example, toys, games, sports requisites and nets);
- (u) Articles of Chapter 96 (for example, brushes, travel sets for sewing, slide fasteners, typewriter ribbons, sanitary towels (pads) and tampons, napkins (diapers) and napkin liners for babies); or
- (v) Articles of Chapter 97.

2. (A) Goods classifiable in Chapters 50 to 55 or in heading 58.09 or 59.02 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

When no one textile material predominates by weight, the goods are to be classified as if consisting wholly of that one textile material which is covered by the heading which occurs last in numerical order among those which equally merit consideration.

(B) For the purposes of the above rule:

- (a) Gimped horsehair yarn (heading 51.10) and metallised yarn (heading 56.05) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;
- (b) The choice of appropriate heading shall be effected by determining first the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;
- (c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;
- (d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in Note 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

- (a) Of silk or waste silk, measuring more than 20,000 decitex;
- (b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;
- (c) Of true hemp or flax:
 - (i) Polished or glazed, measuring 1,429 decitex or more; or
 - (ii) Not polished or glazed, measuring more than 20,000 decitex;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, measuring more than 20,000 decitex; or
- (f) Reinforced with metal thread.

(B) Exceptions:

- (a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread;
- (b) Man-made filament tow of Chapter 55 and multifilament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;
- (c) Silk worm gut of heading 50.06, and monofilaments of Chapter 54;
- (d) Metallised yarn of heading 56.05; yarn reinforced with metal thread is subject to paragraph (A) (f) above; and
- (e) Chenille yarn, gimped yarn and loop wale-yarn of heading 56.06.

4. (A) For the purposes of Chapters 50, 51, 52, 54 and 55, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn (single, multiple (folded) or cabled) put up:

- (a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases;
- (b) In balls, hanks or skeins of a weight not exceeding:
 - (i) 85 g in the case of man-made filament yarn of less than 3,000 decitex, silk or silk waste;
 - (ii) 125 g in the case of all other yarns of less than 2,000 decitex; or
 - (iii) 500 g in other cases;
- (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding:
 - (i) 85 g in the case of silk, waste silk or man-made filament yarn; or
 - (ii) 125 g in other cases.

(B) Exceptions:

- (a) Single yarn of any textile material, except:
 - (i) Single yarn of wool or fine animal hair, unbleached; and
 - (ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;
- (b) Multiple (folded) or cabled yarn, unbleached:
 - (i) Of silk or waste silk, however put up; or
 - (ii) Of other textile material except wool or fine animal hair, in hanks or skeins;
- (c) Multiple (folded) or cabled yarn of silk or waste silk, bleached, dyed or printed, measuring 133 decitex or less; and
- (d) Single, multiple (folded) or cabled yarn of any textile material:
 - (i) In cross-reeled hanks or skeins; or
 - (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

- (a) Put up on supports (for example, reels, tubes) of a weight (including support) not exceeding 1,000 g;
- (b) Dressed for use as sewing thread; and
- (c) With a final "Z" twist.

6. For the purposes of this Section, the expression "high tenacity yarn" means yarn having a tenacity, expressed in cN/tex (centinewtons per tex), greater than the following:

Single yarn of nylon or other polyamides, or of polyesters.60 cN/tex

Multiple (folded) or cabled yarn of nylon or other polyamides, or of polyesters.53 cN/tex

Single, multiple (folded) or cabled yarn of viscose rayon.27 cN/tex

7. For the purposes of this Section, the expression "made up" means:

- (a) Cut otherwise than into squares or rectangles;
- (b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scarf squares, blankets);
- (c) Cut to size and with at least one heat-sealed edge with a visibly tapered or compressed border and the other edges treated as described in any other subparagraph of this Note, but excluding fabrics the cut edges of which have been prevented from unravelling by hot cutting or by other simple means;
- (d) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unravelling by whipping or by other simple means;
- (e) Cut to size and having undergone a process of drawn thread work;
- (f) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);
- (g) Knitted or crocheted to shape, whether presented as separate items or in the form of a number of items in the length.

8. For the purposes of Chapters 50 to 60:

- (a) Chapters 50 to 55 and 60 and, except where the context otherwise requires, Chapters 56 to 59 do not apply to goods made up within the meaning of Note 7 above; and
- (b) Chapters 50 to 55 and 60 do not apply to goods of Chapters 56 to 59.

9. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

10. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

11. For the purposes of this Section, the expression "impregnated" includes "dipped".

12. For the purposes of this Section, the expression "polyamides" includes "aramids".

13. For the purposes of this Section and, where applicable, throughout the Nomenclature, the expression "elastomeric yarn" means filament yarn, including monofilament, of synthetic textile material, other than textured yarn, which does not break on being extended to three times its original length and which returns, after being extended to twice its original length, within a period of five minutes, to a length not greater than one and a half times its original length.

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale. For the purposes of this Note, the expression "textile garments" means garments of headings 61.01 to 61.14 and headings 62.01 to 62.11.

Subheading Notes.

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) Unbleached yarn

Yarn which:

- (i) has the natural colour of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

(ii) is of indeterminate colour ("grey yarn"), manufactured from garnetted stock.

Such yarn may have been treated with a colourless dressing or fugitive dye (which disappears after simple washing with soap) and, in the case of man-made fibres, treated in the mass with delustring agents (for example, titanium dioxide).

(b) Bleached yarn

Yarn which:

(i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

(ii) consists of a mixture of unbleached and bleached fibres; or

(iii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

(c) Coloured (dyed or printed) yarn

Yarn which:

(i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

(ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more colours at intervals to give the impression of dots;

(iii) is obtained from slivers or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

The above definitions also apply, mutatis mutandis, to monofilament and to strip or the like of Chapter 54.

(d) Unbleached woven fabric

Woven fabric made from unbleached yarn and which has not been bleached, dyed or printed. Such fabric may have been treated with a colourless dressing or a fugitive dye.

(e) Bleached woven fabric

Woven fabric which:

(i) has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) consists of bleached yarn; or

(iii) consists of unbleached and bleached yarn.

(f) Dyed woven fabric

Woven fabric which:

(i) is dyed a single uniform colour other than white (unless the context otherwise requires) or has been treated with a coloured finish other than white (unless the context otherwise requires), in the piece; or

(ii) consists of coloured yarn of a single uniform colour.

(g) Woven fabric of yarns of different colours

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvages and piece ends is not taken into consideration.)

(h) Printed woven fabric

Woven fabric which has been printed in the piece, whether or not made from yarns of different colours.

(The following are also regarded as printed woven fabrics: woven fabrics bearing designs made, for example, with a brush or spray gun, by means of transfer paper, by flocking or by the batik process.)

The process of mercerisation does not affect the classification of yarns or fabrics within the above categories. The definitions at (d) to (h) above apply, mutatis mutandis, to knitted or crocheted fabrics.

(ij) Plain weave

A fabric construction in which each yarn of the weft passes alternately over and under successive yarns of the warp and each yarn of the warp passes alternately over and under successive yarns of the weft.

2. (A) Products of Chapters 56 to 63 containing two or more textile materials are to be regarded as consisting wholly of that textile material which would be selected under Note 2 to this Section for the classification of a product of Chapters 50 to 55 or of heading 58.09 consisting of the same textile materials.

(B) For the application of this rule:

(a) where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) in the case of textile products consisting of a ground fabric and a pile or looped surface no account shall be taken of the ground fabric;

(c) in the case of embroidery of heading 58.10 and goods thereof, only the ground fabric shall be taken into account. However, embroidery without visible ground, and goods thereof, shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

Code	Description	Rate (%)
5001.00.00	Silk-worm cocoons suitable for reeling.	5
5002.00.00	Raw silk (not thrown).	5
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	10
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	5
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	5
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	5
50.07	Woven fabrics of silk or of silk waste.	
5007.10	- Fabrics of noil silk:	
5007.10.10	- - Printed by the traditional batik process	12
5007.10.90	- - Other	12
5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:	
5007.20.10	- - Printed by the traditional batik process	12
5007.20.90	- - Other	12

5007.90	- Other fabrics:	
5007.90.10	- - Printed by the traditional batik process	12
5007.90.90	- - Other	12

Chapter 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Note.

1. Throughout the Nomenclature:

(a) "Wool" means the natural fibre grown by sheep or lambs;

(b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel (including dromedary), yak, Angora, Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

(c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading 05.02) and horsehair (heading 05.11).

Code	Description	Rate (%)
51.01	Wool, not carded or combed.	
	- Greasy, including fleece-washed wool:	
5101.11.00	- - Shorn wool	0
5101.19.00	- - Other	0
	- Degreased, not carbonised:	
5101.21.00	- - Shorn wool	0
5101.29.00	- - Other	0
5101.30.00	- Carbonised	0
51.02	Fine or coarse animal hair, not carded or combed.	
	- Fine animal hair:	
5102.11.00	- - Of Kashmir (cashmere) goats	0
5102.19.00	- - Other	0
5102.20.00	- Coarse animal hair	0
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
5103.10.00	- Noils of wool or of fine animal hair	10
5103.20.00	- Other waste of wool or of fine animal hair	10
5103.30.00	- Waste of coarse animal hair	10
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	3
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
5105.10.00	- Carded wool	0

	- Wool tops and other combed wool:	
5105.21.00	- - Combed wool in fragments	0
5105.29.00	- - Other	0
	- Fine animal hair, carded or combed:	
5105.31.00	- - Of Kashmir (cashmere) goats	0
5105.39.00	- - Other	0
5105.40.00	- Coarse animal hair, carded or combed	0
51.06	Yarn of carded wool, not put up for retail sale.	
5106.10.00	- Containing 85% or more by weight of wool	5
5106.20.00	- Containing less than 85% by weight of wool	5
51.07	Yarn of combed wool, not put up for retail sale.	
5107.10.00	- Containing 85% or more by weight of wool	5
5107.20.00	- Containing less than 85% by weight of wool	5
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	
5108.10.00	- Carded	5
5108.20.00	- Combed	5
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	
5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	5
5109.90.00	- Other	5
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5
51.11	Woven fabrics of carded wool or of carded fine animal hair.	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5111.11	- - Of a weight not exceeding 300 g/m2:	
5111.11.10	- - - Printed by the traditional batik process	12
5111.11.90	- - - Other	12
5111.19	- - Other:	
5111.19.10	- - - Printed by the traditional batik process	12
5111.19.90	- - - Other	12
5111.20.00	- Other, mixed mainly or solely with man-made filaments	12
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	12

5111.90.00	- Other	12
51.12	Woven fabrics of combed wool or of combed fine animal hair.	
	- Containing 85% or more by weight of wool or of fine animal hair:	
5112.11	- - Of a weight not exceeding 200 g/m2:	
5112.11.10	- - - Printed by the traditional batik process	12
5112.11.90	- - - Other	12
5112.19	- - Other:	
5112.19.10	- - - Printed by the traditional batik process	12
5112.19.90	- - - Other	12
5112.20.00	- Other, mixed mainly or solely with man-made filaments	12
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	12
5112.90.00	- Other	12
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	12

Chapter 52

Cotton

Subheading Notes.

1. For the purposes of subheadings 5209.42 and 5211.42, the expression “denim” means fabrics of yarns of different colours, of 3-thread or 4-thread twill, including broken twill, warp faced, the warp yarns of which are of one and the same colour and the weft yarns of which are unbleached, bleached, dyed grey or coloured a lighter shade of the colour of the warp yarns.

Code	Description	Rate (%)
5201.00.00	Cotton, not carded or combed.	0
52.02	Cotton waste (including yarn waste and garnetted stock).	
5202.10.00	- Yarn waste (including thread waste)	10
	- Other:	
5202.91.00	- - Garnetted stock	10
5202.99.00	- - Other	10
5203.00.00	Cotton, carded or combed.	0
52.04	Cotton sewing thread, whether or not put up for retail sale.	
	- Not put up for retail sale:	
5204.11.00	- - Containing 85% or more by weight of cotton	5
5204.19.00	- - Other	5
5204.20.00	- Put up for retail sale	5

52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.	
	- Single yarn, of uncombed fibres:	
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Single yarn, of combed fibres:	
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5
5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5

	- Multiple (folded) or cabled yarn, of combed fibres:	
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.	
	- Single yarn, of uncombed fibres:	
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Single yarn, of combed fibres:	
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5

5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5
	- Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
	- Multiple (folded) or cabled yarn, of combed fibres:	
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	
5207.10.00	- Containing 85% or more by weight of cotton	5
5207.90.00	- Other	5
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m2.	
	- Unbleached:	
5208.11.00	- - Plain weave, weighing not more than 100 g/m2	12
5208.12.00	- - Plain weave, weighing more than 100 g/m2	12
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.19.00	- - Other fabrics	12
	- Bleached:	
5208.21.00	- - Plain weave, weighing not more than 100 g/m2	12

5208.22.00	- - Plain weave, weighing more than 100 g/m2	12
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.29.00	- - Other fabrics	12
	- Dyed:	
5208.31.00	- - Plain weave, weighing not more than 100 g/m2	12
5208.32.00	- - Plain weave, weighing more than 100 g/m2	12
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5208.41.00	- - Plain weave, weighing not more than 100 g/m2	12
5208.42.00	- - Plain weave, weighing more than 100 g/m2	12
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	12
5208.49.00	- - Other fabrics	12
	- Printed:	
5208.51	- - Plain weave, weighing not more than 100 g/m2:	
5208.51.10	- - - Printed by the traditional batik process	12
5208.51.90	- - - Other	12
5208.52	- - Plain weave, weighing more than 100 g/m2:	
5208.52.10	- - - Printed by the traditional batik process	12
5208.52.90	- - - Other	12
5208.59	- - Other fabrics:	
5208.59.10	- - - Printed by the traditional batik process	12
5208.59.90	- - - Other	12
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m2.	
	- Unbleached:	
5209.11.00	- - Plain weave	12
5209.12.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.19.00	- - Other fabrics	12
	- Bleached:	
5209.21.00	- - Plain weave	12
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.29.00	- - Other fabrics	12
	- Dyed:	
5209.31.00	- - Plain weave	12
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5209.41.00	- - Plain weave	12
5209.42.00	- - Denim	12
5209.43.00	- - 3-thread or 4-thread twill, including cross twill	12
5209.49.00	- - Other fabrics	12

	- Printed:	
5209.51	- - Plain weave	
5209.51.10	- - - Printed by the traditional batik process	12
5209.51.90	- - - Other	12
5209.52	- - 3-thread or 4-thread twill, including cross twill:	
5209.52.10	- - - Printed by the traditional batik process	12
5209.52.90	- - - Other	12
5209.59	- - Other fabrics:	
5209.59.10	- - - Printed by the traditional batik process	12
5209.59.90	- - - Other	12
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m2.	
	- Unbleached:	
5210.11.00	- - Plain weave	12
5210.19.00	- - Other fabrics	12
	- Bleached:	
5210.21.00	- - Plain weave	12
5210.29.00	- - Other fabrics	12
	- Dyed:	
5210.31.00	- - Plain weave	12
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	12
5210.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5210.41.00	- - Plain weave	12
5210.49.00	- - Other fabrics	12
	- Printed:	
5210.51	- - Plain weave:	
5210.51.10	- - - Printed by the traditional batik process	12
5210.51.90	- - - Other	12
5210.59	- - Other fabrics:	
5210.59.10	- - - Printed by the traditional batik process	12
5210.59.90	- - - Other	12
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m2.	
	- Unbleached:	
5211.11.00	- - Plain weave	12
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	12
5211.19.00	- - Other fabrics	12
5211.20.00	- Bleached	12
	- Dyed:	

5211.31.00	- - Plain weave	12
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	12
5211.39.00	- - Other fabrics	12
	- Of yarns of different colours:	
5211.41.00	- - Plain weave	12
5211.42.00	- - Denim	12
5211.43.00	- - 3-thread or 4-thread twill, including cross twill	12
5211.49.00	- - Other fabrics	12
	- Printed:	
5211.51	- - Plain weave:	
5211.51.10	- - - Printed by the traditional batik process	12
5211.51.90	- - - Other	12
5211.52	- - 3-thread or 4-thread twill, including cross twill:	
5211.52.10	- - - Printed by the traditional batik process	12
5211.52.90	- - - Other	12
5211.59	- - Other fabrics:	
5211.59.10	- - - Printed by the traditional batik process	12
5211.59.90	- - - Other	12
52.12	Other woven fabrics of cotton.	
	- Of a weight not exceeding 200 g/m2:	
5212.11.00	- - Unbleached	12
5212.12.00	- - Bleached	12
5212.13.00	- - Dyed	12
5212.14.00	- - Of yarns of different colours	12
5212.15	- - Printed:	
5212.15.10	- - - Printed by the traditional batik process	12
5212.15.90	- - - Other	12
	- Weighing more than 200 g/m2:	
5212.21.00	- - Unbleached	12
5212.22.00	- - Bleached	12
5212.23.00	- - Dyed	12
5212.24.00	- - Of yarns of different colours	12
5212.25	- - Printed:	
5212.25.10	- - - Printed by the traditional batik process	12
5212.25.90	- - - Other	12

Chapter 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

Code	Description	Rate (%)
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
5301.10.00	- Flax, raw or retted	0

	- Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.21.00	- - Broken or scutched	0
5301.29.00	- - Other	0
5301.30.00	- Flax tow or waste	0
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
5302.10.00	- True hemp, raw or retted	0
5302.90.00	- Other	0
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
5303.10.00	- Jute and other textile bast fibres, raw or retted	3
5303.90.00	- Other	3
53.05	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	
5305.00.10	- Sisal and other textile fibres of the genus <i>Agave</i> ; tow and waste of these fibres (including yarn waste and garnetted stock)	5
5305.00.20	- Coconut fibres(coir) and abaca fibres	5
5305.00.90	- Other	5
53.06	Flax yarn.	
5306.10.00	- Single	3
5306.20.00	- Multiple (folded) or cabled	3
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	
5307.10.00	- Single	5
5307.20.00	- Multiple (folded) or cabled	5
53.08	Yarn of other vegetable textile fibres; paper yarn.	
5308.10.00	- Coir yarn	5
5308.20.00	- True hemp yarn	5
5308.90	- Other:	
5308.90.10	- - Paper yarn	5
5308.90.90	- - Other	5
53.09	Woven fabrics of flax.	
	- Containing 85% or more by weight of flax:	
5309.11	- - Unbleached or bleached:	
5309.11.10	- - - Printed by the traditional batik process	12

5309.11.90	- - - Other	12
5309.19	- - Other:	
5309.19.10	- - - Printed by the traditional batik process	12
5309.19.90	- - - Other	12
	- Containing less than 85% by weight of flax:	
5309.21	- - Unbleached or bleached:	
5309.21.10	- - - Printed by the traditional batik process	12
5309.21.90	- - - Other	12
5309.29	- - Other:	
5309.29.10	- - - Printed by the traditional batik process	12
5309.29.90	- - - Other	12
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
5310.10.00	- Unbleached	12
5310.90	- Other:	
5310.90.10	- - Printed by the traditional batik process	12
5310.90.90	- - Other	12
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	
5311.00.10	- Printed by the traditional batik process	12
5311.00.90	- Other	12

Chapter 54

Man-made filaments; strip and the like of man-made textile materials

Notes.

1. Throughout the Nomenclature, the term “man-made fibres” means staple fibres and filaments of organic polymers produced by manufacturing processes, either:

(a) By polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical modification of polymers produced by this process (for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)); or

(b) By dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.

The terms “synthetic” and “artificial”, used in relation to fibres, mean: synthetic: fibres as defined at (a); artificial: fibres as defined at (b).

Strip and the like of heading 54.04 or 54.05 are not considered to be man-made fibres.

The terms “man-made”, “synthetic” and “artificial” shall have the same meanings when used in relation to “textile materials”.

2. Headings 54.02 and 54.03 do not apply to synthetic or artificial filament tow of Chapter 55.

Code	Description	Vat (%)
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	
5401.10	- Of synthetic filaments:	
5401.10.10	- - Put up for retail sale	5

5401.10.90	- - Other	5
5401.20	- Of artificial filaments:	
5401.20.10	- - Put up for retail sale	5
5401.20.90	- - Other	5
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
	- High tenacity yarn of nylon or other polyamides:	
5402.11.00	- - Of aramids	0
5402.19.00	- - Other	0
5402.20.00	- High tenacity yarn of polyesters	0
	- Textured yarn:	
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	0
5402.33.00	- - Of polyesters	3
5402.34.00	- - Of polypropylene	0
5402.39.00	- - Other	0
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:	
5402.44.00	- - Elastomeric	3
5402.45.00	- - Other, of nylon or other polyamides	0
5402.46.00	- - Other, of polyesters, partially oriented	3
5402.47.00	- - Other, of polyesters	3
5402.48.00	- - Other, of polypropylene	0
5402.49.00	- - Other	0
	- Other yarn, single, with a twist exceeding 50 turns per metre:	
5402.51.00	- - Of nylon or other polyamides	0
5402.52.00	- - Of polyesters	3
5402.59	- - Other:	
5402.59.10	- - - Of polypropylene	0
5402.59.90	- - - Other	0
	- Other yarn, multiple (folded) or cabled:	
5402.61.00	- - Of nylon or other polyamides	0
5402.62.00	- - Of polyesters	0
5402.69	- - Other:	
5402.69.10	- - - Of polypropylene	0
5402.69.90	- - - Other	0
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
5403.10.00	- High tenacity yarn of viscose rayon	0
	- Other yarn, single:	

5403.31	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre:	
5403.31.10	- - - Textured yarn	0
5403.31.90	- - - Other	0
5403.32	- - Of viscose rayon, with a twist exceeding 120 turns per metre:	
5403.32.10	- - - Textured yarn	0
5403.32.90	- - - Other	0
5403.33	- - Of cellulose acetate:	
5403.33.10	- - - Textured yarn	0
5403.33.90	- - - Other	0
5403.39	- - Other:	
5403.39.10	- - - Textured yarn	0
5403.39.90	- - - Other	0
	- Other yarn, multiple (folded) or cabled:	
5403.41	- - Of viscose rayon:	
5403.41.10	- - - Textured yarn	0
5403.41.90	- - - Other	0
5403.42	- - Of cellulose acetate:	
5403.42.10	- - - Textured yarn	0
5403.42.90	- - - Other	0
5403.49	- - Other:	
5403.49.10	- - - Textured yarn	0
5403.49.90	- - - Other	0
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	
	- Monofilament:	
5404.11.00	- - Elastomeric	0
5404.12.00	- - Other, of polypropylene	0
5404.19.00	- - Other	0
5404.90.00	- Other	0
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	0
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	5
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:	
5407.10.20	- - Tyre fabrics; conveyor duck	12

5407.10.90	- - Other	12
5407.20.00	- Woven fabrics obtained from strip or the like	12
5407.30.00	- Fabrics specified in Note 9 to Section XI	12
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:	
5407.41	- - Unbleached or bleached:	
5407.41.10	- - - Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	12
5407.41.90	- - - Other	12
5407.42.00	- - Dyed	12
5407.43.00	- - Of yarns of different colours	12
5407.44.00	- - Printed	12
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:	
5407.51.00	- - Unbleached or bleached	12
5407.52.00	- - Dyed	12
5407.53.00	- - Of yarns of different colours	12
5407.54.00	- - Printed	12
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:	
5407.61.00	- - Containing 85% or more by weight of non-textured polyester filaments	12
5407.69.00	- - Other	12
	- Other woven fabrics, containing 85% or more by weight of synthetic filaments:	
5407.71.00	- - Unbleached or bleached	12
5407.72.00	- - Dyed	12
5407.73.00	- - Of yarns of different colours	12
5407.74.00	- - Printed	12
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.81.00	- - Unbleached or bleached	12
5407.82.00	- - Dyed	12
5407.83.00	- - Of yarns of different colours	12
5407.84.00	- - Printed	12
	- Other woven fabrics:	
5407.91.00	- - Unbleached or bleached	12
5407.92.00	- - Dyed	12
5407.93.00	- - Of yarns of different colours	12
5407.94.00	- - Printed	12
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	12
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:	

5408.21.00	- - Unbleached or bleached	12
5408.22.00	- - Dyed	12
5408.23.00	- - Of yarns of different colours	12
5408.24.00	- - Printed	12
	- Other woven fabrics:	
5408.31.00	- - Unbleached or bleached	12
5408.32.00	- - Dyed	12
5408.33.00	- - Of yarns of different colours	12
5408.34.00	- - Printed	12

Chapter 55

Man-made staple fibres

Note.

1. Headings 55.01 and 55.02 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

- (a) Length of tow exceeding 2 m;
- (b) Twist less than 5 turns per metre;
- (c) Measuring per filament less than 67 decitex;
- (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100 % of its length;
- (e) Total measurement of tow more than 20,000 decitex.

Tow of a length not exceeding 2 m is to be classified in heading 55.03 or 55.04.

Code	Description	Vat (%)
55.01	Synthetic filament tow.	
5501.10.00	- Of nylon or other polyamides	0
5501.20.00	- Of polyesters	0
5501.30.00	- Acrylic or modacrylic	0
5501.40.00	- Of polypropylene	0
5501.90.00	- Other	0
5502.00.00	Artificial filament tow.	0
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
	- Of nylon or other polyamides:	
5503.11.00	- - Of aramids	0
5503.19.00	- - Other	0
5503.20.00	- Of polyesters	2
5503.30.00	- Acrylic or modacrylic	0
5503.40.00	- Of polypropylene	0
5503.90.00	- Other	0

55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
5504.10.00	- Of viscose rayon	0
5504.90.00	- Other	0
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
5505.10.00	- Of synthetic fibres	3
5505.20.00	- Of artificial fibres	3
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
5506.10.00	- Of nylon or other polyamides	0
5506.20.00	- Of polyesters	0
5506.30.00	- Acrylic or modacrylic	0
5506.90.00	- Other	0
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	0
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
5508.10	- Of synthetic staple fibres:	
5508.10.10	- - Put up for retail sale	5
5508.10.90	- - Other	5
5508.20	- Of artificial staple fibres:	
5508.20.10	- - Put up for retail sale	5
5508.20.90	- - Other	5
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:	
5509.11.00	- - Single yarn	5
5509.12.00	- - Multiple (folded) or cabled yarn	5
	- Containing 85% or more by weight of polyester staple fibres:	
5509.21.00	- - Single yarn	5
5509.22.00	- - Multiple (folded) or cabled yarn	5
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5509.31.00	- - Single yarn	5
5509.32.00	- - Multiple (folded) or cabled yarn	5
	- Other yarn, containing 85% or more by	

	weight of synthetic staple fibres:	
5509.41.00	- - Single yarn	5
5509.42.00	- - Multiple (folded) or cabled yarn	5
	- Other yarn, of polyester staple fibres:	
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	5
5509.52	- - Mixed mainly or solely with wool or fine animal hair:	
5509.52.10	- - - Single yarn	0
5509.52.90	- - - Other	5
5509.53.00	- - Mixed mainly or solely with cotton	5
5509.59.00	- - Other	5
	- Other yarn, of acrylic or modacrylic staple fibres:	
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	5
5509.62.00	- - Mixed mainly or solely with cotton	5
5509.69.00	- - Other	5
	- Other yarn:	
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	5
5509.92.00	- - Mixed mainly or solely with cotton	5
5509.99.00	- - Other	5
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
	- Containing 85% or more by weight of artificial staple fibres:	
5510.11.00	- - Single yarn	5
5510.12.00	- - Multiple (folded) or cabled yarn	5
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5
5510.90.00	- Other yarn	5
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres:	
5511.10.10	- - Knitting yarn, crochet thread and embroidery thread	5
5511.10.90	- - Other	5
5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres:	
5511.20.10	- - Knitting yarn, crochet thread and embroidery thread	5

5511.20.90	- - Other	5
5511.30.00	- Of artificial staple fibres	5
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.	
	- Containing 85% or more by weight of polyester staple fibres:	
5512.11.00	- - Unbleached or bleached	12
5512.19.00	- - Other	12
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:	
5512.21.00	- - Unbleached or bleached	12
5512.29.00	- - Other	12
	- Other:	
5512.91.00	- - Unbleached or bleached	12
5512.99.00	- - Other	12
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m2.	
	- Unbleached or bleached:	
5513.11.00	- - Of polyester staple fibres, plain weave	12
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5513.13.00	- - Other woven fabrics of polyester staple fibres	12
5513.19.00	- - Other woven fabrics	12
	- Dyed:	
5513.21.00	- - Of polyester staple fibres, plain weave	12
5513.23.00	- - Other woven fabrics of polyester staple fibres	12
5513.29.00	- - Other woven fabrics	12
	- Of yarns of different colours:	
5513.31.00	- - Of polyester staple fibres, plain weave	12
5513.39.00	- - Other woven fabrics	12
	- Printed:	
5513.41.00	- - Of polyester staple fibres, plain weave	12
5513.49.00	- - Other woven fabrics	12
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m2.	
	- Unbleached or bleached:	
5514.11.00	- - Of polyester staple fibres, plain weave	12

5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5514.19.00	- - Other woven fabrics	12
	- Dyed:	
5514.21.00	- - Of polyester staple fibres, plain weave	12
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5514.23.00	- - Other woven fabrics of polyester staple fibres	12
5514.29.00	- - Other woven fabrics	12
5514.30.00	- Of yarns of different colours	12
	- Printed:	
5514.41.00	- - Of polyester staple fibres, plain weave	12
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	12
5514.43.00	- - Other woven fabrics of polyester staple fibres	12
5514.49.00	- - Other woven fabrics	12
55.15	Other woven fabrics of synthetic staple fibres.	
	- Of polyester staple fibres:	
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	12
5515.12.00	- - Mixed mainly or solely with man-made filaments	12
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	12
5515.19.00	- - Other	12
	- Of acrylic or modacrylic staple fibres:	
5515.21.00	- - Mixed mainly or solely with man-made filaments	12
5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	12
5515.29.00	- - Other	12
	- Other woven fabrics:	
5515.91.00	- - Mixed mainly or solely with man-made filaments	12
5515.99	- - Other:	
5515.99.10	- - - Mixed mainly or solely with wool or fine animal hair	12
5515.99.90	- - - Other	12
55.16	Woven fabrics of artificial staple fibres.	
	- Containing 85% or more by weight of artificial staple fibres:	
5516.11.00	- - Unbleached or bleached	12
5516.12.00	- - Dyed	12

5516.13.00	- - Of yarns of different colours	12
5516.14.00	- - Printed	12
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.21.00	- - Unbleached or bleached	12
5516.22.00	- - Dyed	12
5516.23.00	- - Of yarns of different colours	12
5516.24.00	- - Printed	12
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.31.00	- - Unbleached or bleached	12
5516.32.00	- - Dyed	12
5516.33.00	- - Of yarns of different colours	12
5516.34.00	- - Printed	12
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.41.00	- - Unbleached or bleached	12
5516.42.00	- - Dyed	12
5516.43.00	- - Of yarns of different colours	12
5516.44.00	- - Printed	12
	- Other:	
5516.91.00	- - Unbleached or bleached	12
5516.92.00	- - Dyed	12
5516.93.00	- - Of yarns of different colours	12
5516.94.00	- - Printed	12

Chapter 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Notes.

1. This Chapter does not cover:

(a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading 34.01, polishes, creams or similar preparations of heading 34.05, fabric softeners of heading 38.09) where the textile material is present merely as a carrying medium;

(b) Textile products of heading 58.11;

(c) Natural or artificial abrasive powder or grain, on a backing of felt or nonwovens (heading 68.05);

(d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading 68.14);

(e) Metal foil on a backing of felt or nonwovens (generally Section XIV or XV); or

(f) Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles of heading 96.19.

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings 56.02 and 56.03 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastics or rubber whatever the nature of these materials (compact or cellular).

Heading 56.03 also includes nonwovens in which plastics or rubber forms the bonding substance.

Headings 56.02 and 56.03 do not, however, cover:

- (a) Felt impregnated, coated, covered or laminated with plastics or rubber, containing 50 % or less by weight of textile material or felt completely embedded in plastics or rubber (Chapter 39 or 40);
- (b) Nonwovens, either completely embedded in plastics or rubber, or entirely coated or covered on both sides with such materials, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39 or 40); or
- (c) Plates, sheets or strip of cellular plastics or cellular rubber combined with felt or nonwovens, where the textile material is present merely for reinforcing purposes (Chapter 39 or 40).
4. Heading 56.04 does not cover textile yarn, or strip or the like of heading 54.04 or 54.05, in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55); for the purpose of this provision, no account should be taken of any resulting change of colour.

Code	Description	Vat (%)
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
	- Wadding; other articles of wadding:	
5601.21.00	- - Of cotton	5
5601.22.00	- - Of man-made fibres	5
5601.29.00	- - Other	5
5601.30	- Textile flock and dust and mill neps:	
5601.30.10	- - Polyamide fibre flock	5
5601.30.20	- - Polypropylene fibre flock	5
5601.30.90	- - Other	5
56.02	Felt, whether or not impregnated, coated, covered or laminated.	
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	12
	- Other felt, not impregnated, coated, covered or laminated:	
5602.21.00	- - Of wool or fine animal hair	12
5602.29.00	- - Of other textile materials	12
5602.90.00	- Other	12
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	
	- Of man-made filaments:	
5603.11.00	- - Weighing not more than 25 g/m ²	12
5603.12.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	12
5603.13.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	12
5603.14.00	- - Weighing more than 150 g/m ²	12
	- Other:	
5603.91.00	- - Weighing not more than 25 g/m ²	12
5603.92.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	12
5603.93.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	12
5603.94.00	- - Weighing more than 150 g/m ²	12
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated,	

	coated, covered or sheathed with rubber or plastics.	
5604.10.00	- Rubber thread and cord, textile covered	5
5604.90	- Other:	
5604.90.10	- - Imitation catgut, of silk yarn	5
5604.90.20	- - Rubber impregnated textile thread yarn	5
5604.90.30	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	5
5604.90.90	- - Other	5
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	5
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	12
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
	- Of sisal or other textile fibres of the genus Agave:	
5607.21.00	- - Binder or baler twine	12
5607.29.00	- - Other	12
	- Of polyethylene or polypropylene:	
5607.41.00	- - Binder or baler twine	12
5607.49.00	- - Other	12
5607.50	- Of other synthetic fibres:	
5607.50.10	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	12
5607.50.90	- - Other	12
5607.90	- Other:	
5607.90.10	- - Of artificial fibres	12
5607.90.20	- - Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	12
5607.90.30	- - Of jute or other textile bast fibres of heading 53.03	12
5607.90.90	- - Other	12
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
	- Of man-made textile materials:	
5608.11.00	- - Made up fishing nets	12
5608.19	- - Other:	
5608.19.20	- - - Net bags	12
5608.19.90	- - - Other	10

5608.90	- Other:	
5608.90.10	- - Net bags	12
5608.90.90	- - Other	10
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	12

Chapter 57

Carpets and other textile floor coverings

Notes.

1. For the purposes of this Chapter, the term “carpets and other textile floor coverings” means floor coverings in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

Code	Description	Vat (%)
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	
5701.10	- Of wool or fine animal hair:	
5701.10.10	- - Prayer rugs	12
5701.10.90	- - Other	12
5701.90	- Of other textile materials:	
	- - Of cotton:	
5701.90.11	- - - Prayer rugs	12
5701.90.19	- - - Other	12
	- - Other:	
5701.90.91	- - - Prayer rugs	12
5701.90.99	- - - Other	12
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs.	
5702.10.00	- “Kelem”, “Schumacks”, “Karamanie” and similar hand-woven rugs	12
5702.20.00	- Floor coverings of coconut fibres (coir)	12
	- Other, of pile construction, not made up:	
5702.31.00	- - Of wool or fine animal hair	12
5702.32.00	- - Of man-made textile materials	12
5702.39	- - Of other textile materials:	
5702.39.10	- - - Of cotton	12
5702.39.20	- - - Of jute fibres	12
5702.39.90	- - - Other	12
	- Other, of pile construction, made up:	
5702.41	- - Of wool or fine animal hair:	
5702.41.10	- - - Prayer rugs	12

5702.41.90	- - - Other	12
5702.42	- - Of man-made textile materials:	
5702.42.10	- - - Prayer rugs	12
5702.42.90	- - - Other	12
5702.49	- - Of other textile materials:	
	- - - Of cotton:	
5702.49.11	- - - - Prayer rugs	12
5702.49.19	- - - - Other	12
5702.49.20	- - - Of jute fibres	12
5702.49.90	- - - Other	12
5702.50	- Other, not of pile construction, not made up:	
5702.50.10	- - Of cotton	12
5702.50.20	- - Of jute fibres	12
5702.50.90	- - Other	12
	- Other, not of pile construction, made up:	
5702.91	- - Of wool or fine animal hair:	
5702.91.10	- - - Prayer rugs	12
5702.91.90	- - - Other	12
5702.92	- - Of man-made textile materials:	
5702.92.10	- - - Prayer rugs	12
5702.92.90	- - - Other	12
5702.99	- - Of other textile materials:	
	- - - Of cotton:	
5702.99.11	- - - - Prayer rugs	12
5702.99.19	- - - - Other	12
5702.99.20	- - - Of jute fibres	12
5702.99.90	- - - Other	12
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	
5703.10	- Of wool or fine animal hair:	
5703.10.10	- - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5703.10.20	- - Prayer rugs	12
5703.10.90	- - Other	12
5703.20	- Of nylon or other polyamides:	
5703.20.10	- - Prayer rugs	12
5703.20.90	- - Other	12
5703.30	- Of other man-made textile materials:	
5703.30.10	- - Prayer rugs	12
5703.30.90	- - Other	12
5703.90	- Of other textile materials:	
	- - Of cotton:	
5703.90.11	- - - Prayer rugs	12

5703.90.19	- - - Other	12
	- - Of jute fibres:	
5703.90.21	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5703.90.29	- - - Other	12
	- - Other:	
5703.90.91	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5703.90.99	- - - Other	12
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
5704.10.00	- Tiles, having a maximum surface area of 0.3 m ²	12
5704.90.00	- Other	12
57.05	Other carpets and other textile floor coverings, whether or not made up.	
	- Of cotton:	
5705.00.11	- - Prayer rugs	12
5705.00.19	- - Other	12
	- Of jute fibres:	
5705.00.21	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5705.00.29	- - Other	12
	- Other:	
5705.00.91	- - Prayer rugs	12
5705.00.92	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	12
5705.00.99	- - Other	12

Chapter 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.
2. Heading 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.
3. For the purposes of heading 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
4. Heading 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading 56.08.
5. For the purposes of heading 58.06, the expression "narrow woven fabrics" means:
 - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or otherwise made) on both edges;
 - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics with woven fringes are to be classified in heading 58.08.

6. In heading 58.10, the expression "embroidery" means, inter alia, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental

motifs of textile or other materials. The heading does not apply to needlework tapestry (heading 58.05).

7. In addition to the products of heading 58.09, this Chapter also includes articles made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

Code	Description	Vat (%)
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
5801.10	- Of wool or fine animal hair:	
5801.10.10	- - Impregnated, coated, covered or laminated	12
5801.10.90	- - Other	12
	- Of cotton:	
5801.21	- - Uncut weft pile fabrics:	
5801.21.10	- - - Impregnated, coated, covered or laminated	12
5801.21.90	- - - Other	12
5801.22	- - Cut corduroy:	
5801.22.10	- - - Impregnated, coated, covered or laminated	12
5801.22.90	- - - Other	12
5801.23	- - Other weft pile fabrics:	
5801.23.10	- - - Impregnated, coated, covered or laminated	12
5801.23.90	- - - Other	12
5801.26	- - Chenille fabrics:	
5801.26.10	- - - Impregnated, coated, covered or laminated	12
5801.26.90	- - - Other	12
5801.27	- - Warp pile fabrics:	
5801.27.10	- - - Impregnated, coated, covered or laminated	12
5801.27.90	- - - Other	12
	- Of man-made fibres:	
5801.31	- - Uncut weft pile fabrics:	
5801.31.10	- - - Impregnated, coated, covered or laminated	12
5801.31.90	- - - Other	12
5801.32	- - Cut corduroy:	
5801.32.10	- - - Impregnated, coated, covered or laminated	12
5801.32.90	- - - Other	12
5801.33	- - Other weft pile fabrics:	
5801.33.10	- - - Impregnated, coated, covered or laminated	12
5801.33.90	- - - Other	12
5801.36	- - Chenille fabrics:	
5801.36.10	- - - Impregnated, coated, covered or laminated	12
5801.36.90	- - - Other	12
5801.37	- - Warp pile fabrics:	
5801.37.10	- - - Impregnated, coated, covered or laminated	12
5801.37.90	- - - Other	12

5801.90	- Of other textile materials:	
	- - Of silk:	
5801.90.11	- - - Impregnated, coated, covered or laminated	12
5801.90.19	- - - Other	12
	- - Other:	
5801.90.91	- - - Impregnated, coated, covered or laminated	12
5801.90.99	- - - Other	12
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
	- Terry towelling and similar woven terry fabrics, of cotton:	
5802.11.00	- - Unbleached	12
5802.19.00	- - Other	12
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	12
5802.30	- Tufted textile fabrics:	
5802.30.10	- - Impregnated, coated or covered	12
5802.30.20	- - Woven, of cotton or of man-made fibres	12
5802.30.30	- - Woven, of other materials	12
5802.30.90	- - Other	12
58.03	Gauze, other than narrow fabrics of heading 58.06.	
5803.00.10	- Of cotton	12
5803.00.20	- Of man-made fibres	12
	- Other:	
5803.00.91	- - Of a kind used to cover crops	12
5803.00.99	- - Other	12
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	
5804.10	- Tulles and other net fabrics:	
	- - Of silk:	
5804.10.11	- - - Impregnated, coated, covered or laminated	12
5804.10.19	- - - Other	12
	- - Of cotton:	
5804.10.21	- - - Impregnated, coated, covered or laminated	12
5804.10.29	- - - Other	12
	- - Other:	
5804.10.91	- - - Impregnated, coated, covered or laminated	12
5804.10.99	- - - Other	12
	- Mechanically made lace:	
5804.21	- - Of man-made fibres:	
5804.21.10	- - - Impregnated, coated, covered or laminated	12

5804.21.90	- - - Other	12
5804.29	- - Of other textile materials:	
5804.29.10	- - - Impregnated, coated, covered or laminated	12
5804.29.90	- - - Other	12
5804.30.00	- Hand-made lace	12
58.05	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	
5805.00.10	- Of cotton	12
5805.00.90	- Other	12
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:	
5806.10.10	- - Of silk	12
5806.10.20	- - Of cotton	12
5806.10.90	- - Other	12
5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread:	
5806.20.10	- - Sports tape of a kind used to wrap sports equipment grips	12
5806.20.90	- - Other	12
	- Other woven fabrics:	
5806.31	- - Of cotton:	
5806.31.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines	12
5806.31.20	- - - Backing of a kind used for electrical insulating paper	12
5806.31.90	- - - Other	12
5806.32	- - Of man-made fibres:	
5806.32.10	- - - Narrow woven fabrics suitable for the manufacture of inked ribbons for typewriters or similar machines; safety seat belt fabrics	12
5806.32.40	- - - Backing of a kind used for electrical insulating paper	12
5806.32.90	- - - Other	12
5806.39	- - Of other textile materials:	
5806.39.10	- - - Of silk	12
	- - - Other:	
5806.39.91	- - - - Backing of a kind used for electrical insulating paper	12
5806.39.99	- - - - Other	12
5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	12
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
5807.10.00	- Woven	12
5807.90.00	- Other	12

58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
5808.10	- Braids in the piece:	
5808.10.10	- - Combined with rubber thread	12
5808.10.90	- - Other	12
5808.90	- Other:	
5808.90.10	- - Combined with rubber thread	12
5808.90.90	- - Other	12
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	12
58.10	Embroidery in the piece, in strips or in motifs.	
5810.10.00	- Embroidery without visible ground	12
	- Other embroidery:	
5810.91.00	- - Of cotton	12
5810.92.00	- - Of man-made fibres	12
5810.99.00	- - Of other textile materials	12
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	
5811.00.10	- Of wool or fine or coarse animal hair	12
5811.00.90	- Other	12

Chapter 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings 58.03 and 58.06, the braids and ornamental trimmings in the piece of heading 58.08 and the knitted or crocheted fabrics of headings 60.02 to 60.06.

2. Heading 59.03 applies to:

(a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

(1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39);

(3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

(4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

(5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

(6) Textile products of heading 58.11;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with plastics, of heading 56.04.

3. For the purposes of heading 59.05, the expression "textile wall coverings" applies to products in rolls, of a width of not less than 45 cm, suitable for wall or ceiling decoration, consisting of a textile surface which has been fixed on a backing or has been treated on the back (impregnated or coated to permit pasting).

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading 48.14) or on a textile backing (generally heading 59.07).

4. For the purposes of heading 59.06, the expression "rubberised textile fabrics" means:

(a) Textile fabrics impregnated, coated, covered or laminated with rubber,

(i) Weighing not more than 1,500 g/m²; or

(ii) Weighing more than 1,500 g/m² and containing more than 50 % by weight of textile material;

(b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading 56.04; and

(c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

This heading does not, however, apply to plates, sheets or strip of cellular rubber, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 40), or textile products of heading 58.11.

5. Heading 59.07 does not apply to:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

(c) Fabrics partially covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

(e) Wood veneered on a backing of textile fabrics (heading 44.08);

(f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading 68.05);

(g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading 68.14); or

(h) Metal foil on a backing of textile fabrics (generally Section XIV or XV).

6. Heading 59.10 does not apply to:

(a) Transmission or conveyor belting, of textile material, of a thickness of less than 3 mm; or

(b) Transmission or conveyor belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber (heading 40.10).

7. Heading 59.11 applies to the following goods, which do not fall in any other heading of Section XI:

(a) Textile products in the piece, cut to length or simply cut to rectangular (including square) shape (other than those having the character of the products of headings 59.08 to 59.10), the following only:

(i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams);

(ii) Bolting cloth;

(iii) Straining cloth of a kind used in oil presses or the like, of textile material or of human hair;

(iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

(v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

(vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

(b) Textile articles (other than those of headings 59.08 to 59.10) of a kind used for technical purposes (for example, textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement), gaskets, washers, polishing discs and other machinery parts).

Code	Description	Vat (%)
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	12
5901.90	- Other:	
5901.90.10	- - Tracing cloth	12
5901.90.20	- - Prepared painting canvas	12
5901.90.90	- - Other	12
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
5902.10	- Of nylon or other polyamides:	
	- - Chafer fabric, rubberised:	
5902.10.11	- - - Of nylon-6 yarn	3
5902.10.19	- - - Other	5
	- - Other:	
5902.10.91	- - - Of nylon-6 yarn	10
5902.10.99	- - - Other	5
5902.20	- Of polyesters:	
5902.20.20	- - Chafer fabric, rubberised	0
	- - Other:	
5902.20.91	- - - Containing cotton	3
5902.20.99	- - - Other	5
5902.90	- Other:	
5902.90.10	- - Chafer fabric, rubberised	0
5902.90.90	- - Other	0
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
5903.10.00	- With poly(vinyl chloride)	12
5903.20.00	- With polyurethane	12
5903.90.00	- Other	12
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
5904.10.00	- Linoleum	12

5904.90.00	- Other	12
59.05	Textile wall coverings.	
5905.00.10	- Of wool or fine or coarse animal hair	12
5905.00.90	- Other	12
59.06	Rubberised textile fabrics, other than those of heading 59.02.	
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	12
	- Other:	
5906.91.00	- - Knitted or crocheted	10
5906.99	- - Other:	
5906.99.10	- - - Rubberised sheeting suitable for hospital use	5
5906.99.90	- - - Other	5
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	
5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	12
5907.00.30	- Fabrics impregnated, coated or covered with fire resistant substances	5
5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	10
5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	10
5907.00.60	- Fabrics impregnated, coated or covered with other substances	12
5907.00.90	- Other	12
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	
5908.00.10	- Wicks; incandescent gas mantles	12
5908.00.90	- Other	12
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	
5909.00.10	- Fire hoses	0
5909.00.90	- Other	0
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	6
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	0

5911.20.00	- Bolting cloth, whether or not made up	0
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
5911.31.00	- - Weighing less than 650 g/m2	0
5911.32.00	- - Weighing 650 g/m2 or more	0
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0
5911.90	- Other:	
5911.90.10	- - Gaskets and seals	0
5911.90.90	- - Other	0

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:

(a) Crochet lace of heading 58.04;

(b) Labels, badges or similar articles, knitted or crocheted, of heading 58.07; or

(c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59.

However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading 60.01.

2. This Chapter also includes fabrics made of metal thread and of a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to “knitted” goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Code	Description	Vat (%)
60.01	Vải có tạo vòng lông, kể cả các loại vải “vòng lông dài” và vải khăn lông, dệt kim hoặc móc.	
6001.10.00	- “Long pile” fabrics:	12
	- Looped pile fabrics:	
6001.21.00	- - Of cotton	12
6001.22.00	- - Of man-made fibres	12
6001.29.00	- - Of other textile materials	12
	- Other:	
6001.91.00	- - Of cotton	12
6001.92	- - Of man-made fibres:	
6001.92.20	- - - Pile fabrics of 100% polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	12
6001.92.30	- - - Containing elastomeric yarn or rubber thread	12
6001.92.90	- - - Other	12
6001.99	- - Of other textile materials:	
	- - - Unbleached, not mercerised:	
6001.99.11	- - - - Containing elastomeric yarn or rubber thread	12
6001.99.19	- - - - Other	12
	- - - Other:	

6001.99.91	- - - - Containing elastomeric yarn or rubber thread	12
6001.99.99	- - - - Other	12
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	12
6002.90.00	- Other	12
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
6003.10.00	- Of wool or fine animal hair	12
6003.20.00	- Of cotton	12
6003.30.00	- Of synthetic fibres	12
6003.40.00	- Of artificial fibres	12
6003.90.00	- Other	12
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:	
6004.10.10	- - Containing by weight not more than 20% of elastomeric yarn	12
6004.10.90	- - Other	12
6004.90.00	- Other	12
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
	- Of cotton:	
6005.21.00	- - Unbleached or bleached	12
6005.22.00	- - Dyed	12
6005.23.00	- - Of yarns of different colours	12
6005.24.00	- - Printed	12
	- Of synthetic fibres:	
6005.31	- - Unbleached or bleached:	
6005.31.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12
6005.31.90	- - - Other	12
6005.32	- - Dyed:	
6005.32.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12
6005.32.90	- - - Other	12
6005.33	- - Of yarns of different colours:	
6005.33.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12
6005.33.90	- - - Other	12

6005.34	- - Printed:	
6005.34.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	12
6005.34.90	- - - Other	12
	- Of artificial fibres:	
6005.41.00	- - Unbleached or bleached	12
6005.42.00	- - Dyed	12
6005.43.00	- - Of yarns of different colours	12
6005.44.00	- - Printed	12
6005.90	- Other:	
6005.90.10	- - Of wool or fine animal hair	12
6005.90.90	- - Other	12
60.06	Other knitted or crocheted fabrics.	
6006.10.00	- Of wool or fine animal hair	12
	- Of cotton:	
6006.21.00	- - Unbleached or bleached	12
6006.22.00	- - Dyed	12
6006.23.00	- - Of yarns of different colours	12
6006.24.00	- - Printed	12
	- Of synthetic fibres:	
6006.31	- - Unbleached or bleached:	
6006.31.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	12
6006.31.20	- - - Elastic (combined with rubber threads)	12
6006.31.90	- - - Other	12
6006.32	- - Dyed:	
6006.32.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	12
6006.32.20	- - - Elastic (combined with rubber threads)	12
6006.32.90	- - - Other	12
6006.33	- - Of yarns of different colours:	
6006.33.10	- - - Elastic (combined with rubber threads)	12
6006.33.90	- - - Other	12
6006.34	- - Printed:	
6006.34.10	- - - Elastic (combined with rubber threads)	12
6006.34.90	- - - Other	12
	- Of artificial fibres:	
6006.41	- - Unbleached or bleached:	
6006.41.10	- - - Elastic (combined with rubber threads)	12
6006.41.90	- - - Other	12
6006.42	- - Dyed:	
6006.42.10	- - - Elastic (combined with rubber threads)	12
6006.42.90	- - - Other	12

6006.43	- - Of yarns of different colours:	
6006.43.10	- - - Elastic (combined with rubber threads)	12
6006.43.90	- - - Other	12
6006.44	- - Printed:	
6006.44.10	- - - Elastic (combined with rubber threads)	12
6006.44.90	- - - Other	12
6006.90.00	- Other	12

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:

(a) Goods of heading 62.12;

(b) Worn clothing or other worn articles of heading 63.09; or

(c) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 61.03 and 61.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term "ensemble" means a set of garments (other than suits and articles of heading 61.07, 61.08 or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- one garment designed to cover the upper part of the body, with the exception of pullovers which may form a second upper garment in the sole context of twin sets, and of waistcoats which may also form a second upper garment, and

- one or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term "ensemble" does not apply to track suits or ski suits, of heading 61.12.

4. Headings 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of tightening at the bottom of the garment, or garments having an average

of less than 10 stitches per linear centimetre in each direction counted on an area measuring at least 10 cm x 10 cm Heading 61.05 does not cover sleeveless garments.

5. Heading 61.09 does not cover garments with a drawstring, ribbed waistband or other means of tightening at the bottom of the garment.

6. For the purposes of heading 61.11:

(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 61.11 and in other headings of this Chapter are to be classified in heading 61.11.

7. For the purposes of heading 61.12, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- one garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- one pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

8. Garments which are, prima facie, classifiable both in heading 61.13 and in other headings of this Chapter, excluding heading 61.11, are to be classified in heading 61.13.

9. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

10. Articles of this Chapter may be made of metal thread.

Code	Description	Vat (%) (%)
61.01	Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
6101.20.00	- Of cotton	20
6101.30.00	- Of man-made fibres	20
6101.90.00	- Of other textile materials	20
61.02	Women’s or girls’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
6102.10.00	- Of wool or fine animal hair	20
6102.20.00	- Of cotton	20
6102.30.00	- Of man-made fibres	20
6102.90.00	- Of other textile materials	20

61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6103.10.00	- Suits	20
	- Ensembles:	
6103.22.00	- - Of cotton	20
6103.23.00	- - Of synthetic fibres	20
6103.29.00	- - Of other textile materials	20
	- Jackets and blazers:	
6103.31.00	- - Of wool or fine animal hair	20
6103.32.00	- - Of cotton	20
6103.33.00	- - Of synthetic fibres	20
6103.39.00	- - Of other textile materials	20
	- Trousers, bib and brace overall, breeches and shorts:	
6103.41.00	- - Of wool or fine animal hair	20
6103.42.00	- - Of cotton	20
6103.43.00	- - Of synthetic fibres	20
6103.49.00	- - Of other textile materials	20
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
	- Suits:	
6104.13.00	- - Of synthetic fibres	20
6104.19	- - Of other textile materials:	
6104.19.20	- - - Of cotton	20
6104.19.90	- - - Other	20
	- Ensembles:	
6104.22.00	- - Of cotton	20
6104.23.00	- - Of synthetic fibres	20
6104.29.00	- - Of other textile materials	20
	- Jackets and blazers:	
6104.31.00	- - Of wool or fine animal hair	20
6104.32.00	- - Of cotton	20
6104.33.00	- - Of synthetic fibres	20
6104.39.00	- - Of other textile materials	20
	- Dresses:	
6104.41.00	- - Of wool or fine animal hair	20
6104.42.00	- - Of cotton	20
6104.43.00	- - Of synthetic fibres	20
6104.44.00	- - Of artificial fibres	20
6104.49.00	- - Of other textile materials	20
	- Skirts and divided skirts:	
6104.51.00	- - Of wool or fine animal hair	20
6104.52.00	- - Of cotton	20

6104.53.00	- - Of synthetic fibres	20
6104.59.00	- - Of other textile materials	20
	- Trousers, bib and brace overalls, breeches and shorts:	
6104.61.00	- - Of wool or fine animal hair	20
6104.62.00	- - Of cotton	20
6104.63.00	- - Of synthetic fibres	20
6104.69.00	- - Of other textile materials	20
61.05	Men's or boys' shirts, knitted or crocheted.	
6105.10.00	- Of cotton	20
6105.20.00	- Of man-made fibres	20
6105.90.00	- Of other textile materials	20
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
6106.10.00	- Of cotton	20
6106.20.00	- Of man-made fibres	20
6106.90.00	- Of other textile materials	20
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
	- Underpants and briefs:	
6107.11.00	- - Of cotton	20
6107.12.00	- - Of man-made fibres	20
6107.19.00	- - Of other textile materials	20
	- Nightshirts and pyjamas:	
6107.21.00	- - Of cotton	20
6107.22.00	- - Of man-made fibres	20
6107.29.00	- - Of other textile materials	20
	- Other:	
6107.91.00	- - Of cotton	20
6107.99.00	- - Of other textile materials	20
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
	- Slips and petticoats:	
6108.11.00	- - Of man-made fibres	20
6108.19	- - Of other textile materials:	
6108.19.20	- - - Of wool or fine animal hair	20
6108.19.30	- - - Of cotton	20
6108.19.90	- - - Other	20
	- Briefs and panties:	
6108.21.00	- - Of cotton	20

6108.22.00	- - Of man-made fibres	20
6108.29.00	- - Of other textile materials	20
	- Nightdresses and pyjamas:	
6108.31.00	- - Of cotton	20
6108.32.00	- - Of man-made fibres	20
6108.39.00	- - Of other textile materials	20
	- Other:	
6108.91.00	- - Of cotton	20
6108.92.00	- - Of man-made fibres	20
6108.99.00	- - Of other textile materials	20
61.09	T-shirts, singlets and other vests, knitted or crocheted.	
6109.10	- Of cotton:	
6109.10.10	- - For men or boys	20
6109.10.20	- - For women or girls	20
6109.90	- Of other textile materials:	
6109.90.10	- - For men or boys, of ramie, linen or silk	20
6109.90.20	- - For men or boys, of other textile materials	20
6109.90.30	- - For women or girls	20
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
	- Of wool or fine animal hair:	
6110.11.00	- - Of wool	20
6110.12.00	- - Of Kashmir (cashmere) goats	20
6110.19.00	- - Other	20
6110.20.00	- Of cotton	20
6110.30.00	- Of man-made fibres	20
6110.90.00	- Of other textile materials	20
61.11	Babies' garments and clothing accessories, knitted or crocheted.	
6111.20.00	- Of cotton	20
6111.30.00	- Of synthetic fibres	20
6111.90.00	- Of other textile materials	20
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	
	- Track suits:	
6112.11.00	- - Of cotton	20
6112.12.00	- - Of synthetic fibres	20
6112.19.00	- - Of other textile materials	20
6112.20.00	- Ski suits	20
	- Men's or boys' swimwear:	
6112.31.00	- - Of synthetic fibres	20

6112.39.00	- - Of other textile materials	20
	- Women's or girls' swimwear:	
6112.41.00	- - Of synthetic fibres	20
6112.49.00	- - Of other textile materials	20
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	
6113.00.10	- Divers' suits (wetsuits)	20
6113.00.30	- Garments used for protection from fire	5
6113.00.40	- Other protective work garments	20
6113.00.90	- Other	20
61.14	Other garments, knitted or crocheted.	
6114.20.00	- Of cotton	20
6114.30	- Of man-made fibres:	
6114.30.20	- - Garments used for protection from fire	5
6114.30.90	- - Other	20
6114.90.00	- Of other textile materials	20
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins):	
6115.10.10	- - Stockings for varicose veins, of synthetic fibres	20
6115.10.90	- - Other	20
	- Other panty hose and tights:	
6115.21.00	- - Of synthetic fibres, measuring per single yarn less than 67 decitex	20
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	20
6115.29	- - Of other textile materials:	
6115.29.10	- - - Of cotton	20
6115.29.90	- - - Other	20
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:	
6115.30.10	- - Of cotton	20
6115.30.90	- - Other	20
	- Other:	
6115.94.00	- - Of wool or fine animal hair	20
6115.95.00	- - Of cotton	20
6115.96.00	- - Of synthetic fibres	20
6115.99.00	- - Of other textile materials	20
61.16	Gloves, mittens and mitts, knitted or crocheted.	
6116.10	- Impregnated, coated or covered with plastics or rubber:	

6116.10.10	- - Divers' gloves	20
6116.10.90	- - Other	20
	- Other:	
6116.91.00	- - Of wool or fine animal hair	20
6116.92.00	- - Of cotton	20
6116.93.00	- - Of synthetic fibres	20
6116.99.00	- - Of other textile materials	20
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:	
6117.10.10	- - Of cotton	20
6117.10.90	- - Other	20
6117.80	- Other accessories:	
	- - Ties, bow ties and cravats:	
6117.80.11	- - - Of wool or fine animal hair	20
6117.80.19	- - - Other	20
6117.80.20	- - Wrist bands, knee bands or ankle bands	20
6117.80.90	- - Other	20
6117.90.00	- Parts	20

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading 62.12).

2. This Chapter does not cover:

(a) Worn clothing or other worn articles of heading 63.09; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading 90.21).

3. For the purposes of headings 62.03 and 62.04:

(a) The term "suit" means a set of garments composed of two or three pieces made up, in respect of their outer surface, in identical fabric and comprising:

- one suit coat or jacket the outer shell of which, exclusive of sleeves, consists of four or more panels, designed to cover the upper part of the body, possibly with a tailored waistcoat in addition whose front is made from the same fabric as the outer surface of the other components of the set and whose back is made from the same fabric as the lining of the suit coat or jacket; and

- one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces nor bibs.

All of the components of a "suit" must be of the same fabric construction, colour and composition; they must also be of the same style and of corresponding or compatible size. However, these components may have piping (a strip of fabric sewn into the seam) in a different fabric.

If several separate components to cover the lower part of the body are presented together (for example, two pairs of trousers or trousers and shorts, or a skirt or divided skirt and trousers), the constituent lower part shall be one pair of trousers or, in the case of women's or girls' suits, the skirt or divided skirt, the other garments being considered separately.

The term "suit" includes the following sets of garments, whether or not they fulfil all the above conditions:

- Morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers;

- Evening dress (tailcoat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

- Dinner jacket suits, in which the jacket is similar in style to an ordinary jacket (though perhaps revealing more of the shirt front), but has shiny silk or imitation silk lapels.

(b) The term “ensemble” means a set of garments (other than suits and articles of heading 62.07 or 62.08), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

- One garment designed to cover the upper part of the body, with the exception of waistcoats which may also form a second upper garment, and

- One or two different garments, designed to cover the lower part of the body and consisting of trousers, bib and brace overalls, breeches, shorts (other than swimwear), a skirt or a divided skirt.

All of the components of an ensemble must be of the same fabric construction, style, colour and composition; they also must be of corresponding or compatible size. The term “ensemble” does not apply to track suits or ski suits, of heading 62.11.

4. For the purposes of heading 62.09:

(a) The expression “babies’ garments and clothing accessories” means articles for young children of a body height not exceeding 86 cm;

(b) Articles which are, prima facie, classifiable both in heading 62.09 and in other headings of this Chapter are to be classified in heading 62.09.

5. Garments which are, prima facie, classifiable both in heading 62.10 and in other headings of this Chapter, excluding heading 62.09, are to be classified in heading 62.10.

6. For the purposes of heading 62.11, “ski suits” means garments or sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of:

(a) a “ski overall”, that is, a one-piece garment designed to cover the upper and the lower parts of the body; in addition to sleeves and a collar the ski overall may have pockets or footstraps; or

(b) a “ski ensemble”, that is, a set of garments composed of two or three pieces, put up for retail sale and comprising:

- One garment such as an anorak, wind-cheater, wind-jacket or similar article, closed by a slide fastener (zipper), possibly with a waistcoat in addition, and

- One pair of trousers whether or not extending above waist-level, one pair of breeches or one bib and brace overall.

The “ski ensemble” may also consist of an overall similar to the one mentioned in paragraph (a) above and a type of padded, sleeveless jacket worn over the overall.

All the components of a “ski ensemble” must be made up in a fabric of the same texture, style and composition whether or not of the same colour; they also must be of corresponding or compatible size.

7. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading 62.13). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading 62.14.

8. Garments of this Chapter designed for left over right closure at the front shall be regarded as men’s or boys’ garments, and those designed for right over left closure at the front as women’s or girls’ garments. These provisions do not apply where the cut of the garment clearly indicates that it is designed for one or other of the sexes.

Garments which cannot be identified as either men’s or boys’ garments or as women’s or girls’ garments are to be classified in the headings covering women’s or girls’ garments.

9. Articles of this Chapter may be made of metal thread.

Code	Description	VAT (%)
62.01	Men’s or boys’ overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	

6201.11.00	- - Of wool or fine animal hair	20
6201.12.00	- - Of cotton	20
6201.13.00	- - Of man-made fibres	20
6201.19.00	- - Of other textile materials	20
	- Other:	
6201.91.00	- - Of wool or fine animal hair	20
6201.92.00	- - Of cotton	20
6201.93.00	- - Of man-made fibres	20
6201.99.00	- - Of other textile materials	20
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6202.11.00	- - Of wool or fine animal hair	20
6202.12.00	- - Of cotton	20
6202.13.00	- - Of man-made fibres	20
6202.19.00	- - Of other textile materials	20
	- Other:	
6202.91.00	- - Of wool or fine animal hair	20
6202.92.00	- - Of cotton	20
6202.93.00	- - Of man-made fibres	20
6202.99.00	- - Of other textile materials	20
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	- Suits:	
6203.11.00	- - Of wool or fine animal hair	20
6203.12.00	- - Of synthetic fibres	20
6203.19	- - Of other textile materials:	
6203.19.10	- - - Of cotton	20
6203.19.90	- - - Other	20
	- Ensembles:	
6203.22.00	- - Of cotton	20
6203.23.00	- - Of synthetic fibres	20
6203.29	- - Of other textile materials:	
6203.29.10	- - - Of wool or fine animal hair	20
6203.29.90	- - - Other	20
	- Jackets and blazers:	
6203.31.00	- - Of wool or fine animal hair	20
6203.32.00	- - Of cotton	20
6203.33.00	- - Of synthetic fibres	20
6203.39.00	- - Of other textile materials	20
	- Trousers, bib and brace overall, breeches and shorts:	

6203.41.00	- - Of wool or fine animal hair	20
6203.42	- - Of cotton:	
6203.42.10	- - - Bib and brace overalls	20
6203.42.90	- - - Other	20
6203.43.00	- - Of synthetic fibres	20
6203.49.00	- - Of other textile materials	20
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
	- Suits:	
6204.11.00	- - Of wool or fine animal hair	20
6204.12.00	- - Of cotton	20
6204.13.00	- - Of synthetic fibres	20
6204.19.00	- - Of other textile materials	20
	- Ensembles:	
6204.21.00	- - Of wool or fine animal hair	20
6204.22.00	- - Of cotton	20
6204.23.00	- - Of synthetic fibres	20
6204.29.00	- - Of other textile materials	20
	- Jackets and blazers:	
6204.31.00	- - Of wool or fine animal hair	20
6204.32.00	- - Of cotton	20
6204.33.00	- - Of synthetic fibres	20
6204.39.00	- - Of other textile materials	20
	- Dresses:	
6204.41.00	- - Of wool or fine animal hair	20
6204.42.00	- - Of cotton	20
6204.43.00	- - Of synthetic fibres	20
6204.44.00	- - Of artificial fibres	20
6204.49.00	- - Of other textile materials	20
	- Skirts and divided skirts:	
6204.51.00	- - Of wool or fine animal hair	20
6204.52.00	- - Of cotton	20
6204.53.00	- - Of synthetic fibres	20
6204.59.00	- - Of other textile materials	20
	- Trousers, bib and brace overall, breeches and shorts:	
6204.61.00	- - Of wool or fine animal hair	20
6204.62.00	- - Of cotton	20
6204.63.00	- - Of synthetic fibres	20
6204.69.00	- - Of other textile materials	20
62.05	Men's or boys' shirts.	
6205.20.00	- Of cotton	20

6205.30.00	- Of man-made fibres	20
6205.90	- Of other textile materials:	
6205.90.10	- - Of wool or fine animal hair	20
6205.90.90	- - Other	20
62.06	Women's or girls' blouses, shirts and shirt-blouses.	
6206.10.00	- Of silk or silk waste	20
6206.20.00	- Of wool or fine animal hair	20
6206.30.00	- Of cotton	20
6206.40.00	- Of man-made fibres	20
6206.90.00	- Of other textile materials	20
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
	- Underpants and briefs:	
6207.11.00	- - Of cotton	20
6207.19.00	- - Of other textile materials	20
	- Nightshirts and pyjamas:	
6207.21.00	- - Of cotton	20
6207.22.00	- - Of man-made fibres	20
6207.29.00	- - Of other textile materials	20
	- Other:	
6207.91.00	- - Of cotton	20
6207.99	- - Of other textile materials:	
6207.99.10	- - - Of man-made fibres	20
6207.99.90	- - - Other	20
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	
	- Slips and petticoats:	
6208.11.00	- - Of man-made fibres	20
6208.19.00	- - Of other textile materials	20
	- Nightdresses and pyjamas:	
6208.21.00	- - Of cotton	20
6208.22.00	- - Of man-made fibres	20
6208.29.00	- - Of other textile materials	20
	- Other:	
6208.91.00	- - Of cotton	20
6208.92.00	- - Of man-made fibres	20
6208.99	- - Of other textile materials:	
6208.99.10	- - - Of wool or fine animal hair	20
6208.99.90	- - - Other	20

62.09	Babies' garments and clothing accessories.	
6209.20	- Of cotton:	
6209.20.30	- - T-shirts, shirts, pyjamas and similar articles	20
6209.20.90	- - Other	20
6209.30	- Of synthetic fibres:	
6209.30.10	- - Suits, pants and similar articles	20
6209.30.30	- - T-shirts, shirts, pyjamas and similar articles	20
6209.30.40	- - Clothing accessories	20
6209.30.90	- - Other	20
6209.90.00	- Of other textile materials	20
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
6210.10	- Of fabrics of heading 56.02 or 56.03:	
	- - Protective work garments:	
6210.10.11	- - - Garments used for protection from chemical substances, radiation or fire	20
6210.10.19	- - - Other	20
6210.10.90	- - Other	20
6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:	
6210.20.20	- - Garments used for protection from fire	5
6210.20.30	- - Garments used for protection from chemical substances or radiation	20
6210.20.40	- - Other protective work garments	20
6210.20.90	- - Other	20
6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:	
6210.30.20	- - Garments used for protection from fire	5
6210.30.30	- - Garments used for protection from chemical substances or radiation	20
6210.30.40	- - Other protective work garments	20
6210.30.90	- - Other	20
6210.40	- Other men's or boys' garments:	
6210.40.10	- - Garments used for protection from fire	5
6210.40.20	- - Garments used for protection from chemical substances or radiation	20
6210.40.90	- - Other	20
6210.50	- Other women's or girls' garments:	
6210.50.10	- - Garments used for protection from fire	5
6210.50.20	- - Garments used for protection from chemical substances or radiation	20
6210.50.90	- - Other	20
62.11	Track suits, ski suits and swimwear; other garments.	
	- Swimwear:	

6211.11.00	- - For men or boys	20
6211.12.00	- - For women or girls	20
6211.20.00	- Ski suits	20
	- Other garments, men's or boys':	
6211.32	- - Of cotton:	
6211.32.10	- - - Garments for fencing or wrestling	20
6211.32.20	- - - Pilgrimage robes (ehram)	20
6211.32.90	- - - Other	20
6211.33	- - Of man-made fibres:	
6211.33.10	- - - Garments for fencing or wrestling	20
6211.33.20	- - - Garments used for protection from fire	5
6211.33.30	- - - Garments used for protection from chemical substances or radiation	20
6211.33.90	- - - Other	20
6211.39	- - Of other textile materials:	
6211.39.10	- - - Garments for fencing or wrestling	20
6211.39.20	- - - Garments used for protection from fire	5
6211.39.30	- - - Garments used for protection from chemical substances or radiation	20
6211.39.90	- - - Other	20
	- Other women's or girls' garments:	
6211.42	- - Of cotton:	
6211.42.10	- - - Garments for fencing or wrestling	20
6211.42.20	- - - Prayer cloaks	20
6211.42.90	- - - Other	20
6211.43	- - Of man-made fibres:	
6211.43.10	- - - Surgical gowns	20
6211.43.20	- - - Prayer cloaks	20
6211.43.30	- - - Anti-explosive protective suits	20
6211.43.40	- - - Garments for fencing or wrestling	20
6211.43.50	- - - Garments used for protection from chemical substances, radiation or fire	20
6211.43.90	- - - Other	20
6211.49	- - Of other textile materials:	
6211.49.10	- - - Garments for fencing or wrestling	20
6211.49.20	- - - Garments used for protection from chemical substances, radiation or fire	20
6211.49.30	- - - Prayer cloaks	20
6211.49.40	- - - Other, of wool or fine animal hair	20
6211.49.90	- - - Other	20
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
6212.10	- Brassières:	

6212.10.10	- - Of cotton	20
6212.10.90	- - Of other textile materials	20
6212.20	- Girdles and panty-girdles:	
6212.20.10	- - Of cotton	20
6212.20.90	- - Of other textile materials	20
6212.30	- Corselettes:	
6212.30.10	- - Of cotton	20
6212.30.90	- - Of other textile materials	20
6212.90	- Other:	
	- - Of cotton:	
6212.90.11	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	20
6212.90.12	- - - Athletic supporters	20
6212.90.19	- - - Other	20
	- - Of other textile materials:	
6212.90.91	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	20
6212.90.92	- - - Athletic supporters	20
6212.90.99	- - - Other	20
62.13	Handkerchiefs.	
6213.20	- Of cotton:	
6213.20.10	- - Printed by the traditional batik process	20
6213.20.90	- - Other	20
6213.90	- Of other textile materials:	
	- - Of silk or silk waste:	
6213.90.11	- - - Printed by the traditional batik process	20
6213.90.19	- - - Other	20
	- - Other:	
6213.90.91	- - - Printed by the traditional batik process	20
6213.90.99	- - - Other	20
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	
6214.10	- Of silk or silk waste:	
6214.10.10	- - Printed by the traditional batik process	20
6214.10.90	- - Other	20
6214.20.00	- Of wool or fine animal hair	20
6214.30	- Of synthetic fibres:	
6214.30.10	- - Printed by the traditional batik process	20
6214.30.90	- - Other	20
6214.40	- Of artificial fibres:	
6214.40.10	- - Printed by the traditional batik process	20
6214.40.90	- - Other	20
6214.90	- Of other textile materials:	

6214.90.10	- - Printed by the traditional batik process	20
6214.90.90	- - Other	20
62.15	Ties, bow ties and cravats.	
6215.10	- Of silk or silk waste:	
6215.10.10	- - Printed by the traditional batik process	20
6215.10.90	- - Other	20
6215.20	- Of man-made fibres:	
6215.20.10	- - Printed by the traditional batik process	20
6215.20.90	- - Other	20
6215.90	- Of other textile materials:	
6215.90.10	- - Printed by the traditional batik process	20
6215.90.90	- - Other	20
62.16	Gloves, mittens and mitts.	
6216.00.10	- Protective work gloves, mittens and mitts	20
	- Other:	
6216.00.91	- - Of wool or fine animal hair	20
6216.00.92	- - Of cotton	20
6216.00.99	- - Other	20
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
6217.10	- Accessories:	
6217.10.10	- - Judo belts	20
6217.10.90	- - Other	20
6217.90.00	- Parts	20

Chapter 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

Notes.

1. Sub-Chapter I applies only to made up articles, of any textile fabric.
2. Sub-Chapter I does not cover:
 - (a) Goods of Chapters 56 to 62; or
 - (b) Worn clothing or other worn articles of heading 63.09.
3. Heading 63.09 applies only to the following goods:
 - (a) Articles of textile materials:
 - (i) Clothing and clothing accessories, and parts thereof;
 - (ii) Blankets and travelling rugs;
 - (iii) Bed linen, table linen, toilet linen and kitchen linen;
 - (iv) Furnishing articles, other than carpets of headings 57.01 to 57.05 and tapestries of heading 58.05;
 - (b) Footwear and headgear of any material other than asbestos.

In order to be classified in this heading, the articles mentioned above must comply with both of the following requirements:

- (i) they must show signs of appreciable wear, and
- (ii) they must be presented in bulk or in bales, sacks or similar packings.

SUB-CHAPTER I
OTHER MADE UP TEXTILES ARTICLES

Code	Description	VAT (%)
63.01	Blankets and travelling rugs.	
6301.10.00	- Electric blankets	12
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	12
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	12
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	12
6301.90.00	- Other blankets and travelling rugs	12
63.02	Bed linen, table linen, toilet linen and kitchen linen.	
6302.10.00	- Bed linen, knitted or crocheted	12
	- Other bed linen, printed:	
6302.21.00	- - Of cotton	12
6302.22	- - Of man-made fibres:	
6302.22.10	- - - Of nonwoven fabrics	12
6302.22.90	- - - Other	12
6302.29.00	- - Of other textile materials	12
	- Other bed linen:	
6302.31.00	- - Of cotton	12
6302.32	- - Of man-made fibres:	
6302.32.10	- - - Of nonwoven fabrics	12
6302.32.90	- - - Other	12
6302.39.00	- - Of other textile materials	12
6302.40.00	- Table linen, knitted or crocheted	12
	- Other table linen:	
6302.51.00	- - Of cotton	12
6302.53.00	- - Of man-made fibres	12
6302.59.00	- - Of other textile materials	12
6302.60.00	- Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	12
	- Other:	
6302.91.00	- - Of cotton	12
6302.93.00	- - Of man-made fibres	12
6302.99.00	- - Of other textile materials	12
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	
	- Knitted or crocheted:	
6303.12.00	- - Of synthetic fibres	12
6303.19	- - Of other textile materials:	

6303.19.10	- - - Of cotton	12
6303.19.90	- - - Other	12
	- Other:	
6303.91.00	- - Of cotton	12
6303.92.00	- - Of synthetic fibres	12
6303.99.00	- - Of other textile materials	12
63.04	Other furnishing articles, excluding those of heading 94.04.	
	- Bedspreads:	
6304.11.00	- - Knitted or crocheted	12
6304.19	- - Other:	
6304.19.10	- - - Of cotton	12
6304.19.20	- - - Other, nonwoven	12
6304.19.90	- - - Other	12
	- Other:	
6304.91	- - Knitted or crocheted:	
6304.91.10	- - - Mosquito nets	12
6304.91.90	- - - Other	12
6304.92.00	- - Not knitted or crocheted, of cotton	12
6304.93.00	- - Not knitted or crocheted, of synthetic fibres	12
6304.99.00	- - Not knitted or crocheted, of other textile materials	12
63.05	Sacks and bags, of a kind used for the packing of goods.	
6305.10	- Of jute or of other textile bast fibres of heading 53.03:	
	- - New:	
6305.10.11	- - - Of jute	12
6305.10.19	- - - Other	12
	- - Used:	
6305.10.21	- - - Of jute	12
6305.10.29	- - - Other	12
6305.20.00	- Of cotton	12
	- Of man-made textile materials:	
6305.32	- - Flexible intermediate bulk containers:	
6305.32.10	- - - Of nonwoven fabrics	12
6305.32.20	- - - Knitted or crocheted	12
6305.32.90	- - - Other	12
6305.33	- - Other, of polyethylene or polypropylene strip or the like:	
6305.33.10	- - - Knitted or crocheted	12
6305.33.20	- - - Of woven fabrics of strip or the like	12
6305.33.90	- - - Other	12
6305.39	- - Other:	
6305.39.10	- - - Of nonwoven fabrics	12
6305.39.20	- - - Knitted or crocheted	12

6305.39.90	- - - Other	12
6305.90	- Of other textile materials:	
6305.90.10	- - Of hemp of heading 53.05	12
6305.90.20	- - Of coconut (coir) of heading 53.05	12
6305.90.90	- - Other	12
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
	- Tarpaulins, awnings and sunblinds:	
6306.12.00	- - Of synthetic fibres	12
6306.19	- - Of other textile materials:	
6306.19.10	- - - Of vegetable textile fibres of heading 53.05	12
6306.19.20	- - - Of cotton	12
6306.19.90	- - - Other	12
	- Tents:	
6306.22.00	- - Of synthetic fibres	12
6306.29	- - Of other textile materials:	
6306.29.10	- - - Of cotton	12
6306.29.90	- - - Other	12
6306.30.00	- Sails	12
6306.40	- Pneumatic mattresses:	
6306.40.10	- - Of cotton	12
6306.40.90	- - Other	12
6306.90.00	- Other	12
63.07	Other made up articles, including dress patterns.	
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:	
6307.10.10	- - Nonwoven other than felt	12
6307.10.20	- - Of felt	12
6307.10.90	- - Other	12
6307.20.00	- Life-jacket and life-belt	0
6307.90	- Other:	
6307.90.30	- - Umbrella covers in pre-cut triangular form	20
6307.90.40	- - Surgical masks	5
	- - Safety harnesses:	
6307.90.61	- - - Suitable for industrial use	5
6307.90.69	- - - Other	20
6307.90.70	- - Fans and handscreens	20
6307.90.90	- - Other	20

SUB-CHAPTER II

SETS

Code	Description	Vat (%)

6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	20
-------------------	---	-----------

SUB-CHAPTER III

WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS

Code	Description	Vat (%)
6309.00.00	Worn clothing and other worn articles.	100
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
6310.10	- Sorted:	
6310.10.10	- - Used or new rags	50
6310.10.90	- - Other	50
6310.90	- Other:	
6310.90.10	- - Used or new rags	50
6310.90.90	- - Other	50

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1. This Chapter does not cover:

- (a) Disposable foot or shoe coverings of flimsy material (for example, paper, sheeting of plastics) without applied soles. These products are classified according to their constituent material;
- (b) Footwear of textile material, without an outer sole glued, sewn or otherwise affixed or applied to the upper (Section XI);
- (c) Worn footwear of heading 63.09;
- (d) Articles of asbestos (heading 68.12);
- (e) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading 90.21); or
- (f) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading 64.06, the term "parts" does not include pegs, protectors, eyelets, hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading 96.06.

3. For the purposes of this Chapter:

- (a) the terms "rubber" and "plastics" include woven fabrics or other textile products with an external layer of rubber or plastics being visible to the naked eye; for the purpose of this provision, no account should be taken of any resulting change of colour; and
- (b) the term "leather" refers to the goods of headings 41.07 and 41.12 to 41.14.

4. Subject to Note 3 to this Chapter:

- (a) the material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

(b) the constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings 6402.12, 6402.19, 6403.12, 6403.19 and 6404.11, the expression "sports footwear" applies only to:

(a) footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) skating boots, ski-boots and cross-country ski footwear, snowboard boots, wrestling boots, boxing boots and cycling shoes.

Code	Description	VAT (%)
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
6401.10.00	- Footwear incorporating a protective metal toe-cap	30
	- Other footwear:	
6401.92.00	- - Covering the ankle but not covering the knee	30
6401.99.00	- - Other	30
64.02	Other footwear with outer soles and uppers of rubber or plastics.	
	- Sports footwear:	
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	30
6402.19	- - Other:	
6402.19.10	- - - Wrestling footwear	30
6402.19.90	- - - Other	30
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	30
	- Other footwear:	
6402.91	- - Covering the ankle:	
6402.91.10	- - - Diving boots	30
	- - - Other:	
6402.91.91	- - - - Incorporating a protective metal toe-cap	30
6402.91.99	- - - - Other	30
6402.99	- - Other:	
6402.99.10	- - - Incorporating a protective metal toe-cap	0
6402.99.90	- - - Other	0
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
	- Sports footwear:	
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	30
6403.19	- - Other:	
6403.19.10	- - - Fitted with spikes, cleats or the like	30
6403.19.20	- - - Riding boots or bowling shoes	30

6403.19.30	- - - Footwear for wrestling, weight-lifting or gymnastics	30
6403.19.90	- - - Other	30
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	30
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	30
	- Other footwear with outer soles of leather:	
6403.51.00	- - Covering the ankle	30
6403.59.00	- - Other	30
	- Other footwear:	
6403.91.00	- - Covering the ankle	30
6403.99.00	- - Other	30
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
	- Footwear with outer soles of rubber or plastics:	
6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:	
6404.11.10	- - - Fitted with spikes, cleats or the like	30
6404.11.20	- - - Footwear for wrestling, weight-lifting or gymnastics	30
6404.11.90	- - - Other	30
6404.19.00	- - Other	30
6404.20.00	- Footwear with outer soles of leather or composition leather	30
64.05	Other footwear.	
6405.10.00	- With uppers of leather or composition leather	30
6405.20.00	- With uppers of textile materials	30
6405.90.00	- Other	30
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
6406.10	- Uppers and parts thereof, other than stiffeners:	
6406.10.10	- - Metal toe-caps	15
6406.10.90	- - Other	15
6406.20.00	- Outer soles and heels, of rubber or plastics	30
6406.90	- Other:	
6406.90.10	- - Of wood	15
	- - Of metal:	
6406.90.21	- - - Of iron or steel	5
6406.90.29	- - - Other	5
	- - Of rubber or plastics:	
6406.90.31	- - - In-soles	5
6406.90.32	- - - Complete soles	5
6406.90.39	- - - Other	5

	- - Other:	
6406.90.91	- - - Gaiters, leggings and similar articles and parts thereof	5
6406.90.99	- - - Other	5

Chapter 65

Headgear and parts thereof

Notes.

1. This Chapter does not cover:

(a) Worn headgear of heading 63.09;

(b) Asbestos headgear (heading 68.12); or

(c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

2. Heading 65.02 does not cover hat-shapes made by sewing, other than those obtained simply by sewing strips in spirals.

Code	Description	VAT (%)
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	10
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	10
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	25
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	
6505.00.10	- Headgear of a kind used for religious purposes	25
6505.00.20	- Hair-nets	25
6505.00.90	- Other	25
65.06	Other headgear, whether or not lined or trimmed.	
6506.10	- Safety headgear:	
6506.10.10	- - Helmets for motorcyclists	20
6506.10.20	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	0
6506.10.30	- - Steel helmets	0
6506.10.40	- - Water-polo headgear	0
6506.10.90	- - Other	0
	- Other:	
6506.91.00	- - Of rubber or of plastics	25
6506.99	- - Of other materials:	
6506.99.10	- - - Of furskin	25
6506.99.90	- - - Other	25

6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	25
-------------------	--	----

Chapter 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof

Notes.

1. This Chapter does not cover:

- (a) Measure walking-sticks or the like (heading 90.17);
- (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
- (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading 66.03 does not cover parts, trimmings or accessories of textile material, or covers, tassels, thongs, umbrella cases or the like, of any material. Such goods presented with, but not fitted to, articles of heading 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Code	Description	Vat (%)
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	
6601.10.00	- Garden or similar umbrellas	25
	- Other:	
6601.91.00	- - Having a telescopic shaft	25
6601.99.00	- - Other	25
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	25
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	25
6603.90	- Other:	
6603.90.10	- - For articles of heading 66.01	25
6603.90.20	- - For articles of heading 66.02	25

Chapter 67

Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair

Notes.

1. This Chapter does not cover:

- (a) Straining cloth of human hair (heading 59.11);
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
- (c) Footwear (Chapter 64);
- (d) Headgear or hair-nets (Chapter 65);
- (e) Toys, sports requisites or carnival articles (Chapter 95); or
- (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading 67.01 does not cover:

(a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading 94.04);

(b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

(c) Artificial flowers or foliage or parts thereof or made up articles of heading 67.02.

3. Heading 67.02 does not cover:

(a) Articles of glass (Chapter 70); or

(b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

Code	Description	VAT (%)
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	20
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
6702.10.00	- Of plastics	25
6702.90	- Of other materials:	
6702.90.10	- - Of paper	30
6702.90.20	- - Of textile materials	30
6702.90.90	- - Other	30
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	20
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
	- Of synthetic textile materials:	
6704.11.00	- - Complete wigs	25
6704.19.00	- - Other	25
6704.20.00	- Of human hair	25
6704.90.00	- Of other materials	25

SECTION XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

Chapter 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

Notes

1. This Chapter does not cover:

(a) Goods of Chapter 25;

(b) Coated, impregnated or covered paper and paperboard of heading 48.10 or 48.11 (for example, paper and paperboard coated with mica powder or graphite, bituminised or asphalted paper and paperboard);

(c) Coated, impregnated or covered textile fabric of Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminised or asphalted fabric);

(d) Articles of Chapter 71;

(e) Tools or parts of tools, of Chapter 82;

- (f) Lithographic stones of heading 84.42;
- (g) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;
- (h) Dental burrs (heading 90.18);
- (ij) Articles of Chapter 91 (for example, clocks and clock cases);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games and sports requisites);
- (m) Articles of heading 96.02, if made of materials specified in Note 2 (b) to Chapter 96, or of heading 96.06 (for example, buttons), 96.09 (for example, slate pencils) or 96.10 (for example, drawing slates); or
- (n) Articles of Chapter 97 (for example, works of art).

2. In heading 68.02 the expression “worked monumental or building stone” applies not only to the varieties of stone referred to in heading 25.15 or 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

Code	Description	Rate (%)
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	20
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder -	20
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.21.00	- - Marble, travertine and alabaster	12
6802.23.00	- - Granite	12
6802.29	- - Other stone:	
6802.29.10	- - - Other calcareous stone	10
6802.29.90	- - - Other	12
	- Other:	
6802.91	- - Marble, travertine and alabaster:	
6802.91.10	- - - Marble	10
6802.91.90	- - - Other	10
6802.92.00	- - Other calcareous stone	20
6802.93.00	- - Granite	12
6802.99.00	- - Other stone	20
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	20
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	

6804.10.00	- Millstones and grindstones for milling, grinding or pulping	20
	- Other millstones, grindstones, grinding wheels and the like:	
6804.21.00	- - Of agglomerated synthetic or natural diamond	0
6804.22.00	- - Of other agglomerated abrasives or of ceramics	20
6804.23.00	- - Of natural stone	20
6804.30.00	- Hand sharpening or polishing stones	20
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	
6805.10.00	- On a base of woven textile fabric only	10
6805.20.00	- On a base of paper or paperboard only	10
6805.30.00	- On a base of other materials	10
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	5
6806.90.00	- Other	5
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
6807.10.00	- In rolls	5
6807.90	- Other:	
6807.90.10	- - Tiles	5
6807.90.90	- - Other	5
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	
6808.00.10	- Roofing tiles, panels, boards, blocks and similar articles	30
6808.00.90	- Other	30
68.09	Articles of plaster or of compositions based on plaster.	
	- Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.11.00	- - Faced or reinforced with paper or paperboard only	30
6809.19	- - Other:	
6809.19.10	- - - Tiles	30
6809.19.90	- - - Other	30
6809.90	- Other articles:	
6809.90.10	- - Dental moulds of plaster	10

6809.90.90	- - Other	30
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
	- Tiles, flagstones, bricks and similar articles:	
6810.11.00	- - Building blocks and bricks	35
6810.19	- - Other:	
6810.19.10	- - - Tiles	35
6810.19.90	- - - Other	35
	- Other articles:	
6810.91.00	- - Prefabricated structural components for building or civil engineering	35
6810.99.00	- - Other	35
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.	
6811.40	- Containing asbestos:	
6811.40.10	- - Corrugated sheets	20
	- - Other sheets, panels, tiles and similar articles:	
6811.40.21	- - - Floor or wall tiles containing plastics	20
6811.40.29	- - - Other	20
6811.40.30	- - Tubes or pipes	20
6811.40.40	- - Tube or pipe fittings	20
6811.40.90	- - Other	15
	- Not containing asbestos:	
6811.81.00	- - Corrugated sheets	20
6811.82	- - Other sheets, panels, tiles and similar articles:	
6811.82.10	- - - Floor or wall tiles containing plastics	20
6811.82.90	- - - Other	20
6811.89	- - Other:	
6811.89.10	- - - Tubes or pipes	20
6811.89.20	- - - Tube or pipe fittings	20
6811.89.90	- - - Other	20
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	
6812.80	- Of crocidolite:	
6812.80.20	- - Clothing	10
6812.80.30	- - Paper, millboard and felt	10
6812.80.40	- - Floor or wall tiles	10
6812.80.50	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	10

6812.80.90	- - Other	10
	- Other:	
6812.91	- - Clothing, clothing accessories, footwear and headgear:	
6812.91.10	- - - Clothing	10
6812.91.90	- - - Other	10
6812.92.00	- - Paper, millboard and felt	10
6812.93.00	- - Compressed asbestos fibre jointing, in sheets or rolls	10
6812.99	- - Other:	
	- - - Fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics:	
6812.99.11	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	10
6812.99.19	- - - - Other	10
6812.99.20	- - - Floor or wall tiles	10
6812.99.90	- - - Other	10
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	
6813.20	- Containing asbestos:	
6813.20.10	- - Brake linings and pads	10
6813.20.90	- - Other	10
	- Not containing asbestos:	
6813.81.00	- - Brake linings and pads	10
6813.89.00	- - Other	10
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10
6814.90.00	- Other	10
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
6815.10	- Non-electrical articles of graphite or other carbon:	
6815.10.10	- - Yarn or thread	5
6815.10.20	- - Bricks, paving slabs, floor tiles and similar articles	15
	- - Other:	
6815.10.91	- - - Carbon fibres	12
6815.10.99	- - - Other	15
6815.20.00	- Articles of peat	20

	- Other articles:	
6815.91.00	- - Containing magnesite, dolomite or chromite	10
6815.99.00	- - Other	5

Chapter 69

Ceramic products

Notes

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings 69.04 to 69.14 apply only to such products other than those classifiable in headings 69.01 to 69.03.

2. This Chapter does not cover:

(a) Products of heading 28.44;

(b) Articles of heading 68.04;

(c) Articles of Chapter 71 (for example, imitation jewellery);

(d) Cermets of heading 81.13;

(e) Articles of Chapter 82;

(f) Electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(g) Artificial teeth (heading 90.21);

(h) Articles of Chapter 91 (for example, clocks and clock cases);

(ij) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

(k) Articles of Chapter 95 (for example, toys, games and sports requisites);

(l) Articles of heading 96.06 (for example, buttons) or of heading 96.14 (for example, smoking pipes);
or

(m) Articles of Chapter 97 (for example, works of art).

SUB-CHAPTER I

GOODS OF SILICIOUS FOSSIL MEALS OR OF SIMILAR SILICIOUS EARTHS, AND REFRACTORY GOODS

Code	Description	Rate (%)
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	20
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	10
6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	10
6902.90.00	- Other	10
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	
6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5
6903.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	5

6903.90.00	- Other	5
------------	---------	---

SUB-CHAPTER II
OTHER CERAMIC PRODUCTS

Code	Description	Rate (%)
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
6904.10.00	- Building bricks	35
6904.90.00	- Other	35
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
6905.10.00	- Roofing tiles	45
6905.90.00	- Other	45
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	35
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	
6907.10.10	- - Paving, hearth or wall tiles	45
6907.10.90	- - Other	45
6907.90	- Other:	
6907.90.10	- - Paving, hearth or wall tiles	35
6907.90.20	- - Lining tiles of a kind used for grinding mills	20
6907.90.90	- - Other	35
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:	
6908.10.10	- - Paving, hearth or wall tiles	45
6908.10.90	- - Other	45
6908.90	- Other:	
	- - Plain tiles:	
6908.90.11	- - - Paving, hearth or wall tiles	35
6908.90.19	- - - Other	35
	- - Other:	
6908.90.91	- - - Paving, hearth or wall tiles	35
6908.90.99	- - - Other	35
69.09	Ceramic wares for laboratory, chemical or other technical uses;	

	ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	
	- Ceramic wares for laboratory, chemical or other technical uses:	
6909.11.00	- - Of porcelain or china	5
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	5
6909.19.00	- - Other	5
6909.90.00	- Other	20
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
6910.10.00	- Of porcelain or china	35
6910.90.00	- Other	35
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
6911.10.00	- Tableware and kitchenware	35
6911.90.00	- Other	35
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	35
69.13	Statuettes and other ornamental ceramic articles.	
6913.10	- Of porcelain or china:	
6913.10.10	- - Ornamental cigarette boxes and ashtrays	30
6913.10.90	- - Other	30
6913.90	- Other:	
6913.90.10	- - Ornamental cigarette boxes and ashtrays	30
6913.90.90	- - Other	30
69.14	Other ceramic articles.	
6914.10.00	- Of porcelain or china	30
6914.90.00	- Other	30

Chapter 70

Glass and glassware

Notes.

1. This Chapter does not cover:

(a) Goods of heading 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

(b) Articles of Chapter 71 (for example, imitation jewellery);

(c) Optical fibre cables of heading 85.44, electrical insulators (heading 85.46) or fittings of insulating material of heading 85.47;

(d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

(e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading 94.05;

(f) Toys, games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

(g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings 70.03, 70.04 and 70.05:

(a) glass is not regarded as “worked” by reason of any process it has undergone before annealing;

(b) cutting to shape does not affect the classification of glass in sheets;

(c) the expression “absorbent, reflecting or non-reflecting layer” means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency; or which prevents light from being reflected on the surface of the glass.

3. The products referred to in heading 70.06 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading 70.19, the expression “glass wool” means:

(a) Mineral wools with a silica (SiO₂) contents not less than 60% by weight;

(b) Mineral wools with a silica (SiO₂) content less than 60% but with an alkaline oxide (K₂O or Na₂O) content exceeding 5% by weight or a boric oxide (B₂O₃) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading 68.06.

5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

Subheading Note.

1. For the purposes of subheading 7013.22, 7013.33, 7013.41 and 7013.91, the expression “lead crystal” means only glass having a minimum lead monoxide (PbO) content by weight of 24%.

Code	Description	Rate (%)
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	0
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
7002.10.00	- Balls	3
7002.20.00	- Rods	3
	- Tubes:	
7002.31	- - Of fused quartz or other fused silica:	
7002.31.10	- - - Of a kind used to manufacture vacuum tubes	25
7002.31.90	- - - Other	3
7002.32	- - Of other glass having a linear coefficient of expansion not exceeding 5x10 ⁻⁶ per Kelvin within a temperature range of 0°C to 300°C:	
7002.32.10	- - - Of a kind used to manufacture vacuum tubes	25
7002.32.20	- - - Of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5
7002.32.90	- - - Other	3
7002.39	- - Other:	
7002.39.10	- - - Of a kind used to manufacture vacuum tubes	25
7002.39.20	- - - Of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	5
7002.39.90	- - - Other	3
70.03	Cast glass and rolled glass, in sheets or profiles, whether	

	or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
	- Non-wired sheets:	
7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	
7003.12.10	- - - Optical glass, not optically worked	5
7003.12.20	- - - Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut)	40
7003.12.90	- - - Other	40
7003.19	- - Other:	
7003.19.10	- - - Optical glass, not optically worked	5
7003.19.90	- - - Other	40
7003.20.00	- Wired sheets	40
7003.30.00	- Profiles	40
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
7004.2	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:	
7004.20.10	- - Optical glass, not optically worked	5
7004.20.90	- - Other	40
7004.9	- Other glass:	
7004.90.10	- - Optical glass, not optically worked	5
7004.90.90	- - Other	40
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:	
7005.10.10	- - Optical glass, not optically worked	5
7005.10.90	- - Other	35
	- Other non-wired glass:	
7005.21	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:	
7005.21.10	- - - Optical glass, not optically worked	5
7005.21.90	- - - Other	40
7005.29	- - Other:	
7005.29.10	- - - Optical glass, not optically worked	5
7005.29.90	- - - Other	40
7005.30.00	- Wired glass	30
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	

7006.00.10	- Optical glass, not optically worked	5
7006.00.90	- Other	30
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.	
	- Toughened (tempered) safety glass:	
7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.11.10	- - - Suitable for vehicles of Chapter 87	20
7007.11.20	- - - Suitable for vehicles of Chapter 87	0
7007.11.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3
7007.11.40	- - - Suitable for vessels of Chapter 89	3
7007.19	- - Other:	
7007.19.10	- - - Suitable for machinery of heading 84.29 or 84.30	15
7007.19.90	- - - Other	15
	- Laminated safety glass:	
7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:	
7007.21.10	- - - Suitable for vehicles of Chapter 87	20
7007.21.20	- - - Suitable for vehicles of Chapter 87	0
7007.21.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	3
7007.21.40	- - - Suitable for vessels of Chapter 89	3
7007.29	- - Other:	
7007.29.10	- - - Suitable for machinery of heading 84.29 or 84.30	15
7007.29.90	- - - Other	15
7008.00.00	Multiple-walled insulating units of glass.	25
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	
7009.10.00	- Rear-view mirrors for vehicles	20
	- Other:	
7009.91.00	- - Unframed	25
7009.92.00	- - Framed	30
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	
7010.10.00	- Ampoules	10
7010.20.00	- Stoppers, lids and other closures	20
7010.90	- Other:	
7010.90.10	- - Carboys and demijohns	20
7010.90.40	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for	5

	intravenous fluids	
7010.90.90	- - Other	20
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	
7011.10	- For electric lighting:	
7011.10.10	- - Stems	5
7011.10.90	- - Other	25
7011.20.00	- For cathode-ray tubes	0
7011.90.00	- Other	25
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
7013.10.00	- Of glass-ceramics	35
	- Stemware drinking glasses, other than of glass-ceramics:	
7013.22.00	- - Of lead crystal	30
7013.28.00	- - Other	35
	- Other drinking glasses, other than of glass-ceramics:	
7013.33.00	- - Of lead crystal	30
7013.37.00	- - Other	35
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:	
7013.41.00	- - Of lead crystal	30
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	35
7013.49.00	- - Other	35
	- Other glassware:	
7013.91.00	- - Of lead crystal	30
7013.99.00	- - Other	15
70.14	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	
7014.00.10	- Of a kind suitable for use in motor vehicles	5
7014.00.90	- Other	5
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	
7015.10.00	- Glasses for corrective spectacles	3
7015.90	- Other:	
7015.90.10	- - Clock or watch glasses	5
7015.90.90	- - Other	5

70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	25
7016.90.00	- Other	45
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
7017.10	- Of fused quartz or other fused silica:	
7017.10.10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0
7017.10.90	- - Other	0
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	0
7017.90.00	- Other	0
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	30
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0
7018.90.00	- Other	30
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
	- Slivers, rovings, yarn and chopped strands:	
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	3
7019.12.00	- - Rovings	3
7019.19	- - Other:	
7019.19.10	- - - Yarn	3
7019.19.90	- - - Other	3
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.31.00	- - Mats	3
7019.32.00	- - Thin sheets (voiles)	3
7019.39	- - Other:	
7019.39.10	- - - Asphalt or coal-tar impregnated glass-fibre outerwrap of a	3

	kind used for pipelines	
7019.39.90	- - - Other	10
7019.40.00	- Woven fabrics of rovings	3
	- Other woven fabrics:	
7019.51.00	- - Of a width not exceeding 30 cm	3
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	3
7019.59.00	- - Other	3
7019.90	- Other:	
7019.90.10	- - Glass fibres (including glass wool)	3
7019.90.90	- - Other	0
70.20	Other articles of glass.	
	- Glass moulds:	
7020.00.11	- - Of a kind used for the manufacture of acrylic goods	0
7020.00.19	- - Other	0
7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0
7020.00.30	- Glass inners for vacuum flasks or other vacuum vessels	40
7020.00.40	- Evacuated tubes for solar energy collectors	3
	- Other:	
7020.00.91	- - Blinds	30
7020.00.99	- - Other	30

SECTION XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

Notes.

1. Subject to Note 1 (A) to Section VI and except as provided below, all articles consisting wholly or partly:

(a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

(b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (A) Headings 71.13, 71.14 and 71.15 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

(B) Heading 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

(a) Amalgams of precious metal, or colloidal precious metal (heading 28.43);

(b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

(c) Goods of Chapter 32 (for example, lustres);

- (d) Supported catalysts (heading 38.15);
- (e) Articles of heading 42.02 or 42.03 referred to in Note 3 (B) to Chapter 42;
- (f) Articles of heading 43.03 or 43.04;
- (g) Goods of Section XI (textiles and textile articles);
- (h) Footwear, headgear or other articles of Chapter 64 or 65;
- (ij) Umbrellas, walking-sticks or other articles of Chapter 66;
- (k) Abrasive goods of heading 68.04 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (l) Articles of Chapter 90, 91 or 92 (scientific instruments, clocks and watches, musical instruments);
- (m) Arms or parts thereof (Chapter 93);
- (n) Articles covered by Note 2 to Chapter 95;
- (o) Articles classified in Chapter 96 by virtue of Note 4 to that Chapter; or
- (p) Original sculptures or statuary (heading 97.03), collectors' pieces (heading 97.05) or antiques of an age exceeding one hundred years (heading 97.06), other than natural or cultured pearls or precious or semi-precious stones.

4. (A) The expression "precious metal" means silver, gold and platinum.

(B) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(C) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2 (b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2 %, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated as an alloy of platinum;
- (b) An alloy containing 2 % or more, by weight, of gold but no platinum, or less than 2 %, by weight, of platinum, is to be treated as an alloy of gold;
- (c) Other alloys containing 2 % or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. Subject to Note 1 (A) to Section VI, goods answering to a description in heading 71.12 are to be classified in that heading and in no other heading of the Nomenclature.

9. For the purposes of heading 71.13, the expression "articles of jewellery" means:

- (a) Any small objects of personal adornment (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (for example, cigar or cigarette cases, snuff boxes, cachou or pill boxes, powder boxes, chain purses or prayer beads).

These articles may be combined or set, for example, with natural or cultured pearls, precious or semi-precious stones, synthetic or reconstructed precious or semi-precious stones, tortoise shell, mother-of-pearl, ivory, natural or reconstituted amber, jet or coral.

10. For the purposes of heading 71.14, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

11. For the purposes of heading 71.17, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 9 above (but not including buttons or other articles of heading 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading 96.15), not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings 7106.10, 7108.11, 7110.11, 7110.21, 7110.31 and 7110.41, the expressions "powder" and "in powder form" mean products of which 90 % or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4 (B), for the purposes of subheadings 7110.11 and 7110.19, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

3. For the classification of alloys in the subheadings of heading 71.10, each alloy is to be classified with that metal, platinum, palladium, rhodium, iridium, osmium or ruthenium which predominates by weight over each other of these metals.

SUB-CHAPTER I

NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES

Code	Description	Rate (%)
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	
7101.10.00	- Natural pearls	3
	- Cultured pearls:	
7101.21.00	- - Unworked	3
7101.22.00	- - Worked	3
71.02	Diamond, whether or worked, but not mounted or set.	
7102.10.00	- Unsorted	1
	- Industrial:	
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	0
7102.29.00	- - Other	0
	- Non-industrial:	
7102.31.00	- - Unworked or simply sawn, cleaved or bruted	0
7102.39.00	- - Other	0
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
7103.10	- Unworked or simply sawn or roughly shaped:	
7103.10.10	- - Rubies	0
7103.10.20	- - Jade (nephrite and jadeite)	0
7103.10.90	- - Other	0
	- Otherwise worked:	
7103.91	- - Rubies, sapphires and emeralds:	
7103.91.10	- - - Rubies	0

7103.91.90	- - Other	0
7103.99.00	- - Other	0
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
7104.1	- Piezo-electric quartz:	
7104.10.10	- - Unworked	0
7104.10.20	- - Worked	0
7104.20.00	- Other, unworked or simply sawn or roughly shaped	0
7104.90.00	- Other	0
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	
7105.10.00	- Of diamonds	1
7105.90.00	- Other	1

SUB-CHAPTER II

PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METALS

Code	Description	Rate (%)
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
7106.10.00	- Powder	1
	- Other:	
7106.91.00	- - Unworked	1
7106.92.00	- - Semi-manufactured	1
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	1
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
	- Non-monetary:	
7108.11.00	- - Powder	0
7108.12.00	- - Other unwrought forms	0
7108.13.00	- - Other semi-manufactured forms	0
7108.20.00	- Monetary	0
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	1
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	
	- Platinum:	

7110.11.00	- - Unwrought or in powder form	1
7110.19.00	- - Other	1
	- Palladium:	
7110.21.00	- - Unwrought or in powder form	1
7110.29.00	- - Other	1
	- Rhodium:	
7110.31.00	- - Unwrought or in powder form	1
7110.39.00	- - Other	1
	- Iridium, osmium and ruthenium:	
7110.41.00	- - Unwrought or in powder form	1
7110.49.00	- - Other	1
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	
7111.00.10	- Silver or gold, clad with platinum	1
7111.00.90	- Other	1
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	
7112.30.00	- Ash containing precious metal or precious metal compounds	1
	- Other:	
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	1
7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	1
7112.99	- - Other:	
7112.99.10	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	1
7112.99.90	- - - Other	1

SUB-CHAPTER III

JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES

Code	Description	Rate (%)
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
	- Of precious metal whether or not plated or clad with precious metal:	
7113.11	- - Of silver, whether or not plated or clad with other precious metal:	
7113.11.10	- - - Parts	30
7113.11.90	- - - Other	30
7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:	
7113.19.10	- - - Parts	25
7113.19.90	- - - Other	25
7113.20	- Of base metal clad with precious metal:	

7113.20.10	- - Parts	30
7113.20.90	- - Other	30
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
	- Of precious metal whether or not plated or clad with precious metal:	
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal	30
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	30
7114.20.00	- Of base metal clad with precious metal	30
71.15	Other articles of precious metal or of metal clad with precious metal.	
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	30
7115.90	- Other:	
7115.90.10	- - Of gold or silver	30
7115.90.20	- - Of metal clad with gold or silver	30
7115.90.90	- - Other	30
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
7116.10.00	- Of natural or cultured pearls	30
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	30
71.17	Imitation jewellery.	
	- Of base metal, whether or not plated with precious metal:	
7117.11	- - Cuff-links and studs:	
7117.11.10	- - - Parts	30
7117.11.90	- - - Other	30
7117.19	- - Other:	
7117.19.10	- - - Bangles	25
7117.19.20	- - - Other imitation jewellery	25
7117.19.90	- - - Parts	25
7117.90	- Other:	
	- - Bangles:	
7117.90.11	- - - Wholly of plastics or glass	25
7117.90.12	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25
7117.90.13	- - - Wholly of porcelain or china	25
7117.90.19	- - - Other	25
	- - Other imitation jewellery:	
7117.90.21	- - - Wholly of plastics or glass	25
7117.90.22	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable	25

	carving material or worked mineral carving material	
7117.90.23	- - - Wholly of porcelain or china	25
7117.90.29	- - - Other	25
	- - Parts:	
7117.90.91	- - - Wholly of plastics or glass	25
7117.90.92	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	25
7117.90.93	- - - Wholly of porcelain or china	25
7117.90.99	- - - Other	25
71.18	Coin.	
7118.10	- Coin (other than gold coin), not being legal tender:	
7118.10.10	- - Silver coin	30
7118.10.90	- - Other	30
7118.90	- Other:	
7118.90.10	- - Gold coin, whether or not legal tender	25
7118.90.20	- - Silver coin, being legal tender	25
7118.90.90	- - Other	25

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes.

1. This Section does not cover:

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (heading 32.07 to 32.10, 32.12, 32.13 or 32.15);
- (b) Ferro-cerium or other pyrophoric alloys (heading 36.06);
- (c) Headgear or parts thereof of heading 65.06 or 65.07;
- (d) Umbrella frames or other articles of heading 66.03;
- (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewellery);
- (f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading 86.08) or other articles of Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of Section XVIII, including clock or watch springs;
- (ij) Lead shot prepared for ammunition (heading 93.06) or other articles of Section XIX (arms and ammunition);
- (k) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and lighting fittings, illuminated signs, prefabricated buildings);
- (l) Articles of Chapter 95 (for example, toys, games, sports requisites);
- (m) Hand sieves, buttons, pens, pencil-holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactured articles); or
- (n) Articles of Chapter 97 (for example, works of art).

2. Throughout the Nomenclature, the expression "parts of general use" means:

- (a) Articles of heading 73.07, 73.12, 73.15, 73.17 or 73.18 and similar articles of other base metal;
- (b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of headings 83.01, 83.02, 83.08, 83.10 and frames and mirrors, of base metal, of heading 83.06.

In Chapters 73 to 76 and 78 to 82 (but not in heading 73.15) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

3. Throughout the Nomenclature, the expression "base metals" means: iron and steel, copper, nickel, aluminium, lead, zinc, tin, tungsten (wolfram), molybdenum, tantalum, magnesium, cobalt, bismuth, cadmium, titanium, zirconium, antimony, manganese, beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium.

4. Throughout the Nomenclature, the term "cermets" means products containing a microscopic heterogeneous combination of a metallic component and a ceramic component. The term "cermets" includes sintered metal carbides (metal carbides sintered with a metal).

5. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 72 and 74):

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

6. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which, by virtue of Note 5 above, are to be classified as alloys of that metal.

7. Classification of composite articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight over each of the other metals.

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 5, it is classified; and

(c) A cermet of heading 81.13 is regarded as a single base metal.

8. In this Section, the following expressions have the meanings hereby assigned to them:

(a) Waste and scrap

Metal waste and scrap from the manufacture or mechanical working of metals, and metal goods definitely not usable as such because of breakage, cutting-up, wear or other reasons.

(b) Powders

Products of which 90 % or more by weight passes through a sieve having a mesh aperture of 1 mm.

Chapter 72

Iron and steel

Notes.

1. In this Chapter and, in the case of Notes (d), (e) and (f) throughout the Nomenclature, the following expressions have the meanings hereby assigned to them:

(a) **Pig iron**

Iron-carbon alloys not usefully malleable, containing more than 2 % by weight of carbon and which may contain by weight one or more other elements within the following limits:

- Not more than 10 % of chromium
- Not more than 6 % of manganese
- Not more than 3 % of phosphorus
- Not more than 8 % of silicon
- A total of not more than 10 % of other elements.

(b) **Spiegeleisen**

Iron-carbon alloys containing by weight more than 6 % but not more than 30 % of manganese and otherwise conforming to the specification at (a) above.

(c) **Ferro-alloys**

Alloys in pigs, blocks, lumps or similar primary forms, in forms obtained by continuous casting and also in granular or powder forms, whether or not agglomerated, commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in ferrous metallurgy and generally not usefully malleable, containing by weight 4 % or more of the element iron and one or more of the following:

- More than 10 % of chromium
- More than 30 % of manganese
- More than 3 % of phosphorus
- More than 8 % of silicon
- A total of more than 10 % of other elements, excluding carbon, subject to a maximum content of 10 % in the case of copper.

(d) **Steel**

Ferrous materials other than those of heading 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2 % or less of carbon. However, chromium steels may contain higher proportions of carbon.

(e) **Stainless steel**

Alloy steels containing, by weight, 1.2 % or less of carbon and 10.5 % or more of chromium, with or without other elements.

(f) **Other alloy steel**

Steels not complying with the definition of stainless steel and containing by weight one or more of the following elements in the proportion shown:

- 0.3 % or more of aluminium
- 0.0008 % or more of boron
- 0.3 % or more of chromium
- 0.3 % or more of cobalt
- 0.4 % or more of copper
- 0.4 % or more of lead
- 1.65 % or more of manganese
- 0.08 % or more of molybdenum
- 0.3 % or more of nickel
- 0.06 % or more of niobium
- 0.6 % or more of silicon
- 0.05 % or more of titanium
- 0.3 % or more of tungsten (wolfram)
- 0.1 % or more of vanadium
- 0.05 % or more of zirconium
- 0.1 % or more of other elements (except sulphur, phosphorus, carbon and nitrogen), taken separately.

(g) **Remelting scrap ingots of iron or steel**

Products roughly cast in the form of ingots without feeder-heads or hot tops, or of pigs, having obvious surface faults and not complying with the chemical composition of pig iron, spiegeleisen or ferro-alloys.

(h) **Granules**

Products of which less than 90 % by weight passes through a sieve with a mesh aperture of 1 mm and of which 90 % or more by weight passes through a sieve with a mesh aperture of 5 mm.

(ij) **Semi-finished products**

Continuous cast products of solid section, whether or not subjected to primary hot-rolling; and

Other products of solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections.

These products are not presented in coils.

(k) Flat-rolled products

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers, or
- straight lengths, which if of a thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds 150 mm and measures at least twice the thickness.

Flat-rolled products include those with patterns in relief derived directly from rolling (for example, grooves, ribs, chequers, tears, buttons, lozenges) and those which have been perforated, corrugated or polished, provided that they do not thereby assume the character of articles or products of other headings.

Flat-rolled products of a shape other than rectangular or square, of any size, are to be classified as products of a width of 600 mm or more, provided that they do not assume the character of articles or products of other headings.

(l) Bars and rods, hot-rolled, in irregularly wound coils

Hot-rolled products in irregularly wound coils, which have a solid cross-section in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods).

(m) Other bars and rods

Products which do not conform to any of the definitions at (ij), (k) or (l) above or to the definition of wire, which have a uniform solid cross-section along their whole length in the shape of circles, segments of circles, ovals, rectangles (including squares), triangles or other convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). These products may:

- have indentations, ribs, grooves or other deformations produced during the rolling process (reinforcing bars and rods);
- be twisted after rolling.

(n) Angles, shapes and sections

Products having a uniform solid cross-section along their whole length which do not conform to any of the definitions at (ij), (k), (l) or (m) above or to the definition of wire.

Chapter 72 does not include products of heading 73.01 or 73.02.

(o) Wire

Cold-formed products in coils, of any uniform solid cross-section along their whole length, which do not conform to the definition of flat-rolled products.

(p) Hollow drill bars and rods

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Alloy pig iron

Pig iron containing, by weight, one or more of the following elements in the specified proportions:

- More than 0.2 % of chromium
- More than 0.3 % of copper
- More than 0.3 % of nickel
- More than 0.1 % of any of the following elements: aluminium, molybdenum, titanium, tungsten (wolfram), vanadium.

(b) Non-alloy free-cutting steel

Non-alloy steel containing, by weight, one or more of the following elements in the specified proportions:

- 0.08 % or more of sulphur
- 0.1 % or more of lead
- More than 0.05 % of selenium
- More than 0.01 % of tellurium
- More than 0.05 % of bismuth.

(c) Silicon-electrical steel

Alloy steels containing by weight at least 0.6 % but not more than 6 % of silicon and not more than 0.08 % of carbon. They may also contain by weight not more than 1 % of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) High speed steel

Alloy steels containing, with or without other elements, at least two of the three elements molybdenum, tungsten and vanadium with a combined content by weight of 7 % or more, 0.6 % or more of carbon and 3 to 6 % of chromium.

(e) Silico-manganese steel

Alloy steels containing by weight: -

- Not more than 0.7 % of carbon,
- 0.5 % or more but not more than 1.9 % of manganese, and
- 0.6 % or more but not more than 2.3 % of silicon, but no other element in a proportion that would give the steel the characteristics of another alloy steel.

2. For the classification of ferro-alloys in the subheadings of heading 72.02 the following rule should be observed:

A ferro-alloy is considered as binary and classified under the relevant subheading (if it exists) if only one of the alloy elements exceeds the minimum percentage laid down in Chapter Note 1 (c); by analogy, it is considered respectively as ternary or quaternary if two or three alloy elements exceed the minimum percentage.

For the application of this rule the unspecified "other elements" referred to in Chapter Note 1 (c) must each exceed 10 % by weight.

SUB-CHAPTER I

PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM

Code	Description	Rate (%)
72.01	Pig iron and, spiegeleisen in pigs, blocks or other primary forms.	
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	0
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0
7201.50.00	- Alloy pig iron; spiegeleisen	0
72.02	Ferro-alloys.	

	- Ferro-manganese:	
7202.11.00	- - Containing by weight more than 2% of carbon	5
7202.19.00	- - Other	5
	- Ferro-silicon:	
7202.21.00	- - Containing by weight more than 55% of silicon	0
7202.29.00	- - Other	5
7202.30.00	- Ferro-silico-manganese	5
	- Ferro-chromium:	
7202.41.00	- - Containing by weight more than 4% of carbon	5
7202.49.00	- - Other	0
7202.50.00	- Ferro-silico-chromium	0
7202.60.00	- Ferro-nickel	0
7202.70.00	- Ferro-molybdenum	0
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0
	- Other:	
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	0
7202.92.00	- - Ferro-vanadium	0
7202.93.00	- - Ferro-niobium	0
7202.99.00	- - Other	0
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.	
7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0
7203.90.00	- Other	0
72.04	72.04 Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
7204.10.00	- Waste and scrap of cast iron	3
	- Waste and scrap of alloy steel:	
7204.21.00	- - Of stainless steel	0
7204.29.00	- - Other	0
7204.30.00	- Waste and scrap of tinned iron or steel	0
	- Other waste and scrap:	
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	3
7204.49.00	- - Other	0
7204.50.00	- Remelting scrap ingots	3
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	
7205.10.00	- Granules	0
	- Powders:	
7205.21.00	- - Of alloy steel	0
7205.29.00	- - Other	0

SUB-CHAPTER II
IRON AND NON-ALLOY STEEL

Code	Description	Rate (%)
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
7206.10	- Ingots:	
7206.10.10	- - Containing by weight more than 0.6% of carbon	1
7206.10.90	- - Other	1
7206.90.00	- Other	1
72.07	Semi-finished products of iron or non-alloy steel.	
	- Containing by weight less than 0.25% of carbon:	
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	10
7207.12	- - Other, of rectangular (other than square) cross-section:	
7207.12.10	- - - Slabs	0
7207.12.90	- - - Other	10
7207.19.00	- - Other	10
7207.20	- Containing by weight 0.25% or more of carbon:	
	- - Containing by weight less than 0.6% of carbon:	
7207.20.10	- - - Slabs	0
	- - - Other:	
7207.20.21	- - - - Blocks roughly shaped by forging; sheet bars	0
7207.20.29	- - - - Other	10
	- - Other:	
7207.20.91	- - - Slabs	0
	- - - Other:	
7207.20.92	- - - - Blocks roughly shaped by forging; sheet bars	0
7207.20.99	- - - - Other	10
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0
	- Other, in coils, not further worked than hot-rolled, pickled:	
7208.25.00	- - Of a thickness of 4.75 mm or more	0
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7208.27	- - Of a thickness of less than 3 mm:	
7208.27.10	- - - Of a thickness of less than 2 mm	0
7208.27.90	- - - Other	0
	- Other, in coils, not further worked than hot-rolled:	
7208.36.00	- - Of a thickness exceeding 10 mm	0
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0

7208.39.00	- - Of a thickness of less than 3 mm	0
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0
	- Other, not in coils, not further worked than hot-rolled:	
7208.51.00	- - Of a thickness exceeding 10 mm	0
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7208.54.00	- - Of a thickness of less than 3 mm	0
7208.90.00	- Other	0
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	
	- In coils, not further worked than cold-rolled (cold-reduced):	
7209.15.00	- - Of a thickness of 3 mm or more	7
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	7
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	7
7209.18	- - Of a thickness of less than 0.5 mm:	
7209.18.10	- - - Tin-mill blackplate	0
	- - - Other:	
7209.18.91	- - - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	7
7209.18.99	- - - - Other	7
	- Not in coils, not further worked than cold-rolled (cold-reduced):	
7209.25.00	- - Of a thickness of 3 mm or more	7
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	7
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	7
7209.28	- - Of a thickness of less than 0.5 mm:	
7209.28.10	- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	7
7209.28.90	- - - Other	7
7209.90	- Other:	
7209.90.10	- - Corrugated	7
7209.90.90	- - Other	7
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	
	- Plated or coated with tin:	
7210.11	- - Of a thickness of 0.5 mm or more:	
7210.11.10	- - - Containing by weight 0.6% or more of carbon	5
7210.11.90	- - - Other	5
7210.12	- - Of a thickness of less than 0.5 mm:	
7210.12.10	- - - Containing by weight 0.6% or more of carbon	5
7210.12.90	- - - Other	5
7210.20	- Plated or coated with lead, including terne-plate:	
7210.20.10	- - Containing by weight less than 0.6% of carbon and of a thickness	0

	of 1.5 mm or less	
7210.20.90	- - Other	0
7210.30	- Electrolytically plated or coated with zinc:	
	- - Containing by weight less than 0.6% of carbon:	
7210.30.11	- - - Of a thickness not exceeding 1.2 mm	10
7210.30.12	- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	5
7210.30.19	- - - Other	5
	- - Other:	
7210.30.91	- - - Of a thickness not exceeding 1.2 mm	10
7210.30.99	- - - Other	5
	- Otherwise plated or coated with zinc:	
7210.41	- - Corrugated:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.41.11	- - - - Of a thickness not exceeding 1.2 mm	20
7210.41.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10
7210.41.19	- - - - Other	10
	- - - Other:	
7210.41.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.41.99	- - - - Other	10
7210.49	- - Other:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.49.11	- - - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon and of a thickness not exceeding 1.2 mm	0
7210.49.12	- - - - Other, of a thickness not exceeding 1.2 mm	20
7210.49.13	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10
7210.49.19	- - - - Other	10
	- - - Other:	
7210.49.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.49.99	- - - - Other	10
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	5
	- Plated or coated with aluminium:	
7210.61	- - Plated or coated with aluminium-zinc alloys:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.61.11	- - - - Of a thickness not exceeding 1.2 mm	20
7210.61.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10
7210.61.19	- - - - Other	10
	- - - Other:	
7210.61.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.61.99	- - - - Other	10
7210.69	- - Other:	
	- - - Containing by weight less than 0.6% of carbon:	
7210.69.11	- - - - Of a thickness not exceeding 1.2 mm	20

7210.69.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10
7210.69.19	- - - - Other	10
	- - - Other:	
7210.69.91	- - - - Of a thickness not exceeding 1.2 mm	20
7210.69.99	- - - - Other	10
7210.70	- Painted, varnished or coated with plastics:	
7210.70.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	5
7210.70.90	- - Other	5
7210.90	- Other:	
7210.90.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	5
7210.90.90	- - Other	5
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
	- Not further worked than hot-rolled:	
7211.13	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief:	
7211.13.10	- - - Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm	0
7211.13.90	- - - Other	0
7211.14	- - Other, of a thickness of 4.75 mm or more:	
	- - - Of a thickness of 4.75 mm or more but not exceeding 10 mm:	
7211.14.11	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.14.12	- - - - Corrugated, containing by weight less than 0.6% of carbon	0
7211.14.19	- - - - Other	0
	- - - Of a thickness of more than 10 mm:	
7211.14.21	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.14.22	- - - - Corrugated, containing by weight less than 0.6% of carbon	0
7211.14.29	- - - - Other	0
7211.19	- - Other:	
	- - - Of a thickness of 2 mm or more but less than 4.75 mm:	
7211.19.11	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.19.12	- - - - Corrugated, containing by weight less than 0.6% of carbon	7
7211.19.19	- - - - Other	0
	- - - Of a thickness of less than 2 mm:	
7211.19.21	- - - - Hoop and strip, of a width not exceeding 400 mm	0
7211.19.22	- - - - Corrugated, containing by weight less than 0.6% of carbon	7
7211.19.23	- - - - Other, of a thickness not exceeding 0.17 mm	0
7211.19.29	- - - - Other	0
	- Not further worked than cold-rolled (cold-reduced):	
7211.23	- - Containing by weight less than 0.25% of carbon:	
7211.23.10	- - - Corrugated	7

7211.23.20	- - - Hoop and strip, of a width not exceeding 400 mm	7
7211.23.30	- - - Other, of a thickness not exceeding 0.17 mm	7
7211.23.90	- - - Other	7
7211.29	- - Other:	
7211.29.10	- - - Corrugated	7
7211.29.20	- - - Hoop and strip, of a width not exceeding 400 mm	7
7211.29.30	- - - Other, of a thickness not exceeding 0.17 mm	7
7211.29.90	- - - Other	7
7211.90	- Other:	
7211.90.10	- - Hoop and strip, of a width not exceeding 400 mm	7
7211.90.20	- - Corrugated, containing by weight less than 0.6% of carbon	7
7211.90.30	- - Other, of a thickness not exceeding 0.17 mm	7
7211.90.90	- - Other	7
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	
7212.10	- Plated or coated with tin:	
7212.10.10	- - Hoop and strip, of a width not exceeding 400 mm	7
	- - Other:	
7212.10.91	- - - Containing by weight less than 0.6% of carbon	7
7212.10.99	- - - Other	7
7212.20	- Electrolytically plated or coated with zinc:	
7212.20.10	- - Hoop and strip, of a width not exceeding 400 mm	7
7212.20.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	7
7212.20.90	- - Other	7
7212.30	- Otherwise plated or coated with zinc:	
7212.30.10	- - Hoop and strip, of a width not exceeding 400 mm	10
7212.30.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	10
	- - Other:	
7212.30.91	- - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon	0
7212.30.99	- - - Other	10
7212.40	- Painted, varnished or coated with plastics:	
7212.40.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7212.40.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	7
7212.40.90	- - Other	7
7212.50	- Otherwise plated or coated:	
	- - Plated or coated with chromium oxides or with chromium and chromium oxides:	
7212.50.11	- - - Hoop and strip, of a width not exceeding 400 mm	0
7212.50.12	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0
7212.50.19	- - - Other	0

	- - Plated or coated with aluminium-zinc alloys:	
7212.50.21	- - - Hoop and strip, of a width not exceeding 400 mm	10
7212.50.22	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	10
7212.50.29	- - - Other	10
	- - Other:	
7212.50.91	- - - Hoop and strip, of a width not exceeding 400 mm	0
7212.50.92	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0
7212.50.99	- - - Other	0
7212.60	- Clad:	
7212.60.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7212.60.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0
7212.60.90	- - Other	0
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	15
7213.20.00	- Other, of free-cutting steel	0
	- Other:	
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter:	
7213.91.10	- - - Of a kind used for producing soldering sticks	7
7213.91.20	- - - Of a kind used for concrete reinforcement (rebars)	20
7213.91.90	- - - Other	3
7213.99	- - Other:	
7213.99.10	- - - Of a kind used for producing soldering sticks	5
7213.99.20	- - - Of a kind used for concrete reinforcement (rebars)	20
7213.99.90	- - - Other	3
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extracted, but including those twisted after rolling.	
7214.10	- Forged:	
	- - Containing by weight less than 0.6% of carbon:	
7214.10.11	- - - Of circular cross-section	0
7214.10.19	- - - Other	0
	- - Other:	
7214.10.21	- - - Of circular cross-section	0
7214.10.29	- - - Other	0
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:	
	- - Containing by weight less than 0.6% of carbon:	
	- - - Of circular cross-section:	
7214.20.31	- - - - Of a kind used for concrete reinforcement (rebars)	20

7214.20.39	- - - Other	0
	- - - Other:	
7214.20.41	- - - Of a kind used for concrete reinforcement (rebars)	20
7214.20.49	- - - Other	0
	- - Other:	
	- - - Of circular cross-section:	
7214.20.51	- - - Of a kind used for concrete reinforcement (rebars)	20
7214.20.59	- - - Other	0
	- - - Other:	
7214.20.61	- - - Of a kind used for concrete reinforcement (rebars)	20
7214.20.69	- - - Other	0
7214.30.00	- Other, of free-cutting steel	0
	- Other:	
7214.91	- - Of rectangular (other than square) cross-section:	
7214.91.10	- - - Containing by weight less than 0.6% of carbon	0
7214.91.20	- - - Containing by weight 0.6% or more of carbon	0
7214.99	- - Other:	
7214.99.10	- - - Containing by weight 0.6% or more of carbon, other than of circular cross-section	0
7214.99.90	- - - Other	0
72.15	Other bars and rods of iron or non-alloy steel.	
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0
7215.50	- Other, not further worked than cold-formed or cold-finished:	
7215.50.10	- - Containing by weight 0.6% or more of carbon, other than of circular cross-section	0
	- - Other:	
7215.50.91	- - - Of a kind used for concrete reinforcement (rebars)	20
7215.50.99	- - - Other	0
7215.90	- Other:	
7215.90.10	- - Of a kind used for concrete reinforcement (rebars)	20
7215.90.90	- - Other	0
72.16	Angles, shapes and sections of iron or non-alloy steel.	
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	15
	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:	
7216.21.00	- - L sections	15
7216.22.00	- - T sections	15
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:	
7216.31.00	- - U sections	15
7216.32.00	- - I sections	15

7216.33.00	- - H sections	15
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	15
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:	
7216.50.10	- - Of a height of less than 80 mm	15
7216.50.90	- - Other	15
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.61.00	- - Obtained from flat-rolled products	15
7216.69.00	- - Other	15
	- Other:	
7216.91.00	- - Cold-formed or cold-finished from flat-rolled products	15
7216.99.00	- - Other	15
72.17	Wire of iron or non-alloy steel.	
7217.10	- Not plated or coated, whether or not polished:	
7217.10.10	- - Containing by weight less than 0.25% of carbon	15
	- - Containing by weight 0.25% or more but less than 0.6% of carbon:	
7217.10.22	- - - Bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	0
7217.10.29	- - - Other	10
	- - Containing by weight 0.6% or more of carbon:	
7217.10.31	- - - Spokes wire; bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	0
7217.10.39	- - - Other	3
7217.20	- Plated or coated with zinc:	
7217.20.10	- - Containing by weight less than 0.25% carbon	15
7217.20.20	- - Containing by weight 0.25% or more but less than 0.45% of carbon	5
	- - Containing by weight 0.45% or more of carbon	
7217.20.91	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	0
7217.20.99	- - - Other	5
7217.30	- Plated or coated with other base metals:	
	- - Containing by weight less than 0.25% of carbon:	
7217.30.11	- - - Plated or coated with tin	10
7217.30.19	- - - Other	15
	- - Containing by weight 0.25% or more but less than 0.6% of carbon:	
7217.30.21	- - - Plated or coated with tin	5
7217.30.29	- - - Other	5
	- - Containing by weight 0.6% or more of carbon:	
7217.30.31	- - - Copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire)	5
7217.30.32	- - - Other, plated or coated with tin	5
7217.30.39	- - - Other	5

7217.90	- Other:	
7217.90.10	- - Containing by weight less than 0.25% of carbon	10
7217.90.90	- - Other	5

SUB-CHAPTER III

STAINLESS STEEL

Code	Description	Rate (%)
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	
7218.10.00	- Ingots and other primary forms	0
	- Other:	
7218.91.00	- - Of rectangular (other than square) cross-section	0
7218.99.00	- - Other	0
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	
	- Not further worked than hot-rolled, in coils:	
7219.11.00	- - Of a thickness exceeding 10 mm	0
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.14.00	- - Of a thickness of less than 3 mm	0
	- Not further worked than hot-rolled, not in coils:	
7219.21.00	- - Of a thickness exceeding 10 mm	0
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.24.00	- - Of a thickness of less than 3 mm	0
	- Not further worked than cold-rolled (cold-reduced):	
7219.31.00	- - Of a thickness of 4.75 mm or more	0
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	10
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	10
7219.35.00	- - Of a thickness of less than 0.5 mm	10
7219.90.00	- Other	0
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	
	- Not further worked than hot-rolled:	
7220.11	- - Of a thickness of 4.75 mm or more:	
7220.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7220.11.90	- - - Other	0
7220.12	- - Of a thickness of less than 4.75 mm:	
7220.12.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7220.12.90	- - - Other	0
7220.20	- Not further worked than cold-rolled (cold-reduced):	

7220.20.10	- - Hoop and strip, of a width not exceeding 400 mm	10
7220.20.90	- - Other	10
7220.90	- Other:	
7220.90.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7220.90.90	- - Other	0
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7222.11.00	- - Of circular cross-section	0
7222.19.00	- - Other	0
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:	
7222.20.10	- - Of circular cross-section	10
7222.20.90	- - Other	10
7222.30	- Other bars and rods:	
7222.30.10	- - Of circular cross-section	10
7222.30.90	- - Other	10
7222.40	- Angles, shapes and sections:	
7222.40.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0
7222.40.90	- - Other	0
7223.00.00	Wire of stainless steel.	10

SUB-CHAPTER IV

OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL

Code	Description	Rate (%)
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	
7224.10.00	- Ingots and other primary forms	0
7224.90.00	- Other	0
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
	- Of silicon-electrical steel:	
7225.11.00	- - Grain-oriented	0
7225.19.00	- - Other	0
7225.30	- Other, not further worked than hot-rolled, in coils:	
7225.30.10	- - Of high speed steel	0
7225.30.90	- - Other	0
7225.40	- Other, not further worked than hot-rolled, not in coils:	

7225.40.10	- - Of high speed steel	0
7225.40.90	- - Other	0
7225.50	- Other, not further worked than cold-rolled (cold-reduced):	
7225.50.10	- - Of high speed steel	0
7225.50.90	- - Other	0
	- Other:	
7225.91	- - Electrolytically plated or coated with zinc:	
7225.91.10	- - - Of high speed steel	0
7225.91.90	- - - Other	0
7225.92	- - Otherwise plated or coated with zinc:	
7225.92.10	- - - Of high speed steel	0
7225.92.90	- - - Other	0
7225.99	- - Other:	
7225.99.10	- - - Of high speed steel	0
7225.99.90	- - - Other	0
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	
	- Of silicon-electrical steel:	
7226.11	- - Grain-oriented:	
7226.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.11.90	- - - Other	0
7226.19	- - Other:	
7226.19.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.19.90	- - - Other	0
7226.20	- Of high speed steel:	
7226.20.10	- - Hoop and strip, of a width not exceeding 400 mm	0
7226.20.90	- - Other	0
	- Other:	
7226.91	- - Not further worked than hot-rolled:	
7226.91.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.91.90	- - - Other	0
7226.92	- - Not further worked than cold-rolled (cold-reduced):	
7226.92.10	- - - Hoop and strip, of a width not exceeding 400 mm	0
7226.92.90	- - - Other	0
7226.99	- - Other:	
	- - - Hoop and strip, of a width not exceeding 400 mm:	
7226.99.11	- - - - Plated or coated with zinc	0
7226.99.19	- - - - Other	0
	- - - Other:	
7226.99.91	- - - - Plated or coated with zinc	0
7226.99.99	- - - - Other	0

72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	
7227.10.00	- Of high speed steel	0
7227.20.00	- Of silico-manganese steel	0
7227.90.00	- Other	0
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	
7228.10	- Bars and rods, of high speed steel:	
7228.10.10	- - Of circular cross-section	0
7228.10.90	- - Other	0
7228.20	- Bars and rods, of silico-manganese steel:	
	- - Of circular cross-section:	
7228.20.11	- - - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.20.19	- - - Other	0
	- - Other:	
7228.20.91	- - - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.20.99	- - - Other	0
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7228.30.10	- - Of circular cross-section	0
7228.30.90	- - Other	0
7228.40	- Other bars and rods, not further worked than forged:	
7228.40.10	- - Of circular cross-section	0
7228.40.90	- - Other	0
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:	
7228.50.10	- - Of circular cross-section	0
7228.50.90	- - Other	0
7228.60	- Other bars and rods:	
7228.60.10	- - Of circular cross-section	0
7228.60.90	- - Other	0
7228.70	- Angles, shapes and sections:	
7228.70.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0
7228.70.90	- - Other	0
7228.80	- Hollow drill bars and rods:	
	- - Containing by weight 0.6% or more of carbon:	
7228.80.11	- - - Of circular cross-section	0
7228.80.19	- - - Other	0
7228.80.90	- - Other	0
72.29	Wire of other alloy steel.	
7229.20.00	- Of silico-manganese steel	0
7229.90	- Other:	

7229.90.10	- - Of high speed steel	0
7229.90.90	- - Other	0

Article notes.

1. "Tin-mill blackplate" are classified as of sub-heading 7209.18.10.00, which are cold-rolled steel sheets, of a thickness not less than 0.15 mm and not exceeding 0.5 mm.

With polished surface, with higher flatness than hot-rolled steel sheets.

"Tin-mill blackplate" shall satisfy any of the following standards:

- G3303 (Japanese Industrial Standard – JIS);
- A0625, A0650, A0657 (American Society for Testing and Materials- ASTM)
- 11951 (International Organization for Standardization – ISO)
- 10203, 10205 (British Standard - European Norm - BS-EN).

Customs authority shall request the customs declarant to present documents including the Inspection certificate or the manufacturer's certificate proving that such articles are used for manufacturing tinned steel products at the time of customs procedures and, if necessary, conduct physical inspection at the manufacture site of the use of such articles according to the declared purposes.

2. "Hot-rolled steel, with a thickness of under 3 mm" are of heading 72.08, which are hot-rolled steel, made from planks of steel billet, hot rolled, in coils, grain or leaves, with oxidized surface, containing different colors on the same area (grey or rust's color), with large tolerance.

Customs authority shall request the customs declarant to present documents including the Inspection Certificate or the Manufacturer's Certificate proving that such goods are hot-rolled steel products that are manufactured according to a standard at the time of customs procedures and pursuant to regulations in the Section notes and notes of chapter 72 (HS Notes).

3. "cold-rolled steel, with a thickness of 0.5 mm to 3 mm" are of heading 72.09, which are of a kind made from hot-rolled steel through unheated rolling method, in coils or leaves. With polished surface, high flatness, bright surface (except for oxidized ones).

Customs authority shall request the customs declarant to present documents including the Inspection Certificate or the Manufacturer's Certificate proving that such goods are cold-rolled steel products that are manufactured according to a standard at the time of customs procedures and pursuant to regulations in the Section notes and notes of chapter 72 (HS Notes).

4. "Steel plated or coated with tin" are of sub-headings 7210.11 and 7210.12, "Steel plated or coated with chromium oxide or of chromium and chromium oxide" are of sub-heading 7210.50.

a) Physical characteristics: steel products plated with tin, chromium or chromium oxide and usually opaque bright, steel products plated with zinc are brighter (sometimes containing motifs);

b) Such products satisfy any of the following standards:

- G3303 (Japanese Industrial Standard – JIS G XXX);
- A0599 - XX, A0624- XX, A0626 - XX (American Society for Testing and Materials- ASTM)
- 11949 (International Organization for Standardization – ISO XXXX)
- 10203 (British Standard - European Norm - BS-EN XXXX:XXXX)

c) Customs authority shall request the customs declarant to present documents containing the Inspection Certificate or the Manufacturer's Certificate proving that such products are steel products plated or coated with such substances specified above at the time of customs procedures.

5. "Steel of a kind used for concrete reinforcement" of headings 72.13, 72.14, and 72.15 are a kind of steel used in steel rebar concrete component, for use in building construction that satisfy any of the following standards:

- TCVN 1651-1:2008; TCVN 1651-2:2008
- JIS G 3109
- JIS G 3112
- JIS G 3117
- GB 1499:1998

- International standards for steel used for concrete reinforcement of standards of other countries.

If the importing enterprise declare such product and “Other” steel, the Manufacturer’s certificate or the assessment of a functional organization certifying that the imported steel products are not in accordance with any of the abovementioned standards.

Chapter 73

Articles of iron or steel

Notes.

1. In this Chapter the expression “cast iron” applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2. In this Chapter the word “wire” means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16 mm.

Code	Description	Rate (%)
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
7301.10.00	- Sheet piling	3
7301.20.00	- Angles, shapes and sections	5
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
7302.10.00	- Rails	3
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	3
7302.40.00	- Fish-plates and sole plates	3
7302.90	- Other:	
7302.90.10	- - Sleepers (cross-ties)	3
7302.90.90	- - Other	3
73.03	Tubes, pipes and hollow profiles, of cast iron.	
	- Tubes and pipes:	
7303.00.11	- - Hubless tubes and pipes	10
7303.00.19	- - Other	10
7303.00.90	- Other	3
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
	- Line pipe of a kind used for oil or gas pipelines:	
7304.11.00	- - Of stainless steel	0
7304.19.00	- - Other	0
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304.22.00	- - Drill pipe of stainless steel	0

7304.23.00	- - Other drill pipe	0
7304.24.00	- - Other, of stainless steel	0
7304.29.00	- - Other	0
	- Other, of circular cross-section, of iron or non-alloy steel:	
7304.31	- - Cold-drawn or cold-rolled (cold-reduced):	
7304.31.10	- - - Drillrod casing and tubing with pin and box threads	5
7304.31.20	- - - High-pressure pipe	0
7304.31.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.31.90	- - - Other	5
7304.39	- - Other:	
7304.39.20	- - - High-pressure pipe	0
7304.39.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.39.90	- - - Other	5
	- Other, of circular cross-section, of stainless steel:	
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	0
7304.49.00	- - Other	0
	- Other, of circular cross-section, of other alloy steel:	
7304.51	- - Cold-drawn or cold-rolled (cold-reduced):	
7304.51.10	- - - Drillrod casing and tubing with pin and box threads	0
7304.51.90	- - - Other	0
7304.59.00	- - Other	0
7304.90	- Other:	
7304.90.10	- - High-pressure pipe	0
7304.90.30	- - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	10
7304.90.90	- - Other	5
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	
	- Line pipe of a kind used for oil or gas pipelines:	
7305.11.00	- - Longitudinally submerged arc welded	5
7305.12	- - Other, longitudinally welded:	
7305.12.10	- - - Electric resistance welded (ERW)	5
7305.12.90	- - - Other	5
7305.19	- - Other:	
7305.19.10	- - - Spiral or helical submerged arc welded	10
7305.19.90	- - - Other	10
7305.20.00	- Casing of a kind used in drilling for oil or gas	5
	- Other, welded:	
7305.31	- - Longitudinally welded:	
7305.31.10	- - - Stainless steel pipes and tubes	5

7305.31.90	- - - Other	5
7305.39	- - Other:	
7305.39.10	- - - High-pressure pipe	10
7305.39.90	- - - Other	10
7305.90.00	- Other	5
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
	- Line pipe of a kind used for oil or gas pipelines:	
7306.11	- - Welded, of stainless steel:	
7306.11.10	- - - Longitudinally electric resistance welded (ERW)	5
7306.11.20	- - - Spiral or helical submerged arc welded	5
7306.11.90	- - - Other	5
7306.19	- - Other:	
7306.19.10	- - - Longitudinally electric resistance welded (ERW)	5
7306.19.20	- - - Spiral or helical submerged arc welded	5
7306.19.90	- - - Other	5
	- Casing and tubing of a kind used in drilling for oil or gas:	
7306.21.00	- - Welded, of stainless steel	5
7306.29.00	- - Other	5
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:	
7306.30.10	- - Boiler tubes	10
7306.30.20	- - Copper-plated, fluororesin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	10
7306.30.30	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	10
7306.30.40	- - High-pressure pipe	5
7306.30.90	- - Other	10
7306.40	- Other, welded, of circular cross-section, of stainless steel:	
7306.40.10	- - Boiler tubes	7
7306.40.20	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	7
7306.40.30	- - Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	7
7306.40.90	- - Other	0
7306.50	- Other, welded, of circular cross-section, of other alloy steel:	
7306.50.10	- - Boiler tubes	5
7306.50.90	- - Other	5
	- Other, welded, of non-circular cross-section:	
7306.61.00	- - Of square or rectangular cross-section	5
7306.69.00	- - Of other non-circular cross-section	5

7306.90	- Other:	
7306.90.10	- - Copper brazed pipes and tubes	10
7306.90.90	- - Other	10
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
	- Cast fittings:	
7307.11	- - Of non-malleable cast iron:	
7307.11.10	- - - Hubless tube or pipe fittings	5
7307.11.90	- - - Other	5
7307.19.00	- - Other	5
	- Other, of stainless steel:	
7307.21	- - Flanges:	
7307.21.10	- - - Having an internal diameter of less than 15 cm	5
7307.21.90	- - - Other	5
7307.22	- - Threaded elbows, bends and sleeves:	
7307.22.10	- - - Having an internal diameter of less than 15 cm	10
7307.22.90	- - - Other	10
7307.23	- - Butt welding fittings:	
7307.23.10	- - - Having an internal diameter of less than 15 cm	5
7307.23.90	- - - Other	5
7307.29	- - Other:	
7307.29.10	- - - Having an internal diameter of less than 15 cm	5
7307.29.90	- - - Other	5
	- Other:	
7307.91	- - Flanges:	
7307.91.10	- - - Having an internal diameter of less than 15 cm	5
7307.91.90	- - - Other	5
7307.92	- - Threaded elbows, bends and sleeves:	
7307.92.10	- - - Having an internal diameter of less than 15 cm	10
7307.92.90	- - - Other	10
7307.93	- - Butt welding fittings:	
7307.93.10	- - - Having an internal diameter of less than 15 cm	5
7307.93.90	- - - Other	5
7307.99	- - Other:	
7307.99.10	- - - Having an internal diameter of less than 15 cm	5
7307.99.90	- - - Other	5
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or	

	steel.	
7308.10	- Bridges and bridge-sections:	
7308.10.10	- - Prefabricated modular type joined by shear connectors	0
7308.10.90	- - Other	3
7308.20	- Towers and lattice masts:	
	- - Towers:	
7308.20.11	- - - Prefabricated modular type joined by shear connectors	3
7308.20.19	- - - Other	3
	- - Lattice masts:	
7308.20.21	- - - Prefabricated modular type joined by shear connectors	5
7308.20.29	- - - Other	5
7308.30.00	- Doors, windows and their frames and thresholds for doors	12
7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:	
7308.40.10	- - Prefabricated modular type joined by shear connectors	3
7308.40.90	- - Other	3
7308.90	- Other:	
7308.90.20	- - Prefabricated modular type joined by shear connectors	10
7308.90.40	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	10
7308.90.50	- - Rails for ships	10
7308.90.60	- - Perforated cable trays	10
	- - Other:	
7308.90.92	- - - Guardrails	10
7308.90.99	- - - Other	10
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
	- Of a kind used for the conveyance or packing of goods:	
7309.00.11	- - Lined or heat-insulated	5
7309.00.19	- - Other	5
	- Other:	
7309.00.91	- - Lined or heat-insulated	5
7309.00.99	- - Other	5
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7310.10	- Of a capacity of 50 l or more:	

7310.10.10	- - Of tinplate	12
7310.10.90	- - Other	12
	- Of a capacity of less than 50 l:	
7310.21	- - Cans which are to be closed by soldering or crimping:	
7310.21.10	- - - Of a capacity of less than 1 l	15
	- - - Other:	
7310.21.91	- - - - Of tinplate	10
7310.21.99	- - - - Other	12
7310.29	- - Other:	
7310.29.10	- - - Of a capacity of less than 1 l	15
	- - - Other:	
7310.29.91	- - - - Of tinplate	10
7310.29.99	- - - - Other	10
73.11	Containers for compressed or liquefied gas, of iron or steel.	
	- Seamless steel cylinders:	
7311.00.21	- - Of a capacity of less than 30 l	20
7311.00.22	- - Of a capacity of 30 l or more, but less than 110 l	5
7311.00.29	- - Other	0
	- Other:	
7311.00.93	- - Of a capacity of less than 30 l	17
7311.00.94	- - Of a capacity of 30 l or more, but less than 110 l	5
7311.00.99	- - Other	0
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
7312.10	- Stranded wire, ropes and cables:	
7312.10.10	- - Locked coils, flattened strands and non-rotating wire ropes	5
7312.10.20	- - Plated or coated with brass and of a diameter not exceeding 3 mm	5
	- - Other:	
7312.10.91	- - - Prestressing steel strand	3
7312.10.99	- - - Other	0
7312.90.00	- Other	5
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	30
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
	- Woven cloth:	
7314.12.00	- - Endless bands for machinery, of stainless steel	15

7314.14.00	- - Other woven cloth, of stainless steel	15
7314.19	- - Other:	
7314.19.10	- - - Endless bands for machinery other than of stainless steel	15
7314.19.90	- - - Other	15
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	15
	- Other grill, netting and fencing, welded at the intersection:	
7314.31.00	- - Plated or coated with zinc	20
7314.39.00	- - Other	20
	- Other cloth, grill, netting and fencing:	
7314.41.00	- - Plated or coated with zinc	30
7314.42.00	- - Plated or coated with zinc	30
7314.49.00	- - Other	30
7314.50.00	- Expanded metal	20
73.15	Chain and parts thereof, of iron or steel.	
	- Articulated link chain and parts thereof:	
7315.11	- - Roller chain:	
7315.11.10	- - - Bicycle or motorcycle chain	35
	- - - Other:	
7315.11.91	- - - - Transmission type, of a pitch length of not less than 6 mm and not more than 32 mm	3
7315.11.99	- - - - Other	3
7315.12	- - Other chain:	
7315.12.10	- - - Bicycle or motorcycle chain	3
7315.12.90	- - - Other	3
7315.19	- - Parts:	
7315.19.10	- - - Bicycle or motorcycle chain	35
7315.19.90	- - - Other	3
7315.20.00	- Skid chain	3
	- Other chain:	
7315.81.00	- - Stud-link	3
7315.82.00	- - Other, welded link	3
7315.89	- - Other:	
7315.89.10	- - - Bicycle or motorcycle chain	30
7315.89.90	- - - Other	3
7315.90	- Other parts:	
7315.90.20	- - Bicycle or motorcycle chain	30
7315.90.90	- - Other	3
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	3

73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	
7317.00.10	- Wire nails	20
7317.00.20	- Staples	20
7317.00.90	- Other	20
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
	- Threaded articles:	
7318.11.00	- - Coach screws	5
7318.12.00	- - Other wood screws	12
7318.13.00	- - Screw hooks and screw rings	10
7318.14.00	- - Self-tapping screws	12
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	12
7318.16.00	- - Nuts	12
7318.19.00	- - Other	12
	- Non-threaded articles:	
7318.21.00	- - Spring washers and other lock washers	12
7318.22.00	- - Other washers	12
7318.23.00	- - Rivets	12
7318.24.00	- - Cotters and cotter-pins	12
7318.29.00	- - Other	12
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
7319.40.00	- Safety pins and other pins	30
7319.90	- Other:	
7319.90.10	- - Sewing, darning or embroidery needles	30
7319.90.90	- - Other	30
73.20	Springs and leaves for springs, of iron or steel.	
7320.10	- Leaf-springs and leaves therefor:	
	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:	
7320.10.11	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	10
7320.10.19	- - - Other	3
7320.10.90	- - Other	3
7320.20	- Helical springs:	
7320.20.10	- - Suitable for use on motor vehicles or machinery of	3

	heading 84.29 or 84.30	
7320.20.90	- - Other	3
7320.90	- Other:	
7320.90.10	- - Suitable for use on motor vehicles	3
7320.90.90	- - Other	3
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
	- Cooking appliances and plate warmers:	
7321.11.00	- - For gas fuel or for both gas and other fuels	15
7321.12.00	- - For liquid fuel	20
7321.19.00	- - Other, including appliances for solid fuel	20
	- Other appliances:	
7321.81.00	- - For gas fuel or for both gas and other fuels	15
7321.82.00	- - For liquid fuel	25
7321.89.00	- - Other, including appliances for solid fuel	25
7321.90	- Parts:	
7321.90.10	- - Of kerosene stoves	10
7321.90.20	- - Of cooking appliances and plate warmers using gas fuel	10
7321.90.90	- - Other	10
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	
	- Radiator and parts thereof:	
7322.11.00	- - Of cast iron	27
7322.19.00	- - Other	30
7322.90.00	- Other	20
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	25
	- Other:	
7323.91	- - Of cast iron, not enamelled:	
7323.91.10	- - - Kitchenware	30
7323.91.20	- - - Ashtrays	30
7323.91.90	- - - Other	30
7323.92.00	- - Of cast iron, enamelled	30
7323.93	- - Of stainless steel:	

7323.93.10	- - - Kitchenware	30
7323.93.20	- - - Ashtrays	30
7323.93.90	- - - Other	30
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	30
7323.99	- - Other:	
7323.99.10	- - - Kitchenware	20
7323.99.20	- - - Ashtrays	20
7323.99.90	- - - Other	20
73.24	Sanitary ware and parts thereof, of iron or steel.	
7324.10	- Sinks and wash basins, of stainless steel:	
7324.10.10	- - Kitchen sinks	20
7324.10.90	- - Other	20
	- Baths:	
7324.21	- - Of cast iron, whether or not enamelled:	
7324.21.10	- - - Long shaped bathtubs	35
7324.21.90	- - - Other	35
7324.29.00	- - Other	35
7324.90	- Other, including parts:	
7324.90.10	- - Flushing water closets or urinals (fixed type)	20
7324.90.30	- - Bedpans and portable urinals	20
	- - Other:	
7324.90.91	- - - Parts of kitchen sinks or bathtubs	20
7324.90.93	- - - Parts of flushing water closets or urinals (fixed type)	20
7324.90.99	- - - Other	20
73.25	Other cast articles of iron or steel.	
7325.10	- Of non-malleable cast iron:	
7325.10.20	- - Manhole covers, gratings and frames therefor	20
7325.10.90	- - Other	15
	- Other:	
7325.91.00	- - Grinding balls and similar articles for mills	20
7325.99	- - Other:	
7325.99.20	- - - Manhole covers, gratings and frames therefor	20
7325.99.90	- - - Other	20
73.26	Other articles of iron or steel.	
	- Forged or stamped, but not further worked:	
7326.11.00	- - Grinding balls and similar articles for mills	20
7326.19.00	- - Other	10
7326.20	- Articles of iron or steel wire:	
7326.20.50	- - Poultry cages and the like	20
7326.20.90	- - Other	15

7326.90	- Other:	
7326.90.10	- - Ships' rudders	5
7326.90.30	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	15
7326.90.60	- - Bunsen burners	15
7326.90.70	- - Horseshoes; riding boot spurs	15
	- - Other:	
7326.90.91	- - - Cigarette cases and boxes	15
7326.90.99	- - - Other	10

Chapter 74

Copper and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Refined copper

Metal containing at least 99.85 % by weight of copper; or

Metal containing at least 97.5 % by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Elements		Limiting content % by weight
Ag	Silver	0.25
As	Arsenic	0.5
Cd	Cadmium	1.3
Cr	Chromium	1.4
Mg	Magnesium	0.8
Pb	Lead	1.5
S	Sulphur	0.7
Sn	Tin	0.8
Te	Tellurium	0.8
Zn	Zinc	1.0
Zr	Zirconium	0.3
Other elements*, each		0.3
(*) Other elements are, for example, Al (Aluminum), Be (Beryllium), Co (Cobalt), Fe (Iron), Mn (Manganese), Ni (Nickel), Si (Silicon)		

(b) Copper alloys

Metallic substances other than unrefined copper in which copper predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 2.5 %.

(c) Master alloys

Alloys containing with other elements more than 10 % by weight of copper, not usefully malleable and commonly used as an additive in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. However, copper phosphide (phosphor copper) containing more than 15 % by weight of phosphorus falls in heading 28.48.

(d) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which

two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, drawing stock (wire-rod) or tubes, are however to be taken to be unwrought copper of heading 74.03.

(e) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(f) Wire

Rolled, extruded, drawn or forged products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(g) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 74.03), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 74.09 and 74.10 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, 346 polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(h) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Copper-zinc base alloys (brasses)

Alloys of copper and zinc, with or without other elements. When other elements are present:

- Zinc predominates by weight over each of such other elements;
- Any nickel content by weight is less than 5 % (see copper-nickel-zinc alloys (nickel silvers)); and
- Any tin content by weight is less than 3 % (see copper-tin alloys (bronzes)).

(b) Copper-tin base alloys (bronzes)

Alloys of copper and tin, with or without other elements. When other elements are present, tin predominates by weight over each of such other elements, except that when the tin content is 3 % or more the zinc content by weight may exceed that of tin but must be less than 10 %.

(c) Copper-nickel-zinc base alloys (nickel silvers)

Alloys of copper, nickel and zinc, with or without other elements. The nickel content is 5 % or more by weight (see copper-zinc alloys (brasses)).

(d) Copper-nickel base alloys

Alloys of copper and nickel, with or without other elements but in any case containing by weight not more than 1 % of zinc. When other elements are present, nickel predominates by weight over each of such other elements.

Code	Description	Rate (%)
7401.00.00	Copper mattes; cement copper (precipitated copper).	0
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	0
74.03	Refined copper and copper alloys, unwrought.	
	- Refined copper:	
7403.11.00	- - Cathodes and sections of cathodes	0
7403.12.00	- - Wire-bars	0
7403.13.00	- - Billets	0
7403.19.00	- - Other	0
	- Copper alloys:	
7403.21.00	- - Copper-zinc base alloys (brass)	0
7403.22.00	- - Copper-tin base alloys (bronzes)	0
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	0
7404.00.00	Copper waste and scrap.	0
7405.00.00	Master alloys of copper.	0
74.06	Copper powders and flakes.	
7406.10.00	- Powders of non-lamellar structure	0
7406.20.00	- Powders of lamellar structure; flakes	0
74.07	Copper bars, rods and profiles.	
7407.10	- Of refined copper:	
7407.10.30	- - Profiles	0
7407.10.40	- - Bars and rods	5
	- Of copper alloys:	
7407.21.00	- - Of copper-zinc base alloys (brass)	0
7407.29.00	- - Other	0

74.08	Copper wire.	
	- Of refined copper:	
7408.11	- - Of which the maximum cross-sectional dimension exceeds 6 mm:	
7408.11.10	- - - Of which the maximum cross-sectional dimension does not exceed 14 mm	10
7408.11.90	- - - Other	5
7408.19.00	- - Other	10
	- Of copper alloys:	
7408.21.00	- - Of copper-zinc base alloys (brass)	3
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0
7408.29.00	- - Other	0
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
	- Of refined copper:	
7409.11.00	- - In coils	3
7409.19.00	- - Other	0
	- Of copper-zinc base alloys (brass):	
7409.21.00	- - In coils	0
7409.29.00	- - Other	0
	- Of copper-tin base alloys (bronze):	
7409.31.00	- - In coils	0
7409.39.00	- - Other	0
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0
7409.90.00	- Of other copper alloys	0
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.	
	- Not backed:	
7410.11.00	- - Of refined copper	0
7410.12.00	- - Of copper alloys	0
	- Backed:	
7410.21.00	- - Of refined copper	0
7410.22.00	- - Of other copper alloys	0
74.11	Copper tubes and pipes.	
7411.10.00	- Of refined copper	5
	- Of copper alloys:	
7411.21.00	- - Of copper-zinc base alloys (brass)	5

7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	5
7411.29.00	- - Other	3
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
7412.10.00	- Of refined copper	0
7412.20	- Of copper alloys:	
7412.20.10	- - Of copper-zinc base alloys (brass)	0
7412.20.90	- - Other	0
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	
7413.00.10	- Of a diameter not exceeding 28.28 mm	15
7413.00.90	- Other	0
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	
7415.10	- Nails and tacks, drawing pins, staples and similar articles:	
7415.10.10	- - Nails	20
7415.10.20	- - Staples	20
7415.10.90	- - Other	20
	- Other articles, not threaded:	
7415.21.00	- - Washers (including spring washers)	10
7415.29.00	- - Other	10
	- Other threaded articles:	
7415.33	- - Screws; bolts and nuts:	
7415.33.10	- - - Screws	10
7415.33.20	- - - Bolts and nuts	10
7415.39.00	- - Other	10
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	
7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	25
7418.10.30	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and	25

	parts thereof	
7418.10.90	- - Other	25
7418.20.00	- Sanitary ware and parts thereof	30
74.19	Other articles of copper.	
7419.10.00	- Chain and parts thereof	5
	- Other:	
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	5
7419.99	- - Other:	
	- - - Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:	
7419.99.31	- - - - For machinery	0
7419.99.39	- - - - Other	0
7419.99.40	- - - Springs	0
7419.99.50	- - - Cigarette cases or boxes	5
7419.99.60	- - - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	5
7419.99.70	- - - Articles specially designed for use during religious rites	5
7419.99.90	- - - Other	5

Chapter 75

Nickel and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) **Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 75.02), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 75.06 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) **Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be taken to be tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Nickel, not alloyed**

Containing by weight at least 99 % of nickel plus cobalt, provided that:

- (i) the cobalt content by weight does not exceed 1.5 %, and
- ii) the content by weight of any other element does not exceed the limit specified in the following table:

Table – Other elements

Element	Limiting content % by weight
Fe Iron	0.5
O Oxygen	0.4
Other elements, each	0.3

b) **Nickel alloys**

Metallic substances in which nickel predominates by weight over each of the other elements provided that:

- (i) the content by weight of cobalt exceeds 1.5 %,
- (ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or
- (iii) the total content by weight of elements other than nickel plus cobalt exceeds 1 %.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of 352 subheading 7508.10 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Code	Description	Rate (%)
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
7501.10.00	- Nickel mattes	0
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy	0

75.02	Unwrought nickel.	
7502.10.00	- Nickel, not alloyed	0
7502.20.00	- Nickel alloys	0
7503.00.00	Nickel waste and scrap.	0
7504.00.00	Nickel powders and flakes.	0
75.05	Nickel bars, rods, profiles and wire.	
	- Bars, rods and profiles:	
7505.11.00	- - Of nickel, not alloyed	0
7505.12.00	- - Of nickel alloys	0
	- Wire:	
7505.21.00	- - Of nickel, not alloyed	0
7505.22.00	- - Of nickel alloys	0
75.06	Nickel plates, sheets, strip and foil.	
7506.10.00	- Of nickel, not alloyed	0
7506.20.00	- Of nickel alloys	0
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
	- Tubes and pipes:	
7507.11.00	- - Of nickel, not alloyed	0
7507.12.00	- - Of nickel alloys	0
7507.20.00	- Tube or pipe fittings	0
75.08	Other articles of nickel.	
7508.10.00	- Cloth, grill and netting, of nickel wire	0
7508.90	- Other:	
7508.90.30	- - Bolts and nuts	0
7508.90.40	- - Other articles suitable for use in construction	0
7508.90.50	- - Electroplating anodes, including those produced by electrolysis	0
7508.90.90	- - Other	0

Chapter 76

Aluminium and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast

or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded, drawn or forged products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Notes.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Aluminium, not alloyed

Metal containing by weight at least 99 % of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table – Other elements

Element	Limiting content % by weight
Fe + Si (iron plus silicon)	1
Other elements (1), each	0.1 ⁽²⁾

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1 %, but not more than 0.2 %, provided that neither the chromium nor manganese content exceeds 0.05 %

(b) Aluminium alloys

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

(i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 1 %.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

Code	Description	Rate (%)
76.01	Unwrought aluminium.	
7601.10.00	- Aluminium, not alloyed	2
7601.20.00	- Aluminium alloys	2
7602.00.00	Aluminium waste and scrap.	0
76.03	Aluminium powders and flakes.	
7603.10.00	- Powders of non-lamellar structure	0
7603.20.00	- Powders of lamellar structure; flakes	0
76.04	Aluminium bars, rods and profiles.	
7604.10	- Of aluminium, not alloyed:	
7604.10.10	- - Bars and rods	5
7604.10.90	- - Other	10
	- Of aluminium alloys:	
7604.21	- - Hollow profiles:	
7604.21.10	- - - Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines	10
7604.21.90	- - - Other	10
7604.29	- - Other:	
7604.29.10	- - - Extruded bars and rods	5
7604.29.30	- - - Y-shaped profiles for zip fasteners, in coils	10
7604.29.90	- - - Other	10
76.05	Aluminium wire.	
	- Of aluminium, not alloyed:	
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	10
7605.19	- - Other:	
7605.19.10	- - - Of a diameter not exceeding 0.0508 mm	10
7605.19.90	- - - Other	10
	- Of aluminium alloys:	
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	3
7605.29.00	- - Other	3
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	

	- Rectangular (including square):	
7606.11	- - Of aluminium, not alloyed:	
7606.11.10	- - - Plain or figured by rolling or pressing, not otherwise surface treated	0
7606.11.90	- - - Other	0
7606.12	- - Of aluminium alloys:	
7606.12.10	- - - Can stock including end stock and tab stock, in coils	3
7606.12.20	- - - Aluminium plates, not sensitised, of a kind used in the printing industry	0
	- - - Sheets:	
7606.12.31	- - - - Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	3
7606.12.39	- - - - Other	3
7606.12.90	- - - Other	3
	- Other:	
7606.91.00	- - Of aluminium, not alloyed	0
7606.92.00	- - Of aluminium alloys	3
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	
	- Not backed:	
7607.11.00	- - Rolled but not further worked	0
7607.19.00	- - Other	3
7607.20.00	- Backed	3
76.08	Aluminium tubes and pipes.	
7608.10.00	- Of aluminium, not alloyed	3
7608.20.00	- Of aluminium alloys	3
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	3
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	
7610.10.00	- Doors, windows and their frames and thresholds for doors	15
7610.90	- Other:	
7610.90.20	- - Internal or external floating roofs for storage tanks	3
7610.90.90	- - Other	15
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0

76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7612.10.00	- Collapsible tubular containers	20
7612.90	- Other:	
7612.90.10	- - Seamless containers of a kind suitable for fresh milk	15
7612.90.90	- - Other	15
7613.00.00	Aluminium containers for compressed or liquefied gas.	3
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
7614.10	- With steel core:	
	- - Cables:	
7614.10.11	- - - Of a diameter not exceeding 25.3 mm	20
7614.10.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	15
7614.10.19	- - - Other	10
7614.10.90	- - Other	5
7614.90	- Other:	
	- - Cables:	
7614.90.11	- - - Of a diameter not exceeding 25.3 mm	20
7614.90.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	15
7614.90.19	- - - Other	10
7614.90.90	- - Other	5
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	
7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	30
7615.10.90	- - Other	22
7615.20	- Sanitary ware and parts thereof:	
7615.20.20	- - Bedpans, urinals and chamber-pots	30
7615.20.90	- - Other	30
76.16	Other articles of aluminium.	
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:	
7616.10.10	- - Nails	20
7616.10.20	- - Staples and hooks; bolts and nuts	20
7616.10.90	- - Other	20

	- Other:	
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	20
7616.99	- - Other:	
7616.99.20	- - - Ferrules of a kind suitable for use in the manufacture of pencils	20
7616.99.30	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	20
7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn	20
7616.99.60	- - - Spouts and cups of a kind used for latex collection	20
	- - - Other:	
7616.99.91	- - - - Cigarette cases or boxes; blinds	15
7616.99.92	- - - - Expanded metal	15
7616.99.99	- - - - Other	15

Chapter 78

Lead and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded, drawn or forged products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 78.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 78.04 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the expression "refined lead" means:

Metal containing by weight at least 99.9 % of lead, provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table – Other elements

Element		Limiting content % by weight
Ag	Silver	0.02
As	Arsenic	0.005
Bi	Bismuth	0.05
Ca	Calcium	0.002
Cd	Cadmium	0.002
Cu	Copper	0.08
Fe	Iron	0.002
S	Sulphur	0.002
Sb	Antimony	0.005
Sn	Tin	0.005
Zn	Zinc	0.002
Other (for example Te), each		0.001

Code	Description	Rate (%)
78.01	Unwrought lead.	
7801.10.00	- Refined lead	0
	- Other:	
7801.91.00	- - Containing by weight antimony as the principal other element	0
7801.99.00	- - Other	0
7802.00.00	Lead waste and scrap.	0
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	
	- Plates, sheets, strip and foil:	
7804.11.00	- - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0
7804.19.00	- - Other	0
7804.20.00	- Powders and flakes	0

78.06	Other articles of lead.	
7806.00.20	- Bars, rods, profiles and wire	0
7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0
7806.00.90	- Other	0

Chapter 79

Zinc and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Bars and rods

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded, drawn or forged products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 79.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading 79.05 applies, inter alia, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Zinc, not alloyed**

Metal containing by weight at least 97.5 % of zinc.

(b) **Zinc alloys**

Metallic substances in which zinc predominates by weight over each of the other elements, provided that the total content by weight of such other elements exceeds 2.5 %.

(c) **Zinc dust**

Dust obtained by condensation of zinc vapour, consisting of spherical particles which are finer than zinc powders. At least 80 % by weight of the particles pass through a sieve with 63 micrometres (microns) mesh. It must contain at least 85 % by weight of metallic zinc.

Code	Description	Rate (%)
79.01	Unwrought zinc.	
	- Zinc, not alloyed:	
7901.11.00	- - Containing by weight 99.99% or more of zinc	0
7901.12.00	- - Containing by weight less than 99.99% of zinc	0
7901.20.00	- Zinc alloys	0
7902.00.00	Zinc waste and scrap.	0
79.03	Zinc dust, powders and flakes.	
7903.10.00	- Zinc dust	0
7903.90.00	- Other	0
7904.00.00	Zinc bars, rods, profiles and wire.	0
79.05	Zinc plates, sheets, strip and foil.	
7905.00.30	- Foil of a thickness not exceeding 0.25 mm	0
7905.00.90	- Other	0
79.07	Other articles of zinc.	
7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	10
7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	0
	- Other:	
7907.00.91	- - Cigarette cases or boxes; ashtrays	10
7907.00.92	- - Other household articles	10
7907.00.99	- - Other	10

Chapter 80

Tin and articles thereof

Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(b) Profiles

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

(c) Wire

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including “flattened circles” and “modified rectangles”, of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including “modified rectangular”) cross-section exceeds one-tenth of the width.

(d) Plates, sheets, strip and foil

Flat-surfaced products (other than the unwrought products of heading 80.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including “modified rectangles” of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

(e) Tubes and pipes

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

Subheading Note.

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) Tin, not alloyed

Metal containing by weight at least 99 % of tin, provided that the content by weight of any bismuth or copper is less than the limit specified in the following table:

Table – Other elements

Element		Limiting content % by weight
Bi	Bismuth	0.1
Cu	Copper	0.4

(b) Tin alloys

Metallic substances in which tin predominates by weight over each of the other elements, provided that:

- (i) the total content by weight of such other elements exceeds 1 %; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

Code	Description	Rate (%)
80.01	Unwrought tin.	
8001.10.00	- Tin, not alloyed	3
8001.20.00	- Tin alloys	3
8002.00.00	Tin waste and scrap.	3
80.03	Tin bars, rods, profiles and wire.	
8003.00.10	- Soldering bars	10
8003.00.90	- Other	3
80.07	Other articles of tin.	
8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0.2 mm	3
8007.00.30	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes	3
8007.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	5
	- Other:	
8007.00.91	- - Cigarette cases or boxes; ashtrays	20
8007.00.92	- - Other household articles	20
8007.00.99	- - Other	20

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

1. Note 1 to Chapter 74, defining “bars and rods”, “profiles”, “wire” and “plates, sheets, strip and foil” applies, mutatis mutandis, to this Chapter.

Code	Description	Rate (%)
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.	
8101.10.00	- Powders	0
	- Other:	
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0
8101.96.00	- - Wire	0
8101.97.00	- - Waste and scrap	0
8101.99	- - Other:	
8101.99.10	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	0
8101.99.90	- - - Other	0

81.02	Molybdenum and articles thereof, including waste and scrap.	
8102.10.00	- Powders	0
	- Other:	
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0
8102.96.00	- - Wire	0
8102.97.00	- - Waste and scrap	0
8102.99.00	- - Other	0
81.03	Tantalum and articles thereof, including waste and scrap.	
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0
8103.30.00	- Waste and scrap	0
8103.90.00	- Other	0
81.04	Magnesium and articles thereof, including waste and scrap.	
	- Unwrought magnesium:	
8104.11.00	- - Containing at least 99.8% by weight of magnesium	0
8104.19.00	- - Other	0
8104.20.00	- Waste and scrap	0
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	0
8104.90.00	- Other	0
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:	
8105.20.10	- - Unwrought cobalt	0
8105.20.90	- - Other	0
8105.30.00	- Waste and scrap	0
8105.90.00	- Other	0
81.06	Bismuth and articles thereof, including waste and scrap.	
8106.00.10	- Unwrought bismuth; waste and scrap; powders	0
8106.00.90	- Other	0
81.07	Cadmium and articles thereof, including waste and scrap.	
8107.20.00	- Unwrought cadmium; powders	0
8107.30.00	- Waste and scrap	0
8107.90.00	- Other	0
81.08	Titanium and articles thereof, including waste and scrap.	

8108.20.00	- Unwrought titanium; powders	0
8108.30.00	- Waste and scrap	0
8108.90.00	- Other	0
81.09	Zirconium and articles thereof, including waste and scrap.	
8109.20.00	- Unwrought zirconium; powders	0
8109.30.00	- Waste and scrap	0
8109.90.00	- Other	0
81.10	Antimony and articles thereof, including waste and scrap.	
8110.10.00	- Unwrought antimony; powders	0
8110.20.00	- Waste and scrap	0
8110.90.00	- Other	0
8111.00.00	Manganese and articles thereof, including waste and scrap.	0
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
	- Beryllium:	
8112.12.00	- - Unwrought; powders	0
8112.13.00	- - Waste and scrap	0
8112.19.00	- - Other	0
	- Chromium:	
8112.21.00	- - Unwrought; powders	0
8112.22.00	- - Waste and scrap	0
8112.29.00	- - Other	0
	- Thallium:	
8112.51.00	- - Unwrought; powders	0
8112.52.00	- - Waste and scrap	0
8112.59.00	- - Other	0
	- Other:	
8112.92.00	- - Unwrought; waste and scrap; powders	0
8112.99.00	- - Other	0
8113.00.00	Cermets and articles thereof, including waste and scrap.	0

Chapter 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

(a) Base metal;

(b) Metal carbides or cermets;

(c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

Code	Description	Rate (%)
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	
8201.10.00	- Spades and shovels	20
8201.30	- Mattocks, picks, hoes and rakes:	
8201.30.10	- - Hoes and rakes	20
8201.30.90	- - Other	20
8201.40.00	- Axes, bill hooks and similar hewing tools	20
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	20
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	20
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	20
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
8202.10.00	- Hand saws	20
8202.20	- Band saw blades:	
8202.20.10	- - Blanks	10
8202.20.90	- - Other	10
	- Circular saw blades (including slitting or slotting saw blades):	
8202.31	- - With working part of steel:	
8202.31.10	- - - Blanks	2
8202.31.90	- - - Other	2
8202.39.00	- - Other, including parts	2
8202.40.00	- Chain saw blades	0
	- Other saw blades:	
8202.91.00	- - Straight saw blades, for working metal	2
8202.99	- - Other:	
8202.99.10	- - - Straight saw blades	2

8202.99.90	- - - Other	2
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
8203.10.00	- Files, rasps and similar tools	20
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	20
8203.30.00	- Metal cutting shears and similar tools	5
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	10
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
	- Hand-operated spanners and wrenches:	
8204.11.00	- - Non-adjustable	15
8204.12.00	- - Adjustable	20
8204.20.00	- Interchangeable spanner sockets, with or without handles	20
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand-or pedal-operated grinding wheels with frameworks.	
8205.10.00	- Drilling, threading or tapping tools	5
8205.20.00	- Hammers and sledge hammers	20
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	20
8205.40.00	- Screwdrivers	20
	- Other hand tools (including glaziers' diamonds):	
8205.51	- - Household tools:	
8205.51.10	- - - Flat irons	20
8205.51.90	- - - Other	20
8205.59.00	- - Other	20
8205.60.00	- Blow lamps	20
8205.70.00	- Vices, clamps and the like	20
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	20
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	20
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
	- Rock drilling or earth boring tools:	
8207.13.00	- - With working part of cermets	0
8207.19.00	- - Other, including parts	0

8207.20.00	- Dies for drawing or extruding metal	0
8207.30.00	- Tools for pressing, stamping or punching	0
8207.40.00	- Tools for tapping or threading	0
8207.50.00	- Tools for drilling, other than for rock drilling	0
8207.60.00	- Tools for boring or broaching	0
8207.70.00	- Tools for milling	0
8207.80.00	- Tools for turning	0
8207.90.00	- Other interchangeable tools	0
82.08	Knives and cutting blades, for machines or for mechanical appliances.	
8208.10.00	- For metal working	0
8208.20.00	- For wood working	0
8208.30.00	- For kitchen appliances or for machines used by the food industry	20
8208.40.00	- For agricultural, horticultural or forestry machines	0
8208.90.00	- Other	0
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	0
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	20
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
8211.10.00	- Sets of assorted articles	5
	- Other:	
8211.91.00	- - Table knives having fixed blades	5
8211.92	- - Other knives having fixed blades:	
8211.92.50	- - - Of a kind used for agriculture, horticulture or forestry	5
8211.92.90	- - - Other	5
8211.93	- - Knives having other than fixed blades:	
8211.93.20	- - - Of a kind used for agriculture, horticulture or forestry	5
8211.93.90	- - - Other	5
8211.94	- - Blades:	
8211.94.10	- - - Of a kind used for agriculture, horticulture or forestry	5
8211.94.90	- - - Other	5
8211.95.00	- - Handles of base metal	5
82.12	Razors and razor blades (including razor blade blanks in strips).	
8212.10.00	- Razors	20
8212.20	- Safety razor blades, including razor blade blanks in strips:	
8212.20.10	- - Double-edged razor blades	20
8212.20.90	- - Other	20
8212.90.00	- Other parts	17

8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	25
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	25
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	25
8214.90.00	- Other	25
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	25
8215.20.00	- Other sets of assorted articles	25
	- Other:	
8215.91.00	- - Plated with precious metal	25
8215.99.00	- - Other	25

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 76 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

Code	Description	Rate (%)
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
8301.10.00	- Padlocks	25
8301.20.00	- Locks of a kind used for motor vehicles	25
8301.30.00	- Locks of a kind used for furniture	25
8301.40	- Other locks:	
8301.40.10	- - Handcuffs	0
8301.40.90	- - Other	25
8301.50.00	- Clasps and frames with clasps, incorporating locks	25
8301.60.00	- Parts	25
8301.70.00	- Keys presented separately	25

83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
8302.10.00	- Hinges	20
8302.20	- Castors:	
8302.20.10	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	20
8302.20.90	- - Other	15
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles:	
8302.30.10	- - Hasps	20
8302.30.90	- - Other	20
	- Other mountings, fittings and similar articles:	
8302.41	- - Suitable for buildings:	
	- - - Hasps and staples for doors; hooks and eyes; bolts:	
8302.41.31	- - - - Hasps	20
8302.41.39	- - - - Other	20
8302.41.90	- - - Other	20
8302.42	- - Other, suitable for furniture:	
8302.42.20	- - - Hasps	20
8302.42.90	- - - Other	20
8302.49	- - Other:	
8302.49.10	- - - Of a kind suitable for saddlery	20
	- - - Other:	
8302.49.91	- - - - Hasps	20
8302.49.99	- - - - Other	20
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	25
8302.60.00	- Automatic door closers	17
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	25
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	
8304.00.10	- Filing cabinets and card-index cabinets	25
	- Other:	
8304.00.91	- - Of aluminium	25

8304.00.99	- - Other	25
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
8305.10	- Fittings for loose-leaf binders or files:	
8305.10.10	- - For double loop wire binders	25
8305.10.90	- - Other	25
8305.20	- Staples in strips:	
8305.20.10	- - Of a kind for office use	25
8305.20.20	- - Other, of iron or steel	25
8305.20.90	- - Other	15
8305.90	- Other, including parts:	
8305.90.10	- - Paper clips	25
8305.90.90	- - Other	25
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
8306.10	- Bells, gongs and the like:	
8306.10.10	- - For cycles	25
8306.10.20	- - Other, of copper	25
8306.10.90	- - Other	25
	- Statuettes and other ornaments:	
8306.21.00	- - Plated with precious metals	25
8306.29	- - Other:	
8306.29.10	- - - Of copper or lead	25
8306.29.20	- - - Of nickel	25
8306.29.30	- - - Of aluminium	25
8306.29.90	- - - Other	25
8306.30	- Photograph, picture or similar frames; mirrors:	
8306.30.10	- - Of copper	25
	- - Other:	
8306.30.91	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	25
8306.30.99	- - - Other	25
83.07	Flexible tubing of base metal, with or without fittings.	
8307.10.00	- Of iron or steel	10
8307.90.00	- Of other base metal	10

83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
8308.10.00	- Hooks, eyes and eyelets	27
8308.20.00	- Tubular or bifurcated rivets	20
8308.90	- Other, including parts:	
8308.90.10	- - Beads	25
8308.90.90	- - Other	25
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
8309.10.00	- Crown corks	15
8309.90	- Other:	
8309.90.10	- - Capsules for bottles	15
8309.90.20	- - Top ends of aluminium cans	15
8309.90.60	- - Aerosol can ends, of tinfoil	15
8309.90.70	- - Other caps for cans	15
	- - Other, of aluminium:	
8309.90.81	- - - Bottle and screw caps	15
8309.90.89	- - - Other	15
	- - Other:	
8309.90.91	- - - Bottle and screw caps	15
8309.90.99	- - - Other	15
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	10
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	25
8311.20	- Cored wire of base metal, for electric arc-welding:	
8311.20.20	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	2

8311.20.90	- - Other	25
8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:	
8311.30.20	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	2
8311.30.90	- - Other	15
8311.90.00	- Other	25

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES

Notes.

1. This Section does not cover:

- (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanised rubber (heading 40.10), or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Articles of leather or of composition leather (heading 42.05) or of furskin (heading 43.03), of a kind used in machinery or mechanical appliances or for other technical uses;
- (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or Section XV);
- (e) Transmission or conveyor belts or belting of textile material (heading 59.10) or other articles of textile material for technical uses (heading 59.11);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.02 to 71.04, or articles wholly of such stones of heading 71.16, except unmounted worked sapphires and diamonds for styli (heading 85.22);
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (h) Drill pipe (heading 73.04);
- (ij) Endless belts of metal wire or strip (Section XV);
- (k) Articles of Chapter 82 or 83;
- (l) Articles of Section XVII;
- (m) Articles of Chapter 90;
- (n) Clocks, watches or other articles of Chapter 91;
- (o) Interchangeable tools of heading 82.07 or brushes of a kind used as parts of machines (heading 96.03); similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading 68.04 or 69.09);
- (p) Articles of Chapter 95; or
- (q) Typewriter or similar ribbons, whether or not on spools or in cartridges (classified according to their constituent material, or in heading 96.12 if inked or otherwise prepared for giving impressions).

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading 84.84, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

- (a) Parts which are goods included in any of the headings of Chapter 84 or 85 (other than headings 84.09, 84.31, 84.48, 84.66, 84.73, 84.87, 85.03, 85.22, 85.29, 85.38 and 85.48) are in all cases to be classified in their respective headings;
- (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading 84.79 or 85.43) are to be classified with the machines of that kind or in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate. However, parts which are equally suitable for use principally with the goods of headings 85.17 and 85.25 to 85.28 are to be classified in heading 85.17;

(c) All other parts are to be classified in heading 84.09, 84.31, 84.48, 84.66, 84.73, 85.03, 85.22, 85.29 or 85.38 as appropriate or, failing that, in heading 84.87 or 85.48.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines designed for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purposes of these Notes, the expression "machine" means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 or 85.

Chapter 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Notes.

1. This Chapter does not cover:

(a) Millstones, grindstones or other articles of Chapter 68;

(b) Machinery or appliances (for example, pumps) of ceramic material and ceramic parts of machinery or appliances of any material (Chapter 69);

(c) Laboratory glassware (heading 70.17); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading 70.19 or 70.20);

(d) Articles of heading 73.21 or 73.22 or similar articles of other base metals (Chapters 74 to 76 or 78 to 81);

(e) Vacuum cleaners of heading 85.08;

(f) Electro-mechanical domestic appliances of heading 85.09; digital cameras of heading 85.25; or

(g) Hand-operated mechanical floor sweepers, not motorised (heading 96.03).

2. Subject to the operation of Note 3 to Section XVI and subject to Note 9 to this Chapter, a machine or appliance which answers to a description in one or more of the headings 84.01 to 84.24, or heading 84.86 and at the same time to a description in one or other of the headings 84.25 to 84.80 is to be classified under the appropriate heading of the former group or under heading 84.86, as the case may be, and not the latter group.

Heading 84.19 does not, however, cover:

(a) Germination plant, incubators or brooders (heading 84.36);

(b) Grain dampening machines (heading 84.37);

(c) Diffusing apparatus for sugar juice extraction (heading 84.38);

(d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading 84.51); or

(e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading 84.22 does not cover:

(a) Sewing machines for closing bags or similar containers (heading 84.52); or

(b) Office machinery of heading 84.72.

Heading 84.24 does not cover:

(a) Ink-jet printing machines (heading 84.43); or

(b) Water-jet cutting machines (heading 84.56).

3. A machine-tool for working any material which answers to a description in heading 84.56 and at the same time to a description in heading 84.57, 84.58, 84.59, 84.60, 84.61, 84.64 or 84.65 is to be classified in heading 84.56.

4. Heading 84.57 applies only to machine-tools for working metal, other than lathes (including turning centres), which can carry out different types of machining operations either:

(a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

(b) by the automatic use, simultaneously or sequentially, of different unit heads working on a fixed position workpiece (unit construction machines, single station), or

(c) by the automatic transfer of the workpiece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading 84.71, the expression "automatic data processing machines" means machines capable of:

(i) Storing the processing program or programs and at least the data immediately necessary for the execution of the program;

(ii) Being freely programmed in accordance with the requirements of the user;

(iii) Performing arithmetical computations specified by the user; and

(iv) Executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separate units.

(C) Subject to paragraphs (D) and (E) below, a unit is to be regarded as being part of an automatic data processing system if it meets all of the following conditions:

(i) It is of a kind solely or principally used in an automatic data processing system;

(ii) It is connectable to the central processing unit either directly or through one or more other units; and

(iii) It is able to accept or deliver data in a form (codes or signals) which can be used by the system.

Separately presented units of an automatic data processing machine are to be classified in heading 84.71.

However, keyboards, X-Y co-ordinate input devices and disk storage units which satisfy the conditions of paragraphs (C) (ii) and (C) (iii) above, are in all cases to be classified as units of heading 84.71.

(D) Heading 84.71 does not cover the following when presented separately, even if they meet all of the conditions set forth in Note 5 (C) above:

(i) Printers, copying machines, facsimile machines, whether or not combined;

(ii) Apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network);

(iii) Loudspeakers and microphones;

(iv) Television cameras, digital cameras and video camera recorders;

(v) Monitors and projectors, not incorporating television reception apparatus.

(E) Machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function other than data processing are to be classified in the headings appropriate to their respective functions or, failing that, in residual headings.

6. Heading 84.82 applies, inter alia, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less.

Other steel balls are to be classified in heading 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading 84.79.

Heading 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

8. For the purposes of heading 84.70, the term "pocket-size" applies only to machines the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

9. (A) Notes 8 (a) and 8 (b) to Chapter 85 also apply with respect to the expressions "semiconductor devices" and "electronic integrated circuits", respectively, as used in this Note and in heading 84.86.

However, for the purposes of this Note and of heading 84.86, the expression "semiconductor devices" also covers photosensitive semiconductor devices and light emitting diodes.

(B) For the purposes of this Note and of heading 84.86, the expression "manufacture of flat panel displays" covers the fabrication of substrates into a flat panel. It does not cover the manufacture of glass or the assembly of printed circuits boards or other electronic components onto the flat panel. The expression "flat panel display" does not cover cathode-ray tube technology.

(C) Heading 84.86 also includes machines and apparatus solely or principally of a kind used for:

- (i) the manufacture or repair of masks and reticles;
- (ii) assembling semiconductor devices or electronic integrated circuits;
- (iii) lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays.

(D) Subject to Note 1 to Section XVI and Note 1 to Chapter 84, machines and apparatus answering to the description in heading 84.86 are to be classified in that heading and in no other heading of the Nomenclature.

Subheading Notes.

1. For the purposes of subheading 8471.49, the term "systems" means automatic data processing machines whose units satisfy the conditions laid down in Note 5 (C) to Chapter 84 and which comprise at least a central processing unit, one input unit (for example, a keyboard or a scanner), and one output unit (for example, a visual display unit or a printer).

2. Subheading 8482.40 applies only to bearings with cylindrical rollers of a uniform diameter not exceeding 5 mm and having a length which is at least three times the diameter. The ends of the rollers may be rounded.

Code	Description	Rate (%)
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
8401.10.00	- Nuclear reactors	0
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0
8401.30.00	- Fuel elements (cartridges), non-irradiated	0
8401.40.00	- Parts of nuclear reactors	0
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
	- Steam or other vapour generating boilers:	
8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour:	
8402.11.10	- - - Electrically operated	0
8402.11.20	- - - Not electrically operated	0
8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:	
	- - - Electrically operated:	
8402.12.11	- - - - Boilers with a steam production exceeding 15 t per hour	5
8402.12.19	- - - - Other	5
	- - - Not electrically operated:	
8402.12.21	- - - - Boilers with a steam production exceeding 15 t per hour	5
8402.12.29	- - - - Other	5

8402.19	- - Not electrically operated:	
	- - - Electrically operated:	
8402.19.11	- - - - Boilers with a steam production exceeding 15 t per hour	3
8402.19.19	- - - - Other	3
	- - - Not electrically operated:	
8402.19.21	- - - - Boilers with a steam production exceeding 15 t per hour	3
8402.19.29	- - - - Other	3
8402.20	- Super-heated water boilers:	
8402.20.10	- - Electrically operated	0
8402.20.20	- - Not electrically operated	0
8402.90	- Parts:	
8402.90.10	- - Boiler bodies or shells	0
8402.90.90	- - Other	0
84.03	Central heating boilers other than those of heading 84.02.	
8403.10.00	- Boilers	0
8403.90	- Parts:	
8403.90.10	- - Boiler bodies or shells	0
8403.90.90	- - Other	0
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:	
8404.10.10	- - For use with boilers of heading 84.02	0
8404.10.20	- - For use with boilers of heading 84.03	0
8404.20.00	- Condensers for steam or other vapour power units	0
8404.90	- Parts:	
	- - Of goods of subheading 8404.10.10:	
8404.90.11	- - - Boiler bodies or shells	0
8404.90.19	- - - Other	0
	- - Of goods of subheading 8404.10.20:	
8404.90.21	- - - Boiler bodies or shells	0
8404.90.29	- - - Other	0
8404.90.90	- - Other	0
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	0
8405.90.00	- Parts	0
84.06	Steam turbines and other vapour turbines.	

8406.10.00	- Turbines for marine propulsion	0
	- Other turbines:	
8406.81.00	- - Of an output exceeding 40 MW	0
8406.82.00	- - Of an output not exceeding 40 MW	0
8406.90.00	- Parts	0
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.	
8407.10.00	- Aircraft engines	0
	- Marine propulsion engines:	
8407.21	- - Outboard motors:	
8407.21.10	- - - Of a power not exceeding 22.38 kW (30 hp)	25
8407.21.90	- - - Other	7
8407.29	- - Other:	
8407.29.20	- - - Of a power not exceeding 22.38 kW (30 hp)	25
8407.29.90	- - - Other	7
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.31.00	- - Of a cylinder capacity not exceeding 50 cc	50
8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
	- - - Exceeding 50 cc but not exceeding 110 cc:	
8407.32.11	- - - - For vehicles of heading 87.01	30
8407.32.12	- - - - For vehicles of heading 87.11	45
8407.32.19	- - - - Other	30
	- - - Exceeding 110 cc but not exceeding 250 cc:	
8407.32.21	- - - - For vehicles of heading 87.01	30
8407.32.22	- - - - For vehicles of heading 87.11	45
8407.32.29	- - - - Other	30
8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:	
8407.33.10	- - - For vehicles of heading 87.01	25
8407.33.20	- - - For vehicles of heading 87.11	32
8407.33.90	- - - Other	25
8407.34	- - Of a cylinder capacity exceeding 1,000 cc:	
	- - - Fully assembled:	
8407.34.40	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25
8407.34.50	- - - - For vehicles of heading 87.01	25
8407.34.60	- - - - For vehicles of heading 87.11	32
	- - - - Other:	
8407.34.71	- - - - - Of a cylinder capacity not exceeding 2,000 cc	20
8407.34.72	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	20
8407.34.73	- - - - - Of a cylinder capacity exceeding 3,000 cc	20

	- - - Other:	
8407.34.91	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	25
8407.34.92	- - - - For vehicles of heading 87.01	25
8407.34.93	- - - - For vehicles of heading 87.11	32
	- - - - Other:	
8407.34.94	- - - - - Of a cylinder capacity not exceeding 2,000 cc	18
8407.34.95	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	18
8407.34.99	- - - - - Of a cylinder capacity exceeding 3,000 cc	18
8407.90	- Other engines:	
8407.90.10	- - Of a power not exceeding 18.65 kW	25
8407.90.20	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	25
8407.90.90	- - Other	5
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.10	- Marine propulsion engines:	
8408.10.10	- - Of a power not exceeding 22.38 kW	20
8408.10.20	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	3
8408.10.90	- - Other	0
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:	
	- - Fully assembled:	
8408.20.10	- - - For vehicles of subheading 8701.10	25
	- - - Other:	
8408.20.21	- - - - Of a cylinder capacity not exceeding 2,000 cc	25
8408.20.22	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	25
8408.20.23	- - - - Of a cylinder capacity exceeding 3,500 cc	7
	- - Other:	
8408.20.93	- - - For vehicles of subheading 8701.10	25
	- - - Other:	
8408.20.94	- - - - Of a cylinder capacity not exceeding 2,000 cc	25
8408.20.95	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	20
8408.20.96	- - - - Of a cylinder capacity exceeding 3,500 cc	15
8408.90	- Other engines:	
8408.90.10	- - Of a power not exceeding 18.65 kW	25
8408.90.50	- - Of a power exceeding 100 kW	5
	- - Other:	
8408.90.91	- - - For machinery of heading 84.29 or 84.30	10
8408.90.99	- - - Other	10
84.09	Parts suitable for use solely or principally with the	

	engines of heading 84.07 or 84.08.	
8409.10.00	- For aircraft engines	0
	- Other:	
8409.91	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:	
	- - - For machinery of heading 84.29 or 84.30:	
8409.91.11	- - - - Carburettors and parts thereof	10
8409.91.12	- - - - Cylinder blocks	10
8409.91.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.14	- - - - Other cylinder liners	10
8409.91.15	- - - - Cylinder heads and head covers	10
8409.91.16	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.17	- - - - Other pistons	10
8409.91.18	- - - - Piston rings and gudgeon pins	10
8409.91.19	- - - - Other	10
	- - - For vehicles of heading 87.01:	
8409.91.21	- - - - Carburettors and parts thereof	10
8409.91.22	- - - - Cylinder blocks	10
8409.91.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.24	- - - - Other cylinder liners	10
8409.91.25	- - - - Cylinder heads and head covers	10
8409.91.26	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.27	- - - - Other pistons	10
8409.91.28	- - - - Piston rings and gudgeon pins	10
8409.91.29	- - - - Other	10
	- - - For vehicles of heading 87.11:	
8409.91.31	- - - - Carburettors and parts thereof	27
8409.91.32	- - - - Cylinder blocks; crank cases	27
8409.91.34	- - - - Cylinder liners	27
8409.91.35	- - - - Cylinder heads and head covers	27
8409.91.37	- - - - Pistons	27
8409.91.38	- - - - Piston rings and gudgeon pins	27
8409.91.39	- - - - Other	27
	- - - For other vehicles of Chapter 87:	
8409.91.41	- - - - Carburettors and parts thereof	10
8409.91.42	- - - - Cylinder blocks; crank cases	10
8409.91.43	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.44	- - - - Other cylinder liners	10
8409.91.45	- - - - Cylinder heads and head covers	10
8409.91.46	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10

8409.91.47	- - - - Other pistons	10
8409.91.48	- - - - Piston rings and gudgeon pins	10
8409.91.49	- - - - Other	10
	- - - For vessels of Chapter 89:	
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW:	
8409.91.51	- - - - - Cylinder blocks; crank cases	15
8409.91.52	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	15
8409.91.53	- - - - - Other cylinder liners	15
8409.91.54	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	15
8409.91.55	- - - - - Other pistons	15
8409.91.59	- - - - - Other	15
	- - - - For marine propulsion engines of a power exceeding 22.38 kW:	
8409.91.61	- - - - - Cylinder blocks; crank cases	3
8409.91.62	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	3
8409.91.63	- - - - - Other cylinder liners	3
8409.91.64	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	3
8409.91.65	- - - - - Other pistons	3
8409.91.69	- - - - - Other	3
	- - - For other engines:	
8409.91.71	- - - - Carburettors and parts thereof	10
8409.91.72	- - - - Cylinder blocks	10
8409.91.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.74	- - - - Other cylinder liners	10
8409.91.75	- - - - Cylinder heads and head covers	10
8409.91.76	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.91.77	- - - - Other pistons	10
8409.91.78	- - - - Piston rings and gudgeon pins	10
8409.91.79	- - - - Other	10
8409.99	- - Other:	
	- - - For engines of machinery of heading 84.29 or 84.30:	
8409.99.11	- - - - Carburettors and parts thereof	10
8409.99.12	- - - - Cylinder blocks	10
8409.99.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.14	- - - - Other cylinder liners	10
8409.99.15	- - - - Cylinder heads and head covers	10
8409.99.16	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.17	- - - - Other pistons	10

8409.99.18	- - - - Piston rings and gudgeon pins	10
8409.99.19	- - - - Other	10
	- - - For engines of vehicles of heading 87.01:	
8409.99.21	- - - - Carburettors and parts thereof	10
8409.99.22	- - - - Cylinder blocks	10
8409.99.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.24	- - - - Other cylinder liners	10
8409.99.25	- - - - Cylinder heads and head covers	10
8409.99.26	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.27	- - - - Other pistons	10
8409.99.28	- - - - Piston rings and gudgeon pins	10
8409.99.29	- - - - Other	10
	- - - For engines of vehicles of heading 87.11:	
8409.99.31	- - - - Carburettors and parts thereof	15
8409.99.32	- - - - Cylinder blocks; crank cases	15
8409.99.33	- - - - Cylinder liners	15
8409.99.34	- - - - Cylinder heads and head covers	15
8409.99.35	- - - - Pistons	15
8409.99.36	- - - - Piston rings and gudgeon pins	15
8409.99.39	- - - - Other	15
	- - - For engines of other vehicles of Chapter 87:	
8409.99.41	- - - - Carburettors and parts thereof	10
8409.99.42	- - - - Cylinder blocks; crank cases	10
8409.99.43	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.44	- - - - Other cylinder liners	10
8409.99.45	- - - - Cylinder heads and head covers	10
8409.99.46	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.47	- - - - Other pistons	10
8409.99.48	- - - - Piston rings and gudgeon pins	10
8409.99.49	- - - - Other	10
	- - - For engines of vessels of Chapter 89:	
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW:	
8409.99.51	- - - - - Cylinder blocks; crank cases	10
8409.99.52	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.53	- - - - - Other cylinder liners	10
8409.99.54	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.55	- - - - - Other pistons	10
8409.99.59	- - - - - Other	10
	- - - - For marine propulsion engines of a power exceeding	

	22.38 kW:	
8409.99.61	- - - - - Cylinder blocks; crank cases	3
8409.99.62	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	3
8409.99.63	- - - - - Other cylinder liners	3
8409.99.64	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	3
8409.99.65	- - - - - Other pistons	3
8409.99.69	- - - - - Other	3
	- - - Other:	
8409.99.71	- - - - Carburettors and parts thereof	10
8409.99.72	- - - - Cylinder blocks	10
8409.99.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.74	- - - - Other cylinder liners	10
8409.99.75	- - - - Cylinder heads and head covers	10
8409.99.76	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	10
8409.99.77	- - - - Other pistons	10
8409.99.78	- - - - Piston rings and gudgeon pins	10
8409.99.79	- - - - Other	10
84.10	Hydraulic turbines, water wheels, and regulators therefor.	
	- Hydraulic turbines and water wheels:	
8410.11.00	- - Of a power not exceeding 1,000 kW	0
8410.12.00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0
8410.13.00	- - Of a power exceeding 10,000 kW	0
8410.90.00	- Parts, including regulators	0
84.11	Turbo-jets, turbo-propellers and other gas turbines.	
	- Turbo-jets:	
8411.11.00	- - Of a thrust not exceeding 25 kN	0
8411.12.00	- - Of a thrust exceeding 25 kN	0
	- Turbo-propellers:	
8411.21.00	- - Of a power not exceeding 1,100 kW	0
8411.22.00	- - Of a power exceeding 1,100 kW	0
	- Other gas turbines:	
8411.81.00	- - Of a power not exceeding 5,000 kW	0
8411.82.00	- - Of a power exceeding 5,000 kW	0
	- Parts:	
8411.91.00	- - Of turbo-jets or turbo-propellers	0
8411.99.00	- - Other	0
84.12	Other engines and motors.	

8412.10.00	- Reaction engines other than turbo-jets	0
	- Hydraulic power engines and motors:	
8412.21.00	- - Linear acting (cylinders)	0
8412.29.00	- - Other	0
	- Pneumatic power engines and motors:	
8412.31.00	- - Linear acting (cylinders)	0
8412.39.00	- - Other	0
8412.80.00	- Other	0
8412.90	- Parts:	
8412.90.10	- - Of engines of subheading 8412.10	0
8412.90.90	- - Other	0
84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
	- Pumps fitted or designed to be fitted with a measuring device:	
8413.11.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	3
8413.19.00	- - Other	3
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:	
8413.20.10	- - Water pumps	20
8413.20.90	- - Other	20
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:	
	- - Reciprocating or rotary type:	
8413.30.12	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3
8413.30.19	- - - Other	3
	- - Centrifugal type:	
8413.30.21	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3
8413.30.29	- - - Other	3
	- - Other:	
8413.30.92	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	3
8413.30.99	- - - Other	3
8413.40.00	- Concrete pumps	0
8413.50	- Other reciprocating positive displacement pumps:	
8413.50.30	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	10
8413.50.40	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	10
8413.50.90	- - Other	0
8413.60	- Other rotary positive displacement pumps:	
8413.60.30	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	10
8413.60.40	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	10

8413.60.90	- - Other	0
8413.70	- Other centrifugal pumps:	
	- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:	
8413.70.11	- - - With an inlet diameter not exceeding 200 mm	20
8413.70.19	- - - Other	20
	- - Submersible water pumps:	
8413.70.31	- - - With an inlet diameter not exceeding 200 mm	10
8413.70.39	- - - Other	10
	- - Other water pumps, with a flow rate not exceeding 8,000 m ³ /h:	
8413.70.41	- - - With an inlet diameter not exceeding 200 mm	10
8413.70.49	- - - Other	10
	- - Other water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h:	
8413.70.51	- - - With an inlet diameter not exceeding 200 mm	10
8413.70.59	- - - Other	10
	- - Other:	
8413.70.91	- - - With an inlet diameter not exceeding 200 mm	0
8413.70.99	- - - Other	0
	- Other pumps; liquid elevators:	
8413.81	- - Pumps:	
8413.81.11	- - - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	10
8413.81.12	- - - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	10
8413.81.19	- - - Other	0
8413.82.00	- - Liquid elevators	0
	- Parts:	
8413.91	- - Of pumps:	
8413.91.10	- - - Of pumps of subheading 8413.20.10	5
8413.91.20	- - - Of pumps of subheading 8413.20.90	5
8413.91.30	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	5
8413.91.40	- - - Of other centrifugal pumps	5
8413.91.90	- - - Of other pumps	0
8413.92.00	- - Of liquid elevators	0
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
8414.10.00	- Vacuum pumps	10
8414.20	- Hand-or foot-operated air pumps:	
8414.20.10	- - Bicycle pumps	20
8414.20.90	- - Other	20
8414.30	- Compressors of a kind used in refrigerating equipment:	
8414.30.20	- - Of a kind used for automotive air conditioners	7

8414.30.30	- - Other, sealed units for air conditioning machines	3
8414.30.40	- - Other, with a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	3
8414.30.90	- - Other	3
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	7
	- Fans:	
8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:	
8414.51.10	- - - Table fans and box fans	30
	- - - Other:	
8414.51.91	- - - - With protective screen	25
8414.51.99	- - - - Other	25
8414.59	- - Other:	
	- - - Of a capacity not exceeding 125 kW:	
8414.59.20	- - - - Explosion-proof air fans, of a kind used in underground mining	5
8414.59.30	- - - - Blowers	15
	- - - - Other:	
8414.59.41	- - - - - With protective screen	15
8414.59.49	- - - - - Other	15
	- - - Other:	
8414.59.50	- - - - Blowers	10
	- - - - Other:	
8414.59.91	- - - - - With protective screen	10
8414.59.99	- - - - - Other	10
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm:	
	- - Fitted with filters:	
8414.60.11	- - - Laminar airflow cabinets	0
8414.60.19	- - - Other	15
	- - Other:	
8414.60.91	- - - Suitable for industrial use	15
8414.60.99	- - - Other	15
8414.80	- Other:	
	- - Hoods having a maximum horizontal side exceeding 120 cm:	
	- - - Fitted with filters:	
8414.80.13	- - - - Laminar airflow cabinets	0
8414.80.14	- - - - Other	5
8414.80.15	- - - Not fitted with a filter, suitable for industrial use	5
8414.80.19	- - - Not fitted with a filter, not suitable for industrial use	5
8414.80.30	- - Free piston generators for gas turbines	5
	- - Compressors other than those of subheading 8414.30 or 8414.40:	
8414.80.41	- - - Gas compression modules suitable for use in oil drilling operations	5

8414.80.49	- - - Other	5
8414.80.50	- - Air pumps	5
8414.80.90	- - Other	5
8414.90	- Parts:	
	- - Of pumps or compressors:	
8414.90.13	- - - Of goods of subheading 8414.10	0
8414.90.14	- - - Of goods of subheading 8414.20	10
8414.90.15	- - - Of goods of subheading 8414.30	0
8414.90.16	- - - Of goods of subheading 8414.40	0
8414.90.19	- - - Other	0
	- - Of fans:	
8414.90.21	- - - Of a kind for fans suitable for use in goods of heading 84.15, 84.18, 85.09 or 85.16	5
8414.90.29	- - - Other	15
	- - Of hoods:	
8414.90.31	- - - Of goods of subheading 8414.60	10
8414.90.32	- - - Of goods of subheading 8414.80	0
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.	
8415.10	- Window or wall types, self-contained or "split-system":	
8415.10.10	- - Of a power not exceeding 26.38 kW	30
8415.10.90	- - Other	20
8415.20	- Of a kind used for persons, in motor vehicles:	
8415.20.10	- - Of a power not exceeding 26.38 kW	25
8415.20.90	- - Other	17
	- Other:	
8415.81	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):	
	- - - Of a kind used in aircraft:	
8415.81.11	- - - - Of a power not exceeding 21.10 kW	0
8415.81.12	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	0
8415.81.19	- - - - Other	0
	- - - Of a kind used in railway rolling stock:	
8415.81.21	- - - - Of a power not exceeding 26.38 kW	25
8415.81.29	- - - - Other	17
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):	
8415.81.31	- - - - Of a power not exceeding 26.38 kW	25
8415.81.39	- - - - Other	17
	- - - Other:	
8415.81.91	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	17

	- - - - Other:	
8415.81.93	- - - - - Of a power not exceeding 21.10 kW	25
8415.81.94	- - - - - Of a power exceeding 21.10 kW but not exceeding 26.38 kW	25
8415.81.99	- - - - - Other	20
8415.82	- - Other, incorporating a refrigerating unit:	
	- - - Of a kind used in aircraft:	
8415.82.11	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	0
8415.82.19	- - - - Other	0
	- - - Of a kind used in railway rolling stock:	
8415.82.21	- - - - Of a power not exceeding 26.38 kW	27
8415.82.29	- - - - Other	15
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):	
8415.82.31	- - - - Of a power not exceeding 26.38 kW	27
8415.82.39	- - - - Other	15
	- - - Other:	
8415.82.91	- - - - Of a power not exceeding 26.38 kW	27
8415.82.99	- - - - Other	15
8415.83	- - Not incorporating a refrigerating unit:	
	- - - Of a kind used in aircraft:	
8415.83.11	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m3/min	0
8415.83.19	- - - - Other	0
	- - - Of a kind used in railway rolling stock:	
8415.83.21	- - - - Of a power not exceeding 26.38 kW	25
8415.83.29	- - - - Other	17
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):	
8415.83.31	- - - - Of a power not exceeding 26.38 kW	25
8415.83.39	- - - - Other	17
	- - - Other:	
8415.83.91	- - - - Of a power not exceeding 26.38 kW	25
8415.83.99	- - - - Other	17
8415.90	- Parts:	
	- - Of machines with an output not exceeding 21.10 kW:	
8415.90.13	- - - Of a kind used in aircraft or railway rolling stock	0
8415.90.14	- - - Evaporators or condensers for air-conditioning machines for motor vehicles	5
8415.90.19	- - - Other	3
	- - Of machines with an output exceeding 21.10 kW but not exceeding 26.38 kW:	
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:	
8415.90.24	- - - - Of a kind used in aircraft or railway rolling stock	0

8415.90.25	- - - - Other	3
	- - - Other:	
8415.90.26	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.29	- - - - Other	3
	- - Of machines with an output exceeding 26.38 kW but not exceeding 52.75 kW:	
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:	
8415.90.34	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.35	- - - - Other	3
	- - - Other:	
8415.90.36	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.39	- - - - Other	3
	- - Of machines with an output exceeding 52.75 kW:	
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m3/min:	
8415.90.44	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.45	- - - - Other	3
	- - - Other:	
8415.90.46	- - - - Of a kind used in aircraft or railway rolling stock	0
8415.90.49	- - - - Other	3
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
8416.10.00	- Furnace burners for liquid fuel	0
8416.20.00	- Other furnace burners, including combination burners	0
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0
8416.90.00	- Parts	0
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0
8417.20.00	- Bakery ovens, including biscuit ovens	10
8417.80.00	- Other	0
8417.90.00	- Parts	0
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
8418.10	- Combined refrigerator-freezers, fitted with separate external doors:	
8418.10.10	- - Household type	25
8418.10.90	- - Other	3

	- Refrigerators, household type:	
8418.21.00	- - Compression-type	25
8418.29.00	- - Other	35
8418.30	- Freezers of the chest type, not exceeding 800 l capacity:	
8418.30.10	- - Not exceeding 200 l capacity	20
8418.30.90	- - Other	20
8418.40	- Freezers of the upright type, not exceeding 900 l capacity:	
8418.40.10	- - Not exceeding 200 l capacity	20
8418.40.90	- - Other	20
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:	
	- - Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:	
8418.50.11	- - - Of a kind suitable for medical, surgical or laboratory use	5
8418.50.19	- - - Other	12
	- - Other:	
8418.50.91	- - - Of a kind suitable for medical, surgical or laboratory use	5
8418.50.99	- - - Other	20
	- Other refrigerating or freezing equipment; heat pumps:	
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	10
8418.69	- - Other:	
8418.69.10	- - - Beverage coolers	10
8418.69.30	- - - Drinking water coolers	10
	- - - Water chillers with a refrigeration capacity exceeding 21.10 kW:	
8418.69.41	- - - - For air conditioning machines	10
8418.69.49	- - - - Other	10
8418.69.50	- - - Scale ice-maker units	3
8418.69.90	- - - Other	10
	- Parts:	
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	3
8418.99	- - Other:	
8418.99.10	- - - Evaporators or condensers	0
8418.99.40	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	0
8418.99.90	- - - Other	0
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	

	- Instantaneous or storage water heaters, non-electric:	
8419.11	- - Instantaneous gas water heaters:	
8419.11.10	- - - Household type	10
8419.11.90	- - - Other	10
8419.19	- - Other:	
8419.19.10	- - - Household type	10
8419.19.90	- - - Other	10
8419.20.00	- Medical, surgical or laboratory sterilisers	0
	- Dryers:	
8419.31	- - For agricultural products:	
8419.31.10	- - - Electrically operated	0
8419.31.20	- - - Not electrically operated	0
8419.32	- - For wood, paper pulp, paper or paperboard:	
8419.32.10	- - - Electrically operated	0
8419.32.20	- - - Not electrically operated	0
8419.39	- - Other:	
	- - - Electrically operated:	
8419.39.11	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8419.39.19	- - - - Other	0
8419.39.20	- - - Not electrically operated	0
8419.40	- Distilling or rectifying plant:	
8419.40.10	- - Electrically operated	0
8419.40.20	- - Not electrically operated	0
8419.50	- Heat exchange units:	
8419.50.10	- - Cooling towers	3
8419.50.90	- - Other	3
8419.60	- Machinery for liquefying air or other gases:	
8419.60.10	- - Electrically operated	0
8419.60.20	- - Not electrically operated	0
	- Other machinery, plant and equipment:	
8419.81	- - For making hot drinks or for cooking or heating food:	
8419.81.10	- - - Electrically operated	15
8419.81.20	- - - Not electrically operated	15
8419.89	- - Other:	
	- - - Electrically operated:	
8419.89.13	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8419.89.19	- - - - Other	0
8419.89.20	- - - Not electrically operated	0
8419.90	- Parts:	
	- - Of electrically operated articles:	
8419.90.12	- - - Parts of machinery for the treatment of materials by a	0

	process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	
8419.90.13	- - - Casings for cooling towers	0
8419.90.19	- - - Other	0
	- - Of non-electrically operated articles:	
8419.90.21	- - - Household type	0
8419.90.29	- - - Other	0
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
8420.10	- Calendering or other rolling machines:	
8420.10.10	- - Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	0
8420.10.20	- - Ironing machines or wringers suitable for domestic use	5
8420.10.90	- - Other	0
	- Parts:	
8420.91	- - Cylinders:	
8420.91.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0
8420.91.90	- - - Other	3
8420.99	- - Other:	
8420.99.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0
8420.99.90	- - - Other	3
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.	
	- Centrifuges, including centrifugal dryers:	
8421.11.00	- - Cream separators	10
8421.12.00	- - Clothes-dryers	18
8421.19	- - Other:	
8421.19.10	- - - Of a kind used for sugar manufacture	5
8421.19.90	- - - Other	5
	- Filtering or purifying machinery and apparatus for liquids:	
8421.21	- - For filtering or purifying water:	
	- - - Of a capacity not exceeding 500 l/h:	
8421.21.11	- - - - Filtering machinery and apparatus for domestic use	10
8421.21.19	- - - - Other	10
	- - - Of a capacity exceeding 500 l/h:	
8421.21.22	- - - - Electrically operated	5
8421.21.23	- - - - Not electrically operated	10

8421.22	- - For filtering or purifying beverages other than water:	
8421.22.30	- - - Electrically operated, of a capacity exceeding 500 l/h	10
8421.22.90	- - - Other	10
8421.23	- - Oil or petrol-filters for internal combustion engines:	
	- - - For machinery of heading 84.29 or 84.30:	
8421.23.11	- - - - Oil filters	0
8421.23.19	- - - - Other	0
	- - - For motor vehicles of Chapter 87:	
8421.23.21	- - - - Oil filters	15
8421.23.29	- - - - Other	15
	- - - Other:	
8421.23.91	- - - - Oil filters	0
8421.23.99	- - - - Other	0
8421.29	- - Other:	
8421.29.10	- - - Of a kind suitable for medical, surgical or laboratory use	0
8421.29.20	- - - Of a kind used for sugar manufacture	0
8421.29.30	- - - Of a kind used in oil drilling operations	0
8421.29.40	- - - Other, petrol filters	0
8421.29.50	- - - Other, oil filters	0
8421.29.90	- - - Other	0
	- Filtering or purifying machinery and apparatus for gases:	
8421.31	- - Intake air filters for internal combustion engines:	
8421.31.10	- - - For machinery of heading 84.29 or 84.30	0
8421.31.20	- - - For motor vehicles of Chapter 87	10
8421.31.90	- - - Other	0
8421.39	- - Other:	
8421.39.20	- - - Air purifiers	0
8421.39.90	- - - Other	0
	- Parts:	
8421.91	- - Of centrifuges, including centrifugal dryers:	
8421.91.10	- - - Of goods of subheading 8421.12.00	0
8421.91.20	- - - Of goods of subheading 8421.19.10	0
8421.91.90	- - - Of goods of subheading 8421.11.00 or 8421.19.90	0
8421.99	- - Other:	
8421.99.20	- - - Filtering cartridges for filters of subheading 8421.23	0
8421.99.30	- - - Of goods of subheading 8421.31	0
	- - - Other:	
8421.99.91	- - - - Of goods of subheading 8421.29.20	0
8421.99.94	- - - - Of goods of subheading 8421.21.11	0
8421.99.95	- - - - Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	0
8421.99.99	- - - - Other	0

84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.	
	- Dish washing machines:	
8422.11.00	- - Household type	20
8422.19.00	- - Other	15
8422.20.00	- Machinery for cleaning or drying bottles or other containers	5
8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0
8422.90	- Parts:	
8422.90.10	- - Of machines of subheading 8422.11	5
8422.90.90	- - Other	0
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.	
8423.10	- Personal weighing machines, including baby scales; household scales:	
8423.10.10	- - Electrically operated	20
8423.10.20	- - Not electrically operated	20
8423.20	- Scales for continuous weighing of goods on conveyors:	
8423.20.10	- - Electrically operated	0
8423.20.20	- - Not electrically operated	0
8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:	
8423.30.10	- - Electrically operated	0
8423.30.20	- - Not electrically operated	0
	- Other weighing machinery:	
8423.81	- - Having a maximum weighing capacity not exceeding 30 kg:	
8423.81.10	- - - Electrically operated	20
8423.81.20	- - - Not electrically operated	20
8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:	
	- - - Electrically operated:	
8423.82.11	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	7
8423.82.19	- - - - Other	3
	- - - Not electrically operated:	
8423.82.21	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	15

8423.82.29	- - - Other	3
8423.89	- - Other:	
8423.89.10	- - - Electrically operated	3
8423.89.20	- - - Not electrically operated	3
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:	
8423.90.10	- - Weighing machine weights	15
	- - Other parts of weighing machinery:	
8423.90.21	- - - Of electrically operated machines	5
8423.90.29	- - - Of non-electrically operated machines	5
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
8424.10	- Fire extinguishers, whether or not charged:	
8424.10.10	- - Of a kind suitable for aircraft use	0
8424.10.90	- - Other	0
8424.20	- Spray guns and similar appliances:	
	- - Electrically operated:	
8424.20.11	- - - Agricultural or horticultural	0
8424.20.19	- - - Other	0
	- - Not electrically operated:	
8424.20.21	- - - Agricultural or horticultural	0
8424.20.29	- - - Other	0
8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	0
	- Other appliances:	
8424.81	- - Agricultural or horticultural:	
8424.81.10	- - - Drip irrigation systems	0
8424.81.30	- - - Hand-operated insecticide sprayers	15
8424.81.40	- - - Other, not electrically operated	0
8424.81.50	- - - Other, electrically operated	0
8424.89	- - Other:	
8424.89.10	- - - Hand-operated household sprayers of a capacity not exceeding 3 l	7
8424.89.20	- - - Spray heads with dip tubes	7
8424.89.40	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0
8424.89.50	- - - Other, electrically operated	0

8424.89.90	- - - Other, not electrically operated	0
8424.90	- Parts:	
8424.90.10	- - Of fire extinguishers	0
	- - Of spray guns and similar appliances:	
	- - - Electrically operated:	
8424.90.21	- - - - Of goods of subheading 8424.20.11	0
8424.90.23	- - - - Other	0
	- - - Not electrically operated:	
8424.90.24	- - - - Of goods of subheading 8424.20.21	0
8424.90.29	- - - - Other	0
8424.90.30	- - Of steam or sand blasting machines and similar jet projecting machines	0
	- - Of other appliances:	
8424.90.93	- - - Of goods of subheading 8424.81.10	0
8424.90.94	- - - Of goods of subheading 8424.81.30 or 8424.81.40	0
8424.90.95	- - - Of goods of subheading 8424.81.50	0
8424.90.99	- - - Other	0
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.11.00	- - Powered by electric motor	0
8425.19.00	- - Other	0
	- Winches; capstans:	
8425.31.00	- - Powered by electric motor	0
8425.39.00	- - Other	0
	- Jacks; hoists of a kind used for raising vehicles:	
8425.41.00	- - Built-in jacking systems of a type used in garages	0
8425.42	- - Other jacks and hoists, hydraulic:	
8425.42.10	- - - Jacks of a kind used in tipping mechanisms for lorries	0
8425.42.90	- - - Other	0
8425.49	- - Other:	
8425.49.10	- - - Electrically operated	0
8425.49.20	- - - Not electrically operated	0
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426.11.00	- - Overhead travelling cranes on fixed support	5
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	0
8426.19	- - Other:	
8426.19.20	- - - Bridge cranes	0

8426.19.30	- - - Gantry cranes	0
8426.19.90	- - - Other	0
8426.20.00	- Tower cranes	0
8426.30.00	- Portal or pedestal jib cranes	5
	- Other machinery, self-propelled:	
8426.41.00	- - On tyres	0
8426.49.00	- - Other	0
	- Other machinery:	
8426.91.00	- - Designed for mounting on road vehicles	0
8426.99.00	- - Other	0
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
8427.10.00	- Self-propelled trucks powered by an electric motor	0
8427.20.00	- Other self-propelled trucks	0
8427.90.00	- Other trucks	0
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
8428.10	- Lifts and skip hoists:	
8428.10.10	- - Passenger lifts	10
	- - Other lifts:	
8428.10.21	- - - Of a kind used in buildings	10
8428.10.29	- - - Other	10
8428.10.90	- - Skip hoists	0
8428.20	- Pneumatic elevators and conveyors:	
8428.20.10	- - Of a kind used for agriculture	5
8428.20.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8428.20.90	- - Other	5
	- Other continuous-action elevators and conveyors, for goods or materials:	
8428.31.00	- - Specially designed for underground use	5
8428.32	- - Other, bucket type:	
8428.32.10	- - - Of a kind used for agriculture	5
8428.32.90	- - - Other	5
8428.33	- - Other, belt type:	
8428.33.10	- - - Of a kind used for agriculture	5
8428.33.20	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8428.33.90	- - - Other	5
8428.39	- - Other:	
8428.39.10	- - - Of a kind used for agriculture	5
8428.39.30	- - - Automated machines for the transport, handling and	0

	storage of printed circuit boards, printed wiring boards or printed circuit assemblies	
8428.39.90	- - - Other	5
8428.40.00	- Escalators and moving walkways	5
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0
8428.90	- Other machinery:	
8428.90.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8428.90.30	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0
8428.90.90	- - Other	0
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
	- Bulldozers and angledozers:	
8429.11.00	- - Track laying	0
8429.19.00	- - Other	0
8429.20.00	- Graders and levellers	0
8429.30.00	- Scrapers	0
8429.40	- Tamping machines and road rollers:	
8429.40.30	- - Tamping machines	0
8429.40.40	- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	5
8429.40.50	- - Other vibratory road rollers	0
8429.40.90	- - Other	0
	- Mechanical shovels, excavators and shovel loaders:	
8429.51.00	- - Front-end shovel loaders	0
8429.52.00	- - Machinery with a 360° revolving superstructure	0
8429.59.00	- - Other	0
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
8430.10.00	- Pile-drivers and pile-extractors	0
8430.20.00	- Snow-ploughs and snow-blowers	0
	- Coal or rock cutters and tunnelling machinery:	
8430.31.00	- - Self-propelled	0
8430.39.00	- - Other	0
	- Other boring or sinking machinery:	
8430.41.00	- - Self-propelled	0
8430.49	- - Other:	
8430.49.10	- - - Wellhead platforms and integrated production modules suitable for use in drilling operations	0

8430.49.90	- - - Other	0
8430.50.00	- Other machinery, self-propelled	0
	- Other machinery, not self-propelled:	
8430.61.00	- - Tamping or compacting machinery	0
8430.69.00	- - Other	0
84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
8431.10	- Of machinery of heading 84.25:	
	- - Of electrically operated machines:	
8431.10.13	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	0
8431.10.19	- - - Other	0
	- - Of non-electrically operated machines:	
8431.10.22	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	0
8431.10.29	- - - Other	0
8431.20.00	- Of machinery of heading 84.27	0
	- Of machinery of heading 84.28:	
8431.31	- - Of lifts, skip hoists or escalators:	
8431.31.10	- - - Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	0
8431.31.20	- - - Of goods of subheading 8428.10.10 or 8428.40.00	0
8431.39	- - Other:	
8431.39.10	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	0
8431.39.20	- - - Of goods of subheading 8428.90	0
8431.39.40	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0
8431.39.90	- - - Other	0
	- Of machinery of heading 84.26, 84.29 or 84.30:	
8431.41	- - Buckets, shovels, grabs and grips:	
8431.41.10	- - - For machinery of heading 84.26	10
8431.41.90	- - - Other	10
8431.42.00	- - Bulldozer or angledozer blades	10
8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0
8431.49	- - Other:	
8431.49.10	- - - Parts of machinery of heading 84.26	0
8431.49.20	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	0
8431.49.40	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	0
8431.49.50	- - - Of road rollers	0
8431.49.60	- - - Of goods of subheading 8430.20.00	0
8431.49.90	- - - Other	0

84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
8432.10.00	- Ploughs	20
	- Harrows, scarifiers, cultivators, weeders and hoes:	
8432.21.00	- - Disc harrows	20
8432.29.00	- - Other	20
8432.30.00	- Seeders, planters and transplanters	5
8432.40.00	- Manure spreaders and fertiliser distributors	5
8432.80	- Other machinery:	
8432.80.10	- - Agricultural or horticultural type	5
8432.80.20	- - Lawn or sports-ground rollers	5
8432.80.90	- - Other	5
8432.90	- Parts:	
8432.90.10	- - Of machinery of subheading 8432.80.90	0
8432.90.20	- - Of lawn or sports-ground rollers	0
8432.90.90	- - Other	0
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
	- Mowers for lawns, parks or sports-grounds:	
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	5
8433.19	- - Other:	
8433.19.10	- - - Not powered	5
8433.19.90	- - - Other	5
8433.20.00	- Other mowers, including cutter bars for tractor mounting	5
8433.30.00	- Other haymaking machinery	5
8433.40.00	- Straw or fodder balers, including pick-up balers	5
	- Other harvesting machinery; threshing machinery:	
8433.51.00	- - Combine harvester-threshers	5
8433.52.00	- - Other threshing machinery	5
8433.53.00	- - Root or tuber harvesting machines	5
8433.59	- - Other:	
8433.59.10	- - - Cotton pickers and cotton gins	5
8433.59.90	- - - Other	5
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:	
8433.60.10	- - Electrically operated	0
8433.60.20	- - Not electrically operated	0
8433.90	- Parts:	
8433.90.10	- - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any	0

	wheel or tyre fitted thereto exceeds 30 mm	
8433.90.20	- - Other, of goods of subheading 8433.11 or 8433.19.90	0
8433.90.30	- - Other, of goods of subheading 8433.19.10	0
8433.90.90	- - Other	0
84.34	Milking machines and dairy machinery.	
8434.10	- Milking machine:	
8434.10.10	- - Electrically operated	0
8434.10.20	- - Not electrically operated	0
8434.20	- Dairy machinery:	
8434.20.10	- - Electrically operated	0
8434.20.20	- - Not electrically operated	0
8434.90	- Parts:	
8434.90.10	- - Of electrically operated machines	0
8434.90.20	- - Of non-electrically operated machines	0
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
8435.10	- Machinery:	
8435.10.10	- - Electrically operated	0
8435.10.20	- - Not electrically operated	0
8435.90	- Parts:	
8435.90.10	- - Of electrically operated machines	0
8435.90.20	- - Of non-electrically operated machines	0
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
8436.10	- Machinery for preparing animal feeding stuffs:	
8436.10.10	- - Electrically operated	20
8436.10.20	- - Not electrically operated	20
	- Poultry-keeping machinery; poultry incubators and brooders:	
8436.21	- - Poultry incubators and brooders:	
8436.21.10	- - - Electrically operated	3
8436.21.20	- - - Not electrically operated	3
8436.29	- - Other:	
8436.29.10	- - - Electrically operated	3
8436.29.20	- - - Not electrically operated	3
8436.80	- Other machinery:	
	- - Electrically operated:	
8436.80.11	- - - Agricultural or horticultural type	3
8436.80.19	- - - Other	3
	- - Not electrically operated:	

8436.80.21	- - - Agricultural or horticultural type	3
8436.80.29	- - - Other	3
	- Parts:	
8436.91	- - Of poultry-keeping machinery or poultry incubators and brooders:	
8436.91.10	- - - Of electrically operated machines and equipment	0
8436.91.20	- - - Of non-electrically operated machines and equipment	0
8436.99	- - Other:	
	- - - Of electrically operated machines and equipment:	
8436.99.11	- - - - Agricultural or horticultural type	0
8436.99.19	- - - - Other	0
	- - - Of non-electrically operated machines and equipment:	
8436.99.21	- - - - Agricultural or horticultural type	0
8436.99.29	- - - - Other	0
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:	
8437.10.10	- - For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	5
8437.10.20	- - For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	5
8437.10.30	- - Other, electrically operated	5
8437.10.40	- - Other, not electrically operated	5
8437.80	- Other machinery:	
8437.80.10	- - Rice hullers and cone type rice mills, electrically operated	20
8437.80.20	- - Rice hullers and cone type rice mills, not electrically operated	20
8437.80.30	- - Industrial type coffee and corn mills, electrically operated	20
8437.80.40	- - Industrial type coffee and corn mills, not electrically operated - -	20
	- - Other, electrically operated:	
8437.80.51	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	20
8437.80.59	- - - Other	20
	- - Other, not electrically operated:	
8437.80.61	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	20
8437.80.69	- - - Other	20
8437.90	- Parts:	
	- - Of electrically operated machines:	
8437.90.11	- - - Of machinery of subheading 8437.10	0
8437.90.19	- - - Other	0
	- - Of non-electrically operated machines:	

8437.90.21	- - - Of machinery of subheading 8437.10	0
8437.90.29	- - - Other	0
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:	
8438.10.10	- - Electrically operated	3
8438.10.20	- - Not electrically operated	3
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:	
8438.20.10	- - Electrically operated	3
8438.20.20	- - Not electrically operated	3
8438.30	- Machinery for sugar manufacture:	
8438.30.10	- - Electrically operated	3
8438.30.20	- - Not electrically operated	3
8438.40.00	- Brewery machinery	3
8438.50	- Machinery for the preparation of meat or poultry:	
8438.50.10	- - Electrically operated	0
8438.50.20	- - Not electrically operated	0
8438.60	- Machinery for the preparation of fruits, nuts or vegetables:	
8438.60.10	- - Electrically operated	0
8438.60.20	- - Not electrically operated	0
8438.80	- Other machinery:	
	- - Coffee pulpers:	
8438.80.11	- - - Electrically operated	2
8438.80.12	- - - Not electrically operated	0
	- - Other:	
8438.80.91	- - - Electrically operated	2
8438.80.92	- - - Not electrically operated	0
8438.90	- Parts:	
	- - Of electrically operated machines:	
8438.90.11	- - - Of goods of subheading 8438.30.10	0
8438.90.12	- - - Of coffee pulpers	0
8438.90.19	- - - Other	0
	- - Of non-electrically operated machines:	
8438.90.21	- - - Of goods of subheading 8438.30.20	0
8438.90.22	- - - Of coffee pulpers	0
8438.90.29	- - - Other	0
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0

8439.20.00	- Machinery for making paper or paperboard	2
8439.30.00	- Machinery for finishing paper or paperboard	0
	- Parts:	
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	0
8439.99.00	- - Other	0
84.40	Book-binding machinery, including book-sewing machines.	
8440.10	- Machinery:	
8440.10.10	- - Electrically operated	0
8440.10.20	- - Not electrically operated	0
8440.90	- Parts:	
8440.90.10	- - Of electrically operated machines	0
8440.90.20	- - Of non-electrically operated machines	0
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
8441.10	- Cutting machines:	
8441.10.10	- - Electrically operated	0
8441.10.20	- - Not electrically operated	0
8441.20	- Machines for making bags, sacks or envelopes:	
8441.20.10	- - Electrically operated	0
8441.20.20	- - Not electrically operated	0
8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:	
8441.30.10	- - Electrically operated	0
8441.30.20	- - Not electrically operated	0
8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:	
8441.40.10	- - Electrically operated	0
8441.40.20	- - Not electrically operated	0
8441.80	- Other machinery:	
8441.80.10	- - Electrically operated	0
8441.80.20	- - Not electrically operated	0
8441.90	- Parts:	
8441.90.10	- - Of electrically operated machines	0
8441.90.20	- - Of non-electrically operated machines	0
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
8442.30	- Machinery, apparatus and equipment:	
8442.30.10	- - Electrically operated	0

8442.30.20	- - Not electrically operated	0
8442.40	- Parts of the foregoing machinery, apparatus or equipment:	
8442.40.10	- - Of electrically operated machines, apparatus or equipment	0
8442.40.20	- - Of non-electrically operated machines, apparatus or equipment	0
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
	- Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42:	
8443.11.00	- - Offset printing machinery, reel-fed	0
8443.12.00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0
8443.13.00	- - Other offset printing machinery	2
8443.14.00	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	2
8443.15.00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	2
8443.16.00	- - Flexographic printing machinery	2
8443.17.00	- - Gravure printing machinery	2
8443.19.00	- - Other	0
	- Other printers, copying machines and facsimile machines, whether or not combined:	
8443.31	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:	
8443.31.10	- - - Printer-copiers, printing by the ink-jet process	0
8443.31.20	- - - Printer-copiers, printing by the laser process	0
8443.31.30	- - - Combination printer-copier-facsimile machines	0
8443.31.90	- - - Other	0
8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network:	
8443.32.10	- - - Dot matrix printers	0
8443.32.20	- - - Ink-jet printers	0
8443.32.30	- - - Laser printers	0
8443.32.40	- - - Facsimile machines	0
8443.32.50	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0
8443.32.60	- - - Plotters	0
8443.32.90	- - - Other	0
8443.39	- - Other:	
	- - - Electrostatic photocopying apparatus operating by	

	reproducing the original image directly onto the copy (direct process):	
8443.39.11	- - - - Colour	0
8443.39.19	- - - - Other	0
8443.39.20	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	10
8443.39.30	- - - Other photocopying apparatus incorporating an optical system	0
8443.39.40	- - - Ink-jet printers	5
8443.39.90	- - - Other	5
	- Parts and accessories:	
8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0
8443.99	- - Other:	
8443.99.10	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0
8443.99.20	- - - Ink-filled printer cartridges	0
8443.99.30	- - - Paper feeders and sorters	0
8443.99.90	- - - Other	0
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.	
8444.00.10	- Electrically operated	0
8444.00.20	- Not electrically operated	0
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
	- Machines for preparing textile fibres:	
8445.11	- - Carding machines:	
8445.11.10	- - - Electrically operated	0
8445.11.20	- - - Not electrically operated	0
8445.12	- - Combing machines:	
8445.12.10	- - - Electrically operated	0
8445.12.20	- - - Not electrically operated	0
8445.13	- - Drawing or roving machines:	
8445.13.10	- - - Electrically operated	0
8445.13.20	- - - Not electrically operated	0
8445.19	- - Other:	
8445.19.10	- - - Electrically operated	0
8445.19.20	- - - Not electrically operated	0
8445.20	- Textile spinning machines:	
8445.20.10	- - Electrically operated	0

8445.20.20	- - Not electrically operated	0
8445.30	- Textile doubling or twisting machines:	
8445.30.10	- - Electrically operated	0
8445.30.20	- - Not electrically operated	0
8445.40	- Textile winding (including weft-winding) or reeling machines:	
8445.40.10	- - Electrically operated	0
8445.40.20	- - Not electrically operated	0
8445.90	- Other:	
8445.90.10	- - Electrically operated	0
8445.90.20	- - Not electrically operated	0
84.46	Weaving machines (looms).	
8446.10	- For weaving fabrics of a width not exceeding 30 cm:	
8446.10.10	- - Electrically operated	0
8446.10.20	- - Not electrically operated	0
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.21.00	- - Power looms	0
8446.29.00	- - Other	0
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
	- Circular knitting machines:	
8447.11	- - With cylinder diameter not exceeding 165 mm:	
8447.11.10	- - - Electrically operated	0
8447.11.20	- - - Not electrically operated	0
8447.12	- - With cylinder diameter exceeding 165 mm:	
8447.12.10	- - - Electrically operated	0
8447.12.20	- - - Not electrically operated	0
8447.20	- Flat knitting machines; stitch-bonding machines:	
8447.20.10	- - Electrically operated	0
8447.20.20	- - Not electrically operated	0
8447.90	- Other:	
8447.90.10	- - Electrically operated	0
8447.90.20	- - Not electrically operated	0
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	

	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
8448.11	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:	
8448.11.10	- - - Electrically operated	0
8448.11.20	- - - Not electrically operated	0
8448.19	- - Other:	
8448.19.10	- - - Electrically operated	0
8448.19.20	- - - Not electrically operated	0
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery -	0
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
8448.31.00	- - Card clothing	0
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	0
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	0
8448.39.00	- - Other	0
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448.42.00	- - Reeds for looms, healds and heald-frames	0
8448.49	- - Other:	
8448.49.10	- - - Shuttles	0
	- - - Other:	
8448.49.91	- - - - Parts of electrically operated machines	0
8448.49.92	- - - - Parts of non-electrically operated machines	0
	- Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	0
8448.59.00	- - Other	2
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	
8449.00.10	- Electrically operated	0
8449.00.20	- Not electrically operated	0
84.50	Household or laundry-type washing machines, including machines which both wash and dry.	
	- Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.11	- - Fully-automatic machines:	
8450.11.10	- - - Each of a dry linen capacity not exceeding 6 kg	25
8450.11.90	- - - Other	25
8450.12.00	- - Other machines, with built-in centrifugal drier	25
8450.19	- - Other:	
8450.19.10	- - - Electrically operated	25
8450.19.90	- - - Other	25

8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	25
8450.90	- Parts:	
8450.90.10	- - Of machinery of subheading 8450.20.00	3
8450.90.20	- - Of machines of subheading 8450.11, 8450.12.00 or 8450.19	3
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
8451.10.00	- Dry-cleaning machines	0
	- Drying machines:	
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	15
8451.29.00	- - Other	3
8451.30	- Ironing machines and presses (including fusing presses):	
8451.30.10	- - Single roller type domestic ironing machines	0
8451.30.90	- - Other	0
8451.40.00	- Washing, bleaching or dyeing machines	0
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0
8451.80.00	- Other machinery	0
8451.90	- Parts:	
	- - Of machines of a dry linen capacity not exceeding 10 kg:	
8451.90.11	- - - For domestic use	3
8451.90.19	- - - Other	3
8451.90.90	- - Other	0
84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
8452.10.00	- Sewing machines of the household type	25
	- Other sewing machines:	
8452.21.00	- - Automatic units	0
8452.29.00	- - Other	0
8452.30.00	- Sewing machine needles	10
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:	
	- - Of machinery of subheading 8452.10.00:	
8452.90.11	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	25
8452.90.12	- - - Furniture, bases and covers and parts thereof	25
8452.90.19	- - - Other	25
	- - Other:	

8452.90.91	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	0
8452.90.92	- - - Furniture, bases and covers and parts thereof	0
8452.90.99	- - - Other	0
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
8453.10	- Machinery for preparing, tanning or working hides, skins or leather:	
8453.10.10	- - Electrically operated	0
8453.10.20	- - Not electrically operated	0
8453.20	- Machinery for making or repairing footwear:	
8453.20.10	- - Electrically operated	0
8453.20.20	- - Not electrically operated	0
8453.80	- Other machinery:	
8453.80.10	- - Electrically operated	0
8453.80.20	- - Not electrically operated	0
8453.90.00	- Parts	0
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
8454.10.00	- Converters	0
8454.20.00	- Ingot moulds and ladles	5
8454.30.00	- Casting machines	0
8454.90.00	- Parts	0
84.55	Metal-rolling mills and rolls therefor.	
8455.10.00	- Tube mills	2
	- Other rolling mills:	
8455.21.00	- - Hot or combination hot and cold	2
8455.22.00	- - Cold	2
8455.30.00	- Rolls for rolling mills	0
8455.90.00	- Other parts	0
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	
8456.10.00	- Operated by laser or other light or photon beam processes	0
8456.20.00	- Operated by ultrasonic processes	0
8456.30.00	- Operated by electro-discharge processes	0
8456.90	- Other:	
8456.90.10	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring	0

	boards	
8456.90.20	- - Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	0
8456.90.90	- - Other	0
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
8457.10.00	- Machining centres	0
8457.20.00	- Unit construction machines (single station)	0
8457.30.00	- Multi-station transfer machines	0
84.58	Lathes (including turning centres) for removing metal.	
	- Horizontal lathes:	
8458.11.00	- - Numerically controlled	0
8458.19	- - Other:	
8458.19.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	15
8458.19.90	- - - Other	2
	- Other lathes:	
8458.91.00	- - Numerically controlled	0
8458.99	- - Other:	
8458.99.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	15
8458.99.90	- - - Other	2
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
8459.10	- Way-type unit head machines:	
8459.10.10	- - Electrically operated	0
8459.10.20	- - Not electrically operated	0
	- Other drilling machines:	
8459.21.00	- - Numerically controlled	0
8459.29	- - Other:	
8459.29.10	- - - Electrically operated	2
8459.29.20	- - - Not electrically operated	2
	- Other boring-milling machines:	
8459.31.00	- - Numerically controlled	0
8459.39	- - Other:	
8459.39.10	- - - Electrically operated	0
8459.39.20	- - - Not electrically operated	0
8459.40	- Other boring machines:	
8459.40.10	- - Electrically operated	0

8459.40.20	- - Not electrically operated	0
	- Milling machines, knee-type:	
8459.51.00	- - Numerically controlled	0
8459.59	- - Other:	
8459.59.10	- - - Electrically operated	0
8459.59.20	- - - Not electrically operated	0
	- Other milling machines:	
8459.61.00	- - Numerically controlled	0
8459.69	- - Other:	
8459.69.10	- - - Electrically operated	0
8459.69.20	- - - Not electrically operated	0
8459.70	- Other threading or tapping machines:	
8459.70.10	- - Electrically operated	0
8459.70.20	- - Not electrically operated	0
84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.11.00	- - Numerically controlled	0
8460.19	- - Other:	
8460.19.10	- - - Electrically operated	0
8460.19.20	- - - Not electrically operated	0
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.21.00	- - Numerically controlled	0
8460.29	- - Other:	
8460.29.10	- - - Electrically operated	0
8460.29.20	- - - Not electrically operated	0
	- Sharpening (tool or cutter grinding) machines:	
8460.31	- - Numerically controlled:	
8460.31.10	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	0
8460.31.90	- - - Other	0
8460.39	- - Other:	
8460.39.10	- - - Electrically operated	0
8460.39.20	- - - Not electrically operated	0
8460.40	- Honing or lapping machines:	
8460.40.10	- - Electrically operated	0
8460.40.20	- - Not electrically operated	0
8460.90	- Other:	

8460.90.10	- - Electrically operated	2
8460.90.20	- - Not electrically operated	2
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	
8461.20	- Shaping or slotting machines:	
8461.20.10	- - Electrically operated	5
8461.20.20	- - Not electrically operated	5
8461.30	- Broaching machines:	
8461.30.10	- - Electrically operated	0
8461.30.20	- - Not electrically operated	0
8461.40	- Gear cutting, gear grinding or gear finishing machines:	
8461.40.10	- - Electrically operated	0
8461.40.20	- - Not electrically operated	0
8461.50	- Sawing or cutting-off machines:	
8461.50.10	- - Electrically operated	5
8461.50.20	- - Not electrically operated	5
8461.90	- Other:	
	- - Electrically operated:	
8461.90.11	- - - Planing machines	5
8461.90.19	- - - Other	0
	- - Not electrically operated:	
8461.90.91	- - - Planing machines	5
8461.90.99	- - - Other	0
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	
8462.10	- Forging or die-stamping machines (including presses) and hammers:	
8462.10.10	- - Electrically operated	2
8462.10.20	- - Not electrically operated	2
	- Bending, folding, straightening or flattening machines (including presses):	
8462.21.00	- - Numerically controlled	0
8462.29	- - Other:	
8462.29.10	- - - Electrically operated	0
8462.29.20	- - - Not electrically operated	0
	- Shearing machines (including presses), other than combined punching and shearing machines:	
8462.31.00	- - Numerically controlled	0
8462.39	- - Other:	

8462.39.10	- - - Electrically operated	0
8462.39.20	- - - Not electrically operated	0
	- Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.41.00	- - Numerically controlled	0
8462.49	- - Other:	
8462.49.10	- - - Electrically operated	0
8462.49.20	- - - Not electrically operated	0
	- Other:	
8462.91.00	- - Hydraulic presses	0
8462.99	- - Other:	
8462.99.10	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	0
8462.99.20	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	0
8462.99.50	- - - Other, electrically operated	0
8462.99.60	- - - Other, not electrically operated	0
84.63	Other machine-tools for working metal or cermets, without removing material.	
8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:	
8463.10.10	- - Electrically operated	0
8463.10.20	- - Not electrically operated	0
8463.20	- Thread rolling machines:	
8463.20.10	- - Electrically operated	0
8463.20.20	- - Not electrically operated	0
8463.30	- Machines for working wire:	
8463.30.10	- - Electrically operated	0
8463.30.20	- - Not electrically operated	0
8463.90	- Other:	
8463.90.10	- - Electrically operated	0
8463.90.20	- - Not electrically operated	0
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.	
8464.10	- Sawing machines:	
8464.10.10	- - Electrically operated	0
8464.10.20	- - Not electrically operated	0
8464.20	- Grinding or polishing machines:	
8464.20.10	- - Electrically operated	0
8464.20.20	- - Not electrically operated	0
8464.90	- Other:	
8464.90.10	- - Electrically operated	0
8464.90.20	- - Not electrically operated	0

84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0
	- Other:	
8465.91	- - Sawing machines:	
8465.91.10	- - - Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	3
8465.91.20	- - - Other, electrically operated	3
8465.91.90	- - - Other	3
8465.92	- - Planing, milling or moulding (by cutting) machines:	
8465.92.10	- - - For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	3
8465.92.20	- - - Other, electrically operated	3
8465.92.90	- - - Other	3
8465.93	- - Grinding, sanding or polishing machines:	
8465.93.10	- - - Electrically operated	3
8465.93.20	- - - Not electrically operated	3
8465.94	- - Bending or assembling machines:	
8465.94.10	- - - Electrically operated	3
8465.94.20	- - - Not electrically operated	3
8465.95	- - Drilling or morticing machines:	
8465.95.10	- - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	3
8465.95.30	- - - Other, electrically operated	3
8465.95.90	- - - Other	3
8465.96	- - Splitting, slicing or paring machines:	
8465.96.10	- - - Electrically operated	3
8465.96.20	- - - Not electrically operated	3
8465.99	- - Other:	
8465.99.30	- - - Lathes, electrically operated	3
8465.99.40	- - - Lathes, not electrically operated	3
8465.99.50	- - - Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing; machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards	3
8465.99.60	- - - Other, electrically operated	3
8465.99.90	- - - Other	3

84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	
8466.10	- Tool holders and self-opening dieheads:	
8466.10.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.10.90	- - Other	0
8466.20	- Work holders:	
8466.20.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.20.90	- - Other	0
8466.30	- Dividing heads and other special attachments for machine-tools:	
8466.30.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.30.90	- - Other	0
	- Other:	
8466.91.00	- - For machines of heading 84.64	0
8466.92	- - For machines of heading 84.65:	
8466.92.10	- - - For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0
8466.92.90	- - - Other	0
8466.93	- - For machines of headings 84.56 to 84.61:	
8466.93.20	- - - For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	0
8466.93.90	- - - Other	0
8466.94.00	- - For machines of heading 84.62 or 84.63	0
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
	- Pneumatic:	
8467.11.00	- - Rotary type (including combined rotary-percussion)	0
8467.19.00	- - Other	0
	- With self-contained electric motor:	
8467.21.00	- - Drills of all kinds	10
8467.22.00	- - Saws	10
8467.29.00	- - Other	10
	- Other tools:	
8467.81.00	- - Chain saws	0
8467.89.00	- - Other	0
	- Parts:	
8467.91	- - Of chain saws:	
8467.91.10	- - - Of electro-mechanical type	0

8467.91.90	- - - Other	0
8467.92.00	- - Of pneumatic tools	0
8467.99	- - Other:	
8467.99.10	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	5
8467.99.90	- - - Other	5
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
8468.10.00	- Hand-held blow pipes	0
8468.20	- Other gas-operated machinery and apparatus:	
8468.20.10	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	0
8468.20.90	- - Other	0
8468.80.00	- Other machinery and apparatus	0
8468.90	- Parts:	
8468.90.10	- - Of goods of subheading 8468.10.00	0
8468.90.20	- - Of goods of subheading 8468.20.10	0
8468.90.90	- - Other	0
84.69	Typewriters other than printers of heading 84.43; word-processing machines.	
8469.00.10	- Word-processing machines	0
8469.00.90	- Other	0
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0
	- Other electronic calculating machines:	
8470.21.00	- - Incorporating a printing device	0
8470.29.00	- - Other	0
8470.30.00	- Other calculating machines	0
8470.50.00	- Cash register	0
8470.90	- Other:	
8470.90.10	- - Postage-franking machines	0
8470.90.20	- - Accounting machines	0
8470.90.90	- - Other	0
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for	

	processing such data, not elsewhere specified or included.	
8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:	
8471.30.10	- - Handheld computers including palmtops and personal digital assistants (PDAs)	0
8471.30.20	- - Laptops including notebooks and subnotebooks	0
8471.30.90	- - Other	0
	- Other automatic data processing machines:	
8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:	
8471.41.10	- - - Personal computers excluding portable computers of subheading 8471.30	0
8471.41.90	- - - Other	0
8471.49	- - Other, presented in the form of systems:	
8471.49.10	- - - Personal computers excluding portable computers of subheading 8471.30	0
8471.49.90	- - - Other	0
8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:	
8471.50.10	- - Processing units for personal (including portable) computers	0
8471.50.90	- - Other	0
8471.60	- Input or output units, whether or not containing storage units in the same housing:	
8471.60.30	- - Computer keyboards	0
8471.60.40	- - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens	0
8471.60.90	- - Other	0
8471.70	- Storage units:	
8471.70.10	- - Floppy disk drives	0
8471.70.20	- - Hard disk drives	0
8471.70.30	- - Tape drives	0
8471.70.40	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	0
8471.70.50	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	0
	- - Other:	
8471.70.91	- - - Automated backup systems	0
8471.70.99	- - - Other	0
8471.80	- Other units of automatic data processing machines:	
8471.80.10	- - Control and adaptor units	0
8471.80.70	- - Sound cards or video cards	0
8471.80.90	- - Other	0

8471.90	- Other:	
8471.90.10	- - Bar code readers	0
8471.90.20	- - Optical character readers, document or image scanners	0
8471.90.90	- - Other	0
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	
8472.10	- Duplicating machines:	
8472.10.10	- - Electrically operated	3
8472.10.20	- - Not electrically operated	3
8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:	
8472.30.10	- - Electrically operated	3
8472.30.20	- - Not electrically operated	3
8472.90	- Other:	
8472.90.10	- - Automatic teller machines	0
8472.90.20	- - Electronic fingerprint identification systems	3
8472.90.30	- - Other, electrically operated	3
8472.90.90	- - Other, not electrically operated	3
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.	
8473.10	- Parts and accessories of the machines of heading 84.69:	
8473.10.10	- - Printed circuit assemblies for word-processing machines	0
8473.10.90	- - Other	0
	- Parts and accessories of the machines of heading 84.70:	
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	0
8473.29.00	- - Other	0
8473.30	- Parts and accessories of the machines of heading 84.71:	
8473.30.10	- - Assembled printed circuit boards	0
8473.30.90	- - Other	0
8473.40	- Parts and accessories of the machines of heading 84.72:	
	- - For electrically operated machines:	
8473.40.11	- - - Parts, including printed circuit assemblies for automatic teller machines	0
8473.40.19	- - - Other	0
8473.40.20	- - For non-electrically operated machines	0
8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72:	
	- - For electrically operated machines:	
8473.50.11	- - - Suitable for use with the machines of heading 84.71	0

8473.50.19	- - - Other	0
8473.50.20	- - For non-electrically operated machines	0
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	
8474.10	- Sorting, screening, separating or washing machines:	
8474.10.10	- - Electrically operated	2
8474.10.20	- - Not electrically operated	2
8474.20	- Crushing or grinding machines:	
	- - Electrically operated:	
8474.20.11	- - - For stone	2
8474.20.19	- - - Other	2
	- - Not electrically operated:	
8474.20.21	- - - For stone	2
8474.20.29	- - - Other	2
	- Mixing or kneading machines:	
8474.31	- - Concrete or mortar mixers:	
8474.31.10	- - - Electrically operated	2
8474.31.20	- - - Not electrically operated	2
8474.32	- - Machines for mixing mineral substances with bitumen:	
	- - - Electrically operated:	
8474.32.11	- - - - Of an output capacity not exceeding 80 t /h	5
8474.32.19	- - - - Other	2
	- - - Not electrically operated:	
8474.32.21	- - - - Of an output capacity not exceeding 80 t /h	5
8474.32.29	- - - - Other	0
8474.39	- - Other:	
8474.39.10	- - - Electrically operated	2
8474.39.20	- - - Not electrically operated	2
8474.80	- Other machinery:	
8474.80.10	- - Electrically operated	2
8474.80.20	- - Not electrically operated	2
8474.90	- Parts:	
8474.90.10	- - Of electrically operated machines	0
8474.90.20	- - Of non-electrically operated machines	0
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
8475.10	- Machines for assembling electric or electronic lamps, tubes	

	or valves or flashbulbs, in glass envelopes:	
8475.10.10	- - Electrically operated	0
8475.10.20	- - Not electrically operated	0
	- Machines for manufacturing or hot working glass or glassware:	
8475.21.00	- - Machines for making optical fibres and preforms thereof	0
8475.29.00	- - Other	0
8475.90	- Parts:	
8475.90.10	- - Of electrically operated machines	0
8475.90.20	- - Of non-electrically operated machines	0
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
	- Automatic beverage-vending machines:	
8476.21.00	- - Incorporating heating or refrigerating devices	0
8476.29.00	- - Other	0
	- Other machinery:	
8476.81.00	- - Incorporating heating or refrigerating devices	0
8476.89.00	- - Other	0
8476.90.00	- Parts	0
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
8477.10	- Injection-moulding machines:	
8477.10.10	- - For moulding rubber	0
	- - For moulding plastics:	
8477.10.31	- - - Poly (vinyl chloride) injection moulding machines	0
8477.10.39	- - - Other	0
8477.20	- Extruders:	
8477.20.10	- - For extruding rubber	0
8477.20.20	- - For extruding plastics	0
8477.30.00	- Blow moulding machines	0
8477.40	- Vacuum moulding machines and other thermoforming machines:	
8477.40.10	- - For moulding or forming rubber	0
8477.40.20	- - For moulding or forming plastics	0
	- Other machinery for moulding or otherwise forming:	
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0
8477.59	- - Other:	
8477.59.10	- - - For rubber	0
8477.59.20	- - - For plastics	0
8477.80	- Other machinery:	
8477.80.10	- - For working rubber or for the manufacture of products from	0

	rubber, electrically operated	
8477.80.20	- - For working rubber or for the manufacture of products from rubber, not electrically operated	0
	- - For working plastics or for the manufacture of products from plastics, electrically operated:	
8477.80.31	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards	0
8477.80.39	- - - Other	0
8477.80.40	- - For working plastics or for the manufacture of products from plastics, not electrically operated	0
8477.90	- Parts:	
8477.90.10	- - Of electrically operated machines for working rubber or for the manufacture of products from rubber	0
8477.90.20	- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	0
	- - Of electrically operated machines for working plastics or for the manufacture of products from plastic materials:	
8477.90.32	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	0
8477.90.39	- - - Other	0
8477.90.40	- - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	0
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
8478.10	- Machinery:	
8478.10.10	- - Electrically operated	0
8478.10.20	- - Not electrically operated	0
8478.90	- Parts:	
8478.90.10	- - Of electrically operated machines	0
8478.90.20	- - Of non-electrically operated machines	0
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
8479.10	- Machinery for public works, building or the like:	
8479.10.10	- - Electrically operated	0
8479.10.20	- - Not electrically operated	0
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:	
8479.20.10	- - Electrically operated	2
8479.20.20	- - Not electrically operated	0
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:	
8479.30.10	- - Electrically operated	2
8479.30.20	- - Not electrically operated	2
8479.40	- Rope or cable-making machines:	
8479.40.10	- - Electrically operated	0

8479.40.20	- - Not electrically operated	0
8479.50.00	- Industrial robots, not elsewhere specified or included	0
8479.60.00	- Evaporative air coolers	0
	- Passenger boarding bridges:	
8479.71.00	- - Of a kind used in airports	0
8479.79.00	- - Other	0
	- Other machines and mechanical appliances:	
8479.81	- - For treating metal, including electric wire coil-winders:	
8479.81.10	- - - Electrically operated	0
8479.81.20	- - - Not electrically operated	0
8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:	
8479.82.10	- - - Electrically operated	0
8479.82.20	- - - Not electrically operated	0
8479.89	- - Other:	
8479.89.20	- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	0
8479.89.30	- - - Other, electrically operated	0
8479.89.40	- - - Other, not electrically operated	0
8479.90	- Parts:	
8479.90.20	- - Of goods of subheading 8479.89.20	0
8479.90.30	- - Of other electrically operated machines	0
8479.90.40	- - Of non-electrically operated machines	0
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
8480.10.00	- Moulding boxes for metal foundry	2
8480.20.00	- Mould bases	0
8480.30	- Moulding patterns:	
8480.30.10	- - Of copper	0
8480.30.90	- - Other	0
	- Moulds for metal or metal carbides:	
8480.41.00	- - Injection or compression types	0
8480.49.00	- - Other	2
8480.50.00	- Moulds for glass	0
8480.60.00	- Moulds for mineral materials	5
	- Moulds for rubber or plastics:	

8480.71	- - Injection or compression types:	
8480.71.10	- - - Moulds for footwear soles	3
8480.71.90	- - - Other	0
8480.79	- - Other:	
8480.79.10	- - - Moulds for footwear soles	3
8480.79.90	- - - Other	0
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.	
8481.10	- Pressure-reducing valves:	
	- - Of iron or steel:	
8481.10.11	- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40cm	5
8481.10.19	- - - Other	3
	- - Of copper or copper alloys:	
8481.10.21	- - - With an internal diameter of 2.5 cm or less	3
8481.10.22	- - - With an internal diameter of over 2.5 cm	3
	- - Other:	
8481.10.91	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	3
8481.10.99	- - - Other	3
8481.20	- Valves for oleohydraulic or pneumatic transmissions:	
8481.20.10	- - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5cm but not exceeding 40cm	5
8481.20.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	0
8481.20.90	- - Other	0
8481.30	- Check (nonreturn) valves:	
8481.30.10	- - Swing check-valves, of cast iron, with an inlet of internal diameter of 4 cm or more but not exceeding 60 cm	0
8481.30.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	2
8481.30.30	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	0
8481.30.90	- - Other	0
8481.40	- Safety or relief valves:	
8481.40.10	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	5
8481.40.20	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	5
8481.40.90	- - Other	5
8481.80	- Other appliances:	
	- - Valves for inner tubes:	
8481.80.11	- - - Of copper or copper alloys	5

8481.80.12	- - - Of other materials	5
	- - Valves for tubeless tyres:	
8481.80.13	- - - Of copper or copper alloys	5
8481.80.14	- - - Of other materials	5
	- - Lpg cylinder valves of copper or copper alloys, having the following dimensions:	
8481.80.21	- - - Having inlet or outlet internal diameters not exceeding 2.5 cm	5
8481.80.22	- - - Having inlet or outlet internal diameters exceeding 2.5 cm	5
8481.80.30	- - Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	5
	- - Soda water bottle valves; gas operated beer dispensing units:	
8481.80.41	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5
8481.80.49	- - - Other	5
	- - Mixing taps and valves:	
8481.80.51	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	20
8481.80.59	- - - Other	20
	- - Water pipeline valves:	
	- - - Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more:	
8481.80.61	- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	15
8481.80.62	- - - - Other	15
8481.80.63	- - - Other	15
	- - Hog nipple waterers:	
8481.80.64	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	15
8481.80.65	- - - Other	15
	- - Nipple joint valves:	
8481.80.66	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10
8481.80.67	- - - Other	10
	- - Other:	
	- - - Ball valves:	
8481.80.71	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	10
8481.80.72	- - - - Other	10
	- - - Gate valves, manually operated, of iron or steel, having the following dimensions:	
8481.80.73	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	5
8481.80.74	- - - - Having inlet and outlet internal diameters of more than 40 cm	5
	- - - Manifold valves:	
8481.80.75	- - - - Of plastics and of not less than 1 cm and not more than	5

	2.5 cm in internal diameter	
8481.80.76	- - - - Other	5
	- - - Pneumatically controlled valves:	
8481.80.81	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	3
8481.80.82	- - - - Other	3
	- - - Other valves of plastics:	
8481.80.83	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm	5
8481.80.84	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm	5
	- - - - Other:	
8481.80.87	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	10
8481.80.88	- - - - - Other	10
8481.80.89	- - - Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	10
	- - - Other:	
8481.80.91	- - - - Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less	10
	- - - - Other:	
8481.80.92	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	10
8481.80.99	- - - - - Other	10
8481.90	- Parts:	
8481.90.10	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	0
	- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:	
8481.90.21	- - - Bodies, for water taps	10
8481.90.22	- - - Bodies, for liquefied petroleum gas (LPG) cylinder valves	0
8481.90.23	- - - Bodies, other	3
8481.90.29	- - - Other	3
	- - Valves bodies or stems of inner tube or tubeless tyre valves:	
8481.90.31	- - - Of copper or copper alloys	3
8481.90.39	- - - Other	3
	- - Valves cores of inner tube or tubeless tyre valves:	
8481.90.41	- - - Of copper or copper alloys	3
8481.90.49	- - - Other	3
8481.90.90	- - Other	0
84.82	Ball or roller bearings.	
8482.10.00	- Ball bearings	3
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	3

8482.30.00	- Spherical roller bearings	3
8482.40.00	- Needle roller bearings	3
8482.50.00	- Other cylindrical roller bearings	3
8482.80.00	- Other, including combined ball/roller bearings	3
	- Parts:	
8482.91.00	- - Balls, needles and rollers	0
8482.99.00	- - Other	0
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:	
8483.10.10	- - For machinery of heading 84.29 or 84.30	20
	- - Cam shafts and crank shafts for engines of vehicles of Chapter 87:	
8483.10.24	- - - For vehicles of heading 87.11	20
	- - - Other:	
8483.10.25	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	20
8483.10.26	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	20
8483.10.27	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	3
	- - For marine propulsion engines:	
8483.10.31	- - - Of an output not exceeding 22.38 kW	10
8483.10.39	- - - Other	0
8483.10.90	- - Other	20
8483.20	- Bearing housings, incorporating ball or roller bearings:	
8483.20.20	- - For machinery of heading 84.29 or 84.30	0
8483.20.30	- - For engines of vehicles of Chapter 87	10
8483.20.90	- - Other	0
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:	
8483.30.20	- - For machinery of heading 84.29 or 84.30	0
8483.30.30	- - For engines of vehicles of Chapter 87	10
8483.30.90	- - Other	0
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:	
8483.40.20	- - For marine vessels	10
8483.40.30	- - For machines of heading 84.29 or 84.30	15
8483.40.90	- - Other	10
8483.50.00	- Flywheels and pulleys, including pulley blocks	10

8483.60.00	- Clutches and shaft couplings (including universal joints)	0
8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:	
	- - Parts of goods of subheading 8483.10:	
8483.90.11	- - - For tractors of subheading 8701.10 or 8701.90	10
8483.90.13	- - - For other tractors of heading 87.01	10
8483.90.14	- - - For goods of heading 87.11	10
8483.90.15	- - - For other goods of Chapter 87	5
8483.90.19	- - - Other	10
	- - Other:	
8483.90.91	- - - For goods of subheading 8701.10 or 8701.90	10
8483.90.93	- - - For other tractors of heading 87.01	10
8483.90.94	- - - For goods of heading 87.11	10
8483.90.95	- - - For other goods of Chapter 87	5
8483.90.99	- - - Other	10
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	3
8484.20.00	- Mechanical seals	3
8484.90.00	- Other	3
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.	
8486.10	- Machines and apparatus for the manufacture of boules or wafers:	
8486.10.10	- - Apparatus for rapid heating of semiconductor wafers	0
8486.10.20	- - Spin dryers for semiconductor wafer processing	0
8486.10.30	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0
8486.10.40	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	0
8486.10.50	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	0
8486.10.60	- - Apparatus for growing or pulling monocrystal semiconductor boules	0
8486.10.90	- - Other	0
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:	
	- - Film formation equipment:	
8486.20.11	- - - Chemical vapour deposition apparatus for semiconductor	0

	production	
8486.20.12	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	0
8486.20.13	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	0
8486.20.19	- - - Other	0
	- - Doping equipment:	
8486.20.21	- - - Ion implanters for doping semiconductor materials	0
8486.20.29	- - - Other	0
	- - Etching and stripping equipment:	
8486.20.31	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	0
8486.20.32	- - - Equipment for dry-etching patterns on semiconductor materials	0
8486.20.33	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0
8486.20.39	- - - Other	0
	- - Lithography equipment:	
8486.20.41	- - - Direct write-on-wafer apparatus	0
8486.20.42	- - - Step and repeat aligners	0
8486.20.49	- - - Other	0
	- - Equipment for developing exposed wafers:	
8486.20.51	- - - Dicing machines for scribing or scoring semiconductor wafers	0
8486.20.59	- - - Other	0
	- - Other:	
8486.20.91	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	0
8486.20.92	- - - Machines for bending, folding and straightening semiconductor leads	0
8486.20.93	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0
8486.20.94	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0
8486.20.95	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	0
8486.20.99	- - - Other	0
8486.30	- Machines and apparatus for the manufacture of flat panel displays:	
8486.30.10	- - Apparatus for dry etching patterns on flat panel display substrates	0
8486.30.20	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	0
8486.30.30	- - Chemical vapour deposition apparatus for flat panel display	0

	production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	
8486.30.90	- - Other	0
8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:	
8486.40.10	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	0
8486.40.20	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0
8486.40.30	- - Moulds for manufacture of semiconductor devices	0
8486.40.40	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.40.50	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.40.60	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.40.70	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0
8486.40.90	- - Other	0
8486.90	- Parts and accessories:	
	- - Of machines and apparatus for the manufacture of boules or wafers:	
8486.90.11	- - - Of apparatus for rapid heating of semiconductor wafers	0
8486.90.12	- - - Of spin dryers for semiconductor wafer processing	0
8486.90.13	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0
	- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips:	
8486.90.14	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.15	- - - - Other	0
8486.90.16	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	0
8486.90.17	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	0
8486.90.19	- - - Other	0
	- - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:	
8486.90.21	- - - Of chemical vapour deposition apparatus for semiconductor production	0
8486.90.22	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	0
8486.90.23	- - - Of ion implanters for doping semiconductor materials; of apparatus for physical deposition by sputtering on	0

	semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment	
	- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:	
8486.90.24	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.25	- - - - Other	0
	- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:	
8486.90.26	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.27	- - - - Other	0
8486.90.28	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0
8486.90.29	- - - Other	0
	- - Of machines and apparatus for the manufacture of flat panel displays:	
8486.90.31	- - - Of apparatus for dry etching patterns on flat panel display substrates	0
	- - - Of apparatus for wet etching, developing, stripping or cleaning flat panel displays:	
8486.90.32	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0
8486.90.33	- - - - Other	0
8486.90.34	- - - Of chemical vapour deposition apparatus for flat panel display production	0
8486.90.35	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates	0
8486.90.36	- - - Of apparatus for physical deposition on flat panel display substrates	0
8486.90.39	- - - Other	0
	- - Of machines or apparatus specified in Note 9 (C) to this Chapter:	
8486.90.41	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	0
8486.90.42	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	0
8486.90.43	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0
8486.90.44	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0

8486.90.45	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0
8486.90.46	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	0
8486.90.49	- - - Other	0
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
8487.10.00	- Ships' or boats' propellers and blades therefor	0
8487.90.00	- Other	0

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs or the like; electrically warmed clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading 70.11;
- (c) Machines and apparatus of heading 84.86;
- (d) Vacuum apparatus of a kind used in medical, surgical, dental or veterinary sciences(heading 90.18); or
- (e) Electrically heated furniture of Chapter 94.

2. Headings 85.01 to 85.04 do not apply to goods described in heading 85.11, 85.12, 85.40, 85.41 or 85.42.

However, metal tank mercury arc rectifiers remain classified in heading 85.04.

3. Heading 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

- (a) Floor polishers, food grinders and mixers, and fruit or vegetable juice extractors, of any weight;
- (b) Other machines provided the weight of such machines does not exceed 20 kg.

The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading 84.14), centrifugal clothes-dryers (heading 84.21), dish washing machines (heading 84.22), household washing machines (heading 84.50), roller or other ironing machines (heading 84.20 or 84.51), sewing machines (heading 84.52), electric scissors (heading 84.67) or to electro-thermic appliances (heading 85.16).

4. For the purposes of heading 85.23:

- (a) "Solid-state non-volatile storage devices" (for example, "flash memory cards" or "flash electronic storage cards") are storage devices with a connecting socket, comprising in the same housing one or more flash memories (for example, "FLASH E2PROM") in the form of integrated circuits mounted on a printed circuit board. They may include a controller in the form of an integrated circuit and discrete passive components, such as capacitors and resistors;
- (b) The term "smart cards" means cards which have embedded in them one or more electronic integrated circuits (a microprocessor, random access memory (RAM) or read-only memory (ROM)) in the form of chips. These cards may contain contacts, a magnetic stripe or an embedded antenna but do not contain any other active or passive circuit elements.

5. For the purposes of heading 85.34 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

The expression “printed circuits” does not cover circuits combined with elements other than those obtained during the printing process, nor does it cover individual, discrete resistors, capacitors or inductances. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading 85.42.

6. For the purpose of heading 85.36, “connectors for optical fibres, optical fibre bundles or cables” means connectors that simply mechanically align optical fibres end to end in a digital line system. They perform no other function, such as the amplification, regeneration or modification of a signal.

7. Heading 85.37 does not include cordless infrared devices for the remote control of television receivers or other electrical equipment (heading 85.43).

8. For the purposes of headings 85.41 and 85.42:

(a) “Diodes, transistors and similar semiconductor devices” are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

(b) “Electronic integrated circuits” are:

(i) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, inductances, etc.) are created in the mass (essentially) and on the surface of a semiconductor or compound semiconductor material (for example, doped silicon, gallium arsenide, silicon germanium, indium phosphide) and are inseparably associated;

(ii) Hybrid integrated circuits in which passive elements (resistors, capacitors, inductances, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, by interconnections or interconnecting cables, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

(iii) Multichip integrated circuits consisting of two or more interconnected monolithic integrated circuits combined to all intents and purposes indivisibly, whether or not on one or more insulating substrates, with or without leadframes, but with no other active or passive circuit elements.

For the classification of the articles defined in this Note, headings 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature, except in the case of heading 85.23, which might cover them by reference to, in particular, their function.

9. For the purposes of heading 85.48, “spent primary cells, spent primary batteries and spent electric accumulators” are those which are neither usable as such because of breakage, cutting-up, wear or other reasons, nor capable of being recharged.

Subheading Note.

1. Subheading 8527.12 covers only cassette-players with built-in amplifier, without built-in loudspeaker, capable of operating without an external source of electric power and the dimensions of which do not exceed 170 mm x 100 mm x 45 mm.

Code	Description	Rate (%)
85.01	Electric motors and generators (excluding generating sets).	
8501.10	- Motors of an output not exceeding 37.5 W:	
	- - Dc motors:	
	- - - Stepper motors:	
8501.10.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.29	- - - - Other	25
8501.10.30	- - - Spindle motors	10
	- - - Other:	
8501.10.41	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.49	- - - - Other	25
	- - Other motors including universal (AC/DC) motors:	
	- - - Stepper motors:	

8501.10.51	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.59	- - - Other	25
8501.10.60	- - Spindle motors	10
	- - Other:	
8501.10.91	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.10.99	- - - Other	25
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:	
	- - Of an output not exceeding 1 kW:	
8501.20.12	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.20.19	- - - Other	15
	- - Of an output exceeding 1 kW:	
8501.20.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.20.29	- - - Other	15
	- Other DC motors; DC generators:	
8501.31	- - Of an output not exceeding 750 W:	
8501.31.30	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.31.40	- - - Other motors	20
8501.31.50	- - - Generators	20
8501.32	- - Of an output exceeding 750 W but not exceeding 75 kW:	
	- - - Of an output exceeding 37.5 kW:	
8501.32.11	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.32.12	- - - - Other motors	5
8501.32.13	- - - - Generators	5
	- - - Other:	
8501.32.91	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.32.92	- - - - Other motors	10
8501.32.93	- - - - Generators	10
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW	0
8501.34.00	- - Of an output exceeding 375 kW	0
8501.40	- Other AC motors, single-phase:	
	- - Of an output not exceeding 1 kW:	
8501.40.11	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.40.19	- - - Other	20
	- - Of an output exceeding 1 kW:	
8501.40.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.40.29	- - - Other	20
	- Other AC motors, multi-phase:	

8501.51	- - Of an output not exceeding 750 W:	
8501.51.11	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.51.19	- - - Other	15
8501.52	- - Of an output exceeding 750 W but not exceeding 75 kW:	
	- - - Of an output not exceeding 1 kW:	
8501.52.11	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.52.19	- - - - Other	10
	- - - Of an output exceeding 1 kW but not exceeding 37.5 kW:	
8501.52.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	3
8501.52.29	- - - - Other	10
	- - - Of an output exceeding 37.5 kW:	
8501.52.31	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0
8501.52.39	- - - - Other	0
8501.53.00	- - Of an output exceeding 75 kW	0
	- Ac generators (alternators):	
8501.61	- - Of an output not exceeding 75 kVA:	
8501.61.10	- - - Of an output not exceeding 12.5 kVA	20
8501.61.20	- - - Of an output exceeding 12.5 kVA	20
8501.62	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:	
8501.62.10	- - - Of an output exceeding 75 kVA but not exceeding 150 kVA	7
8501.62.90	- - - Of an output exceeding 150 kVA but not exceeding 375 kVA	7
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	0
8501.64.00	- - Of an output exceeding 750 kVA	0
85.02	Electric generating sets and rotary converters.	
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):	
8502.11.00	- - Of an output not exceeding 75 kVA	15
8502.12	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:	
8502.12.10	- - - Of an output not exceeding 125 kVA	10
8502.12.20	- - - Of an output exceeding 125 kVA	10
8502.13	- - Of an output exceeding 375 kVA:	
8502.13.10	- - - Of an output of 12,500 kVA (10,000 kW) or more	5
8502.13.90	- - - Other	5
8502.20	- Generating sets with spark-ignition internal combustion piston engines:	
8502.20.10	- - Of an output not exceeding 75 kVA	20
8502.20.20	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	10
8502.20.30	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	10
	- - Of an output exceeding 10,000 kVA:	
8502.20.41	- - - Of an output of 12,500 kVA (10,000 kW) or more	10

8502.20.49	- - - Other	10
	- Other generating sets:	
8502.31	- - Wind-powered:	
8502.31.10	- - - Of an output not exceeding 10,000 kVA	0
8502.31.20	- - - Of an output exceeding 10,000 kVA	0
8502.39	- - Other:	
8502.39.10	- - - Of an output not exceeding 10 kVA	0
8502.39.20	- - - Of an output exceeding 10 kVA but not exceeding 10,000 kVA	0
	- - - Of an output exceeding 10,000 kVA:	
8502.39.31	- - - - Of an output of 12,500 kVA (10,000 kW) or more	0
8502.39.39	- - - - Other	0
8502.40.00	- Electric rotary converters	0
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	
8503.00.10	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10,000 kW or more	5
8503.00.90	- Other	5
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.	
8504.10.00	- Ballasts for discharge lamps or tubes	15
	- Liquid dielectric transformers:	
8504.21	- - Having a power handling capacity not exceeding 650 kVA:	
8504.21.10	- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA	20
	- - - Other:	
8504.21.92	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110kV or more	5
8504.21.93	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110kV	20
8504.21.99	- - - - Other	15
8504.22	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:	
	- - - Step-voltage regulators (auto transformers):	
8504.22.11	- - - - Of a high side voltage of 66 kV or more	25
8504.22.19	- - - - Other	25
	- - - Other:	
8504.22.92	- - - - Of a high side voltage of 110 kV or more	5
8504.22.93	- - - - Of a high side voltage of 66kV or more, but less than 110 kV	25
8504.22.99	- - - - Other	15
8504.23	- - Having a power handling capacity exceeding 10,000 kVA:	
8504.23.10	- - - Having a power handling capacity not exceeding 15,000 kVA	5
	- - - Having a power handling capacity exceeding 15,000 kVA:	
8504.23.21	- - - - Not exceeding 20,000 kVA	5

8504.23.22	- - - Exceeding 20,000 kVA but not exceeding 30,000 kVA	5
8504.23.29	- - - Other	5
	- Other transformers:	
8504.31	- - Having a power handling capacity not exceeding 1 kVA:	
	- - - Instrument potential transformers:	
8504.31.11	- - - - With a voltage rating of 110 kV or more	5
8504.31.12	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	15
8504.31.13	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	15
8504.31.19	- - - - Other	20
	- - - Instrument current transformers:	
	- - - - With a voltage rating of 110 kV or more:	
8504.31.21	- - - - - Ring current transformers with a voltage rating not exceeding 220 kV	5
8504.31.22	- - - - - Other	5
8504.31.23	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	15
8504.31.24	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	15
8504.31.29	- - - - Other	20
8504.31.30	- - - Flyback transformers	3
8504.31.40	- - - Intermediate frequency transformers	5
	- - - Other:	
8504.31.91	- - - - Of a kind used with toys, scale models or similar recreational models	20
8504.31.92	- - - - Other matching transformers	20
8504.31.99	- - - - Other	15
8504.32	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:	
	- - - Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA:	
8504.32.11	- - - - Matching transformers	10
8504.32.19	- - - - Other	10
8504.32.20	- - - Other, of a kind used with toys, scale models or similar recreational models	20
8504.32.30	- - - Other, having a minimum frequency of 3 MHz	0
	- - - Other, of a power handling capacity not exceeding 10 kVA:	
8504.32.41	- - - - Matching transformers	10
8504.32.49	- - - - Other	0
	- - - Other, of a power handling capacity exceeding 10 kVA:	
8504.32.51	- - - - Matching transformers	10
8504.32.59	- - - - Other	10
8504.33	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:	
	- - - Of a high side voltage of 66 kV or more:	
8504.33.11	- - - - Matching transformers	20
8504.33.19	- - - - Other	10
	- - - Other:	

8504.33.91	- - - Matching transformers	10
8504.33.99	- - - Other	10
8504.34	- - Having a power handling capacity exceeding 500 kVA:	
	- - - Having a power handling capacity not exceeding 15,000 kVA:	
	- - - - Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more:	
8504.34.11	- - - - Matching transformers	10
8504.34.12	- - - - Other	10
	- - - Other:	
8504.34.13	- - - - Matching transformers	10
8504.34.14	- - - - Other	10
	- - - Having a power handling capacity exceeding 15,000 kVA:	
	- - - - Of a high side voltage of 66 kV or more:	
8504.34.22	- - - - Matching transformers	10
8504.34.23	- - - - Other	10
	- - - Other:	
8504.34.24	- - - - Matching transformers	10
8504.34.29	- - - - Other	10
8504.40	- Static converters:	
	- - For automatic data processing machines and units thereof, and telecommunications apparatus:	
8504.40.11	- - - Uninterrupted power supplies (UPS)	0
8504.40.19	- - - Other	0
8504.40.20	- - Battery chargers having a rating exceeding 100 kVA	0
8504.40.30	- - Other rectifiers	0
8504.40.40	- - Inverters	0
8504.40.90	- - Other	0
8504.50	- Other inductors:	
8504.50.10	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	0
8504.50.20	- - Chip type fixed inductors	0
	- - Other:	
8504.50.93	- - - Having a power handling capacity not exceeding 2,500 kVA	0
8504.50.94	- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	0
8504.50.95	- - - Having a power handling capacity exceeding 10,000 kVA	0
8504.90	- Parts:	
8504.90.10	- - Of goods of subheading of 8504.10	5
8504.90.20	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	0
	- - For electrical transformers of a capacity not exceeding 10,000 kVA:	
8504.90.31	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0
8504.90.39	- - - Other	0
	- - For electrical transformers of a capacity exceeding 10,000 kVA:	

8504.90.41	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0
8504.90.49	- - - Other	0
8504.90.50	- - Other, for inductors of a capacity not exceeding 2,500 kVA	0
8504.90.60	- - Other, for inductors of a capacity exceeding 2,500 kVA	0
8504.90.90	- - Other	0
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:	
8505.11.00	- - Of metal	0
8505.19.00	- - Other	0
8505.20.00	- Electro-magnetic couplings, clutches and brakes	0
8505.90.00	- Other, including parts	0
85.06	Primary cells and primary batteries.	
8506.10	- Manganese dioxide:	
8506.10.10	- - Having an external volume not exceeding 300 cm ³	25
8506.10.90	- - Other	5
8506.30.00	- Mercuric oxide	20
8506.40.00	- Silver oxide	20
8506.50.00	- Lithium	20
8506.60	- Air-zinc:	
8506.60.10	- - Having an external volume not exceeding 300 cm ³	20
8506.60.90	- - Other	5
8506.80	- Other primary cells and primary batteries:	
8506.80.10	- - Zinc carbon, having an external volume not exceeding 300 cm ³	15
8506.80.20	- - Zinc carbon, having an external volume exceeding 300 cm ³	5
	- - Other:	
8506.80.91	- - - Having an external volume not exceeding 300 cm ³	25
8506.80.99	- - - Other	5
8506.90.00	- Parts	5
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).	
8507.10	- Lead-acid, of a kind used for starting piston engines:	
8507.10.10	- - Of a kind used for aircraft	0
	- - Other:	
	- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:	
8507.10.92	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	25
8507.10.93	- - - - Other	25

	- - - Other:	
8507.10.94	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	20
8507.10.99	- - - - Other	20
8507.20	- Other lead-acid accumulators:	
8507.20.10	- - Of a kind used for aircraft	0
	- - Other:	
	- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:	
8507.20.91	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23cm	25
8507.20.92	- - - - Other	25
	- - - Other:	
8507.20.93	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23cm	20
8507.20.99	- - - - Other	20
8507.30	- Nickel-cadmium:	
8507.30.10	- - Of a kind used for aircraft	0
8507.30.90	- - Other	20
8507.40	- Nickel-iron:	
8507.40.10	- - Of a kind used for aircraft	0
8507.40.90	- - Other	20
8507.50.00	- Nickel-metal hydride	0
8507.60	- Lithium-ion:	
8507.60.10	- - Of a kind used for laptops including notebooks and subnotebooks	0
8507.60.90	- - Other	0
8507.80	- Other accumulators:	
8507.80.10	- - Of a kind used for aircraft	0
	- - Other:	
8507.80.91	- - - Of a kind used for laptops including notebooks and subnotebooks	0
8507.80.99	- - - Other	0
8507.90	- Parts:	
	- - Plates:	
8507.90.11	- - - Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	5
8507.90.12	- - - Of a kind used for aircraft	0
8507.90.19	- - - Other	5
	- - Other:	
8507.90.91	- - - Of a kind used for aircraft	0
8507.90.92	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)	5
8507.90.93	- - - Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	5
8507.90.99	- - - Other	5
85.08	Vacuum cleaners.	

	- With self-contained electric motor:	
8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	25
8508.19	- - Other:	
8508.19.10	- - - Of a kind suitable for domestic use	25
8508.19.90	- - - Other	0
8508.60.00	- Other vacuum cleaners	0
8508.70	- Parts:	
8508.70.10	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	0
8508.70.90	- - Other	0
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.	
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	25
8509.80	- Other appliances:	
8509.80.10	- - Floor polishers	25
8509.80.20	- - Kitchen waste disposers	25
8509.80.90	- - Other	25
8509.90	- Parts:	
8509.90.10	- - Of goods of subheading of 8509.80.10	3
8509.90.90	- - Other	7
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
8510.10.00	- Shavers	20
8510.20.00	- Hair clippers	20
8510.30.00	- Hair-removing appliances	20
8510.90.00	- Parts	20
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
8511.10	- Sparking plugs:	
8511.10.10	- - Of a kind suitable for aircraft engines	0
8511.10.20	- - Of a kind suitable for motor vehicle engines	10
8511.10.90	- - Other	20
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:	
8511.20.10	- - Of a kind suitable for aircraft engines	0
	- - Of a kind suitable for motor vehicle engines:	
8511.20.21	- - - Unassembled	10
8511.20.29	- - - Other	10
	- - Other:	
8511.20.91	- - - Unassembled	20

8511.20.99	- - - Other	20
8511.30	- Distributors; ignition coils:	
8511.30.30	- - Of a kind suitable for aircraft engines	0
	- - Of a kind suitable for motor vehicle engines:	
8511.30.41	- - - Unassembled	10
8511.30.49	- - - Other	10
	- - Other:	
8511.30.91	- - - Unassembled	20
8511.30.99	- - - Other	20
8511.40	- Starter motors and dual purpose starter-generators:	
8511.40.10	- - Of a kind suitable for aircraft engines	0
	- - Other unassembled starter motors:	
8511.40.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.40.29	- - - Other	20
	- - Assembled starter motors for engines of vehicles of headings 87.01 to 87.05:	
8511.40.31	- - - For engines of vehicles of heading 87.01	20
8511.40.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	10
8511.40.33	- - - For engines of vehicles of heading 87.05	10
	- - Other:	
8511.40.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.40.99	- - - Other	20
8511.50	- Other generators:	
8511.50.10	- - Of a kind suitable for aircraft engines	0
	- - Other unassembled alternators:	
8511.50.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.50.29	- - - Other	20
	- - Assembled alternators for engines of vehicles of headings 87.01 to 87.05:	
8511.50.31	- - - For engines of vehicles of heading 87.01	20
8511.50.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	10
8511.50.33	- - - For engines of vehicles of heading 87.05	10
	- - Other:	
8511.50.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	10
8511.50.99	- - - Other	20
8511.80	- Other appliances:	
8511.80.10	- - Of a kind suitable for aircraft engines	0
8511.80.20	- - Of a kind suitable for motor vehicle engines	10
8511.80.90	- - Other	20
8511.90	- Parts:	
8511.90.10	- - Of a kind suitable for aircraft engines	0
8511.90.20	- - Of a kind suitable for motor vehicle engines	0
8511.90.90	- - Other	5

85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.	
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	25
8512.20	- Other lighting or visual signalling equipment:	
8512.20.20	- - Unassembled lighting or visual signalling equipment	25
	- - Other:	
8512.20.91	- - - For motorcycles	25
8512.20.99	- - - Other	25
8512.30	- Sound signalling equipment:	
8512.30.10	- - Horns and sirens, assembled	25
8512.30.20	- - Unassembled sound signalling equipment	25
	- - Other:	
8512.30.91	- - - Obstacle detection (warning) devices for vehicles	20
8512.30.99	- - - Other	20
8512.40.00	- Windscreen wipers, defrosters and demisters	25
8512.90	- Parts:	
8512.90.10	- - Of goods of subheading of 8512.10	20
8512.90.20	- - Of goods of subheading 8512.20, 8512.30 or 8512.40	15
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
8513.10	- Lamps:	
8513.10.10	- - Miners' helmet lamps	0
8513.10.20	- - Quarrymen's lamps	0
8513.10.90	- - Other	20
8513.90	- Parts:	
8513.90.10	- - Of miners' helmet lamps or quarrymen's lamps	0
8513.90.30	- - Flashlight reflectors; flashlight switch slides of plastics	20
8513.90.90	- - Other	20
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
8514.10.00	- Resistance heated furnaces and ovens	0
8514.20	- Furnaces and ovens functioning by induction or dielectric loss:	
8514.20.20	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8514.20.90	- - Other	0
8514.30	- Other furnaces and ovens:	
8514.30.20	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8514.30.90	- - Other	0
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0

8514.90	- Parts:	
8514.90.20	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8514.90.90	- - Other	0
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
	- Brazing or soldering machines and apparatus:	
8515.11.00	- - Soldering irons and guns	0
8515.19	- - Other:	
8515.19.10	- - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards	0
8515.19.90	- - - Other	0
	- Machines and apparatus for resistance welding of metal:	
8515.21.00	- - Fully or partly automatic	0
8515.29.00	- - Other	0
	- Machines and apparatus for arc (including plasma arc) welding of metals:	
8515.31.00	- - Fully or partly automatic	0
8515.39	- - Other:	
8515.39.10	- - - Ac arc welders, transformer type	0
8515.39.90	- - - Other	0
8515.80	- Other machines and apparatus:	
8515.80.10	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	0
8515.80.90	- - Other	0
8515.90	- Parts:	
8515.90.10	- - Of AC arc welders, transformer type	0
8515.90.20	- - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	0
8515.90.90	- - Other	0
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.	
8516.10	- Electric instantaneous or storage water heaters and immersion heaters:	
8516.10.10	- - Instantaneous or storage water heaters	20
8516.10.30	- - Immersion heaters	20
	- Electric space heating apparatus and electric soil heating apparatus:	
8516.21.00	- - Storage heating radiators	25

8516.29.00	- - Other	25
	- Electro-thermic hair-dressing or hand-drying apparatus:	
8516.31.00	- - Hair dryers	25
8516.32.00	- - Other hair-dressing apparatus	25
8516.33.00	- - Hand-drying apparatus	25
8516.40	- Electric smoothing irons:	
8516.40.10	- - Of a kind designed to use steam from industrial boilers	20
8516.40.90	- - Other	25
8516.50.00	- Microwave ovens	25
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:	
8516.60.10	- - Rice cookers	20
8516.60.90	- - Other	20
	- Other electro-thermic appliances:	
8516.71.00	- - Coffee or tea makers	25
8516.72.00	- - Toasters	25
8516.79	- - Other:	
8516.79.10	- - - Kettles	25
8516.79.90	- - - Other	20
8516.80	- Electric heating resistors:	
8516.80.10	- - For type-founding or type-setting machines; for industrial furnaces	10
8516.80.30	- - For domestic appliances	20
8516.80.90	- - Other	10
8516.90	- Parts:	
	- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10:	
8516.90.21	- - - Sealed hotplates for domestic appliances	3
8516.90.29	- - - Other	3
8516.90.30	- - Of goods of subheading 8516.10	3
8516.90.40	- - Of electric heating resistors for type-founding or type-setting machines	3
8516.90.90	- - Other	3
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.	
	- Telephone sets, including telephones for cellular networks or for other wireless networks:	
8517.11.00	- - Line telephone sets with cordless handsets	0
8517.12.00	- - Telephones for cellular networks or for other wireless networks	0
8517.18.00	- - Other	0
	- Other apparatus for transmission or reception of voices, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	

8517.61.00	- - Base stations	0
8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:	
8517.62.10	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	0
	- - - Units of automatic data processing machines other than units of heading 84.71:	
8517.62.21	- - - - Control and adaptor units, including gateways, bridges and routers	0
8517.62.29	- - - - Other	0
8517.62.30	- - - Telephonic or telegraphic switching apparatus	0
	- - - Apparatus for carrier-current line systems or for digital line systems:	
8517.62.41	- - - - Modems including cable modems and modem cards	0
8517.62.42	- - - - Concentrators or multiplexers	0
8517.62.49	- - - - Other	0
	- - - Other transmission apparatus incorporating reception apparatus:	
8517.62.51	- - - - Wireless LANs	0
8517.62.52	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	0
8517.62.53	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy	0
8517.62.59	- - - - Other	0
	- - - Other transmission apparatus:	
8517.62.61	- - - - For radio-telephony or radio-telegraphy	0
8517.62.69	- - - - Other	0
	- - - Other:	
8517.62.91	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers	0
8517.62.92	- - - - For radio-telephony or radio-telegraphy	10
8517.62.99	- - - - Other	0
8517.69.00	- - Other	0
8517.70	- Parts:	
8517.70.10	- - Of control and adaptor units including gateways, bridges and routers	0
	- - Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or of portable receivers for calling, alerting or paging and paging alert devices, including pagers:	
8517.70.21	- - - Of cellular telephones	0
8517.70.29	- - - Other	0
	- - Other printed circuit boards, assembled:	
8517.70.31	- - - Of goods for line telephony or line telegraphy	0
8517.70.32	- - - Of goods for radio-telephony or radio-telegraphy	3
8517.70.39	- - - Other	0
8517.70.40	- - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	0
	- - Other:	
8517.70.91	- - - Of goods for line telephony or line telegraphy	0

8517.70.92	- - - Of goods for radio-telephony or radio-telegraphy	5
8517.70.99	- - - Other	0
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.	
8518.10	- Microphones and stands therefor:	
	- - Microphones:	
8518.10.11	- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	0
8518.10.19	- - - Other microphones, whether or not with their stands	15
8518.10.90	- - Other	15
	- Loudspeakers, whether or not mounted in their enclosures:	
8518.21	- - Single loudspeakers, mounted in their enclosures:	
8518.21.10	- - - Box speaker type	15
8518.21.90	- - - Other	20
8518.22	- - Multiple loudspeakers, mounted in the same enclosure:	
8518.22.10	- - - Box speaker type	15
8518.22.90	- - - Other	20
8518.29	- - Other:	
8518.29.20	- - - Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	0
8518.29.90	- - - Other	15
8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:	
8518.30.10	- - Headphones	15
8518.30.20	- - Earphones	15
8518.30.40	- - Line telephone handsets	0
	- - Other combined microphone/speaker sets:	
8518.30.51	- - - For goods of subheading 8517.12.00	15
8518.30.59	- - - Other	15
8518.30.90	- - Other	15
8518.40	- Audio-frequency electric amplifiers:	
8518.40.20	- - Used as repeaters in line telephony	0
8518.40.30	- - Used as repeaters in telephony other than line telephony	7
8518.40.40	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	10
8518.40.90	- - Other	20
8518.50	- Electric sound amplifier sets:	
8518.50.10	- - Having a power rating of 240 W or more	10
8518.50.20	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	10

8518.50.90	- - Other	20
8518.90	- Parts:	
8518.90.10	- - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	0
8518.90.20	- - Of goods of subheading 8518.40.40	0
8518.90.30	- - Of goods of subheading 8518.21 or 8518.22	10
8518.90.40	- - Of goods of subheading 8518.29.90	10
8518.90.90	- - Other	0
85.19	Sound recording or reproducing apparatus.	
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:	
8519.20.10	- - Coins or disc operated record players	25
8519.20.20	- - Other	25
8519.30.00	- Turntables (record-decks)	25
8519.50.00	- Telephone answering machines	0
	- Other apparatus:	
8519.81	- - Using magnetic, optical or semiconductor media:	
8519.81.10	- - - Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	25
8519.81.20	- - - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	25
8519.81.30	- - - Compact disc players	30
	- - - Transcribing machines:	
8519.81.41	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.49	- - - - Other	25
8519.81.50	- - - Dictating machines not capable of operating without an external source of power	10
	- - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:	
8519.81.61	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.69	- - - - Other	25
	- - - Other sound reproducing apparatus, cassette type:	
8519.81.71	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.79	- - - - Other	25
	- - - Other:	
8519.81.91	- - - - Of a kind suitable for cinematography or broadcasting	10
8519.81.99	- - - - Other	20
8519.89	- - Other:	
	- - - Cinematographic sound reproducers:	
8519.89.11	- - - - For film of a width of less than 16 mm	10
8519.89.12	- - - - For film of a width of 16 mm or more	10
8519.89.20	- - - Record-players with or without loudspeakers	25
8519.89.30	- - - Of a kind suitable for cinematography or broadcasting	10
8519.89.90	- - - Other	20

85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
8521.10	- Magnetic tape-type:	
8521.10.10	- - Of a kind used in cinematography or television broadcasting	10
8521.10.90	- - Other	30
8521.90	- Other:	
	- - Laser disc players:	
8521.90.11	- - - Of a kind used in cinematography or television broadcasting	10
8521.90.19	- - - Other	35
	- - Other:	
8521.90.91	- - - Of a kind used in cinematography or television broadcasting	10
8521.90.99	- - - Other	35
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.	
8522.10.00	- Pick-up cartridges	0
8522.90	- Other:	
8522.90.20	- - Printed circuit board assemblies for telephone answering machines	0
8522.90.30	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	0
8522.90.40	- - Audio or video tapedecks and compact disc mechanisms	0
8522.90.50	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	0
	- - Other:	
8522.90.91	- - - Other parts and accessories of cinematographic sound recorders or reproducers	5
8522.90.92	- - - Other parts of telephone answering machines	10
8522.90.93	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	3
8522.90.99	- - - Other	3
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
	- Magnetic media:	
8523.21	- - Cards incorporating a magnetic stripe:	
8523.21.10	- - - Unrecorded	0
8523.21.90	- - - Other	20
8523.29	- - Other:	
	- - - Magnetic tapes, of a width not exceeding 4 mm:	
	- - - - Unrecorded:	
8523.29.11	- - - - - Computer tapes	0
8523.29.19	- - - - - Other	0
	- - - - Other:	

8523.29.21	- - - - Video tapes	10
8523.29.29	- - - - Other	10
	- - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:	
	- - - - Unrecorded:	
8523.29.31	- - - - Computer tapes	0
8523.29.33	- - - - Video tapes	0
8523.29.39	- - - - Other	0
	- - - - Other:	
8523.29.41	- - - - Computer tapes	0
8523.29.42	- - - - Of a kind suitable for cinematography	10
8523.29.43	- - - - Other video tapes	5
8523.29.49	- - - - Other	5
	- - - Magnetic tapes, of a width exceeding 6.5 mm:	
	- - - - Unrecorded:	
8523.29.51	- - - - Computer tapes	0
8523.29.52	- - - - Video tapes	0
8523.29.59	- - - - Other	0
	- - - - Other:	
8523.29.61	- - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.29.62	- - - - Of a kind suitable for cinematography	10
8523.29.63	- - - - Other video tapes	25
8523.29.69	- - - - Other	10
	- - - Magnetic discs:	
	- - - - Unrecorded:	
8523.29.71	- - - - Computer hard disks and diskettes	0
8523.29.79	- - - - Other	0
	- - - - Other:	
	- - - - Of a kind used for reproducing phenomena other than sound or image:	
8523.29.81	- - - - - Of a kind suitable for computer use	0
8523.29.82	- - - - - Other	0
8523.29.83	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.29.84	- - - - - Other, of a kind suitable for cinematography	10
8523.29.89	- - - - - Other	10
	- - - Other:	
	- - - - Unrecorded:	
8523.29.91	- - - - Of a kind suitable for computer use	0
8523 29 92	- - - - Other	0

	- - - - Other:	
	- - - - - Of a kind used for reproducing phenomena other than sound or image:	
8523.29.93	- - - - - - Of a kind suitable for computer use	0
8523 29 94	- - - - - - Other	0
8523.29.95	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.29.99	- - - - - Other	0
	- Optical media:	
8523.41	- - Unrecorded:	
8523 41.10	- - - Of a kind suitable for computer use	0
8523 41 90	- - - Other	0
8523 49	- - Other:	
	- - - Discs for laser reading systems:	
8523.49.11	- - - - Of a kind used for reproducing phenomena other than sound or image	0
	- - - - Of a kind used for reproducing sound only:	
8523.49.12	- - - - - Educational, technical, scientific, historical or cultural discs	15
8523.49.13	- - - - - Other	15
8523.49.14	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.49.19	- - - - Other	15
-	- - - Other:	
8523.49.91	- - - - Of a kind used for reproducing phenomena other than sound or image	0
8523.49.92	- - - - Of a kind used for reproducing sound only	15
8523.49.93	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.49.99	- - - - Other	10
	- Semiconductor media:	
8523.51	- - Solid-state non-volatile storage devices:	
	- - - Unrecorded:	
8523.51.11	- - - - Of a kind suitable for computer use	0
8523.51.19	- - - - Other	0
	- - - Other:	
	- - - - Of a kind used for reproducing phenomena other than sound or image:	
8523.51.21	- - - - - Of a kind suitable for computer use	0
8523.51.29	- - - - - Other	0
8523.51.30	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable	0

	binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	
8523.51.90	- - - Other	10
8523.52.00	- - "Smart cards"	0
8523.59	- - Other:	
8523.59.10	- - - Proximity cards and tags	0
	- - - Other, unrecorded:	
8523.59.21	- - - - Of a kind suitable for computer use	0
8523.59.29	- - - - Other	0
	- - - Other:	
8523.59.30	- - - - Of a kind used for reproducing phenomena other than sound or image	0
8523.59.40	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.59.90	- - - - Other	10
8523.80	- Other:	
8523.80.40	- - Gramophone records	25
	- - Other, unrecorded:	
8523.80.51	- - - Of a kind suitable for computer use	0
8523.80.59	- - - Other	0
	- - Other:	
8523.80.91	- - - Of a kind used for reproducing phenomena other than sound or image	0
8523.80.92	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0
8523.80.99	- - - Other	10
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
8525.50.00	- Transmission apparatus	0
8525.60.00	- Transmission apparatus incorporating reception apparatus	0
8525.80	- Television cameras, digital cameras and video camera recorders:	
8525.80.10	- - Web cameras	15
	- - Video camera recorders:	
8525.80.31	- - - Of a kind used in broadcasting	0
8525.80.39	- - - Other	0
8525.80.40	- - Television cameras	10
8525.80.50	- - Other digital cameras	0
85.26	Radar apparatus, radio navigational aid apparatus and radio	

	remote control apparatus.	
8526.10	- Radar apparatus:	
8526.10.10	- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0
8526.10.90	- - Other	0
	- Other:	
8526.91	- - Radio navigational aid apparatus:	
8526.91.10	- - - Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0
8526.91.90	- - - Other	0
8526.92.00	- - Radio remote control apparatus	0
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
	- Radio-broadcast receivers capable of operating without an external source of power:	
8527.12.00	- - Pocket-size radio cassette-players	30
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus:	
8527.13.10	- - - Portable	30
8527.13.90	- - - Other	30
8527.19	- - Other:	
	- - - Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum:	
8527.19.11	- - - - Portable	30
8527.19.19	- - - - Other	30
	- - - Other:	
8527.19.91	- - - - Portable	30
8527.19.99	- - - - Other	30
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
8527.21.00	- - Combined with sound recording or reproducing apparatus	25
8527.29.00	- - Other	25
	- Other:	
8527.91	- - Combined with sound recording or reproducing apparatus:	
8527.91.10	- - - Portable	30
8527.91.90	- - - Other	30
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:	
8527.92.10	- - - Portable	30
	- - - Other:	
8527.92.91	- - - - Mains operated	30
8527.92.99	- - - - Other	30
8527.99	- - Other:	
8527.99.10	- - - Portable	30

	- - - Other:	
8527.99.91	- - - - Mains operated	30
8527.99.99	- - - - Other	30
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
	- Cathode-ray tube monitors:	
8528.41	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.41.10	- - - Colour	0
8528.41.20	- - - Monochrome	0
8528.49	- - Other:	
8528.49.10	- - - Colour	12
8528.49.20	- - - Monochrome	10
	- Other monitors:	
8528.51	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.51.10	- - - Projection type flat panel display units	0
8528.51.20	- - - Other, colour	0
8528.51.30	- - - Other, monochrome	0
8528.59	- - Other:	
8528.59.10	- - - Colour	12
8528.59.20	- - - Monochrome	10
	- Projectors:	
8528.61	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:	
8528.61.10	- - - Flat panel display type	0
8528.61.90	- - - Other	0
8528.69	- - Other:	
8528.69.10	- - - Having the capability of projecting on a screen of 300 inches or more	10
8528.69.90	- - - Other	0
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528.71	- - Not designed to incorporate a video display or screen:	
	- - - Set top boxes which have a communications function:	
8528.71.11	- - - - Mains operated	0
8528.71.19	- - - - Other	0
	- - - Other:	
8528.71.91	- - - - Mains operated	35
8528.71.99	- - - - Other	25
8528.72	- - Other, colour:	
8528.72.10	- - - Battery operated	35

	- - - Other:	
8528.72.91	- - - - Cathode-ray tube type	35
8528.72.92	- - - - Liquid crystal device (LCD), light emitting diode (LED) and other flat panel display type	35
8528.72.99	- - - - Other	35
8528.73.00	- - Other, monochrome	25
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:	
	- - Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof:	
8529.10.21	- - - For television reception	10
8529.10.29	- - - Other	10
8529.10.30	- - Telescopic, rabbit and dipole antennae for television or radio receivers	15
8529.10.40	- - Aerial filters and separators	0
8529.10.60	- - Feed horns (wave guide)	10
	- - Other:	
8529.10.92	- - - Of a kind used with transmission apparatus for radio-broadcasting or television	10
8529.10.99	- - - Other	0
8529.90	- Other:	
8529.90.20	- - Of decoders	0
8529.90.40	- - Of digital cameras or video camera recorders	0
	- - Other printed circuit boards, assembled:	
8529.90.51	- - - For goods of subheading 8525.50 or 8525.60	0
8529.90.52	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	3
	- - - For goods of heading 85.28:	
8529.90.53	- - - - For flat panel displays	0
8529.90.54	- - - - Other, for television receivers	5
8529.90.55	- - - - Other	0
8529.90.59	- - - Other	0
	- - Other:	
8529.90.91	- - - For television reception	3
8529.90.94	- - - For flat panel displays	0
8529.90.99	- - - Other	0
85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
8530.10.00	- Equipment for railways or tramways	0
8530.80.00	- Other equipment	0
8530.90.00	- Parts	0

85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
8531.10	- Burglar or fire alarms and similar apparatus:	
8531.10.10	- - Burglar alarms	0
8531.10.20	- - Fire alarms	0
8531.10.30	- - Smoke alarms; portable personal alarms (shrill alarms)	0
8531.10.90	- - Other	0
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0
8531.80	- Other apparatus:	
	- - Electronic bells and other sound signalling apparatus:	
8531.80.11	- - - Door bells and other door sound signalling apparatus	20
8531.80.19	- - - Other	20
	- - Flat panel displays (including electro-luminescence, plasma and other technologies):	
8531.80.21	- - - Vacuum fluorescent display panels	0
8531.80.29	- - - Other	0
8531.80.90	- - Other	5
8531.90	- Parts:	
8531.90.10	- - Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	0
8531.90.20	- - Of door bells or other door sound signalling apparatus	10
8531.90.30	- - Of other bells or sound signaling apparatus	10
8531.90.90	- - Other	0
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).	
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0
	- Other fixed capacitors:	
8532.21.00	- - Tantalum	0
8532.22.00	- - Aluminium electrolytic	0
8532.23.00	- - Ceramic dielectric, single layer	0
8532.24.00	- - Ceramic dielectric, multilayer	0
8532.25.00	- - Dielectric of paper or plastics	0
8532.29.00	- - Other	0
8532.30.00	- Variable or adjustable (pre-set) capacitors	0
8532.90.00	- Parts	0
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
8533.10	- Fixed carbon resistors, composition or film type:	
8533.10.10	- - Surface mounted	0
8533.10.90	- - Other	0

	- Other fixed resistors:	
8533.21.00	- - For a power handling capacity not exceeding 20 W	0
8533.29.00	- - Other	0
	- Wirewound variable resistors, including rheostats and potentiometers:	
8533.31.00	- - For a power handling capacity not exceeding 20 W	0
8533.39.00	- - Other	0
8533.40.00	- Other variable resistors, including rheostats and potentiometers	0
8533.90.00	- Parts	0
85.34	Printed circuits.	
8534.00.10	- Single-sided	0
8534.00.20	- Double-sided	0
8534.00.30	- Multi-layer	0
8534.00.90	- Other	0
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	
8535.10.00	- Fuses	0
	- Automatic circuit breakers:	
8535.21	- - For a voltage of less than 72.5 kV:	
8535.21.10	- - - Moulded case type	3
8535.21.90	- - - Other	3
8535.29.00	- - Other	3
8535.30	- Isolating switches and make-and-break switches:	
	- - Suitable for a voltage exceeding 1kV but not exceeding 40 kV:	
8535.30.11	- - - Disconnectors having a voltage of less than 36 kV	10
8535.30.19	- - - Other	7
8535.30.20	- - For a voltage of 66 kV or more	7
8535.30.90	- - Other	5
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	0
8535.90	- Other:	
8535.90.10	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	0
8535.90.90	- - Other	0
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.	
8536.10	- Fuses:	
	- - Thermal fuses; glass type fuses:	
8536.10.11	- - - For use in electric fans	25

8536.10.12	- - - Other, for a current of less than 16 A	25
8536.10.13	- - - Fuse blocks, of a kind used for motor vehicles	25
8536.10.19	- - - Other	25
	- - Other:	
8536.10.91	- - - For use in electric fans	25
8536.10.92	- - - Other, for a current of less than 16 A	25
8536.10.93	- - - Fuse blocks, of a kind used for motor vehicles	25
8536.10.99	- - - Other	15
8536.20	- Automatic circuit breakers:	
	- - Moulded case type:	
8536.20.11	- - - For a current of less than 16 A	15
8536.20.12	- - - For a current of 16 A or more, but not more than 32 A	15
8536.20.13	- - - For a current of 32 A or more, but not more than 1,000 A	10
8536.20.19	- - - Other	0
8536.20.20	- - Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	20
	- - Other:	
8536.20.91	- - - For a current of less than 16 A	15
8536.20.99	- - - Other	15
8536.30	- Other apparatus for protecting electrical circuits:	
8536.30.10	- - Lightning arresters	3
8536.30.20	- - Of a kind used in radio equipment or in electric fans	25
8536.30.90	- - Other	15
	- Relays:	
8536.41	- - For a voltage not exceeding 60 V:	
8536.41.10	- - - Digital relays	3
8536.41.20	- - - Of a kind used in radio equipment	10
8536.41.30	- - - Of a kind used in electric fans	10
8536.41.40	- - - Other, for a current of less than 16 A	10
8536.41.90	- - - Other	10
8536.49	- - Other:	
8536.49.10	- - - Digital relays	3
8536.49.90	- - - Other	0
8536.50	- Other switches:	
8536.50.20	- - Over-current and residual-current automatic switches	10
	- - High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines:	
8536.50.32	- - - Of a kind suitable for use in electric fans or in radio equipment	0
8536.50.33	- - - Other, of a rated current carrying capacity of less than 16 A	15
8536.50.39	- - - Other	15
8536.50.40	- - Miniature switches for rice cookers or toaster ovens	15
	- - Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a	

	transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electromechanical snap-action switches for a current not exceeding 11 A:	
8536.50.51	- - - For a current of less than 16 A	0
8536.50.59	- - - Other	0
	- - Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A:	
8536.50.61	- - - For a current of less than 16 A	15
8536.50.69	- - - Other	15
	- - Other:	
8536.50.92	- - - Of a kind suitable for use in electric fans	15
8536.50.95	- - - Other, starters for electric motors or fuse switches	15
8536.50.99	- - - Other	10
	- Lamp-holders, plugs and sockets:	
8536.61	- - Lamp-holders:	
8536.61.10	- - - Of a kind used for compact lamps or halogen lamps	5
	- - - Other:	
8536.61.91	- - - - For a current of less than 16 A	25
8536.61.99	- - - - Other	25
8536.69	- - Other:	
	- - - Telephone plugs:	
8536.69.11	- - - - For a current of less than 16 A	25
8536.69.19	- - - - Other	25
	- - - Audio / video sockets and cathode ray tube sockets for television or radio receivers:	
8536.69.22	- - - - For a current of less than 16 A	15
8536.69.29	- - - - Other	15
	- - - Sockets and plugs for co-axial cables and printed circuits:	
8536.69.32	- - - - For a current of less than 16 A	0
8536.69.39	- - - - Other	0
	- - - Other:	
8536.69.92	- - - - For a current of less than 16 A	25
8536.69.99	- - - - Other	25
8536.70	- Connectors for optical fibres, optical fibres bundles or cables:	
8536.70.10	- - Of ceramics	0
8536.70.20	- - Of copper	5
8536.70.90	- - Other	5
8536.90	- Other apparatus:	
	- - Connection and contact elements for wires and cables; wafer probers:	
8536.90.12	- - - For a current of less than 16 A	0
8536.90.19	- - - Other	0
	- - Junction boxes:	
8536.90.22	- - - For a current of less than 16 A	20

8536.90.29	- - - Other	20
	- - Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for co-axial cable; commutators:	
8536.90.32	- - - For a current of less than 16 A	20
8536.90.39	- - - Other	20
	- - Other:	
	- - - For a current of less than 16 A:	
8536.90.93	- - - - Telephone patch panels	25
8536.90.94	- - - - Other	25
8536.90.99	- - - Other	25
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	
8537.10	- For a voltage not exceeding 1,000 V:	
	- - Switchboards and control panels:	
8537.10.11	- - - Control panels of a kind suitable for use in distributed control systems	0
8537.10.12	- - - Control panels fitted with a programmable processor	0
8537.10.13	- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	0
8537.10.19	- - - Other	15
8537.10.20	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	10
8537.10.30	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	10
	- - Other:	
8537.10.91	- - - Of a kind used in radio equipment or in electric fans	15
8537.10.92	- - - Of a kind suitable for use in distributed control systems	0
8537.10.99	- - - Other	15
8537.20	- For a voltage exceeding 1,000 V:	
	- - Switchboards:	
8537.20.11	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5
8537.20.19	- - - Other	5
	- - Control panels:	
8537.20.21	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	5
8537.20.29	- - - Other	5
8537.20.90	- - Other	5
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus:	

	- - For a voltage not exceeding 1,000 V:	
8538.10.11	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	15
8538.10.12	- - - Of a kind used in radio equipment	15
8538.10.19	- - - Other	15
	- - For a voltage exceeding 1,000 V:	
8538.10.21	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5
8538.10.22	- - - Of a kind used in radio equipment	5
8538.10.29	- - - Other	5
8538.90	- Other:	
	- - For a voltage not exceeding 1,000 V:	
8538.90.11	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	12
8538.90.12	- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	12
8538.90.13	- - - Parts of goods of subheading 8537.10.20	12
8538.90.19	- - - Other	12
	- - For a voltage exceeding 1,000 V:	
8538.90.21	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	3
8538.90.29	- - - Other	3
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
8539.10	- Sealed beam lamp units:	
8539.10.10	- - For motor vehicles of Chapter 87	20
8539.10.90	- - Other	0
	- Other filament lamps, excluding ultra-violet or infra-red lamps:	
8539.21	- - Tungsten halogen:	
8539.21.20	- - - Of a kind used in medical equipment	0
8539.21.30	- - - Of a kind used for motor vehicles	20
8539.21.40	- - - Other reflector lamp bulbs	10
8539.21.90	- - - Other	0
8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:	
8539.22.20	- - - Of a kind used in medical equipment	0
8539.22.30	- - - Other reflector lamp bulbs	10
8539.22.90	- - - Other	15
8539.29	- - Other:	
8539.29.10	- - - Of a kind used in medical equipment	0
8539.29.20	- - - Of a kind used for motor vehicles	25
8539.29.30	- - - Other reflector lamp bulbs	10
	- - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V	
8539.29.41	- - - - Of a kind suitable for medical equipment	0
8539.29.49	- - - - Other	10

8539.29.50	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	25
8539.29.60	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	10
8539.29.90	- - - Other	7
	- Discharge lamps, other than ultra-violet lamps:	
8539.31	- - Fluorescent, hot cathode:	
8539.31.10	- - - Tubes for compact fluorescent lamps	25
8539.31.90	- - - Other	25
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	0
8539.39	- - Other:	
8539.39.10	- - - Tubes for compact fluorescent lamps	10
8539.39.30	- - - Other fluorescent cold cathode types	10
8539.39.90	- - - Other	8
	- Ultra-violet or infra-red lamps; arc-lamps:	
8539.41.00	- - Arc-lamps	0
8539.49.00	- - Other	0
8539.90	- Parts:	
8539.90.10	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	5
8539.90.20	- - Other, suitable for lamps of motor vehicles	15
8539.90.90	- - Other	3
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.11.00	- - Colour	5
8540.12.00	- - Monochrome	10
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	10
8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:	
8540.40.10	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	0
8540.40.90	- - Other	0
8540.60.00	- Other cathode-ray tubes	0
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71.00	- - Magnetrons	0
8540.79.00	- - Other	0
	- Other valves and tubes:	
8540.81.00	- - Receiver or amplifier valves and tubes	0
8540.89.00	- - Other	0
	- Parts:	

8540.91.00	- - Of cathode-ray tubes	0
8540.99	- - Other:	
8540.99.10	- - - Of microwave tubes	0
8540.99.90	- - - Other	0
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	0
	- Transistors, other than photosensitive transistors:	
8541.21.00	- - With a dissipation rate of less than 1 W	0
8541.29.00	- - Other	0
8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:	
8541.40.10	- - Light emitting diodes	0
	- - Photocells, including photodiodes and phototransistors:	
8541.40.21	- - - Photovoltaic cells, not assembled	0
8541.40.22	- - - Photovoltaic cells assembled in modules or made up into panels	0
8541.40.29	- - - Other	0
8541.40.90	- - Other	0
8541.50.00	- Other semiconductor devices	0
8541.60.00	- Mounted piezo-electric crystals	0
8541.90.00	- Parts	0
85.42	Electronic integrated circuits.	
	- Electronic integrated circuits:	
8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0
8542.32.00	- - Memories	0
8542.33.00	- - Amplifiers	0
8542.39.00	- - Other	0
8542.90.00	- Parts	0
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
8543.10.00	- Particle accelerators	0
8543.20.00	- Signal generators	0
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:	
8543.30.20	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	0

8543.30.90	- - Other	0
8543.70	- Other machines and apparatus:	
8543.70.10	- - Electric fence energisers	0
8543.70.20	- - Remote control apparatus, other than radio remote control apparatus	0
8543.70.30	- - Electrical machines and apparatus with translation or dictionary functions	0
8543.70.40	- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
8543.70.50	- - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	0
8543.70.90	- - Other	0
8543.90	- Parts:	
8543.90.10	- - Of goods of subheading 8543.10 or 8543.20	0
8543.90.20	- - Of goods of subheading 8543.30.20	0
8543.90.30	- - Of goods of subheading 8543.70.30	0
8543.90.40	- - Of goods of subheading 8543.70.40	0
8543.90.50	- - Of goods of subheading 8543.70.50	0
8543.90.90	- - Other	0
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
	- Winding wire:	
8544.11	- - Of copper:	
8544.11.10	- - - With an outer coating of lacquer or enamel	15
8544.11.20	- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)	15
8544.11.90	- - - Other	10
8544.19.00	- - Other	5
8544.20	- Co-axial cable and other co-axial electric conductors:	
	- - Insulated cables fitted with connectors, for a voltage not exceeding 66 kV:	
8544.20.11	- - - Insulated with rubber or plastics	10
8544.20.19	- - - Other	10
	- - Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV:	
8544.20.21	- - - Insulated with rubber or plastics	10
8544.20.29	- - - Other	10
	- - Insulated cables fitted with connectors, for a voltage exceeding 66 kV:	
8544.20.31	- - - Insulated with rubber or plastics	0
8544.20.39	- - - Other	2
	- - Insulated cables not fitted with connectors, for a voltage exceeding 66 kV:	

8544.20.41	- - - Insulated with rubber or plastics	0
8544.20.49	- - - Other	2
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:	
	- - Wiring harnesses for motor vehicles:	
	- - - Insulated with rubber or plastics:	
8544.30.12	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20
8544.30.13	- - - - Other	20
	- - - Other:	
8544.30.14	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	20
8544.30.19	- - - - Other	20
	- - Other:	
8544.30.91	- - - Insulated with rubber or plastics	5
8544.30.99	- - - Other	5
	- Other electric conductors, for a voltage not exceeding 1,000 V:	
8544.42	- - Fitted with connectors:	
	- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:	
8544.42.11	- - - - Telephone, telegraph and radio relay cables, submarine	0
8544.42.12	- - - - Telephone, telegraph and radio relay cables, other	0
8544.42.19	- - - - Other	0
	- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.42.21	- - - - Telephone, telegraph and radio relay cables, submarine	0
8544.42.22	- - - - Telephone, telegraph and radio relay cables, other	0
8544.42.29	- - - - Other	0
	- - - Battery cables:	
	- - - - Insulated with rubber or plastics:	
8544.42.32	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15
8544.42.33	- - - - - Other	15
	- - - - Other:	
8544.42.34	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	15
8544.42.39	- - - - - Other	15
	- - - Other:	
8544.42.91	- - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	17
8544.42.92	- - - - Other electric cables insulated with plastics	17
8544.42.99	- - - - Other	10
8544.49	- - Other:	
	- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:	
8544.49.11	- - - - Telephone, telegraph and radio relay cables, submarine	0
8544.49.12	- - - - Telephone, telegraph and radio relay cables, other	0
8544.49.19	- - - - Other	0
	- - - Of a kind not used for telecommunications, for a voltage not	

	exceeding 80 V:	
8544.49.21	- - - - Shielded wire of a kind used in the manufacture of automotive wiring harnesses	10
	- - - - Other:	
8544.49.22	- - - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	17
8544.49.23	- - - - - Other electric cables insulated with plastics	15
8544.49.29	- - - - - Other	10
	- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.49.31	- - - - Telephone, telegraph and radio relay cables, submarine	0
8544.49.32	- - - - Other, insulated with plastics	10
8544.49.39	- - - - Other	10
	- - - Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:	
8544.49.41	- - - - Cables insulated with plastics	10
8544.49.49	- - - - Other	10
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:	
	- - For a voltage exceeding 1 kV but not exceeding 36 kV:	
8544.60.11	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	20
8544.60.19	- - - Other	5
	- - Suitable for a voltage exceeding 36kV but not exceeding 66 kV:	
8544.60.21	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	5
8544.60.29	- - - Other	5
8544.60.30	- - For a voltage exceeding 66 kV	5
8544.70	- Optical fibre cables:	
8544.70.10	- - Telephone, telegraph and radio relay cables, submarine	0
8544.70.90	- - Other	0
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
	- Electrodes:	
8545.11.00	- - Of a kind used for furnaces	0
8545.19.00	- - Other	5
8545.20.00	- Brushes	5
8545.90.00	- Other	5
85.46	Electrical insulators of any material.	
8546.10.00	- Of glass	0
8546.20	- Of ceramics:	
8546.20.10	- - Transformer bushings and circuit breaker insulators	5
8546.20.90	- - Other	7
8546.90.00	- Other	0

85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
8547.10.00	- Insulating fittings of ceramics	0
8547.20.00	- Insulating fittings of plastics	0
8547.90	- Other:	
8547.90.10	- - Electric conduit tubing and joints therefor, of base metal lined with insulating material	0
8547.90.90	- - Other	0
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	
8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:	
	- - Lead acid scrap storage batteries, drained or undrained:	
8548.10.12	- - - Of a kind used in aircraft	20
8548.10.19	- - - Other	20
	- - Waste and scrap containing mainly iron:	
8548.10.22	- - - Of primary cells and primary batteries	20
8548.10.23	- - - Of electric accumulators of a kind used in aircraft	20
8548.10.29	- - - Other	20
	- - Waste and scrap containing mainly copper:	
8548.10.32	- - - Of primary cells and primary batteries	20
8548.10.33	- - - Of electric accumulators of a kind used in aircraft	20
8548.10.39	- - - Other	20
	- - Other:	
8548.10.91	- - - Of primary cells and primary batteries	20
8548.10.92	- - - Of electric accumulators of a kind used in aircraft	20
8548.10.99	- - - Other	20
8548.90	- Other:	
8548.90.10	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	0
8548.90.20	- - Printed circuit assemblies including such assemblies for external connections	0
8548.90.90	- - Other	0

SECTION XVII

VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT

Notes.

1. This Section does not cover articles of heading 95.03 or 95.08, or bobsleighs, toboggans or the like of heading 95.06.

2. The expressions "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers or the like of any material (classified according to their constituent material or in heading 84.84) or other articles of vulcanised rubber other than hard rubber (heading 40.16);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Articles of Chapter 82 (tools);
- (d) Articles of heading 83.06;
- (e) Machines or apparatus of headings 84.01 to 84.79, or parts thereof; articles of heading 84.81 or 84.82 or, provided they constitute integral parts of engines or motors, articles of heading 84.83;
- (f) Electrical machinery or equipment (Chapter 85);
- (g) Articles of Chapter 90;
- (h) Articles of Chapter 91;
- (ij) Arms (Chapter 93);
- (k) Lamps or lighting fittings of heading 94.05; or
- (l) Brushes of a kind used as parts of vehicles (heading 96.03).

3. References in Chapters 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. For the purposes of this Section:

- (a) Vehicles specially constructed to travel on both road and rail are classified under the appropriate heading of Chapter 87;
- (b) Amphibious motor vehicles are classified under the appropriate heading of Chapter 87;
- (c) Aircraft specially constructed so that they can also be used as road vehicles are classified under the appropriate heading of Chapter 88.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles of the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and signalling, safety or traffic control equipment for hovertrain transport systems as signalling, safety or traffic control equipment for railways.

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds

Notes.

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading 44.06 or 68.10);
- (b) Railway or tramway track construction material of iron or steel of heading 73.02; or
- (c) Electrical signalling, safety or traffic control equipment of heading 85.30.

2. Heading 86.07 applies, inter alia, to:

- (a) Axles, wheels, wheel sets (running gear), metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes, bogies and bissel-bogies;
- (c) Axle boxes; brake gear;

(d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

(e) Coachwork.

3. Subject to the provisions of Note 1 above, heading 86.08 applies, inter alia, to:

(a) Assembled track, turntables, platform buffers, loading gauges;

(b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signalling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

Code	Description	Rate (%)
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.	
8601.10.00	- Powered from an external source of electricity	0
8601.20.00	- Powered by electric accumulators	0
86.02	Other rail locomotives; locomotive tenders.	
8602.10.00	- Diesel-electric locomotives	0
8602.90.00	- Other	0
86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
8603.10.00	- Powered from an external source of electricity	0
8603.90.00	- Other	0
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	0
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	0
86.06	Railway or tramway goods vans and wagons, not self-propelled.	
8606.10.00	- Tank wagons and the like	0
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0
	- Other:	
8606.91.00	- - Covered and closed	0
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	0
8606.99.00	- - Other	2
86.07	Parts of railway or tramway locomotives or rolling-stock.	
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.11.00	- - Driving bogies and bissel-bogies	0

8607.12.00	- - Other bogies and bissel-bogies	0
8607.19.00	- - Other, including parts	0
	- Brakes and parts thereof:	
8607.21.00	- - Air brakes and parts thereof	0
8607.29.00	- - Other	0
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0
	- Other:	
8607.91.00	- - Of locomotives	0
8607.99.00	- - Other	0
86.08	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	
8608.00.20	- Electro-mechanical equipment	0
8608.00.90	- Other	0
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	0

Chapter 87

Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof Notes.

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Chapter, "tractors" means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

Machines and working tools designed for fitting to tractors of heading 87.01 as interchangeable equipment remain classified in their respective headings even if presented with the tractor, and whether or not mounted on it.
3. Motor chassis fitted with cabs fall in headings 87.02 to 87.04, and not in heading 87.06.
4. Heading 87.12 includes all children's bicycles. Other children's cycles fall in heading 95.03.

Code	Description	Rate (%)
87.01	Tractors (other than tractors of heading 87.09).	
8701.10	- Pedestrian controlled tractors:	
	- - Of a power not exceeding 22.5 kW, whether or not electrically operated:	
8701.10.11	- - - For agricultural use	30
8701.10.19	- - - Other	30
	- - Other:	
8701.10.91	- - - For agricultural use	10
8701.10.99	- - - Other	10
8701.20	- Road tractors for semi-trailers:	
8701.20.10	- - Completely Knocked Down	5
8701.20.90	- - Other	5

8701.30.00	- Track-laying tractors	0
8701.90	- Other:	
8701.90.10	- - Agricultural tractors	5
8701.90.90	- - Other	5
87.02	Motor vehicles for the transport of ten or more persons, including the driver.	
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):	
	- - Completely Knocked Down:	
8702.10.10	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor coaches, buses or minibuses:	
8702.10.41	- - - - G.v.w. of at least 6 t but not exceeding 18 t	As prescribed in clause 2.1 part I Chapter 98
8702.10.49	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
8702.10.50	- - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - Other:	
8702.10.60	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70
	- - - For the transport of 30 persons or more and specially designed for use in airports:	
8702.10.71	- - - - G.v.w. of at least 6 t but not exceeding 18 t	5
8702.10.79	- - - - Other	5
	- - - Other motor coaches, buses or minibuses:	
8702.10.81	- - - - G.v.w. of at least 6 t but not exceeding 18 t	70
8702.10.89	- - - - Other	70
8702.10.90	- - - Other	70
8702.90	- Other:	
	- - Completely Knocked Down:	
8702.90.12	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	As prescribed in clause 2.1 part I Chapter 98
8702.90.13	- - - For the transport of 30 persons or more	As prescribed in clause 2.1 part I Chapter 98
8702.90.14	- - - Other motor coaches, buses or minibuses	As prescribed in clause 2.1 part I Chapter 98

8702.90.19	- - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - Other:	
8702.90.92	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	70
	- - - For the transport of 30 persons or more:	
8702.90.93	- - - - Specially designed for use in airports	5
8702.90.94	- - - - Other	70
8702.90.95	- - - Other motor coaches, buses or minibuses	70
8702.90.99	- - - Other	70
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	
8703.10.10	- - Golf cars, including golf buggies	70
8703.10.90	- - Other	70
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:	
8703.21.10	- - - Go-karts	70
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):	
	- - - - Completely Knocked Down:	
8703.21.22	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.21.23	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8703.21.24	- - - - Four-wheel drive	70
8703.21.29	- - - - Other	70
	- - - Other vehicles, Completely Knocked Down:	
8703.21.31	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.21.39	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.21.91	- - - - Ambulances	15
8703.21.92	- - - - Motor-homes	70
8703.21.99	- - - - Other	70

8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:	
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):	
8703.22.11	- - - - Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.22.19	- - - - Other	70
	- - - Other vehicles, Completely Knocked Down:	
8703.22.21	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.22.29	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.22.91	- - - - Ambulances	20
8703.22.92	- - - - Motor-homes	70
8703.22.99	- - - - Other	70
8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:	
8703.23.10	- - - Ambulances	20
	- - - Hearses:	
8703.23.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.23.29	- - - - Other	20
	- - - Prison vans:	
8703.23.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.23.39	- - - - Other	15
8703.23.40	- - - Motor-homes	61
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
8703.23.51	- - - - Of a cylinder capacity not exceeding 1,800 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.52	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.53	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98

8703.23.54	- - - - Of a cylinder capacity exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
8703.23.61	- - - - Of a cylinder capacity not exceeding 1,800 cc	70
8703.23.62	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	70
8703.23.63	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	70
8703.23.64	- - - - Of a cylinder capacity exceeding 2,500 cc	70
	- - - Other vehicles, Completely Knocked Down:	
8703.23.71	- - - - Of a cylinder capacity not exceeding 1,800 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.72	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.73	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98
8703.23.74	- - - - Of a cylinder capacity exceeding 2,500 cc	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.23.91	- - - - Of a cylinder capacity not exceeding 1,800 cc	70
8703.23.92	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	70
8703.23.93	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	70
8703.23.94	- - - - Of a cylinder capacity exceeding 2,500 cc	61
8703.24	- - Of a cylinder capacity exceeding 3,000 cc:	
8703.24.10	- - - Ambulances	15
	- - - Hearses:	
8703.24.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.24.29	- - - - Other	15
	- - - Prison vans:	
8703.24.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.24.39	- - - - Other	15
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	

8703.24.41	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.24.49	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
8703.24.51	- - - - Four-wheel drive	51
8703.24.59	- - - - Other	61
8703.24.70	- - - Motor-homes	61
	- - - Other vehicles, Completely Knocked Down:	
8703.24.81	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.24.89	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.24.91	- - - - Four-wheel drive	51
8703.24.99	- - - - Other	61
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	- - Of a cylinder capacity not exceeding 1,500 cc:	
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
8703.31.11	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.31.19	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
8703.31.20	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	70
8703.31.40	- - - Ambulances	15
8703.31.50	- - - Motor-homes	70
	- - - Other vehicles, Completely Knocked Down:	
8703.31.81	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.31.89	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.31.91	- - - - Four-wheel drive	70

8703.31.99	- - - - Other	70
8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:	
8703.32.10	- - - Ambulances	20
	- - - Hearses:	
8703.32.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.32.29	- - - - Other	15
	- - - Prison vans:	
8703.32.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.32.39	- - - - Other	20
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.42	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.32.43	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - - Other:	
8703.32.44	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.32.49	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.52	- - - - - Four-wheel drive	70
8703.32.53	- - - - - Other	70
	- - - - Other:	
8703.32.54	- - - - - Four-wheel drive	70
8703.32.59	- - - - - Other	70
8703.32.60	- - - Motor-homes	70
	- - - Other vehicles, Completely Knocked Down:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.71	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter

		98
8703.32.72	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8703.32.73	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.32.79	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
	- - - - Of a cylinder capacity not exceeding 2,000 cc:	
8703.32.92	- - - - - Four-wheel drive	70
8703.32.93	- - - - - Other	70
	- - - - Other:	
8703.32.94	- - - - - Four-wheel drive	70
8703.32.99	- - - - - Other	70
8703.33	- - Of a cylinder capacity exceeding 2,500 cc:	
8703.33.10	- - - Ambulances	20
	- - - Hearses:	
8703.33.21	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.33.29	- - - - Other	15
	- - - Prison vans:	
8703.33.31	- - - - Completely Knocked Down	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8703.33.39	- - - - Other	15
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:	
	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:	
8703.33.43	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.33.44	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Of a cylinder capacity exceeding 3,000 cc:	
8703.33.45	- - - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter

		98
8703.33.49	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	
	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:	
8703.33.53	- - - - - Four-wheel drive	70
8703.33.54	- - - - - Other	70
	- - - - Of a cylinder capacity exceeding 3,000 cc:	
8703.33.55	- - - - - Four-wheel drive	70
8703.33.59	- - - - - Other	70
8703.33.70	- - - Motor-homes	70
	- - - Other vehicles, Completely Knocked Down:	
8703.33.81	- - - - Four-wheel drive	As prescribed in clause 2.1 part I Chapter 98
8703.33.89	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8703.33.91	- - - - Four-wheel drive	70
8703.33.99	- - - - Other	70
	- Other:	
8703.90	- - Electrically-powered vehicles:	
8703.90.11	- - - Ambulances	15
8703.90.12	- - - Go-karts	70
	- - - Other:	
8703.90.13	- - - - Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.90.19	- - - - Other	70
	- - Other:	
8703.90.50	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.90.70	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other	70
8703.90.80	- - - Other vehicles, Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
8703.90.90	- - - Other	70
87.04	Motor vehicles for the transport of goods.	

8704.10	- Dumpers designed for off-highway use:	
	- - Completely Knocked Down:	
8704.10.13	- - - G.v.w. not exceeding 5 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.14	- - - G.v.w. exceeding 5 t but not exceeding 10 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.15	- - - G.v.w. exceeding 10 t but not exceeding 20 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.16	- - - G.v.w. exceeding 20 t but not exceeding 24 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.17	- - - G.v.w. exceeding 24 t but not exceeding 45 t	As prescribed in clause 2.1 part I Chapter 98
8704.10.18	- - - G.v.w. exceeding 45 t	As prescribed in clause 2.1 part I Chapter 98
	- - Other:	
8704.10.23	- - - G.v.w. not exceeding 5 t	53
8704.10.24	- - - G.v.w. exceeding 5 t but not exceeding 10 t	50
8704.10.25	- - - G.v.w. exceeding 10 t but not exceeding 20 t	50
8704.10.26	- - - G.v.w. exceeding 20 t but not exceeding 24 t	50
8704.10.27	- - - G.v.w. exceeding 24 t but not exceeding 45 t	10
8704.10.28	- - - G.v.w. exceeding 45 t	0
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	- - G.v.w. not exceeding 5 t:	
	- - - Completely Knocked Down:	
8704.21.11	- - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.21.19	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8704.21.21	- - - - Refrigerated lorries (trucks)	20
8704.21.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.21.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.21.24	- - - - Armoured cargo vehicles for transporting valuables	10
8704.21.25	- - - - Hooklift lorries (trucks)	20

8704.21.29	- - - - Other	70
8704.22	- - G.v.w. exceeding 5 t but not exceeding 20 t:	
	- - - G.v.w. not exceeding 6 t:	
	- - - - Completely Knocked Down:	
8704.22.11	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.22.19	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - - Other:	
8704.22.21	- - - - - Refrigerated lorries (trucks)	20
8704.22.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.22.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.22.24	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.22.25	- - - - - Hooklift lorries (trucks)	20
8704.22.29	- - - - - Other	50
	- - - G.v.w. exceeding 6 t but not exceeding 20 t:	
	- - - - Completely Knocked Down:	
8704.22.31	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.22.39	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - - Other:	
8704.22.41	- - - - - Refrigerated lorries (trucks)	20
8704.22.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.22.43	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.22.44	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.22.45	- - - - - Hooklift lorries (trucks)	20
	- - - - - Other:	
8704.22.51	- - - - - G.v.w. exceeding 6 t but not exceeding 10 t	50
8704.22.59	- - - - - Other	30
8704.23	- - G.v.w. exceeding 20 t:	
	- - - G.v.w. not exceeding 24 t:	
	- - - - Completely Knocked Down:	
8704.23.11	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98

8704.23.19	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - - Other:	
8704.23.21	- - - - - Refrigerated lorries (trucks)	20
8704.23.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.23.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.23.24	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.23.25	- - - - - Hooklift lorries (trucks)	20
8704.23.29	- - - - - Other	25
	- - - G.v.w. exceeding 24 t but not exceeding 45 t:	
	- - - - - Completely Knocked Down:	
8704.23.51	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.23.59	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - - Other:	
8704.23.61	- - - - - Refrigerated lorries (trucks)	20
8704.23.62	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.23.63	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.23.64	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.23.65	- - - - - Hooklift lorries (trucks)	20
8704.23.66	- - - - - Dumpers	25
8704.23.69	- - - - - Other	25
	- - - G.v.w. exceeding 45 t:	
	- - - - - Completely Knocked Down:	
8704.23.71	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.23.79	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - - Other:	
8704.23.81	- - - - - Refrigerated lorries (trucks)	0
8704.23.82	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	0
8704.23.83	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	0
8704.23.84	- - - - - Armoured cargo vehicles for transporting valuables	0
8704.23.85	- - - - - Hooklift lorries (trucks)	0

8704.23.86	- - - - - Dumpers	0
8704.23.89	- - - - - Other	0
	- Other, with spark-ignition internal combustion piston engine:	
8704.31	- - G.v.w. not exceeding 5 t:	
	- - - Completely Knocked Down:	
8704.31.11	- - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.31.19	- - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - Other:	
8704.31.21	- - - - Refrigerated lorries (trucks)	20
8704.31.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.31.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.31.24	- - - - Armoured cargo vehicles for transporting valuables	10
8704.31.25	- - - - Hooklift lorries (trucks)	20
8704.31.29	- - - - Other	70
8704.32	- - G.v.w. exceeding 5 t:	
	- - - G.v.w. not exceeding 6 t:	
	- - - - Completely Knocked Down:	
8704.32.11	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.19	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8704.32.21	- - - - - Refrigerated lorries (trucks)	20
8704.32.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.32.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.32.24	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.32.25	- - - - - Hooklift lorries (trucks)	20
8704.32.29	- - - - - Other	70
	- - - G.v.w. exceeding 6 t but not exceeding 20 t:	
	- - - - Completely Knocked Down:	
8704.32.31	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.39	- - - - - Other	As prescribed in clause 2.1

		part I Chapter 98
	- - - - Other:	
8704.32.41	- - - - - Refrigerated lorries (trucks)	20
8704.32.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.32.43	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.32.44	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.32.45	- - - - - Hooklift lorries (trucks)	20
	- - - - - Other:	
8704.32.46	- - - - - G.v.w. exceeding 6 t but not exceeding 10 t	70
8704.32.49	- - - - - Other	45
	- - - G.v.w. exceeding 20 t but not exceeding 24 t:	
	- - - - Completely Knocked Down:	
8704.32.51	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.59	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8704.32.61	- - - - - Refrigerated lorries (trucks)	20
8704.32.62	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.32.63	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.32.64	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.32.65	- - - - - Hooklift lorries (trucks)	20
8704.32.69	- - - - - Other	35
	- - - G.v.w. exceeding 24 t but not exceeding 45 t:	
	- - - - Completely Knocked Down:	
8704.32.72	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.79	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8704.32.81	- - - - - Refrigerated lorries (trucks)	20
8704.32.82	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	20
8704.32.83	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	20
8704.32.84	- - - - - Armoured cargo vehicles for transporting valuables	10
8704.32.85	- - - - - Hooklift lorries (trucks)	20
8704.32.86	- - - - - Dumpers	25

8704.32.89	- - - - - Other	25
	- - - G.v.w. exceeding 45 t:	
	- - - - Completely Knocked Down:	
8704.32.91	- - - - - Refrigerated lorries (trucks)	As prescribed in point b.5.4 and b.5.5 clause 3 part I Chapter 98
8704.32.92	- - - - - Other	As prescribed in clause 2.1 part I Chapter 98
	- - - - Other:	
8704.32.93	- - - - - Refrigerated lorries (trucks)	0
8704.32.94	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	0
8704.32.95	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	0
8704.32.96	- - - - - Armoured cargo vehicles for transporting valuables	0
8704.32.97	- - - - - Hooklift lorries (trucks)	0
8704.32.98	- - - - - Dumpers	0
8704.32.99	- - - - - Other	0
8704.90	- Other:	
8704.90.10	- - Completely Knocked Down	As prescribed in clause 2.1 part I Chapter 98
	- - Other:	
8704.90.91	- - - G.v.w. not exceeding 5 t	70
8704.90.92	- - - G.v.w. exceeding 5 t but not exceeding 10 t	70
8704.90.93	- - - G.v.w. exceeding 10 t but not exceeding 20 t	70
8704.90.94	- - - G.v.w. exceeding 20 t but not exceeding 45 t	25
8704.90.99	- - - Other	0
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.10.00	- Crane lorries	3
8705.20.00	- Mobile drilling derricks	0
8705.30.00	- Fire fighting vehicles	0
8705.40.00	- Concrete-mixer lorries	15
8705.90	- Other:	
8705.90.50	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	5
8705.90.90	- - Other	0
87.06	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	

	- For vehicles of heading 87.01:	
8706.00.11	- - For agricultural tractors of subheading 8701.10 or 8701.90	10
8706.00.19	- - Other	10
	- For vehicles of heading 87.02:	
8706.00.21	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	30
8706.00.29	- - Other	30
	- For vehicles of heading 87.03:	
8706.00.31	- - For go-karts and golf cars, including golf buggies	28
8706.00.32	- - For ambulances	28
8706.00.33	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	28
8706.00.39	- - Other	28
8706.00.40	- For vehicles of heading 87.04	30
8706.00.50	- For vehicles of heading 87.05	10
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.10	- For vehicles of heading 87.03:	
8707.10.10	- - For go-karts and golf cars, including golf buggies	28
8707.10.20	- - For ambulances	30
8707.10.90	- - Other	28
8707.90	- Other:	
8707.90.10	- - For vehicles of heading 87.01	10
	- - For vehicles of heading 87.02:	
8707.90.21	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	27
8707.90.29	- - - Other	27
8707.90.30	- - For vehicles of heading 87.05	10
8707.90.90	- - Other	28
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
8708.10	- Bumpers and parts thereof:	
8708.10.10	- - For vehicles of heading 87.01	15
8708.10.90	- - Other	20
	- Other parts and accessories of bodies (including cabs):	
8708.21.00	- - Safety seat belts	20
8708.29	- - Other:	
	- - - Components of door trim assemblies:	
8708.29.11	- - - - For vehicles of heading 87.01	15
8708.29.12	- - - - For vehicles of heading 87.03	15
8708.29.14	- - - - For vehicles of heading 87.02 or 87.04	15
8708.29.19	- - - - Other	15
8708.29.20	- - - Parts of safety seat belts	20

	- - - Other:	
8708.29.92	- - - - For vehicles of heading 87.01	15
	- - - - For vehicles of heading 87.03:	
8708.29.93	- - - - - Interior trim fittings; mudguards	15
8708.29.94	- - - - - Hood rods	15
8708.29.95	- - - - - Other	15
	- - - - For vehicles of heading 87.02 or 87.04:	
8708.29.96	- - - - - Interior trim fittings; mudguards	15
8708.29.97	- - - - - Hood rods	15
8708.29.98	- - - - - Other	15
8708.29.99	- - - - Other	15
8708.30	- Brakes and servo-brakes; parts thereof:	
8708.30.10	- - For vehicles of heading 87.01	15
	- - For vehicles of heading 87.03:	
8708.30.21	- - - Brake drums, brake discs or brake pipes	20
8708.30.29	- - - Other	20
8708.30.30	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	10
8708.30.90	- - Other	10
8708.40	- Gear boxes and parts thereof:	
	- - Gear boxes, unassembled:	
8708.40.11	- - - For vehicles of heading 87.03	18
8708.40.13	- - - For vehicles of heading 87.04 or 87.05	10
8708.40.14	- - - For vehicles of heading 87.01	15
8708.40.19	- - - Other	10
	- - Gear boxes, assembled:	
8708.40.25	- - - For vehicles of heading 87.01	15
8708.40.26	- - - For vehicles of heading 87.03	20
8708.40.27	- - - For vehicles of heading 87.04 or 87.05	15
8708.40.29	- - - Other	15
	- - Parts:	
8708.40.91	- - - For vehicles of heading 87.01	10
8708.40.92	- - - For vehicles of heading 87.03	10
8708.40.99	- - - Other	10
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:	
	- - Unassembled:	
8708.50.11	- - - For vehicles of heading 87.03	20
8708.50.13	- - - For vehicles of heading 87.04 or 87.05	7
8708.50.15	- - - For vehicles of heading 87.01	15
8708.50.19	- - - Other	10
	- - Assembled:	
8708.50.25	- - - For vehicles of heading 87.01	15

8708.50.26	- - - For vehicles of heading 87.03	20
8708.50.27	- - - For vehicles of heading 87.04 or 87.05	10
8708.50.29	- - - Other	10
	- - Parts:	
	- - - For vehicles of heading 87.01:	
8708.50.91	- - - - Crown wheels and pinions	10
8708.50.92	- - - - Other	10
8708.50.93	- - - For vehicles of heading 87.03	10
8708.50.99	- - - Other	5
8708.70	- Road wheels and parts and accessories thereof:	
	- - Hub-caps:	
8708.70.15	- - - For vehicles of heading 87.01	15
8708.70.16	- - - For vehicles of heading 87.03	15
8708.70.17	- - - For vehicles of heading 87.02 or 87.04	20
8708.70.19	- - - Other	20
	- - Wheels fitted with tyres:	
8708.70.21	- - - For vehicles of heading 87.01	25
8708.70.22	- - - For vehicles of heading 87.03	25
8708.70.29	- - - Other	25
	- - Wheels not fitted with tyres:	
8708.70.31	- - - For vehicles of heading 87.01	25
8708.70.32	- - - For vehicles of heading 87.03	20
8708.70.39	- - - Other	20
	- - Other:	
8708.70.95	- - - For vehicles of heading 87.01	25
8708.70.96	- - - For vehicles of heading 87.02 or 87.04	20
8708.70.97	- - - For vehicles of heading 87.03	20
8708.70.99	- - - Other	20
8708.80	- Suspension systems and parts thereof (including shockabsorbers):	
	- - Suspension systems:	
8708.80.15	- - - For vehicles of heading 87.01	15
8708.80.16	- - - For vehicles of heading 87.03	20
8708.80.17	- - - For vehicles of subheading 8704.10 or heading 87.05	7
8708.80.19	- - - Other	7
	- - Parts:	
8708.80.91	- - - For vehicles of heading 87.01	10
8708.80.92	- - - For vehicles of heading 87.03	10
8708.80.99	- - - Other	5
	- Other parts and accessories:	
8708.91	- - Radiators and parts thereof:	
	- - - Radiators:	
8708.91.15	- - - - For vehicles of heading 87.01	15

8708.91.16	- - - - For vehicles of heading 87.03	20
8708.91.17	- - - - For vehicles of heading 87.02 or 87.04	10
8708.91.19	- - - - Other	10
	- - - Parts:	
8708.91.91	- - - - For vehicles of heading 87.01	10
8708.91.92	- - - - For vehicles of heading 87.03	10
8708.91.99	- - - - Other	10
8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof:	
8708.92.10	- - - For vehicles of heading 87.01	15
8708.92.20	- - - For vehicles of heading 87.03	20
8708.92.40	- - - For vehicles of heading 87.02 or 87.04	15
8708.92.90	- - - Other	15
8708.93	- - Clutches and parts thereof:	
8708.93.50	- - - For vehicles of heading 87.01	15
8708.93.60	- - - For vehicles of heading 87.03	20
8708.93.70	- - - For vehicles of heading 87.04 or 87.05	10
8708.93.90	- - - Other	10
8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof:	
8708.94.10	- - - Steering wheels with airbag assemblies	20
	- - - Other:	
8708.94.94	- - - - For vehicles of heading 87.01	15
8708.94.95	- - - - For vehicles of heading 87.03	25
8708.94.99	- - - - Other	15
8708.95	- - Safety airbags with inflater system; parts thereof:	
8708.95.10	- - - Safety airbags with inflater system	10
8708.95.90	- - - Parts	10
8708.99	- - Other:	
8708.99.10	- - - For vehicles of heading 87.01	15
	- - - For vehicles of heading 87.02, 87.03 or 87.04:	
	- - - - Fuel tanks and parts thereof:	
8708.99.21	- - - - - Fuel tanks	15
8708.99.23	- - - - - Parts	15
8708.99.30	- - - - Accelerator, brake or clutch pedals	15
8708.99.40	- - - - Battery carriers or trays and brackets therefor	15
8708.99.50	- - - - Radiator shrouds	15
	- - - - Chassis frames or parts thereof:	
8708.99.61	- - - - - For vehicles of heading 87.02	15
8708.99.62	- - - - - For vehicles of heading 87.03	15
8708.99.63	- - - - - For vehicles of heading 87.04	10
8708.99.70	- - - - Other	15
8708.99.90	- - - Other	15

87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
	- Vehicles:	
8709.11.00	- - Electrical	3
8709.19.00	- - Other	3
8709.90.00	- Parts	3
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	0
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:	
	- - Completely Knocked Down:	
8711.10.12	- - - Mopeds and motorised bicycles	70
8711.10.13	- - - Other motorcycles and motor scooters	75
8711.10.19	- - - Other	75
	- - Other:	
8711.10.92	- - - Mopeds and motorised bicycles	70
8711.10.93	- - - Other motorcycles and motor scooters	75
8711.10.99	- - - Other	75
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:	
8711.20.10	- - Motocross motorcycles	75
8711.20.20	- - Mopeds and motorised bicycles	70
	- - Other, Completely Knocked Down:	
	- - - Motorcycles (with or without side-cars), including motor scooters:	
8711.20.31	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75
8711.20.32	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75
8711.20.39	- - - - Other	75
	- - - Other:	
8711.20.45	- - - - Of a cylinder capacity not exceeding 200cc	75
8711.20.49	- - - - Other	75
	- - Other:	
	- - - Motorcycles (with or without side-cars), including motor scooters:	
8711.20.51	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	75
8711.20.52	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	75
8711.20.59	- - - - Other	75

8711.20.90	- - - Other	75
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:	
8711.30.10	- - Motocross motorcycles	75
8711.30.30	- - Other, Completely Knocked Down	75
8711.30.90	- - Other	75
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:	
8711.40.10	- - Motocross motorcycles	75
8711.40.20	- - Other, Completely Knocked Down	75
8711.40.90	- - Other	75
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:	
8711.50.20	- - Completely Knocked Down	75
8711.50.90	- - Other	40
8711.90	- Other:	
8711.90.40	- - Side-cars	75
	- - Other, Completely Knocked Down:	
8711.90.51	- - - Electrically powered motorcycles	60
8711.90.52	- - - Other, of a cylinder capacity not exceeding 200cc	70
8711.90.53	- - - Other, of a cylinder capacity exceeding 200cc but not exceeding 500cc	60
8711.90.54	- - - Other, of a cylinder capacity exceeding 500cc	60
	- - Other:	
8711.90.91	- - - Electrically powered motorcycles	60
8711.90.99	- - - Other	60
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.	
8712.00.10	- Racing bicycles	5
8712.00.20	- Bicycles designed to be ridden by children	45
8712.00.30	- Other bicycles	45
8712.00.90	- Other	45
87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
8713.10.00	- Not mechanically propelled	0
8713.90.00	- Other	0
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.	
8714.10	- Of motorcycles (including mopeds):	
8714.10.10	- - Saddles	35
8714.10.20	- - Spokes and nipples	32
8714.10.90	- - Other	32
8714.20	- Of carriages for disabled persons:	

	- - Castors:	
8714.20.11	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0
8714.20.12	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0
8714.20.19	- - - Other	0
8714.20.90	- - Other	0
	- Other:	
8714.91	- - Frames and forks, and parts thereof:	
8714.91.10	- - - For bicycles of subheading 8712.00.20	40
	- - - Other:	
8714.91.91	- - - - Parts for forks	40
8714.91.99	- - - - Other	40
8714.92	- - Wheel rims and spokes:	
8714.92.10	- - - For bicycles of subheading 8712.00.20	45
8714.92.90	- - - Other	40
8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:	
8714.93.10	- - - For bicycles of subheading 8712.00.20	45
8714.93.90	- - - Other	45
8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:	
8714.94.10	- - - For bicycles of subheading 8712.00.20	45
8714.94.90	- - - Other	40
8714.95	- - Saddles:	
8714.95.10	- - - For bicycles of subheading 8712.00.20	45
8714.95.90	- - - Other	45
8714.96	- - Pedals and crank-gear, and parts thereof:	
8714.96.10	- - - For bicycles of subheading 8712.00.20	45
8714.96.90	- - - Other	45
8714.99	- - Other:	
	- - - For bicycles of subheading 8712.00.20:	
8714.99.11	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45
8714.99.12	- - - - Chain wheels and cranks; other parts	45
	- - - Other:	
8714.99.91	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	45
8714.99.92	- - - - Chain wheels and cranks; other parts	45
8715.00.00	Baby carriages and parts thereof.	30
87.16	Trailers and semi-trailers; other vehicles, not	

	mechanically propelled; parts thereof.	
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	20
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5
	- Other trailers and semi-trailers for the transport of goods:	
8716.31.00	- - Tanker trailers and tanker semi-trailers	5
8716.39	- - Other:	
8716.39.40	- - - Agricultural trailers and semi-trailers	20
	- - - Other:	
8716.39.91	- - - - Having a carrying capacity (payload) exceeding 200 t	5
8716.39.99	- - - - Other	20
8716.40.00	- Other trailers and semi-trailers	20
8716.80	- Other vehicles:	
8716.80.10	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	20
8716.80.20	- - Wheelbarrows	20
8716.80.90	- - Other	20
8716.90	- Parts:	
	- - For trailers and semi-trailers:	
8716.90.13	- - - For goods of subheading 8716.20	15
8716.90.19	- - - Other	15
	- - For other vehicles:	
	- - - For goods of subheading 8716.80.10 or 8716.80.20:	
8716.90.92	- - - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	15
8716.90.93	- - - - Other	15
	- - - Other:	
8716.90.94	- - - - Spokes and nipples	15
8716.90.95	- - - - Castors, for goods of subheading 8716.80.90, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	15
8716.90.96	- - - - Other castors	15
8716.90.99	- - - - Other	15

Article notes.

1. "Armoured cargo vehicles for transporting valuables" are of sub-heading 8704.21.24, 8704.22.24, 8704.22.44, 8704.23.24, 8704.23.64, 8704.23.84, 8704.31.24, 8704.32.24; 8704.32.44, 8704.32.64, 8704.32.84 or 8704.32.96, depending on the g.v.w of the vehicle.

A motor car shall be classified as "Armoured cargo vehicles for transporting valuables" in the abovementioned sub-headings if the following basic specifications are satisfied:

- Cabin: armoured, having bulletproof glass, made of bulletproof materials. Cabin shall be large enough for 3 seats. Cabin's door has security locks, there is an emergency doors on the rooftop of cabin.

- Wagons for valuables: wagon is sealed, seamless and designed not to be separate from the truck; wagon has 3 layers, the first and the last ones are made of stainless steel, the middle layer is heat-resistant and flameproof, made of synthetic materials; the inner layer is a armoured sheet that is bulletproof.

- Doors of wagons for valuables: On back side of vehicles, having 2 layers of door with solid hinges, latches and locks. Doors and floors of wagons for cash must be convenient for loading and unloading special goods. Wagons for valuables have lighting, burglar alarms, fire alarms, fire extinguishers and have window towards the cabin
- Wheels: in case tires are punctured, wheels can be used for 50 more km when driving with a speed of 40 – 50 km/h.

- Security system: the control system includes the alarms of the break-into, the lock of door, the open of fuel tank cap, lighting, alarm sirens, etc. located the cabin;

- There is an alarm sound if the wagon for cash has not been locked;

- Firefighting equipment and information equipment are fully provided.

2. Dumpers: dumpers with g.v.w of exceeding 24 tonnes but not exceeding 45 tonnes are of sub-heading 8704.10 if:

a) The front of the dumping bed is extended to the cabin to protect the cabin, the whole of a part of the back of the vehicle slopes upward and backward;

b) The vehicle does not have a load-brake hoist;

c) The ratio of the vehicle to the g.v.w does not exceed 1:1.6;

d) There are fully 3 brake systems, including main brake system (compressed-air form); emergency brake system (effective to the back, compressed-air form); secondary brake system (engine brake).

3. Vans with overhead lifting equipment for transport of mud, depending on their g.v.w, are classified and eligible for preferential import tax rates applicable to “hooklife lorries” of codes 8704.21.25, 8704.22.25, 8704.22.45, 8704.23.25, 8704.23.65, 8704.23.85, 8704.31.25, 8704.32.25, 8704.32.45, 8704.32.65, 8704.32.85, 8704.32.97.

The on-site determination of imported goods shall pursuant to the physical inspection of goods conducted by the customs authority.

Chapter 88

Aircraft, spacecraft, and parts thereof

Subheading Note.

1. For the purposes of subheadings 8802.11 to 8802.40, the expression “unladen weight” means the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment other than permanently fitted items of equipment.

Code	Description	Rate (%)
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	0
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
	- Helicopters:	
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	0
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	0
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:	
8802.20.10	- - Aeroplanes	0
8802.20.90	- - Other	0
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:	
8802.30.10	- - Aeroplanes	0
8802.30.90	- - Other	0
8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding	

	15,000 kg:	
8802.40.10	- - Aeroplanes	0
8802.40.90	- - Other	0
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0
88.03	Parts of goods of heading 88.01 or 88.02.	
8803.10.00	- Propellers and rotors and parts thereof	0
8803.20.00	- Under-carriages and parts thereof	0
8803.30.00	- Other parts of aeroplanes or helicopters	0
8803.90	- Other:	
8803.90.10	- - Of telecommunications satellites	0
8803.90.20	- - Of balloons, gliders or kites	0
8803.90.90	- - Other	0
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	
8804.00.10	- Rotochutes and parts thereof	0
8804.00.90	- Other	0
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0
	- Ground flying trainers and parts thereof:	
8805.21.00	- - Air combat simulators and parts thereof	0
8805.29	- - Other:	
8805.29.10	- - - Ground flying trainers	0
8805.29.90	- - - Other	0

Chapter 89

Ships, boats and floating structures

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading 89.06 if it does not have the essential character of a vessel of a particular kind.

Code	Description	Rate (%)
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	
8901.10.10	- - Of a gross tonnage not exceeding 26	10
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500	10
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1,000	10
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	10

8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	10
8901.10.90	- - Of a gross tonnage exceeding 5,000	5
8901.20	- Tankers:	
8901.20.50	- - Of a gross tonnage not exceeding 5,000	10
8901.20.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	2
8901.20.80	- - Of a gross tonnage exceeding 50,000	0
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:	
8901.30.50	- - Of a gross tonnage not exceeding 5,000	10
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0
8901.30.80	- - Of a gross tonnage exceeding 50,000	0
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:	
	- - Not motorised:	
8901.90.11	- - - Of a gross tonnage not exceeding 26	10
8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10
8901.90.14	- - - Of a gross tonnage exceeding 500	10
	- - Motorised:	
8901.90.31	- - - Of a gross tonnage not exceeding 26	10
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500	10
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	10
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	10
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	10
8901.90.36	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0
8901.90.37	- - - Of a gross tonnage exceeding 50,000	0
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	
	- Fishing vessels:	
8902.00.21	- - Of a gross tonnage not exceeding 26	10
8902.00.22	- - Of a gross tonnage exceeding 26 but less than 40	10
8902.00.23	- - Of a gross tonnage of 40 or more but not exceeding 250	10
8902.00.24	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5
8902.00.25	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5
8902.00.26	- - Of a gross tonnage exceeding 4,000	0
	- Other:	
8902.00.91	- - Of a gross tonnage not exceeding 26	10
8902.00.92	- - Of a gross tonnage exceeding 26 but less than 40	10
8902.00.93	- - Of a gross tonnage of 40 or more but not exceeding 250	10
8902.00.94	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	5
8902.00.95	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	5
8902.00.96	- - Of a gross tonnage exceeding 4,000	0
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	

8903.10.00	- Inflatable	10
	- Other:	
8903.91.00	- - Sailboats, with or without auxiliary motor	10
8903.92.00	- - Motorboats, other than outboard motorboats	10
8903.99.00	- - Other	10
89.04	Tugs and pusher craft.	
8904.00.10	- Of a gross tonnage not exceeding 26	5
	- Of gross tonnage exceeding 26:	
8904.00.31	- - Of a power not exceeding 4,000 hp	5
8904.00.39	- - Other	0
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
8905.10.00	- Dredgers	5
8905.20.00	- Floating or submersible drilling or production platforms	5
8905.90	- Other:	
8905.90.10	- - Floating docks	5
8905.90.90	- - Other	5
89.06	Other vessels, including warships and lifeboats other than rowing boats.	
8906.10.00	- Warships	0
8906.90	- Other:	
8906.90.10	- - Of a displacement not exceeding 30 t	5
8906.90.20	- - Of a displacement exceeding 30 t but not exceeding 300 t	5
8906.90.90	- - Other	0
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).	
8907.10.00	- Inflatable rafts	5
8907.90	- Other:	
8907.90.10	- - Buoys	0
8907.90.90	- - Other	0
8908.00.00	Vessels and other floating structures for breaking up.	0

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF

Chapter 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Notes.

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances or for other technical uses, of vulcanised rubber other than hard rubber (heading 40.16), of leather or of composition leather (heading 42.05) or of textile material (heading 59.11);
- (b) Supporting belts or other support articles of textile material, whose intended effect on the organ to be supported or held derives solely from their elasticity (for example, maternity belts, thoracic support bandages, abdominal support bandages, supports for joints or muscles) (Section XI);
- (c) Refractory goods of heading 69.03; ceramic wares for laboratory, chemical or other technical uses, of heading 69.09;
- (d) Glass mirrors, not optically worked, of heading 70.09, or mirrors of base metal or of precious metal, not being optical elements (heading 83.06 or Chapter 71);
- (e) Goods of heading 70.07, 70.08, 70.11, 70.14, 70.15 or 70.17;
- (f) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);
- (g) Pumps incorporating measuring devices, of heading 84.13; weight-operated counting or checking machinery, or separately presented weights for balances (heading 84.23); lifting or handling machinery (headings 84.25 to 84.28); paper or paperboard cutting machines of all kinds (heading 84.41); fittings for adjusting work or tools on machine-tools, of heading 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading 84.70); valves or other appliances of heading 84.81; machines and apparatus (including apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials) of heading 84.86;
- (h) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading 85.12); portable electric lamps of heading 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading 85.19); sound-heads (heading 85.22); television cameras, digital cameras and video camera recorders (heading 85.25); radar apparatus, radio navigational aid apparatus or radio remote control apparatus (heading 85.26); connectors for optical fibres, optical fibre bundles or cables (heading 85.36); numerical control apparatus of heading 85.37; sealed beam lamp units of heading 85.39; optical fibre cables of heading 85.44;
- (ij) Searchlights or spotlights of heading 94.05;
- (k) Articles of Chapter 95;
- (l) Capacity measures, which are to be classified according to their constituent material; or
- (m) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

- (a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading 84.87, 85.48 or 90.33) are in all cases to be classified in their respective headings;
- (b) Other parts and accessories, if suitable for use solely or principally with a particular kind of machine, instrument or apparatus, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;
- (c) All other parts and accessories are to be classified in heading 90.33.

3. The provisions of Notes 3 and 4 to Section XVI apply also to this Chapter.

4. Heading 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading 90.13 and in heading 90.31 are to be classified in heading 90.31.

6. For the purposes of heading 90.21, the expression "orthopaedic appliances" means appliances for:

- Preventing or correcting bodily deformities; or
- Supporting or holding parts of the body following an illness, operation or injury.

Orthopaedic appliances include footwear and special insoles designed to correct orthopaedic conditions, provided that they are either (1) made to measure or (2) mass-produced, presented singly and not in pairs and designed to fit either foot equally.

7. Heading 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled, which are designed to bring this factor to, and maintain it at, a desired value, stabilised against disturbances, by constantly or periodically measuring its actual value.

Code	Description	Rate (%)
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
9001.10	- Optical fibres, optical fibre bundles and cables:	
9001.10.10	- - For telecommunications and other electrical uses	0
9001.10.90	- - Other	0
9001.20.00	- Sheets and plates of polarising material	0
9001.30.00	- Contact lenses	0
9001.40.00	- Spectacle lenses of glass	5
9001.50.00	- Spectacle lenses of other materials	0
9001.90	- Other:	
9001.90.10	- - For photographic or cinematographic cameras or projectors	0
9001.90.90	- - Other	0
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
	- Objective lenses:	
9002.11	- - For cameras, projectors or photographic enlargers or reducers:	
9002.11.10	- - - For cinematographic projectors	0
9002.11.90	- - - Other	0
9002.19.00	- - Other	0
9002.20	- Filters:	
9002.20.10	- - For cinematographic projectors	0
9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors	0
9002.20.30	- - For telescopes or microscopes	0
9002.20.90	- - Other	0
9002.90	- Other:	
9002.90.20	- - For cinematographic projectors	0

9002.90.30	- - For cinematographic cameras, photographic cameras and other projectors	0
9002.90.90	- - Other	0
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.	
	- Frames and mountings:	
9003.11.00	- - Of plastics	10
9003.19.00	- - Of other materials	10
9003.90.00	- Parts	10
90.04	Spectacles, goggles and the like, corrective, protective or other.	
9004.10.00	- Sunglasses	20
9004.90	- Other:	
9004.90.10	- - Corrective spectacles	0
9004.90.50	- - Protective goggles	0
9004.90.90	- - Other	20
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
9005.10.00	- Binoculars	0
9005.80	- Other instruments:	
9005.80.10	- - Astronomical instruments, excluding instruments for radio-astronomy	0
9005.80.90	- - Other	0
9005.90	- Parts and accessories (including mountings):	
9005.90.10	- - For astronomical instruments, excluding instruments for radio-astronomy	0
9005.90.90	- - Other	0
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006.10	- Cameras of a kind used for preparing printing plates or cylinders:	
9006.10.10	- - Laser photoplotters	0
9006.10.90	- - Other	0
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0
9006.40.00	- Instant print cameras	25
	- Other cameras:	
9006.51.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25
9006.52.00	- - Other, for roll film of a width less than 35 mm	15
9006.53.00	- - Other, for roll film of a width of 35 mm	10

9006.59	- - Other:	
9006.59.10	- - - Laser photoplotters or image setters with a raster image processor	0
9006.59.90	- - - Other	0
	- Photographic flashlight apparatus and flashbulbs:	
9006.61.00	- - Discharge lamp ("electronic") flashlight apparatus	20
9006.69.00	- - Other	20
	- Parts and accessories:	
9006.91	- - For cameras:	
9006.91.10	- - - For laser photoplotters of subheading 9006.10.10	0
9006.91.30	- - - Other, for cameras of subheadings 9006.40 to	15
9006.91.90	- - - Other	0
9006.99	- - Other:	
9006.99.10	- - - For photographic flashlight apparatus	15
9006.99.90	- - - Other	15
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
9007.10.00	- Cameras	0
9007.20	- Projectors:	
9007.20.10	- - For film of less than 16 mm in width	0
9007.20.90	- - Other	0
	- Parts and accessories:	
9007.91.00	- - For cameras	0
9007.92.00	- - For cinematographic projectors	0
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
9008.50	- Projectors, enlargers and reducers:	
9008.50.10	- - Microfilm, microfiche or other microform readers, whether or not capable of producing copies	0
9008.50.90	- - Other	0
9008.90	- Parts and accessories:	
9008.90.20	- - Of photographic (other than cinematographic) enlargers and reducers	0
9008.90.90	- - Other	0
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	5
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:	
9010.50.10	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit	5

	boards/printed wiring boards	
9010.50.90	- - Other	5
9010.60	- Projection screens:	
9010.60.10	- - Of 300 inches or more	0
9010.60.90	- - Other	5
9010.90	- Parts and accessories:	
9010.90.10	- - Of goods of subheading 9010.10 or 9010.60	0
9010.90.30	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0
9010.90.90	- - Other	0
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
9011.10.00	- Stereoscopic microscopes	0
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0
9011.80.00	- Other microscopes	0
9011.90.00	- Parts and accessories	0
90.12	Microscopes other than optical microscopes; diffraction apparatus.	
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0
9012.90.00	- Parts and accessories	0
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0
9013.20.00	- Lasers, other than laser diodes	0
9013.80	- Other devices, appliances and instruments:	
9013.80.10	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0
9013.80.20	- - Liquid crystal devices	0
9013.80.90	- - Other	0
9013.90	- Parts and accessories:	
9013.90.10	- - Of goods of subheading 9013.20	0
9013.90.50	- - Of goods of subheading 9013.80.20	0
9013.90.60	- - Of goods of subheading 9013.80.10	0
9013.90.90	- - Other	0
90.14	Direction finding compasses; other navigational instruments and appliances.	
9014.10.00	- Direction finding compasses	0

9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0
9014.80	- Other instruments and appliances:	
9014.80.10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machine	0
9014.80.90	- - Other	0
9014.90	- Parts and accessories:	
9014.90.10	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	0
9014.90.90	- - Other	0
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
9015.10	- Rangefinders:	
9015.10.10	- - Of a kind used in photography or cinematography	0
9015.10.90	- - Other	0
9015.20.00	- Theodolites and tachymeters (tacheometers)	0
9015.30.00	- Levels	0
9015.40.00	- Photogrammetrical surveying instruments and appliances	0
9015.80	- Other instruments and appliances:	
9015.80.10	- - Radio-sonde and radio wind apparatus	0
9015.80.90	- - Other	0
9015.90.00	- Parts and accessories	0
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	10
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
9017.10	- Drafting tables and machines, whether or not automatic:	
9017.10.10	- - Plotters	0
9017.10.90	- - Other	0
9017.20	- Other drawing, marking-out or mathematical calculating instruments:	
9017.20.10	- - Rulers	5
9017.20.30	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	5
9017.20.40	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards	5
9017.20.50	- - Other plotters	0
9017.20.90	- - Other	5
9017.30.00	- Micrometers, callipers and gauges	0

9017.80.00	- Other instruments	5
9017.90	- Parts and accessories:	
9017.90.20	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0
9017.90.30	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	0
9017.90.40	- - Parts and accessories, including printed circuit assemblies, of other plotters	0
9017.90.90	- - Other	0
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.11.00	- - Electro-cardiographs	0
9018.12.00	- - Ultrasonic scanning apparatus	0
9018.13.00	- - Magnetic resonance imaging apparatus	0
9018.14.00	- - Scintigraphic apparatus	0
9018.19.00	- - Other	0
9018.20.00	- Ultra-violet or infra-red ray apparatus	0
	- Syringes, needles, catheters, cannulae and the like:	
9018.31	- - Syringes, with or without needles:	
9018.31.10	- - - Disposable syringes	0
9018.31.90	- - - Other	0
9018.32.00	- - Tubular metal needles and needles for sutures	0
9018.39	- - Other:	
9018.39.10	- - - Catheters	0
9018.39.90	- - - Other	0
	- Other instruments and appliances, used in dental sciences:	
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0
9018.49.00	- - Other	0
9018.50.00	- Other ophthalmic instruments and appliances	0
9018.90	- Other instruments and appliances:	
9018.90.20	- - Intravenous administration sets	0
9018.90.30	- - Electronic instruments and appliances	0
9018.90.90	- - Other	0
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:	
9019.10.10	- - Electronic	0

9019.10.90	- - Other	0
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	0
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
9021.10.00	- Orthopaedic or fracture appliances	0
	- Artificial teeth and dental fittings:	
9021.21.00	- - Artificial teeth	0
9021.29.00	- - Other	0
	- Other artificial parts of the body:	
9021.31.00	- - Artificial joints	0
9021.39.00	- - Other	0
9021.40.00	- Hearing aids, excluding parts and accessories	0
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0
9021.90.00	- Other	0
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.12.00	- - Computed tomography apparatus	0
9022.13.00	- - Other, for dental uses	0
9022.14.00	- - Other, for medical, surgical or veterinary uses	0
9022.19	- - For other uses:	
9022.19.10	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit board/printed wiring board assemblies	0
9022.19.90	- - - Other	0
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.21.00	- - For medical, surgical, dental or veterinary uses	0
9022.29.00	- - For other uses	0
9022.30.00	- X-ray tubes	0
9022.90	- Other, including parts and accessories:	
9022.90.10	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	0
9022.90.90	- - Other	0

9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	0
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
9024.10	- Machines and appliances for testing metals:	
9024.10.10	- - Electrically operated	0
9024.10.20	- - Not electrically operated	0
9024.80	- Other machines and appliances:	
9024.80.10	- - Electrically operated	0
9024.80.20	- - Not electrically operated	0
9024.90	- Parts and accessories:	
9024.90.10	- - For electrically operated machines and appliances	0
9024.90.20	- - For non-electrically operated machines and appliances	0
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
	- Thermometers and pyrometers, not combined with other instruments:	
9025.11.00	- - Liquid-filled, for direct reading	0
9025.19	- - Other:	
	- - - Electrically operated:	
9025.19.11	- - - - Temperature gauges for motor vehicles	0
9025.19.19	- - - - Other	0
9025.19.20	- - - Not electrically operated	0
9025.80	- Other instruments:	
9025.80.20	- - Electrically operated	0
9025.80.30	- - Not electrically operated	0
9025.90	- Parts and accessories:	
9025.90.10	- - For electrically operated instruments	0
9025.90.20	- - For non-electrically operated instruments	0
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	
9026.10	- For measuring or checking the flow or level of liquids:	
9026.10.10	- - Level gauges for motor vehicles, electrically operated	0
9026.10.20	- - Level gauges for motor vehicles, not electrically operated	0
9026.10.30	- - Other, electrically operated	0
9026.10.90	- - Other, not electrically operated	0
9026.20	- For measuring or checking pressure:	

9026.20.10	- - Pressure gauges for motor vehicles, electrically operated	0
9026.20.20	- - Pressure gauges for motor vehicles, not electrically operated	0
9026.20.30	- - Other, electrically operated	0
9026.20.40	- - Other, not electrically operated	0
9026.80	- Other instruments or apparatus:	
9026.80.10	- - Electrically operated	0
9026.80.20	- - Not electrically operated	0
9026.90	- Parts and accessories:	
9026.90.10	- - For electrically operated instruments and apparatus	0
9026.90.20	- - For non-electrically operated instruments and apparatus	0
90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
9027.10	- Gas or smoke analysis apparatus:	
9027.10.10	- - Electrically operated	0
9027.10.20	- - Not electrically operated	0
9027.20	- Chromatographs and electrophoresis instruments:	
9027.20.10	- - Electrically operated	0
9027.20.20	- - Not electrically operated	0
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):	
9027.30.10	- - Electrically operated	0
9027.30.20	- - Not electrically operated	0
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):	
9027.50.10	- - Electrically operated	0
9027.50.20	- - Not electrically operated	0
9027.80	- Other instruments and apparatus:	
9027.80.10	- - Exposure meters	0
9027.80.30	- - Other, electrically operated	0
9027.80.40	- - Other, not electrically operated	0
9027.90	- Microtomes; parts and accessories:	
9027.90.10	- - Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	0
	- - Other:	
9027.90.91	- - - Electrically operated	0
9027.90.99	- - - Other	0
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
9028.10	- Gas meters:	

9028.10.10	- - Gas meters of a kind mounted on gas containers	10
9028.10.90	- - Other	0
9028.20	- Liquid meters:	
9028.20.20	- - Water meters	10
9028.20.90	- - Other	0
9028.30	- Electricity meters:	
9028.30.10	- - Kilowatt hour meters	25
9028.30.90	- - Other	25
9028.90	- Parts and accessories:	
9028.90.10	- - Water meter housings or bodies	0
9028.90.90	- - Other	0
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like:	
9029.10.20	- - Taximeters	20
9029.10.90	- - Other	0
9029.20	- Speed indicators and tachometers; stroboscopes:	
9029.20.10	- - Speedometers for motor vehicles	20
9029.20.20	- - Tachometers for motor vehicles	0
9029.20.90	- - Other	0
9029.90	- Parts and accessories:	
9029.90.10	- - Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	0
9029.90.20	- - Of other goods of subheading 9029.20	0
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	0
9030.20.00	- Oscilloscopes and oscillographs	0
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	
9030.31.00	- - Multimeters without a recording device	0
9030.32.00	- - Multimeters with a recording device	0
9030.33	- - Other, without a recording device:	
9030.33.10	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	0
9030.33.20	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding	0

	devices/fixtures	
9030.33.30	- - - Ammeters and voltmeters for motor vehicles	0
9030.33.90	- - - Other	0
9030.39.00	- - Other, with a recording device	0
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0
	- Other instruments and apparatus:	
9030.82	- - For measuring or checking semiconductor wafers or devices:	
9030.82.10	- - - Wafer probers	0
9030.82.90	- - - Other	0
9030.84	- - Other, with a recording device:	
9030.84.10	- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0
9030.84.90	- - - Other	0
9030.89	- - Other:	
9030.89.10	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies, other than those covered within subheading 9030.39	0
9030.89.90	- - - Other	0
9030.90	- Parts and accessories:	
9030.90.10	- - Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	0
9030.90.30	- - Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0
9030.90.40	- - Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0
9030.90.90	- - Other	0
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
9031.10	- Machines for balancing mechanical parts:	
9031.10.10	- - Electrically operated	0
9031.10.20	- - Not electrically operated	0
9031.20	- Test benches:	
9031.20.10	- - Electrically operated	0
9031.20.20	- - Not electrically operated	0
	- Other optical instruments and appliances:	
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0
9031.49	- - Other:	
9031.49.10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0
9031.49.20	- - - Optical error verification and repair apparatus for printed circuit	0

	boards/printed wiring boards and printed circuit assemblies	
9031.49.30	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0
9031.49.90	- - - Other	0
9031.80	- Other instruments, appliances and machines:	
9031.80.10	- - Cable testers	0
9031.80.90	- - Other	0
9031.90	- Parts and accessories:	
	- - For electrically operated equipment:	
9031.90.11	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0
9031.90.12	- - - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0
9031.90.13	- - - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0
9031.90.19	- - - Other	0
9031.90.20	- - For non-electrically operated equipment	0
90.32	Automatic regulating or controlling instruments and apparatus.	
9032.10	- Thermostats:	
9032.10.10	- - Electrically operated	0
9032.10.20	- - Not electrically operated	0
9032.20	- Manostats:	
9032.20.10	- - Electrically operated	20
9032.20.20	- - Not electrically operated	20
	- Other instruments and apparatus:	
9032.81.00	- - Hydraulic or pneumatic	0
9032.89	- - Other:	
9032.89.10	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	0
9032.89.20	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0
	- - - Other, electrically operated:	
9032.89.31	- - - - Automatic regulating voltage units (stabilisers)	0
9032.89.39	- - - - Other	0
9032.89.90	- - - Other	0
9032.90	- Parts and accessories:	
9032.90.10	- - Of goods of subheading 9032.89.10	0
9032.90.20	- - Of goods of subheading 9032.89.20	0
9032.90.30	- - Of other electrically operated goods	0

9032.90.90	- - Other	0
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	
9033.00.10	- For electrically operated instruments	0
9033.00.20	- For non-electrically operated instruments	0

Chapter 91

Clocks and watches and parts thereof

Notes.

1. This Chapter does not cover:

- (a) Clock or watch glasses or weights (classified according to their constituent material);
- (b) Watch chains (heading 71.13 or 71.17, as the case may be);
- (c) Parts of general use defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading 71.15); clock or watch springs are, however, to be classified as clock or watch parts (heading 91.14);
- (d) Bearing balls (heading 73.26 or 84.82, as the case may be);
- (e) Articles of heading 84.12 constructed to work without an escapement;
- (f) Ball bearings (heading 84.82); or
- (g) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings 71.01 to 71.04. Watches with case of base metal inlaid with precious metal fall in heading 91.02.

3. For the purposes of this Chapter, the expression "watch movements" means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note 1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

Code	Description	Rate (%)
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.11.00	- - With mechanical display only	15
9101.19.00	- - Other	20
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.21.00	- - With automatic winding	15
9101.29.00	- - Other	20
	- Other:	
9101.91.00	- - Electrically operated	20
9101.99.00	- - Other	20

91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.11.00	- - With mechanical display only	15
9102.12.00	- - With opto-electronic display only	20
9102.19.00	- - Other	20
	- Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.21.00	- - With automatic winding	15
9102.29.00	- - Other	20
	- Other:	
9102.91	- - Electrically operated:	
9102.91.10	- - - Stop-watches	20
9102.91.90	- - - Other	20
9102.99.00	- - Other	20
91.03	Clocks with watch movements, excluding clocks of heading 91.04.	
9103.10.00	- Electrically operated	20
9103.90.00	- Other	20
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	
9104.00.10	- For vehicles	10
9104.00.20	- For aircraft	0
9104.00.30	- For vessels	0
9104.00.90	- Other	0
91.05	Other clocks.	
	- Alarm clocks:	
9105.11.00	- - Electrically operated	25
9105.19.00	- - Other	25
	- Wall clocks:	
9105.21.00	- - Electrically operated	25
9105.29.00	- - Other	25
	- Other:	
9105.91	- - Electrically operated:	
9105.91.10	- - - Marine chronometers	10
9105.91.90	- - - Other	25
9105.99	- - Other:	
9105.99.10	- - - Marine chronometers	10
9105.99.90	- - - Other	25
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or	

	watch movement or with synchronous motor (for example, time-registers, time-recorders).	
9106.10.00	- Time-registers; time-recorders	5
9106.90	- Other:	
9106.90.10	- - Parking meters	5
9106.90.90	- - Other	5
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	5
91.08	Watch movements, complete and assembled.	
	- Electrically operated:	
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	20
9108.12.00	- - With opto-electronic display only	20
9108.19.00	- - Other	20
9108.20.00	- With automatic winding	20
9108.90.00	- Other	20
91.09	Clock movements, complete and assembled.	
9109.10.00	- Electrically operated	20
9109.90.00	- Other	20
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
	- Of watches:	
9110.11.00	- - Complete movements, unassembled or partly assembled (movement sets)	20
9110.12.00	- - Incomplete movements, assembled	20
9110.19.00	- - Rough movements	20
9110.90.00	- Other	20
91.11	Watch cases and parts thereof.	
9111.10.00	- Cases of precious metal or of metal clad with precious metal	20
9111.20.00	- Cases of base metal, whether or not gold	20
9111.80.00	- Other cases	20
9111.90.00	- Parts	20
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
9112.20.00	- Cases	20
9112.90.00	- Parts	20
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	

9113.10.00	- Of precious metal or of metal clad with precious metal	20
9113.20.00	- Of base metal, whether or not gold- or silver-plated	20
9113.90.00	- Other	20
91.14	Other clock or watch parts.	
9114.10.00	- Springs, including hair-springs	20
9114.30.00	- Dials	20
9114.40.00	- Plates and bridges	20
9114.90.00	- Other	20

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1. This Chapter does not cover:

(a) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

(b) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of this Chapter;

(c) Toy instruments or apparatus (heading 95.03);

(d) Brushes for cleaning musical instruments (heading 96.03); or

(e) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. Bows and sticks and similar devices used in playing the musical instruments of heading 92.02 or 92.06 presented with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Cards, discs and rolls of heading 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

Code	Description	Rate (%)
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
9201.10.00	- Upright pianos	3
9201.20.00	- Grand pianos	3
9201.90.00	- Other	3
92.02	Other string musical instruments (for example, guitars, violins, harps).	
9202.10.00	- Played with a bow	3
9202.90.00	- Other	3
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	
9205.10.00	- Brass-wind instruments	3
9205.90	- Other:	
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	3
9205.90.90	- - Other	3

9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	3
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
9207.10.00	- Keyboard instruments, other than accordions	5
9207.90.00	- Other	3
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
9208.10.00	- Musical boxes:	3
9208.90	- Other:	
9208.90.10	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	3
9208.90.90	- - Other	3
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
9209.30.00	- Musical instrument strings	3
	- Other:	
9209.91	- - Parts and accessories for pianos:	
9209.91.10	- - - Strung backs, keyboards and metal frames for upright pianos	3
9209.91.90	- - - Other	3
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	3
9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	3
9209.99.00	- - Other	3

SECTION XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1. This Chapter does not cover:

- (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (c) Armoured fighting vehicles (heading 87.10);
- (d) Telescopic sights or other optical devices suitable for use with arms, unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys (Chapter 95); or

(f) Collectors' pieces or antiques (heading 97.05 or 97.06).

2. 2. In heading 93.06, the reference to "parts thereof" does not include radio or radar apparatus of heading 85.26.

Code	Description	Rate (%)
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	0
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0
9301.90.00	- Other	0
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	0
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	
9303.10.00	- Muzzle-loading firearms	0
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	0
9303.30.00	- Other sporting, hunting or target-shooting rifles	0
9303.90.00	- Other	0
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	
9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm ²	30
9304.00.90	- Other	0
93.05	Parts and accessories of articles of headings 93.01 to 93.04.	
9305.10.00	- Of revolvers or pistols	0
9305.20.00	- Of shotguns or rifles of heading 93.03	0
	- Other:	
9305.91	- - Of military weapons of heading 93.01:	
9305.91.10	- - - Of leather or textile material	0
9305.91.90	- - - Other	0
9305.99	- - Other:	
	- - - Of goods of subheading 9304.00.90:	
9305.99.11	- - - - Of leather or textile material	0
9305.99.19	- - - - Other	0
	- - - Other:	
9305.99.91	- - - - Of leather or textile material	30
9305.99.99	- - - - Other	30

93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
	- Shotgun cartridges and parts thereof; air gun pellets:	
9306.21.00	- - Cartridges	0
9306.29.00	- - Other	0
9306.30	- Other cartridges and parts thereof:	
	- - For revolvers and pistols of heading 93.02:	
9306.30.11	- - - .22 calibre cartridges	0
9306.30.19	- - - Other	0
9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0
	- - Other:	
9306.30.91	- - - .22 calibre cartridges	0
9306.30.99	- - - Other	0
9306.90.00	- Other	0
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	5

SECTION XX
MISCELLANEOUS MANUFACTURED ARTICLES
Chapter 94

Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings

Notes.

1. This Chapter does not cover:

- (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;
- (b) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) of heading 70.09;
- (c) Articles of Chapter 71;
- (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading 83.03;
- (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading 84.18; furniture specially designed for sewing machines (heading 84.52);
- (f) Lamps or lighting fittings of Chapter 85;
- (g) Furniture specially designed as parts of apparatus of heading 85.18 (heading 85.18), of heading 85.19 or 85.21 (heading 85.22) or of headings 85.25 to 85.28 (heading 85.29);
- (h) Articles of heading 87.14;
- (ij) Dentists' chairs incorporating dental appliances of heading 90.18 or dentists' spittoons (heading 90.18);
- (k) Articles of Chapter 91 (for example, clocks and clock cases); or
- (l) Toy furniture or toy lamps or lighting fittings (heading 95.03), billiard tables or other furniture specially constructed for games (heading 95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading 95.05).

2. The articles (other than parts) referred to in headings 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

(a) Cupboards, bookcases, other shelved furniture (including single shelves presented with supports for fixing them to the wall) and unit furniture;

(b) Seats and beds.

3. (A) In headings 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

(B) Goods described in heading 94.04, presented separately, are not to be classified in heading 94.01, 94.02 or 94.03 as parts of goods.

4. For the purposes of heading 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

Code	Description	Rate (%)
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
9401.10.00	- Seats of a kind used for aircraft	0
9401.20	- Seats of a kind used for motor vehicles:	
9401.20.10	- - For vehicles of heading 87.02, 87.03 or 87.04	25
9401.20.90	- - Other	25
9401.30.00	- Swivel seats with variable height adjustment	25
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	25
	- Seats of cane, osier, bamboo or similar materials:	
9401.51.00	- - Of bamboo or rattan	25
9401.59.00	- - Other	25
	- Other seats, with wooden frames:	
9401.61.00	- - Upholstered	25
9401.69.00	- - Other	25
	- Other seats, with metal frames:	
9401.71.00	- - Upholstered	25
9401.79.00	- - Other	25
9401.80.00	- Other seats	25
9401.90	- Parts:	
9401.90.10	- - Of seats of subheading 9401.10.00	0
	- - Of seats of subheading 9401.20:	
9401.90.31	- - - Headrest stiffeners for seats of subheading 9401.20.10	20
9401.90.39	- - - Other	20
9401.90.40	- - Of seats of subheading 9401.30.00	20
	- - Other:	
9401.90.92	- - - Of plastics	20
9401.90.99	- - - Other	20
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers'	

	chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	
9402.10	- Dentists', barbers' or similar chairs and parts thereof:	
9402.10.10	- - Dentists' chairs and parts thereof	0
9402.10.30	- - Barbers' chairs and parts thereof	0
9402.10.90	- - Other	0
9402.90	- Other:	
9402.90.10	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	0
9402.90.90	- - Other	0
94.03	Other furniture and parts thereof.	
9403.10.00	- Metal furniture of a kind used in offices	20
9403.20	- Other metal furniture:	
9403.20.10	- - Fume cupboards	15
9403.20.90	- - Other	10
9403.30.00	- Wooden furniture of a kind used in offices	25
9403.40.00	- Wooden furniture of a kind used in the kitchen	25
9403.50.00	- Wooden furniture of a kind used in the bedroom	25
9403.60	- Other wooden furniture:	
9403.60.10	- - Fume cupboards	20
9403.60.90	- - Other	25
9403.70	- Furniture of plastics:	
9403.70.10	- - Baby walkers	25
9403.70.20	- - Fume cupboards	20
9403.70.90	- - Other	20
	- Furniture of other materials, including cane, osier, bamboo or similar materials:	
9403.81.00	- - Of bamboo or rattan	25
9403.89	- - Other:	
9403.89.10	- - - Fume cupboards	20
9403.89.90	- - - Other	25
9403.90	- Parts:	
9403.90.10	- - Of baby walkers of subheading 9403.70.10	20
9403.90.90	- - Other	20
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	
9404.10.00	- Mattress supports	25
	- Mattresses:	
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	25
9404.29	- - Of other materials:	

9404.29.10	- - - Spring mattresses	25
9404.29.20	- - - Other, hyperthermia / hypothermia type	25
9404.29.90	- - - Other	25
9404.30.00	- Sleeping bags	25
9404.90	- Other:	
9404.90.10	- - Quilts, bedspreads and mattress-protectors	20
9404.90.90	- - Other	20
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:	
9405.10.20	- - Lamps for operating rooms	0
	- - Other:	
9405.10.30	- - - Spotlights	5
9405.10.40	- - - Fluorescent lamps and lighting fittings	20
9405.10.90	- - - Other	30
9405.20	- Electric table, desk, bedside or floor-standing lamps:	
9405.20.10	- - Lamps for operating rooms	0
9405.20.90	- - Other	25
9405.30.00	- Lighting sets of a kind used for Christmas trees	25
9405.40	- Other electric lamps and lighting fittings:	
9405.40.20	- - Searchlights	25
9405.40.40	- - Other spotlights	5
9405.40.50	- - Other, of a kind used for lighting public open spaces or thoroughfares	20
9405.40.60	- - Other exterior lighting	20
9405.40.70	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	5
9405.40.80	- - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	10
	- - Other:	
9405.40.91	- - - Fibre-optic headband lamps of a kind designed for medical use	0
9405.40.99	- - - Other	10
9405.50	- Non-electrical lamps and lighting fittings:	
	- - Of oil-burning type:	
9405.50.11	- - - Of brass of a kind used for religious rites	25
9405.50.19	- - - Other	25
9405.50.40	- - Hurricane lamps	25
9405.50.90	- - Other	5
9405.60	- Illuminated signs, illuminated name-plates and the like:	

9405.60.10	- - Warning signs, street name signs, road and traffic signs	20
9405.60.90	- - Other	20
	- Parts:	
9405.91	- - Of glass:	
9405.91.10	- - - For lamps for operating rooms	0
9405.91.20	- - - For spotlights	5
9405.91.40	- - - Globes or chimneys	20
9405.91.50	- - - For searchlights	20
9405.91.90	- - - Other	5
9405.92	- - Of plastics:	
9405.92.10	- - - For lamps for operating rooms	0
9405.92.20	- - - For spotlights	5
9405.92.30	- - - For searchlights	20
9405.92.90	- - - Other	5
9405.99	- - Other:	
9405.99.10	- - - Lampshades of textile material	20
9405.99.20	- - - Lampshades of other material	20
9405.99.30	- - - Of lamps of subheading 9405.50.11 or 9405.50.19	20
9405.99.40	- - - For searchlights or spotlights	20
9405.99.90	- - - Other	20
94.06	Prefabricated buildings.	
	- Greenhouses fitted with mechanical or thermal equipment:	
9406.00.11	- - Of plastics	3
9406.00.19	- - Other	3
	- Other prefabricated buildings:	
9406.00.92	- - Of wood	15
9406.00.94	- - Of iron or steel	15
9406.00.95	- - Of plastics or of aluminium	15
9406.00.96	- - Of concrete or of artificial stone	15
9406.00.99	- - Other	15

Chapter 95

Toys, games and sports requisites; parts and accessories thereof

Notes.

1. This Chapter does not cover:

(a) Candles (heading 34.06);

(b) Fireworks or other pyrotechnic articles of heading 36.04;

(c) Yarns, monofilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading 42.06 or Section XI;

(d) Sports bags or other containers of heading 42.02, 43.03 or 43.04;

(e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

(f) Textile flags or bunting, or sails for boats, sailboards or land craft, of Chapter 63;

(g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

- (h) Walking-sticks, whips, riding-crops or the like (heading 66.02), or parts thereof (heading 66.03);
 - (ij) Unmounted glass eyes for dolls or other toys, of heading 70.18;
 - (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
 - (l) Bells, gongs or the like of heading 83.06;
 - (m) Pumps for liquids (heading 84.13), filtering or purifying machinery and apparatus for liquids or gases (heading 84.21), electric motors (heading 85.01), electric transformers (heading 85.04), discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded (heading 85.23), radio remote control apparatus (heading 85.26) or cordless infrared remote control devices (heading 85.43);
 - (n) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;
 - (o) Children's bicycles (heading 87.12);
 - (p) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (q) Spectacles, goggles or the like, for sports or outdoor games (heading 90.04);
 - (r) Decoy calls or whistles (heading 92.08);
 - (s) Arms or other articles of Chapter 93;
 - (t) Electric garlands of all kinds (heading 94.05);
 - (u) Racket strings, tents or other camping goods, or gloves, mittens and mitts (classified according to their constituent material); or
 - (v) Tableware, kitchenware, toilet articles, carpets and other textile floor coverings, apparel, bed linen, table linen, toilet linen, kitchen linen and similar articles having a utilitarian function (classified according to their constituent material).
2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.
3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.
4. Subject to the provisions of Note 1 above, heading 95.03 applies, inter alia, to articles of this heading combined with one or more items, which cannot be considered as sets under the terms of General Interpretative Rule 3 (b), and which, if presented separately, would be classified in other headings, provided the articles are put up together for retail sale and the combinations have the essential character of toys.
5. Heading 95.03 does not cover articles which, on account of their design, shape or constituent material, are identifiable as intended exclusively for animals, for example, "pet toys" (classification in their own appropriate heading).

Subheading Notes.

1. Subheading 9504.50 covers:

- (a) Video game consoles from which the image is reproduced on a television receiver, a monitor or other external screen or surface; or
- (b) Video game machines having a self-contained video screen, whether or not portable.

This subheading does not cover video game consoles or machines operated by coins, banknotes, bank cards, tokens or by any other means of payment (subheading 9504.30).

Code	Description	Rate (%)
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	
9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	10
	- Dolls:	

9503.00.21	- - Dolls, whether or not dressed	10
	- - Parts and accessories:	
9503.00.22	- - - Garments and garment accessories; footwear and headgear	10
9503.00.29	- - - Other	10
9503.00.30	- Electric trains, including tracks, signals and other accessories therefor	10
9503.00.40	- Reduced size ("scale") models and similar recreational models, working or not	10
9503.00.50	- Other construction sets and constructional toys, of materials other than plastics	20
9503.00.60	- Stuffed toys representing animals or non-human creatures	20
9503.00.70	- Puzzles of all kinds	10
	- Other:	
9503.00.91	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters	20
9503.00.92	- - Skipping ropes	20
9503.00.93	- - Marbles	20
9503.00.99	- - Other	20
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
9504.20	- Articles and accessories for billiards of all kinds:	
9504.20.20	- - Tables for billiards of all kinds	25
9504.20.30	- - Billiard chucks	20
9504.20.90	- - Other	25
9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:	
9504.30.10	- - Pintables or slot machines	20
9504.30.20	- - Parts of wood, paper or plastics	20
9504.30.90	- - Other	20
9504.40.00	- Playing cards	25
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	20
9504.90	- Other:	
9504.90.10	- - Bowling requisites of all kinds	25
9504.90.20	- - Darts and parts and accessories therefor	25
	- - Gambling equipment and paraphernalia:	
9504.90.31	- - - Tables designed for use with casino games	25
9504.90.39	- - - Other	25
	- - Other:	
	- - - Tables designed for games:	
9504.90.92	- - - - Of wood or of plastics	25

9504.90.93	- - - - Other	25
	- - - Other:	
9504.90.94	- - - - Of wood or of plastics	25
9504.90.99	- - - - Other	25
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
9505.10.00	- Articles for Christmas festivities	25
9505.90.00	- Other	25
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	
	- Snow-skis and other snow-ski equipment:	
9506.11.00	- - Skis	5
9506.12.00	- - Ski-fastenings (ski-bindings)	5
9506.19.00	- - Other	5
	- Water-skis, surf-boards, sailboards and other water-sport equipment:	
9506.21.00	- - Sailboards	5
9506.29.00	- - Other	5
	- Golf clubs and other golf equipment:	
9506.31.00	- - Clubs, complete	5
9506.32.00	- - Balls	5
9506.39.00	- - Other	5
9506.40	- Articles and equipment for table-tennis:	
9506.40.10	- - Tables	5
9506.40.90	- - Other	5
	- Tennis, badminton or similar rackets, whether or not strung:	
9506.51.00	- - Lawn-tennis rackets, whether or not strung	5
9506.59.00	- - Other	5
	- Balls, other than golf balls and table-tennis balls:	
9506.61.00	- - Lawn-tennis balls	5
9506.62.00	- - Inflatable	5
9506.69.00	- - Other	5
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	5
	- Other:	
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	5
9506.99.00	- - Other	5
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and	

	similar hunting or shooting requisites.	
9507.10.00	- Fishing rods	5
9507.20.00	- Fish-hooks, whether or not snelled	5
9507.30.00	- Fishing reels	5
9507.90.00	- Other	5
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and traveling menageries; travelling theatres.	
9508.10.00	- Travelling circuses and travelling menageries	10
9508.90.00	- Other	10

Chapter 96

Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover:

- (a) Pencils for cosmetic or toilet uses (Chapter 33);
- (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);
- (c) Imitation jewellery (heading 71.17);
- (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);
- (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;
- (f) Articles of Chapter 90 (for example, spectacle frames (heading 90.03), mathematical drawing pens (heading 90.17), brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes (heading 90.18));
- (g) Articles of Chapter 91 (for example, clock or watch cases);
- (h) Musical instruments or parts or accessories thereof (Chapter 92);
- (ij) Articles of Chapter 93 (arms and parts thereof);
- (k) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);
- (l) Articles of Chapter 95 (toys, games, sports requisites); or
- (m) Works of art, collectors' pieces or antiques (Chapter 97).

2. In heading 96.02 the expression "vegetable or mineral carving material" means:

- (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
- (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as trimming to shape at the top, to render them ready for such incorporation.

4. 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings 96.01 to 96.06 and 96.15 include articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

Code	Description	Rate (%)
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-	

	of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	
9601.10.00	- Worked ivory and articles of ivory	25
9601.90	- Other:	
9601.90.10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	25
	- - Other:	
9601.90.91	- - - Cigar or cigarette cases, tobacco jars; ornamental articles	25
9601.90.99	- - - Other	25
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	
9602.00.10	- Gelatin capsules for pharmaceutical products	10
9602.00.20	- Cigar or cigarette cases, tobacco jars; ornamental articles	20
9602.00.90	- Other	20
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:	
9603.10.10	- - Brushes	25
9603.10.20	- - Brooms	25
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:	
9603.21.00	- - Tooth brushes, including dental-plate brushes	25
9603.29.00	- - Other	25
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	25
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	25
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	25
9603.90	- Other:	
9603.90.10	- - Prepared knots and tufts for broom or brush making	25
9603.90.20	- - Hand-operated mechanical floor sweepers, not motorised	25
9603.90.40	- - Other brushes	25
9603.90.90	- - Other	25
96.04	Hand sieves and hand riddles.	
9604.00.10	- Of metal	25
9604.00.90	- Other	25

9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	25
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	
9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor:	
9606.10.10	- - Of plastics	25
9606.10.90	- - Other	25
	- Buttons:	
9606.21.00	- - Of plastics, not covered with textile material	25
9606.22.00	- - Of base metal, not covered with textile material	25
9606.29.00	- - Other	25
9606.30	- Button moulds and other parts of buttons; button blanks:	
9606.30.10	- - Of plastics	25
9606.30.90	- - Other	25
96.07	Slide fasteners and parts thereof.	
	- Slide fasteners:	
9607.11.00	- - Fitted with chain scoops of base metal	20
9607.19.00	- - Other	20
9607.20.00	- Parts	15
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
9608.10	- Ball point pens:	
9608.10.10	- - Of plastics	25
9608.10.90	- - Other	25
9608.20.00	- Felt tipped and other porous-tipped pens and markers	25
9608.30	- Fountain pens, stylograph pens and other pens:	
9608.30.10	- - Indian ink drawing pens	25
9608.30.90	- - Other	25
9608.40.00	- Propelling or sliding pencils	25
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	25
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:	
9608.60.10	- - Of plastics	10
9608.60.90	- - Other	10
	- Other:	
9608.91	- - Pen nibs and nib points:	
9608.91.10	- - - Of gold or gold-plated	10
9608.91.90	- - - Other	10

9608.99	- - Other:	
9608.99.10	- - - Duplicating stylos	25
	- - - Other:	
9608.99.91	- - - - Parts of ball point pens, of plastics	25
9608.99.99	- - - - Other	25
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
9609.10	- Pencils and crayons, with lead encased in a rigid sheath:	
9609.10.10	- - Black pencils	25
9609.10.90	- - Other	25
9609.20.00	- Pencil leads, black or coloured	25
9609.90	- Other:	
9609.90.10	- - Slate pencils for school slates	25
9609.90.30	- - Pencils and crayons other than those of subheading 9609.10	25
	- - Other:	
9609.90.91	- - - Writing or drawing chalks	25
9609.90.99	- - - Other	25
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.	
9610.00.10	- School slates	25
9610.00.90	- Other	25
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	25
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
9612.10	- Ribbons:	
9612.10.10	- - Of textile fabric	10
9612.10.90	- - Other	10
9612.20.00	- Ink-pads	5
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
9613.10	- Pocket lighters, gas fuelled, non-refillable:	
9613.10.10	- - Of plastics	25
9613.10.90	- - Other	25
9613.20	- Pocket lighters, gas fuelled, refillable:	
9613.20.10	- - Of plastics	25
9613.20.90	- - Other	25

9613.80	- Other lighters:	
9613.80.10	- - Piezo-electric lighters for stoves and ranges	25
9613.80.20	- - Cigarette lighters or table lighters of plastics	25
9613.80.30	- - Cigarette lighters or table lighters, other than of plastics	25
9613.80.90	- - Other	25
9613.90	- Parts:	
9613.90.10	- - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel	25
9613.90.90	- - Other	25
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	
9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes	25
9614.00.90	- Other	25
96.15	Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	
	- Combs, hair-slides and the like:	
9615.11	- - Of hard rubber or plastics:	
9615.11.20	- - - Of hard rubber	20
9615.11.30	- - - Of plastics	20
9615.19.00	- - Other	20
9615.90	- Other:	
	- - Decorative hair pins:	
9615.90.11	- - - Of aluminium	20
9615.90.12	- - - Of iron or steel	20
9615.90.13	- - - Of plastics	20
9615.90.19	- - - Other	20
	- - Parts:	
9615.90.21	- - - Of plastics	20
9615.90.22	- - - Of iron or steel	20
9615.90.23	- - - Of aluminium	20
9615.90.29	- - - Other	20
	- - Other:	
9615.90.91	- - - Of aluminium	20
9615.90.92	- - - Of iron or steel	20
9615.90.93	- - - Of plastics	20
9615.90.99	- - - Other	20
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	
9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor:	
9616.10.10	- - Sprays	25

9616.10.20	- - Mounts and heads	10
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	25
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	
9617.00.10	- Vacuum flasks and other vacuum vessels	30
9617.00.20	- Parts	25
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	25
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	
	- Disposable articles:	
9619.00.11	- - With an absorbent core of wadding of textile materials	5
9619.00.19	- - Other	15
	- Other:	
9619.00.91	- - Knitted or crocheted	20
9619.00.99	- - Other	20

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover:

(a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, of heading 49.07 ;

(b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading 59.07) except if they may be classified in heading 97.06; or

(c) Pearls, natural or cultured, or precious or semi-precious stones (headings 71.01 to 71.03).

2. For the purposes of heading 97.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading 97.03 does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character, even if these articles are designed or created by artists.

4. (A) Subject to Notes 1 to 3 above, articles of this Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

(B) Heading 97.06 does not apply to articles of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, collages or similar decorative plaques, engravings, prints or lithographs are to be classified with those articles, provided they are of a kind and of a value normal to those articles. Frames which are not of a kind or of a value normal to the articles referred to in this Note are to be classified separately.

Code	Description	Rate (%)
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-	

	painted or hand-decorated manufactured articles; collages and similar decorative plaques.	
9701.10.00	- Paintings, drawings and pastels	5
9701.90.00	- Other	5
9702.00.00	Original engravings, prints and lithographs.	0
97.03	Original sculptures and statuary, in any material.	
9703.00.10	- Of metal	0
9703.00.20	- Of stone	0
9703.00.30	- Of plastics	0
9703.00.40	- Of wood	0
9703.00.50	- Of clay	0
9703.00.90	- Of other materials	0
9704.00.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	20
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0
9706.00.00	Antiques of an age exceeding one hundred years.	0

Part II

Chapter 98 – CODES AND SPECIFIC PREFERENTIAL IMPORT TAX RATES APPLICABLE TO A NUMBER OF GROUPS OF ARTICLES AND ARTICLES

I. NOTES AND CONDITIONS FOR APPLICATION OF SPECIFIC PREFERENTIAL IMPORT TAX RATES SPECIFIED IN CHAPTER 98

1. Notes

This chapter includes a number of groups of articles and articles whose codes and preferential import tax rates are specified in 97 chapters in Part I Appendix II but mentioned in Chapter 98 for specific preferential import tax rates.

This Chapter includes the following groups of articles and articles:

- 1.1. Heading 98.01: Meat and edible offal, of guinea fowls (Japanese fowls), cut in pieces, fresh, chilled or frozen;
- 1.2. Heading 98.02: Carps, breeding (other than sub-heading 0301.93.10 of part I Appendix II);
- 1.3. Heading 98.04: Crustaceans, smoked;
- 1.4. Heading 98.05: Pigeon peas (*Cajanus cajan*), suitable for sowing;
- 1.5. Heading 98.07: Kraft paper, of a kind used for making cement bags, bleached;
- 1.6. Heading 98.08: Textile fabrics, for rubberized chafer fabric;
- 1.7. Heading 98.09: Glass eyes;
- 1.8. Heading 98.10: Articles of iron or steel wire, of a kind used for the manufacture of tire-hoop;
- 1.9. Heading 98.11: Alloy steel containing Bo and/or chromium, excluding flat-rolled steel that is hot-rolled.
- 1.10. Heading 98.12: Diesel engines, of a kind used for vehicles of heading 8701 of a power exceeding 60kW;
- 1.11. Heading 98.13: Liquid dielectric instrument transformers with a power handling capacity not exceeding 1 kVA and a maximum voltage of 110kV or more;

- 1.12. Heading 98.14: Optical discs for laser reading systems, of a kind suitable for cinematography, recorded;
- 1.13. Heading 98.15: Sawn-off shotguns and hunting rifles;
- 1.14. Heading 98.16: Lamp's frames for miners or quarrying workers; other parts for lamps for miners, lamps for operating rooms;
- 1.15. Heading 98.17: Explosion-proof machinery, devices specialized for underground coal mining and a number of materials and devices used for manufacturing and/or assembling such machinery and devices;
- 1.16. Heading 98.18: Articles used for production, repair, maintenance of railway engines and railway cars;
- 1.17. Heading 98.19: Imported materials and equipment for the manufacture of key mechanical engineering products and for investment in the manufacture of key mechanical engineering products;
- 1.18. Heading 98.20: Aircraft accessories and materials;
- 1.19. Heading 98.21: Separate knock-down kits, whether in a whole or not, of automobile, for automobile manufacture and assembly;
- 1.20. Heading 98.22: Materials and equipment serving the plans for production of unburned building materials that are light and the manufacture of aggregate cement brick, of a capacity of 7 million or more standard bricks per year;
- 1.21. Heading 98.23: Cash vans;
- 1.22. Heading 98.24: Vinyl chloride monomer (VCM)
- 1.23. Heading 98.25: Restylane; skin care creams, scar reduction gel.
- 1.24. Heading 98.26: Tyre cord fabric, of 1680D/2 and 1890 D/2 nylon;
- 1.25. Heading 98.27: Casing and tubing pipe, of cast steel with threads, having a diameter exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas.
- 1.26. Heading 98.28: Casing and tubing pipe, of cast steel with threads, having a diameter exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas;
- 1.27. Heading 98.29: Casing pipe, of welded steel with the connector, having a diameter exceeding 20 inches but not exceeding 36 inches, of a kind used in drilling for oil or gas;
- 1.28. Heading 98.30: Copper wire, of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 8 mm;
- 1.29. Heading 98.32: Hydraulic crane trucks
- 1.30. Heading 98.33: Receptionist desk registration procedures at airports or stations
- 1.31. heading 98.34: Materials, components and auxiliary parts for production and assembly of information technology products.
- 1.32. Heading 98.35: Sodium hydroxide in form of aqueous solutions, containing NaOH > 42%.
- 1.33. Heading 98.36: Chassis fitted with engines, having cabin (chassis cars, having cabin), with a g.v.w exceeding 20 t but not exceeding 45 t.
- 1.34. Heading 98.38: Biofuels (E, e); bio-diesel fuels (B5, B10).
- 1.35. Heading 98.39: Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel.
- 1.36. Heading 98.40: Materials, spare parts imported for the manufacture of technical rubber products.
- 1.37. Heading 98.41: Greenhouses prefabricated buildings, of a kind used for agricultural production.

2. Heading notes

2.1. CKD articles of motor cars specified in Chapter 87 part I Appendix II shall be classified and applied specific preferential import tax rates according to detached knock-down kits, whether in a whole or not, for the manufacture and assembly of motor cars specified in heading 98.21 according to the guidance in point b.5 clause 3 part I Chapter 98.

Regarding imported CKD articles of motor vehicles for the transport of goods (trucks/lorries) with a g.v.w not exceeding 20 tonnes, the motor vehicle manufacturers may choose the form of calculation of tax rates according to preferential import tax rates applicable to each spare parts and/or components written in 97 chapters in part I Appendix II or according to the specific preferential import tax rates applicable to knock-down kits of motor cars with a g.v.w exceeding 20 tonnes specified in Chapter 98 (heading 98.21). If the enterprise calculates the tax rates according to specific parts of motor cars, the conditions specified in points b.5.1 and b.5.2 clause 3 of this part shall be satisfied.

2.2. Kraft papers, of a kind used for making cement bags, bleached, of heading 98.07, must satisfy the technical standards applicable to papers for making cement bags specified in TCVN 7062:2007 issued by the Ministry of Science and Technology.

2.3. Alloy steels containing Bo and/or chromium of heading 98.11 are alloy steels (excluding flat-rolled steel that is hot-rolled) satisfying conditions specified in point f clause 1 of Notes of chapter 72 in part I Appendix II and are steels containing Bo (with a content of 0.0008% or more) and/or chromium with a content of 0.3% or more (Bo and chromium are elements deciding the characteristic of the alloy steels).

2.4. Tyre cord fabric, of 1680D/2 and 1890 D/2 nylon, of heading 98.26 must satisfy the following specifications:

Parameter	Tyre cord fabric of 1680D/2	Tyre cord fabric of 1890D/2
Twist ply:	330 ± 20	310 ± 20
Twist cable:	320 ± 20	300 ± 20
Breaking strengthen	Min 27.5	Min 30.5
Elongation at break	26 ± 4	26 ± 4
Elongation:	9.5 ± 2.0	9.5 ± 2.0
Hot air shrinkage:	Max 6.0	Max 6.0
Cord gauge	0.76 ± 0.03	0.82 ± 0.03
Adhesion H-test	Min 17.0	Min 17.0

2.5. Copper wire with a maximum size of cross-section exceeding 6 mm but not exceeding 8 mm of heading 9830 must satisfy the following specifications:

Testing subject	Unit	Standard
Appearance		According to the standard
Diameter	mm	7.620 ~ 8.380
Electrical conductance at 20°C	%IACS	Min. 100.0
Electrical resistivity	Ω.mm ² /m	Max. 0.017241
Elongation rates	%	Min. 35
Tension	Kg/mm ²	Using references

Subject of testing	Unit	Standard
Cu	.%	Min. 99.90
Ag	ppm	Max. 25.0
As	ppm	Max. 5.0
Bi	ppm	Max. 1.0
Fe	ppm	Max. 10.0
Ni	ppm	Max. 10.0
Pb	ppm	Max. 5.0
S	ppm	Max. 15.0
Se	ppm	Max. 2.0
Sb	ppm	Max. 4.0
Sn	ppm	Max. 5.0
Te	ppm	Max. 2.0
O2	ppm	100 ~ 650

2.6. Restylane; skin-care cream, scar reduction gel of heading 98.25 must fulfill the application for permit for import of medical equipment specified in Circular No. 24/2011/TT-BYT dated 21/6/2011 by the Ministry of Health.

2.7. Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel of heading 98.39 must satisfy technical standards specified in TCVN 1766:1975 and TCVN 8996:2011 issued by the Ministry of Science and Technology.

3. Classification, conditions for application of special preferential import tax rates in Chapter 98, import finalization and use

3.1. Classification

When carrying out customs procedures for articles and/or groups of articles specified in clause 1 part I Chapter 98, the customs declarant must declare the goods classified according to 8-digit codes specified in 97 chapters in part I Appendix II and note the corresponding 8-digit codes of part II Chapter 98.

3.2. Conditions for application of preferential import tax rates specified in Chapter 98

a) The application of specific preferential import tax rates to articles of headings 98.01, 98.02, 98.04, 98.05, headings 98.07 to 98.16, headings 98.24 to 98.30, headings 98.32, 98.33, 98.34 (applicable to articles of headings 9834.11.00, 9834.12.10, 9834.13.00 to 9834.27.00), 98.35, 98.36, 98.38, 98.39 must comply with the description specified in the import tariff specified in part II Chapter 98 and Heading notes specified in clause 2 part I Chapter 98; the preferential import tax rates shall not be applied to such articles of 97 chapters in part I Appendix II.

- The application of specific preferential import tax rates specified in part II Chapter 98 to headings 98.17 to 98.23 and heading 98.34 (subheading 9834.12.90, subheadings 9834.28.00 to 9834.37.00)) must fully satisfy conditions; reports and inspections of the use of imported goods shall be conducted according to regulations in point b clause 3.2 part I of Chapter 98 (excluding headings 98.20, 98.21 and 98.23) If conditions specified in point b clause 3.2 part I Chapter 98 are not fully satisfied, the preferential import tax rates prescribed in 97 chapters in part I Appendix II shall be applied.

- Any imported motor cars listed on the declaration of imported goods as cash vans that satisfies conditions specified in point b.7 clause 3.2 part I Chapter 98 shall be classified and eligible for specific preferential import tax rates of heading 98.23 and shall be exempted from import finalization. If regulations in point b.7 clause 3.2 part I Chapter 98 are not fully satisfied, depending on its cylinder capacity or g.v.w, a vehicle shall be classified and eligible for corresponding preferential import tax rates of heading 87.03 or 87.04 in 97 chapters in part I Appendix II (other than heading 87.05).

b) Conditions for application of specific preferential import tax rates and finalization of import and use, applicable to articles of headings 98.17 to 98.23:

b.1) Regarding imported goods of heading 98.17:

b.1.1) Conditions:

- Such goods are not on the Nomenclature of machinery, equipment and materials that have been manufactured in Vietnam issued by the Ministry of Planning and Investment and the Ministry of Industry and Trade;

- Such goods are imported to be used in underground mining pits serving coal extraction or the manufacture or assembly of machinery/equipment for use in underground mining pits;

- Such goods are imported by, or according to the authorization of, Vinacomin and enterprises affiliated to Vinacomin. Any enterprise not affiliated to Vinacomin importing such goods must obtain a written notification of bid winning issued by Vinacomin or by an enterprise affiliated to Vinacomin, or sign a sale contract with Vinacomin or an enterprise affiliated to Vinacomin (the selling price does not include the import tax amount).

b.1.2) Reporting and inspection of import and use:

- Vinacomin and affiliated enterprise shall report the import and use of explosion machinery and equipment specialized for underground mining and a number of materials and equipment for the manufacture and assembly of such machinery to the customs authority where the declaration of imported goods is made for management of the import and use of all imported goods. If the importing enterprise is not affiliated to Vinacomin, the importing enterprise shall cooperate with the using enterprise in reporting to the customs authority the import and use of all imported goods.

- Deadline for reporting and inspection of the import and use of goods shall comply with regulations in Article 106 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance. Where: the time limit for reporting is the 90th date from the day on which the fiscal year finishes; on the report, the term "exempted from taxes" shall be replaced by "according to specific preferential import tax rates in Chapter 98".

- If goods are used with wrong purpose, the preferential import tax rates prescribed in 97 chapters in part I Appendix II shall be applied at the time of registration of declaration of imported goods with the customs authority.

b.2) Regarding imported goods of heading 98.18:

b.2.1) Conditions:

- Goods shall be imported for the production, repair or maintenance of locomotives and railway cars;
- The customs declarant must determine himself/herself the need and formulate the Nomenclature of imported materials and equipment enclosed with the monitoring sheet and register with the customs authority before the registration of the initial declaration of imported goods. A Nomenclature of imported materials and equipment and a monitoring sheet shall be formulated for the whole project or for each stage of the investment project. If the amount of materials/equipment or the value of the imported material/equipment written on the Nomenclature is incorrect or is changed, the enterprise may modify the Nomenclature, provided that the adjusted materials/equipment is conformable to the need of the provision/repair/maintenance of the locomotive/railway car;
- The application for registration of Nomenclature of materials /equipment of heading 98.18 shall comply with regulations in clause 5 Article 104 of Circular No. 38/2015/TT-BTC dated 25/3/2015, where the term "*exempted from taxes*" is replaced by "*for production/repair/maintenance of locomotives/railway cars*".
- Place of registration of Nomenclature is the Customs Departments of provinces where the locomotive/railway car production/repair/maintenance investment project is conducted. When carrying out the customs procedures, the customs declarant shall submit or present the following documents:
 - + A customs dossier, according to current regulations;
 - + An official application form for application of the specific preferential import tax rates according to Chapter 98 of the enterprise using the imported material/equipment; where the types of materials/equipment, cost, declaration of imported goods shall be specified; if there are multiple types of materials/equipment of different declaration of imported goods, the customs declarant shall list the goods and declarations of imported goods applying for specific preferential import tax rates according to Chapter 98. Such application form shall contain a statement that the declarant undertakes to declare exactly, provide information conformably and to comply with the declared use purpose.
 - + A certificate issued by Vietnam railways confirming that the imported goods are for the production, repair and maintenance of locomotives and railway cars
- On the basis of the abovementioned conditions and documents, the customs authority shall update the quantity and cost of imported materials and equipment to the original copy of the monitoring sheet of the taxpayer and append the countersign according to regulations, retain 01 photocopy of the Nomenclature of materials and equipment applying the specific preferential import tax rates according to Chapter 98 and the monitoring sheet containing the quantity and cost of imported materials/equipment applied specific preferential import tax rates according to Chapter 98 if the same import dossier. When all the imported materials/equipment on the Nomenclature are subtracted back, Directors of Sub-department of Customs where the final procedure is carried out shall grant the verification on the original copy of the monitoring sheet of the tax payer and make a photocopy of such monitoring sheet and send to the Customs Department where the Nomenclature is registered to formulate a basis for post-customs clearance inspection of the use of imported materials/equipment applying the specific preferential import tax rates in Chapter 98.
- If the registered Nomenclature is loss, the regulations in clause 12 Article 104 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance shall be applied.
- Deadline for processing the registration of the Nomenclature shall be conformable to regulations in Article 104 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance.

b.2.2) Reporting and inspection of import and use:

Any entity eligible for tax incentives according to the specific preferential import tax rates specified in heading 98.18 must report the import and use of goods in the fiscal year to the customs authority where the Nomenclature of goods applying the specific preferential import tax rates in Chapter 98 is registered.

Deadline for reporting and inspection of the import and use of goods shall comply with regulations in Article 106 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance. Where: the time limit for reporting is the 90th date from the day on which the fiscal year finishes; on the report, the term "*exempted from taxes*" shall be replaced by "*according to specific preferential import tax rates in Chapter 98*".

- If goods are used with wrong purpose, the preferential import tax rates prescribed in 97 chapters in part I Appendix II shall be applied at the time of registration of declaration of imported goods with the customs authority.

b.3) Regarding imported goods of heading 98.19:

- Imported goods must be materials/equipment serving the manufacture of key mechanical products and serving the project on investment in production of key mechanical products according to regulations issued by the Prime Minister on the assistance in the development of production of key mechanical products;
- The customs declarant must determine himself/herself the need and formulate the Nomenclature of imported materials and equipment enclosed with the monitoring sheet and register with the customs authority before the registration of the initial declaration of imported goods; A Nomenclature of imported materials and equipment and a monitoring sheet shall be formulated for the whole project or for each stage of the project on investment in production of key mechanical products or for each key mechanical product. If the amount of materials/equipment or the value of the imported material/equipment written on the Nomenclature is incorrect or is changed, the enterprise may modify the Nomenclature, provided that the adjusted materials/equipment is conformable to the need of the project on production of key mechanical products or key mechanical products.
- Place of registration of the Nomenclature is the Customs Department of province where the production of key mechanical products is carried out or where the project on investment in production of key mechanical products is conducted;
- When carrying out the customs procedures, the customs declarant shall submit or present the following documents:
 - + Customs dossiers, according to current regulations;
 - + A writing of the steering committee of the program on key mechanical products confirming that the enterprise carries out the production of key mechanical products;
 - + An official application form for application of the specific preferential import tax rates according to Chapter 98 of the enterprise using the imported material/equipment; where the types of materials/equipment, cost, declaration of imported goods shall be specified; if there are multiple types of materials/equipment of different declaration of imported goods, the customs declarant shall list the goods and declarations of imported goods applying for specific preferential import tax rates according to Chapter 98. Such application form shall contain a statement that the declarant undertakes to declare exactly, provide information conformably and to comply with the declared use purpose.
- On the basis of the abovementioned conditions and documents, the customs authority shall update the quantity and cost of imported materials and equipment to the original copy of the monitoring sheet of the taxpayer and append the countersign according to regulations, retain 01 photocopy of the Nomenclature of materials and equipment applying the specific preferential import tax rates according to Chapter 98 and the monitoring sheet containing the quantity and cost of imported materials/equipment applied specific preferential import tax rates according to Chapter 98 if the same import dossier. When all the imported materials/equipment on the Nomenclature are subtracted back, Directors of Sub-department of Customs where the final procedure is carried out shall grant the verification on the original copy of the monitoring sheet of the tax payer and make a photocopy of such monitoring sheet and send to the Customs Department where the Nomenclature is registered to formulate a basis for post-customs clearance inspection of the use of imported materials/equipment applying the specific preferential import tax rates in Chapter 98.
- If the registered Nomenclature is loss, the regulations in clause 12 Article 104 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance shall be applied.
- Deadline for processing the registration of the Nomenclature shall be conformable to regulations in Article 104 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance.
- Any entity eligible for tax incentives according to the specific preferential import tax rates specified in heading 98.19 must report the import and use of goods in the fiscal year to the customs authority where the Nomenclature of goods applying the specific preferential import tax rates in Chapter 98 is registered.
- Deadline for reporting and inspection of the import and use of goods shall comply with regulations in Article 106 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance. Where: the time limit for reporting is the 90th date from the day on which the fiscal year finishes; on the report, the term "exempted from taxes" shall be replaced by "according to specific preferential import tax rates in Chapter 98".
- If goods are used with wrong purpose, the preferential import tax rates prescribed in 97 chapters in part I Appendix II shall be applied at the time of registration of declaration of imported goods with the customs authority.

b.4) Regarding imported goods of heading 98.20:

- Regulated entities: any organization manufacturing, maintaining or testing aircrafts, aircraft engines, aircraft propellers and aircraft equipment in Vietnam having the permit granted by the Ministry of

Transport according to regulations of Vietnam the Law on Civil aviation that import directly or according to authorization/entrustment.

- Regarding spare parts: When carry out the import of goods, the enterprise shall present the certificate of conformity to the standards applicable to aircrafts according to the form prescribed by International Civil Aircraft Organization, like: of FAA (USA), EASA (Europe) or similar certificates according to regulations of ICAO. Each spare part shall be enclosed with a certificate containing the manufacturer, conditions of the equipment and manufacture number associated with the product when being imported.

- Regarding materials: Imported materials shall be mentioned on the reference documents for spare parts of aircraft materials (IPC) of the manufacturer or the guidance on development of aircraft, or the guidelines on flight for airmen or the Nomenclature of spent materials verified by the Civil Aviation Authority of Vietnam and shall obtain a certificate of quality issued by the manufacturer (the certificate of conformance – COC) of the shipment or the number of shipment.

b.5) Regarding imported goods of heading 98.21:

Spare parts imported in separate knock-down kits, whether of the same kit or not, shall be classified according to their codes and shall be eligible for preferential import tax rates applicable to each spare part/accessory specified in 97 chapters of part I Appendix II if they satisfy conditions specified in point b.5.1 and point b.5.2 of this clause.

b.5.1) Conditions:

- Spare parts are directly imported by, or imported according to the authorization/entrustment of, an enterprise satisfying the Standards for automobile manufacture and assembly enterprises prescribed by the Ministry of Industry and Trade. For the case of import entrustment, an entrustment contract shall be made; for the case of import for business, a sale contract with an enterprise eligible for carry out the assembly of automobile shall be made according to regulations of the Ministry of Industry and Trade and shall be presented when carrying out import customs procedures.

- Spare parts (details, groups of details, parts) are finished products that have not been assembled or are unfinished products having basic features of a finished product with the separation level at least equal to the separation level of an automobile spare parts according to regulations of the Ministry of Science and Technology on import substitution rates applicable to automobile (motor cars).

b.5.2) If there are a number of spare parts unconformable to the separation level specified in point b.5.1 of this clause in the separate knock-down kits, whether or not of the same kits, such spare parts shall be classified and eligible for the preferential import tax rates applicable to the whole knock-down kits according to the codes and tax rates applicable to each spare part as prescribed in 97 chapters of part I Appendix II, provided that the enterprise has made a commitment to fulfilling the following conditions:

- Total value of imported spare parts unconformable to the regulated separation levels must not exceed 10% of total value of spare parts (including the imported and domestic ones) for the manufacture and assembly of a completed motor car or a chassis car (the data are calculated for all types of cars the enterprise manufactures/assembles in a fiscal year). Where, total value of spare parts (imported or domestic ones) for manufacturing/assembling to formulate a made-up car includes the value of parts that are processed/manufactured/assembled by the enterprise themselves, if any.

- Such spare parts do not include: bodywork, body, (regardless of types of cars); cabin (applicable to trucks).

Any enterprise calculate tax amount according to regulations in point b.5.2 of this clause may carry out the finalization of import and use with the customs authority.

b.5.3) If a spare part imported for manufacturing/assembling motor cars does not satisfy conditions specified in points b.5.1 and b.5.2 of this clause, the knock-down kits shall be classified and eligible for specific preferential import tax rates prescribed in heading 98.21 specified in part II Chapter 98 according to the types of cars (excluding cases specified in point b.5.4) and shall be exempted from finalizing the import and use.

b.5.4) Regarding separate knock-down kits, whether or not of the same kits, or chassis fitted with engines (chassis cars) that are imported for assembling ambulance, hearses, prison vans of heading 87.03; refrigerated lorries, refuse/garbage collection vehicles, tanker vehicles, bulk-cement lorries, hooklift lorries, armoured cargo vehicles for transporting valuables of heading 87.04 and specialized vehicles of heading 87.05, or for manufacturing/assembling motor cars according to an outward processing contract or according to an exporting processing not subject to satisfying conditions of separation levels according to regulations of the Ministry of Science and Technology on import substitution rates; the calculation of import tax rates for the knock-down kits or chassis cars shall comply with the preferential import tax rates specified in part I Appendix II for specific car parts or chassis cars.

b.5.5) If the enterprise imports a knock-down kit or a chassis car for manufacturing/assembling a type of car specified in point b.5.4 and the payable import tax amount for the knock-down kit/chassis car is higher than the payable import tax applicable to such type of car in CBU, then a part of the paid import tax shall be returned with an amount calculated as follows:

$$\text{Returned imported tax} = \text{Paid import tax for all the made-up knock-down kits/chassis cars, calculated according to the preferential import tax rates for each parts as prescribed in part I of the import tariff at the time of calculation of tax} - \text{Payable import tax for all the made-up knock-down kits/chassis cars, calculated according to the preferential import tax rates for each parts as prescribed in part I of the import tariff at the time of calculation of preferential import tax for the spare parts/chassis cars}$$

Where:

- Dutiable values of import in the above formula shall be consistent with the dutiable values of import applied to the Declaration of imported spare parts/chassis cars.
- If the payable import tax amount for the knock-down kit/chassis car is higher than the payable import tax applicable to such type of car in CBU, then the different amount shall not be required to be paid.
- Tax refund dossier: when a specialized motor car has obtained a permit for travel from the Ministry of Public Security, the enterprise shall submit the Customs Department of where the import procedures are carried out the following documents for import tax refund procedures:

+ An official application for tax refund: 01 original copy, containing:

✓ Numbers of the declaration of imported goods applying for tax refund; names of goods, ordinal numbers of types of goods, quantity of goods on the customs declaration sheet (applicable to the application for partial tax refund); quantity of specialized motor cars that have been manufactured/assembled; Numbers of contracts related to the imported goods applying for tax refund;

✓ The amount of paid import tax; the amount of tax that is applied to be refunded.

+ The Business license or the Investment certificate where the sector is declared as trade, manufacture, assembly of specialized motor cars: 01 photocopy;

+ The Certificate of quality of specialized motor cars issued by the Vietnam Register: 01 photocopy;

+ The License for circulation of motor cars issued by the Ministry of Public Security: 01 photocopy.

Regarding written customs declaration, 01 original copy of import customs declaration that is granted customs clearance as prescribed in clause 1 Article 3 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance shall be submitted."

- Procedures for tax refund shall comply with regulations in Article 129 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance providing for customs procedures; customs supervision and inspection; export tax, import tax and tax management applicable to exported/imported goods.

b.6) Imported goods of heading 98.22:

- Regulated entities: The project on production of unburned building material manufacturing equipment includes: A AC brick chains, foam-concrete brick chains and the manufacture of reinforced cement brick chains of capacity of 7 million or more standard bricks/year according to regulations in Decision No.567/QĐ-TTg dated 28/4/2010 by the Prime Minister.

- Any enterprise importing or authorizing the import such goods shall undertake to use conformably the materials/equipment serving the project on production of light unburned building materials and reinforced cement bricks with a capacity of 7 million or more standard bricks per year. If such goods are used unconformably, such imported materials/equipment shall be eligible for the preferential import tax rates specified in part I Appendix II at the time of registration of the declaration of imported goods with the customs authority.

- The enterprise importing or authorizing the import must obtain a certificate from a line management of that the imported shipment serves the project on production of unburned building material manufacturing equipment. The certificate shall be made in 02 copies, 01 of which shall be submitted to the customs authority during the import customs procedures, the other one shall be retained by the importing enterprise. Line managements include the Ministry of Construction or Services of Construction that have legal responsibility for their certification.

- Application and procedures for import or authorization of import of materials/equipment serving the project on production of unburned building material manufacturing equipment shall comply with regulation in Article 105 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance.

- Any entity eligible for tax incentives according to the specific preferential import tax rates specified in heading 98.22 must report the import and use of goods in the fiscal year to the customs authority where the Nomenclature of goods applying the specific preferential import tax rates in Chapter 98 is registered.
- Deadline for reporting and inspection of the import and use of goods shall comply with regulations in Article 106 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance. Where: the time limit for reporting is the 90th date from the day on which the fiscal year finishes; on the report, the term "exempted from taxes" shall be replaced by "according to specific preferential import tax rates in Chapter 98".
- If goods are used with wrong purpose, the preferential import tax rates prescribed in 97 chapters in part I Appendix II shall be applied at the time of registration of declaration of imported goods with the customs authority.

b.7) Imported goods of heading 98.23:

b.7.1) Conditions:

- Certified in writing by Vietnam State Bank using the form prescribed in point b.7.2 of this clause on the conformity to standards applicable to cash vans issued by Vietnam State Bank. The certificate shall specify the quantity of pages; all pages shall be appended overlapping seals. The certificate shall be made in 4 copies, 02 of which shall be sent to the importing enterprise (01 copy shall be submitted to the customs authority when carrying out the customs procedures, 01 copy shall be retained by the enterprise), 02 copies shall be retained by Vietnam State Bank.
- Cash vans shall be used by Vietnam State bank and its affiliated units; credit institutions; State Treasuries; the Vietnam Development Bank.
- When importing cash vans, apart from required documents applicable to imported goods, the importing enterprise shall present to the customs authority the certificate of Vietnam State Bank of conformity to the standards for cash vans prescribed by Vietnam State Bank.
- No later than 3 months since the customs procedures finished, the importing enterprise shall send Vietnam State Bank photocopies of invoices for sale of cash vans prescribed in this point bearing the verification of the importing enterprise, enabling Vietnam State Bank to retain and control.
- Any entities fails to comply with the abovementioned regulations or changes the use purposes of goods or the target users shall pay the import taxes according to the type of vehicles of heading 87.03 or 87.04 in accordance with the preferential import tax rates prescribed according to cylinder capacity or the g.v.w of the vehicle specified in part I Appendix II of the preferential import tariff (taxes shall not be calculated according to the tax rates of heading 87.05).

b.7.2) Application form and form of the certificate of Vietnam State Bank:

- The application form for the certificate of conformity to the standards for cash vans:

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

ĐỀ NGHỊ XÁC NHẬN
ĐẠT TIÊU CHUẨN XE THIẾT KẾ CHỜ TIỀN

Số.....

Kính gửi: Ngân Hàng Nhà nước Việt Nam

1. Tên đơn vị nhập khẩu:

2. Địa chỉ:

3. Điện thoại: Fax

4. Quyết định thành lập hoặc Giấy chứng nhận đăng ký kinh doanh số:

5. Nơi cấp: Ngày cấp:

6. Mã số XNK:..... Nơi cấp

7. Công ty nhập khẩu xe thiết kế chờ tiền theo Hợp đồng thương mại số..... ngày..... với Công ty, địa chỉ

8. Đặc điểm xe:

STT	NHÃN HIỆU, SỐ LOẠI	NĂM SẢN XUẤT	MÀU SƠN	DUNG TÍCH XI LANH	SỐ KHUNG	SỐ MÁY
-----	--------------------	--------------	---------	-------------------	----------	--------

1						
2						
...						

9. Tài liệu kèm theo gồm:

- Catalog của xe

-

Đề nghị Ngân hàng Nhà nước Việt Nam xác nhận về chủng loại xe trên./.

....., Ngày.....tháng.... năm 20.....
Đại diện doanh nghiệp nhập khẩu
(Ký, ghi rõ họ tên, chức danh và đóng dấu)

- The certificate of conformity to the standards for cash vans prescribed by Vietnam State Bank:

**NGÂN HÀNG NHÀ NƯỚC
VIỆT NAM**

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc**

Số:.....

Hà Nội, ngày... tháng... năm.....

**GIẤY XÁC NHẬN
ĐẠT TIÊU CHUẨN XE THIẾT KẾ CHỜ TIỀN
THEO QUY ĐỊNH CỦA NGÂN HÀNG NHÀ NƯỚC VIỆT NAM**

Căn cứ.....;

Căn cứ.....;

Căn cứ ý kiến chỉ đạo của Thủ tướng Chính phủ tại Công văn số 3899/VPCP- KTTH ngày 08/6/2010 về thuế xe ô tô thiết kế chờ tiền;

Căn cứ Thông tư số 193/2012/TT-BTC ngày 15/11/2012 của Bộ Tài chính ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế;

Xét Đơn đề nghị xác nhận đạt tiêu chuẩn xe thiết kế chờ tiền số.... ngày... của và hồ sơ liên quan về việc xác nhận đạt tiêu chuẩn xe thiết kế chờ tiền theo quy định của Ngân hàng Nhà nước Việt Nam.

NGÂN HÀNG NHÀ NƯỚC VIỆT NAM XÁC NHẬN

1. Số xe ô tô nhập khẩu sau (theo mẫu đính kèm):

STT	NHÃN HIỆU, SỐ LOẠI	NĂM SẢN XUẤT	MÀU SƠN	DUNG TÍCH XI LANH	SỐ KHUNG	SỐ MÁY
1						
2						
...						

của..... (tên đơn vị nhập khẩu)

- Địa chỉ:

- Điện thoại: Fax

- Quyết định thành lập hoặc Giấy chứng nhận đăng ký kinh doanh số:.....

Nơi cấp: Ngày cấp:.....

- Mã số XNK:..... Nơi cấp:.....

Đạt tiêu chuẩn xe thiết kế chờ tiền do Ngân hàng Nhà nước Việt Nam quy định.

2. Công ty nhập khẩu xe thiết kế chờ tiền theo Hợp đồng số..... ngày..... với:

Tên đơn vị sử dụng [tên đầy đủ bằng tiếng Việt, tiếng Anh và tên viết tắt (nếu có)]

- Địa chỉ trụ sở chính:

- Điện thoại:

Fax:

- Quyết định thành lập hoặc Giấy chứng nhận đăng ký kinh doanh (nếu có)¹ số:

- Nơi cấp:

Ngày cấp:

- Mã số XNK (nếu có):

Nơi cấp:

Chậm nhất là 3 tháng kể từ thời điểm hoàn thành thủ tục hải quan, đơn vị nhập khẩu phải gửi cho Ngân hàng Nhà nước Việt Nam bản chụp hoá đơn bán hàng cho đơn vị sử dụng (bản chụp này phải có xác nhận của đơn vị sử dụng).

Giấy xác nhận này gồm trang.

**TL. THỐNG ĐỐC
CỤC TRƯỞNG CỤC PHÁT HÀNH VÀ KHO QUỸ**

Nơi nhận:

- Doanh nghiệp nhập khẩu (02 bản);
- Lưu: VT, PHKQ.

¹ Nội dung này không áp dụng đối với Ngân hàng Nhà nước Việt Nam và các đơn vị trực thuộc.

b.8) Regarding imported goods of heading 98.34:

b.8.1) Conditions:

- The imported goods are materials, spare parts, accessories and auxiliary parts for the manufacture of key information technology (IT) products of codes 9834.12.90, codes from 9834.28.00 to 9834.37.00.

- Such goods are imported by an enterprise trade in manufacture and/or assembly of key information technology products.

b.8.2) Importing procedures:

b.8.2.1 – Responsibilities of customs declarants:

The customs declarant shall register the Nomenclature of imported goods being materials, accessories and auxiliary parts for the manufacture of key IT products of codes 9834.12.90, codes from 9834.28.00 to 9834.37.00 (the Nomenclature) with the Sub-department of Customs where is the most convenient for the declarant with the quantity of imported goods every year according to the capacity/the need of the manufacture/assembly every year of the manufacturer before importing the first shipment. An application shall include:

- A certificate of the Ministry of Information and Communications of the Nomenclature;
- An official application for a Nomenclature;
- The Nomenclature and a monitoring sheet.

An official application for the Nomenclature, the Nomenclature and the monitoring sheet shall be conformable to regulations in clause 5 Article 104 of Circular No 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance, where the term “*exempted from tax*” is replaced by “*for manufacturing key IT products*”.

If a registered Nomenclature needs modification, the customs declarant shall submit the customs authority where the Nomenclature is registered documents and papers before the initial import or before the next import with the modified Nomenclature to prove that the modification is appropriate. An application shall include:

- An official application for a modified Nomenclature;
- The modified Nomenclature and monitoring sheet.

If the Nomenclature and/or the monitoring sheet is lost, the customs declarant shall submit the customs authority where the initial Nomenclature is issued an application for reissuance, including:

- An official application for reissuance of the Nomenclature/monitoring sheet, containing the reasons for the loss of the Nomenclature/monitoring sheet and a commitment of the customs declarant on the accuracy of the declared information;
- A list of all the customs declaration sheets (electronic and written) of the imported goods according to the Nomenclature;

- The Nomenclature and the monitoring sheet issued by the customs authority where the import procedures for the last shipment before the loss are carried out (01 photocopy verified by the customs authority of where goods are imported from).

When carrying out the customs procedures, the customs declarant shall submit or present the customs authority where the customs declaration is registered the following documents:

- Customs dossiers, according to current regulations;
- The Nomenclature and the monitoring sheet that have been registered with the customs authority (the copy given to the customs declarant) so that the customs authority carries out the back subtraction of imported goods.

Periodically, every year, no later than the 90th from the day the fiscal year finishes, the customs declarant shall make a report on the use of materials, accessories and auxiliary parts serving the manufacture of key IT products to be eligible for specific preferential import tax rates according to codes 9834.12.90, codes from 9834.28.00 to 9834.37.00 in the fiscal year according to regulations in Article 41 of Decree No. 08/2015/NĐ-CP dated 21/01/2015 by the Government and Article 60 Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance and send it to the customs authority. Concurrently, a copy of the report shall be sent to the Ministry of Information and Communications for retention.

b.8.2.2 – Responsibilities of customs authorities:

b.8.2.2.1 – When receiving the Nomenclature:

- When the application is received, the Sub-department of Customs where the customs declarant registered the Nomenclature shall check documents and formulate a monitoring slip, append seals to 02 copies of the Nomenclature of imported goods and 01 monitoring sheet (01 original copy of the Nomenclature shall be retained, another original copy of the Nomenclature and 01 copy of the monitoring sheet shall be returned to the customs declarant to be presented to the customs authority where the import procedures are carried out to subtract back the actually imported goods and calculate the tax values according to regulation in Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance and point b.8.2.2.2).

- Regarding the application for modification of the Nomenclature and/or the monitoring sheet, the Sub-department of Customs where the customs declarant registered the Nomenclature shall check documents and formulate a monitoring slip, append seals to 02 copies of the Nomenclature of imported goods subject to modification and 01 monitoring sheet subject to modification (01 original copy of the Nomenclature shall be retained, another original copy of the Nomenclature and 01 copy of the monitoring sheet shall be returned to the customs declarant to be presented to the customs authority where the import procedures are carried out to subtract back the actually imported goods and calculate the tax values according to regulation in Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance and point b.8.2.2.2).

- If the Nomenclature and/or the monitoring sheet is lost, on the basis of the application of the customs declarant and the verification of the Customs Department of another local government, the customs authority where the Nomenclature is registered shall conduct inspections and carry out the reissuance of the Nomenclature/monitoring sheet for materials, spare parts, accessories, auxiliary parts for the manufacture of key IT products of codes 9834.12.90, codes from 9834.28.00 to 9834.37.00 that have not been imported according to regulations in Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance.

Processing time limit for the customs authority towards the registration, modification and/or reissuance of the Nomenclature shall comply with regulations in Article 104 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance.

b.8.2.2.2 – When carrying out the import procedures:

Apart from customs procedures as prescribed in laws, the customs authority shall, pursuant to the customs dossiers, compare information with the information on the monitoring sheet to subtract back materials, accessories and auxiliary parts for the manufacture of key IT products of codes 9834.12.90, codes from 9834.28.00 to 9834.37.00 that the customs declarant has actually imported and append the countersign according to law provisions. 01 copy of the Nomenclature and/or the monitoring sheet on which the back subtraction has been recorded shall be retained to the customs dossier.

When all the imported goods on the monitoring sheet are subtracted, Director of the Sub-department of Customs where the last procedure is carried out shall verify *“all goods have been imported according to the Nomenclature No.”* on the original copy of the monitoring sheet of the customs declarant; 01 photocopy of the monitoring sheet shall be retained by the Sub-department of Customs, another photocopy shall be issued to the customs declarant and the original copy shall be sent to the Sub-department of Customs where the monitoring sheet is issued to conduct inspections of the goods granted with customs clearance according to law provisions.

If the Sub-department of Customs receiving the registration of the Nomenclature is also the Sub-department of Customs carrying out the import procedures, when the Director of the Sub-department of customs has verified on the monitoring sheet that all goods have been subtracted, the Sub-department of customs shall retain the original copy, issue the customs declarant 01 photocopy and send 01 photocopy of the monitoring sheet enclosed with the application for registration of the Nomenclature to conduct inspections of goods granted with customs clearance according to law provisions.

b.8.2.2.3 – When the original copy of the monitoring sheet has been received from the Sub-department of Customs where the last procedure was carried out, the Sub-department of Customs where the Nomenclature is registered shall collect all documents of registration of Nomenclature and send them to the Sub-department in charge of post-customs clearance inspection as the basis for post-customs clearance inspections according to regulations on risk management of the use of imported goods that are applied the specific preferential import tax rates applicable to codes 9834.12.90, codes from 9834.28.00 to 9834.37.00 according to regulations in Article 98 of Decree No. 08/2015/NĐ-CP dated 21/01/2015 by the Government.

Import taxes for articles of code 9834.12.90, codes 9834.28.00 to 9834.37.00 that are used unconformably to the approved purposes shall be calculated according to the preferential import tax rates provided for the corresponding codes of 97 chapters at the time of registration of declaration of imported goods with the customs authority.

b.9) Imported goods of heading 98.40:

b.9.1) Conditions:

- Imported goods are materials and spare parts for manufacturing technical rubber products.
- Such goods are imported by an enterprise manufacturing technical rubber products.
- Spare parts/accessories imported for manufacturing technical rubber products are not on the Nomenclature of spare parts/accessories having been produced in Vietnam issued by the Ministry of Planning and Investment and the Ministry of Industry and Trade.

b.9.2) Importing procedures:

b.9.2.1 – Responsibilities of customs declarants:

The customs declarant shall register the Nomenclature of imported goods being materials, accessories for the manufacture of technical rubber products of codes 98.40 (the Nomenclature) with the Sub-department of Customs where is the most convenient for the declarant with the quantity of imported goods every year according to the capacity/the need of the manufacture/assembly every year of the manufacturer before importing the first shipment. An application shall include:

- An official application for a Nomenclature;
- The Nomenclature and a monitoring sheet.

An official application for the Nomenclature, the Nomenclature and the monitoring sheet shall be conformable to regulations in clause 5 Article 104 of Circular No 38/2015/TT-BTC dated 25/3/2015 by the Ministry of Finance, where the term “*exempted from tax*” is replaced by “*for manufacturing technical rubber products*”.

If a registered Nomenclature needs modification, the customs declarant shall submit the customs authority where the Nomenclature is registered documents and papers before the initial import or before the next import with the modified Nomenclature to prove that the modification is appropriate. An application shall include:

- An official application for a modified Nomenclature;
- The modified Nomenclature and monitoring sheet.

If the Nomenclature and/or the monitoring sheet is lost, the customs declarant shall submit the customs authority where the initial Nomenclature is issued an application for reissuance, including:

- An official application for reissuance of the Nomenclature/monitoring sheet, containing the reasons for the loss of the Nomenclature/monitoring sheet and a commitment of the customs declarant on the accuracy of the declared information;
- A list of all the customs declaration sheets (electronic and written) of the imported goods according to the Nomenclature;
- The Nomenclature and the monitoring sheet issued by the customs authority where the import procedures for the last shipment before the loss are carried out (01 photocopy verified by the customs authority of where goods are imported from).

When carrying out the customs procedures, the customs declarant shall submit or present the customs authority where the customs declaration is registered the following documents:

- Customs dossiers, according to current regulations;
- The Nomenclature and the monitoring sheet that have been registered with the customs authority (the copy given to the customs declarant) so that the customs authority carries out the monitor of imported goods.

Periodically, every year, no later than the 90th from the day the fiscal year finishes, the customs declarant shall make a report on the use of materials and accessories serving the manufacture of technical rubber products to be eligible for specific preferential import tax rates according to codes of heading 98.40 in the fiscal year according to regulations in Article 41 of Decree No. 08/2015/NĐ-CP dated 21/01/2015 by the Government and Article 60 Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance and send it to the customs authority.

b.9.2.2 – Responsibilities of customs authorities:

b.9.2.2.1 – When receiving the Nomenclature:

- When the application is received, the Sub-department of Customs where the customs declarant registered the Nomenclature shall check documents and formulate a monitoring slip, append seals to 02 copies of the Nomenclature of imported goods and 01 monitoring sheet (01 original copy of the Nomenclature shall be retained, another original copy of the Nomenclature and 01 copy of the monitoring sheet shall be returned to the customs declarant to be presented to the customs authority where the import procedures are carried out to subtract back the actually imported goods and calculate the tax values according to regulation in Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance and point b.9.2.2.2).
- Regarding the application for modification of the Nomenclature and/or the monitoring sheet, the Sub-department of Customs where the customs declarant registered the Nomenclature shall check documents and formulate a monitoring slip, append seals to 02 copies of the Nomenclature of imported goods subject to modification and 01 monitoring sheet subject to modification (01 original copy of the Nomenclature shall be retained, another original copy of the Nomenclature and 01 copy of the monitoring sheet shall be returned to the customs declarant to be presented to the customs authority where the import procedures are carried out to subtract back the actually imported goods and calculate the tax values according to regulation in Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance and point b.9.2.2.2).
- If the Nomenclature and/or the monitoring sheet is lost, on the basis of the application of the customs declarant and the verification of the Customs Department of another local government, the customs authority where the Nomenclature is registered shall conduct inspections and carry out the reissuance of the Nomenclature/monitoring sheet for materials, spare parts, accessories for the manufacture of technical rubber products of heading 98.40 that have not been imported according to regulations in Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance.

Processing time limit for the customs authority towards the registration, modification and/or reissuance of the Nomenclature shall comply with regulations in Article 104 of Circular No. 38/2015/TT-BTC dated 25/3/2015 by the Minister of Finance.

b.9.2.2.2 – When carrying out the import procedures:

Apart from customs procedures as prescribed in laws, the customs authority shall, pursuant to the customs dossiers, compare information with the information on the monitoring sheet to subtract back materials, accessories and spare parts used for the manufacture of technical rubber products of heading 98.40 that the customs declarant has actually imported and append the countersign according to law provisions. 01 copy of the Nomenclature and/or the monitoring sheet on which the back subtraction has been recorded shall be retained to the customs dossier.

When all the imported goods on the monitoring sheet are subtracted, Director of the Sub-department of Customs where the last procedure is carried out shall verify *“all goods have been imported according to the Nomenclature No.”* on the original copy of the monitoring sheet of the customs declarant; 01 photocopy of the monitoring sheet shall be retained by the Sub-department of Customs, another photocopy shall be issued to the customs declarant and the original copy shall be sent to the Sub-department of Customs where the monitoring sheet is issued to conduct inspections of the goods granted with customs clearance according to law provisions.

If the Sub-department of Customs receiving the registration of the Nomenclature is also the Sub-department of Customs carrying out the import procedures, when the Director of the Sub-department of customs has verified on the monitoring sheet that all goods have been subtracted, the Sub-department of customs shall retain the original copy, issue the customs declarant 01 photocopy and send 01 photocopy of the monitoring sheet enclosed with the application for registration of the Nomenclature to conduct inspections of goods granted with customs clearance according to law provisions.

b.9.2.2.3 – When the original copy of the monitoring sheet has been received from the Sub-department of Customs where the last procedure was carried out, the Sub-department of Customs

where the Nomenclature was registered shall collect all documents of registration of Nomenclature and send them to the Sub-department in charge of post-customs clearance inspection as the basis for post-customs clearance inspections according to regulations on risk management of the use of imported goods that are applied the specific preferential import tax rates applicable to heading 98.40 according to regulations in Article 98 of Decree No. 08/2015/NĐ-CP dated 21/01/2015 by the Government.

Import taxes for articles of heading 98.40 that are used unconformably to the approved purposes shall be calculated according to the preferential import tax rates provided for the corresponding codes of 97 chapters at the time of registration of declaration of imported goods with the customs authority.

II. DANH MỤC NHÓM MẶT HÀNG, MẶT HÀNG VÀ MỨC THUẾ SUẤT THUẾ NHẬP KHẨU ƯU ĐÃI

Code			Description	Corresponding Code in Part I Appendix II			Rate (%)
9801	00	00	Meat and edible offal, of guinea fowls (Japanese fowls), cut in pieces, fresh, chilled or frozen.	0207	60	00	15
9802	00	00	Carps, breeding (other than heading 0301.93.10).	0301	99	40	0
98.04			Crustaceans, smoked				
			- Frozen:				
9804	11	00	- - Rock lobster and other sea crawfish (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	0306	11	00	27
9804	12	00	- - Lobsters (<i>Homarus spp.</i>)	0306	12	00	27
9804	14		- - Crabs:				
9804	14	10	- - - Soft shell crabs	0306	14	10	27
9804	14	90	- - - Other	0306	14	90	27
9804	15	00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	0306	15	00	27
9804	16	00	- - Cold-water shrimps and prawns (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	0306	16	00	27
9804	17		- - Other shrimps and prawns:				
9804	17	10	- - - Giant tiger prawns (<i>Penaeus monodon</i>)	0306	17	10	27
9804	17	20	- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	0306	17	20	27
9804	17	30	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	0306	17	30	27
9804	17	90	- - - Other	0306	17	90	27
9804	19	00	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption	0306	19	00	27
			- Not frozen:				
9804	21		- - Rock lobster and other				

			sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.):				
9804	21	10	- - - In airtight containers	0306	21	91	27
9804	21	90	- - - Other	0306	21	99	27
9804	22		- - Lobsters (<i>Homarus</i> spp.):				
9804	22	10	- - - In airtight containers	0306	22	91	27
9804	22	99	- - - Other	0306	22	99	27
9804	23		- - Crabs:				
9804	23	10	- - - In airtight containers	0306	24	91	27
9804	23	90	- - - Other	0306	24	99	27
9804	24	00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	0306	25	00	27
9804	25		- - Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>):				
9804	25	10	- - - In airtight containers	0306	26	91	27
9804	25	90	- - - Other	0306	26	99	27
9804	26		- - Other shrimps and prawns:				
9804	26	10	- - - In airtight containers	0306	27	91	27
9804	26	90	- - - Other	0306	27	99	27
9804	27		- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:				
9804	27	10	- - - In airtight containers	0306	29	91	27
9804	27	90	- - - Other	0306	29	99	27
9805	00	00	Pigeon peas (<i>Cajanus cajan</i>), suitable for sowing.	0713	60	00	0
9807	00	00	Kraft paper, of a kind used for making cement bags, bleached.	4804	29	00	3
9808	00	00	Textile fabrics, impregnated, coated, covered or laminated with plastics, other than those with polyvinyl chloride or polyurethane, for rubberized chafer fabric.	5903	90	00	0
9809	00	00	Glass eyes.	7018	90	00	0
9810	00	00	Articles of iron or steel wire, of a kind used for	7326	20	90	0

			the manufacture of tire-hoop.				
9811	00	00	Alloy steel containing Bo and/or chromium, excluding flat-rolled steel that is hot-rolled.	72.24 72.25 72.26 72.27 72.28 72.29			10
98.12			Diesel engines, of a kind used for vehicles of heading 8701 of a power exceeding 60kW.				
9812	00	10	- Fully assembled	8408 8408 8408 8408	20 20 20 20	10 21 22 23	5
9812	00	90	- Of a kind used for vehicles of sub-heading 8701.10	8408	20	93	5
9813	00	00	Liquid dielectric instrument transformers with a power handling capacity not exceeding 1 kVA and a maximum voltage of 110kV or more.	8504	21	10	5
9814	00	00	Optical discs for laser reading systems, of a kind suitable for cinematography, recorded.	8523	49	19	5
98.15			Other firearms and similar devices which operate by the firing of an explosive charge.				
9815	00	10	- Sawn-off shotguns	9303	20	00	30
9815	00	90	- Hunting rifles	9303	30	00	30
9816	00	00	Lamp's frames for miners or quarrying workers; other parts for lamps for miners, lamps for operating rooms.	9405	99	90	0
98.17			Explosion-proof machinery, devices specialized for underground coal				

			mining and a number of materials and devices used for manufacturing and/or assembling such machinery and devices.				
9817	10	00	- Explosion-proof air fans, of a kind used in underground mining, of a capacity exceeding 125 kW	8414	59	99	3
9817	20	00	- Drills and hammers for working in the hand, of a kind used in underground mining	8467	21	00	3
9817	30		- Dry-type transformer, dry-type electrical substation in full sets, of a kind used for working in caves, explosion rooms in underground mining, of a kind with a power handling capacity exceeding kVA and a maximum voltage of 66kV or more:				
9817	30	10	- - Matching transformers	8504	33	11	3
				8504	34	11	
				8504	34	13	
				8504	34	22	
9817	30	90	- - Other	8504	33	19	3
				8504	34	12	
				8504	34	14	
				8504	34	23	
98.18			Articles used for production, repair, maintenance of railway engines and railway cars.				
9818	11		- Articles made of cellular rubber:				
9818	11	10	- - Electrical insulator hoods	4016	99	53	0
9818	11	90	- - Other	4016	99	59	0
9818	12		- U or I sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extrude, with a height of 80 mm or more:				
9818	12	10	- - U sections	7216	31	00	0
9818	12	90	- - I sections	7216	32	00	0
9818	13		- Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters,				

			cotter-pins, washers (including spring washers) and similar articles:				
9818	13	10	- - Screws for metals	7318	15	00	0
9818	13	90	- - Cotters and cotter-pins	7318	24	00	0
9818	14		- Springs and leaves for springs, of iron or steel:				
9818	14	10	- - Springs and leaves for springs	7320	10	90	0
9818	14	90	- - Helical springs	7320	20	90	0
9818	15	00	- Air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	7322	90	00	10
9818	16	00	- Other cast articles, of iron or steel, other than those of non-malleable cast iron	7325	99	90	0
9818	17	00	- Automatic door closers	8302	60	00	10
9818	18	00	- Compression-ignition internal combustion ton engines of a power exceeding 100 kW	8408	90	50	0
9818	19		- Parts suitable for use solely or principally with the engines of headings 8407 or 8408, other than those used for engines in heading 8429, 8430; of a kind used for engines of vehicles in headings 8701, 8711 and other vehicles in chapter 87; of a kind used for ships in chapter 89:				
9818	19	10	- - Carburetors and parts thereof	8409	99	71	0
9818	19	20	- - Cylinder blockes	8409	99	72	0
9818	19	30	- - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	8409	99	73	0
9818	19	40	- - Other cylinder liners	8409	99	74	0
9818	19	50	- - Cylinder heads and head covers	8409	99	75	0
9818	19	60	- - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	8409	99	76	0
9818	19	70	- - Other pistons	8409	99	77	0
9818	19	90	- - Other	8409	99	79	0

9818	20		- Pumps for liquids, whether or not fitted with a measuring device:				
9818	20	10	- - Hand water pumps	8413	20	10	0
			- - Water pumps or injection pumps, of a kind used for reciprocating internal combustion piston engine:				
9818	20	21	- - - Centrifugal type	8413	30	29	0
9818	20	29	- - - Other	8413	30	99	0
			- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than pumps with shafts common with the prime mover:				
9818	20	31	- - - With an inlet diameter not exceeding 200 mm	8413	70	11	0
9818	20	39	- - - Other	8413	70	19	0
9818	20	90	- - Parts of pumps of subheadings 8413.70.11 and 8413.70.19	8413	91	30	0
9818	21		- Other fans, with a capacity exceeding 125kW, excluding table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:				
9818	21	10	- - Blowers	8414	59	50	0
			- - Other:				
9818	21	21	- - - With protective screen	8414	59	91	0
9818	21	29	- - - Other	8414	59	99	0
9818	22		- Air conditioning machines used for railway rolling stock:				
			- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):				
9818	22	11	- - - Of a power not exceeding 26.38 kW	8415	81	21	0
9818	22	19	- - - Other	8415	81	29	0
9818	22	20	- - Other air conditioning machines, incorporating a refrigerating unit, of a kind used in railway rolling stock	8415	82	29	0
			- - Parts:				
9818	22	31	- - - Of machines with a	8415	90	36	0

			refrigeration capacity exceeding 26.38 kW but not exceeding 52.75 kW, with an air flow rate of each evaporator unit not exceeding 67.96 m3/min				
9818	22	39	- - - Of machines with a refrigeration capacity exceeding 52.75 kW, with an air flow rate of each evaporator unit not exceeding 67.96 m3/min	8415	90	46	0
9818	23	00	- Other refrigerating or freezing equipment, excluding beverage coolers, drinking water coolers, water chillers with a capacity exceeding 21.10 kW and scale ice-maker units	8418	69	90	0
9818	24	00	- Heat exchange units, excluding cooling towers	8419	50	90	0
9818	25	00	- Other automatic data processing machines, excluding personal computers	8471	41	90	0
			- Safety or relief valves:				
9818	26	10	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	8481	40	20	0
9818	26	90	- - Other, excluding those of copper or copper alloys with an internal diameter of 2.5 cm or less	8481	40	90	0
9818	27	00	- Tapered roller bearings, including cone and tapered roller assemblies	8482	20	00	0
9818	28	00	- Other transmission shafts (including cam shafts and crank shafts) and cranks	8483	10	90	0
9818	29	00	- Other gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	8483	40	90	0
9818	30	00	- Gaskets and similar joints of metal sheeting combined with other textile material or of two or more layers of metal	8484	10	00	0
9818	31	00	- Generating sets with spark-ignition internal combustion piston engines , of an output	8502	20	30	0

			exceeding 100 kVA but not exceeding 10,000 kVA				
9818	32	00	- Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wire and cables; wafer prober, of a kind used for a voltage not exceeding 1,000 V	8538	90	11	0
9818	33	00	- Carbon brushes	8545	20	00	0
9819	00	00	Imported materials and equipment for the manufacture of key mechanical engineering products and for investment in the manufacture of key mechanical engineering products	Classified to other chapters in Appendixes I and II with different code numbers according to the nature of each article		0, or according to the lowest rate of the VAT framework prescribed by the National Assembly Standing Committee (in case the lowest rate of the VAT framework is higher than 0)	
9820	00	00	Aircraft accessories and materials.	Classified to other chapters in Appendixes I and II with different code numbers according to the nature of each article		0, or according to the lowest rate of the VAT framework prescribed by the National Assembly Standing Committee (in case the lowest rate of the VAT framework is higher than 0)	
98.21			Separate knock-down kits, whether in a whole or not, of automobile, for automobile manufacture and assembly.				
			- For the transport of 10 persons or more, including the drivers:				
9821	10		- - Of compression-ignition internal				

			combustion piston engine (diesel or semi-diesel):				
9821	10	11	- - - For the transport of 30 persons or more and specially designed for use in airports	8702	10	71	5
				8702	10	79	
9821	10	19	- - - Other	8702	10	60	70
				8702	10	81	
				8702	10	89	
				8702	10	90	
			- - Other:				
9821	10	21	- - - For the transport of 30 persons or more and specially designed for use in airports	8702	90	93	5
9821	10	29	- - - Other	8702	90	92	70
				8702	90	94	
				8702	90	95	
				8702	90	99	
9821	21		- Of motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars:				
9821	21	10	- - Vehicles specially designed for travelling on snow; golf cars and similar vehicles:	8703	10	10	70
				8703	10	90	
			- - Other vehicles, with spark-ignition internal combustion reciprocating piston engine:				
9821	21	21	- - - Of a cylinder capacity not exceeding 1,000 cc	8703	21	10	70
				8703	21	24	
				8703	21	29	
				8703	21	92	
				8703	21	99	
9821	21	22	- - - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	8703	22	19	70
				8703	22	92	
				8703	22	99	
			- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc				
9821	21	23	- - - - Motor-homes	8703	23	40	61
9821	21	24	- - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans)	8703	23	61	70
				8703	23	62	
				8703	23	63	
				8703	23	64	
			- - - - Other:				

9821	21	25	- - - - - Of a cylinder capacity not exceeding 2,500 cc	8703	23	91	70
				8703	23	92	
				8703	23	93	
9821	21	26	- - - - - Of a cylinder capacity exceeding 2,500 cc	8703	23	94	61
			- - - Of a cylinder capacity exceeding 3,000 cc				
9821	21	27	- - - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), four-wheel drive	8703	24	51	51
9821	21	28	- - - - Other four-wheel drive	8703	24	91	51
9821	21	29	- - - - Other	8703	24	59	61
				8703	24	70	
				8703	24	99	
			- - Other motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
9821	21	31	- - - Of a cylinder capacity not exceeding 1,500 cc	8703	31	20	70
				8703	31	50	
				8703	31	91	
				8703	31	99	
9821	21	32	- - - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	8703	32	52	70
				8703	32	53	
				8703	32	54	
				8703	32	59	
				8703	32	60	
				8703	32	92	
				8703	32	93	
				8703	32	94	
				8703	32	99	
9821	21	39	- - - Of a cylinder capacity exceeding 2,500 cc	8703	33	53	70
				8703	33	54	
				8703	33	55	
				8703	33	59	
				8703	33	70	
				8703	33	91	
				8703	33	99	
9821	21	90	- - Other	8703	90	12	70
				8703	90	19	
				8703	90	70	

				8703	90	90	
9821	30		- Of motor vehicles for the transport of goods:				
			- - Of dumpers designed for off-highway use:				
9821	30	11	- - - Gvw not exceeding 5 t	8704	10	23	53
9821	30	12	- - - Gvw exceeding 5 t but not exceeding 10 t	8704	10	24	50
9821	30	13	- - - Gvw exceeding 10 t but not exceeding 20 t	8704	10	25	50
9821	30	14	- - - Gvw exceeding 20 t but not exceeding 24 t	8704	10	26	7
9821	30	15	- - - Gvw exceeding 24 t but not exceeding 45 t	8704	10	27	7
9821	30	19	- - - Gvw exceeding 45 t	8704	10	28	0
			- - Of other motor cars, with compression-ignition internal combustion piston engine (diesel or semi-diesel):				
9821	30	21	- - - Gvw not exceeding 5 t	8704	21	29	70
9821	30	22	- - - Gvw exceeding 5 t but not exceeding 6 t	8704	22	29	50
9821	30	23	- - - Gvw exceeding 6 t but not exceeding 10 t	8704	22	51	50
9821	30	24	- - - Gvw exceeding 10 t but not exceeding 20 t	8704	22	59	30
9821	30	25	- - - Gvw exceeding 20 t but not exceeding 24 t	8704	23	29	7
9821	30	26	- - - Gvw exceeding 24 t but not exceeding 45 t	8704	23	66	7
				8704	23	69	
9821	30	29	- - - Gvw exceeding 45 t	8704	23	86	0
				8704	23	89	
			- - Of other, with spark-ignition internal combustion piston engine:				
9821	30	31	- - - Gvw not exceeding 5 t	8704	31	29	70
9821	30	32	- - - Gvw exceeding 5 t but not exceeding 6 t	8704	32	29	70
9821	30	33	- - - Gvw exceeding 6 t but not exceeding 10 t	8704	32	46	70
9821	30	34	- - - Gvw exceeding 10 t but not exceeding 20 t	8704	32	49	45
9821	30	35	- - - Gvw exceeding 20 t but not exceeding 24 t	8704	32	69	7
9821	30	36	- - - Gvw exceeding 24 t but not exceeding 45 t	8704	32	86	7
				8704	32	89	

9821	30	39	- - - Gvw exceeding 45 t	8704	32	98	0
				8704	32	99	
			- - Other:				
9821	30	91	- - - Gvw not exceeding 5 t	8704	90	91	70
9821	30	92	- - - Gvw exceeding 5 t but not exceeding 10 t	8704	90	92	70
9821	30	93	- - - Gvw exceeding 10 t but not exceeding 20 t	8704	90	93	70
9821	30	94	- - - Gvw exceeding 20 t but not exceeding 45 t	8704	90	94	7
9821	30	99	- - - Other	8704	90	99	0
98.22			Materials and equipment serving the plans for production of unburned building materials that are light and the manufacture of aggregate cement brick, of a capacity of 7 million of standard pcs or more per year.				
9822	10	00	- Bucket trucks, wheel loaders	Classified to other chapters in Appendixes I and II with different code numbers according to the nature of each article			0
9822	20	00	- Hydraulic press machines				0
9822	30	00	- Cutting machines				0
9822	40	00	- Autoclaves				0
9822	50	00	- Brick setting machines				0
9822	90	00	- Aluminum powder (containing Al>85%)				0
9823	00	00	Cash vans	8705	90	90	10
9824	00	00	Vinyl chloride monomer (VCM)	2903	21	00	0
9825	00	00	Restylane; scar reduction gel	3304	99	90	10
9826	00	00	Tyre cord fabric, of 1680D/2 and 1890 D/2 nylon	5902	10	91	3
98.27			Casing and tubing pipe, of cast steel with threads, having a diameter exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas.				

9827	10	00	- Of stainless steel	7304	24	00	5
9827	90	00	- Other	7304	29	00	5
9828	00	00	Casing pipe, of welded steel with the connector, having a diameter exceeding 20 inches but not exceeding 36 inches, of a kind used in drilling for oil or gas.	7305	20	00	10
98.29			Casing and tubing pipe, of welded steel with threads, having a diameter of exceeding 2 - 3/8 inches but not exceeding 20 inches, of a kind used in drilling for oil or gas.				
9829	10	00	- Of stainless steel	7306	21	00	10
9829	20	00	- Other	7306	29	00	10
9830	00	00	Copper wire, of which the maximum cross-sectional dimension exceeds 6 mm but does not exceed 8 mm.	7408	11	10	0
98.32			Hydraulic crane trucks				
9832	10	00	- Of a kind having compression-ignition internal combustion piston engine (diesel or semi-diesel)	8704	21	29	15
				8704	22	29	
				8704	22	51	
				8704	22	59	
				8704	23	29	
9832	90	00	- With spark-ignition internal combustion reciprocating piston engine	8704	31	29	15
				8704	32	29	
				8704	32	46	
				8704	32	49	
				8704	32	69	
9833	00	00	Receptionist desk registration procedures at airports or stations	9403	60	90	10
9834			Materials and components for production of information technology products				
9834	11	00	Rubber, laser engraved, PU coated keyboard, temperature withstand of	4016	99	99	0

			150°C				
9834	12		- Other products, of iron or steel:				
9834	12	10	- - Screw, of steel, INOX 304, 1-standard threaded, anti-rust coated, with diameter of under 1.4 mm	7318	15	00	0
9834	12	90	- - Materials, spare parts and auxiliary parts for production of key information technology products	7326	90	99	0
9834	13	00	Tin solder bars, without lead, conformable to RoHS standards	8003	00	10	0
9834	14	00	Welded tin, wire form, unleaded, with a core of flammable substances, diameter of 1.2 mm or less, conformable to RoHS standards	8311	90	00	0
9834	15	00	Vibration motor for phones, with a diameter of ≤ 30 mm, capacity of ≤ 0.5 W	8501	10	49	0
9834	16	00	Motor, capacity of not exceeding 5W	8501	10	29	0
9834	17	00	Transformer roll, used for electronic and telecommunication equipment, with nominal power of under 0.1 kVA	8504	31	99	0
9834	18	00	Lithium batteries with a thickness of ≤ 7 mm, a length of 100 mm and a width of ≤ 100 mm	8506	50	00	0
9834	19	00	Crystal screen with size of < 5 inches	8517	70	32	0
9834	20	00	Mini USB connector, used for battery charging and data transfer from device to PC	8536	90	93	0
9834	21	00	Fuse for electronic devices, with a nominal current limit not exceeding 1.5A	8536 8536	10 10	12 92	0
9834	22	00	Semiconductor/electrical relays with voltage of not exceeding 28V	8536	41	90	0
9834	23	00	Signal connector of image, sound, vacuum connector used for TV, with current of 1.5A or less	8536	69	22	0
9834	24	00	Usb jack, connector; network connector	8536	90	99	0
9834	25	00	Plastic-wrapped power connector, with core diameter of smaller than 5	8544	42	91	0

			mm				
9834	26	00	Data connection cable, flat form, 2 fibers	8544	42	99	0
9834	27	00	Cable used for information device	8544	49	29	0
9834	28	00	Power transformer, signal transformer, high voltage transformer for the production of key IT products	8504	34	29	0
9834	29	00	Batteries and battery pack, of lithium, for production of key IT products	8506	50	00	0
9834	30	00	Materials, spare parts and auxiliary parts for production of key information technology products	8536	69	99	0
9834	31	00	Camera controller	8537	10	19	0
9834	32	00	Power cable attached to the circuit board of 220v, plastic wrapped	8544	42	92	0
9834	33	00	Other parts, excluding parts of controller, adapter, connector, printed circuit board, antenna	8517	70	92	0
9834	34	00	Microphone	8518	10	90	0
9834	35	00	Headsets, with or without a microphone, and sets of 1 microphone and 1 or multiple loudspeakers	8518	30	20	0
9834	36	00	Sets of microphone and loudspeakers, excluding of mobile phone or other wireless phones	8518	30	59	0
9834	37	00	Flash light	9006	69	00	0
9835	00	00	Sodium hydroxide in form of aqueous solutions, containing NaOH > 42%	2815	12	00	3
98.36			Chassis fitted with engines, having cabin (chassis cars, having cabin)				
			- Of motor vehicles for the transport of goods:				
			- - Of dumpers designed for off-highway use:				
9836	10	00	- - - Gvw exceeding 20 t but not exceeding 24 t	8704	10	26	18
			- - Of other, with compression-ignition				

			internal combustion piston engine (diesel or semi-diesel):				
9836	20		- - - Gvw exceeding 20 t but not exceeding 24 t:				
9836	20	10	- - - - Refrigerated trucks	8704	23	21	18
9836	20	20	- - - - Garbage collection vehicles having a garbage compressing device	8704	23	22	18
9836	20	30	- - - - Tanker vehicles; bulk-cement trucks	8704	23	23	18
9836	20	40	- - - - Hooklift trucks	8704	23	25	18
9836	20	90	- - - - Other	8704	23	29	18
9836	30		- - - Gvw exceeding 24 t but not exceeding 45 t:				
9836	30	10	- - - - Refrigerated trucks	8704	23	61	18
9836	30	20	- - - - Garbage collection vehicles having a garbage compressing device	8704	23	62	18
9836	30	30	- - - - Tanker vehicles; bulk-cement trucks	8704	23	63	18
9836	30	40	- - - - Hooklift trucks	8704	23	65	18
9836	30	50	- - - - Dumpers	8704	23	66	18
9836	30	90	- - - - Other	8704	23	69	18
			- - Of other, with spark-ignition internal combustion piston engine:				
9836	40		- - - Gvw exceeding 20 t but not exceeding 24 t:				
9836	40	10	- - - - Refrigerated trucks	8704	32	61	18
9836	40	20	- - - - Garbage collection vehicles having a garbage compressing device	8704	32	62	18
9836	40	30	- - - - Tanker vehicles; bulk-cement trucks	8704	32	63	18
9836	40	40	- - - - Hooklift trucks	8704	32	65	18
9836	40	90	- - - - Other	8704	32	69	18
9836	50		- - - Gvw exceeding 24 t but not exceeding 45 t:				
9836	50	10	- - - - Refrigerated trucks	8704	32	81	18
9836	50	20	- - - - Garbage collection vehicles having a garbage compressing device	8704	32	82	18
9836	50	30	- - - - Tanker vehicles; bulk-cement trucks	8704	32	83	18
9836	50	40	- - - - Hooklift trucks	8704	32	85	18
9836	50	50	- - - - Dumpers	8704	32	86	18
9836	50	90	- - - - Other	8704	32	89	18
			- - Of other:				
9836	90	00	- - - Gvw exceeding 20 t but not exceeding 24 t	8704	90	94	18

9838	00	00	Biofuels (E5, E10)	2710	12	14	20
			Bio-diesel fuels (B5, B10)	2710	20	00	10
9839			Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy steel				
9839	10	00	- Bars and coils, of circular cross-section measuring less than 14 mm in diameter:	7213	91	90	0
9839	20	00	- Other bars and coils	7213	99	90	0
9840			Materials, spare parts imported for the manufacture of technical rubber products				
9840	11	00	Metal segment, of a size at (14 x 24) mm	7318	29	00	0
9840	12	00	Steel washers	7318	22	00	0
9840	13	00	Copper washers, of a used to be fitted to rubber products, of a size at (10.13 x 0.8) mm	7415	21	00	10
9840	14	00	Nickel plated aluminum inner core, with a size of (85 x 38) mm, used in the manufacture of insulated chain	7616	99	99	0
9840	15	00	Adhesive chemlok 205 glue	3506	99	00	5
9840	16	00	#304 steel washers, of a kind to be fitted to rubber products.	7318	22	00	0
9840	17	00	#304-S steel spring washers, of a kind to be fitted in rubber products	7318	21	00	0
9840	18	00	Aluminium washers type 3077 (Mini), with a size of (99.71 x 84.73 x 14.30) mm, of a kind used for the manufacture of rubber products	7616	99	99	0
9840	19	00	Stearic acid	3823	11	00	0
9840	20	00	Kaolin (stone powder), of a kind used for the manufacture of rubber	6804	10	00	0
9840	21	00	0-35b rubber gaskets, of a kind to be fitted to roofing nails	4016	93	90	0
9840	22	00	Vulcanised rubber grain	4008	19	00	0
9840	23	00	Carbon blacks type N330,770,660, in form of grain, of a kind used for	2803	00	40	0

			manufacturing rubber products				
9840	24	00	Rubber covered aluminum netting, of a kind with a size of (410 x 490) mm	7616	99	99	0
9840	25	00	Paraffinic oil, of a kind used in rubber manufacture	2710	19	90	0
9840	26	00	Sunthene 480 compound plasticisers , in liquid form, of a kind used for the manufacture of rubber products	3812	20	00	0
9840	27	00	Zinc oxide white seal 99.8% (ZNO), of a kind used for the manufacture of rubber products	2817	00	10	0
9840	28	00	Steel washers (129.8 x 2.8) mm, of a kind to be fitted to rubber products	7318	22	00	0
9841			Greenhouses prefabricated buildings, of a kind used for agricultural production				
9841	10	00	- Of wood	9406	00	92	5
9841	20	00	- Of iron or steel	9406	00	94	5
9841	30	00	- Of plastics or of aluminium	9406	00	95	5
9841	40	00	- Of concrete or of artificial stone	9406	00	96	5
9841	50	00	- Other	9406	00	99	5

Số: 182/2015/TT-BTC

Hà Nội, ngày 16 tháng 11 năm 2015

THÔNG TƯ**BAN HÀNH BIỂU THUẾ XUẤT KHẨU, BIỂU THUẾ NHẬP KHẨU ƯU ĐÃI THEO DANH MỤC MẶT HÀNG CHỊU THUẾ**

Căn cứ Luật Thuế xuất khẩu, Thuế nhập khẩu ngày 14/6/2005;

Căn cứ Nghị quyết số 71/2006/QH11 ngày 29/11/2006 của Quốc hội phê chuẩn Nghị định thư gia nhập Hiệp định thành lập Tổ chức Thương mại Thế giới của nước Cộng hòa xã hội chủ nghĩa Việt Nam;

Căn cứ Nghị quyết số 295/2007/NQ-UBTVQH12 ngày 28/9/2007 của Ủy ban Thường vụ Quốc hội về việc ban hành Biểu thuế xuất khẩu theo danh mục nhóm hàng chịu thuế và khung thuế suất đối với từng nhóm hàng, Biểu thuế nhập khẩu ưu đãi theo danh mục nhóm hàng chịu thuế và khung thuế suất ưu đãi đối với từng nhóm hàng;

Căn cứ Nghị quyết số 710/2008/NQ-UBTVQH12 ngày 22/11/2008 của Ủy ban Thường vụ Quốc hội về việc sửa đổi Nghị quyết số 295/2007/NQ-UBTVQH12 ngày 28/9/2007;

Căn cứ Nghị quyết số 830/2009/UBTV12 ngày 17/10/2009 của Ủy ban Thường vụ Quốc hội về việc sửa đổi Nghị quyết số 295/2007/NQ-UBTVQH12 ngày 28/9/2007 và Nghị quyết số 710/2008/NQ-UBTVQH12 ngày 22/11/2008;

Căn cứ Nghị định số 87/2010/NĐ-CP ngày 13/8/2010 của Chính phủ quy định chi tiết thi hành một số điều của Luật Thuế xuất khẩu, Thuế nhập khẩu;

Căn cứ Nghị định số 215/2013/NĐ-CP ngày 23/12/2013 của Chính phủ quy định chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Tài chính;

Theo đề nghị của Vụ trưởng Vụ Chính sách Thuế;

Bộ trưởng Bộ Tài chính ban hành Thông tư ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế.

Điều 1. Ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế

Ban hành kèm theo Thông tư này:

1. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế quy định tại Phụ lục I.
2. Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế quy định tại Phụ lục II.

Điều 2. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế

1. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế quy định tại Phụ lục I gồm mô tả hàng hoá và mã hàng (08 chữ số hoặc 10 chữ số), mức thuế suất thuế xuất khẩu quy định cho từng mặt hàng chịu thuế xuất khẩu.
2. Trường hợp mặt hàng xuất khẩu không được quy định cụ thể tên trong Biểu thuế xuất khẩu thì khi làm thủ tục hải quan, người khai hải quan vẫn phải kê khai mã hàng của mặt hàng xuất khẩu tương ứng với mã hàng 08 chữ số của mặt hàng đó trong Biểu thuế nhập khẩu ưu đãi quy định tại Mục I Phụ lục II ban hành kèm theo Thông tư này và ghi mức thuế suất thuế xuất khẩu là 0% (không phần trăm).
3. Mặt hàng than gỗ rừng trồng thuộc mã hàng 4402.90.90 được áp dụng mức thuế suất thuế xuất khẩu 5% quy định tại Biểu thuế xuất khẩu ban hành kèm theo Thông tư này phải đáp ứng các tiêu chí kỹ thuật như sau:

Tiêu chí	Yêu cầu
Hàm lượng tro	≤ 3%
Hàm lượng carbon cố định (C)-là carbon nguyên tố, không mùi, không khói khi tiếp lửa.	≥ 70%
Nhiệt lượng	≥ 7000Kcal/kg
Hàm lượng lưu huỳnh	≤ 0,2%

4. Mặt hàng đồ kim hoàn bằng vàng (thuộc nhóm 71.13), đồ kỹ nghệ bằng vàng (thuộc nhóm 71.14) và các sản phẩm khác bằng vàng (thuộc các nhóm 71.15) được áp dụng mức thuế xuất khẩu 0% nếu đáp ứng các điều kiện sau đây:

a) Ngoài hồ sơ hải quan đối với hàng hóa xuất khẩu theo quy định chung, phải có Phiếu kết quả thử nghiệm xác định hàm lượng vàng dưới 95% do tổ chức thử nghiệm xác định hàm lượng vàng trang sức, mỹ nghệ có tên quy định tại điểm b khoản 4 Điều 2 Thông tư này cấp (xuất trình 01 bản chính để đối chiếu, nộp 01 bản chụp cho cơ quan hải quan).

b) Tổ chức thử nghiệm xác định hàm lượng vàng trang sức, mỹ nghệ đã được Tổng cục Tiêu chuẩn Đo lường Chất lượng chỉ định gồm: Trung tâm Kỹ thuật Tiêu chuẩn Đo lường Chất lượng 1, Trung tâm Kỹ thuật Tiêu chuẩn Đo lường Chất lượng 3, Viện Ngọc học và Trang sức Doji, Ngân hàng Thương mại Cổ phần Á Châu – Trung tâm vàng hoặc tổ chức có quyết định chỉ định tổ chức thử nghiệm xác định hàm lượng vàng của Tổng cục Tiêu chuẩn Đo lường Chất lượng.

c) Trường hợp các mặt hàng là đồ kim hoàn bằng vàng (thuộc nhóm 71.13), đồ kỹ nghệ bằng vàng (thuộc nhóm 71.14) và các sản phẩm khác bằng vàng (thuộc nhóm 71.15) xuất khẩu theo hình thức gia công xuất khẩu hoặc có đủ điều kiện xác định là được sản xuất từ toàn bộ nguyên liệu nhập khẩu, xuất khẩu theo loại hình sản xuất xuất khẩu thì khi làm thủ tục hải quan thực hiện theo quy định hiện hành, không phải xuất trình Phiếu kết quả thử nghiệm xác định hàm lượng vàng. Đối với trường hợp xuất khẩu theo hình thức sản xuất xuất khẩu thì khi làm thủ tục hải quan, doanh nghiệp phải xuất trình giấy phép nhập khẩu vàng nguyên liệu của ngân hàng nhà nước theo quy định tại Thông tư số 16/2012/TT-NHNN ngày 25/5/2012.

Điều 3. Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế

Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế quy định tại Phụ lục II bao gồm:

1. Mục I: Quy định thuế suất thuế nhập khẩu ưu đãi áp dụng đối với 97 chương theo danh mục hàng hóa nhập khẩu Việt Nam. Nội dung gồm tên các Phần, Chương, Chú giải phần, chú giải chương; Danh mục biểu thuế được chi tiết mô tả hàng hoá (tên nhóm mặt hàng và tên mặt hàng), mã hàng (08 chữ số), mức thuế suất thuế nhập khẩu ưu đãi quy định cho mặt hàng chịu thuế.

2. Mục II: Chương 98 - Quy định mã hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với một số nhóm mặt hàng, mặt hàng.

2.1. Chú giải và điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

a) Chú giải chương: Các mặt hàng có tên nêu tại khoản 1 phần I mục II phụ lục II ban hành kèm theo Thông tư này được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

b) Chú giải nhóm:

- Việc phân loại mã hàng hoá và áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng đối với mặt hàng CKD của ô tô được thực hiện theo quy định tại khoản 2.1 phần I mục II phụ lục II ban hành kèm theo Thông tư này;

- Các mặt hàng: Giấy kraft dùng làm bao xi măng đã tẩy trắng thuộc nhóm 98.07; Thép hợp kim có chứa nguyên tố Bo và/hoặc Crôm thuộc nhóm 98.11; Chất làm đầy da, Kem hỗ trợ chức năng bảo vệ da, gel làm giảm sẹo thuộc nhóm 98.25; Vải mảnh nylon 1680/D/2 và 1890 D/2 thuộc nhóm 98.26; Dây đồng có kích thước mặt cắt ngang tối đa trên 6 mm nhưng không quá 8 mm thuộc nhóm 98.30 và Thép không hợp kim, dạng thanh và dạng cuộn cuộn không đều, được cán nóng thuộc nhóm 98.39 được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98 nếu đáp ứng các tiêu chuẩn, thông số kỹ thuật quy định cụ thể tại khoản 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 phần I mục II phụ lục II ban hành kèm theo Thông tư này.

c) Cách thức phân loại, điều kiện để được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng ghi tại Chương 98, báo cáo kiểm tra việc sử dụng hàng hóa được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98: Thực hiện theo quy định tại khoản 3 phần I mục II phụ lục II ban hành kèm theo Thông tư này.

2.2. Danh mục nhóm mặt hàng, mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng gồm: Mã hàng của nhóm mặt hàng, mặt hàng thuộc Chương 98; mô tả hàng hoá (tên nhóm mặt hàng, mặt hàng); mã hàng tương ứng của nhóm hàng, mặt hàng đó tại mục I phụ lục II (97 chương theo danh mục Biểu thuế nhập khẩu Việt Nam) và mức thuế suất thuế nhập khẩu ưu đãi áp dụng riêng tại Chương 98 thực hiện theo quy định cụ thể tại phần II mục II phụ lục II ban hành kèm theo Thông tư này.

2.3. Các nhóm mặt hàng, mặt hàng có tên và được thực hiện mức thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 nếu đủ điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi đặc biệt theo quy định hiện hành thì được lựa chọn áp dụng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt quy định tại các Thông tư ban hành Biểu thuế nhập khẩu ưu đãi đặc biệt hoặc thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 của Thông tư này.

2.4. Khi làm thủ tục hải quan, người khai hải quan phải kê khai mã hàng theo cột “Mã hàng tương ứng tại Mục I Phụ lục II” nêu tại Chương 98 và ghi chú mã hàng Chương 98 vào bên cạnh.

Ví dụ: Mặt hàng giấy kraft dùng làm bao xi măng, đã tẩy trắng khi nhập khẩu, người khai hải quan kê khai mã hàng là 4804.29.00 (9807.00.00), thuế suất thuế nhập khẩu ưu đãi là 3%.

Điều 4. Thuế suất thuế nhập khẩu ưu đãi đối với các mặt hàng máy gia công cơ khí trong nước chưa sản xuất được thuộc Chương 84.

Các mặt hàng máy gia công cơ khí thuộc các nhóm hàng từ nhóm 84.54 đến nhóm 84.63 của Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư này nếu thuộc loại trong nước chưa sản xuất được thì áp dụng thuế suất thuế nhập khẩu ưu đãi bằng 0%. Danh mục mặt hàng trong nước đã sản xuất được căn cứ theo quy định của Bộ Kế hoạch và Đầu tư, Bộ Công Thương.

Điều 5. Thuế nhập khẩu ưu đãi đối với mặt hàng ô tô đã qua sử dụng nhập khẩu

Thuế nhập khẩu ưu đãi đối với mặt hàng ô tô đã qua sử dụng nhập khẩu được quy định như sau:

1. Xe ô tô chở người từ 15 chỗ ngồi trở xuống (kể cả lái xe) thuộc nhóm 87.02 và 87.03 áp dụng mức thuế nhập khẩu theo quy định tại Quyết định số 36/2011/QĐ-TTg ngày 29/6/2011 của Thủ tướng Chính phủ về việc ban hành mức thuế nhập khẩu xe ô tô chở người từ 15 chỗ ngồi chở xuống đã qua sử dụng, Quyết định số 24/2013/QĐ-TTg ngày 03/5/2013 sửa đổi, bổ sung khoản 1 Điều 1 Quyết định số 36/2011/QĐ-TTg ngày 29/6/2011 và các văn bản hướng dẫn, điều chỉnh mức thuế nhập khẩu của Bộ Tài chính.

2. Mức thuế suất thuế nhập khẩu ưu đãi đối với xe ô tô chở người từ 16 chỗ ngồi trở lên (kể cả lái xe) thuộc nhóm 87.02 và xe vận tải hàng hoá có tổng trọng lượng có tải không quá 5 tấn thuộc nhóm 87.04 (trừ xe đông lạnh, xe thu gom phế thải có bộ phận nén phế thải, xe xi téc, xe bọc thép để chở hàng hóa có giá trị; xe chở xi măng kiểu bồn và xe chở bùn có thùng rời nâng hạ được) là 150%.

3. Mức thuế suất thuế nhập khẩu ưu đãi đối với các loại xe ô tô khác thuộc các nhóm 87.02, 87.03, 87.04 bằng 1,5 lần so với mức thuế suất thuế nhập khẩu ưu đãi của xe ô tô mới cùng chủng loại thuộc các nhóm 87.02, 87.03, 87.04 quy định tại mục I phụ lục II - Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế ban hành kèm theo Thông tư này.

Điều 6. Tổ chức thực hiện

1. Thông tư này có hiệu lực thi hành kể từ ngày 01 tháng 01 năm 2016.

2. Thông tư này bãi bỏ:

a) Thông tư số 164/2013/TT-BTC ngày 15/11/2013 ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế.

b) Thông tư số 17/2014/TT-BTC ngày 14/2/2014 sửa đổi mức thuế suất thuế nhập khẩu đối với mặt hàng sản thuộc nhóm 07.14 tại Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013 của Bộ Tài chính: giảm thuế nhập khẩu mặt hàng sản thuộc nhóm 07.14 từ 10% xuống 3%.

c) Thông tư số 30/2014/TT-BTC ngày 07/3/2014 về việc sửa đổi, bổ sung mức thuế suất thuế xuất khẩu và mã hàng đối với mặt hàng bột cacbonat canxi tại Biểu thuế xuất khẩu.

d) Thông tư số 111/2014/TT-BTC ngày 18/8/2014 sửa đổi mức thuế suất thuế xuất khẩu mặt hàng cao su thuộc nhóm 40.01, 40.02, 40.05 quy định tại Biểu thuế xuất khẩu ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013: Giảm thuế xuất khẩu đối với một số mặt hàng cao su từ 1% xuống 0%.

e) Thông tư 122/2014/TT-BTC ngày 27/8/2014 sửa đổi, bổ sung danh mục nhóm mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với mặt hàng khung gầm đã gắn động cơ, có buồng lái, có tổng trọng lượng có tải trên 20 tấn nhưng không quá 45 tấn quy định tại Thông tư số 164/2013/TT-BTC ngày 15/11/2013 của Bộ trưởng Bộ Tài chính.

g) Thông tư số 131/2014/TT-BTC ngày 10/9/2014 sửa đổi mức thuế suất thuế nhập khẩu đối với mặt hàng phân bón thuộc nhóm 31.02 tại Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013.

h) Thông tư số 139/2014/TT-BTC ngày 23/9/2014 sửa đổi mức thuế nhập khẩu ưu đãi đối với một số mặt hàng thuộc nhóm 84.58 và 84.59 tại Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013.

i) Thông tư số 173/2014/TT-BTC ngày 14/11/2014 sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng tại Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013 của Bộ trưởng Bộ Tài chính để thực hiện cam kết WTO năm 2015.

- k) Thông tư số 186/2014/TT-BTC ngày 08/12/2014 sửa đổi, bổ sung Chương 98 quy định mã hàng hóa và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với một số nhóm mặt hàng của Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013 của Bộ Tài chính.
- l) Thông tư số 36 /2015/TT-BTC ngày 23/3/2015 sửa đổi mức thuế suất thuế xuất khẩu đối với các mặt hàng vàng trang sức, kỹ nghệ và các sản phẩm khác bằng vàng thuộc các nhóm 7113, 71.14, 71.15 tại Biểu thuế xuất khẩu.
- m) Thông tư số 63/2015/TT-BTC ngày 06/5/2015 sửa đổi mức thuế suất thuế xuất khẩu đối với mặt hàng sản thuộc nhóm 07.14 tại Biểu thuế xuất khẩu ban hành theo Thông tư số 164/2013/TT-BTC của Bộ trưởng Bộ Tài chính.
- n) Thông tư số 78/2015/TT-BTC ngày 20/5/2015 sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng xăng, dầu thuộc nhóm 27.10 tại Biểu thuế nhập khẩu ưu đãi.
- o) Thông tư số 101/2015/TT-BTC ngày 29/6/2015 bổ sung danh mục nhóm mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với nguyên liệu, vật tư, linh kiện và bộ phận phụ trợ để sản xuất các sản phẩm công nghệ thông tin (CNTT) trọng điểm thuộc Chương 98 của Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013 của Bộ trưởng Bộ Tài chính.
- p) Thông tư số 131/2015/TT-BTC ngày 27/8/2015 sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với mặt hàng xơ staple tổng hợp từ các polyeste thuộc mã hàng 5503.20.00 tại Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013 của Bộ trưởng Bộ Tài chính.
- q) Thông tư số 141/2015/TT-BTC ngày 04/9/2015 dừng thực hiện Thông tư số 63/2015/TT-BTC ngày 06/5/2015 của Bộ trưởng Bộ Tài chính sửa đổi mức thuế suất thuế xuất khẩu đối với mặt hàng sản thuộc nhóm 07.14 tại Biểu thuế xuất khẩu.
- r) Thông tư số 163/2015/TT-BTC ngày 05/11/2015 sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với xe có động cơ dùng để vận tải hàng hóa thuộc nhóm 87.04 và bộ linh kiện ô tô, khung gầm đã gắn động cơ, có buồng lái thuộc Chương 98 của Biểu thuế nhập khẩu ưu đãi.
- s) Thông tư số 164/2015/TT-BTC ngày 05/11/2015 sửa đổi, bổ sung danh mục nhóm mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với nguyên liệu, vật tư, linh kiện và bộ phận phụ trợ để sản xuất các sản phẩm công nghệ thông tin (CNTT) trọng điểm thuộc Chương 98 của Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 164/2013/TT-BTC ngày 15/11/2013.
- t) Các quy định khác của Bộ Tài chính về thuế xuất khẩu, thuế nhập khẩu ưu đãi trái với quy định tại Thông tư này.
3. Trong quá trình thực hiện, các văn bản liên quan được dẫn chiếu tại Thông tư này mà được sửa đổi, bổ sung hoặc thay thế thì thực hiện theo văn bản sửa đổi, bổ sung hoặc thay thế./.

Nơi nhận:

- Thủ tướng Chính phủ, các Phó TTCP;
- Văn phòng TW Đảng và các ban của Đảng;
- Văn phòng Quốc hội;
- Văn phòng Tổng Bí thư;
- Văn phòng Chủ tịch nước;
- Tòa án nhân dân TC;
- Viện Kiểm sát nhân dân TC;
- Kiểm toán Nhà nước;
- Các Bộ, cơ quan ngang Bộ, cơ quan thuộc Chính phủ;
- UBND các tỉnh, thành phố trực thuộc Trung ương;
- Phòng Thương mại và Công nghiệp Việt Nam;
- Cục Kiểm tra văn bản (Bộ Tư pháp);
- Cục Hải quan các tỉnh, thành phố;
- Công báo;
- Website Chính phủ;
- Website Bộ Tài chính;
- Các đơn vị thuộc Bộ Tài chính;
- Lưu: VT, CST (PXNK).

**KT. BỘ TRƯỞNG
THỨ TRƯỞNG**

Vũ Thị Mai

FILE ĐƯỢC ĐÍNH KÈM THEO VĂN BẢN



Phu luc

DECREE**SCHEDULES OF IMPORT TARIFFS AND PREFERENTIAL IMPORT TARRIFS, LIST OF GOODS AND ITS FLAT TAX, COMPOUND TARIFF, AND OUT- OF - QUOTA IMPORT TARRIF**

Pursuant to the Law on Government organization dated June 19, 2015;

Pursuant to the Law on Export and Import tax dated April 06, 2016;

Pursuant to the Resolution No.71/2006/QH11 dated November 29, 2006 by the National Assembly on ratification of the Socialist Republic of Vietnam's Protocol on Accession to the World Trade Organization; At request of the Minister of Finance;

The Government hereby issues this Decree specifying schedules of import tariff and preferential import tariff, list of goods and its flat tax, compound tariff, and out-of-quota import tariff.

Article 1. Scope

This Decree specifies schedules of import tariffs and preferential import tariffs, list of goods and its flat tax, compound duties, and out-of-quota import tariffs.

Article 2. Regulated entities

1. Taxpayers under the Law on Import –Export duties
2. Customs authorities and customs officials.
3. Organizations and individuals whose rights and obligations are relevant to imports and exports.

Article 3. Introduction of schedules of import -exports tariffs according to Directory for taxable products, List of goods and its flat tax, compound tariff, and out-of-quota import tariff

The following Annexes are attached to this Decree:

1. Annex I – Schedule of export tariff according to the Directory for taxable products (hereinafter referred to as “export tariff schedule”).
2. Annex II – preferential import tariff schedule according to the Directory for taxable products (hereinafter referred to as “preferential import tariff schedule “).
3. Annex II- List of goods and schedules of flat taxes and compound tariffs on used cars for transport of passengers of not exceeding 15 people (including driver)0}
4. Annex IV – List of goods and schedule of out-of-quota import tariffs thereon

Article 4. Export tariff schedule

1. The schedule of export tariffs on taxable products in the Annex I hereof shall specify the code, description of goods and specific export tariff rate.
2. Charcoal of heading 4402.90.90 applying export duty 5% shall meet the following technical criteria:

Indicators	Content
Ash	≤ 3%
Fixed carbon (c) – which is odorless and smokeless	≥ 70%
Calorific value	≥7000Kcal/kg
Sulphur	≤ 0.2%

3. Gold jewellery and part thereof (heading 71.13), goldsmiths 'wares and part thereof (heading 71.14) and other gold articles (heading 71.15) shall be exempted from export tariff if the following requirements are satisfied:

a) a copy certificate of testing that certifies gold content of not exceeding 95% issued by the testing agencies is submitted to the customs authority (enclosed with an original copy for collation), besides required customs documents under regulation of laws.

b) In case of gold jewellery and parts thereof (heading 71.13), goldsmiths' ware and parts thereof (heading 71.14) and other old articles (heading 71.5) exported under an outward processing contract or as domestic exports, the certificate of gold content testing is not required. In case of domestic

exports, the exporter shall present a raw gold import permit issued by the State bank of Vietnam to the customs authority.

4. Export tariffs on fertilizers of heading 31.01, 31.02, 31.03, 31.04 and 31.05 are as follows:

a) Fertilizers of headings 31.01, 31.02, 31.03, 31.04 and 31.05 of which the value of sources, minerals and consumed energy accounts for at least 51% of the product price shall be taxed at the export tariff rate 5%.

b) Fertilizers other than those specified in point a of this clause shall be levied at the export tariff rate applicable to articles of headings 31.01, 31.02, 31.03, 31.04 and 31.05 in the export tariff schedule prescribed in Annex 1 attached hereto.

Article 5. Preferential import tariffs

The preferential import tariff schedule of taxable products on the List presented in Annex II contains:

1. Section I: Preferential import tariff rate on imports in 97 chapters of the Directory for Vietnam imports. Part I shall specify the name of Part, chapter, notes, description of goods (heading and name of articles), Code (08 digits) and preferential import tariff rates on taxable articles.

2. Section II: Chapter 98 - Code and specific preferential import tariff rates of a number of articles. The Section II shall specify:

a) Notes, procedures and requirements for specific preferential import tariff rates.

- Notes for the Chapter: Articles specified in clause 1, Part I, Section II of Annex II attached hereto shall be eligible for specific preferential tariff rate prescribed in chapter 98.

- Note of headings:

+ Article classification and specific preferential import tariff rate applicable to CKD, chassis fitted to engines, cars with petcock shall conform to clause 2.1, Part I, section II of Annex II;

+ Bleached Kraft used for cement bags of heading 98.07, alloy steel with BO and/or Cr and/or Ti of heading 98.11; fillers, skin care products of heading 98.25, Nylon cord fabric 1680/D/2 and 1890 D/2 of heading 98.26; copper wire with the cross section exceeding 6mm but not exceeding 8mm of heading 98.30; Polypropylene resin in primary form of heading 98.37; non-alloy steel, in rod or roll, subjected to hot rolling in heading 98.39 are eligible for specific preferential import tariff rate prescribed in Chapter 98 if such articles meet technical standards stipulated in clauses 2.2, 2.3, 2.4, 2.5, 2.6, 2.7 and 2.8 Part I Section I of Annex II.

- Article classification, procedures and requirements for specific preferential tariff rate and preferential tariff reporting shall be made in accordance with clause 3 Part I Section II of Annex II.

b) The directory for articles eligible for specific preferential import tariff shall specify the Code of articles of chapter 98; goods description (name of goods); respective Code of such articles in Section I, Annex II (97 Chapters in Vietnam's import tariff schedule) and specific preferential import tariff rate prescribed in Chapter 98, Part II, section II of Annex II.

c) Articles which are eligible for specific preferential import tariff rate and are mentioned in chapter 98 and eligible for special preferential import tariff rate under current regulations of laws may be applied either of such above mentioned tariff rate.

d) Declarants shall specify code in “Mã hàng tương ứng tại Mục I Phụ lục II (respective Code in Section I Annex II) and write down Code specified in Chapter 98 to the side.

E.g.: For bleached Kraft used for cement bags, its PLU shall be 4804.29.00 (9807.00.00), specific preferential import tariff rate: 3%

3. Section II: Applicable preferential import tariff rates of a number of articles under WTO's commitment in 2017, 2018 and 2019 onwards

Article 6. Preferential import tax rates on petrochemicals and mechanical processing machines

1. Mechanical processing machines of heading from 84.54 through 84.63 are eligible for preferential import tariff rate as follows:

Mechanical processing machines that are not yet manufactured in Vietnam shall be exempted from import duty. Mechanical processing machines prescribed hereof are not specified on the List of domestically-manufactured machines and equipment compiled by the Ministry of Investment and Planning.

b) Mechanical processing machines other than those specified in point a of this clause shall be eligible for preferential import tariff rate applicable to articles of headings from 84.54 through 84.63 in the import tariff schedule prescribed in section I Annex II attached hereto.

2. Preferential import tariff rate imposed on petrochemicals like benzene of heading 2707.10.00 and 2902.20.00; xylene of heading 2707.30.00; P-xylene of heading 2902.43.00 and polypropylene of

headings 3902.10.30 and 3902.10.90 (except for polypropylene in primary form of heading 98.37) shall be levied at an adjustable preferential import tariff rate according to the following roadmap:

- a) From September 01, 2016 to December 31, 2016: 1%
- b) From January 01, 2017 onwards: 3% (refer to Section I, Annex II attached hereto).

Article 7. Import tariffs on used cars

- 1. A flat tax shall be imposed on passenger cars not exceeding 09 people (including driver) with the cylinder capacity of less than 1,500cc of heading 87.03 and those from 10 to 15 seats (including driver's seat) of heading 87.02 as stipulated in Annex III hereof.
- 2. A compound tariff shall be imposed on passenger cars not exceeding 09 seats (including driver's seat) with the cylinder capacity of at least 1,500cc of heading 87.03 as stipulated in Annex III hereof.
- 3. A preferential import tariff rate of 150% shall be granted to trucks of exceeding 16 seats (including driver's seat) of heading 87.02 and those with gross vehicle mass not exceeding 05 tones of heading 87.04 (except for refrigerated trucks, waste collection vehicles having a waste compressing device, tanker trucks, armoured vehicles for transport of valuable cargoes; bulk-cement trucks and hooklift trucks).
- 4. Other cars of headings 87.02, 87.03 and 87.04 shall be taxed at the tariff rate that equals one and a half of the preferential import tariff rate imposed on the brand-new cars of the same range prescribed in Section I, Annex II hereof.

Article 8 List of goods and schedule of out-of-quota import tariffs

- 1. The List of goods under tariff quota including a number of articles of headings 04.07; 17.01; 24.01 and 25.01 is presented in Annex IV attached hereof.
- 2. Out-of-quota import tariffs are specified in Annex IV attached hereto.
- 3. The annual import quota of articles specified in clause 1 of this Article shall be promulgated by The Ministry of Industry and Trade.
- 4. Out-of-quota tariff rate prescribed in clause 2 hereof shall be imposed on articles specified in clause 1 of this Article where the imported quantity exceeds the annual quota decided by The Ministry of Industry and Trade.
- 5. Where Vietnam enters into free- trade agreements under which the committed out-of-quota import tariff rate (hereinafter referred to as "bound tariff rate") of articles specified in clause 1 of this Article is lower than the out-of-quota tariff rate prescribed in Annex IV hereof, the bound tariff rate shall apply (if all requirements for bound tariff rate are satisfied). Where the bound tariff rate is higher than the out-of-quota import tariff rate prescribed in Annex IV, the lower tariff rate shall apply.
- 6. In case the quantity of imports specified in clause 1 of this Article does not exceed the import quota by the Ministry of Industry and Trade, the preferential import tariff rate prescribed in Section I, Annex II hereof or special preferential import tariff rate (if all requirements for special preferential import tax rates are satisfied) prescribed in Government's Decrees shall apply.

Article 9. Implementation

- 1. This Decree enters into force from September 01, 2016.
- 2. As the effective date of this Decree, the following legislative documents shall be annulled:
 - a) Decision No.36/2011/QĐ-TTg dated June 29, 2011 by the Prime Minister on import tariffs on used cars of not exceeding 15 seats (including driver's seat);
 - b) Decision No.24/2013/QĐ-TTg dated May 03, 2013 by the Prime Minister on amendments to clause 1 Article 1 of the Decision No. 36/2011/QĐ-TTg dated June 29, 2011 by the Prime Minister on used cars of not exceeding 15 seats (including driver's seat);
 - c) Circular No.111/2012/TT-BTC dated July 04, 2012 by the Minister of Finance on Lists of Goods and import tax rate subject to import quotas;
 - d) Circular No. 80/2014/TT-BTC dated June 23, 2014 by the Prime Minister on amendments to Circular No.111/2012/TT-BTC dated July 04, 2012 by the Minister of Finance on Lists of Goods and import tax rate subject to import quotas;
 - dd) Circular No.182/2015/TT-BTC dated November 16, 2015 by the Minister of Finance on issue of preferential import and export tariff according to the nomenclature of taxable products;
 - e) Circular No.05/2016/TT-BTC dated January 13, 2016 by the Minister of Finance on amendments to preferential import tax rates for a number of environmental goods in APEC in the commodity headings 84.19 and 84.21 in the preferential import tariff;

- g) Circular No.16/2016/TT-BTC dated January 21, 2016 by the Minister of Finance on amendments to preferential import tax rates applicable to certain articles in headings 27.07, 29.02 and 39.02 of the preferential import tariff;
- h) Circular No.25/2016/TT-BTC dated February 16, 2016 by the Minister of Finance on amendments to preferential import tax rates imposed on diammonium hydrogen phosphate (diammonium phosphate) of HS code 3105.30.00 in preferential import tariff schedule;
- i) Circular No.31/2016/TT-BTC dated February 23, 2016 by the Prime Minister on addition of N-Hexane used for producing soybean meal and vegetable oil, rice bran and rice bran oil to chapter 98 of the preferential import tariff schedule.
- k) Circular No.48/2016/TT-BTC dated March 17, 2016 by the Minister of Finance on amendments to preferential import tax rates applicable to certain articles of oils and spirit in heading 27.10 of the preferential import tariff;
- l) Circular No.51/2016/TT-BTC dated March 18, 2016 by the Minister of Finance on amendments to the list of commodity headings and specific preferential import tax rates for iron or steel articles used in the manufacture of tire bead in chapter 98 of the preferential import tariff promulgated under the Circular No. 182/2015/TT-BTC dated November 16, 2015 of the Minister of Finance;
- m) Circular No.73/2016/TT-BTC dated May 20, 2016 by the Minister of Finance on amendments to export tariff rates on sawdust briquettes in heading No. 44.02 in schedule of coal export tariff issued together with the Circular No. 182/2015/TT-BTC dated November 16, 2015 by Minister of Finance;
- n) Circular No.98/2016/TT-BTC dated June 29, 2016 by the Minister of Finance on addition of list of articles and preferential import tax rates of Artemia cysts to chapter 98 of preferential import tariff enclosed with Circular No.182/2015/TT-BTC dated November 16, 2015 by the Minister of Finance
3. The Ministry of Industry and Trade shall take charge of and cooperate with relevant regulatory bodies to specify import coordination mechanism applicable to articles under tariff quota.
4. Ministers, Heads of ministerial-level agencies, heads of Governmental agencies, Presidents of People's Committees of provinces shall be responsible for the implementation of this Decree. /.

**ON BEHALF OF THE GOVERNMENT
PRIME MINISTER**

Nguyen Xuan Phuc

ATTACHED FILE



Annex

Số: 122/2016/NĐ-CP

Hà Nội, ngày 01 tháng 09 năm 2016

NGHỊ ĐỊNH

BIỂU THUẾ XUẤT KHẨU, BIỂU THUẾ NHẬP KHẨU ƯU ĐÃI, DANH MỤC HÀNG HÓA VÀ MỨC THUẾ TUYỆT ĐỐI, THUẾ HỖN HỢP, THUẾ NHẬP KHẨU NGOÀI HẠN NGẠCH THUẾ QUAN

Căn cứ Luật tổ chức Chính phủ ngày 19 tháng 6 năm 2015;

Căn cứ Luật thuế xuất khẩu, thuế nhập khẩu ngày 06 tháng 4 năm 2016;

Căn cứ Nghị quyết số 71/2006/QH11 ngày 29 tháng 11 năm 2006 của Quốc hội phê chuẩn Nghị định thư gia nhập Hiệp định thành lập Tổ chức thương mại thế giới của nước Cộng hòa xã hội chủ nghĩa Việt Nam; Theo đề nghị của Bộ trưởng Bộ Tài chính;

Chính phủ ban hành Nghị định Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi, Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp, thuế nhập khẩu ngoài hạn ngạch thuế quan.

Điều 1. Phạm vi điều chỉnh

Nghị định này ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi, Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp và thuế nhập khẩu ngoài hạn ngạch thuế quan.

Điều 2. Đối tượng áp dụng

1. Người nộp thuế theo quy định của Luật thuế xuất khẩu, thuế nhập khẩu.
2. Cơ quan hải quan, công chức hải quan.
3. Tổ chức, cá nhân có quyền và nghĩa vụ liên quan đến hàng hóa xuất khẩu, nhập khẩu.

Điều 3. Ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu theo danh mục chịu thuế, Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp, thuế nhập khẩu ngoài hạn ngạch thuế quan Ban hành kèm theo Nghị định này:

1. Phụ lục I - Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế.
2. Phụ lục II - Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế.
3. Phụ lục III - Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp đối với mặt hàng xe ô tô chở người từ 15 chỗ ngồi trở xuống (kể cả lái xe), đã qua sử dụng.
4. Phụ lục IV - Danh mục hàng hóa và mức thuế suất thuế nhập khẩu ngoài hạn ngạch thuế quan đối với các mặt hàng thuộc diện áp dụng hạn ngạch thuế quan.

Điều 4. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế

1. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế quy định tại Phụ lục I ban hành kèm theo Nghị định này gồm mã hàng, mô tả hàng hóa, mức thuế suất thuế xuất khẩu quy định cho từng nhóm mặt hàng, mặt hàng chịu thuế xuất khẩu.
2. Mặt hàng than gỗ rừng trồng thuộc mã hàng 4402.90.90 áp dụng mức thuế suất thuế xuất khẩu 5% quy định tại Biểu thuế xuất khẩu ban hành kèm theo Nghị định này phải đáp ứng các tiêu chí kỹ thuật như sau:

Tiêu chí	Yêu cầu
Hàm lượng tro	$\leq 3\%$
Hàm lượng carbon cố định (C)-là carbon nguyên tố, không mùi, không khói khi tiếp lửa.	$\geq 70\%$
Nhiệt lượng	$\geq 7000\text{Kcal/kg}$
Hàm lượng lưu huỳnh	$\leq 0,2\%$

3. Mặt hàng đồ trang sức và các bộ phận rời của đồ trang sức bằng vàng (thuộc nhóm hàng 71.13), đồ kỹ nghệ và các bộ phận rời của đồ kỹ nghệ bằng vàng (thuộc nhóm hàng 71.14) và các sản phẩm khác bằng vàng (thuộc nhóm hàng 71.15) được áp dụng mức thuế suất thuế xuất khẩu 0% nếu đáp ứng đủ các điều kiện sau đây:

a) Ngoài hồ sơ hải quan đối với hàng hóa xuất khẩu theo quy định chung, phải có Phiếu kết quả thử nghiệm xác định hàm lượng vàng dưới 95% do tổ chức thử nghiệm được cấp phép xác định hàm lượng vàng trang sức, mỹ nghệ cấp (xuất trình 01 bản chính để đối chiếu, nộp 01 bản chụp cho cơ quan hải quan).

b) Trường hợp các mặt hàng là đồ trang sức và các bộ phận rời của đồ trang sức bằng vàng (nhóm hàng 71.13), đồ kỹ nghệ và các bộ phận rời của đồ kỹ nghệ bằng vàng (nhóm hàng 71.14) và các sản phẩm khác bằng vàng (nhóm hàng 71.15) xuất khẩu theo hình thức gia công xuất khẩu hoặc có đủ điều kiện xác định là được sản xuất từ toàn bộ nguyên liệu nhập khẩu, xuất khẩu theo loại hình sản xuất xuất khẩu thì khi làm thủ tục hải quan thực hiện theo quy định hiện hành, không phải xuất trình Phiếu kết quả thử nghiệm xác định hàm lượng vàng. Đối với trường hợp xuất khẩu theo hình thức sản xuất xuất khẩu thì khi làm thủ tục hải quan, doanh nghiệp phải xuất trình giấy phép nhập khẩu vàng nguyên liệu của ngân hàng nhà nước theo quy định.

4. Các mặt hàng phân bón thuộc các nhóm hàng 31.01, 31.02, 31.03, 31.04, 31.05 áp dụng mức thuế suất thuế xuất khẩu như sau:

a) Các mặt hàng phân bón thuộc các nhóm 31.01, 31.02, 31.03, 31.04, 31.05 mà có giá trị tài nguyên, khoáng sản cộng với chi phí năng lượng chiếm từ 51% giá thành sản phẩm trở lên áp dụng mức thuế suất thuế xuất khẩu là 5%.

b) Các mặt hàng phân bón không thuộc trường hợp nêu tại điểm a khoản này áp dụng mức thuế suất thuế xuất khẩu quy định cho các nhóm 31.01, 31.02, 31.03, 31.04, 31.05 tại Biểu thuế xuất khẩu quy định tại Phụ lục I ban hành kèm theo Nghị định này.

Điều 5. Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế

Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế quy định tại Phụ lục II bao gồm:

1. Mục I: Quy định thuế suất thuế nhập khẩu ưu đãi áp dụng đối với 97 chương theo danh mục hàng hóa nhập khẩu Việt Nam. Nội dung gồm tên các Phần, Chương, Chú giải phần, chú giải chương; Danh mục biểu thuế nhập khẩu gồm mô tả hàng hóa (tên nhóm mặt hàng và tên mặt hàng), mã hàng (08 chữ số), mức thuế suất thuế nhập khẩu ưu đãi quy định cho mặt hàng chịu thuế.

2. Mục II: Chương 98 - Quy định mã hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với một số nhóm mặt hàng, mặt hàng.

a) Chú giải và điều kiện, thủ tục áp dụng thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

- Chú giải chương: Các mặt hàng có tên nêu tại khoản 1 phần I mục II Phụ lục II ban hành kèm theo Nghị định này được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

- Chú giải nhóm:

+ Việc phân loại mã hàng hóa và áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng đối với mặt hàng CKD của ô tô, mặt hàng khung gầm đã gắn động cơ, có buồng lái (ô tô satxi, có buồng lái) được thực hiện theo quy định tại khoản 2.1 phần I mục II phụ lục II;

+ Các mặt hàng: Giấy kraft dùng làm bao xi măng đã tẩy trắng thuộc nhóm 98.07; Thép hợp kim có chứa nguyên tố Bo và/hoặc Crôm và/hoặc Titan thuộc nhóm 98.11; Chất làm đầy da, Kem hỗ trợ chức năng bảo vệ da, gel làm giảm sẹo thuộc nhóm 98.25; Vải mảnh nylon 1680/D/2 và 1890 D/2 thuộc nhóm 98.26; Dây đồng có kích thước mặt cắt ngang tối đa trên 6 mm nhưng không quá 8 mm thuộc nhóm 98.30; Hạt nhựa PolyPropylene dạng nguyên sinh thuộc nhóm 98.37; Thép không hợp kim, dạng thanh và dạng cuộn cuộn không đều, được cán nóng thuộc nhóm 98.39 được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98 nếu đáp ứng các tiêu chuẩn, thông số kỹ thuật quy định cụ thể tại khoản 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8 phần I mục II Phụ lục II.

- Cách thức phân loại, điều kiện, thủ tục để được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng ghi tại Chương 98, báo cáo kiểm tra việc sử dụng hàng hóa được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98: Thực hiện theo quy định tại khoản 3 phần I mục II Phụ lục II.

b) Danh mục nhóm mặt hàng, mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng gồm: Mã hàng của nhóm mặt hàng, mặt hàng thuộc Chương 98; mô tả hàng hóa (tên nhóm mặt hàng, mặt hàng); mã hàng tương ứng của nhóm hàng, mặt hàng đó tại mục I phụ lục II (97 chương theo danh mục Biểu thuế nhập khẩu Việt Nam) và mức thuế suất thuế nhập khẩu ưu đãi áp dụng riêng tại Chương 98 thực hiện theo quy định cụ thể tại phần II mục II Phụ lục II.

c) Các nhóm mặt hàng, mặt hàng có tên và được thực hiện mức thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 nếu đủ điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi đặc biệt theo quy định hiện hành thì được lựa chọn áp dụng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt quy định tại các Biểu thuế nhập khẩu ưu đãi đặc biệt hoặc thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 của Biểu thuế nhập khẩu ưu đãi.

d) Khi làm thủ tục hải quan, người khai hải quan phải kê khai mã hàng theo cột “Mã hàng tương ứng tại Mục I Phụ lục II” nêu tại Chương 98 và ghi chú mã hàng Chương 98 vào bên cạnh.

Ví dụ: Mặt hàng giấy kraft dùng làm bao xi măng, đã tẩy trắng khi nhập khẩu, người khai hải quan kê khai mã hàng là 4804.29.00 (9807.00.00), thuế suất thuế nhập khẩu ưu đãi riêng là 3%.

3. Mục III: Quy định thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng thực hiện cam kết WTO cho các năm 2017, 2018 và từ 2019 trở đi.

Điều 6. Thuế suất thuế nhập khẩu ưu đãi đối với các mặt hàng máy gia công cơ khí và hóa dầu

1. Các mặt hàng máy gia công cơ khí thuộc các nhóm hàng từ 84.54 đến 84.63 áp dụng mức thuế suất thuế nhập khẩu ưu đãi như sau:

a) Các mặt hàng máy gia công cơ khí trong nước chưa sản xuất được áp dụng mức thuế suất thuế nhập khẩu ưu đãi bằng 0%. Máy gia công cơ khí nêu tại điểm này là loại không thuộc Danh mục máy móc, thiết bị trong nước đã sản xuất được do Bộ Kế hoạch và Đầu tư quy định.

b) Các mặt hàng máy gia công cơ khí không thuộc trường hợp nêu tại điểm a khoản này áp dụng mức thuế suất thuế nhập khẩu ưu đãi quy định cho các nhóm từ 84.54 đến 84.63 tại Biểu thuế nhập khẩu quy định tại Mục I Phụ lục II ban hành kèm theo Nghị định này.

2. Các mặt hàng hóa dầu gồm Benzen thuộc mã hàng 2707.10.00 và mã hàng 2902.20.00; Xylen thuộc mã hàng 2707.30.00, P-xylen thuộc mã hàng 2902.43.00 và Polypropylen thuộc mã hàng 3902.10.30 và mã hàng 3902.10.90 (không bao gồm mặt hàng Polypropylen dạng nguyên sinh thuộc nhóm 98.37) áp dụng mức thuế suất thuế nhập khẩu ưu đãi theo lộ trình như sau:

a) Từ ngày 01 tháng 9 năm 2016 đến ngày 31 tháng 12 năm 2016: Áp dụng mức thuế suất thuế nhập khẩu ưu đãi là 1%.

b) Từ ngày 01 tháng 01 năm 2017 trở đi: Áp dụng mức thuế suất thuế nhập khẩu ưu đãi là 3% theo quy định tại Mục I Phụ lục II ban hành kèm theo Nghị định này.

Điều 7. Thuế nhập khẩu đối với mặt hàng xe ô tô đã qua sử dụng

1. Xe ô tô chở người từ 09 chỗ ngồi trở xuống (kể cả lái xe) có dung tích xi lanh dưới 1.500cc thuộc nhóm hàng 87.03 và xe ô tô chở người từ 10 đến 15 chỗ ngồi (kể cả lái xe) thuộc nhóm hàng 87.02 áp dụng mức thuế tuyệt đối quy định tại Phụ lục III ban hành kèm theo Nghị định này.

2. Xe ô tô chở người từ 09 chỗ ngồi trở xuống (kể cả lái xe) có dung tích xi lanh từ 1.500 cc trở lên thuộc nhóm hàng 87.03 áp dụng mức thuế hỗn hợp quy định tại Phụ lục III ban hành kèm theo Nghị định này.

3. Xe ô tô chở người từ 16 chỗ ngồi trở lên (kể cả lái xe) thuộc nhóm hàng 87.02 và xe vận tải hàng hóa có tổng trọng lượng có tải không quá 05 tấn, thuộc nhóm hàng 87.04 (trừ xe đông lạnh, xe thu gom phế thải có bộ phận nén phế thải, xe xi téc, xe bọc thép để chở hàng hóa có giá trị; xe chở xi măng kiểu bồn và xe chở bùn có thùng rời nâng hạ được) áp dụng mức thuế suất thuế nhập khẩu ưu đãi là 150%.

4. Các loại xe ô tô khác thuộc các nhóm hàng 87.02, 87.03, 87.04 áp dụng mức thuế suất bằng 1,5 lần so với mức thuế suất thuế nhập khẩu ưu đãi của xe ô tô mới cùng chủng loại thuộc cùng nhóm hàng quy định tại mục I Phụ lục II ban hành kèm theo Nghị định này.

Điều 8. Danh mục hàng hóa và mức thuế suất thuế nhập khẩu ngoài hạn ngạch thuế quan đối với các mặt hàng thuộc diện áp dụng hạn ngạch thuế quan

1. Danh mục hàng hóa thuộc diện áp dụng hạn ngạch thuế quan gồm một số mặt hàng thuộc các nhóm 04.07; 17.01; 24.01; 25.01 được quy định tại Phụ lục IV ban hành kèm theo Nghị định này.

2. Mức thuế suất thuế nhập khẩu ngoài hạn ngạch thuế quan quy định tại Phụ lục IV ban hành kèm theo Nghị định này.

3. Lượng hạn ngạch nhập khẩu hàng năm của các hàng hóa nêu tại khoản 1 Điều này thực hiện theo quy định của Bộ Công Thương.

4. Hàng hóa nêu tại khoản 1 Điều này có số lượng nhập khẩu nằm ngoài số lượng hạn ngạch nhập khẩu hàng năm theo quy định của Bộ Công Thương áp dụng mức thuế suất thuế nhập khẩu ngoài hạn ngạch quy định tại khoản 2 Điều này.

5. Trường hợp theo các Hiệp định thương mại tự do mà Việt Nam ký kết có cam kết thuế suất thuế nhập khẩu ngoài hạn ngạch (mức thuế suất cam kết) đối với các mặt hàng quy định tại khoản 1 Điều này và mức thuế suất cam kết thấp hơn mức thuế nhập khẩu ngoài hạn ngạch quy định tại Phụ lục IV ban hành kèm theo Nghị định này thì áp dụng theo mức thuế suất cam kết (nếu đáp ứng các điều kiện để được hưởng mức thuế suất cam kết) theo Hiệp định. Trường hợp mức thuế suất cam kết theo Hiệp định cao hơn mức thuế suất thuế nhập khẩu ngoài hạn ngạch quy định tại Phụ lục IV thì áp dụng mức thuế suất thuế nhập khẩu ngoài hạn ngạch quy định tại Phụ lục IV.

6. Hàng hóa nêu tại khoản 1 Điều này có số lượng nhập khẩu nằm trong số lượng hạn ngạch nhập khẩu hàng năm theo quy định của Bộ Công Thương áp dụng thuế suất thuế nhập khẩu ưu đãi quy định tại mục I Phụ lục II ban hành kèm theo Nghị định này hoặc áp dụng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt theo các Biểu thuế nhập khẩu ưu đãi đặc biệt (nếu đáp ứng các điều kiện để được hưởng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt) ban hành kèm theo các Nghị định của Chính phủ để thực hiện các Hiệp định thương mại tự do.

Điều 9. Tổ chức thực hiện

1. Nghị định này có hiệu lực thi hành từ ngày 01 tháng 9 năm 2016.

2. Nghị định này bãi bỏ:

a) Quyết định số 36/2011/QĐ-TTg ngày 29 tháng 6 năm 2011 của Thủ tướng Chính phủ về việc ban hành mức thuế nhập khẩu đối với mặt hàng xe ô tô chở người từ 15 chỗ ngồi trở xuống (kể cả lái xe) đã qua sử dụng;

b) Quyết định số 24/2013/QĐ-TTg ngày 03 tháng 5 năm 2013 của Thủ tướng Chính phủ sửa đổi, bổ sung khoản 1 Điều 1 Quyết định số 36/2011/QĐ-TTg ngày 29 tháng 6 năm 2011 về việc ban hành mức thuế nhập khẩu đối với mặt hàng xe ô tô chở người từ 15 chỗ ngồi trở xuống (kể cả lái xe) đã qua sử dụng;

c) Thông tư số 111/2012/TT-BTC ngày 04 tháng 7 năm 2012 của Bộ trưởng Bộ Tài chính ban hành Danh mục hàng hóa và thuế suất thuế nhập khẩu để áp dụng hạn ngạch thuế quan;

d) Thông tư số 80/2014/TT-BTC ngày 23 tháng 6 năm 2014 của Bộ trưởng Bộ Tài chính sửa đổi, bổ sung Thông tư số 111/2012/TT-BTC ngày 04 tháng 7 năm 2012 của Bộ Tài chính ban hành Danh mục hàng hóa và thuế suất thuế nhập khẩu để áp dụng hạn ngạch thuế quan;

đ) Thông tư số 182/2015/TT-BTC ngày 16 tháng 11 năm 2015 của Bộ trưởng Bộ Tài chính ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế;

e) Thông tư số 05/2016/TT-BTC ngày 13 tháng 01 năm 2016 của Bộ trưởng Bộ Tài chính sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với một số hàng hóa môi trường trong APEC thuộc nhóm 84.19 và 84.21 tại Biểu thuế nhập khẩu ưu đãi;

g) Thông tư số 16/2016/TT-BTC ngày 21 tháng 01 năm 2016 của Bộ trưởng Bộ Tài chính sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng thuộc nhóm 27.07, 29.02, 39.02 tại Biểu thuế nhập khẩu ưu đãi;

h) Thông tư số 25/2016/TT-BTC ngày 16 tháng 02 năm 2016 của Bộ trưởng Bộ Tài chính sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với mặt hàng Diamoni hydro orthophosphat (diamoni phosphat) thuộc mã hàng 3105.30.00 tại Biểu thuế nhập khẩu ưu đãi;

i) Thông tư số 31/2016/TT-BTC ngày 23 tháng 02 năm 2016 của Bộ trưởng Bộ Tài chính bổ sung mặt hàng Dung môi N-Hexan dùng trong sản xuất khô dầu đậu tương và dầu thực vật, cám gạo trích ly và dầu cám vào Chương 98 của Biểu thuế nhập khẩu ưu đãi;

k) Thông tư số 48/2016/TT-BTC ngày 17 tháng 3 năm 2016 của Bộ trưởng Bộ Tài chính sửa đổi mức thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng xăng, dầu thuộc nhóm 27.10 tại Biểu thuế nhập khẩu ưu đãi;

l) Thông tư số 51/2016/TT-BTC ngày 18 tháng 3 năm 2016 của Bộ trưởng Bộ Tài chính sửa đổi, bổ sung danh mục nhóm mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với mặt hàng sắt hoặc thép để sản xuất tanh lớp xe thuộc chương 98 của Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 182/2015/TT-BTC ngày 16 tháng 11 năm 2015 của Bộ trưởng Bộ Tài chính;

m) Thông tư số 73/2016/TT-BTC ngày 20 tháng 5 năm 2016 của Bộ trưởng Bộ Tài chính sửa đổi, bổ sung mức thuế suất thuế xuất khẩu đối với mặt hàng than làm từ mùn cưa thuộc nhóm 44.02 tại Biểu thuế xuất khẩu ban hành kèm theo Thông tư số 182/2015/TT-BTC ngày 16 tháng 11 năm 2015 của Bộ trưởng Bộ Tài chính;

n) Thông tư số 98/2016/TT-BTC ngày 29 tháng 6 năm 2016 của Bộ trưởng Bộ Tài chính bổ sung danh mục nhóm mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với mặt hàng trứng Artemia vào Chương 98 của Biểu thuế nhập khẩu ưu đãi ban hành kèm theo Thông tư số 182/2015/TT-BTC ngày 16 tháng 11 năm 2015 của Bộ trưởng Bộ Tài chính.

3. Bộ Công Thương chủ trì, phối hợp với các bộ, ngành liên quan để công bố cụ thể và quy định phương thức điều hành nhập khẩu đối với từng mặt hàng thuộc diện áp dụng hạn ngạch thuế quan.

4. Các Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Thủ trưởng cơ quan thuộc Chính phủ, Chủ tịch Ủy ban nhân dân tỉnh, thành phố trực thuộc trung ương chịu trách nhiệm thi hành Nghị định này./.

TM. CHÍNH PHỦ THỦ TƯỚNG

Nơi nhận:

- Ban Bí thư Trung ương Đảng;
- Thủ tướng, các Phó Thủ tướng Chính phủ;
- Các bộ, cơ quan ngang bộ, cơ quan thuộc Chính phủ;
- HĐND, UBND các tỉnh, thành phố trực thuộc trung ương;
- Văn phòng Trung ương và các Ban của Đảng;
- Văn phòng Tổng Bí thư;
- Văn phòng Chủ tịch nước;
- Hội đồng dân tộc và các Ủy ban của Quốc hội;
- Văn phòng Quốc hội;
- Tòa án nhân dân tối cao;

Nguyễn Xuân Phúc

- Viện kiểm sát nhân dân tối cao;
- Kiểm toán nhà nước;
- Ủy ban Giám sát tài chính Quốc gia;
- Ngân hàng Chính sách xã hội;
- Ngân hàng Phát triển Việt Nam;
- Ủy ban trung ương Mặt trận Tổ quốc Việt Nam;
- Cơ quan trung ương của các đoàn thể;
- VPCP: BTCN, các PCN, Trợ lý TTg, TGĐ Cổng TTĐT, các Vụ, Cục, đơn vị trực thuộc, Công báo;
- Lưu: VT, KTTH (3b).KN

FILE ĐƯỢC ĐÍNH KÈM THEO VĂN BẢN



Bieu thue XK



Bieu thue NK



Danh mục

THE GOVERNMENT

SOCIALIST REPUBLIC OF VIETNAM

Independence – Freedom - Happiness

No. 125/2017/ND-CP

Ha Noi, November 16, 2017

DECREE

ON AMENDMENTS TO CERTAIN ARTICLES OF THE GOVERNMENT’S DECREE NO. 122/2016/ND-CP DATED SEPTEMBER 01, 2016 ON EXPORT DUTY SCHEDULE, PREFERENTIAL IMPORT DUTY SCHEDULE AND LISTS OF COMMODITIES AND THEIR FLAT TAX RATES, COMPOUND TAX RATES AND OUTSIDE TARIFF QUOTA RATES

Pursuant to the Law on the Government’s organization dated June 19, 2015;

Pursuant to the Law on export and import duties dated April 06, 2016;

Pursuant to the National Assembly’s Resolution No. 71/2006/QH11 dated November 29, 2006 on ratifying the protocol of accession of the Socialist Republic of Vietnam to the agreement establishing the World Trade Organization

At the request of the Minister of Finance;

The Government promulgates the Decree on amendments to certain articles of the Government’s Decree No. 122/2016/ND-CP dated September 01, 2016 on export duty schedule, preferential import duty schedule, lists of commodities and their flat tax rates, compound tax rates and outside tariff quota rates.

Article 1. Amendments to certain articles of the Government’s Decree No. 122/2016/ND-CP dated September 01, 2016 on the export duty schedule, preferential import duty schedule, list of commodities and their flat tax rates, compound tax rates and outside tariff quota rates (OTQR) (hereinafter referred to as “the Decree No. 122/2016/ND-CP”)

1. Article 3 of the Decree is amended as follows:

“Article 3. Issuance of the export duty schedule, preferential import duty schedule, list of commodities and their flat tax rates, compound tax rates and outside tariff quota rates

The following appendices shall be issued together with this Decree:

1. Appendix I: Export duty schedule
2. Appendix II: Preferential import duty schedule,

3. Appendix III: The list of commodities and flat tax rates, compound tax rates imposed on used motor vehicles for transporting up to 15 people (including the driver).

4. Appendix IV: The list of commodities and OTQR imposed on commodities subject to tariff-rate quotas”.

2. Clause 1 Article 4 of the Decree is amended as follows:

“Article 4. The export duty schedule

1. The export duty schedule prescribed in the Appendix I hereof shall specify codes and descriptions of commodities and specific export duty rates imposed on each heading. Regarding commodities under the heading 211 in the export duty schedule, in case of customs declaration, the declarant shall declare their names and eight-number codes according to the preferential import duty schedule and the export duty rate of 5%. The commodities under the heading 211 are commodities that satisfy all following conditions:

a) Materials and semi-finished commodities are not under the headings from 1 to 210 of the export duty schedule.

b) Total value of resources and minerals and consumed energy accounts for at least 51% of the product prime cost. The total value of resources, minerals and consumed energy which accounts for 51% of the product prime cost shall be determined in accordance with regulations of the Government's Decree No. 100/2016/ND-CP dated July 01, 2016.”

3. Clause 2 and Clause 3 Article 5 of the Decree are amended as follows:

“2. Section II: Chapter 98 on product codes and specific preferential import duty rates imposed on certain headings and commodities.

a) Notes of, requirements and procedures for imposition of specific preferential import duty rates prescribed in Chapter 98.

- Chapter notes: The commodities mentioned in Clause 1 Part I Section II Appendix II of this Decree shall be entitled to the specific preferential import duty rates prescribed in Chapter 98.

- Heading notes:

+ Codes and specific preferential import duty rates on auto parts, chassis fitted with engines and cabins of motor vehicles are specified in Clause 2.1 Part I Section II of the Appendix II.

+ Alloy steels containing boron and/or chromium and/or titanium of heading 98.11; fillers, skin care commodities of heading 98.25; 1680/D/2 and 1890 D/2 nylon tire cord fabrics of heading 98.26; copper wires whose dimension of cross section is between 6 mm and 8 mm of heading 98.30; Polypropylene granules in primary form of heading 98.37; bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel of heading 98.39; Set top boxes of heading 98.46;

Neoweb commodities of heading 98.47 are entitled to specific preferential import duty rates prescribed in Chapter 98 if such commodities meet standards and technical parameters stipulated in Clauses 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8 and 2.9 Part I Section I of Annex II.

- Classification of, requirements and procedures for imposition of specific preferential import duty rates that are specified in Chapter 98 and statement of use of commodities entitled to specific preferential import duty rates prescribed in Chapter 98 are prescribed in Clause 3 Part I Section II of Appendix II.

b) The lists of commodities and specific preferential import duty rates shall contain codes of heading or commodities mentioned in the Chapter 98; descriptions thereof (names of headings or commodities); respective codes of such headings or commodities prescribed in Section I Appendix II (including 97 chapters in the Vietnam import duty schedule) and specific preferential import duty rates prescribed in Part II, Section II of Appendix II.

c) Mentioned headings or commodities which are entitled to both specific preferential import duty rates in Chapter 98 and special preferential import duty rates under applicable regulations of laws may be applied either of such above mentioned duty rates.

d) In case of customs declaration, declarants shall specify codes of commodities in “Mã hàng tương ứng tại Mục I Phụ lục II” column (respective codes in Section I Appendix II) and write down codes of such commodities specified in Chapter 98 to the side”.

3. Section III: Preferential import duty rates imposed on certain commodities under WTO commitments from January 01, 2019 onwards.”

4. Article 6 of the Decree is amended as follows:

“Article 6. Preferential import duty rates imposed on machine tools

Machine tools mentioned of headings from 84.54 to 84.63 are entitled to preferential import duty rates as follows:

1. Machine tools that cannot be manufactured in Vietnam are entitled to the import 0% duty. The abovementioned machines shall not be included in the list of machines and equipment that can be manufactured in Vietnam issued by the Ministry of Planning and Investment.

2. Machine tools that are not mentioned in Clause 1 of this Article are entitled to the preferential import duty rate imposed on commodities of headings from 84.54 to 84.63 of the import duty schedule prescribed in Section I Appendix II of this Decree.”

5. Article 7 of the Decree is amended as follows:

“Article 7. Import duties on used motor vehicles

1. The flat tax rates prescribed in Appendix III of this Decree shall be imposed on motor vehicles for transporting up to 9 people (including the driver) of a cylinder capacity not exceeding 1,000 cc of heading 87.03

2. Compound tax rate prescribed in Appendix III of this Decree shall be imposed on motor vehicles for transporting up to 9 people (including the driver) of a cylinder capacity exceeding 1,000 cc of heading 87.03 and motor vehicles for transporting from 10 to 15 people including the driver of heading 87.02.

3. The preferential import duty rate of 150% shall be imposed on motor vehicles for transporting at least 16 people (including the driver) of heading 87.02 and motor vehicles for the transport of commodities with the gross vehicle weight rating (GVWR) not exceeding 5 metric tons of heading 87.04 (except for refrigerated lorries (trucks), refuse/garbage collection vehicles having a refuse compressing device, bulk-cement lorries (trucks) and hook-lift lorries (trucks)).

4. Other motor vehicles of headings 87.02, 87.03 and 87.04 are subject to duty rates equal to 1.5 times the preferential import duty rates imposed on new vehicles of the same category under same headings prescribed in Section I Appendix II of this Decree.”

6. Article 7a is added as follows:

“Article 7a. Preferential import duty rates imposed on imported auto parts of motor vehicles according to the tax incentive program (hereinafter referred to as “the Program”)

1. Preferential import duty rates of 0% imposed on imported auto parts of motor vehicles of heading 98.49 in Section II Chapter 98 Appendix II of this Decree shall be specified as follows:

a) At the time of customs declaration, the declarant shall declare and pay taxes according to the common import duty rate, preferential import duty rate or special preferential import duty rate in accordance with applicable regulations of law. The preferential import duty rates shall not be imposed on the commodities of heading 98.49.

b) The import 0% duty shall be imposed on commodities of heading 98.49 in accordance with regulations in Point b Clause 3 of this Article.

2. Entities of and conditions for executing the Program:

a) The Program shall apply to enterprises that are eligible for manufacture and assembly of motor vehicles in accordance with the Government’s regulations on requirements for manufacture, assembly, import and maintenance of motor vehicles.

b) Conditions for executing the Program:

- Enterprises shall make a commitment to manufacture and/or assemble motor vehicles that meet Euro 4 (from 2018 to 2021) and Euro 5 (from 2022 onwards) and achieve the production

prescribed in Point b.12 Clause 3.2 Section I Chapter 98 of the Appendix II of this Decree according to the following production and types of motor vehicles:

+ The minimum production of domestic motor vehicles (hereinafter referred to as “the minimum overall production”) which is determined in each specific period prescribed in the roadmap of the Program in Point b.12 Clause 3.2 Section I Chapter 98 of Appendix II of this Decree applies to the following motor vehicles:

Motor vehicles for transport of persons for transporting up to 9 people (including the driver) of a cylinder capacity not exceeding 2,500 cc of heading 87.03

Motor vehicles for transporting from 10 to 19 people (minibuses) of heading 87.02

Motor vehicles for transporting at least 20 people (buses/ coaches) of heading 87.02

Motor vehicles for cargo transport and special purpose motor vehicles (lorries) of heading 87.04 and 87.05

+ The production of models under commitment (herein after referred to as “the minimum model production”) which is determined in each specific period prescribed in the roadmap of the Program in Point b.12 Clause 3.2 Section I Chapter 98 of Appendix II of this Decree according to the following quantity of models of motor vehicles under commitment:

A model of motor vehicles for transporting up to 9 people of a cylinder capacity not exceeding 2,500 cc and a fuel consumption under 7.5 liters/100km

A model of minibuses.

A model of buses or coaches.

2 models of lorries.

- The enterprises mentioned in Point a of this Clause shall import auto parts of motor vehicles for manufacture and assembly thereof or authorize other organizations or individuals to import such auto parts which shall satisfy the following requirements:

+ They are mentioned in heading 98.49.

+ They cannot be manufactured domestically.

+ The auto parts are finished commodities but have not been assembled or have not been finished but have basic characteristics of finished commodities with the minimum degree of completeness equal to those of imported auto parts prescribed in regulations on methods for determining localization rates of motor vehicles promulgated by the Ministry of Science and Technology and regulations in Point b.5.2 Clause 3.2 Section I Chapter 98 Appendix II of this Decree.

3. Application and procedures for executing the Program:

a) Applications and procedures for participating in the Program.

- An application shall consist of an application form for participation in the Program using the specimen 05 prescribed in Appendix II of this Decree and a certified copy of the certificate of eligibility for manufacture and assembly of motor vehicles, investment certificate or feasibility study proving that manufacture and assembly capacity of the factory is eligible for the annual minimum overall production of the Program applicable to auto parts of motor vehicles.

- An enterprise shall submit its application at the customs authority premises where its head office or factory is located to participate in the Program after this Decree is signed or any time within the Program's period. The enterprise may participate in the Program from the day on which the application is submitted onwards.

b) Applications and procedures for imposition of the duty rates prescribed in heading 98.49.

- An application shall include:

+ An application form for 0% duty on the commodities of heading 98.49, which specifies the expected period over which 0% duty is applied (hereinafter referred to as "0% duty period"), quantity of auto parts of motor vehicles that will be imported in the 0% duty period and have been used for manufacture and assembly of motor vehicles; quantity of models of motor vehicles that have been manufactured, assembled and duties that have been paid;

+ A declaration of use of auto parts of motor vehicles that have been imported in the 0% duty period using the specimen 06 prescribed in Appendix II of this Decree and certified copies of accounting records showing the quantity of imported auto parts that have been used for manufacture and assembly of motor vehicles entitled to the Program.

+ Certified copies of records on inspecting quality of motor vehicles that have been manufactured and assembled in the 0% duty period using the specimen issued by the Vietnam Register; certified copies of certificates of quality, technical safety and environmental safety of domestically manufactured and assembled motor vehicles (quantity of the copies is equal to types of manufactured and assembled motor vehicles) and certified copies of descriptions of technical design assessed by the Vietnam Register (quantity of the copies is equal to types of manufactured and assembled motor vehicles).

+ A list of customs declarations of imports; a declaration of paid tax specified in each customs declaration.

- Procedures for imposition of the duty rates prescribed in heading 98.49.

+ Within 60 days from June 30 or December 31, the enterprise shall submit the application for 0% duty prescribed in heading 98.49 on auto parts of motor vehicles that have been imported for manufacture and assembly of the motor vehicles specified in the roadmap of the Program in the

0% duty period to the customs authority. The 0% duty period requested by the enterprise shall not exceed 6 months, from January 01 to June 30 or from July 01 to December 31 every year.

+ If the enterprise wishes to participate in the Program immediately after this Decree is signed, within 60 days from June 30, 2018 onwards, the enterprise submits an application form for 0% duty prescribed in heading 98.49 on auto parts of motor vehicles that have been imported for manufacture and assembly of the motor vehicles from the day on which the application is submitted to June 30, 2018 to the customs authority.

+ The customs authority, according to the application submitted by the enterprise, shall inspect entities of and conditions for executing the Program prescribed in Clause 7.2, including:

The minimum overall production that has been achieved in each period prescribed in the roadmap of the Program.

The minimum model production has been achieved in each period prescribed in the roadmap of the Program.

+ If the 0% duty period is less than 6 months according to each period mentioned in the roadmap of the Program, the enterprise shall achieve the minimum overall production and minimum specific production applicable to each period mentioned in the roadmap of the Program prescribed in Point b.12 Clause 3.2 Section II Chapter 98 Appendix II of this Decree.

The minimum overall production and minimum specific production shall be determined according to the quantity of records on inspecting quality of finished commodities that have been issued in the 0% duty period by the Vietnam Register. Models of motor vehicles shall be determined according to the certificates of quality, technical safety and environmental safety of domestically manufactured and assembled motor vehicles issued by the Vietnam Register which is used for determining cylinder capacity, type and capacity of engine and the description of technical designs assessed by the Vietnam Register which is used for determining types of bodies or cabins of motor vehicles.

Imported auto parts of motor vehicles that have been used for manufacture and assembly of motor vehicles shall be under heading 98.49 in Section II Chapter 98 Appendix II of this Decree and cannot be manufactured domestically. The auto parts of motor vehicles that cannot be manufactured domestically shall be determined according to regulations issued by the Ministry of Planning and Investment.

The auto parts of motor vehicles shall satisfy the minimum degree of completeness prescribed in regulations issued by the Ministry of Science and Technology and regulations in Point b.5.2 Clause 3.2 Section I Chapter 98 Appendix II of this Decree.

Quantity of imported auto parts of motor vehicles that have been used shall be conformable with quantity of motor vehicles that have been manufactured and assembled in the inspection period according to use declarations, quantity of records on inspecting quality of finished commodities,

certificates of quality, technical safety and environmental safety of domestically manufactured and assembled motor vehicles.

+ According to results of the application verification,

If the enterprise satisfies sufficient conditions for participating in the Program and it has paid duties on imported auto parts of motor vehicles greater than duties payable calculated according to the tax rates imposed on commodities of heading 98.49, the customs authority will deal with the redundant taxes in accordance with regulation of law on tax management and its instructional documents.

If the enterprise fails to satisfy sufficient conditions for participating in the Program, the customs authority will send a written reply to the enterprise.

7. Article 8 of the Decree is amended as follows:

“Article 8. The lists of commodities and import duty rates imposed on commodities subject to tariff-rate quotas

1. The list of commodities subject to tariff-rate quota includes certain commodities of heading 04.07; 17.01; 24.01 and 25.01 prescribed in Appendix IV of the Decree.

2. Annual import tariff-rate quotas on the commodities mentioned in Clause 1 of this Article shall comply with regulations issued by the Ministry of Industry and Trade. If international treaties to which the Socialist Republic of Vietnam is a signatory contain tariff-rate quotas on import of the commodities prescribed in Clause 1 of this Article, these international treaties shall be applied.

3. Inside tariff quota rates are specified as follows:

a) If the commodities prescribed in Clause 1 of this Article are imported within the annual import tariff-rate quotas prescribed by the Ministry of Industry and Trade, they will be entitled to preferential import duty rates prescribed in Section I Appendix II of the Decree or special preferential import duty rates prescribed in the special preferential import duty schedules (if they satisfy all conditions for entitlement to special preferential import duty rate) issued together with the Government’s Decrees on promulgating special preferential import duty schedule for implementation of international treaties).

b) If international treaties to which the Socialist Republic of Vietnam is a signatory contain import quotas and import duty rates imposed on the commodities prescribed in Clause 1 of this Article, the import quotas and import duty rates within quotas prescribed in the Government’s Decrees on promulgating special preferential import duty schedule for implementation of international treaties will be applied.

c) If international treaties to which the Socialist Republic of Vietnam is a signatory only stipulate special preferential import duty rates, the commodities will not exceed annual import quotas

prescribed by the Ministry of Industry and Trade mentioned in Point a of this Clause to be entitled to special preferential import duty rates.

4. OTQR are specified as follows:

a) The commodities prescribed in Clause 1 of this Article whose imported quantity exceeds the annual import quotas prescribed by the Ministry of Industry and Trade will be subject OTQRs prescribed in Appendix IV of this Decree.

b) If international treaties to which the Socialist Republic of Vietnam is a signatory contain import quotas and/or OTQRs imposed on the commodities mentioned in Clause 1 of this Article, the Government's Decrees on promulgating special preferential import duty schedules for implementation of these international treaties will be applied. If the OTQRs prescribed in international treaties is greater than those prescribed in Appendix IV of this Decree, the OTQRs specified in the Appendix IV will be imposed".

Article 2. Effect

1. This Decree comes into force from January 01, 2018.

2. Clause 2 Article 4 of the Decree No. 122/2016/ND-CP and Appendices of the Decree No. 122/2016/ND-CP are annulled.

3. Preferential import duty rates imposed on imported auto parts of motor vehicles of heading 98.49 prescribed in Article 7a shall be applied from the day on which this Decree is signed to December 31, 2022.

Article 3. Implementation

Ministers, heads of ministerial agencies and governmental agencies and chairmen/chairwomen of People's Committees of provinces shall take responsibility for implementing this Decree.

**P.P GOVERNMENT
PRIME MINISTER**

Nguyen Xuan Phuc

APPENDIX III

**LIST OF COMMODITIES AND FLAT TAX AND COMPOUND TAX IMPOSED ON USED
MOTOR VEHICLES FOR TRANSPORTING UP TO 15 PEOPLE (INCLUDING THE
DRIVER)**

(issued together with the Government's Decree No. 125/2017/ND-CP dated November 16, 2017)

1. Flat tax:

Regarding motor vehicles for transporting up to 9 people (including driver) of a cylinder capacity not exceeding 1,000 cc

Description	Heading	Unit	Flat tax (USD)
- Of a cylinder capacity not exceeding 1,000 cc	8703	Piece	10.000

2. The flat tax imposed on motor vehicles for transporting up to 9 people (including driver) of a cylinder capacity exceeding 1,000 cc of heading 87.03 and motor vehicles for transporting from 10 to 15 people (including driver) of heading 87.02 in the preferential import duty schedule shall be specified as follows:

a) Regarding motor vehicles for transporting up to 9 people (including driver) of a cylinder capacity exceeding 1,000 cc

Description	Heading	Unit	Flat tax (USD)
- Motor vehicles (including station wagons, SUVs and sports cars, but not including vans):	8703	Piece	200% or 150% plus (+) 10,000 USD whichever is lower
- Other vehicles:			
+ Of a cylinder capacity exceeding 1,000 cc but not exceeding 2,500cc	8703	Piece	X + 10.000USD
+ Of a cylinder capacity exceeding 2,500 cc	8703	Piece	X + 15,000USD

b) Regarding motor vehicles for transporting from 10 to 15 people (including driver):

Description	Heading	Unit	Flat tax (USD)
- Of a cylinder capacity under 2,500 cc	8702	Piece	X + 10,000
- Of a cylinder capacity at least 2,500cc	8702	Piece	X + 15,000

c) X mentioned in Point a and Point b shall be determined as follows:

X = Taxable price of used motor vehicles multiplied by (x) the duty rate imposed on new ones of chapter 87 prescribed in section I Appendix II - Preferential import duty schedule of this Decree at the time when the customs declaration is registered.

*This translation is made by **LawSoft** and for reference purposes only. Its copyright is owned by **LawSoft** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed*

Số: 125/2017/NĐ-CP

Hà Nội, ngày 16 tháng 11 năm 2017

NGHỊ ĐỊNH

SỬA ĐỔI, BỔ SUNG MỘT SỐ ĐIỀU CỦA NGHỊ ĐỊNH SỐ 122/2016/NĐ-CP NGÀY 01 THÁNG 9 NĂM 2016 CỦA CHÍNH PHỦ VỀ BIỂU THUẾ XUẤT KHẨU, BIỂU THUẾ NHẬP KHẨU ƯU ĐÃI, DANH MỤC HÀNG HÓA VÀ MỨC THUẾ TUYỆT ĐỐI, THUẾ HỖN HỢP, THUẾ NHẬP KHẨU NGOÀI HẠN NGẠCH THUẾ QUAN

Căn cứ Luật tổ chức Chính phủ ngày 19 tháng 6 năm 2015;

Căn cứ Luật thuế xuất khẩu, thuế nhập khẩu ngày 06 tháng 4 năm 2016;

Căn cứ Nghị quyết số 71/2006/QH11 ngày 29 tháng 11 năm 2006 của Quốc hội phê chuẩn Nghị định thư gia nhập Hiệp định thành lập Tổ chức thương mại thế giới của nước Cộng hòa xã hội chủ nghĩa Việt Nam;

Theo đề nghị của Bộ trưởng Bộ Tài chính;

Chính phủ ban hành Nghị định sửa đổi, bổ sung một số điều của Nghị định số 122/2016/NĐ-CP ngày 01 tháng 9 năm 2016 của Chính phủ về Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi, Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp, thuế nhập khẩu ngoài hạn ngạch thuế quan.

Điều 1. Sửa đổi, bổ sung một số điều của Nghị định số 122/2016/NĐ-CP ngày 01 tháng 9 năm 2016 của Chính phủ về Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi, Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp, thuế nhập khẩu ngoài hạn ngạch thuế quan (sau đây gọi tắt là Nghị định số 122/2016/NĐ-CP)

1. Điều 3 được sửa đổi, bổ sung như sau:

“Điều 3. Ban hành Biểu thuế xuất khẩu, Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế, Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp, thuế nhập khẩu ngoài hạn ngạch thuế quan

Ban hành kèm theo Nghị định này:

1. Phụ lục I - Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế,

2. Phụ lục II - Biểu thuế nhập khẩu ưu đãi theo danh mục mặt hàng chịu thuế.

3. Phụ lục III - Danh mục hàng hóa và mức thuế tuyệt đối, thuế hỗn hợp đối với mặt hàng xe ô tô chở người từ 15 chỗ ngồi trở xuống (kể cả lái xe), đã qua sử dụng.

4. Phụ lục IV - Danh mục hàng hóa và mức thuế suất thuế nhập khẩu ngoài hạn ngạch thuế quan đối với các mặt hàng thuộc diện áp dụng hạn ngạch thuế quan”.

2. Khoản 1 Điều 4 được sửa đổi, bổ sung như sau:

“Điều 4. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế

1. Biểu thuế xuất khẩu theo danh mục mặt hàng chịu thuế quy định tại Phụ lục I ban hành kèm theo Nghị định này gồm mã hàng, mô tả hàng hóa, mức thuế suất thuế xuất khẩu quy định cho từng nhóm mặt hàng, mặt hàng chịu thuế xuất khẩu. Đối với các mặt hàng thuộc nhóm hàng có số thứ tự (STT) 211 tại Biểu thuế xuất khẩu khi làm thủ tục hải quan, người khai hải quan kê khai tên hàng và mã hàng của mặt hàng đó theo mã hàng 08 chữ số tương ứng với mã hàng 08 chữ số của mặt hàng đó trong Biểu thuế nhập khẩu ưu đãi và ghi mức thuế suất thuế xuất khẩu là 5%. Các mặt hàng xuất khẩu thuộc nhóm có STT 211 là các mặt hàng đáp ứng đồng thời cả 02 điều kiện sau:

a) Điều kiện 1: Vật tư, nguyên liệu, bán thành phẩm (gọi chung là hàng hóa) không thuộc các nhóm có STT từ 01 đến STT 210 tại Biểu thuế xuất khẩu.

b) Điều kiện 2: Có tổng giá trị tài nguyên, khoáng sản cộng với chi phí năng lượng chiếm từ 51% giá thành sản phẩm trở lên. Việc xác định tổng giá trị tài nguyên, khoáng sản cộng với chi phí năng lượng chiếm từ 51% giá thành sản phẩm trở lên thực hiện theo quy định tại Nghị định số 100/2016/NĐ-CP ngày 01 tháng 7 năm 2016 của Chính phủ quy định chi tiết và hướng dẫn thi hành một số điều của Luật sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng, Luật thuế tiêu thụ đặc biệt và Luật quản lý thuế và các văn bản sửa đổi, bổ sung (nếu có).”

3. Khoản 2, khoản 3 Điều 5 được sửa đổi, bổ sung như sau:

“2. Mục II: Chương 98 - Quy định mã hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng đối với một số nhóm mặt hàng, mặt hàng.

a) Chú giải và điều kiện, thủ tục áp dụng thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

- Chú giải chương: Các mặt hàng có tên nêu tại khoản 1 Phần I Mục II Phụ lục II ban hành kèm theo Nghị định này được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98.

- Chú giải nhóm:

+ Việc phân loại mã hàng hóa và áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng đối với mặt hàng CKD của ô tô, mặt hàng khung gầm đã gắn động cơ, có buồng lái (ô tô satxi, có buồng lái) được thực hiện theo quy định tại khoản 2.1 Phần I Mục II Phụ lục II.

+ Các mặt hàng: Thép hợp kim có chứa nguyên tố Bo và/hoặc Crôm và/hoặc Titan thuộc nhóm 98.11; Chất làm đầy da, Kem hỗ trợ chức năng bảo vệ da, gel làm giảm sẹo thuộc nhóm 98.25; Vải mảnh nylon 1680/D/2 và 1890 D/2 thuộc nhóm 98.26; Dây đồng có kích thước mặt cắt ngang tối đa trên 6 mm nhưng không quá 8 mm thuộc nhóm 98.30; Hạt nhựa PolyPropylene dạng nguyên sinh thuộc nhóm 98.37; Thép không hợp kim, dạng thanh và dạng cuộn cuộn không đều, được cán nóng thuộc nhóm 98.39; Set top boxes thuộc nhóm 98.46; Ô ngăn hình mạng làm từ vật liệu Nano- composite Polymeric Alloy (Neoweb) thuộc nhóm 98.47 được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98 nếu đáp ứng các tiêu chuẩn, thông số kỹ thuật quy định cụ thể tại khoản 2.2, 2.3, 2.4, 2.5, 2.6, 2.7, 2.8, 2.9 Phần I Mục II Phụ lục II.

- Cách thức phân loại, điều kiện, thủ tục để được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng ghi tại Chương 98, báo cáo kiểm tra quyết toán việc sử dụng hàng hóa được áp dụng mức thuế suất thuế nhập khẩu ưu đãi riêng tại Chương 98: Thực hiện theo quy định tại khoản 3 Phần I Mục II Phụ lục II.

b) Danh mục nhóm mặt hàng, mặt hàng và mức thuế suất thuế nhập khẩu ưu đãi riêng gồm: Mã hàng của nhóm mặt hàng, mặt hàng thuộc Chương 98; mô tả hàng hóa (tên nhóm mặt hàng, mặt hàng); mã hàng tương ứng của nhóm hàng, mặt hàng đó tại Mục I Phụ lục II (97 chương theo danh mục Biểu thuế nhập khẩu Việt Nam) và mức thuế suất thuế nhập khẩu ưu đãi áp dụng riêng tại Chương 98 thực hiện theo quy định cụ thể tại Phần II Mục II Phụ lục II.

c) Các nhóm mặt hàng, mặt hàng có tên và được thực hiện mức thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 nếu đủ điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi đặc biệt theo quy định hiện hành thì được lựa chọn áp dụng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt quy định tại các Biểu thuế nhập khẩu ưu đãi đặc biệt hoặc thuế suất thuế nhập khẩu ưu đãi riêng quy định tại Chương 98 của Biểu thuế nhập khẩu ưu đãi.

d) Khi làm thủ tục hải quan, người khai hải quan phải kê khai mã hàng theo cột “Mã hàng tương ứng tại Mục I Phụ lục II” nêu tại Chương 98 và ghi chú mã hàng Chương 98 vào bên cạnh”.

3. Mục III: Quy định thuế suất thuế nhập khẩu ưu đãi đối với một số mặt hàng thực hiện cam kết WTO từ ngày 01 tháng 01 năm 2019 trở đi.”

4. Điều 6 được sửa đổi, bổ sung như sau:

“Điều 6. Thuế suất thuế nhập khẩu ưu đãi đối với các mặt hàng máy gia công cơ khí

Các mặt hàng máy gia công cơ khí thuộc các nhóm hàng từ 84.54 đến 84.63 áp dụng mức thuế suất thuế nhập khẩu ưu đãi như sau:

1. Các mặt hàng máy gia công cơ khí trong nước chưa sản xuất được áp dụng mức thuế suất thuế nhập khẩu ưu đãi bằng 0%. Máy gia công cơ khí nêu tại điểm này là loại không thuộc Danh mục máy móc, thiết bị trong nước đã sản xuất được do Bộ Kế hoạch và Đầu tư quy định.

2. Các mặt hàng máy gia công cơ khí không thuộc trường hợp nêu tại khoản 1 Điều này áp dụng mức thuế suất thuế nhập khẩu ưu đãi quy định cho các nhóm từ 84.54 đến 84.63 tại Biểu thuế nhập khẩu quy định tại Mục I Phụ lục II ban hành kèm theo Nghị định này.”

5. Điều 7 được sửa đổi, bổ sung như sau:

“Điều 7. Thuế nhập khẩu đối với mặt hàng xe ô tô đã qua sử dụng

1. Xe ô tô chở người từ 09 chỗ ngồi trở xuống (kể cả lái xe) có dung tích xi lanh không quá 1.000cc thuộc nhóm hàng 87.03 áp dụng mức thuế tuyệt đối quy định tại Phụ lục III ban hành kèm theo Nghị định này.

2. Xe ô tô chở người từ 09 chỗ ngồi trở xuống (kể cả lái xe) có dung tích xi lanh trên 1.000cc thuộc nhóm hàng 87.03 và xe ô tô chở người từ 10 đến 15 chỗ ngồi, kể cả lái xe thuộc nhóm hàng 87.02 áp dụng mức thuế hỗn hợp quy định tại Phụ lục III ban hành kèm theo Nghị định này.

3. Xe ô tô chở người từ 16 chỗ ngồi trở lên (kể cả lái xe) thuộc nhóm hàng 87.02 và xe có động cơ dùng để chở hàng hóa có khối lượng toàn bộ theo thiết kế không quá 05 tấn, thuộc nhóm hàng 87.04 (trừ ô tô đông lạnh, ô tô thu gom phế thải có bộ phận nén phế thải, ô tô xi téc, ô tô bọc thép để chở hàng hóa có giá trị; ô tô chở xi măng kiểu bồn và ô tô chở bùn có thùng rời nâng hạ được) áp dụng mức thuế suất thuế nhập khẩu ưu đãi là 150%.

4. Các loại xe ô tô khác thuộc các nhóm hàng 87.02, 87.03, 87.04 áp dụng mức thuế suất bằng 1,5 lần so với mức thuế suất thuế nhập khẩu ưu đãi của xe ô tô mới cùng chủng loại thuộc cùng nhóm hàng quy định tại Mục I Phụ lục II ban hành kèm theo Nghị định này.”

6. Bổ sung Điều 7a như sau:

“Điều 7a. Thuế suất thuế nhập khẩu ưu đãi đối với linh kiện ô tô nhập khẩu theo Chương trình ưu đãi thuế

1. Quy định thuế suất thuế nhập khẩu ưu đãi 0% đối với linh kiện ô tô nhập khẩu thuộc nhóm 98.49 tại Mục II Chương 98 của Phụ lục II ban hành kèm theo Nghị định này.

a) Tại thời điểm đăng ký tờ khai hải quan, doanh nghiệp (người khai hải quan) thực hiện kê khai, nộp thuế theo mức thuế suất thuế nhập khẩu thông thường hoặc mức thuế suất thuế nhập khẩu ưu đãi hoặc thuế suất thuế nhập khẩu ưu đãi đặc biệt theo quy định hiện hành, chưa áp dụng mức thuế suất thuế nhập khẩu ưu đãi 0% của nhóm 98.49.

b) Việc áp dụng mức thuế suất thuế nhập khẩu 0% của nhóm 98.49 thực hiện theo quy định tại điểm b khoản 3 Điều này.

2. Đối tượng và điều kiện áp dụng Chương trình ưu đãi thuế:

a) Đối tượng áp dụng Chương trình ưu đãi thuế: doanh nghiệp đảm bảo tiêu chuẩn doanh nghiệp sản xuất, lắp ráp ô tô theo quy định của Chính phủ về điều kiện sản xuất, lắp ráp, nhập khẩu và kinh doanh dịch vụ bảo hành, bảo dưỡng ô tô.

b) Điều kiện áp dụng Chương trình ưu đãi thuế:

- Doanh nghiệp phải cam kết sản xuất, lắp ráp xe ô tô đáp ứng tiêu chuẩn khí thải mức 4 (giai đoạn từ năm 2018 đến năm 2021) và mức 5 (từ năm 2022 trở đi) và đạt đủ sản lượng quy định tại điểm b.12 khoản 3.2 Mục I Chương 98 của Phụ lục II ban hành kèm theo Nghị định này theo các tiêu chí về sản lượng và mẫu xe như sau:

+ Sản lượng xe ô tô sản xuất, lắp ráp trong nước (gọi tắt là sản lượng chung tối thiểu) quy định cho từng giai đoạn cụ thể nêu tại lộ trình của chương trình ưu đãi thuế quy định tại điểm b.12 khoản 3.2 Mục I Chương 98 của Phụ lục II ban hành kèm theo Nghị định này đối với các nhóm xe sau:

Xe chở người từ 9 chỗ trở xuống, loại có dung tích xi lanh từ 2.500 cc trở xuống thuộc nhóm 87.03.

Xe chở người từ 10 chỗ đến 19 chỗ ngồi (xe minibus) thuộc nhóm 87.02.

Xe chở người từ 20 chỗ ngồi trở lên (xe buýt/xe khách) thuộc nhóm 87.02.

Xe có động cơ dùng để vận tải hàng hóa và xe chuyên dùng có động cơ (xe tải) thuộc nhóm 87.04 và nhóm 87.05.

+ Sản lượng của mẫu xe ô tô cam kết sản xuất, lắp ráp trong nước (gọi tắt là sản lượng riêng tối thiểu cho mẫu xe cam kết) quy định cho từng giai đoạn cụ thể nêu tại lộ trình của Chương trình ưu đãi thuế quy định tại điểm b.12 khoản 3.2 Mục I Chương 98 của Phụ lục II ban hành kèm theo Nghị định này theo số lượng mẫu xe cam kết như sau:

01 mẫu xe cam kết sản xuất, lắp ráp thuộc nhóm xe chở người từ 9 chỗ trở xuống, loại có dung tích xi lanh từ 2.500 cc trở xuống, tiêu hao nhiên liệu dưới 7,5 lít/100km.

01 mẫu xe cam kết sản xuất, lắp ráp thuộc nhóm xe minibus.

01 mẫu xe cam kết sản xuất, lắp ráp thuộc nhóm xe buýt/xe khách.

02 mẫu xe cam kết sản xuất, lắp ráp thuộc nhóm xe tải.

- Linh kiện ô tô do doanh nghiệp quy định tại điểm a khoản này trực tiếp nhập khẩu để sản xuất, lắp ráp ô tô hoặc linh kiện ô tô do tổ chức, cá nhân được doanh nghiệp quy định tại điểm a khoản này ủy thác, ủy quyền nhập khẩu và đáp ứng đủ các điều kiện sau:

+ Linh kiện ô tô nhập khẩu có tên trong nhóm 98.49.

+ Thuộc loại trong nước chưa sản xuất được.

+ Các linh kiện (các chi tiết, cụm chi tiết, bộ phận) là những sản phẩm đã hoàn thiện nhưng chưa được lắp ráp hoặc chưa phải là sản phẩm hoàn thiện nhưng đã có đặc trưng cơ bản của sản phẩm hoàn thiện với mức độ rời rạc tối thiểu bằng mức độ rời rạc của các linh kiện ô tô nhập khẩu theo quy định của Bộ Khoa học và Công nghệ về phương pháp xác định tỷ lệ nội địa hóa đối với ô tô và quy định tại điểm b.5.2 khoản 3.2 Mục I Chương 98 quy định tại Mục II Phụ lục II ban hành kèm theo Nghị định này.

3. Hồ sơ và thủ tục thực hiện Chương trình ưu đãi thuế

a) Hồ sơ, thủ tục đăng ký tham gia chương trình ưu đãi thuế.

- Hồ sơ gồm: Công văn đăng ký tham gia Chương trình ưu đãi thuế theo Mẫu số 05 (01 bản chính) quy định tại Phụ lục II ban hành kèm theo Nghị định này và Giấy chứng nhận doanh nghiệp đủ tiêu chuẩn doanh nghiệp sản xuất lắp ráp ô tô hoặc Giấy chứng nhận đầu tư hoặc luận chứng kinh tế kỹ thuật của nhà máy (01 bản chụp có chứng thực) để chứng minh công suất sản xuất, lắp ráp của nhà máy phù hợp với sản lượng chung tối thiểu hàng năm của Chương trình ưu đãi thuế linh kiện ô tô.

- Thủ tục đăng ký tham gia: Doanh nghiệp nộp hồ sơ đăng ký tham gia Chương trình ưu đãi thuế tại cơ quan hải quan nơi doanh nghiệp đóng trụ sở chính hoặc nơi có nhà máy sản xuất, lắp ráp để đăng ký tham gia Chương trình ưu đãi thuế ngay sau ngày Nghị định này được ký ban hành hoặc thời điểm bất kỳ hàng năm trong thời gian của Chương trình ưu đãi thuế. Thời điểm tham gia Chương trình ưu đãi thuế tính từ ngày của công văn đăng ký trở đi.

b) Hồ sơ, thủ tục áp dụng mức thuế suất của nhóm 98.49.

- Hồ sơ gồm:

+ Công văn đề nghị được áp dụng mức thuế suất 0% của nhóm 98.49 trong đó nêu rõ giai đoạn đề nghị được áp dụng thuế suất 0%; số lượng linh kiện ô tô nhập khẩu trong giai đoạn đề nghị áp dụng thuế suất 0% đã sử dụng để sản xuất, lắp ráp ô tô; số lượng xe ô tô thuộc các nhóm xe của Chương trình ưu đãi thuế thực tế đã sản xuất, lắp ráp; số lượng mẫu xe cam kết thực tế đã sản xuất, lắp ráp và số thuế đã nộp: 01 bản chính;

+ Bảng kê tình hình sử dụng linh kiện ô tô đã nhập khẩu trong giai đoạn đề nghị áp dụng mức thuế suất 0% theo Mẫu số 06 (01 bản chính) quy định tại Phụ lục II ban hành kèm theo Nghị định này và chứng từ kế toán thể hiện số lượng linh kiện nhập khẩu đã được sử dụng để sản xuất, lắp ráp các nhóm xe thuộc Chương trình ưu đãi thuế (01 bản chụp có chứng thực).

+ Phiếu kiểm tra chất lượng xuất xưởng của doanh nghiệp theo mẫu phiếu do Cục Đăng kiểm Việt Nam phát hành (số lượng bản chụp có chứng thực tương ứng với số lượng xe đã sản xuất, lắp ráp trong giai đoạn đề nghị áp dụng mức thuế suất 0%); Giấy chứng nhận chất lượng an toàn kỹ thuật và bảo vệ môi trường ô tô sản xuất, lắp ráp (số lượng bản chụp có chứng thực tương ứng với số lượng kiểu loại xe sản xuất, lắp ráp) và Bản thuyết minh thiết kế kỹ thuật của xe ô tô có dấu xác nhận thẩm định của Cục Đăng kiểm Việt Nam (số lượng bản chụp có chứng thực tương ứng với kiểu loại xe sản xuất, lắp ráp).

+ Bảng kê các tờ khai hải quan hàng hóa nhập khẩu; bảng kê số tiền thuế đã nộp theo từng tờ khai hải quan hàng hóa nhập khẩu: 01 bản chính,

- Thủ tục áp dụng mức thuế suất của nhóm 98.49:

+ Chậm nhất sau 60 ngày kể từ ngày 30 tháng 6 hoặc ngày 31 tháng 12 hàng năm doanh nghiệp có công văn gửi cơ quan hải quan đề nghị áp dụng mức thuế suất 0% của nhóm 98.49 cho các linh kiện ô tô đã nhập khẩu để sản xuất, lắp ráp các nhóm xe ô tô nêu tại lộ trình của Chương trình ưu đãi thuế trong giai đoạn theo đề nghị của doanh nghiệp. Giai đoạn đề nghị của doanh nghiệp tối đa không quá 06 tháng tính từ ngày 01 tháng 01 đến ngày 30 tháng 6 hàng năm hoặc từ ngày 01 tháng 7 đến ngày 31 tháng 12 hàng năm.

+ Trường hợp doanh nghiệp đăng ký tham gia Chương trình ưu đãi thuế ngay sau ngày Nghị định được ký ban hành thì chậm nhất sau 60 ngày kể từ ngày 30 tháng 6 năm 2018 trở đi, doanh nghiệp có công văn gửi cơ quan hải quan đề nghị áp dụng mức thuế suất 0% của nhóm 98.49 cho các linh kiện ô tô đã nhập khẩu để sản xuất, lắp ráp các nhóm xe ô tô trong giai đoạn từ ngày doanh nghiệp đăng ký tham gia Chương trình ưu đãi thuế đến ngày 30 tháng 6 năm 2018.

+ Cơ quan hải quan căn cứ hồ sơ đề nghị của doanh nghiệp thực hiện kiểm tra đối tượng và các điều kiện áp dụng Chương trình ưu đãi thuế quy định tại khoản 7.2 gồm:

Sản lượng xe chung tối thiểu đã đạt được trong từng giai đoạn cụ thể nêu tại lộ trình của Chương trình ưu đãi thuế.

Sản lượng riêng tối thiểu của mẫu xe cam kết đã đạt được trong từng giai đoạn cụ thể nêu tại lộ trình của Chương trình ưu đãi thuế.

Trường hợp giai đoạn đề nghị áp dụng mức thuế suất 0% của doanh nghiệp không đủ 06 tháng theo từng giai đoạn nêu tại lộ trình của Chương trình ưu đãi thuế, doanh nghiệp vẫn phải đạt đủ sản lượng chung tối thiểu và sản lượng riêng tối thiểu của mẫu xe cam kết quy định cho từng giai đoạn cụ thể nêu tại lộ trình của Chương trình ưu đãi thuế quy định tại điểm b.12 khoản 3.2 Mục I Chương 98 của Phụ lục II ban hành kèm theo Nghị định này.

Việc xác định các tiêu chí về sản lượng chung tối thiểu và sản lượng riêng tối thiểu của mẫu xe cam kết được căn cứ vào số lượng phiếu kiểm tra chất lượng xuất xưởng của doanh nghiệp đã phát hành trong giai đoạn đề nghị áp dụng mức thuế suất 0% của doanh nghiệp, phiếu này phải theo mẫu do Cục đăng kiểm Việt Nam phát hành. Việc xác định mẫu xe cam kết căn cứ theo giấy chứng nhận chất lượng an toàn kỹ thuật và bảo vệ môi trường ô tô sản xuất, lắp ráp do Cục đăng kiểm Việt Nam cấp (để xác định dung tích xi lanh, kiểu loại động cơ và công suất động cơ) và bản thuyết minh thiết kế kỹ

thuật của xe ô tô có dấu xác nhận thẩm định của Cục Đăng kiểm Việt Nam (để xác định kiểu loại thân xe hoặc cabin).

Linh kiện ô tô nhập khẩu đã sử dụng để sản xuất, lắp ráp xe ô tô phải thuộc danh mục nhóm 98.49 quy định tại Mục II Chương 98 của Phụ lục II ban hành kèm theo Nghị định này và thuộc loại trong nước chưa sản xuất được. Việc xác định linh kiện trong nước chưa sản xuất được căn cứ theo quy định của Bộ Kế hoạch và Đầu tư.

Linh kiện phải đáp ứng mức độ rời rạc tối thiểu theo quy định của Bộ Khoa học và Công nghệ và quy định tại điểm b.5.2 khoản 3.2 Mục I Chương 98 quy định tại Mục II Phụ lục II ban hành kèm theo Nghị định này.

Số lượng linh kiện ô tô nhập khẩu đã sử dụng phù hợp với số lượng xe thực tế đã sản xuất lắp ráp trong thời hạn kiểm tra căn cứ bảng kê tình hình sử dụng, số lượng phiếu kiểm tra chất lượng xuất xưởng của doanh nghiệp và giấy chứng nhận chất lượng an toàn kỹ thuật và bảo vệ môi trường ô tô sản xuất, lắp ráp.

+ Căn cứ kết quả kiểm tra hồ sơ đề nghị áp dụng mức thuế suất 0% của doanh nghiệp, cơ quan hải quan xử lý như sau:

Trường hợp doanh nghiệp đáp ứng đủ các điều kiện để được áp dụng Chương trình ưu đãi thuế và doanh nghiệp (người nộp thuế) có số tiền thuế đã nộp đối với số linh kiện ô tô đã nhập khẩu lớn hơn số tiền thuế phải nộp theo mức thuế suất của nhóm 98.49 thì cơ quan hải quan thực hiện xử lý tiền thuế nộp thừa cho doanh nghiệp theo quy định của Luật quản lý thuế và các văn bản hướng dẫn thi hành.

Trường hợp doanh nghiệp không đáp ứng đủ điều kiện để được áp dụng Chương trình ưu đãi thuế thì cơ quan có văn bản trả lời cho doanh nghiệp được biết.

7. Điều 8 được sửa đổi, bổ sung như sau:

“Điều 8. Danh mục hàng hóa và mức thuế suất thuế nhập khẩu đối với các mặt hàng áp dụng hạn ngạch thuế quan

1. Danh mục hàng hóa áp dụng hạn ngạch thuế quan gồm một số mặt hàng thuộc các nhóm hàng 04.07; 17.01; 24.01; 25.01 được quy định tại Phụ lục IV ban hành kèm theo Nghị định này.

2. Lượng hạn ngạch thuế quan nhập khẩu hàng năm của các hàng hóa có tên nêu tại khoản 1 Điều này thực hiện theo quy định của Bộ Công Thương. Trường hợp tại các Điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên (Điều ước quốc tế) có quy định về lượng hạn ngạch thuế quan nhập khẩu đối với các hàng hóa nêu tại khoản 1 Điều này thì thực hiện theo quy định tại các Điều ước quốc tế.

3. Mức thuế suất thuế nhập khẩu áp dụng đối với số lượng hàng hóa nhập khẩu trong hạn ngạch thuế quan:

a) Hàng hóa nêu tại khoản 1 Điều này có số lượng nhập khẩu nằm trong số lượng hạn ngạch thuế quan nhập khẩu hàng năm theo quy định của Bộ Công Thương áp dụng thuế suất thuế nhập khẩu ưu đãi quy định tại Mục I Phụ lục II ban hành kèm theo Nghị định này hoặc áp dụng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt theo các Biểu thuế nhập khẩu ưu đãi đặc biệt (nếu đáp ứng các điều kiện để được hưởng mức thuế suất thuế nhập khẩu ưu đãi đặc biệt) ban hành kèm theo các Nghị định của Chính phủ về ban hành Biểu thuế nhập khẩu ưu đãi đặc biệt để thực hiện các Điều ước quốc tế.

b) Trường hợp tại các Điều ước quốc tế có quy định về lượng hạn ngạch nhập khẩu và mức thuế suất thuế nhập khẩu trong hạn ngạch đối với các hàng hóa nêu tại khoản 1 Điều này thì áp dụng theo lượng hạn ngạch nhập khẩu và mức thuế suất thuế nhập khẩu trong hạn ngạch theo quy định tại các Nghị định của Chính phủ về ban hành Biểu thuế nhập khẩu ưu đãi đặc biệt để thực hiện các Điều ước quốc tế.

c) Trường hợp các Điều ước quốc tế không quy định về lượng hạn ngạch mà chỉ quy định về mức thuế suất thuế nhập khẩu ưu đãi đặc biệt thì điều kiện để được hưởng mức thuế nhập khẩu ưu đãi đặc biệt là hàng hóa phải nằm trong số lượng hạn ngạch nhập khẩu hàng năm theo quy định của Bộ Công Thương nêu tại điểm a khoản này.

4. Mức thuế suất thuế nhập khẩu áp dụng đối với số lượng hàng hóa nhập khẩu ngoài hạn ngạch thuế quan:

a) Hàng hóa nêu tại khoản 1 Điều này có số lượng nhập khẩu nằm ngoài số lượng hạn ngạch nhập khẩu hàng năm theo quy định của Bộ Công Thương áp dụng thuế suất thuế nhập khẩu ngoài hạn ngạch thuế quan quy định tại Phụ lục IV Nghị định này.

b) Trường hợp tại các Điều ước quốc tế có quy định về lượng hạn ngạch nhập khẩu và/hoặc mức thuế suất thuế nhập khẩu ngoài hạn ngạch đối với các hàng hóa nêu tại khoản 1 Điều này thì thực hiện theo quy định tại các Nghị định của Chính phủ về ban hành Biểu thuế nhập khẩu ưu đãi đặc biệt để thực hiện các Điều ước quốc tế đó. Trường hợp mức thuế suất ngoài hạn ngạch theo Điều ước quốc tế cao hơn mức thuế suất thuế nhập khẩu ngoài hạn ngạch quy định tại Phụ lục IV ban hành

kèm theo Nghị định này thì áp dụng mức thuế suất thuế nhập khẩu ngoài hạn ngạch quy định tại Phụ lục IV”.

Điều 2. Hiệu lực thi hành

1. Nghị định này có hiệu lực thi hành từ ngày 01 tháng 01 năm 2018.
2. Bãi bỏ khoản 2 Điều 4 Nghị định số 122/2016/NĐ-CP và các Phụ lục ban hành kèm theo Nghị định số 122/2016/NĐ-CP.
3. Thuế suất thuế nhập khẩu ưu đãi đối với linh kiện ô tô nhập khẩu thuộc nhóm 98.49 quy định tại Điều 7a Nghị định này được áp dụng từ ngày ký ban hành Nghị định này đến ngày 31 tháng 12 năm 2022.

Điều 3. Tổ chức thực hiện

Các Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Thủ trưởng cơ quan thuộc Chính phủ, Chủ tịch Ủy ban nhân dân tỉnh, thành phố trực thuộc trung ương chịu trách nhiệm thi hành Nghị định này./.

**TM. CHÍNH PHỦ
THỦ TƯỚNG**

Nơi nhận:

- Ban Bí thư Trung ương Đảng;
- Thủ tướng, các Phó Thủ tướng Chính phủ;
- Các bộ, cơ quan ngang bộ, cơ quan thuộc Chính phủ;
- HĐND, UBND các tỉnh, thành phố trực thuộc trung ương;
- Văn phòng Trung ương và các Ban của Đảng;
- Văn phòng Tổng Bí thư;
- Văn phòng Chủ tịch nước;
- Hội đồng dân tộc và các Ủy ban của Quốc hội;
- Văn phòng Quốc hội;
- Tòa án nhân dân tối cao;
- Viện kiểm sát nhân dân tối cao;
- Kiểm toán nhà nước;
- Ủy ban Giám sát tài chính Quốc gia;
- Ngân hàng Chính sách xã hội;
- Ngân hàng Phát triển Việt Nam;
- Ủy ban trung ương Mặt trận Tổ quốc Việt Nam;
- Cơ quan trung ương của các đoàn thể;
- VPCP: BTCN, các PCN, Trợ lý TTg, TGĐ Cổng TTĐT, các Vụ, Cục, đơn vị trực thuộc, Công báo;
- Lưu: VT, KTTT (2b).KN

Nguyễn Xuân Phúc

FILE ĐƯỢC ĐÍNH KÈM THEO VĂN BẢN



Bieu thue XK



Bieu thue NK



Danh muc

No:127/2016/ND-CP

Hanoi, September 01, 2016

DECREE

ON ESTABLISHMENT OF ASEAN – AUSTRALIA –NEW ZEALAND FREE TRADE AREA IN 2016 - 2018

Pursuant to the Law on Government organization dated June 19, 2015;

Pursuant to the Law on Export and Import tax dated April 06, 2016;

Pursuant to the Law on treaties dated April 09, 2016;

For implementation of the Asian- Australia – New Zealand free trade agreement which comes into effect from January 01, 2010;

At request of the Minister of Finance;

The Government hereby issues this Decree on Vietnam's special preferential import tariff schedule to implement the Asian- Australia – New Zealand free trade agreement (hereinafter referred to as "AANZFTA") for the period 2016 – 2018.

Article 1. Scope

This Decree stipulates Vietnam's special preferential import tariff applicable to AANZFTA in period 2016 – 2018 and conditions for grant of such special preferential import tariff under this Agreement.

Article 2. Regulated entities

1. Taxpayers under the Law on Import –Export duties
2. Customs authorities and customs officials.
3. Organizations and individuals whose rights and obligations are relevant to imports and exports.

Article 3. Special preferential import tariff schedule

The AANZFTA tariff schedule and list of goods eligible for out-of-quota import tariff rates which are applied during 2016 -2018 under the Asian- Australia – New Zealand Free Trade Agreement are issued together with this Decree.

1. "Description of goods" and "code" is compiled according to the Vietnam's Import and Export Classification Nomenclature coding to 8-digit coding system.
2. "AANZFTA tariff rate (%)" means tariff rate by year, from September 01, 2016 to December 31, 2016 and from January 01 to December 31st of 2017 and 2018.
3. Symbol "*" means imports which are not eligible for AANZFTA tariff rates at a certain time.
4. Quota of imports on the list of goods eligible for out-of quota import tariff rates shall be made publicly available by the Ministry of Industry and Trade.

Article 4. Conditions for special preferential import tariff rates

In order to be granted AANZFTA tariff rates, every import shall:

1. Be listed on the special preferential import tariff schedule issued together with this Decree.
2. Be imported from countries that are signatories to AANZFTA, including:
 - a) Brunei Darussalam
 - b) The Kingdom of Cambodia
 - c) The Republic of Indonesia;
 - d) The Lao People's Democratic Republic;
 - dd) Malaysia;
 - e) The Republic of the Union of Myanmar;
 - g) The Republic of the Philippines
 - h) The Republic of Singapore;
 - i)The Kingdom of Thailand;

k) Australia;

l) New Zealand;

m) The Socialist Republic of Vietnam (imports from non-tariff zones to Vietnam's market).

3. Be directly transported from exporting countries as stipulated in clause 2 of this Article by the Ministry of Industry and Trade

4. Meets requirements of goods origin stipulated in AANZFTA, have the certificate of origin available that is made using form AANZ issued by the Ministry of Industry and Trade.

Article 5. Entry into force

1. This Decree enters into force from September 01, 2016.

2. The Circular No. 168/2014/TT-BTC dated November 14, 2014 by the Minister of Finance on special preferential import tariff schedule for implementation of the Asian- Australia – New Zealand free trade agreement for the period 2015 – 2018 is abrogated.

Article 6. Implementation

Ministers, Heads of ministerial-level agencies, heads of Governmental agencies, Presidents of People's Committees of provinces and relevant entities shall be responsible for the implementation of this Decree. /.

**ON BEHALF OF THE GOVERNMENT
PRIME MINISTER**

Nguyen Xuan Phuc

VIETNAM'S SPECIAL PREFERENTIAL IMPORT TARIFF FOR IMPLEMENTATION OF AANZFTA DURING THE PERIOD 2016 – 2018

(Issued together with the Government's Decree No. 127/2016/ND-CP dated September 01, 2016)

(Notes: Denotation herein is conformable to that in the List of Vietnam's imports and exports).

Code	Description	AANZFTA tariff rate (%)		
		2016	2017	2018
	Chapter 1- Live animals			
01.01	Live horses, asses, mules and hinnies.			
	- Horses:			
0101.21.00	- - Pure-bred breeding animals	0	0	0
0101.29.00	- - Other	0	0	0
0101.30	- Asses:			
0101.30.10	- - Pure-bred breeding animals	0	0	0
0101.30.90	- - Other	0	0	0
0101.90.00	- Other	0	0	0
01.02	Live bovine animals.			
	- Cattle:			
0102.21.00	- - Pure-bred breeding animals	0	0	0
0102.29	- - Other:			
0102.29.10	- - - Male cattle (including oxen)	0	0	0

0102.29.90	- - - Other	0	0	0
	- Buffalo:			
0102.31.00	- - Pure-bred breeding animals	0	0	0
0102.39.00	- - Other	0	0	0
0102.90	- Other:			
0102.90.10	- - Pure-bred breeding animals	0	0	0
0102.90.90	- - Other	0	0	0
01.03	Live swine			
0103.10.00	- Pure-bred breeding animals	0	0	0
	- Other:			
0103.91.00	- - Weighing less than 50 kg	0	0	0
0103.92.00	- - Weighing 50 kg or more	0	0	0
01.04	Live sheep and goats.			
0104.10	- Sheep:			
0104.10.10	- - Pure-bred breeding animals	0	0	0
0104.10.90	- - Other	0	0	0
0104.20	- Goats:			
0104.20.10	- - Pure-bred breeding animals	0	0	0
0104.20.90	- - Other	0	0	0
01.05	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.			
	- Weighing not more than 185 g:			
0105.11	- - Fowls of the species Gallus domesticus:			
0105.11.10	- - - Breeding	0	0	0
0105.11.90	- - - Other	0	0	0
0105.12	- - Turkeys:			
0105.12.10	- - - Breeding	0	0	0
0105.12.90	- - - Other	0	0	0
0105.13	- - Ducks:			
0105.13.10	- - - Breeding	0	0	0
0105.13.90	- - - Other	0	0	0
0105.14	- - Geese:			
0105.14.10	- - - Breeding	0	0	0
0105.14.90	- - - Other	0	0	0
0105.15	- - Guinea fowls:			
0105.15.10	- - - Breeding	0	0	0
0105.15.90	- - - Other	0	0	0
	- Other:			
0105.94	- - Fowls of the species Gallus domesticus:			
0105.94.10	- - - Breeding fowls, other than fighting cocks	0	0	0
0105.94.40	- - - Fighting cocks	0	0	0

	- - - Other:			
0105.94.91	- - - - Weighing not more than 2 kg	0	0	0
0105.94.99	- - - - Other	0	0	0
0105.99	- - Other:			
0105.99.10	- - - Breeding ducks	0	0	0
0105.99.20	- - - Other ducks	0	0	0
0105.99.30	- - - Breeding geese, turkeys and guinea fowls	0	0	0
0105.99.40	- - - Other geese, turkeys and guinea fowls	0	0	0
01.06	Other Live animals.			
	- Mammals:			
0106.11.00	- - Primates	0	0	0
0106.12.00	- - Whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); manatees and dugongs (mammals of the order <i>Sirenia</i>); seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>)	0	0	0
0106.13.00	- - Camels and other camelids (<i>Camelidae</i>)	0	0	0
0106.14.00	- - Rabbits and hares	0	0	0
0106.19.00	- - Other	0	0	0
0106.20.00	- Reptiles (including snakes and turtles)	0	0	0
	- Birds:			
0106.31.00	- - Birds of prey	0	0	0
0106.32.00	- - Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0	0	0
0106.33.00	- - Ostriches; emus (<i>Dromaius novaehollandiae</i>)	0	0	0
0106.39.00	- - Other	0	0	0
	- Insects:			
0106.41.00	- - Bees	0	0	0
0106.49.00	- - Other	0	0	0
0106.90.00	- Other	0	0	0
	Chapter 2- Meat and edible meat offal			
02.01	Meat of bovine animals, fresh or chilled.			
0201.10.00	- Carcasses and half-carcasses	5	5	0
0201.20.00	- Other cuts with bone in	5	5	0
0201.30.00	- Boneless	5	5	0
02.02	Meat of bovine animals, frozen.			
0202.10.00	- Carcasses and half-carcasses	5	5	0
0202.20.00	- Other cuts with bone in	5	5	0
0202.30.00	- Boneless	5	5	0
02.03	Meat of swine, fresh, chilled or frozen.			
	- Fresh or chilled:			

0203.11.00	- - Carcasses and half-carcasses	7	5	5
0203.12.00	- - Hams, shoulders and cuts thereof, with bone in	7	5	5
0203.19.00	- - Other	7	5	5
	- Frozen:			
0203.21.00	- - Carcasses and half-carcasses	7	5	5
0203.22.00	- - Hams, shoulders and cuts thereof, with bone in	7	5	5
0203.29.00	- - Other	7	5	5
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10.00	- Carcasses and half-carcasses of lamb, fresh or chilled	0	0	0
	- Other meat of sheep, fresh or chilled:			
0204.21.00	- - Carcasses and half-carcasses	0	0	0
0204.22.00	- - Other cuts with bone in	0	0	0
0204.23.00	- - Boneless	0	0	0
0204.30.00	- Carcasses and half-carcasses of lamb, frozen	0	0	0
	- Other meat of sheep, frozen:			
0204.41.00	- - Carcasses and half-carcasses	0	0	0
0204.42.00	- - Other cuts with bone in	0	0	0
0204.43.00	- - Boneless	0	0	0
0204.50.00	- Meat of goats	0	0	0
0205.00.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	5	0	0
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10.00	- Of bovine animals, fresh or chilled.	5	5	0
	- Of bovine animals, frozen.			
0206.21.00	- - Tongues	5	5	5
0206.22.00	- - Livers	5	5	5
0206.29.00	- - Other	5	5	0
0206.30.00	- Of swine, fresh or chilled	0	0	0
	- Of swine, frozen:			
0206.41.00	- - Livers	0	0	0
0206.49.00	- - Other	0	0	0
0206.80.00	- Other, fresh or chilled:	0	0	0
0206.90.00	- Other, frozen	5	5	4
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.			
	- Of fowls of the species Gallus domesticus:			
0207.11.00	- - Not cut in pieces, fresh or chilled	20	20	20
0207.12.00	- - Not cut in pieces, frozen	20	20	20
0207.13.00	- - Cuts and offal, fresh or chilled	20	20	20

0207.14	- - Cuts and offal, frozen:			
0207.14.10	- - - Wings	20	20	20
0207.14.20	- - - Thighs	20	20	20
0207.14.30	- - - Livers	5	5	5
	- - - Other:			
0207.14.91	- - - - Mechanically deboned or separated meat	20	20	20
0207.14.99	- - - - Other	20	20	20
	- Of turkeys:			
0207.24.00	- - Not cut in pieces, fresh or chilled	20	20	20
0207.25.00	- - Not cut in pieces, frozen	20	20	20
0207.26.00	- - Cuts and offal, fresh or chilled	20	20	20
0207.27	- - Cuts and offal, frozen:			
0207.27.10	- - - Livers	5	5	5
	- - - Other:			
0207.27.91	- - - - Mechanically deboned or separated meat	20	20	20
0207.27.99	- - - - Other	20	20	20
	- Of ducks:			
0207.41.00	- - Not cut in pieces, fresh or chilled	5	0	0
0207.42.00	- - Not cut in pieces, frozen	5	0	0
0207.43.00	- - Fatty livers, fresh or chilled	0	0	0
0207.44.00	- - Other, fresh or chilled:	15	15	15
0207.45.00	- - Other, frozen:	0	0	0
	- Of geese:			
0207.51.00	- - Not cut in pieces, fresh or chilled	20	20	20
0207.52.00	- - Not cut in pieces, frozen	20	20	20
0207.53.00	- - Fatty livers, fresh or chilled	0	0	0
0207.54.00	- - Other, fresh or chilled	15	15	15
0207.55.00	- - Other, frozen	0	0	0
0207.60.00	- Of guinea fowls	14	14	14
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.10.00	- Of rabbits or hares	0	0	0
0208.30.00	- Of primates	0	0	0
0208.40	- Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>); of seals, sea lions and walruses (mammals of the suborder <i>Pinnipedia</i>):			
0208.40.10	- - Of whales, dolphins and porpoises (mammals of the order <i>Cetacea</i>); of manatees and dugongs (mammals of the order <i>Sirenia</i>)	0	0	0
0208.40.90	- - Other	0	0	0
0208.50.00	- Of reptiles (including snakes and turtles)	0	0	0
0208.60.00	- Of camels and other camelids (Camelidae)	0	0	0
0208.90	- Other:			
0208.90.10	- - Frog's ;eggs	0	0	0

0208.90.90	- - Other	0	0	0
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.			
0209.10.00	- Of swine	5	0	0
0209.90.00	- Other	5	0	0
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.			
	- Meat of swine:			
0210.11.00	- - Hams, shoulders and cuts thereof, with bone in	5	0	0
0210.12.00	- - Bellies (streaky) and cuts thereof	5	0	0
0210.19	- - Other:			
0210.19.30	- - - Bacon or boneless hams	5	0	0
0210.19.90	- - - Other	5	0	0
0210.20.00	- Meat of bovine animals.	5	0	0
	- Other, including edible flours and meals of meat or meat offal:			
0210.91.00	- - Of primates	5	0	0
0210.92	- - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia):			
0210.92.10	- - - Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)	5	0	0
0210.92.90	- - - Other	5	5	5
0210.93.00	- - Of reptiles (including snakes and turtles)	5	0	0
0210.99	- - Other:			
0210.99.10	- - - Freeze dried chicken dice	5	0	0
0210.99.20	- - - Dried pork skin	5	0	0
0210.99.90	- - - Other	5	5	5
	Chapter 3- Fish and crustaceans, molluscs and other aquatic invertebrates			
03.01	Live fish.			
	- Ornamental fish:			
0301.11	- - Freshwater:			
0301.11.10	- - - Fry	7	5	0
	- - - Other:			
0301.11.91	- - - - Koi carp(Cyprinus carpio)	7	5	0
0301.11.92	- - - - Goldfish (Carassius auratus)	7	5	0
0301.11.93	- - - - Siamese fighting fish (Beta splendens)	7	5	0
0301.11.94	- - - - Oscars (Astonotus ocellatus)	7	5	0
0301.11.95	- - - - Arowanas (Scleropages formosus)	7	5	0

0301.11.99	- - - - Other	7	5	0
0301.19	- - Other:			
0301.19.10	- - - Fry	7	5	0
0301.19.90	- - - Other	7	5	0
	- Other live fish:			
0301.91.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	7	5	0
0301.92.00	- - Eels (<i>Anguilla</i> spp.)	7	5	0
0301.93	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>):			
0301.93.10	- - - Breeding, other than fry	0	0	0
0301.93.90	- - - Other	7	5	0
0301.94.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	0	0
0301.95.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	7	5	0
0301.99	- - Other:			
	- - - Milkfish or lapu lapu fry			
0301.99.11	- - - - Breeding	0	0	0
0301.99.19	- - - - Other	7	5	0
	- - - Other fish fry:			
0301.99.21	- - - - Breeding	0	0	0
0301.99.29	- - - - Other	7	5	0
	- - - Other marine fish:			
0301.99.31	- - - - Milkfish, breeding	7	5	0
0301.99.39	- - - - Other	7	5	0
0301.99.40	- - - Other freshwater fish	0	0	0
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.			
	- Salmonidae, excluding livers and roes:			
0302.11.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	7	5	0
0302.13.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	7	5	0
0302.14.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	7	5	0
0302.19.00	- - Other	7	5	0
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0302.21.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	7	5	0
0302.22.00	- - Plaice (<i>Pleuronectes platessa</i>)	30	25	20

0302.23.00	- - Sole (<i>Solea</i> spp.)	7	5	0
0302.24.00	- - Turbots (<i>Psetta maxima</i>)	7	5	0
0302.29.00	- - Other	7	5	0
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>), excluding livers and roes:			
0302.31.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	7	5	0
0302.32.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	7	5	0
0302.33.00	- - Skipjack or stripe-bellied bonito	7	5	0
0302.34.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	7	5	0
0302.35.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	7	5	0
0302.36.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	7	5	0
0302.39.00	- - Other	7	5	0
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), anchovies (<i>Engraulis</i> spp.), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:			
0302.41.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5	0
0302.42.00	- - Anchovies (<i>Engraulis</i> spp.)	7	5	0
0302.43.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	7	5	0
0302.44.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	7	5	0
0302.45.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	7	5	0
0302.46.00	- - Cobia (<i>Rachycentron canadum</i>)	7	5	0
0302.47.00	- - Swordfish (<i>Xiphias gladius</i>)	7	5	0
	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:			
0302.51.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7	5	0
0302.52.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	7	5	0
0302.53.00	- - Coalfish (<i>Pollachius virens</i>)	7	5	0
0302.54.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	7	5	0
0302.55.00	- - Alaska Pollack (Pollack Alaska) (<i>Theragra chalcogramma</i>)	7	5	0
0302.56.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	7	5	0
0302.59.00	- - Other	7	5	0
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes:			

0302.71.00	- - Tilapias (<i>Oreochromis</i> spp.)	7	5	0
0302.72	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.):			
0302.72.10	- - - Yellowtail catfish (<i>Pangasius pangasius</i>)	7	5	0
0302.72.90	- - - Other	7	5	0
0302.73	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>):			
0302.73.10	- - - Mrigal (<i>Cirrhinus cirrhosus</i>)	7	5	0
0302.73.90	- - - Other	7	5	0
0302.74.00	- - Eels (<i>Anguilla</i> spp.)	7	5	0
0302.79.00	- - Other	7	5	0
	- Othe fish , excluding livers and roes:			
0302.81.00	- - Dogfish and other sharks	7	5	0
0302.82.00	- - Rays and skates (<i>Rajidae</i>)	7	5	0
0302.83.00	- - Toothfish (<i>Dissostichus</i> spp.)	7	5	0
0302.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	7	5	0
0302.85.00	- - Seabream (<i>Sparidae</i>)	7	5	0
	- - Other:			
	- - - Marine fish :			
0302.89.12	- - - - Longfin mojarra (<i>Pentapirion longimanus</i>)	7	5	0
0302.89.13	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	7	5	0
0302.89.14	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	7	5	0
0302.89.15	- - - - Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	7	5	0
0302.89.16	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyraena barracuda</i>)	7	5	0
0302.89.17	- - - - Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	7	5	0
0302.89.18	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	7	5	0
0302.89.19	- - - - Other	7	5	0
	- - - Other:			
0302.89.22	- - - - Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	7	5	0
0302.89.24	- - - - Snakeskin gourami (<i>Trichogaster pectoralis</i>)	7	5	0
0302.89.26	- - - - Indian threadfins (<i>Polynemus indicus</i>) and silver grunts (<i>pomadasys argenteus</i>)	7	5	0
0302.89.27	- - - - Hilsa shad (<i>Tenuulosa ilisha</i>)	7	5	0
0302.89.28	- - - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	7	5	0
0302.89.29	- - - - Other	7	5	0
0302.90.00	- Livers and roes	7	5	0
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04			

	- Salmonidae, excluding livers and roes:			
0303.11.00	- - Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	7	5	0
0303.12.00	- - Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	7	5	0
0303.13.00	- - Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	7	5	0
0303.14.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	7	5	0
0303.19.00	- - Other	7	5	0
	- Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes			
0303.23.00	- - Tilapias (<i>Oreochromis</i> spp.)	30	25	20
0303.24.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	30	25	20
0303.25.00	- - Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	30	25	20
0303.26.00	- - Eels (<i>Anguilla</i> spp.)	7	5	0
0303.29.00	- - Other	30	25	20
	- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding livers and roes:			
0303.31.00	- - Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	7	5	0
0303.32.00	- - Plaice (<i>Pleuronectes platessa</i>)	7	5	0
0303.33.00	- - Sole (<i>Solea</i> spp.)	7	5	0
0303.34.00	- - Turbots (<i>Psetta maxima</i>)	7	5	0
0303.39.00	- - Other	7	5	0
	- Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>), excluding livers and roes:			
0303.41.00	- - Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	7	5	0
0303.42.00	- - Yellowfin tunas (<i>Thunnus albacares</i>)	7	5	0
0303.43.00	- - Skipjack or stripe-bellied bonito	7	5	0
0303.44.00	- - Bigeye tunas (<i>Thunnus obesus</i>)	7	5	0
0303.45.00	- - Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	7	5	0
0303.46.00	- - Southern bluefin tunas (<i>Thunnus maccoyii</i>)	7	5	0
0303.49.00	- - Other	7	5	5
	- Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i>)			

	spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes:			
0303.51.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5	0
0303.53.00	- - Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	7	5	0
0303.54.00	- - Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	30	25	20
0303.55.00	- - Jack and horse mackerel (<i>Trachurus</i> spp.)	30	25	20
0303.56.00	- - Cobia (<i>Rachycentron canadum</i>)	30	25	20
0303.57.00	- - Swordfish (<i>Xiphias gladius</i>)	30	25	20
	- Fish of the families Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:			
0303.63.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7	5	0
0303.64.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	7	5	0
0303.65.00	- - Coalfish (<i>Pollachius virens</i>)	7	5	0
0303.66.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	7	5	0
0303.67.00	- - Alaska Pollack (Pollack Alaska) (<i>Theragra chalcogramma</i>)	30	25	20
0303.68.00	- - Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	30	25	20
0303.69.00	- - Other	30	25	20
	- Othe fish , excluding livers and roes:			
0303.81.00	- - Dogfish and other sharks	7	5	0
0303.82.00	- - Rays and skates (<i>Rajidae</i>)	30	25	20
0303.83.00	- - Toothfish (<i>Dissostichus</i> spp.)	30	25	20
0303.84.00	- - Seabass (<i>Dicentrarchus</i> spp.)	7	5	0
0303.89	- - Other:			
	- - - Marine fish :			
0303.89.12	- - - - Longfin mojarra (<i>Pentaprion longimanus</i>)	30	25	20
0303.89.13	- - - - Bluntnose lizardfish (<i>Trachinocephalus myops</i>)	30	25	20
0303.89.14	- - - - Savalai hairtails (<i>Lepturacanthus savala</i>), Belanger's croakers (<i>Johnius belangerii</i>), Reeve's croakers (<i>Chrysochir aureus</i>) and bigeye croakers (<i>Pennahia anea</i>)	30	25	20
0303.89.15	- - - - Indian mackerel (<i>Rastrelliger kanagurta</i>) and island mackerel (<i>Rastrelliger faughni</i>)	30	25	20
0303.89.16	- - - - Torpedo scads (<i>Megalaspis cordyla</i>), spotted sicklefish (<i>Drepane punctata</i>) and great barracudas (<i>Sphyrna barracuda</i>)	30	25	20
0303.89.17	- - - - Silver pomfrets (<i>Pampus argenteus</i>) and black pomfrets (<i>Parastromatus niger</i>)	30	25	20
0303.89.18	- - - - Mangrove red snappers (<i>Lutjanus argentimaculatus</i>)	30	25	20
0303.89.19	- - - - Other	30	25	20
	- - - Other:			
0303.89.22	- - - - Rohu (<i>Labeo rohita</i>), catla (<i>Catla catla</i>) and swamp barb (<i>Puntius chola</i>)	30	25	20
0303.89.24	- - - - Snakeskin gourami (<i>Trichogaster pectoralis</i>)	30	25	20
0303.89.26	- - - - Indian threadfins (<i>Polynemus indicus</i>) and silver	30	25	20

	grunts (<i>pomadasys argenteus</i>)			
0303.89.27	- - - Hilsa shad (<i>Tenulosa ilisha</i>)	30	25	20
0303.89.28	- - - Wallago (<i>Wallago attu</i>) and giant river-catfish (<i>Sperata seenghala</i>)	30	25	20
0303.89.29	- - - Other	30	25	20
0303.90	- Livers and roes:			
0303.90.10	- - Livers	7	5	0
0303.90.20	- - Roes	7	5	0
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
	- Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):			
0304.31.00	- - Tilapias (<i>Oreochromis</i> spp.)	30	25	20
0304.32.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	30	25	20
0304.33.00	- - Nile Perch (<i>Lates niloticus</i>)	30	25	20
0304.39.00	- - Other	30	25	20
	- Fresh or chilled fillets of other fish:			
0304.41.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	25	20
0304.42.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	30	25	20
0304.43.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	30	25	20
0304.44.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	30	25	20
0304.45.00	- - Swordfish (<i>Xiphias gladius</i>)	30	25	20
0304.46.00	- - Toothfish (<i>Dissostichus</i> spp.)	30	25	20
0304.49.00	- - Other	30	25	20
	- Other, fresh or chilled:			
0304.51.00	- - Tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	30	25	20
0304.52.00	- - Salmonidae	30	25	20
0304.53.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	30	25	20
0304.54.00	- - Swordfish (<i>Xiphias gladius</i>)	30	25	20

0304.55.00	- - Toothfish (<i>Dissostichus</i> spp.)	30	25	20
0304.59.00	- - Other	30	25	20
	- Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.):			
0304.61.00	- - Tilapias (<i>Oreochromis</i> spp.)	30	25	20
0304.62.00	- - Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	30	25	20
0304.63.00	- - Nile Perch (<i>Lates niloticus</i>)	30	25	20
0304.69.00	- - Other	30	25	20
	- Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:			
0304.71.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30	25	20
0304.72.00	- - Haddock (<i>Melanogrammus aeglefinus</i>)	30	25	20
0304.73.00	- - Coalfish (<i>Pollachius virens</i>)	30	25	20
0304.74.00	- - Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	30	25	20
0304.75.00	- - Alaska Pollack (Pollack Alaska) (<i>Theragra chalcogramma</i>)	30	25	20
0304.79.00	- - Other	30	25	20
	- Frozen fillets of other fish:			
0304.81.00	- - Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	30	25	20
0304.82.00	- - Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	30	25	20
0304.83.00	- - Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	30	25	20
0304.84.00	- - Swordfish (<i>Xiphias gladius</i>)	30	25	20
0304.85.00	- - Toothfish (<i>Dissostichus</i> spp.)	30	25	20
0304.86.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	30	25	20
0304.87.00	- - Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus (Katsuwonus) pelamis</i>):	30	25	20
0304.89.00	- - Other	30	25	20
	- Other, frozen:			
0304.91.00	- - Swordfish (<i>Xiphias gladius</i>)	30	25	20
0304.92.00	- - Toothfish (<i>Dissostichus</i> spp.)	30	25	20
0304.93.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	30	25	20
0304.94.00	- - Alaska Pollack (Pollack Alaska) (<i>Theragra</i>	30	25	20

	chalcogramma)			
0304.95.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Theragra chalcogramma)	30	25	20
0304.99.00	- - Other	30	25	20
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.			
0305.10.00	- Flours, meals and pellets of fish, fit for human consumption	7	5	5
0305.20	- Livers and roes of fish, dried, smoked, salted or in brine:			
0305.20.10	- - Of freshwater fish, dried, salted or in brine	7	5	0
0305.20.90	- - Other	7	5	0
	- Fish fillets, dried, salted or in brine, but not smoked:			
0305.31.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	30	25	20
0305.32.00	- - Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	30	25	20
0305.39	- - Other:			
0305.39.10	- - - Freshwater garfish (Xenentodon cancila), yellowstriped goatfish (Upeneus vittatus) and long-rakered trevally (Ulva mentalis)	30	25	20
0305.39.20	- - - Savalai hairtails (Lepturacanthus savala), Belanger's croakers (Johnius belangerii), Reeve's croakers (Chrysochir aureus) and bigeye croakers (Pennahia anea)	30	25	20
0305.39.90	- - - Other	30	25	20
	- Smoked fish, including fillets, other than edible fish offal			
0305.41.00	- - Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	7	5	0
0305.42.00	- - Herrings (Clupea harengus, Clupea pallasii)	7	5	0
0305.43.00	- - Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	7	5	0
0305.44.00	- - Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	7	5	0
0305.49.00	- - Other	7	5	0
	- Dried fish, other than edible fish offal, whether or not salted but not smoked:			
0305.51.00	- - Cod (Gadus morhua, Gadus ogac, Gadus	7	5	0

	macrocephalus)			
0305.59	- - Other:			
0305.59.20	- - - Marine fish	7	5	0
0305.59.90	- - - Other	7	5	0
	- Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:			
0305.61.00	- - Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5	0
0305.62.00	- - Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7	5	0
0305.63.00	- - Anchovies (<i>Engraulis</i> spp.)	7	5	0
0305.64.00	- - Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	7	5	0
0305.69	- - Other:			
0305.69.10	- - - Marine fish	7	5	0
0305.69.90	- - - Other	7	5	0
	- Fish fins, heads, tails, maws and other edible fish offal:			
0305.71.00	- - Shark fins	7	5	0
0305.72	- - Fish heads, tails and maws:			
0305.72.10	- - - Fish maws	0	0	0
0305.72.90	- - - Other	7	5	0
0305.79.00	- - Other	7	5	0
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.			
	- Frozen:			
0306.11.00	- - Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	7	5	0
0306.12.00	- - Lobsters (<i>Homarus</i> spp.)	7	5	5
0306.14	- - Crabs:			
0306.14.10	- - - Soft shell crabs	7	5	0
0306.14.90	- - - Other	7	5	0
0306.15.00	- - Norway lobsters (<i>Nephrops norvegicus</i>)	7	5	0
0306.16.00	- - Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	7	5	0
0306.17	- - Other shrimps and prawns:			
0306.17.10	- - - Giant tiger prawns (<i>Penaeus monodon</i>)	7	5	0
0306.17.20	- - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	7	5	0
0306.17.30	- - - Giant river prawns (<i>Macrobrachium rosenbergii</i>)	7	5	0
0306.17.90	- - - Other	7	5	0
0306.19.00	- - Other, including flours, meals and pellets of	7	5	0

	crustaceans, fit for human consumption			
	- Not frozen:			
0306.21	- - Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.):			
0306.21.10	- - - Breeding	0	0	0
0306.21.20	- - - Other, live	7	5	0
0306.21.30	- - - Fresh or chilled	30	25	20
	- - - Other:			
0306.21.91	- - - - In airtight containers	7	5	0
0306.21.99	- - - - Other	7	5	0
0306.22	- - Lobsters (Homarus spp.):			
0306.22.10	- - - Breeding	0	0	0
0306.22.20	- - - Other, live	7	5	0
0306.22.30	- - - Fresh or chilled	7	5	0
	- - - Other:			
0306.22.91	- - - - In airtight containers	7	5	0
0306.22.99	- - - - Other	7	5	0
0306.24	- - Crabs:			
0306.24.10	- - - Live	30	25	20
0306.24.20	- - - Fresh or chilled	7	5	0
	- - - Other:			
0306.24.91	- - - - In airtight containers	7	5	0
0306.24.99	- - - - Other	7	5	0
0306.25.00	- - Norway lobsters (Nephrops norvegicus)	7	5	0
0306.26	- - Cold-water shrimps and prawns (Pandalus spp., Crangon crangon):			
0306.26.10	- - - Breeding	0	0	0
0306.26.20	- - - Other, live	7	5	0
0306.26.30	- - - Fresh or chilled	30	25	20
	- - - Dried:			
0306.26.41	- - - - In airtight containers	7	5	0
0306.26.49	- - - - Other	7	5	0
	- - - Other:			
0306.26.91	- - - - In airtight containers	7	5	0
0306.26.99	- - - - Other	7	5	0
0306.27	- - Other shrimps and prawns:			
	- - - Breeding:			
0306.27.11	- - - - Giant tiger prawns (Penaeus monodon)	0	0	0
0306.27.12	- - - - Whiteleg shrimps (Litopenaeus vannamei)	0	0	0
0306.27.19	- - - - Other	0	0	0
	- - - Other, live:			
0306.27.21	- - - - Giant tiger prawns (Penaeus monodon)	7	5	0
0306.27.22	- - - - Whiteleg shrimps (Litopenaeus vannamei)	7	5	0
0306.27.29	- - - - Other	7	5	0
	- - - Fresh or chilled:			

0306.27.31	- - - - Giant tiger prawns (<i>Penaeus monodon</i>)	30	25	20
0306.27.32	- - - - Whiteleg shrimps (<i>Litopenaeus vannamei</i>)	30	25	20
0306.27.39	- - - - Other	30	25	20
	- - - Dried:			
0306.27.41	- - - - In airtight containers	7	5	0
0306.27.49	- - - - Other	7	5	0
	- - - Other:			
0306.27.91	- - - - In airtight containers	7	5	0
0306.27.99	- - - - Other	7	5	0
0306.29	- - Other, including flours, meals and pellets of crustaceans, fit for human consumption:			
0306.29.10	- - - Live	7	5	0
0306.29.20	- - - Fresh or chilled	30	25	20
0306.29.30	- - - Flours, meals and pellets	7	5	0
	- - - Other:			
0306.29.91	- - - - In airtight containers	7	5	0
0306.29.99	- - - - Other	7	5	0
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.			
	- Oysters:			
0307.11	- - Live, fresh or chilled:			
0307.11.10	- - - Live	7	5	0
0307.11.20	- - - Fresh or chilled	7	5	0
0307.19	- - Other:			
0307.19.10	- - - Frozen	7	5	0
0307.19.20	- - - Dried, salted or in brine	7	5	0
0307.19.30	- - - Smoked	30	25	20
	- Scallops, including queen scallops, of the genera <i>Pecten</i> , <i>Chlamys</i> or <i>Placopecten</i> :			
0307.21	- - Live, fresh or chilled:			
0307.21.10	- - - Live	7	5	0
0307.21.20	- - - Fresh or chilled	7	5	0
0307.29	- - Other:			
0307.29.10	- - - Frozen	7	5	0
0307.29.20	- - - Dried, salted or in brine; smoked	7	5	0
	- Mussels (<i>Mytilus</i> spp., <i>Perna</i> spp.):			
0307.31	- - Live, fresh or chilled:			
0307.31.10	- - - Live	7	5	0
0307.31.20	- - - Fresh or chilled	7	5	0
0307.39	- - Other:			
0307.39.10	- - - Frozen	7	5	0
0307.39.20	- - - Dried, salted or in brine; smoked	7	5	0

	- Cuttle fish (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepioloa</i> spp.) and squid (<i>Ommastrephes</i> spp., <i>Loligo</i> spp., <i>Nototodarus</i> spp., <i>Sepioteuthis</i> spp.):			
0307.41	- - Live, fresh or chilled:			
0307.41.10	- - - Live	7	5	0
0307.41.20	- - - Fresh or chilled	7	5	0
0307.49	- - Other:			
0307.49.10	- - - Frozen	30	25	20
0307.49.20	- - - Dried, salted or in brine	7	5	0
0307.49.30	- - - Smoked	30	25	20
	- Octopus (<i>Octopus</i> spp.):			
0307.51	- - Live, fresh or chilled:			
0307.51.10	- - - Live	7	5	0
0307.51.20	- - - Fresh or chilled	7	5	0
0307.59	- - Other:			
0307.59.10	- - - Frozen	30	25	20
0307.59.20	- - - Dried, salted or in brine	7	5	0
0307.59.30	- - - Smoked	30	25	20
0307.60	- Snails, other than sea snails:			
0307.60.10	- - Live	7	5	0
0307.60.20	- - Fresh, chilled or frozen	7	5	0
0307.60.30	- - Dried, salted or in brine; smoked	7	5	0
	- Clams, cockles and ark shells (families Arcidae, Arctiidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):			
0307.71	- - Live, fresh or chilled:			
0307.71.10	- - - Live	7	5	0
0307.71.20	- - - Fresh or chilled	7	5	0
0307.79	- - Other:			
0307.79.10	- - - Frozen	30	25	20
0307.79.20	- - - Dried, salted or in brine; smoked	7	5	0
	- Abalone (<i>Haliotis</i> spp.):			
0307.81	- - Live, fresh or chilled:			
0307.81.10	- - - Live	7	5	0
0307.81.20	- - - Fresh or chilled	7	5	0
0307.89	- - Other:			
0307.89.10	- - - Frozen	30	25	20
0307.89.20	- - - Dried, salted or in brine; smoked	7	5	0
	- Other, including flours, meals and pellets, fit for human consumption:			
0307.91	- - Live, fresh or chilled:			
0307.91.10	- - - Live	7	5	0
0307.91.20	- - - Fresh or chilled	7	5	0
0307.99	- - Other:			
0307.99.10	- - - Frozen	30	25	20

0307.99.20	- - - Dried, salted or in brine; smoked	7	5	0
0307.99.90	- - - Other	7	5	0
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.			
	- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothurioidea</i>):			
0308.11	- - Live, fresh or chilled:			
0308.11.10	- - - Live	7	5	0
0308.11.20	- - - Fresh or chilled	7	5	0
0308.19	- - Other:			
0308.19.10	- - - Frozen	30	25	20
0308.19.20	- - - Dried, salted or in brine	7	5	0
0308.19.30	- - - Smoked	30	25	20
	- Sea urchins (<i>Strongylocentrotus</i> spp., <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echichinus esculentus</i>):			
0308.21	- - Live, fresh or chilled:			
0308.21.10	- - - Live	7	5	0
0308.21.20	- - - Fresh or chilled	7	5	0
0308.29	- - Other:			
0308.29.10	- - - Frozen	30	25	20
0308.29.20	- - - Dried, salted or in brine	7	5	0
0308.29.30	- - - Smoked	30	25	20
0308.30	- Jellyfish (<i>Rhopilema</i> spp.):			
0308.30.10	- - Live	7	5	0
0308.30.20	- - Fresh or chilled	7	5	0
0308.30.30	- - Frozen	30	25	20
0308.30.40	- - Dried, salted or in brine	7	5	0
0308.30.50	- - Smoked	30	25	20
0308.90	- Other:			
0308.90.10	- - Live	7	5	0
0308.90.20	- - Fresh or chilled	7	5	0
0308.90.30	- - Frozen	30	25	20
0308.90.40	- - Dried, salted or in brine	7	5	0
0308.90.50	- - Smoked	30	25	20
0308.90.90	- - Other	7	5	0
	Chapter 4- Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included			
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			

0401.10	- Of a fat content, by weight, not exceeding 1%:			
0401.10.10	- - In liquid form	5	5	5
0401.10.90	- - Other	5	5	5
0401.20	- Of a fat content, by weight, exceeding 1% but not exceeding 6%:			
0401.20.10	- - In liquid form	5	0	0
0401.20.90	- - Other	5	0	0
0401.40	- Of a fat content, by weight, exceeding 6% but not exceeding 10%:			
0401.40.10	- - Milk in liquid form	5	0	0
0401.40.20	- - Milk in frozen form	5	0	0
0401.40.90	- - Other	5	0	0
0401.50	- Of a fat content, by weight, exceeding 10 %:			
0401.50.10	- - In liquid form	5	0	0
0401.50.90	- - Other	5	0	0
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	- In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%:			
	- - Not containing added sugar or other sweetening matter:			
0402.10.41	- - - In containers of a gross weight of 20 kg or more	0	0	0
0402.10.49	- - - Other	0	0	0
	- - Other:			
0402.10.91	- - - In containers of a gross weight of 20 kg or more	7	5	5
0402.10.99	- - - Other	7	5	5
	- In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%:			
0402.21	- - Not containing added sugar or other sweetening matter:			
0402.21.20	- - - In containers of a gross weight of 20 kg or more	0	0	0
0402.21.90	- - - Other	0	0	0
0402.29	- - Other:			
0402.29.20	- - - In containers of a gross weight of 20 kg or more	7	5	5
0402.29.90	- - - Other	7	5	5
	- Other:			
0402.91.00	- - Not containing added sugar or other sweetening matter	5	5	5
0402.99.00	- - Other	7	5	5
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	- Yogurt:			
0403.10.20	- - In liquid form, whether or not condensed	7	0	0
0403.10.90	- - Other	7	0	0
0403.90	- Other:			

0403.90.10	- - Buttermilk	7	5	5
0403.90.90	- - Other	7	5	5
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10.00	- Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	5	0	0
0404.90.00	- Other	7	5	5
04.05	Butter and other fats and oils derived from milk; dairy spreads.			
0405.10.00	- Butter	5	0	0
0405.20.00	- Dairy spreads	5	5	5
0405.90	- Other:			
0405.90.10	- - Anhydrous butterfat	0	0	0
0405.90.20	- - Butter oil	5	5	4
0405.90.30	- - Ghee	5	5	5
0405.90.90	- - Other	5	5	5
04.06	Cheese and curd.			
0406.10	- Fresh (unripened or uncured) cheese, including whey cheese, and curd:			
0406.10.10	- - Fresh (unripened or uncured) cheese, including whey cheese	5	5	4
0406.10.20	- - Curd	5	5	4
0406.20	- Grated or powdered cheese, of all kinds:			
0406.20.10	- - In packages of a gross weight exceeding 20kg	0	0	0
0406.20.90	- - Other	5	0	0
0406.30.00	- Processed cheese, not grated or powdered	5	0	0
0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	5	5	4
0406.90.00	- Other cheese	5	0	0
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
	- Fertilised eggs for incubation:			
0407.11.00	- - Of fowls of the species <i>Gallus domesticus</i> :	0	0	0
0407.19	- - Other:			
0407.19.10	- - - Of ducks	0	0	0
0407.19.90	- - - Other	0	0	0
	- Other fresh eggs:			
0407.21.00	- - Of fowls of the species <i>Gallus domesticus</i>	7	5	5
0407.29	- - Other:			
0407.29.10	- - - Of ducks	7	5	5
0407.29.90	- - - Other	7	5	5

0407.90	- Other:			
0407.90.10	- - Of fowls of the species Gallus domesticus	7	5	5
0407.90.20	- - Of ducks	7	5	5
0407.90.90	- - Other	7	5	5
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.			
	- Egg yolks:			
0408.11.00	- - Dried	5	0	0
0408.19.00	- - Other	5	0	0
	- Other:			
0408.91.00	- - Dried	5	0	0
0408.99.00	- - Other	5	0	0
0409.00.00	Natural honey.	0	0	0
04.10	Edible products of animal origin not elsewhere specified or included.			
0410.00.10	- Birds' nests	0	0	0
0410.00.90	- Other	0	0	0
	Chapter 5- Products of animal origin, not elsewhere specified or included			
0501.00.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	0	0	0
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.			
0502.10.00	- Pigs', hogs' or boars' bristles and hair and waste thereof	0	0	0
0502.90.00	- Other	0	0	0
0504.00.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	0	0	0
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.			
0505.10	- Feathers of a kind used for stuffing; down:			
0505.10.10	- - Duck feathers	0	0	0
0505.10.90	- - Other	0	0	0
0505.90	- Other:			
0505.90.10	- - Duck feathers	0	0	0

0505.90.90	- - Other	5	5	4
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.			
0506.10.00	- Ossein and bones treated with acid	0	0	0
0506.90.00	- Other	0	0	0
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.			
0507.10	- Ivory; ivory powder and waste:			
0507.10.10	- - Rhinoceros horns; ivory powder and waste	0	0	0
0507.10.90	- - Other	0	0	0
0507.90	- Other:			
0507.90.10	- - Horns, antlers, hooves, nails, claws and beaks	0	0	0
0507.90.20	- - Tortoise-shell	0	0	0
0507.90.90	- - Other	0	0	0
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.			
0508.00.10	- Coral and similar materials	5	5	4
0508.00.20	- Shells of molluscs, crustaceans or echinoderms	5	5	4
0508.00.90	- Other	0	0	0
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.			
0510.00.10	- Cantharides	0	0	0
0510.00.20	- Musk	0	0	0
0510.00.90	- Other	0	0	0
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10.00	- Bovine semen	0	0	0
	- Other:			
0511.91.00	- - Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0	0	0
0511.99	- - Other:			
0511.99.10	- - - Domestic animal semen	0	0	0
0511.99.20	- - - Silk worm eggs	0	0	0
0511.99.30	- - - Natural sponges	0	0	0

0511.99.90	- - - Other	0	0	0
	Chapter 6 - Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage			
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.			
0601.10.00	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0	0	0
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots:			
0601.20.10	- - Chicory plants	0	0	0
0601.20.20	- - Chicory roots	0	0	0
0601.20.90	- - Other	0	0	0
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn.			
0602.10	- Unrooted cuttings and slips:			
0602.10.10	- - Of orchids	0	0	0
0602.10.20	- - Of rubber trees	0	0	0
0602.10.90	- - Other	0	0	0
0602.20.00	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0	0	0
0602.30.00	- Rhododendrons and azaleas, grafted or not	0	0	0
0602.40.00	- Roses, grafted or not	0	0	0
0602.90	- Other:			
0602.90.10	- - Rooted orchid cuttings and slips	0	0	0
0602.90.20	- - Orchid seedlings	0	0	0
0602.90.40	- - Budded stumps of the genus Hevea	0	0	0
0602.90.50	- - Seedlings of the genus Hevea	0	0	0
0602.90.60	- - Budwood of the genus Hevea	0	0	0
0602.90.70	- - Leatherleaf ferns	0	0	0
0602.90.90	- - Other	0	0	0
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
	- Fresh:			
0603.11.00	- - Roses	7	5	0
0603.12.00	- - Carnations	7	5	0
0603.13.00	- Orchids	7	5	0
0603.14.00	- - Chrysanthemums	7	5	0
0603.15.00	- - Lilies (Lilium spp.)	7	5	0
0603.19.00	- - Other	7	5	0
0603.90.00	- Other	7	0	0

06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0604.20	- Fresh:			
0604.20.10	- - Mosses and lichens	7	5	0
0604.20.90	- - Other	7	0	0
0604.90	- Other:			
0604.90.10	- - Mosses and lichens	7	5	0
0604.90.90	- - Other	7	0	0
	Chapter 7 - Edible vegetables and certain roots and tubers			
07.01	Potatoes, fresh or chilled.			
0701.10.00	- Seed	0	0	0
0701.90.00	- Other	5	0	0
0702.00.00	Tomatoes, fresh or chilled.	5	0	0
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	- Onions and shallots:			
	- - Onions:			
0703.10.11	- - - Bulbs for propagation	0	0	0
0703.10.19	- - - Other	5	0	0
	- - Shallots:			
0703.10.21	- - - Bulbs for propagation	0	0	0
0703.10.29	- - - Other	5	0	0
0703.20	- Garlic:			
0703.20.10	- - Bulbs for propagation	0	0	0
0703.20.90	- - Other	5	0	0
0703.90	- Leeks and other alliaceous vegetables:			
0703.90.10	- - Bulbs for propagation	0	0	0
0703.90.90	- - Other	5	0	0
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.10	- Cauliflowers and headed broccoli:			
0704.10.10	- - Cauliflowers	5	0	0
0704.10.20	- - Headed broccoli	5	0	0
0704.20.00	- Brussels sprouts	0	0	0
0704.90	- Other:			
	- - Cabbages:			
0704.90.11	- - - Round (drumhead)	5	0	0

0704.90.19	- - - Other	5	0	0
0704.90.90	- - Other	5	0	0
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.			
	- Lettuce:			
0705.11.00	- - Cabbage lettuce (head lettuce)	5	0	0
0705.19.00	- - Other	5	0	0
	- Chicory:			
0705.21.00	- - Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	5	0	0
0705.29.00	- - Other	5	0	0
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.10	- Carrots and turnips:			
0706.10.10	- - Carrots	5	0	0
0706.10.20	- - Turnips	5	0	0
0706.90.00	- Other	0	0	0
0707.00.00	Cucumbers and gherkins, fresh or chilled.	0	0	0
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled			
0708.10.00	- Peas (<i>Pisum sativum</i>)	7	5	0
0708.20	- Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0708.20.10	- - French beans	7	5	0
0708.20.20	- - Long beans	7	5	0
0708.20.90	- - Other	7	5	0
0708.90.00	- Other leguminous vegetables	7	5	0
07.09	Other vegetables, fresh or chilled.			
0709.20.00	- Asparagus	0	0	0
0709.30.00	- Aubergines (egg-plants)	5	0	0
0709.40.00	- Celery other than celeriac	0	0	0
	- Mushrooms and truffles:			
0709.51.00	- - Mushrooms of the genus <i>Agaricus</i>	5	0	0
0709.59	- - Other:			
0709.59.10	- - - Truffles	0	0	0
0709.59.90	- - - Other	0	0	0
0709.60	- Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :			
0709.60.10	- - Chillies (Fruits of the genus <i>Capsicum</i>)	5	0	0
0709.60.90	- - Other	5	0	0
0709.70.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	5	0	0
	- Other:			

0709.91.00	- - Globe artichokes	0	0	0
0709.92.00	- - Olives	5	0	0
0709.93.00	- - Pumpkins, squash and gourds (Cucurbita spp.)	5	0	0
0709.99.00	- - Other	5	0	0
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10.00	- Potatoes	5	0	0
	- Leguminous vegetables, shelled or unshelled:			
0710.21.00	- - Peas (Pisum sativum)	7	5	0
0710.22.00	- - Beans (Vigna spp., Phaseolus spp.):	7	5	0
0710.29.00	- - Other	7	5	0
0710.30.00	- Spinach, New Zealand spinach and orache spinach (garden spinach)	0	0	0
0710.40.00	- Sweet corn	7	5	0
0710.80.00	- Other vegetables	7	5	0
0710.90.00	- Mixtures of vegetables	7	5	0
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0711.20	- Olives:			
0711.20.10	- - Preserved by sulphur dioxide gas	0	0	0
0711.20.90	- - Other	0	0	0
0711.40	- Cucumbers and gherkins:			
0711.40.10	- - Preserved by sulphur dioxide gas	7	5	0
0711.40.90	- - Other	7	5	0
	- Mushrooms and truffles:			
0711.51	- - Mushrooms of the genus Agaricus :			
0711.51.10	- - - Preserved by sulphur dioxide gas	7	5	0
0711.51.90	- - - Other	7	5	0
0711.59	- - Other:			
0711.59.10	- - - Preserved by sulphur dioxide gas	7	5	0
0711.59.90	- - - Other	7	5	0
0711.90	- Other vegetables; mixtures of vegetables:			
0711.90.10	- - Sweet corn	7	5	0
0711.90.20	- - Chillies (Fruits of the genus Capsicum)	7	5	0
	- - Capers:			
0711.90.31	- - - Preserved by sulphur dioxide gas	0	0	0
0711.90.39	- - - Other	0	0	0
0711.90.40	- - Onions, preserved by sulphur dioxide gas	7	5	0
0711.90.50	- - Onions, preserved other than by sulphur dioxide gas	7	5	0
0711.90.60	- - Other, preserved by sulphur dioxide gas	7	5	0
0711.90.90	- - Other	7	5	0

07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.			
0712.20.00	- Onions	7	5	0
	- Mushrooms, wood ears (<i>Auricularia</i> spp.), jelly fungi (<i>Tremella</i> spp.) and truffles:			
0712.31.00	- - Mushrooms of the genus <i>Agaricus</i>	7	5	0
0712.32.00	- - Wood ears (<i>Auricularia</i> spp.)	7	5	0
0712.33.00	- - Jelly fungi (<i>Tremella</i> spp.)	7	5	0
0712.39	- - Other:			
0712.39.10	- - - Truffles	7	5	0
0712.39.20	- - - Shiitake (dong-gu)	7	5	0
0712.39.90	- - - Other	7	5	0
0712.90	- Other vegetables; mixtures of vegetables:			
0712.90.10	- - Garlic	7	5	0
0712.90.90	- - Other	7	5	0
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.			
0713.10	- Peas (<i>Pisum sativum</i>):			
0713.10.10	- - Suitable for sowing	0	0	0
0713.10.90	- - Other	7	5	0
0713.20	- (chickpeas) (garbanzos):			
0713.20.10	- - Suitable for sowing	0	0	0
0713.20.90	- - Other	7	5	0
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
0713.31	- - Beans of the species <i>Vigna mungo</i> (L.) Hepper or <i>Vigna radiata</i> (L.) Wilczek:			
0713.31.10	- - - Suitable for sowing	0	0	0
0713.31.90	- - - Other	7	5	0
0713.32	- - Small red (Adzuki) beans (<i>Phaseolus</i> or <i>Vigna angularis</i>):			
0713.32.10	- - - Suitable for sowing	0	0	0
0713.32.90	- - - Other	7	5	0
0713.33	- - Kidney beans, including white pea beans (<i>Phaseolus vulgaris</i>):			
0713.33.10	- - - Suitable for sowing	0	0	0
0713.33.90	- - - Other	7	5	0
0713.34	- - Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>):			
0713.34.10	- - - Suitable for sowing	0	0	0
0713.34.90	- - - Other	7	5	0
0713.35	- - Cow peas (<i>Vigna unguiculata</i>):			
0713.35.10	- - - Suitable for sowing	0	0	0
0713.35.90	- - - Other	7	5	0
0713.39	- - Other:			

0713.39.10	- - - Suitable for sowing	0	0	0
0713.39.90	- - - Other	7	5	0
0713.40	- Lentils:			
0713.40.10	- - Suitable for sowing	0	0	0
0713.40.90	- - Other	7	5	0
0713.50	- Broad beans (<i>Vicia faba</i> var. <i>major</i>) and horse beans (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):			
0713.50.10	- - Suitable for sowing	0	0	0
0713.50.90	- - Other	7	5	0
0713.60.00	- Pigeon peas (<i>Cajanus cajan</i>)	0	0	0
0713.90	- Other:			
0713.90.10	- - Suitable for sowing	0	0	0
0713.90.90	- - Other	7	5	0
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	- Manioc (cassava):			
	- - Sliced or in the form of pellets:			
0714.10.11	- - - Dried chips	0	0	0
0714.10.19	- - - Other	0	0	0
	- - Other:			
0714.10.91	- - - Frozen	0	0	0
0714.10.99	- - - Other	0	0	0
0714.20	- Sweet potatoes:			
0714.20.10	- - Frozen	0	0	0
0714.20.90	- - Other	0	0	0
0714.30	- Yams (<i>Dioscorea</i> spp.):			
0714.30.10	- - Frozen	0	0	0
0714.30.90	- - Other	0	0	0
0714.40	- Taro (<i>Colocasia</i> spp.):			
0714.40.10	- - Frozen	0	0	0
0714.40.90	- - Other	0	0	0
0714.50	- Yautia (<i>Xanthosoma</i> spp.):			
0714.50.10	- - Frozen	0	0	0
0714.50.90	- - Other	0	0	0
0714.90	- Other:			
	- - Sago pith:			
0714.90.11	- - - Frozen	0	0	0
0714.90.19	- - - Other	0	0	0
	- - Other:			
0714.90.91	- - - Frozen	0	0	0
0714.90.99	- - - Other	0	0	0

	Chapter 8 - Edible fruit and nuts; peel of citrus fruit or melons			
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
	- Coconuts:			
0801.11.00	- - Desiccated	7	5	5
0801.12.00	- - In the inner shell (endocarp)	7	5	0
0801.19.00	- - Other	7	5	0
	- Brazil nuts:			
0801.21.00	- - In shell	7	5	0
0801.22.00	- - Shelled	7	5	0
	- cashew nuts:			
0801.31.00	- - In shell	7	0	0
0801.32.00	- - Shelled	7	5	0
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
	- Almonds:			
0802.11.00	- - In shell	7	5	0
0802.12.00	- - Shelled	7	5	0
	- Hazelnuts or filberts (Corylus spp.):			
0802.21.00	- - In shell	7	5	5
0802.22.00	- - Shelled	7	5	0
	- Walnuts:			
0802.31.00	- - In shell	7	5	5
0802.32.00	- - Shelled	7	5	5
	- Chestnuts (Castanea spp.):			
0802.41.00	- - In shell	0	0	0
0802.42.00	- - Shelled	0	0	0
	- Pistachios:			
0802.51.00	- - In shell	7	5	0
0802.52.00	- - Shelled	7	5	0
	- Macadamia nuts::			
0802.61.00	- - In shell	7	5	5
0802.62.00	- - Shelled	7	5	5
0802.70.00	- Kola nuts (Cola spp.)	7	5	5
0802.80.00	- Areca nuts	0	0	0
0802.90.00	- Other	7	5	5
08.03	Bananas, including plantains, fresh or dried.			
0803.10.00	- Plantains	7	5	0
0803.90.00	- Other	7	5	0

08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10.00	- Dates	7	5	5
0804.20.00	- Figs	0	0	0
0804.30.00	- Pineapples	7	5	0
0804.40.00	- Avocados	7	5	5
0804.50	- Guavas, mangoes and mangosteens:			
0804.50.10	- - Guavas	7	5	0
0804.50.20	- - Mangoes	7	5	0
0804.50.30	- - Mangosteens	7	5	0
08.05	Citrus fruit, fresh or dried.			
0805.10	- Oranges:			
0805.10.10	- - Fresh	7	5	5
0805.10.20	- - Dried	7	5	5
08.05.20.00	- Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	7	5	5
0805.40.00	- Grapefruit, including pomelos	7	5	5
0805.50.00	- Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	7	5	5
0805.90.00	- Other	40	40	40
08.06	Grapes, fresh or dried.			
0806.10.00	- Fresh	7	5	0
0806.20.00	- Dried	7	5	5
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
	- Melons (including watermelons):			
0807.11.00	- - Watermelons	7	5	0
0807.19.00	- - Other	7	5	0
0807.20	- Papaws (papayas):			
0807.20.10	- - Mardi backcross solo (betik solo)	7	5	0
0807.20.90	- - Other	7	5	0
08.08	Apples, pears and quinces, fresh.			
0808.10.00	- Apples	0	0	0
0808.30.00	- Pears	0	0	0
0808.40.00	- Quinces	0	0	0
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.			
0809.10.00	- Apricots	7	5	5
	- Cherries			
0809.21.00	- - Sour cherries (Prunus cerasus)	0	0	0

0809.29.00	- - Other	0	0	0
0809.30.00	- Peaches, including nectarines	7	5	0
0809.40	- Plums and sloes:			
0809.40.10	- - Plums	7	5	0
0809.40.20	- - Sloes	7	5	0
08.10	Other fruit, fresh.			
0810.10.00	- Strawberries	0	0	0
0810.20.00	- Raspberries, blackberries, mulberries and loganberries	0	0	0
0810.30.00	- Black, white or red currants and gooseberries	0	0	0
0810.40.00	- Cranberries, bilberries and other fruits of the genus Vaccinium	0	0	0
0810.50.00	- Kiwifruit	0	0	0
0810.60.00	- Durians	7	5	0
0810.70.00	- Persimmons	7	5	0
0810.90	- Other:			
0810.90.10	- - Longans (including mata kucing)	7	5	0
0810.90.20	- - Lychees	7	5	0
0810.90.30	- - Rambutan	7	5	0
0810.90.40	- - Langsat; starfruit	7	5	0
0810.90.50	- - Jackfruit (cempedak and nangka)	7	5	0
0810.90.60	- - Tamarinds	7	5	0
	- - Other:			
0810.90.91	- - - Salacca (snake fruit)	7	5	0
0810.90.92	- - - Dragon fruit	7	5	0
0810.90.93	- - - Sapodilla (ciku fruit)	7	5	0
0810.90.99	- - - Other	7	5	0
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.			
0811.10.00	- Strawberries	0	0	0
0811.20.00	- Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0	0	0
0811.90.00	- Other	7	5	5
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.			
0812.10.00	- Cherries	7	5	0
0812.90	- Other:			
0812.90.10	- - Strawberries	7	5	0
0812.90.90	- - Other	7	5	0
08.13	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.			

0813.10.00	- Apricots	7	5	5
0813.20.00	- Prunes	7	5	5
0813.30.00	- Apples	7	5	5
0813.40	- Other:			
0813.40.10	- - Longans	7	5	5
0813.40.20	- - Tamarinds	7	5	5
0813.40.90	- - Other	7	5	5
0813.50	- Mixtures of nuts or dried fruits of this Chapter:			
0813.50.10	- - Of which cashew nuts or Brazil nuts predominate by weight	7	5	5
0813.50.20	- - Of which other nuts predominate by weight	7	5	5
0813.50.30	- - Of which dates predominate by weight	7	5	5
0813.50.40	- - Of which avocados or oranges or mandarins (including tangerines and satsumas) predominate by weight	7	5	5
0813.50.90	- - Other	7	5	5
0814.00.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	0	0	0
	Chapter 9 -Coffee, tea, maté and spices			
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
	- Coffee, not roasted:			
0901.11	- - Not decaffeinated:			
0901.11.10	- - - Arabica WIB or Robusta OIB	5	0	0
0901.11.90	- - - Other	5	0	0
0901.12	- - Decaffeinated:			
0901.12.10	- - - Arabica WIB or Robusta OIB	5	0	0
0901.12.90	- - - Other	5	0	0
	- Coffee, roasted:			
0901.21	- - Not decaffeinated:			
0901.21.10	- - - Unground	7	5	0
0901.21.20	- - - Ground	7	5	0
0901.22	- - Decaffeinated:			
0901.22.10	- - - Unground	7	5	0
0901.22.20	- - - Ground	7	5	0
0901.90	- Other:			
0901.90.10	- - Coffee husks and skins	7	5	0
0901.90.20	- - Coffee substitutes containing coffee	7	5	0
09.02	Tea, whether or not flavoured.			
0902.10	- Green tea (not fermented) in immediate packings of a content not exceeding 3 kg:			

0902.10.10	- - Leaves	7	5	0
0902.10.90	- - Other	7	5	0
0902.20	- Other green tea (not fermented):			
0902.20.10	- - Leaves	7	5	0
0902.20.90	- - Other	7	5	0
0902.30	- Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg:			
0902.30.10	- - Leaves	7	5	0
0902.30.90	- - Other	7	5	0
0902.40	- Other black tea (fermented) and other partly fermented tea:			
0902.40.10	- - Leaves	7	5	0
0902.40.90	- - Other	7	5	0
0903.00.00	Maté.	7	5	0
09.04	Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.			
	- Pepper:			
0904.11	- - Neither crushed nor ground:			
0904.11.10	- - - White	7	5	0
0904.11.20	- - - Black	7	5	0
0904.11.90	- - - Other	7	5	0
0904.12	- - Crushed or ground:			
0904.12.10	- - - White	7	5	0
0904.12.20	- - - Black	7	5	0
0904.12.90	- - - Other	7	5	0
	- Fruits of the genus Capsicum or of the genus Pimenta:			
0904.21	- - Dried, neither crushed nor ground:			
0904.21.10	- - - Chillies (Fruits of the genus Capsicum)	7	5	0
0904.21.90	- - - Other	7	5	0
0904.22	- - Crushed or ground:			
0904.22.10	- - - Chillies (Fruits of the genus Capsicum)	7	5	0
0904.22.90	- - - Other	7	5	0
09.05	Vanilla.			
0905.10.00	- Neither crushed nor ground	5	0	0
0905.20.00	- Crushed or ground	5	0	0
09.06	Cinnamon and cinnamon-tree flowers.			
	- Neither crushed nor ground:			
0906.11.00	- - Cinnamon (Cinnamomum zeylanicum Blume)	5	0	0
0906.19.00	- - Other	5	0	0
0906.20.00	- Crushed or ground	5	0	0

09.07	Cloves (whole fruit, cloves and stems).			
0907.10.00	- Neither crushed nor ground	5	0	0
0907.20.00	- Crushed or ground	5	0	0
09.08	Nutmeg, mace and cardamoms.			
	- Nutmeg:			
0908.11.00	- - Neither crushed nor ground	5	0	0
0908.12.00	- - Crushed or ground	5	0	0
	- Mace:			
0908.21.00	- - Neither crushed nor ground	5	0	0
0908.22.00	- - Crushed or ground	5	0	0
	- Cardamoms:			
0908.31.00	- - Neither crushed nor ground	5	0	0
0908.32.00	- - Crushed or ground	5	0	0
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.			
	- Seeds of coriander:			
0909.21.00	- - Neither crushed nor ground	5	0	0
0909.22.00	- - Crushed or ground	5	0	0
	- Seeds of cumin:			
0909.31.00	- - Neither crushed nor ground	5	0	0
0909.32.00	- - Crushed or ground	5	0	0
	- Seeds of anise, badian, caraway or fennel; juniper berries:			
0909.61	- - Neither crushed nor ground:			
0909.61.10	- - - Of anise	5	0	0
0909.61.20	- - - Of badian	5	0	0
0909.61.30	- - - Of caraway	5	0	0
0909.61.90	- - - Other	5	0	0
0909.62	- - Crushed or ground:			
0909.62.10	- - - Of anise	5	0	0
0909.62.20	- - - Of badian	5	0	0
0909.62.30	- - - Of caraway	5	0	0
0909.62.90	- - - Other	5	0	0
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
	- Ginger:			
0910.11.00	- - Neither crushed nor ground	5	0	0
0910.12.00	- - Crushed or ground	5	0	0
0910.20.00	- Saffron	5	0	0
0910.30.00	- Turmeric (curcuma)	5	0	0
	- Other spices:			
0910.91	- - Mixtures referred to in Note 1(b) to this Chapter:			

0910.91.10	- - - Curry	5	0	0
0910.91.90	- - - Other	5	0	0
0910.99	- - Other:			
0910.99.10	- - - Thyme; bay leaves	5	0	0
0910.99.90	- - - Other	5	0	0
	Chapter 10 - cereal			
10.01	Wheat and meslin.			
	- Durum wheat:			
1001.11.00	- - Seed	0	0	0
1001.19.00	- - Other	0	0	0
	- Other:			
1001.91.00	- - Seed	0	0	0
1001.99	- - Other:			
	- - - Fit for human consumption:			
1001.99.11	- - - - Meslin	0	0	0
1001.99.19	- - - - Other	0	0	0
1001.99.90	- - - Other	0	0	0
10.02	Rye.			
1002.10.00	- Seed	0	0	0
1002.90.00	- Other	0	0	0
10.03	Barley.			
1003.10.00	- Seed	0	0	0
1003.90.00	- Other	0	0	0
10.04	Oats			
1004.10.00	- Seed	0	0	0
1004.90.00	- Other	0	0	0
10.05	Maize (corn).			
1005.10.00	- Seed	0	0	0
1005.90	- Other:			
1005.90.10	- - Popcorn	7	5	0
1005.90.90	- - Other	0	0	0
10.06	Rice.			
1006.10	- Rice in the husk (paddy or rough):			
1006.10.10	- - Suitable for sowing	0	0	0
1006.10.90	- - Other	7	5	5
1006.20	- Husked brown rice:			
1006.20.10	- - Thai Hom Mali rice	7	5	5

1006.20.90	- - Other	7	5	5
1006.30	- Semi-milled or wholly milled rice, whether or not polished or glazed			
1006.30.30	- - Glutinous rice	7	5	0
1006.30.40	- - Thai Hom Mali rice	7	5	0
	- - Other:			
1006.30.91	- - - Parboiled rice	7	5	5
1006.30.99	- - - Other	7	5	0
1006.40	- Broken rice:			
1006.40.10	- - Of a kind used for animal feed	7	5	5
1006.40.90	- - Other	7	5	5
10.07	Grain sorghum			
1007.10.00	- Seed	0	0	0
1007.90.00	- Other	0	0	0
10.08	Buckwheat, millet and canary seeds; other cereals.			
1008.10.00	- Buckwheat	0	0	0
	- Millet:			
1008.21.00	- - Seed	0	0	0
1008.29.00	- - Other	0	0	0
1008.30.00	- Canary seeds	0	0	0
1008.40.00	- Fonio (Digitaria spp.)	0	0	0
1008.50.00	- Quinoa(Chenopodium quinoa)	0	0	0
1008.60.00	- Triticale	0	0	0
1008.90.00	- Other cereals	0	0	0
	Chapter 11- Products of the milling industry; malt; starches; inulin; wheat gluten			
11.01	Wheat or meslin flour.			
1101.00.10	- Wheat flour	5	5	0
1101.00.20	- Meslin flour	5	0	0
11.02	Cereal flours other than of wheat or meslin.			
1102.20.00	- Maize (corn) flour	5	5	5
1102.90	- Other:			
1102.90.10	- - Rice flour	5	5	5
1102.90.20	- - Rye flour	0	0	0
1102.90.90	- - Other	0	0	0
11.03	Cereal groats, meal and pellets.			
	- Groats and meal:			
1103.11	- - Of wheat:			

1103.11.20	- - - Durum or hard wheat semolina	5	0	0
1103.11.90	- - - Other	5	0	0
1103.13.00	- - Of maize (corn)	0	0	0
1103.19	- - Of other cereals:			
1103.19.10	- - - Of meslin	5	0	0
1103.19.20	- - - Of rice	5	0	0
1103.19.90	- - - Other	5	0	0
1103.20.00	- Pellets	5	0	0
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.			
	- Rolled or flaked grains:			
1104.12.00	- - Of oats	5	0	0
1104.19	- - Of other cereals:			
1104.19.10	- - - Of maize (corn)	5	0	0
1104.19.90	- - - Other	5	0	0
	- Other worked grains (for example, hulled, pearled, sliced or kibbled):			
1104.22.00	- - Of oats	5	0	0
1104.23.00	- - Of maize (corn)	0	0	0
1104.29	- - Of other cereals:			
1104.29.20	- - - Of barley	5	0	0
1104.29.90	- - - Other	5	0	0
1104.30.00	- Germ of cereals, whole, rolled, flaked or ground	5	0	0
11.05	(Flour, meal, powder, flakes, granules and pellets of potatoes.			
1105.10.00	- Flour, meal and powder	7	5	0
1105.20.00	- Flakes, granules and pellets	7	5	0
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.			
1106.10.00	- Of the dried leguminous vegetables of heading 07.13	7	5	0
1106.20	- Of sago or of roots or tubers of heading 07.14:			
1106.20.10	- - Of manioc (cassava)	7	5	0
	- - Of sago:			
1106.20.21	- - - Meal	7	5	0
1106.20.29	- - - Other	7	5	0
1106.20.90	- - Other	7	5	0
1106.30.00	- Of the products of Chapter 8	7	5	0
11.07	Malt, whether or not roasted.			
1107.10.00	- Not roasted	0	0	0

1107.20.00	- Roasted	0	0	0
11.08	Starches; inulin.			
	- Starches:			
1108.11.00	- - Wheat starch	5	0	0
1108.12.00	- - Maize (corn) starch	5	0	0
1108.13.00	- - Potato starch	5	0	0
1108.14.00	- - Manioc (cassava) starch	5	0	0
1108.19	- - Other starches:			
1108.19.10	- - - Sago	5	0	0
1108.19.90	- - - Other	5	0	0
1108.20.00	- Inulin	5	0	0
1109.00.00	Wheat gluten, whether or not dried.	0	0	0
	Chapter 12 - Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
12.01	Soya beans, whether or not broken.			
1201.10.00	- Seed	0	0	0
1201.90.00	- Other	0	0	0
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.30.00	- Seed	0	0	0
	- Other:			
1202.41.00	- - In shell	0	0	0
1202.42.00	- - Shelled, whether or not broken	0	0	0
1203.00.00	Copra.	0	0	0
1204.00.00	Linseed, whether or not broken.	0	0	0
12.05	Rape or colza seeds, whether or not broken			
1205.10.00	- Low erucic acid rape or colza seeds	0	0	0
1205.90.00	- Other	0	0	0
1206.00.00	Sunflower seeds, whether or not broken.	0	0	0
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10	- Palm nuts and kernels:			
1207.10.10	- - Suitable for sowing	0	0	0
1207.10.20	- - Not suitable for sowing	0	0	0

	- Cotton seed:			
1207.21.00	- - Seed	0	0	0
1207.29.00	- - Other	0	0	0
1207.30.00	- Castor oil seeds	0	0	0
1207.40	- Sesamum seeds:			
1207.40.10	- - Edible	0	0	0
1207.40.90	- - Other	0	0	0
1207.50.00	- Mustard seeds	0	0	0
1207.60.00	- Safflower (Carthamus tinctorius) seeds	0	0	0
1207.70.00	- Melon seeds	0	0	0
	- Other:			
1207.91.00	- - poppy seeds	*	*	*
1207.99	- - Other:			
1207.99.40	- - - Illipe seeds (Illipe nuts)	0	0	0
1207.99.90	- - - Other	0	0	0
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10.00	- Of soya bean	7	5	0
1208.90.00	- Other	7	5	0
12.09	Seeds, fruit and spores, of a kind used for sowing.			
1209.10.00	- Sugar beet seeds	0	0	0
	- Seeds of forage plants:			
1209.21.00	- - Lucerne (alfalfa) seeds	0	0	0
1209.22.00	- - Clover (Trifolium spp.) seeds	0	0	0
1209.23.00	- - Fescue seeds	0	0	0
1209.24.00	- - Kentucky blue grass (Poa pratensis L.) seeds	0	0	0
1209.25.00	- - Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	0	0	0
1209.29	- - Other:			
1209.29.10	- - - Timothy grass seeds	0	0	0
1209.29.20	- - - Other beet seeds	0	0	0
1209.29.90	- - - Other	0	0	0
1209.30.00	- Seeds of herbaceous plants cultivated principally for their flowers	0	0	0
	- Other:			
1209.91	- - Vegetable seeds:			
1209.91.10	- - - Onion seeds	0	0	0
1209.91.90	- - - Other	0	0	0
1209.99	- - Other:			
1209.99.10	- - - Rubber tree seeds or kenaf seeds	0	0	0
1209.99.90	- - - Other	0	0	0
12.10	Hop cones, fresh or dried, whether or not ground,			

	powdered or in the form of pellets; lupulin.			
1210.10.00	- Hop cones, neither ground nor powdered nor in the form of pellets	0	0	0
1210.20.00	- Hop cones, ground, powdered or in the form of pellets; lupulin	0	0	0
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.20	- Ginseng roots:			
1211.20.10	- - In cut, crushed or powdered forms	0	0	0
1211.20.90	- - Other	0	0	0
1211.30	- Coca leaf:			
1211.30.10	- - In cut, crushed or powdered forms	0	0	0
1211.30.90	- - Other	0	0	0
1211.40.00	- Poppy straw	0	0	0
1211.90	- Other:			
	- - Of a kind used primarily in pharmacy:			
1211.90.11	- - - Cannabis, in cut, crushed or powdered form	0	0	0
1211.90.12	- - - Cannabis, in other forms	0	0	0
1211.90.13	- - - Rauwolfia serpentina roots	0	0	0
1211.90.14	- - - Other, in cut, crushed or powdered form:	0	0	0
1211.90.19	- - - Other	0	0	0
	- - Other:			
1211.90.91	- - - Pyrethrum, in cut, crushed or powdered form	0	0	0
1211.90.92	- - - Pyrethrum, in other forms	0	0	0
1211.90.94	- - - Sandalwood	0	0	0
1211.90.95	- - - Agarwood (gaharu) chips	0	0	0
1211.90.96	- - - Liquorice roots	0	0	0
1211.90.97	- - - Bark of persea (Persea Kurzii Kosterm)	0	0	0
1211.90.98	- - - Other, in cut, crushed or powdered form:	0	0	0
1211.90.99	- - - Other	0	0	0
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.			
	- Seaweeds and other algae:			
1212.21	- - Fit for human consumption:			
1212.21.10	- - - <i>Eucheuma</i> spp.	0	0	0
1212.21.20	- - - <i>Gracilaria lichenoides</i>	0	0	0
1212.21.90	- - - Other	0	0	0
1212.29	- - Other:			
	- - - Fresh, chilled or dried, of a kind used in dyeing,			

	tanning, perfumery, pharmacy, or for insecticidal, fungicidal or similar purposes:			
1212.29.11	- - - Of a kind used in pharmacy	0	0	0
1212.29.19	- - - Other	0	0	0
1212.29.20	- - - Other, fresh, chilled or dried	0	0	0
1212.29.30	- - - Other, frozen	0	0	0
	- Other:			
1212.91.00	- - Sugar beet	0	0	0
1212.92.00	- - Locust beans (carob)	0	0	0
1212.93	- - Sugar cane:			
1212.93.10	- - - Suitable for planting	0	0	0
1212.93.90	- - - Other	0	0	0
1212.94.00	- - Chicory roots	0	0	0
1212.99.00	- - Other	0	0	0
1213.00.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	0	0	0
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10.00	- Lucerne (alfalfa) meal and pellets	0	0	0
1214.90.00	- Other	0	0	0
	Chapter 13 - Lac; gums, resins and other vegetable saps and extracts			
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).			
1301.20.00	- Gum Arabic	0	0	0
1301.90	- Other:			
1301.90.10	- - Gum benjamin	0	0	0
1301.90.20	- - Gum damar	0	0	0
1301.90.30	- - Cannabis resins	0	0	0
1301.90.40	- - Lac	0	0	0
1301.90.90	- - Other	0	0	0
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.			
	- Vegetable saps and extracts:			
1302.11	- - Opium:			
1302.11.10	- - - Pulvis opii	*	*	*
1302.11.90	- - - Other	*	*	*
1302.12.00	- - Of liquorice	0	0	0
1302.13.00	- - Of hops	0	0	0

1302.19	- - Other:			
1302.19.20	- - - Extracts and tinctures of cannabis	0	0	0
1302.19.30	- - - Other medicinal extracts	0	0	0
1302.19.40	- - - Vegetable saps and extracts of pyrethrum or of the roots of plants containing rotenone	0	0	0
1302.19.50	- - - Japan (or Chinese) lacquer (natural lacquer)	0	0	0
1302.19.90	- - - Other	0	0	0
1302.20.00	- Pectic substances, pectinates and pectates	0	0	0
	- Mucilages and thickeners, whether or not modified, derived from vegetable products			
1302.31.00	- - Agar-agar	0	0	0
1302.32.00	- - Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	0	0	0
1302.39	- - Other:			
1302.39.10	- - - Carrageenan	0	0	0
1302.39.90	- - - Other	0	0	0
	Chapter 14 - Vegetable plaiting materials; vegetable products not elsewhere specified or included			
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).			
1401.10.00	- Bamboos	0	0	0
1401.20	- Rattans:			
	- - Whole:			
1401.20.11	- - - Raw	0	0	0
1401.20.12	- - - Washed and sulphurised	0	0	0
1401.20.19	- - - Other	0	0	0
	- - Split-core:			
1401.20.21	- - - Of a diameter not exceeding 12 mm	0	0	0
1401.20.29	- - - Other	0	0	0
1401.20.30	- - Split-skin	0	0	0
1401.20.90	- - Other	0	0	0
1401.90.00	- Other	0	0	0
14.04	Vegetable products not elsewhere specified or included.			
1404.20.00	- Cotton linters	0	0	0
1404.90	- Other:			
1404.90.20	- - Of a kind used primarily in tanning or dyeing	0	0	0
1404.90.30	- - Kapok	0	0	0
1404.90.90	- - Other	0	0	0
	Chapter 15 - Animal or vegetable fats and oils and			

	their cleavage products; prepared edible fats; animal or vegetable waxes.			
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.			
1501.10.00	- Lard	0	0	0
1501.20.00	- Other pig fat	0	0	0
1501.90.00	- Other	0	0	0
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03.			
1502.10	- Tallow:			
1502.10.10	- - Edible	0	0	0
1502.10.90	- - Other	0	0	0
1502.90	- Other:			
1502.90.10	- - Edible	0	0	0
1502.90.90	- - Other	0	0	0
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.			
1503.00.10	- Lard stearin or oleostearin	0	0	0
1503.00.90	- Other	0	0	0
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	- Fish-liver oils and their fractions:			
1504.10.20	- - Solid fractions	0	0	0
1504.10.90	- - Other	0	0	0
1504.20	- Fats and oils and their fractions, of fish, other than liver oils:			
1504.20.10	- - Solid fractions	0	0	0
1504.20.90	- - Other	0	0	0
1504.30	- Fats and oils and their fractions, of marine mammals:			
1504.30.10	- - Solid fractions	0	0	0
1504.30.90	- - Other	0	0	0
15.05	Wool grease and fatty substances derived therefrom (including lanolin).			
1505.00.10	- Lanolin	0	0	0
1505.00.90	- Other	0	0	0
1506.00.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	0	0	0
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.			
1507.10.00	- Crude oil, whether or not degummed	0	0	0
1507.90	- Other:			

1507.90.10	- - Fractions of unrefined soya-bean oil	0	0	0
1507.90.90	- - Other	7	5	0
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10.00	- Crude oil	0	0	0
1508.90	- Other:			
1508.90.10	- - Fractions of unrefined ground-nut oil	0	0	0
1508.90.90	- - Other	7	5	0
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10	- Virgin:			
1509.10.10	- - In packings of a net weight not exceeding 30 kg	0	0	0
1509.10.90	- - Other	0	0	0
1509.90	- Other:			
	- - Fractions of unrefined oil:			
1509.90.11	- - - In packings of a net weight not exceeding 30 kg	0	0	0
1509.90.19	- - - Other	0	0	0
	- - Other:			
1509.90.91	- - - In packings of a net weight not exceeding 30 kg	7	5	0
1509.90.99	- - - Other	7	5	0
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.			
1510.00.10	- Crude oil	0	0	0
1510.00.20	- Fractions of unrefined oil	0	0	0
1510.00.90	- Other	7	5	0
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified			
1511.10.00	- Crude oil	0	0	0
1511.90	- Other:			
	- - Fractions of unrefined oil:			
1511.90.11	- - - Solid fractions	7	5	0
1511.90.19	- - - Other	7	5	0
	- - Other:			
1511.90.91	- - - Solid fractions	7	5	0
1511.90.92	- - - Other, in packings of a net weight not exceeding 20kg	7	5	0
1511.90.99	- - - Other			
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Sunflower-seed or safflower oil and fractions thereof:			

1512.11.00	- - Crude oil	0	0	0
1512.19	- - Other:			
1512.19.10	- - - Fractions of unrefined sunflower-seed oil or safflower oil:	0	0	0
1512.19.90	- - - Other	7	5	0
	- Cotton-seed oil and its fractions:			
1512.21.00	- - Crude oil, whether or not gossypol has been removed	0	0	0
1512.29	- - Other:			
1512.29.10	- - - Fractions of unrefined cotton-seed oil	0	0	0
1512.29.90	- - - Other	7	5	0
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Coconut (copra) oil and its fractions:			
1513.11.00	- - Crude oil	0	0	0
1513.19	- - Other:			
1513.19.10	- - - Fractions of unrefined coconut oil	0	0	0
1513.19.90	- - - Other	7	5	0
	- Palm kernel or babassu oil and fractions thereof:			
1513.21	- - Crude oil:			
1513.21.10	- - - Palm kernel oil	0	0	0
1513.21.90	- - - Other	0	0	0
1513.29	- - Other:			
	- - - Fractions of unrefined palm kernel oil or of unrefined babassu oil:			
1513.29.11	- - - - Solid fractions of unrefined palm kernel oil	0	0	0
1513.29.12	- - - - Solid fractions of unrefined babassu oil	0	0	0
1513.29.13	- - - - Other, of unrefined palm kernel oil (palm kernel olein)	0	0	0
1513.29.14	- - - - Other, of unrefined babassu oil	0	0	0
	- - - Other:			
1513.29.91	- - - - Solid fractions of palm kernel oil	7	5	0
1513.29.92	- - - - Solid fractions of babassu oil	7	5	0
1513.29.94	- - - - Palm kernel olein, refined, bleached and deodorized (RBD)	7	5	0
1513.29.95	- - - - Palm kernel oil, RBD	7	5	0
1513.29.96	- - - - Other, palm kernel oil	7	5	0
1513.29.97	- - - - Other, of babassu oil	7	5	0
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.			
	- Low erucic acid rape or colza oil and its fractions:			
1514.11.00	- - Crude oil	0	0	0
1514.19	- - Other:			
1514.19.10	- - - Fractions of unrefined oil	0	0	0

1514.19.90	- - - Other	7	5	0
	- Other:			
1514.91	- - Crude oil:			
1514.91.10	- - - Other rape or colza oil	0	0	0
1514.91.90	- - - Other	0	0	0
1514.99	- - Other:			
1514.99.10	- - - Fractions of unrefined oil	0	0	0
	- - - Other:			
1514.99.91	- - - - Other rape or colza oil	7	5	0
1514.99.99	- - - - Other	7	5	0
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
	- Linseed oil and its fractions:			
1515.11.00	- - Crude oil	0	0	0
1515.19.00	- - Other	0	0	0
	- Maize (corn) oil and its fractions:			
1515.21.00	- - Crude oil	0	0	0
1515.29	- - Other:			
	- - - Fractions of unrefined oil:			
1515.29.11	- - - - Solid fractions	0	0	0
1515.29.19	- - - - Other	0	0	0
	- - - Other:			
1515.29.91	- - - - Solid fractions	7	5	0
1515.29.99	- - - - Other	7	5	0
1515.30	- Castor oil and its fractions:			
1515.30.10	- - Crude oil	0	0	0
1515.30.90	- - Other	0	0	0
1515.50	- Sesame oil and its fractions:			
1515.50.10	- - Crude oil	0	0	0
1515.50.20	- - Fractions of unrefined oil	0	0	0
1515.50.90	- - Other	7	5	0
1515.90	- Other:			
	- - Tengkawang oil:			
1515.90.11	- - - Crude oil	0	0	0
1515.90.12	- - - Fractions of unrefined oil	0	0	0
1515.90.19	- - - Other	7	5	0
	- - Tung oil:			
1515.90.21	- - - Crude oil	0	0	0
1515.90.22	- - - Fractions of unrefined oil	0	0	0
1515.90.29	- - - Other	0	0	0
	- - Jojoba oil:			
1515.90.31	- - - Crude oil	0	0	0

1515.90.32	- - - Fractions of unrefined oil	0	0	0
1515.90.39	- - - Other	7	5	0
	- - Other:			
1515.90.91	- - - Crude oil	0	0	0
1515.90.92	- - - Fractions of unrefined oil	0	0	0
1515.90.99	- - - Other	7	5	0
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10	- Animal fats and oils and their fractions:			
1516.10.10	- - In packings of a net weight of 10 kg or more	7	5	0
1516.10.90	- - Other	7	5	0
1516.20	- Vegetable fats and oils and their fractions:			
	- - Re-esterified fats and oils and their fractions:			
1516.20.11	- - - Of soya beans	7	5	0
1516.20.12	- - - Of the fruit of the oil palm, crude	7	5	0
1516.20.13	- - - Of the fruit of the oil palm, other than crude	7	5	0
1516.20.14	- - - Of coconuts	7	5	0
1516.20.15	- - - Of palm kernels, crude	7	5	0
1516.20.16	- - - Of palm kernels, refined, bleached and deodorized (RBD)	7	5	0
1516.20.17	- - - Of ground-nuts	7	5	0
1516.20.18	- - - Of linseed	7	5	0
1516.20.19	- - - Other	7	5	0
	- - Hydrogenated fats in flakes:			
1516.20.21	- - - Of ground-nuts, soya beans, fruit of the oil palm, palm kernels or coconuts	7	5	0
1516.20.22	- - - Of linseed	7	5	0
1516.20.23	- - - Of olives	7	5	0
1516.20.29	- - - Other	7	5	0
	- - Other, palm stearin, with an iodine value not exceeding 48:			
1516.20.51	- - - Unrefined	7	5	0
1516.20.52	- - - Refined, bleached and deodorized (RBD)	7	5	0
1516.20.59	- - - Other	7	5	0
	- - Other:			
1516.20.92	- - - Of linseed	7	5	0
1516.20.93	- - - Of olives	7	5	0
1516.20.94	- - - Of soya beans	7	5	0
1516.20.95	- - - Hydrogenated castor oil (opal wax)	7	5	0
1516.20.96	- - - Refined, bleached and deodorised (RBD) palm kernel stearin only	7	5	0
1516.20.97	- - - Hydrogenated and refined, bleached and deodorised (RBD) palm kernel stearin or olein	7	5	0
1516.20.98	- - - Other, of ground-nuts, palm oil or coconuts	7	5	0

1516.20.99	- - - Other	7	5	0
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.			
1517.10.00	- Margarine, excluding liquid margarine	7	5	0
1517.90	- Other:			
1517.90.10	- - Imitation ghee	7	5	0
1517.90.20	- - Liquid margarine	7	5	0
1517.90.30	- - Of a kind used as mould release preparations	7	5	0
	- - Imitation lard; shortening:			
1517.90.43	- - - Shortening	7	5	0
1517.90.44	- - - Imitation lard	7	5	0
	- - Other mixtures or preparations of vegetable fats or oils or of their fractions:			
1517.90.50	- - - Solid mixtures or preparations	7	5	0
	- - - Liquid mixtures or preparations:			
1517.90.61	- - - - In which ground-nut oil predominates	7	5	0
1517.90.62	- - - - In which crude palm oil predominates	7	5	0
1517.90.63	- - - - In which other palm oil predominates, in packings of a net weight of less than 20kg	7	5	0
1517.90.64	- - - - In which other palm oil predominates, in packings of a net weight of 20kg or more	7	5	0
1517.90.65	- - - - In which palm kernel oil predominates	7	5	0
1517.90.66	- - - - In which palm kernel olein predominates	7	5	0
1517.90.67	- - - - In which soya-bean oil predominates	7	5	0
1517.90.68	- - - - In which illipe nut oil predominates	7	5	0
1517.90.69	- - - - Other	7	5	0
1517.90.90	- - Other	7	5	0
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.			
	- Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified excluding those of heading 15.16:			
1518.00.12	- - Animal fats and oils	0	0	0
1518.00.14	- - Ground-nut, soya-bean, palm or coconut oil	0	0	0
1518.00.15	- - Linseed oil and its fractions	0	0	0
1518.00.16	- - Olive oil and its fractions	0	0	0
1518.00.19	- - Other	0	0	0
1518.00.20	- Inedible mixtures or preparations of animal fats or oils or of fractions of different fats or oils	0	0	0

	- Inedible mixtures or preparations of vegetable fats or oils or of fractions of different fats or oils:			
1518.00.31	- - Of the fruit of the oil palm or of palm kernels	0	0	0
1518.00.33	- - Of linseed	0	0	0
1518.00.34	- - Of olives	0	0	0
1518.00.35	- - Of ground-nuts	0	0	0
1518.00.36	- - Of soya beans or coconuts	0	0	0
1518.00.37	- - Of cotton seeds	0	0	0
1518.00.39	- - Other	0	0	0
1518.00.60	- Inedible mixtures or preparations of animal fats or oils or of fractions thereof and vegetable fats or oils or fractions thereof	0	0	0
15.20	Glycerol, crude; glycerol waters and glycerol lyes.			
1520.00.10	- Crude glycerol	0	0	0
1520.00.90	- Other	0	0	0
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10.00	- Vegetable waxes	0	0	0
1521.90	- Other:			
1521.90.10	- - Beeswax and other insect waxes	0	0	0
1521.90.20	- - Spermaceti	0	0	0
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.			
1522.00.10	- Degras	0	0	0
1522.00.90	- Other	0	0	0
	Chapter 16 - Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates			
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.00.10	- In airtight containers	30	25	20
1601.00.90	- Other	30	25	20
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	- Homogenised preparations:			
1602.10.10	- - Containing pork, in airtight containers	7	5	5
1602.10.90	- - Other	7	5	5
1602.20.00	- Of liver of any animal	7	5	5
	- Of poultry of heading 01.05:			
1602.31	- - Of turkeys:			
1602.31.10	- - - In airtight containers	30	25	20

	- - - Other:			
1602.31.91	- - - - Mechanically deboned or separated meat	30	25	20
1602.31.99	- - - - Other	30	25	20
1602.32	- - Of fowls of the species Gallus domesticus:			
1602.32.10	- - - Chicken curry, in airtight containers	30	25	20
1602.32.90	- - - Other	30	25	20
1602.39.00	- - Other	30	25	20
	- Of swine:			
1602.41	- - Hams and cuts thereof::			
1602.41.10	- - - In airtight containers	30	25	20
1602.41.90	- - - Other	30	25	20
1602.42	- - Shoulders and cuts thereof:			
1602.42.10	- - - In airtight containers	30	25	20
1602.42.90	- - - Other	30	25	20
1602.49	- - Other, including mixtures:			
	- - - Luncheon meat:			
1602.49.11	- - - - In airtight containers	30	25	20
1602.49.19	- - - - Other	30	25	20
	- - - Other:			
1602.49.91	- - - - In airtight containers	30	25	20
1602.49.99	- - - - Other	30	25	20
1602.50.00	- Of bovine animals.	30	25	20
1602.90	- Other, including preparations of blood of any animal:			
1602.90.10	- - Mutton curry, in airtight containers	30	25	20
1602.90.90	- - Other	30	25	20
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.			
1603.00.10	- Of chicken, with herbs	7	5	0
1603.00.20	- Of chicken, without herbs	7	5	0
1603.00.30	- Other, with herbs	7	5	0
1603.00.90	- Other	7	5	0
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			
	- Fish, whole or in pieces, but not minced:			
1604.11	- - Salmon:			
1604.11.10	- - - In airtight containers	30	25	20
1604.11.90	- - - Other	30	25	20
1604.12	- - Herrings:			
1604.12.10	- - - In airtight containers	30	25	20
1604.12.90	- - - Other	30	25	20
1604.13	- - Sardines, sardinella and brisling or sprats:			
	- - - Sardines:			

1604.13.11	- - - - In airtight containers	30	25	20
1604.13.19	- - - - Other	30	25	20
	- - - Other:			
1604.13.91	- - - - In airtight containers	7	5	5
1604.13.99	- - - - Other	7	5	5
1604.14	- - Tunas, skipjack and bonito (Sarda spp.):			
	- - - In airtight containers:			
1604.14.11	- - - - Tunas	30	25	20
1604.14.19	- - - - Other	30	25	20
1604.14.90	- - - Other	30	25	20
1604.15	- - Mackerel:			
1604.15.10	- - - In airtight containers	30	25	20
1604.15.90	- - - Other	30	25	20
1604.16	- - Anchovies:			
1604.16.10	- - - In airtight containers	30	25	20
1604.16.90	- - - Other	30	25	20
1604.17	- - Eels:			
1604.17.10	- - - In airtight containers	30	25	20
1604.17.90	- - - Other	30	25	20
1604.19	- - Other:			
1604.19.20	- - - Horse mackerel, in airtight containers	30	25	20
1604.19.30	- - - Other, in airtight containers	30	25	20
1604.19.90	- - - Other	30	25	20
1604.20	- Other prepared or preserved fish:			
	- - Shark fins, ready for immediate consumption:			
1604.20.11	- - - In airtight containers	7	5	0
1604.20.19	- - - Other	7	5	0
	- - Fish sausages:			
1604.20.21	- - - In airtight containers	30	25	20
1604.20.29	- - - Other	30	25	20
	- - Other:			
1604.20.91	- - - In airtight containers	30	25	20
1604.20.93	- - - Frozen minced fish, boiled or steamed	30	25	20
1604.20.99	- - - Other	30	25	20
	- Caviar and caviar substitutes:			
1604.31.00	- - Caviar	7	5	0
1604.32.00	- - Caviar substitutes	7	5	0
16.05	Crustaceans, molluscs and other aquatic invertebrates prepared or preserved.			
1605.10	- Crabs:			
1605.10.10	- - In airtight containers	7	5	0
1605.10.90	- - Other	7	5	0
	- Shrimps and prawns:			

1605.21	- - Not in airtight containers:			
1605.21.10	- - - Shrimp paste	30	25	20
1605.21.90	- - - Other	30	25	20
1605.29	- - Other:			
1605.29.10	- - - Shrimp paste	30	25	20
1605.29.90	- - - Other	30	25	20
1605.30.00	- Lobster	30	25	20
1605.40.00	- Other crustaceans	30	25	20
	- Molluscs:			
1605.51.00	- - Oysters	30	25	20
1605.52.00	- - Scallops, including queen scallops	30	25	20
1605.53.00	- - Mussels	30	25	20
1605.54.00	- - Cuttle fish and squid	30	25	20
1605.55.00	- - Octopus	30	25	20
1605.56.00	- - Clams, cockles and arkshells	30	25	20
1605.57.00	- - Abalone	30	25	20
1605.58.00	- - Snails, other than sea snails	30	25	20
1605.59.00	- - Other	30	25	20
	- Other aquatic invertebrates			
1605.61.00	- - Sea cucumbers	30	25	20
1605.62.00	- - Sea urchins	30	25	20
1605.63.00	- - Jellyfish	30	25	20
1605.69.00	- - Other	30	25	20
	Chapter 17 - Sugars and sugar confectionery			
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.12.00	- - Beet sugar	7	5	5
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	7	5	5
1701.14.00	- - Other cane sugar	7	5	5
	- Other:			
1701.91.00	- - Containing added flavouring or colouring matter	7	5	5
1701.99	- - Other:			
	- - - Refined sugar:			
1701.99.11	- - - - White	7	5	5
1701.99.19	- - - - Other	7	5	5
1701.99.90	- - - Other	7	5	5
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with			

	natural honey; caramel.			
	- Lactose and lactose syrup:			
1702.11.00	- - Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0	0	0
1702.19.00	- - Other	0	0	0
1702.20.00	- Maple sugar and maple syrup	0	0	0
1702.30	- Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose:			
1702.30.10	- - Glucose	5	5	4
1702.30.20	- - Glucose syrup	5	5	4
1702.40.00	- Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	5	5	4
1702.50.00	- Chemically pure fructose	0	0	0
1702.60	- Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar:			
1702.60.10	- - Fructose	0	0	0
1702.60.20	- - Fructose syrup	0	0	0
1702.90	- Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:			
	- - Maltose and maltose syrups:			
1702.90.11	- - - Chemically pure maltose	0	0	0
1702.90.19	- - - Other	0	0	0
1702.90.20	- - Artificial honey, whether or not mixed with natural honey	0	0	0
1702.90.30	- - Flavoured or coloured sugars (excluding maltose)	0	0	0
1702.90.40	- - Caramel	0	0	0
	- - Other:			
1702.90.91	- - - Syrups	0	0	0
1702.90.99	- - - Other	0	0	0
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	- Cane molasses:			
1703.10.10	- - Containing added flavouring or colouring matter	5	5	4
1703.10.90	- - Other	5	5	4
1703.90	- Other:			
1703.90.10	- - Containing added flavouring or colouring matter	5	5	4
1703.90.90	- - Other	5	5	4
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10.00	- Chewing gum, whether or not sugar-coated	7	5	5
1704.90	- Other:			
1704.90.10	- - Medicated pastilles and drops	5	5	5

1704.90.20	- - White chocolate	7	5	5
	- - Other:			
1704.90.91	- - - Soft, containing gelatin	7	5	5
1704.90.99	- - - Other	7	5	5
	Chapter 18 - Cocoa and cocoa preparations			
1801.00.00	Cocoa beans, whole or broken, raw or roasted	0	0	0
1802.00.00	Cocoa shells, husks, skins and other cocoa waste.	0	0	0
18.03	Cocoa paste, whether or not defatted.			
1803.10.00	- Not defatted	0	0	0
1803.20.00	- Wholly or partly defatted	0	0	0
1804.00.00	Cocoa butter, fat and oil.	0	0	0
1805.00.00	Cocoa powder, not containing added sugar or other sweetening matter.	5	0	0
18.06	Chocolate and other food preparations containing cocoa.			
1806.10.00	- Cocoa powder, containing added sugar or other sweetening matter	5	5	5
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg:			
1806.20.10	- - Chocolate confectionery in blocks, slabs or bars	5	5	5
1806.20.90	- - Other	5	5	5
	- Other, in blocks, slabs or bars:			
1806.31	- - Filled:			
1806.31.10	- - - Chocolate confectionery	7	5	5
1806.31.90	- - - Other	7	5	5
1806.32	- - Not filled:			
1806.32.10	- - - Chocolate confectionery	7	5	5
1806.32.90	- - - Other	7	5	5
1806.90	- Other:			
1806.90.10	- - Chocolate confectionery in tablets or pastilles	7	5	5
1806.90.30	- - Food preparations of flour, meal, starch or malt extract, containing 40% or more but less than 50% by weight of cocoa	7	5	5
1806.90.40	- - Food preparations of goods of headings 04.01 to 04.04, containing 5% or more but less than 10% by weight of cocoa, specially prepared for infant use, not put up for retail sale	7	5	5
1806.90.90	- - Other	7	5	5

	Chapter 19 - Preparations of cereals, flour, starch or milk; pastrycooks' products			
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.			
1901.10	- Preparations for infant use, put up for retail sale:			
1901.10.10	- - Of malt extract	7	5	0
1901.10.20	- - Of goods of headings 04.01 to 04.04 .	7	5	0
1901.10.30	- - Of soya-bean powder	7	5	5
	- - Other:			
1901.10.91	- - - Medical foods	5	5	0
1901.10.99	- - - Other	7	5	0
1901.20	- Mixes and doughs for the preparation of bakers' wares of heading 19.05:			
1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	7	5	0
1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	7	5	0
1901.20.30	- - Other, not containing cocoa	7	5	0
1901.20.40	- - Other, containing cocoa	7	5	0
1901.90	- Other:			
	- - Preparations for infant use, not put up for retail sale:			
1901.90.11	- - - Medical foods	5	5	5
1901.90.19	- - - Other	7	5	5
1901.90.20	- - Malt extract	7	5	0
	- - Other, of goods of heading 04.01 to 04.04:			
1901.90.31	- - - Filled milk	7	5	5
1901.90.32	- - - Other, containing cocoa powder	7	5	5
1901.90.39	- - - Other	7	5	5
	- - Other soya-based preparations:			
1901.90.41	- - - In powder form	7	5	5
1901.90.49	- - - In other form	7	5	5
	- - Other:			
1901.90.91	- - - Medical foods	0	0	0
1901.90.99	- - - Other	7	5	5
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
	- Uncooked pasta, not stuffed or otherwise prepared:			

1902.11.00	- - Containing eggs	7	5	0
1902.19	- - Other:			
1902.19.20	- - - Rice vermicelli (bee hoon)	7	5	0
1902.19.30	- - - Transparent vermicelli	7	5	0
1902.19.40	- - - Noodles	7	5	0
1902.19.90	- - - Other	7	5	0
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared:			
1902.20.10	- - Stuffed with meat or meat offal	7	5	0
1902.20.30	- - Stuffed with fish, crustaceans or molluscs	7	5	0
1902.20.90	- - Other	7	5	0
1902.30	- - Other pasta:			
1902.30.20	- - Instant rice vermicelli	7	5	0
1902.30.30	- - Transparent vermicelli	7	5	0
1902.30.40	- - Other instant noodles	7	5	0
1902.30.90	- - Other	7	5	0
1902.40.00	- Couscous	7	5	0
1903.00.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	7	5	0
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included.			
1904.10	- Prepared foods obtained by the swelling or roasting of cereals or cereal products:			
1904.10.10	- - Containing cocoa	7	5	0
1904.10.90	- - Other	7	5	0
1904.20	- Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:			
1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	7	5	0
1904.20.90	- - Other	7	5	0
1904.30.00	- Bulgur wheat	7	5	0
1904.90	- Other:			
1904.90.10	- - Rice preparations, including pre-cooked rice	7	5	0
1904.90.90	- - Other	7	5	0
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.			
1905.10.00	- Crispbread	7	5	0
1905.20.00	- Gingerbread and the like	7	5	0

	- Sweet biscuits; waffles and wafers:			
1905.31	- - Sweet biscuits:			
1905.31.10	- - - Not containing cocoa	7	5	0
1905.31.20	- - - Containing cocoa	7	5	0
1905.32.00	- - Waffles and wafers:	7	5	0
1905.40	- Rusks, toasted bread and similar toasted products:			
1905.40.10	- - Not containing added sugar, honey, eggs, fats, cheese or fruit	7	5	0
1905.40.90	- - Other	7	5	0
1905.90	- Other:			
1905.90.10	- - Unsweetened teething biscuits	7	5	0
1905.90.20	- - Other unsweetened biscuits	7	5	0
1905.90.30	- - Cakes	7	5	0
1905.90.40	- - Pastries	7	5	0
1905.90.50	- - Flourless bakers' wares	7	5	0
1905.90.60	- - Empty cachets and similar products of a kind suitable for pharmaceutical use	0	0	0
1905.90.70	- - Communion wafers, sealing wafers, rice paper and similar products	7	5	0
1905.90.80	- - Other crisp savoury food products	7	5	0
1905.90.90	- - Other	7	5	0
	Chapter 20 - Preparations of vegetables, fruit, nuts or other parts of plants			
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10.00	- Cucumbers and gherkins	7	5	0
2001.90	- Other:			
2001.90.10	- - Onions	7	5	0
2001.90.90	- - Other	7	5	0
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	- Tomatoes, whole or in pieces:			
2002.10.10	- - Cooked otherwise than by steaming or boiling in water	7	5	0
2002.10.90	- - Other	7	5	0

2002.90	- Other:			
2002.90.10	- - Tomato paste	7	5	0
2002.90.20	- - Tomato powder	7	5	0
2002.90.90	- - Other	7	5	0
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.			
2003.10.00	- Mushrooms of the genus Agaricus	7	5	0
2003.90	- Other:			
2003.90.10	- - Truffles	7	5	0
2003.90.90	- - Other	7	5	0
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.			
2004.10.00	- Potatoes	7	5	0
2004.90	- Other vegetables and mixtures of vegetables:			
2004.90.10	- - For infant use	7	5	0
2004.90.90	- - Other	7	5	0
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.			
2005.10	- Homogenised vegetables:			
2005.10.10	- - In airtight containers	7	5	0
2005.10.90	- - Other	7	5	0
2005.20	- Potatoes:			
	- - Chips and sticks:			
2005.20.11	- - - In airtight containers	7	5	0

2005.20.19	- - - Other	7	5	0
	- - Other:			
2005.20.91	- - - In airtight containers	7	5	0
2005.20.99	- - - Other	7	5	0
2005.40.00	- Peas (<i>Pisum sativum</i>)	7	5	0
	- Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.):			
2005.51.00	- - Shelled	7	5	0
2005.59	- - Other:			
2005.59.10	- - - In airtight containers	7	5	0
2005.59.90	- - - Other	7	5	0
2005.60.00	- Asparagus	7	5	0
2005.70.00	- Olives	7	5	0
2005.80.00	- Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	7	5	0
	- Other vegetables and mixtures of vegetables:			
2005.91.00	- - Bamboo shoots	7	5	0
2005.99	- - Other:			
2005.99.10	- - - In airtight containers	7	5	0
2005.99.90	- - - Other	7	5	0
2006.00.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glaze or crystallised).	7	5	0
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.			
2007.10.00	- Homogenised preparations	7	5	5
	- Other:			

2007.91.00	- - Citrus fruit	7	5	0
2007.99	- - Other:			
2007.99.10	- - - Fruit pastes other than of mangoes, pineapples or strawberries	7	5	0
2007.99.90	- - - Other	7	5	0
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
	- Nuts, ground-nuts and other seeds, whether or not mixed together:			
2008.11	- - Ground-nuts:			
2008.11.10	- - - Roasted	7	5	0
2008.11.20	- - - Peanut butter	7	5	0
2008.11.90	- - - Other	7	5	0
2008.19	- - Other, including mixtures:			
2008.19.10	- - - cashew nuts	7	5	0
2008.19.90	- - - Other	7	5	0
2008.20.00	- Pineapples	7	5	0
2008.30	- Citrus fruit:			
2008.30.10	- - Containing added sugar or other sweetening matter or spirit	7	5	0
2008.30.90	- - Other	7	5	0
2008.40	- Pears:			
2008.40.10	- - Containing added sugar or other sweetening matter or spirit	7	5	0
2008.40.90	- - Other	7	5	0
2008.50	- Apricots:			
2008.50.10	- - Containing added sugar or other sweetening matter or	7	5	0

	spirit			
2008.50.90	- - Other	7	5	0
2008.60	- Cherries:			
2008.60.10	- - Containing added sugar or other sweetening matter or spirit	7	5	0
2008.60.90	- - Other	7	5	0
2008.70	- Peaches, including nectarines			
2008.70.10	- - Containing added sugar or other sweetening matter or spirit	7	5	0
2008.70.90	- - Other	7	5	0
2008.80	- Strawberries:			
2008.80.10	- - Containing added sugar or other sweetening matter or spirit	7	5	0
2008.80.90	- - Other	7	5	0
	- Other, including mixtures other than those of subheading 2008.19:			
2008.91.00	- - Palm hearts	7	5	0
2008.93.00	- - Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	7	5	0
2008.97	- - Mixtures:			
2008.97.10	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	7	5	0
2008.97.20	- - - Other, containing added sugar or other sweetening matter or spirit	7	5	0
2008.97.90	- - - Other	7	5	0
2008.99	- - Other:			
2008.99.10	- - - Lychees	7	5	0
2008.99.20	- - - Longans	7	5	0
2008.99.30	- - - Of stems, roots and other edible parts of plants, not including fruits or nuts	7	5	0
2008.99.40	- - - Other, containing added sugar or other sweetening	7	5	0

	matter or spirit			
2008.99.90	- - - Other	7	5	0
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
	- Orange juice:			
2009.11.00	- - Frozen	7	5	0
2009.12.00	- - Not frozen, of a Brix value not exceeding 20	7	5	0
2009.19.00	- - Other	7	5	5
	- Grapefruit (including pomelo) juice:			
2009.21.00	- - Of a Brix value not exceeding 20	7	5	0
2009.29.00	- - Other	7	5	0
	- Juice of any other single citrus fruit:			
2009.31.00	- - Of a Brix value not exceeding 20	7	5	0
2009.39.00	- - Other	7	5	0
	- Pineapple juice:			
2009.41.00	- - Of a Brix value not exceeding 20	7	5	0
2009.49.00	- - Other	7	5	0
2009.50.00	- Tomato juice	7	5	0
	- Grape juice (including grape must):			
2009.61.00	- - Of a Brix value not exceeding 30	7	5	0
2009.69.00	- - Other	7	5	5
	- Apple juice:			
2009.71.00	- - Of a Brix value not exceeding 20	7	5	0
2009.79.00	- - Other	7	5	5
	- Juice of any other single fruit or vegetable:			

2009.81	- - Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice:			
2009.81.10	- - - For infant use	7	5	0
2009.81.90	- - - Other	7	5	0
2009.89	- - Other:			
2009.89.10	- - - Blackcurrant juice	7	5	5
	- - - Other:			
2009.89.91	- - - - For infant use	7	5	0
2009.89.99	- - - - Other	7	5	0
2009.90	- Mixtures of juices:			
2009.90.10	- - For infant use	7	5	5
2009.90.90	- - Other	7	5	5
	Chapter 21 - Miscellaneous edible preparations			
21.01	Extracts, essences and concentrates, of coffee, tea or maté, and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.			
	- Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:			
2101.11	- - Extracts, essences and concentrates:			
2101.11.10	- - - Instant coffee	7	5	0
2101.11.90	- - - Other	7	5	0
2101.12	- - Preparations with a basis of extracts, essences or concentrates or with a basis of coffee:			
2101.12.10	- - - Mixtures in paste form with a basis of ground roasted coffee, containing vegetable fats	7	5	0
2101.12.90	- - - Other	7	5	0

2101.20	- Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté:			
2101.20.10	- - Tea preparations consisting of a mixture of tea, milk powder and sugar	7	5	0
2101.20.90	- - Other	7	5	0
2101.30.00	- Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	7	5	0
21.02	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.			
2102.10.00	- Active yeasts	0	0	0
2102.20.00	- Inactive yeasts; other single-cell micro-organisms, dead	0	0	0
2102.30.00	- Prepared baking powders	0	0	0
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10.00	- Soya sauce	7	5	0
2103.20.00	- Tomato ketchup and other tomato sauces	7	5	0
2103.30.00	- Mustard flour and meal and prepared mustard	7	5	0
2103.90	- Other:			
2103.90.10	- - Chili sauce	7	5	0
2103.90.30	- - Fish sauce	7	5	0
2103.90.40	- - Other mixed condiments and mixed seasonings, including belachan (blachan)	7	5	0
2103.90.90	- - Other	7	5	0
21.04	Soups and broths and preparations therefor; homogenised composite food preparations.			
2104.10	- Soups and broths and preparations therefor:			

	- - Containing meat:			
2104.10.11	- - - For infant use	7	5	0
2104.10.19	- - - Other	7	5	0
	- - Other:			
2104.10.91	- - - For infant use	7	5	0
2104.10.99	- - - Other	7	5	0
2104.20	- Homogenised composite food preparations:			
	- - Containing meat:			
2104.20.11	- - - For infant use	7	5	0
2104.20.19	- - - Other	7	5	0
	- - Other:			
2104.20.91	- - - For infant use	7	5	0
2104.20.99	- - - Other	7	5	0
2105.00.00	Ice cream and other edible ice, whether or not containing cocoa.	7	5	0
21.06	Food preparations not elsewhere specified or included.			
2106.10.00	- Protein concentrates and textured protein substances	0	0	0
2106.90	- Other:			
2106.90.10	- - Dried bean curd and bean curd sticks	7	5	0
2106.90.20	- - Flavoured or coloured syrups	7	5	0
2106.90.30	- - Non-dairy creamer	7	5	0
	- - Autolysed yeast extracts:			
2106.90.41	- - - In powder form	5	0	0
2106.90.49	- - - Other	5	0	0

	- - Non-alcoholic preparations of a kind used for the making or for the manufacture of beverages:			
2106.90.51	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates	7	5	0
2106.90.52	- - - Composite concentrates for simple dilution with water to make beverages	7	5	0
2106.90.53	- - - Ginseng based products	5	0	0
2106.90.59	- - - Other	5	0	0
	- - Alcoholic preparations of a kind used for the making or for the manufacture of beverages:			
	- - - Preparations of a kind used as raw material for the manufacture of composite concentrates:			
2106.90.61	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	7	5	0
2106.90.62	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	7	5	0
	- - - Composite concentrates for simple dilution with water to make beverages:			
2106.90.64	- - - - Of a kind used for the manufacture of alcoholic beverages, in liquid form	7	5	0
2106.90.65	- - - - Of a kind used for the manufacture of alcoholic beverages, in other forms	7	5	0
2106.90.66	- - - Other, of kind used for the manufacture of alcoholic beverages, in liquid form	5	0	0
2106.90.67	- - - Other, of kind used for the manufacture of alcoholic beverages, in other forms	5	0	0
2106.90.69	- - - Other	5	0	0
2106.90.70	- - Food supplements	0	0	0
2106.90.80	- - Fortificant premixes	5	0	0
	- - Other:			
2106.90.91	- - - Other mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used for food processing	5	0	0
2106.90.92	- - - Ginseng based preparations	7	5	0

2106.90.93	- - - Food preparations for lactase deficient infants	7	5	0
2106.90.94	- - - Other food preparations for infant use	7	5	0
2106.90.95	- - - Seri kaya	7	5	0
2106.90.96	- - - Other medical foods	0	0	0
2106.90.98	- - - Other flavouring preparations	5	0	0
2106.90.99	- - - Other	7	5	0
	Chapter 22 - Beverages, spirits and vinegar			
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10.00	- Mineral waters and aerated waters	7	5	0
2201.90	- Other:			
2201.90.10	- - Ice and snow	7	5	0
2201.90.90	- - Other	7	5	0
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.			
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured:			
2202.10.10	- - Sparkling mineral waters or aerated waters, flavoured	7	5	0
2202.10.90	- - Other	7	5	0
2202.90	- Other:			
2202.90.10	- - Flavoured UHT milk drinks	7	5	0
2202.90.20	- - Soya milk drinks	7	5	0
2202.90.30	- - Other non-aerated beverages ready for immediate	7	5	0

	consumption without dilution			
2202.90.90	- - Other	7	5	0
22.03	Beer made from malt.			
2203.00.10	- Stout or porter	80	80	80
2203.00.90	- Other, including ale	80	80	80
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.			
2204.10.00	- Sparkling wine	80	80	80
	- Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21	- - In containers holding 2 l or less:			
	- - - Wine:			
2204.21.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	80	80	80
2204.21.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	80	80	80
2204.21.14	- - - - Of an alcoholic strength by volume exceeding 23% vol	80	80	80
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:			
2204.21.21	- - - - Of an alcoholic strength by volume not exceeding 15% vol	80	80	80
2204.21.22	- - - - Of an alcoholic strength by volume exceeding 15% vol	80	80	80
2204.29	- - Other:			
	- - - Wine:			
2204.29.11	- - - - Of an alcoholic strength by volume not exceeding 15% vol	80	80	80
2204.29.13	- - - - Of an alcoholic strength by volume exceeding 15% vol but not exceeding 23% vol	80	80	80

2204.29.14	- - - Of an alcoholic strength by volume exceeding 23% vol			
	- - - Grape must with fermentation prevented or arrested by the addition of alcohol:	80	80	80
2204.29.21	- - - Of an alcoholic strength by volume not exceeding 15% vol	80	80	80
2204.29.22	- - - Of an alcoholic strength by volume exceeding 15% vol	80	80	80
2204.30	- Other grape must:			
2204.30.10	- - Of an alcoholic strength by volume not exceeding 15% vol	80	80	80
2204.30.20	- - Of an alcoholic strength by volume exceeding 15% vol	80	80	80
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.			
2205.10	- In containers holding 2 liters or less:			
2205.10.10	- - Of an alcoholic strength by volume not exceeding 15% vol	80	80	80
2205.10.20	- - Of an alcoholic strength by volume exceeding 15% vol	80	80	80
2205.90	- Other:			
2205.90.10	- - Of an alcoholic strength by volume not exceeding 15% vol	80	80	80
2205.90.20	- - Of an alcoholic strength by volume exceeding 15% vol	80	80	80
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.			
2206.00.10	- Cider or perry	80	80	80
2206.00.20	- Sake	80	80	80
2206.00.30	- Toddy	80	80	80
2206.00.40	- Shandy	80	80	80

	- Other, including mead:			
2206.00.91	- - Other rice wine (including medicated rice wine)	80	80	80
2206.00.99	- - Other	80	80	80
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10.00	- Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher	30	25	20
2207.20	- Ethyl alcohol and other spirits, denatured, of any strength:			
	- - Denatured ethyl alcohol, including methylated spirits:			
2207.20.11	- - - Ethyl alcohol of an alcoholic strength by volume exceeding 99% vol	20	20	20
2207.20.19	- - - Other	30	25	20
2207.20.90	- - Other	30	25	20
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages.			
2208.20	- Spirits obtained by distilling grape wine or grape marc:			
2208.20.50	- - Brandy	80	80	80
2208.20.90	- - Other	80	80	80
2208.30.00	- Whiskies	80	80	80
2208.40.00	- Rum and other spirits obtained by distilling fermented sugar-cane products	80	80	80
2208.50.00	- Gin and Geneva	80	80	80
2208.60.00	- Vodka	45	45	45
2208.70.00	- Liqueurs and cordials	80	80	80
2208.90	- Other:			

2208.90.10	- - Medicated samsu of an alcoholic strength by volume not exceeding 40% vol	80	80	80
2208.90.20	- - Medicated samsu of an alcoholic strength by volume exceeding 40% vol	80	80	80
2208.90.30	- - Other samsu of an alcoholic strength by volume not exceeding 40% vol	80	80	80
2208.90.40	- - Other samsu of an alcoholic strength by volume exceeding 40% vol	80	80	80
2208.90.50	- - Arrack or pineapple spirit of an alcoholic strength by volume not exceeding 40% vol	80	80	80
2208.90.60	- - Arrack or pineapple spirit of an alcoholic strength by volume exceeding 40% vol	80	80	80
2208.90.70	- - Bitters and similar beverages of an alcoholic strength not exceeding 57% vol	80	80	80
2208.90.80	- - Bitters and similar beverages of an alcoholic strength exceeding 57% vol	80	80	80
2208.90.90	- - Other	80	80	80
2209.00.00	Vinegar and substitutes for vinegar obtained from acetic acid.	5	0	0
	Chpater 23 - Residues and waste from the food industries; prepared animal fodder			
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.			
2301.10.00	- Flours, meals and pellets, of meat or meat offal; greaves	0	0	0
2301.20	- Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates:			
2301.20.10	- - Of fish, with a protein content of less than 60% by weight	0	0	0
2301.20.20	- - Of fish, with a protein content of 60% or more by weight	0	0	0
2301.20.90	- - Other	0	0	0

23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.10.00	- Of maize (corn)	0	0	0
2302.30.00	- Of wheat	0	0	0
2302.40	- Of other cereals:			
2302.40.10	- - Of rice	0	0	0
2302.40.90	- - Other	0	0	0
2302.50.00	- Of leguminous plants	0	0	0
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.10	- Residues of starch manufacture and similar residues:			
2303.10.10	- - Of manioc (cassava) or sago	0	0	0
2303.10.90	- - Other	0	0	0
2303.20.00	- Beet-pulp, bagasse and other waste of sugar manufacture	0	0	0
2303.30.00	- Brewing or distilling dregs and waste	0	0	0
23.04	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya bean oil.			
2304.00.10	- Defatted soya bean flour, fit for human consumption	0	0	0
2304.00.90	- Other	0	0	0
2305.00.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	0	0	0

23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05.			
2306.10.00	- Of cotton seeds	0	0	0
2306.20.00	- Of linseed	0	0	0
2306.30.00	- Of sunflower seeds	0	0	0
	- Of rape or colza seeds:			
2306.41	- - Of low erucic acid rape or colza seeds:			
2306.41.10	- - - Of low erucic acid rape seeds	0	0	0
2306.41.20	- - - Of low erucic acid colza seeds	0	0	0
2306.49	- - Other:			
2306.49.10	- - - Of other rape seeds	0	0	0
2306.49.20	- - - Of other colza seeds	0	0	0
2306.50.00	- Of coconut or copra	0	0	0
2306.60.00	- Of palm nuts or kernels	0	0	0
2306.90	- Other:			
2306.90.10	- - Of maize (corn) germ	0	0	0
2306.90.90	- - Other	0	0	0
2307.00.00	Wine lees; argol	10	10	10
2308.00.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	0	0	0
23.09	Preparations of a kind used in animal feeding.			
2309.10	- Dog or cat food, put up for retail sale:			

2309.10.10	- - Containing meat	0	0	0
2309.10.90	- - Other	0	0	0
2309.90	- Other:			
	- - Complete feed:			
2309.90.11	- - - Of a kind suitable for poultry	0	0	0
2309.90.12	- - - Of a kind suitable for swine	0	0	0
2309.90.13	- - - Of a kind suitable for prawns	0	0	0
2309.90.14	- - - Of a kind suitable for primates	0	0	0
2309.90.19	- - - Other	0	0	0
2309.90.20	- - Premixes, feed supplements or feed additives	5	5	4
2309.90.30	- - Other, containing meat	0	0	0
2309.90.90	- - Other	0	0	0
	Chapter 24 - Tobacco and manufactured tobacco substitutes			
24.01	Unmanufactured tobacco; tobacco refuse.			
2401.10	- Tobacco, not stemmed/stripped:			
2401.10.10	- - Virginia type, flue-cured	7	5	5
2401.10.20	- - Virginia type, other than flue-cured	7	5	5
2401.10.40	- - Burley type	7	5	5
2401.10.50	- - Other, flue-cured	7	5	5
2401.10.90	- - Other	7	5	5
2401.20	- Tobacco, partly or wholly stemmed/stripped:			
2401.20.10	- - Virginia type, flue-cured	7	5	5
2401.20.20	- - Virginia type, other than flue-cured	7	5	5
2401.20.30	- - Oriental type	7	5	5

2401.20.40	- - Burley type	7	5	5
2401.20.50	- - Other, flue-cured	7	5	5
2401.20.90	- - Other	7	5	5
2401.30	- tobacco refuse:			
2401.30.10	- - Tobacco stems	5	5	5
2401.30.90	- - Other	7	5	5
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes			
2402.10.00	- Cigars, cheroots and cigarillos, containing tobacco	100	100	100
2402.20	- Cigarettes containing tobacco:			
2402.20.10	- - Beedies	100	100	100
2402.20.20	- - Clove cigarettes	100	100	100
2402.20.90	- - Other	100	100	100
2402.90	- Other:			
2402.90.10	- - Cigars, cheroots and cigarillos of tobacco substitutes	100	100	100
2402.90.20	- - Cigarettes of tobacco substitutes	100	100	100
24.03	Other manufactured tobacco and manufactured tobacco substitutes; “homogenised” or “reconstituted” tobacco; tobacco extracts and essences.			
	- Smoking tobacco, whether or not containing tobacco substitutes in any proportion:			
2403.11.00	- - Water pipe tobacco specified in Subheading Note 1 to this Chapter	30	30	30
2403.19	- - Other:			
	- - - Packed for retail sale:			
2403.19.11	- - - - Ang Hoon	30	30	30

2403.19.19	- - - Other	30	30	30
2403.19.20	- - - Other manufactured tobacco for the manufacture of cigarettes	30	30	30
2403.19.90	- - - Other	30	30	30
	- Other:			
2403.91	- - "Homogenised" or "reconstituted" tobacco:			
2403.91.10	- - - Packed for retail sale	30	30	30
2403.91.90	- - - Other	30	30	30
2403.99	- - Other:			
2403.99.10	- - - Tobacco extracts and essences	30	30	30
2403.99.30	- - - Manufactured tobacco substitutes	30	30	30
2403.99.40	- - - Snuff, whether or not dry	30	30	30
2403.99.50	- - - Chewing and sucking tobacco	30	30	30
2403.99.90	- - - Other	30	30	30
	Chapter 25- Salt; sulphur; earths and stone; plastering materials, lime and cement			
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.			
2501.00.10	- Table salt	7	5	5
2501.00.20	- Rock salt	7	5	5
2501.00.50	- Sea water	5	5	5
2501.00.90	- Other	5	5	5
2502.00.00	Unroasted iron pyrites.	0	0	0

2503.00.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	0	0	0
25.04	Natural graphite.			
2504.10.00	- In powder or in flakes	0	0	0
2504.90.00	- Other	0	0	0
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26			
2505.10.00	- Silica sands and quartz sands	0	0	0
2505.90.00	- Other	0	0	0
25.06	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape			
2506.10.00	- Quartz	0	0	0
2506.20.00	- Quartzite	0	0	0
2507.00.00	Kaolin and other kaolinic clay, whether or not calcined.	0	0	0
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.10.00	- Bentonite	0	0	0
2508.30.00	- Fire-clay	0	0	0
2508.40	- Other clay			
2508.40.10	- - Fuller's earth	0	0	0
2508.40.90	- - Other	0	0	0

2508.50.00	- Andalusite, kyanite and sillimanite	0	0	0
2508.60.00	- Mullite	0	0	0
2508.70.00	- Chamotte or dinas earths	0	0	0
2509.00.00	Chalk.	0	0	0
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10	- Unground:			
2510.10.10	- - Apatite	0	0	0
2510.10.90	- - Other	0	0	0
2510.20	- Ground:			
2510.20.10	- - Apatite	0	0	0
2510.20.90	- - Other	0	0	0
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.			
2511.10.00	- Natural barium sulphate (barytes)	0	0	0
2511.20.00	- Natural barium carbonate (witherite)	0	0	0
2512.00.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	0	0	0
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10.00	- Pumice stone	0	0	0

2513.20.00	- Emery, natural corundum, natural garnet and other natural abrasives	0	0	0
2514.00.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	0	0	0
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	- Marble and travertine:			
2515.11.00	- - Crude or roughly trimmed	0	0	0
2515.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:			
2515.12.10	- - - In block	0	0	0
2515.12.20	- - - Slab	0	0	0
2515.20.00	- Ecaussine and other calcareous monumental or building stone; alabaster	0	0	0
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.			
	- Granite:			
2516.11.00	- - Crude or roughly trimmed	0	0	0
2516.12	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape:			
2516.12.10	- - - In block	0	0	0
2516.12.20	- - - Slab	0	0	0
2516.20	- Sandstone:			

2516.20.10	- - Crude or roughly trimmed	0	0	0
2516.20.20	- - Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	0	0	0
2516.90.00	- Other monumental or building stone	0	0	0
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.			
2517.10.00	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0	0	0
2517.20.00	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	0	0	0
2517.30.00	- Tarred macadam	0	0	0
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:			
2517.41.00	- - Of marble:	0	0	0
2517.49.00	- - Of other stone	0	0	0
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.			
2518.10.00	- Dolomite, not calcined or sintered	0	0	0
2518.20.00	- Calcined or sintered dolomite	0	0	0
2518.30.00	- Dolomite ramming mix	0	0	0
25.19	Natural magnesium carbonate (magnesite); fused			

	magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.10.00	- Natural magnesium carbonate (magnesite)	0	0	0
2519.90	- Other:			
2519.90.10	- - Fused magnesia; dead-burned (sintered) magnesia	0	0	0
2519.90.20	- - Other	0	0	0
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10.00	- Gypsum; anhydrite	0	0	0
2520.20	- Plasters:			
2520.20.10	- - Of a kind suitable for use in dentistry	0	0	0
2520.20.90	- - Other	0	0	0
2521.00.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	0	0	0
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.			
2522.10.00	- Quicklime	0	0	0
2522.20.00	- Slaked lime	0	0	0
2522.30.00	- Hydraulic lime	0	0	0
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10	- Cement clinkers:			
2523.10.10	- - Cement clinkers:	7	5	0

2523.10.90	- - Other	7	5	0
	- Portland cement:			
2523.21.00	- - White cement, whether or not artificially coloured	7	5	5
2523.29	- - Other:			
2523.29.10	- - - Coloured cement	7	5	5
2523.29.90	- - - Other	7	5	5
2523.30.00	- Aluminous cement	7	5	5
2523.90.00	- Other hydraulic cements	7	5	5
25.24	Asbestos.			
2524.10.00	- Crocidolite	0	0	0
2524.90.00	- Other	0	0	0
25.25	Mica, including splittings; mica waste.			
2525.10.00	- Crude mica and mica rifted into sheets or splittings	0	0	0
2525.20.00	- Mica powder	0	0	0
2525.30.00	- Mica waste	0	0	0
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
2526.10.00	- Not crushed, not powdered	0	0	0
2526.20	- Crushed or powdered:			
2526.20.10	- - Talc powder	0	0	0
2526.20.90	- - Other	0	0	0
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not	0	0	0

	more than 85% of H3BO3 calculated on the dry weight.			
25.29	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10.00	- Feldspar	0	0	0
	- Fluorspar:			
2529.21.00	- - Containing by weight 97% or less of calcium fluoride	0	0	0
2529.22.00	- - Containing by weight more than 97% of calcium fluoride	0	0	0
2529.30.00	- Leucite; nepheline and nepheline syenite	0	0	0
25.30	Mineral substances not elsewhere specified or included.			
2530.10.00	- Vermiculite, perlite and chlorites, unexpanded	0	0	0
2530.20	- Kieserite, epsomite (natural magnesium sulphates):			
2530.20.10	- - Kieserite	0	0	0
2530.20.20	- - Epsomite	0	0	0
2530.90	- Other:			
2530.90.10	- - Zirconium silicates of a kind used as opacifiers	0	0	0
2530.90.90	- - Other	0	0	0
	Chapter 26 - Ores, slag and ash			
26.01	Iron ores and concentrates, including roasted iron pyrites.			
	- Iron ores and concentrates, other than roasted iron pyrites:			
2601.11.00	- - Non-agglomerated	0	0	0
2601.12.00	- - Agglomerated	0	0	0

2601.20.00	- Roasted iron pyrites	0	0	0
2602.00.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	0	0	0
2603.00.00	Copper ores and concentrates.	0	0	0
2604.00.00	Nickel ores and concentrates.	0	0	0
2605.00.00	Cobalt ores and concentrates.	0	0	0
2606.00.00	Aluminium ores and concentrates.	0	0	0
2607.00.00	Lead ores and concentrates.	0	0	0
2608.00.00	Zinc ores and concentrates.	0	0	0
2609.00.00	Tin ores and concentrates.	0	0	0
2610.00.00	Chromium ores and concentrates	0	0	0
2611.00.00	Tungsten ores and concentrates.	0	0	0
26.12	Uranium or thorium ores and concentrates.			
2612.10.00	- Uranium ores and concentrates	0	0	0
2612.20.00	- Thorium ores and concentrates	0	0	0

26.13	Molybdenum ores and concentrates.			
2613.10.00	- Calcined	0	0	0
2613.90.00	- Other	0	0	0
26.14	Titanium ores and concentrates.			
2614.00.10	- Ilmenite ores and concentrates	0	0	0
2614.00.90	- Other	0	0	0
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.			
2615.10.00	- Zirconium ores and concentrates	0	0	0
2615.90.00	- Other	0	0	0
26.16	Precious metal ores and concentrates.			
2616.10.00	- Silver ores and concentrates	0	0	0
2616.90.00	- Other	0	0	0
26.17	Other ores and concentrates.			
2617.10.00	- Antimony ores and concentrates	0	0	0
2617.90.00	- Other	0	0	0
2618.00.00	Granulated slag (slag sand) from the manufacture of iron or steel.	0	0	0
2619.00.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	0	0	0

26.20	Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.			
	- Containing mainly zinc:			
2620.11.00	- - Hard zinc spelter	0	0	0
2620.19.00	- - Other	0	0	0
	- Containing mainly lead:			
2620.21.00	- - Leaded gasoline sludges and leaded anti-knock compound sludges	0	0	0
2620.29.00	- - Other	0	0	0
2620.30.00	- Containing mainly copper	0	0	0
2620.40.00	- Containing mainly aluminium	0	0	0
2620.60.00	- Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0	0	0
	- Other:			
2620.91.00	- - Containing antimony, beryllium, cadmium, chromium or their mixtures	0	0	0
2620.99	- - Other:			
2620.99.10	- - - Slag and hardhead of tin	0	0	0
2620.99.90	- - - Other	0	0	0
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.			
2621.10.00	- Ash and residues from the incineration of municipal waste	0	0	0
2621.90.00	- Other	0	0	0
	Chapter 27 - Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes			

27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
	- Coal, whether or not pulverised, but not agglomerated:			
2701.11.00	- - Anthracite	0	0	0
2701.12	- - Bituminous coal:			
2701.12.10	- - - Coking coal	0	0	0
2701.12.90	- - - Other	0	0	0
2701.19.00	- - Other coal	0	0	0
2701.20.00	- Briquettes, ovoids and similar solid fuels manufactured	0	0	0
27.02	Lignite, whether or not agglomerated, excluding jet			
2702.10.00	- Lignite, whether or not pulverised, but not agglomerated	0	0	0
2702.20.00	- Agglomerated lignite	0	0	0
27.03	Peat (including peat litter), whether or not agglomerated.			
2703.00.10	- Peat, whether or not compressed into bales, but not agglomerated	0	0	0
2703.00.20	- Agglomerated peat	0	0	0
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.			
2704.00.10	- Coke and semi-coke of coal	0	0	0
2704.00.20	- Coke and semi-coke of lignite or of peat	0	0	0
2704.00.30	- Retort carbon	0	0	0
2705.00.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	0	0	0

2706.00.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	0	0	0
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.10.00	- Benzol (benzene)	0	0	0
2707.20.00	- Toluol (toluene)	0	0	0
2707.30.00	- Xylol (xylenes)	0	0	0
2707.40.00	- Naphthalene	0	0	0
2707.50.00	- Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250°C by the ASTM D 86 method	0	0	0
	- Other:			
2707.91.00	- - Creosote oils	0	0	0
2707.99	- - Other:			
2707.99.10	- - - Carbon black feedstock	0	0	0
2707.99.90	- - - Other	0	0	0
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10.00	- Pitch	0	0	0
2708.20.00	- Pitch coke	0	0	0
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.00.10	- Crude petroleum oil	0	0	0
2709.00.20	- Condensate	5	5	5

2709.00.90	- Other	15	15	15
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.			
	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils			
2710.12	- - Light oils and preparations:			
	- - - Motor spirit:			
2710.12.11	- - - - Of RON 97 and above, leaded	*	*	*
2710.12.12	- - - - Of RON 97 and above, unleaded	*	*	*
2710.12.13	- - - - Of RON 90 and above, but below RON 97, leaded	*	*	*
2710.12.14	- - - - Of RON 90 and above, but below RON 97, unleaded	*	*	*
2710.12.15	- - - - Other, leaded	*	*	*
2710.12.16	- - - - Other, unleaded	*	*	*
2710.12.20	- - - Aviation spirit, not of a kind used as jet fuel	*	*	*
2710.12.30	- - - Tetrapropylene	*	*	*
2710.12.40	- - - White spirit	*	*	*
2710.12.50	- - - Low aromatic solvents containing by weight less than 1% aromatic content	*	*	*
2710.12.60	- - - Other solvent spirits	*	*	*
2710.12.70	- - - Naphtha, reformates and other preparations of a kind used for blending into motor spirits	*	*	*
2710.12.80	- - - Other alpha olefins	*	*	*
2710.12.90	- - - Other	*	*	*

2710.19	- - Other:			
2710.19.20	- - - Topped crudes	*	*	*
2710.19.30	- - - Carbon black feedstock	*	*	*
	- - - Lubricating oils and greases:			
2710.19.41	- - - - Lubricating oil feedstock	*	*	*
2710.19.42	- - - - Lubricating oils for aircraft engines	*	*	*
2710.19.43	- - - - Other lubricating oils	*	*	*
2710.19.44	- - - - Lubricating greases	*	*	*
2710.19.50	- - - Hydraulic brake fluid	*	*	*
2710.19.60	- - - Transformer and circuit breakers oils	*	*	*
	- - - Diesel fuel; fuel oils:			
2710.19.71	- - - - Automotive diesel fuel	*	*	*
2710.19.72	- - - - Other diesel fuels	*	*	*
2710.19.79	- - - - Fuel oils	*	*	*
2710.19.81	- - - Aviation turbine fuel (jet fuel) having a flash point of 23 °C or more	*	*	*
2710.19.82	- - - Aviation turbine fuel (jet fuel) having a flash point of less than 23 °C	*	*	*
2710.19.83	- - - Other kerosene	*	*	*
2710.19.89	- - - Other medium oils and preparations	*	*	*
2710.19.90	- - - Other	*	*	*
2710.20.00	- Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	*	*	*
	- waste oils:			
2710.91.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	*	*	*

2710.99.00	- - Other	*	*	*
27.11	Petroleum gases and other gaseous hydrocarbons.			
	- Liquefied:			
2711.11.00	- - Natural gas	5	5	5
2711.12.00	- - Propane	5	5	5
2711.13.00	- - Butane	5	5	5
2711.14	- - Ethylene, propylene, butylene and butadiene:			
2711.14.10	- - - Ethylene	5	5	5
2711.14.90	- - - Other	5	5	5
2711.19.00	- - Other	5	5	5
	- In gaseous state:			
2711.21	- - Natural gas:			
2711.21.10	- - - Of a kind used as a motor fuel	0	0	0
2711.21.90	- - - Other	0	0	0
2711.29.00	- - Other	0	0	0
27.12	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			
2712.10.00	- Petroleum jelly	0	0	0
2712.20.00	- Paraffin wax containing by weight less than 0.75% of oil	0	0	0
2712.90	- Other:			
2712.90.10	- - Paraffin wax	0	0	0
2712.90.90	- - Other	0	0	0

27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
	- Petroleum coke:			
2713.11.00	- - Not calcined	0	0	0
2713.12.00	- - Calcined	0	0	0
2713.20.00	- Petroleum bitumen	0	0	0
2713.90.00	- Other residues of petroleum oils or of oils obtained from bituminous minerals	0	0	0
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks			
2714.10.00	- Bituminous or oil shale and tar sands	0	0	0
2714.90.00	- Other	0	0	0
2715.00.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	0	0	0
2716.00.00	Electrical energy.	0	0	0
	Chapter 28 - Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes			
28.01	Fluorine, chlorine, bromine and iodine.			
2801.10.00	- Chlorine	0	0	0
2801.20.00	- Iodine	0	0	0
2801.30.00	- Fluorine; bromine	0	0	0

2802.00.00	Sulphur, sublimed or precipitated; colloidal sulphur.	0	0	0
28.03	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).			
2803.00.20	- Acetylene black	0	0	0
2803.00.40	- Other carbon blacks	0	0	0
2803.00.90	- Other	0	0	0
28.04	Hydrogen, rare gases and other non-metals.			
2804.10.00	- Hydrogen	0	0	0
	- Rare gases:			
2804.21.00	- - Argon	0	0	0
2804.29.00	- - Other	0	0	0
2804.30.00	- Nitrogen	0	0	0
2804.40.00	- Oxygen	0	0	0
2804.50.00	- Boron; tellurium	0	0	0
	- Silicon :			
2804.61.00	- - Containing by weight not less than 99.99% of silicon	0	0	0
2804.69.00	- - Other	0	0	0
2804.70.00	- Phosphorus	0	0	0
2804.80.00	- Arsenic	0	0	0
2804.90.00	- Selenium	0	0	0
28.05	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.			
	- Alkali or alkaline-earth metals:			
2805.11.00	- - Sodium	0	0	0

2805.12.00	- - Calcium	0	0	0
2805.19.00	- - Other	0	0	0
2805.30.00	- Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed.	0	0	0
2805.40.00	- Mercury	0	0	0
28.06	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.			
2806.10.00	- Hydrogen chloride (hydrochloric acid)	0	0	0
2806.20.00	- Chlorosulphuric acid	0	0	0
2807.00.00	Sulphuric acid; oleum.	0	0	0
2808.00.00	Nitric acid; sulphonitric acids.	0	0	0
28.09	Diphosphorous pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.			
2809.10.00	- Diphosphorus pentaoxide	0	0	0
2809.20	- Phosphoric acid and polyphosphoric acids:			
	- - Food grade:			
2809.20.31	- - - Hypophosphoric acid	0	0	0
2809.20.39	- - - Other	0	0	0
	- - Other:			
2809.20.91	- - - Hypophosphoric acid	0	0	0
2809.20.99	- - - Other	0	0	0
2810.00.00	Oxides of boron; boric acids.	0	0	0

28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
	- Other inorganic acids:			
2811.11.00	- - Hydrogen fluoride (hydrofluoric acid)	0	0	0
2811.19	- - Other:			
2811.19.10	- - - Arsenic acid	0	0	0
2811.19.90	- - - Other	0	0	0
	- Other inorganic oxygen compounds of non-metals:			
2811.21.00	- - Carbon dioxide	0	0	0
2811.22	- - Silicon dioxide:			
2811.22.10	- - - Silica powder	0	0	0
2811.22.90	- - - Other	0	0	0
2811.29	- - Other:			
2811.29.10	- - - Diarsenic pentaoxide	0	0	0
2811.29.20	- - - Sulphur dioxide	0	0	0
2811.29.90	- - - Other	0	0	0
28.12	Halides and halide oxides of non-metals.			
2812.10.00	- Chlorides and chloride oxides	0	0	0
2812.90.00	- Other	0	0	0
28.13	Sulphides of non-metals; commercial phosphorus trisulphide.			
2813.10.00	- Carbon disulphide	0	0	0
2813.90.00	- Other	0	0	0
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10.00	- Anhydrous	0	0	0
2814.20.00	- Ammonia in aqueous solution	0	0	0

28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
	- Sodium hydroxide (caustic soda):			
2815.11.00	- - Solid	0	0	0
2815.12.00	- - In aqueous solution (soda lye or liquid soda)	5	0	0
2815.20.00	- Potassium hydroxide (caustic potash)	0	0	0
2815.30.00	- Peroxides of sodium or potassium	0	0	0
28.16	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.			
2816.10.00	- Hydroxide and peroxide of magnesium	0	0	0
2816.40.00	- Oxides, hydroxides and peroxides, of strontium or barium	0	0	0
28.17	Zinc oxide; zinc peroxide			
2817.00.10	- Zinc oxide	0	0	0
2817.00.20	- Zinc peroxide	0	0	0
28.18	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.			
2818.10.00	- Artificial corundum, whether or not chemically defined.	0	0	0
2818.20.00	- Aluminium oxide, other than artificial corundum	0	0	0
2818.30.00	- Aluminium hydroxide	0	0	0
28.19	Chromium oxides and hydroxides.			
2819.10.00	- Chromium trioxide	0	0	0
2819.90.00	- Other	0	0	0

28.20	Manganese oxides.			
2820.10.00	- Manganese Dioxide	0	0	0
2820.90.00	- Other	0	0	0
28.21	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe₂O₃.			
2821.10.00	- Iron oxides and hydroxides	0	0	0
2821.20.00	- Earth colours	0	0	0
2822.00.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	0	0	0
2823.00.00	Titanium oxide.	0	0	0
28.24	Lead oxides; red lead and orange lead.			
2824.10.00	- Lead monoxide (litharge, massicot)	0	0	0
2824.90.00	- Other	0	0	0
28.25	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.			
2825.10.00	- Hydrazine and hydroxylamine and their inorganic salts	0	0	0
2825.20.00	- Lithium oxide and hydroxide	0	0	0
2825.30.00	- Vanadium oxides and hydroxides	0	0	0
2825.40.00	- Nickel oxides and hydroxides	0	0	0
2825.50.00	- Copper oxides and hydroxides	0	0	0
2825.60.00	- Germanium oxides and zirconium dioxide	0	0	0

2825.70.00	- Molybdenum oxides and hydroxides	0	0	0
2825.80.00	- Antimony oxides	0	0	0
2825.90.00	- Other	0	0	0
28.26	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.			
	- Fluorides:			
2826.12.00	- - Of aluminium	0	0	0
2826.19.00	- - Other	0	0	0
2826.30.00	- Sodium hexafluoroaluminate (synthetic cryolite)	0	0	0
2826.90.00	- Other	0	0	0
28.27	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.			
2827.10.00	- Ammonium chloride	0	0	0
2827.20	- Calcium chloride:			
2827.20.10	- - Commercial grade	0	0	0
2827.20.90	- - Other	0	0	0
	- Other chlorides:			
2827.31.00	- - Of magnesium	0	0	0
2827.32.00	- - Of aluminium	0	0	0
2827.35.00	- - Of nickel	0	0	0
2827.39	- - Other:			
2827.39.10	- - - Of barium or of cobalt	0	0	0
2827.39.20	- - - Of iron	0	0	0
2827.39.90	- - - Other	0	0	0
	- Chloride oxides and chloride hydroxides:			
2827.41.00	- - Of copper	0	0	0

2827.49.00	- - Other	0	0	0
	- Bromides and bromide oxides:			
2827.51.00	- - Bromides of sodium or of potassium	0	0	0
2827.59.00	- - Other	0	0	0
2827.60.00	- Iodides and iodide oxides	0	0	0
28.28	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.			
2828.10.00	- Commercial calcium hypochlorite and other calcium hypochlorites	0	0	0
2828.90	- Other:			
2828.90.10	- - Sodium hypochlorite	0	0	0
2828.90.90	- - Other	0	0	0
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
	- Chlorates:			
2829.11.00	- - Of sodium	0	0	0
2829.19.00	- - Other	0	0	0
2829.90	- Other:			
2829.90.10	- - Sodium perchlorate	0	0	0
2829.90.90	- - Other	0	0	0
28.30	Sulphides; polysulphides, whether or not chemically defined.			
2830.10.00	- Sodium sulphides	0	0	0
2830.90	- Other:			
2830.90.10	- - Cadmium sulphide or zinc sulphide	0	0	0

2830.90.90	- - Other	0	0	0
28.31	Dithionites and sulfoxylates			
2831.10.00	- Of sodium	0	0	0
2831.90.00	- Other	0	0	0
28.32	Sulphites; thiosulphates.			
2832.10.00	- Sodium sulphites	0	0	0
2832.20.00	- Other sulphites	0	0	0
2832.30.00	- Thiosulphates	0	0	0
28.33	Sulphates; alums; peroxosulphates (persulphates).			
	- Sodium sulphates:			
2833.11.00	- - Disodium sulphate	0	0	0
2833.19.00	- - Other	0	0	0
	- Other sulphates:			
2833.21.00	- - Of magnesium	0	0	0
2833.22	- - Of aluminium			
2833.22.10	- - - Commercial grade	0	0	0
2833.22.90	- - - Other	0	0	0
2833.24.00	- - Of nickel	0	0	0
2833.25.00	- - Of copper	0	0	0
2833.27.00	- - Of barium	0	0	0
2833.29	- - Other:			
2833.29.20	- - - Tribasic lead sulphate	0	0	0
2833.29.30	- - - Of chromium	0	0	0

2833.29.90	- - - Other	0	0	0
2833.30.00	- Alums	0	0	0
2833.40.00	- Peroxosulphates (persulphates)	0	0	0
28.34	Nitrites; nitrates.			
2834.10.00	- Nitrites	0	0	0
	- Nitrates:			
2834.21.00	- - Of potassium	0	0	0
2834.29	- - Other:			
2834.29.10	- - - Of bismuth	0	0	0
2834.29.90	- - - Other	0	0	0
28.35	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.			
2835.10.00	- Phosphinates (hypophosphites) and phosphonates (phosphites)	0	0	0
	- Phosphates:			
2835.22.00	- - Of mono- or disodium	0	0	0
2835.24.00	- - Of potassium	0	0	0
2835.25	- - Calcium hydrogenorthophosphate ("dicalcium phosphate"):			
2835.25.10	- - - Feed grade	0	0	0
2835.25.90	- - - Other	0	0	0
2835.26.00	- - Other phosphates of calcium	0	0	0
2835.29	- - Other:			
2835.29.10	- - - Of trisodium	0	0	0
2835.29.90	- - - Other	0	0	0

	- Polyphosphates:			
2835.31	- - Sodium triphosphate (sodium tripolyphosphate):			
2835.31.10	- - - Food grade	0	0	0
2835.31.90	- - - Other	0	0	0
2835.39	- - Other:			
2835.39.10	- - - Tetrasodium pyrophosphate	0	0	0
2835.39.90	- - - Other	0	0	0
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.			
2836.20.00	- Disodium carbonate	0	0	0
2836.30.00	- Sodium hydrogencarbonate (sodium bicarbonate)	0	0	0
2836.40.00	- Potassium carbonates	0	0	0
2836.50.00	- Calcium carbonate	0	0	0
2836.60.00	- Barium carbonate	0	0	0
	- Other:			
2836.91.00	- - Lithium carbonates	0	0	0
2836.92.00	- - Strontium carbonate	0	0	0
2836.99	- - Other:			
2836.99.10	- - - Commercial ammonium carbonate	0	0	0
2836.99.20	- - - Lead carbonates	0	0	0
2836.99.90	- - - Other	0	0	0
28.37	Cyanides, cyanide oxides and complex cyanides			
	- Cyanides and cyanide oxides:			
2837.11.00	- - Of sodium	0	0	0

2837.19.00	- - Other	0	0	0
2837.20.00	- Complex cyanides	0	0	0
28.39	Silicates; commercial alkali metal silicates.			
	- Of sodium:			
2839.11.00	- - Sodium metasilicates	0	0	0
2839.19	- - Other:			
2839.19.10	- - - Sodium silicates	0	0	0
2839.19.90	- - - Other	0	0	0
2839.90.00	- Other	0	0	0
28.40	Borates; peroxoborates (perborates).			
	- Disodium tetraborate (refined borax):			
2840.11.00	- - Anhydrous	0	0	0
2840.19.00	- - In other form	0	0	0
2840.20.00	- Other borates	0	0	0
2840.30.00	- Peroxoborates (perborates)	0	0	0
28.41	Salts of oxometallic or peroxometallic acids.			
2841.30.00	- Sodium dichromate	0	0	0
2841.50.00	- Other chromates and dichromates; peroxochromates	0	0	0
	- Manganites, manganates and permanganates:			
2841.61.00	- - Potassium permanganate	0	0	0
2841.69.00	- - Other	0	0	0
2841.70.00	- Molybdates	0	0	0
2841.80.00	- Tungstates (wolframates)	0	0	0

2841.90.00	- Other	0	0	0
28.42	Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.			
2842.10.00	- Double or complex silicates, including aluminosilicates whether or not chemically defined	0	0	0
2842.90	- Other:			
2842.90.10	- - Sodium arsenite	0	0	0
2842.90.20	- - Copper or chromium salts	0	0	0
2842.90.30	- - Other fulminates, cyanates and thiocyanates	0	0	0
2842.90.90	- - Other	0	0	0
28.43	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.			
2843.10.00	- Colloidal precious metals	0	0	0
	- Silver compounds:			
2843.21.00	- - Silver nitrate	0	0	0
2843.29.00	- - Other	0	0	0
2843.30.00	- Gold compounds	0	0	0
2843.90.00	- Other compounds; amalgams	0	0	0
28.44	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.			
2844.10	- Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds:			
2844.10.10	- - Natural uranium and its compounds	0	0	0
2844.10.90	- - Other	0	0	0
2844.20	- Uranium enriched in U 235 and its compounds;			

	plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products:			
2844.20.10	- - - Uranium and its compounds; plutonium and its compounds	0	0	0
2844.20.90	- - Other	0	0	0
2844.30	- Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products:			
2844.30.10	- - Uranium and its compounds; thorium and its compounds	0	0	0
2844.30.90	- - Other	0	0	0
2844.40	- Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues:			
	- - Radioactive elements and isotopes and compounds; radioactive residues:			
2844.40.11	- - - Radium and its salts	0	0	0
2844.40.19	- - - Other	0	0	0
2844.40.90	- - Other	0	0	0
2844.50.00	- Spent (irradiated) fuel elements (cartridges) of nuclear reactors;	0	0	0
28.45	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.			
2845.10.00	- Heavy water (deuterium oxide)	0	0	0
2845.90.00	- Other	0	0	0
28.46	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.			

2846.10.00	- Cerium compounds	0	0	0
2846.90.00	- Other	0	0	0
28.47	Hydrogen peroxide, whether or not solidified with urea.			
2847.00.10	- In liquid form	0	0	0
2847.00.90	- Other	0	0	0
2848.00.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	0	0	0
28.49	Carbides, whether or not chemically defined.			
2849.10.00	- Of calcium	0	0	0
2849.20.00	- Of silicon	0	0	0
2849.90.00	- Other	0	0	0
2850.00.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	0	0	0
28.52	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.			
2852.10	- Chemically defined:			
2852.10.10	- - Mercury sulphates	0	0	0
2852.10.20	- - Mercury compounds of a kind used as luminophores	0	0	0
2852.10.90	- - Other	0	0	0
2852.90	- Other:			
2852.90.10	- - Mercury tannates, not chemically defined	0	0	0
2852.90.90	- - Other	0	0	0

2853.00.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	0	0	0
	Chapter 29 - Organic chemicals			
29.01	Acyclic hydrocarbons			
2901.10.00	- Saturated	0	0	0
	- Unsaturated:			
2901.21.00	- - Ethylene	0	0	0
2901.22.00	- - Propene (propylene)	0	0	0
2901.23.00	- - Butene (butylene) and isomers thereof	0	0	0
2901.24.00	- - Buta-1,3-diene and isoprene	0	0	0
2901.29	- - Other:			
2901.29.10	- - - Acetylene	0	0	0
2901.29.90	- - - Other	0	0	0
29.02	Cyclic hydrocarbons.			
	- Cyclanes, cyclenes and cycloterpenes:			
2902.11.00	- - Cyclohexane	0	0	0
2902.19.00	- - Other	0	0	0
2902.20.00	- Benzol (benzene)	0	0	0
2902.30.00	- Toluol (toluene)	0	0	0
	- Xylol (xylenes)			
2902.41.00	- - <i>o</i> -Xylenes	0	0	0

2902.42.00	- - m-Xylenes	0	0	0
2902.43.00	- - p-Xylenes	0	0	0
2902.44.00	- - Mixed xylene isomers	0	0	0
2902.50.00	- Styrene	0	0	0
2902.60.00	- Ethylbenzene	0	0	0
2902.70.00	- Cumene	0	0	0
2902.90	- Other:			
2902.90.10	- - Dodecylbenzene	0	0	0
2902.90.20	- - Other alkylbenzenes	0	0	0
2902.90.90	- - Other	0	0	0
29.03	Halogenated derivatives of hydrocarbons.			
	- - Saturated chlorinated derivatives of acyclic hydrocarbons			
2903.11	- - Chloromethane (methyl chloride) and chloroethane (ethyl chloride):			
2903.11.10	- - - Methyl chloride	0	0	0
2903.11.90	- - - Other	0	0	0
2903.12.00	- - Dichloromethane (methylene chloride)	0	0	0
2903.13.00	- - Chloroform (trichloromethane)	0	0	0
2903.14.00	- - Carbon tetrachloride	0	0	0
2903.15.00	- - Ethylene dichloride (ISO) (1,2-dichloroethane)	0	0	0
2903.19	- - Other:			
2903.19.10	- - - 1,2 - Dichloropropane (propylene dichloride) and dichlorobutanes	0	0	0
2903.19.20	- - - 1,1,1-Trichloroethane (methyl chloroform)	0	0	0
2903.19.90	- - - Other	0	0	0
	- Unsaturated chlorinated derivatives of acyclic			

	hydrocarbons:			
2903.21.00	- - Vinyl chloride (chloroethylene)	0	0	0
2903.22.00	- - Trichloroethylene	0	0	0
2903.23.00	- - Tetrachloroethylene (perchloroethylene)	0	0	0
2903.29.00	- - Other	0	0	0
	- Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:			
2903.31.00	- - Ethylene dibromide (ISO) (1,2-dibromoethane)	0	0	0
2903.39	- - Other:			
2903.39.10	- - - Methyl bromide	0	0	0
2903.39.90	- - - Other	0	0	0
	- Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:			
2903.71.00	- - Chlorodifluoromethane	0	0	0
2903.72.00	- - Dichlorotrifluoroethanes	0	0	0
2903.73.00	- - Dichlorofluoroethanes	0	0	0
2903.74.00	- - Chlorodifluoroethanes	0	0	0
2903.75.00	- - Dichloropentafluoropropanes	0	0	0
2903.76.00	- - Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0	0	0
2903.77.00	- - Other, perhalogenated only with fluorine and chlorine	0	0	0
2903.78.00	- - Other perhalogenated derivatives	0	0	0
2903.79.00	- - Other	0	0	0
	- Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:			
2903.81.00	- - 1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	0	0	0
2903.82.00	- - Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0	0	0
2903.89.00	- - Other	0	0	0

	- Halogenated derivatives of aromatic hydrocarbons:			
2903.91.00	- - Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	0	0	0
2903.92.00	- - Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(<i>p</i> -chlorophenyl)ethane)	0	0	0
2903.99.00	- - Other	0	0	0
29.04	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.			
2904.10.00	- Derivatives containing only sulpho groups, their salts and ethyl esters	0	0	0
2904.20	- Derivatives containing only nitro or only nitroso groups:			
2904.20.10	- - Trinitrotoluene	0	0	0
2904.20.90	- - Other	0	0	0
2904.90.00	- Other	0	0	0
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Saturated monohydric alcohols:			
2905.11.00	- - Methanol (methyl alcohol)	0	0	0
2905.12.00	- - Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	0	0	0
2905.13.00	- - Butan-1-ol (<i>n</i> -butyl alcohol)	0	0	0
2905.14.00	- - Other butanols	0	0	0
2905.16.00	- - Octanol (octyl alcohol) and isomers thereof	0	0	0
2905.17.00	- - Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0	0	0
2905.19.00	- - Other	0	0	0
	- Unsaturated monohydric alcohols:			
2905.22.00	- - Acyclic terpene alcohols	0	0	0
2905.29.00	- - Other	0	0	0

	- Diols:			
2905.31.00	- - Ethylene glycol (ethanediol)	0	0	0
2905.32.00	- - Propylene glycol (propane-1,2-diol)	0	0	0
2905.39.00	- - Other	0	0	0
	- Other polyhydric alcohols:			
2905.41.00	- - 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0	0	0
2905.42.00	- - Pentaerythritol	0	0	0
2905.43.00	- - Mannitol	0	0	0
2905.44.00	- - D-glucitol (sorbitol)	0	0	0
2905.45.00	- - Glycerol	0	0	0
2905.49.00	- - Other	0	0	0
	- Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols.			
2905.51.00	- - Ethchlorvynol (INN)	0	0	0
2905.59.00	- - Other	0	0	0
29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Cyclanic, cyclenic or cycloterpenic:			
2906.11.00	- - Menthol	0	0	0
2906.12.00	- - Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0	0	0
2906.13.00	- - Sterols and inositols	0	0	0
2906.19.00	- - Other	0	0	0
	- Aromatic:			
2906.21.00	- - Benzyl alcohol	0	0	0
2906.29.00	- - Other	0	0	0

29.07	Phenols; phenol-alcohols.			
	- Monophenols:			
2907.11.00	- - Phenol (hydroxybenzene) and its salts	0	0	0
2907.12.00	- - Cresols and their salts	0	0	0
2907.13.00	- - Octylphenol, nonylphenol and their isomers; salts thereof	0	0	0
2907.15.00	- - Naphthols and their salts	0	0	0
2907.19.00	- - Other	0	0	0
	- Polyphenols; phenol-alcohols:			
2907.21.00	- - Resorcinol and its salts	0	0	0
2907.22.00	- - Hydroquinone (quinol) and its salts	0	0	0
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0	0	0
2907.29	- - Other:			
2907.29.10	- - - Phenol-alcohols	0	0	0
2907.29.90	- - - Other	0	0	0
29.08	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.			
	- Derivatives containing only halogen substituents and their salts:			
2908.11.00	- - Pentachlorophenol (ISO)	0	0	0
2908.19.00	- - Other	0	0	0
	- Other:			
2908.91.00	- - Dinoseb (ISO) and its salts	0	0	0
2908.92.00	- - 4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0	0	0
2908.99.00	- - Other	0	0	0
29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and			

	their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives			
2909.11.00	- - Diethyl ether	0	0	0
2909.19.00	- - Other	0	0	0
2909.20.00	- Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0
2909.30.00	- Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0
	- Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2909.41.00	- - 2,2'-Oxydiethanol (diethylene glycol, digol)	0	0	0
2909.43.00	- - Monobutyl ethers of ethylene glycol or of diethylene glycol	0	0	0
2909.44.00	- - Other monoalkylethers of ethylene glycol or of diethylene glycol	0	0	0
2909.49.00	- - Other	0	0	0
2909.50.00	- Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0
2909.60.00	- Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0
29.10	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2910.10.00	- Oxirane (ethylene oxide)	0	0	0
2910.20.00	- Methyloxirane (propylene oxide)	0	0	0
2910.30.00	- 1-Chloro-2,3-epoxypropane (epichlorohydrin)	0	0	0
2910.40.00	- Dieldrin (ISO, INN)	0	0	0

2910.90.00	- Other	0	0	0
2911.00.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	0	0	0
29.12	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.			
	- Acyclic aldehydes without other oxygen function:			
2912.11	- - Methanal (formaldehyde):			
2912.11.10	- - - Formalin	0	0	0
2912.11.90	- - - Other	0	0	0
2912.12.00	- - Ethanal (acetaldehyde)	0	0	0
2912.19	- - Other:			
2912.19.10	- - - Butanal	0	0	0
2912.19.90	- - - Other	0	0	0
	- Cyclic aldehydes without other oxygen function::			
2912.21.00	- - Benzaldehyde	0	0	0
2912.29.00	- - Other	0	0	0
	- Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:			
2912.41.00	- - Vanillin (4-hydroxy-3-methoxybenzaldehyde)	0	0	0
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	0	0	0
2912.49.00	- - Other	0	0	0
2912.50.00	- Cyclic polymers of aldehydes	0	0	0
2912.60.00	- Paraformaldehyde	0	0	0
2913.00.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	0	0	0
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated,			

	nitrated or nitrosated derivatives.			
	- Acyclic ketones without other oxygen function:			
2914.11.00	- - Acetone	0	0	0
2914.12.00	- - Butanone (methyl ethyl ketone)	0	0	0
2914.13.00	- - 4-Methylpentan-2-one (methyl isobutyl ketone)	0	0	0
2914.19.00	- - Other	0	0	0
	- Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:			
2914.22.00	- - Cyclohexanone and methylcyclohexanones	0	0	0
2914.23.00	- - Ionones and methylionones	0	0	0
2914.29	- - Other:			
2914.29.10	- - - Camphor	0	0	0
2914.29.90	- - - Other	0	0	0
	- Aromatic ketones without other oxygen function:			
2914.31.00	- - Phenylacetone (phenylpropan-2-one)	0	0	0
2914.39.00	- - Other	0	0	0
2914.40.00	- Ketone-alcohols and ketone-aldehydes	0	0	0
2914.50.00	- Ketone-phenols and ketones with other oxygen function	0	0	0
	- Quinones:			
2914.61.00	- - Anthraquinone	0	0	0
2914.69.00	- - Other	0	0	0
2914.70.00	- Halogenated, sulphonated, nitrated or nitrosated derivatives	0	0	0
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Formic acid, its salts and esters:			
2915.11.00	- - Formic acid	0	0	0

2915.12.00	- - Salts of formic acid	0	0	0
2915.13.00	- - Esters of formic acid	0	0	0
	- Acetic acid and its salts; acetic anhydride:			
2915.21.00	- - Acetic acid	0	0	0
2915.24.00	- - Acetic anhydride	0	0	0
2915.29	- - Other:			
2915.29.10	- - - Sodium acetate; cobalt acetates	0	0	0
2915.29.90	- - - Other	0	0	0
	- Esters of acetic acid:			
2915.31.00	- - Ethyl acetate	0	0	0
2915.32.00	- - Vinyl acetate	0	0	0
2915.33.00	- - <i>n</i> -Butyl acetate	0	0	0
2915.36.00	- - Dinoseb (ISO) acetate	0	0	0
2915.39	- - Other:			
2915.39.10	- - - Isobutyl acetate	0	0	0
2915.39.20	- - - 2 - Ethoxyethyl acetate	0	0	0
2915.39.90	- - - Other	0	0	0
2915.40.00	- Mono-, di- or trichloroacetic acids, their salts and esters	0	0	0
2915.50.00	- Propionic acid, its salts and esters	0	0	0
2915.60.00	- Butanoic acids, pentanoic acids, their salts and esters	0	0	0
2915.70	- Palmitic acid, stearic acid, their salts and esters:			
2915.70.10	- - Palmitic acid, its salts and esters	0	0	0
2915.70.20	- - Stearic acid	0	0	0
2915.70.30	- - Salts and esters of stearic acid	0	0	0
2915.90	- Other:			
2915.90.10	- - Acetyl chloride	0	0	0

2915.90.20	- - Lauric acid, myristic acid, their salts and esters	0	0	0
2915.90.90	- - Other	0	0	0
29.16	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.11.00	- - Acrylic acid and its salts	0	0	0
2916.12.00	- - Esters of acrylic acid	0	0	0
2916.13.00	- - Methacrylic acid and its salts	0	0	0
2916.14	- - Esters of methacrylic acid:			
2916.14.10	- - - Methyl methacrylate	0	0	0
2916.14.90	- - - Other	0	0	0
2916.15.00	- - Oleic, linoleic or linolenic acids, their salts and esters	0	0	0
2916.16.00	- Binapacryl (ISO)	0	0	0
2916.19.00	- - Other	0	0	0
2916.20.00	- Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0
	- Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2916.31.00	- - Benzoic acid, its salts and esters	0	0	0
2916.32.00	- - Benzoyl peroxide and benzoyl chloride	0	0	0
2916.34.00	- - Phenylacetic acid and its salts	0	0	0
2916.39	- - Other:			
2916.39.10	- - - 2,4-Dichlorophenyl acetic acid and its salts and esters	0	0	0
2916.39.20	- - - Esters of phenylacetic acid	0	0	0

2916.39.90	- - - Other	0	0	0
29.17	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.11.00	- - Oxalic acid, its salts and esters	0	0	0
2917.12	- - Adipic acid, its salts and esters:			
2917.12.10	- - - Dioctyl adipate	0	0	0
2917.12.90	- - - Other	0	0	0
2917.13.00	- - Azelaic acid, sebacic acid, their salts and esters	0	0	0
2917.14.00	- - Maleic anhydride	0	0	0
2917.19.00	- - Other	0	0	0
2917.20.00	- Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0
	- Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2917.32.00	- - Dioctyl orthophthalates	0	0	0
2917.33.00	- - Dinonyl or didecyl orthophthalates	0	0	0
2917.34	- - Other esters of orthophthalic acid:			
2917.34.10	- - - Dibutyl orthophthalates	0	0	0
2917.34.90	- - - Other	0	0	0
2917.35.00	- - Phthalic anhydride	0	0	0
2917.36.00	- - Terephthalic acid and its salts	0	0	0
2917.37.00	- - Dimethyl terephthalate	0	0	0
2917.39	- - Other:			
2917.39.10	- - - Trioctyltrimellitate	0	0	0

2917.39.20	- - - Other phthalic compounds of a kind used as plasticisers and esters of phthalic anhydride	0	0	0
2917.39.90	- - - Other	0	0	0
29.18	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.11.00	- - Lactic acid, its salts and esters	0	0	0
2918.12.00	- - Tartaric acid	0	0	0
2918.13.00	- - Salts and esters of tartaric acid	0	0	0
2918.14.00	- - Citric acid	0	0	0
2918.15	- - Salts and esters of citric acid:			
2918.15.10	- - - Calcium citrate	0	0	0
2918.15.90	- - - Other	0	0	0
2918.16.00	- - Gluconic acid, its salts and esters	0	0	0
2918.18.00	- - Chlorobenzilate (ISO)	0	0	0
2918.19.00	- - Other	0	0	0
	- Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:			
2918.21.00	- - Salicylic acid and its salts	0	0	0
2918.22.00	- - O-Acetylsalicylic acid, its salts and esters _{0}}	0	0	0
2918.23.00	- - Other esters of salicylic acid and their salts	0	0	0
2918.29	- - Other:			
2918.29.10	- - - Alkyl sulphonic ester of phenol	0	0	0
2918.29.90	- - - Other	0	0	0

2918.30.00	- Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0	0	0
	- Other:			
2918.91.00	- - ,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salt and esters	0	0	0
2918.99.00	- - Other	0	0	0
29.19	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2919.10.00	- Tris(2,3-dibromopropyl) phosphate	0	0	0
2919.90.00	- Other	0	0	0
29.20	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
	- Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:			
2920.11.00	- - Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0	0	0
2920.19.00	- - Other	0	0	0
2920.90	- Other:			
2920.90.10	- - Dimethyl sulphate	0	0	0
2920.90.90	- - Other	0	0	0
29.21	Amine-function compounds			
	- Acyclic monoamines and their derivatives; salts thereof:			
2921.11.00	- - Methylamine, di- or trimethylamine and their salts	0	0	0
2921.19.00	- - Other	0	0	0
	- Acyclic polyamines and their derivatives; salts thereof:			
2921.21.00	- - Ethylenediamine and its salts	0	0	0

2921.22.00	- - Hexamethylenediamine and its salts	0	0	0
2921.29.00	- - Other	0	0	0
2921.30.00	- Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0	0	0
	- Aromatic monoamines and their derivatives; salts thereof:			
2921.41.00	- - Aniline and its salts	0	0	0
2921.42.00	- - Aniline derivatives and their salts	0	0	0
2921.43.00	- - Toluidines and their derivatives; salts thereof	0	0	0
2921.44.00	- - Diphenylamine and its derivatives; salts thereof	0	0	0
2921.45.00	- - 1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0	0	0
2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0	0	0
2921.49.00	- - Other	0	0	0
	- Aromatic polyamines and their derivatives; salts thereof:			
2921.51.00	- - α -, m -, p -Phenylenediamine, diaminotoluenes and their derivatives; salts thereof	0	0	0
2921.59.00	- - Other	0	0	0
29.22	Oxygen-function amino-compounds.			
	- Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.11.00	- - Monoethanolamine and its salts	0	0	0
2922.12.00	- - Diethanolamine and its salts	0	0	0
2922.13.00	- - Triethanolamine and its salts	0	0	0
2922.14.00	- - Dextropropoxyphene (INN) and its salts	0	0	0
2922.19	- - Other:			

2922.19.10	- - - Ethambutol and its salts, esters and other derivatives suitable for the production of anti-tuberculosis preparations	0	0	0
2922.19.20	- - - D-2-Amino-n-butyl-alcohol	0	0	0
2922.19.90	- - - Other	0	0	0
	- Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:			
2922.21.00	- - Aminohydroxynaphthalenesulphonic acids and their salts	0	0	0
2922.29.00	- - Other	0	0	0
	- Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:			
2922.31.00	- - Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0	0	0
2922.39.00	- - Other	0	0	0
	- Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:			
2922.41.00	- - Lysine and its esters; salts thereof	5	0	0
2922.42	- - Glutamic acid and its salts:			
2922.42.10	- - - Glutamic acid	0	0	0
2922.42.20	- - - Monosodium glutamate (MSG)	7	5	0
2922.42.90	- - - Other salts	7	5	0
2922.43.00	- - Anthranilic acid and its salts	0	0	0
2922.44.00	- - Tilidine (INN) and its salts	0	0	0
2922.49	- - Other:			
2922.49.10	- - - Mefenamic acid and its salts	0	0	0
2922.49.90	- - - Other	0	0	0
2922.50	- Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function:			
2922.50.10	- - <i>p</i> -Aminosalicylic acid and its salts, esters and other	0	0	0

	derivatives			
2922.50.90	- - Other	0	0	0
29.23	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.			
2923.10.00	- Choline and its salts	0	0	0
2923.20	- Lecithins and other phosphoaminolipids:			
2923.20.10	- - Lecithins, whether or not chemically defined	0	0	0
2923.20.90	- - Other	0	0	0
2923.90.00	- Other	0	0	0
29.24	Carboxamide-function compounds; amide-function compounds of carbonic acid.			
	- Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:			
2924.11.00	- - Meprobamate (INN)	0	0	0
2924.12.00	- - Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0	0	0
2924.19.00	- - Other	0	0	0
	- Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:			
2924.21	- - Ureines and their derivatives; salts thereof:			
2924.21.10	- - - 4-Ethoxyphenylurea (dulcin)	0	0	0
2924.21.20	- - - Diuron and monuron	0	0	0
2924.21.90	- - - Other	0	0	0
2924.23.00	- - 2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0	0	0
2924.24.00	- - Ethinamate (INN)	0	0	0
2924.29	- - Other:			

2924.29.10	- - - Aspartame	5	0	0
2924.29.20	- - - Butylphenylmethyl cacbamat; methyl isopropyl phenyl carbamat	0	0	0
2924.29.90	- - - Other	0	0	0
29.25	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.			
	- Imides and their derivatives; salts thereof:			
2925.11.00	- - Saccharin and its salts	0	0	0
2925.12.00	- - Glutethimide (INN)	0	0	0
2925.19.00	- - Other	0	0	0
	- Imines and their derivatives; salts thereof:			
2925.21.00	- - Chlordimeform (ISO)	0	0	0
2925.29.00	- - Other	0	0	0
29.26	Nitrile-function compounds.			
2926.10.00	- Acrylonitrile	0	0	0
2926.20.00	- 1-Cyanoguanidine (dicyandiamide)	0	0	0
2926.30.00	- Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	0	0	0
2926.90.00	- Other	0	0	0
29.27	Diazo-, azo- or azoxy-compounds.			
2927.00.10	- Azodicarbonamide	0	0	0
2927.00.90	- Other	0	0	0
29.28	Organic derivatives of hydrazine or of hydroxylamine.			

2928.00.10	- Linuron	0	0	0
2928.00.90	- Other	0	0	0
29.29	Compounds with other nitrogen function.			
2929.10	- Isocyanates:			
2929.10.10	- - Diphenylmethane diisocyanate (MDI)	0	0	0
2929.10.20	- - Toluene diisocyanate	0	0	0
2929.10.90	- - Other	0	0	0
2929.90	- Other:			
2929.90.10	- - Sodium cyclamate	0	0	0
2929.90.20	- - Other cyclamates	0	0	0
2929.90.90	- - Other	0	0	0
29.30	Organo-sulphur compounds.			
2930.20.00	- Thiocarbamates and dithiocarbamates	0	0	0
2930.30.00	- Thiuram mono-, di- or tetrasulphides	0	0	0
2930.40.00	- Methionine	0	0	0
2930.50.00	- Captafol (ISO) and methamidophos (ISO)	0	0	0
2930.90	- Other:			
2930.90.10	- - Dithiocarbonates	0	0	0
2930.90.90	- - Other	0	0	0
29.31	Other organo-inorganic compounds.			
2931.10	- Tetramethyl lead and tetraethyl lead:			
2931.10.10	- - Tetramethyl lead	0	0	0
2931.10.20	- - Tetraethyl lead	0	0	0
2931.20.00	- Tributyltin compounds	0	0	0

2931.90	- Other:			
2931.90.20	- - N-(phosphonomethyl) glycine and salts thereof	0	0	0
2931.90.30	- - Ethephone	0	0	0
	- - Organo-arsenic compounds:			
2931.90.41	- - - In liquid form	0	0	0
2931.90.49	- - - Other	0	0	0
2931.90.90	- - Other	0	0	0
29.32	Heterocyclic compounds with oxygen hetero-atom(s) only.			
	- Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:			
2932.11.00	- - Tetrahydrofuran	0	0	0
2932.12.00	- - 2-Furaldehyde (furfuraldehyde)	0	0	0
2932.13.00	- - Furfuryl alcohol and tetrahydrofurfuryl alcohol	0	0	0
2932.19.00	- - Other	0	0	0
2932.20.00	- Lactones	0	0	0
	- Other:			
2932.91.00	- - Isosafrole	0	0	0
2932.92.00	- - 1-(1,3-Benzodioxol-5-yl)propan-2-one	0	0	0
2932.93.00	- - Piperonal	0	0	0
2932.94.00	- - Safrole	0	0	0
2932.95.00	- - Tetrahydrocannabinols (all isomers)	0	0	0
2932.99	- - Other:			
2932.99.10	- - - Carbofuran	0	0	0
2932.99.90	- - - Other	0	0	0

29.33	Heterocyclic compounds with nitrogen hetero-atom(s) only.			
	- Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:			
2933.11	- - Phenazone (antipyrin) and its derivatives:			
2933.11.10	- - - Dipyrone (analgin)	0	0	0
2933.11.90	- - - Other	0	0	0
2933.19.00	- - Other	0	0	0
	- Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:			
2933.21.00	- - Hydantoin and its derivatives	0	0	0
2933.29	- - Other:			
2933.29.10	- - - Cimetidine	0	0	0
2933.29.90	- - - Other	0	0	0
	- Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:			
2933.31.00	- - Pyridine and its salts	0	0	0
2933.32.00	- - Piperidine and its salts	0	0	0
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0	0	0
2933.39	- - Other:			
2933.39.10	- - - Chlorpheniramine and isoniazid	0	0	0
2933.39.30	- - - Paraquat salts	0	0	0
2933.39.90	- - - Other	0	0	0
	- Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:			

2933.41.00	- - Levorphanol (INN) and its salts	0	0	0
2933.49.00	- - Other	0	0	0
	- Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:			
2933.52.00	- - Malonylurea (barbituric acid) and its salts	0	0	0
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbitol (INN); salts thereof	0	0	0
2933.54.00	- - Other derivatives of malonylurea (barbituric acid); salts thereof	0	0	0
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0	0	0
2933.59	- - Other:			
2933.59.10	- - - Diazinon	0	0	0
2933.59.90	- - - Other	0	0	0
	- Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:			
2933.61.00	- - Melamine	0	0	0
2933.69.00	- - Other	0	0	0
	- Lactams:			
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0	0	0
2933.72.00	- - Clobazam (INN) and methypyrrolon (INN)	0	0	0
2933.79.00	- - Other lactams	0	0	0
	- Other:			
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam	0	0	0

	(INN) and triazolam (INN); salts thereof			
2933.99	- - Other:			
2933.99.10	- - - Mebendazole or parbendazole	0	0	0
2933.99.90	- - - Other	0	0	0
29.34	Nucleic acids and their salts; whether or not chemically defined; other heterocyclic compounds.			
2934.10.00	- Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0	0	0
2934.20.00	- Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0	0	0
2934.30.00	- Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0	0	0
	- Other:			
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0	0	0
2934.99	- - Other:			
2934.99.10	- - - Nucleic acid and its salts	0	0	0
2934.99.20	- - - Sultones; sultams; diltiazem	0	0	0
2934.99.30	- - - 6-Aminopenicillanic acid	0	0	0
2934.99.40	- - - 3-Azido-3-deoxythymidine	0	0	0
2934.99.50	- - - Oxadiazon, with a minimum purity of 94%	0	0	0
2934.99.90	- - - Other	0	0	0
2935.00.00	Sulphonamides.	0	0	0
29.36	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures			

	of the foregoing, whether or not in any solvent.			
	- Vitamins and their derivatives, unmixed:			
2936.21.00	- - Vitamin A and their derivatives	0	0	0
2936.22.00	- - Vitamin B ₁ and its derivatives	0	0	0
2936.23.00	- - Vitamin B ₂ and its derivatives	0	0	0
2936.24.00	- - D- or DL-Pantothenic acid (Vitamin B ₃ or Vitamin B ₅) and its derivatives	0	0	0
2936.25.00	- - Vitamin B ₆ and its derivatives	0	0	0
2936.26.00	- - Vitamin B ₁₂ and its derivatives	0	0	0
2936.27.00	- - Vitamin C and its derivatives	0	0	0
2936.28.00	- - Vitamin E and its derivatives	0	0	0
2936.29.00	- - Other, including natural concentrates	0	0	0
2936.90.00	- Other, including natural concentrates	0	0	0
29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.			
	- Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:			
2937.11.00	- - Somatotropin, its derivatives and structural analogues	0	0	0
2937.12.00	- - Insulin and its salts	0	0	0
2937.19.00	- - Other	0	0	0
	- Steroidal hormones, their derivatives and structural analogues:			
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0	0	0
2937.22.00	- - Halogenated derivatives of corticosteroidal hormones	0	0	0
2937.23.00	- - Oestrogens and progestogens	0	0	0

2937.29.00	- - Other	0	0	0
2937.50.00	- Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	0	0	0
2937.90	- Other:			
2937.90.10	- - Of oxygen-function amino-compounds	0	0	0
2937.90.90	- - Other	0	0	0
29.38	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
2938.10.00	- Rutoside (rutin) and its derivatives	0	0	0
2938.90.00	- Other	0	0	0
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.			
	- Alkaloids of opium and their derivatives; salts thereof:			
2939.11	- - Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof:			
2939.11.10	- - - Concentrates of poppy straw and salts thereof	0	0	0
2939.11.90	- - - Other	0	0	0
2939.19.00	- - Other	0	0	0
2939.20	- Alkaloids of cinchona and their derivatives; salts thereof:			
2939.20.10	- - Quinine and its salts	0	0	0
2939.20.90	- - Other	0	0	0
2939.30.00	- Caffeine and its salts	0	0	0
	- Ephedrines and their salts:			
2939.41.00	- - Ephedrine and its salts	0	0	0

2939.42.00	- - Pseudoephedrine (INN) and its salts	0	0	0
2939.43.00	- - Cathine (INN) and its salts	0	0	0
2939.44.00	- - Cathine (INN) and its salts	0	0	0
2939.49.00	- - Other	0	0	0
	- Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:			
2939.51.00	- - Fenetylline (INN) and its salts	0	0	0
2939.59.00	- - Other	0	0	0
	- Alkaloids of rye ergot and their derivatives; salts thereof:			
2939.61.00	- - Ergometrine (INN) and its salts	0	0	0
2939.62.00	- - Ergotamine(INN) and its salts	0	0	0
2939.63.00	- - Lysergic acid and its salts	0	0	0
2939.69.00	- - Other	0	0	0
	- Other:			
2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof:			
2939.91.10	- - - Cocaine and its derivatives	0	0	0
2939.91.90	- - - Other	0	0	0
2939.99	- - Other:			
2939.99.10	- - - Nicotine sulphate	0	0	0
2939.99.90	- - - Other	0	0	0
2940.00.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39.	0	0	0
29.41	Antibiotics.			
2941.10	- Penicillins and their derivatives with a penicillanic acid structure; salts thereof:			

	- - Amoxicillins and its salts:			
2941.10.11	- - - Non-sterile	5	5	4
2941.10.19	- - - Other	5	5	4
2941.10.20	- - Ampicillin and its salts	5	5	4
2941.10.90	- - Other	0	0	0
2941.20.00	- Streptomycins and their derivatives; salts thereof	0	0	0
2941.30.00	- Tetracyclines and their derivatives; salts thereof	0	0	0
2941.40.00	- Chloramphenicol and its derivatives; salts thereof	0	0	0
2941.50.00	- Erythromycin and its derivatives; salts thereof	0	0	0
2941.90.00	- Other	0	0	0
2942.00.00	Other organic compounds	0	0	0
	Chapter 30 - Pharmaceutical products			
30.01	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.			
3001.20.00	- Extracts of glands or other organs or of their secretions	0	0	0
3001.90.00	- Other	0	0	0
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.10	- Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of			

	biotechnological processes:			
3002.10.10	- - Plasma protein solutions	0	0	0
3002.10.30	- - Antisera and immunological products, whether or not modified or obtained by means of biotechnological processes	0	0	0
3002.10.40	- - Haemoglobin powder	0	0	0
3002.10.90	- - Other	0	0	0
3002.20	- Vaccines for human medicine:			
3002.20.10	- - Tetanus toxoid	0	0	0
3002.20.20	- - Pertussis, measles, meningitis or polio vaccines	0	0	0
3002.20.90	- - Other	0	0	0
3002.30.00	- Vaccines for veterinary medicine	0	0	0
3002.90.00	- Other	0	0	0
30.03	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
3003.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
3003.10.10	- - Containing amoxicillin (INN) or its salts	5	5	4
3003.10.20	- - Containing ampicillin (INN) or its salts	5	5	4
3003.10.90	- - Other	0	0	0
3003.20.00	- Containing other antibiotics	0	0	0
	- Containing hormones or other products of heading 29.37 but not containing antibiotics:			
3003.31.00	- - Containing insulin	0	0	0
3003.39.00	- - Other	0	0	0
3003.40.00	- Containing alkaloids or derivatives thereof but not	0	0	0

	containing hormones or other products of heading 29.37 or antibiotics			
3003.90.00	- Other	0	0	0
30.04	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration system) or in forms or packings for retail sale.			
3004.10	- Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives:			
	- - Containing penicillins or derivatives thereof:			
3004.10.15	- - - Containing penicillin G (excluding penicillin G benzathine), phenoxymethyl penicillin or salts thereof	0	0	0
3004.10.16	- - - Containing ampicillin, amoxycillin or salts thereof, of a kind taken orally	0	0	0
3004.10.19	- - - Other	0	0	0
	- - Containing streptomycins or derivatives thereof:			
3004.10.21	- - - In ointment form	0	0	0
3004.10.29	- - - Other	0	0	0
3004.20	- Containing other antibiotics:			
3004.20.10	- - Containing gentamycin, lincomycin, sulphamethoxazole or their derivatives, of a kind taken orally or in ointment form	0	0	0
	- - Containing erythromycin or derivatives thereof:			
3004.20.31	- - - Of a kind taken orally	0	0	0
3004.20.32	- - - In ointment form	0	0	0
3004.20.39	- - - Other	0	0	0
	- - Containing tetracyclines or chloramphenicols or derivatives thereof:			
3004.20.71	- - - Of a kind taken orally or in ointment form	0	0	0

3004.20.79	- - - Other	0	0	0
	- - Other:			
3004.20.91	- - - Of a kind taken orally or in ointment form	0	0	0
3004.20.99	- - - Other	0	0	0
	- Containing corticosteroid hormones, their derivatives or structural analogues:			
3004.31.00	- - Containing insulin	0	0	0
3004.32	- - Containing corticosteroid hormones, their derivatives or structural analogues:			
3004.32.10	- - - Containing dexamethasone or their derivatives	0	0	0
3004.32.40	- - - Containing hydrocortisone sodium succinate or fluocinolone acetonide	0	0	0
3004.32.90	- - - Other	0	0	0
3004.39.00	- - Other	0	0	0
3004.40	- Containing alkaloids or derivatives thereof, but not containing hormones, other products of heading 29.37 or antibiotics:			
3004.40.10	- - Containing morphine or its derivatives, for injection	0	0	0
3004.40.20	- - Containing quinine hydrochloride or dihydroquinine chloride, for injection	0	0	0
3004.40.30	- - Containing quinine sulphate or bisulphate, of a kind taken orally	0	0	0
3004.40.40	- - Containing quinine or its salts or other antimalarial substances, other than goods of subheading 3004.40.20 or 3004.40.30	0	0	0
3004.40.50	- - Containing papaverine or berberine, of a kind taken orally	0	0	0
3004.40.60	- - Containing theophylline, of a kind taken orally	0	0	0
3004.40.70	- - Containing atropine sulphate	0	0	0
3004.40.90	- - Other	0	0	0
3004.50	- Other medicaments containing vitamins or other products of heading 29.36:			

3004.50.10	- - Of a kind suitable for children, in syrup form	0	0	0
	- - Other, containing more than one vitamin:			
3004.50.21	- - - Of a kind taken orally	0	0	0
3004.50.29	- - - Other	0	0	0
	- - Other:			
3004.50.91	- - - Containing vitamin A, B or C	0	0	0
3004.50.99	- - - Other	0	0	0
3004.90	- Other:			
3004.90.10	- - Transdermal therapeutic system patches for the treatment of cancer or heart diseases	0	0	0
3004.90.20	- - Closed sterile water for inhalation, pharmaceutical grade	0	0	0
3004.90.30	- - Disinfectants	0	0	0
	- - Anaesthetics:			
3004.90.41	- - - Containing procaine hydrochloride	0	0	0
3004.90.49	- - - Other	0	0	0
	- - Analgesics, antipyretics and other medicaments for the treatment of coughs or colds, whether or not containing antihistamines:			
3004.90.51	- - - Containing acetylsalicylic acid, paracetamol or dipyrrone (INN), of a kind taken orally	10	10	10
3004.90.52	- - - Containing chlorpheniramine maleate	0	0	0
3004.90.53	- - - Containing diclofenac, of a kind taken orally	0	0	0
3004.90.54	- - - Containing piroxicam (INN) or ibuprofen	0	0	0
3004.90.55	- - - Other, in liniment form	0	0	0
3004.90.59	- - - Other	0	0	0
	- - Antimalarials:			
3004.90.61	- - - Containing artemisinin, artesunate or chloroquine	0	0	0
3004.90.62	- - - Containing primaquine	0	0	0

	- - - Other:			
3004.90.63	- - - - Herbal medicaments	0	0	0
3004.90.69	- - - - Other	0	0	0
	- - Anthelmintic:			
3004.90.71	- - - Containing piperazine or mebendazole (INN)	0	0	0
	- - - Other:			
3004.90.72	- - - - Herbal medicaments	0	0	0
3004.90.79	- - - - Other	0	0	0
	- - Other medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases:			
3004.90.81	- - - Containing deferoxamine, for injection	0	0	0
3004.90.82	- - - Anti HIV/AIDS medicaments	0	0	0
3004.90.89	- - - Other	0	0	0
	- - Other:			
3004.90.91	- - - Containing sodium chloride or glucose, for infusion	0	0	0
3004.90.92	- - - Containing sorbitol or salbutamol, for infusion	0	0	0
3004.90.93	- - - Containing sorbitol or salbutamol, in other forms	5	5	4
3004.90.94	- - - Containing cimetidine (INN) or ranitidine (INN) other than for injection	10	10	10
3004.90.95	- - - Containing phenobarbital, diazepam or chlorpromazine, other than for injection or infusion	0	0	0
3004.90.96	- - - Nasal-drop medicaments containing naphazoline, xylometazoline or oxymetazoline	0	0	0
	- - - Other:			
3004.90.98	- - - - Herbal medicaments	10	10	10
3004.90.99	- - - - Other	0	0	0
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical			

	substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.10	- Adhesive dressings and other articles having an adhesive layer:			
3005.10.10	- - Impregnated or coated with pharmaceutical substances	0	0	0
3005.10.90	- - Other	0	0	0
3005.90	- Other:			
3005.90.10	- - Bandages	0	0	0
3005.90.20	- - Gauze	0	0	0
3005.90.90	- - Other	0	0	0
30.06	Pharmaceutical goods specified in Note 4 to this Chapter.			
3006.10	- Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:			
3006.10.10	- - (Sterile absorbable surgical or dental yarn; sterile surgical or dental adhesion barriers, whether or not absorbable	0	0	0
3006.10.90	- - Other	0	0	0
3006.20.00	- Blood-grouping reagents	0	0	0
3006.30	- Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient:			
3006.30.10	- - Barium sulfate, of a kind taken orally	0	0	0
3006.30.20	- - Reagents of microbial origin, of a kind suitable for veterinary biological diagnosis	0	0	0
3006.30.30	- - Other microbial diagnostic reagents	0	0	0
3006.30.90	- - Other	0	0	0
3006.40	- Dental cements and other dental fillings; bone			

	reconstruction cements:			
3006.40.10	- - Dental cements and other dental fillings	0	0	0
3006.40.20	- - Bone reconstruction cements	0	0	0
3006.50.00	- First-aid boxes and kits	0	0	0
3006.60.00	- Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	0	0
3006.70.00	- Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	0	0	0
	- Other:			
3006.91.00	- - Appliances identifiable for ostomy use	5	0	0
3006.92	- - Waste pharmaceuticals:			
3006.92.10	- - - Of medicaments for the treatment of cancer, HIV/AIDS or other intractable diseases	*	*	*
3006.92.90	- - - Other	*	*	*
	Chapter 31 - Fertilisers			
31.01	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.			
	- Of solely vegetable origin:			
3101.00.11	- - Supplement fertilisers in liquid form, not chemically treated	0	0	0
3101.00.12	- - Other, chemically treated	0	0	0
3101.00.19	- - Other	0	0	0
	- Other:			
3101.00.91	- - Supplement fertilisers in liquid form, not chemically treated	0	0	0

3101.00.92	- - Other, of animal origin (other than guano), chemically treated	0	0	0
3101.00.99	- - Other	0	0	0
31.02	Mineral or chemical fertilisers, nitrogenous.			
3102.10.00	- Urea, whether or not in aqueous solution	0	0	0
	- Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21.00	- - Ammonium sulphate	0	0	0
3102.29.00	- - Other	0	0	0
3102.30.00	- Ammonium nitrate, whether or not in aqueous solution	0	0	0
3102.40.00	- Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0	0	0
3102.50.00	- Sodium nitrate	0	0	0
3102.60.00	- Double salts and mixtures of calcium nitrate and ammonium nitrate	0	0	0
3102.80.00	- Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0	0	0
3102.90.00	- Other, including mixtures not specified in the foregoing subheadings	0	0	0
31.03	Mineral or chemical fertilisers, phosphatic.			
3103.10	- Superphosphates:			
3103.10.10	- - Of a kind used for animal feed	0	0	0
3103.10.90	- - Other	0	0	0
3103.90	- Other:			
3103.90.10	- - Calcined phosphatic fertilisers	0	0	0
3103.90.90	- - Other	0	0	0

31.04	Mineral or chemical fertilisers, potassic.			
3104.20.00	- Potassium chloride	0	0	0
3104.30.00	- Potassium sulphate	0	0	0
3104.90.00	- Other	0	0	0
31.05	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10	- Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg:			
3105.10.10	- - - Superphosphates and calcined phosphatic fertilisers	0	0	0
3105.10.20	- - Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium	0	0	0
3105.10.90	- - Other	0	0	0
3105.20.00	- Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0	0	0
3105.30.00	- Diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0
3105.40.00	- Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0	0	0
	- Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:			
3105.51.00	- - Containing nitrates and phosphates	0	0	0
3105.59.00	- - Other	0	0	0
3105.60.00	- Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0	0	0
3105.90.00	- Other	0	0	0
	Chapter 32- Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics;			

	inks			
32.01	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.			
3201.10.00	- Quebracho extract	0	0	0
3201.20.00	- Wattle extract	0	0	0
3201.90	- Other:			
3201.90.10	- - Gambier	0	0	0
3201.90.90	- - Other	0	0	0
32.02	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.			
3202.10.00	- Synthetic organic tanning substances	0	0	0
3202.90.00	- Other	0	0	0
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin.			
3203.00.10	- Of a kind used in the food or drink industries	0	0	0
3203.00.90	- Other	0	0	0
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.			
	- Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:			
3204.11	- - Disperse dyes and preparations based thereon:			

3204.11.10	- - - Crude	0	0	0
3204.11.90	- - - Other	0	0	0
3204.12	- - Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon:			
3204.12.10	- - - Acid dyes	0	0	0
3204.12.90	- - - Other	0	0	0
3204.13.00	- - Basic dyes and preparations based thereon	0	0	0
3204.14.00	- - Direct dyes and preparations based thereon	0	0	0
3204.15.00	- - Vat dyes (including those usable in that state as pigments) and preparations based thereon	0	0	0
3204.16.00	- - Reactive dyes and preparations based thereon	0	0	0
3204.17.00	- - Pigments and preparations based thereon	0	0	0
3204.19.00	- - Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	0	0	0
3204.20.00	- Synthetic organic products of a kind used as fluorescent brightening agents	0	0	0
3204.90.00	- Other	0	0	0
3205.00.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	0	0	0
32.06	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.			
	- Pigments and preparations based on titanium dioxide:			
3206.11	- - Containing 80% or more by weight of titanium dioxide calculated on the dry matter:			
3206.11.10	- - - Pigments	0	0	0
3206.11.90	- - - Other	0	0	0

3206.19	- - Other:			
3206.19.10	- - - Pigments	0	0	0
3206.19.90	- - - Other	0	0	0
3206.20	- Pigments and preparations based on chromium compounds:			
3206.20.10	- - Chrome yellow, chrome green, molybdate orange or red based on chromium compounds	0	0	0
3206.20.90	- - Other	0	0	0
	- Other colouring matter and other preparations:			
3206.41	- - Ultramarine and preparations based thereon:			
3206.41.10	- - - Preparations	0	0	0
3206.41.90	- - - Other	0	0	0
3206.42	- - Lithopone and other pigments and preparations based on zinc sulphide:			
3206.42.10	- - - Preparations	0	0	0
3206.42.90	- - - Other	0	0	0
3206.49	- - Other:			
3206.49.10	- - - Preparations	0	0	0
3206.49.90	- - - Other	0	0	0
3206.50	- Inorganic products of a kind used as luminophore:			
3206.50.10	- - Preparations	0	0	0
3206.50.90	- - Other	0	0	0
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.10.00	- Prepared pigments, prepared opacifiers, prepared colours and similar preparations	0	0	0

3207.20	- Vitriifiable enamels and glazes, engobes (slips) and similar preparations:			
3207.20.10	- - Enamel frits	0	0	0
3207.20.90	- - Other	0	0	0
3207.30.00	- Liquid lustres and similar preparations	0	0	0
3207.40.00	- Glass frit and other glass, in the form of powder, granules or flakes	0	0	0
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.10	- Based on polyesters:			
	- - Varnishes (including lacquers):			
3208.10.11	- - - Of a kind used in dentistry	0	0	0
3208.10.19	- - - Other	0	0	0
3208.10.90	- - Other	7	5	0
3208.20	- Based on acrylic or vinyl polymers:			
3208.20.40	- - Anti-fouling or anti-corrosive paints for ships' hulls	0	0	0
3208.20.70	- - Varnishes (including lacquers), of a kind used in dentistry	0	0	0
3208.20.90	- - Other	0	0	0
3208.90	- Other:			
	- - Varnishes (including lacquers), exceeding 100°C heat resistance:			
3208.90.11	- - - Of a kind used in dentistry	0	0	0
3208.90.19	- - - Other	0	0	0
	- - Varnishes (including lacquers), not exceeding 100°C heat resistance:			
3208.90.21	- - - Of a kind used in dentistry	0	0	0

3208.90.29	- - - Other	7	5	0
3208.90.90	- - Other	0	0	0
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.			
3209.10	- Based on acrylic or vinyl polymers:			
3209.10.10	- - Varnishes (including lacquers):	0	0	0
3209.10.40	- - Leather paints	0	0	0
3209.10.50	- - Anti-fouling or anti-corrosive paints for ships' hulls	0	0	0
3209.10.90	- - Other	7	5	0
3209.90.00	- Other	0	0	0
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.00.10	- Varnishes (including lacquers):	0	0	0
3210.00.20	- Distempers	0	0	0
3210.00.30	- Prepared water pigments of a kind used for finishing leather	0	0	0
3210.00.50	- Polyurethane tar coatings	7	5	0
	- Other:			
3210.00.91	- - Anti-fouling or anti-corrosive paints for ships' hulls	0	0	0
3210.00.99	- - Other	7	5	0
3211.00.00	Prepared driers.	0	0	0
32.12	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints			

	(including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.			
3212.10.00	- Stamping foils	0	0	0
3212.90	- Other:			
	- - Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels):			
3212.90.11	- - - Aluminium paste	0	0	0
3212.90.13	- - - White lead dispersed in oil	0	0	0
3212.90.14	- - - Other, for leather	0	0	0
3212.90.19	- - - Other	0	0	0
	- - Dyes and other colouring matter put up in forms or packings for retail sale:			
3212.90.21	- - - Of a kind used in the food or drink industries	0	0	0
3212.90.22	- - - Other, dyes	0	0	0
3212.90.29	- - - Other	0	0	0
32.13	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.			
3213.10.00	- Colours in sets	0	0	0
3213.90.00	- Other	0	0	0
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	0	0	0
3214.90.00	- Other	0	0	0

32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.			
	- Printing ink:			
3215.11	- - Black:			
3215.11.10	- - - Ultra-violet curable inks	0	0	0
3215.11.90	- - - Other	0	0	0
3215.19.00	- - Other	0	0	0
3215.90	- Other:			
3215.90.10	- - Carbon mass of a kind used to manufacture one-time carbon paper	0	0	0
3215.90.60	- - Drawing ink and writing ink	0	0	0
3215.90.70	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	0	0	0
3215.90.90	- - Other	0	0	0
	Chapter 33 - Essential oils and resinoids; perfumery, cosmetic or toilet preparations			
33.01	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
	- Essential oils of citrus fruit:			
3301.12.00	- - Of orange	0	0	0
3301.13.00	- - Of lemon	0	0	0
3301.19.00	- - Other	0	0	0
	- Essential oils other than those of citrus fruit:			
3301.24.00	- - Of peppermint (<i>Mentha piperita</i>)	0	0	0

3301.25.00	- - Of other mints	0	0	0
3301.29.00	- - Other	0	0	0
3301.30.00	- Resinoids	0	0	0
3301.90	- Other:			
3301.90.10	- - Aqueous distillates and aqueous solutions of essential oils suitable for medicinal use	0	0	0
3301.90.90	- - Other	0	0	0
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages.			
3302.10	- Of a kind used in the food or drink industries:			
3302.10.10	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in liquid form	0	0	0
3302.10.20	- - Odoriferous alcoholic preparations of a kind used in the manufacture of alcoholic beverages, in other forms	0	0	0
3302.10.90	- - Other	5	5	4
3302.90.00	- Other	0	0	0
3303.00.00	Perfumes and toilet waters	7	5	0
33.04	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparations.			
3304.10.00	- Lip make-up preparations	7	5	0
3304.20.00	- Eye make-up preparations	7	5	0
3304.30.00	- Manicure and pedicure preparations	7	5	0
	- Other:			

3304.91.00	- - Powders, whether or not compressed	7	5	0
3304.99	- - Other:			
3304.99.20	- - - Anti-acne creams	5	0	0
3304.99.30	- - - Other face or skin creams and lotions	7	5	5
3304.99.90	- - - Other	7	5	0
33.05	Preparations for use on the hair.			
3305.10	- Shampoos:			
3305.10.10	- - Having anti-fungal properties	5	5	5
3305.10.90	- - Other	7	5	5
3305.20.00	- Preparations for permanent waving or straightening	7	5	5
3305.30.00	- Hair lacquers	7	5	0
3305.90.00	- Other	7	5	0
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.			
3306.10	- Dentifrices:			
3306.10.10	- - Prophylactic pastes or powders	7	5	0
3306.10.90	- - Other	7	5	0
3306.20.00	- Yarn used to clean between the teeth (dental floss)	7	5	0
3306.90.00	- Other	7	5	0
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.			

3307.10.00	- Pre-shave, shaving or after-shave preparations	7	5	0
3307.20.00	- Personal deodorants and antiperspirants	7	5	0
3307.30.00	- Perfumed bath salts and other bath preparations	7	5	0
	- Preparations for perfuming or deodorising rooms, including odoriferous preparations used during religious rites:			
3307.41	- - "Agarbatti" and other odoriferous preparations which operate by burning:			
3307.41.10	- - - Scented powders (incense) of a kind used during religious rites	7	5	0
3307.41.90	- - - Other	7	5	0
3307.49	- - Other:			
3307.49.10	- - - Room perfuming preparations, whether or not having disinfectant properties	7	5	0
3307.49.90	- - - Other	7	5	0
3307.90	- Other:			
3307.90.10	- - Animal toilet preparations	7	5	0
3307.90.30	- - Papers and tissues, impregnated or coated with perfume or cosmetics	7	5	0
3307.90.40	- - Other perfumery or cosmetics, including depilatories	7	5	0
3307.90.50	- - Contact lens or artificial eye solutions	7	5	0
3307.90.90	- - Other	7	5	0
	Chapter 34 - Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster.			
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid			

	or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.			
	- Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401.11	- - For toilet use (including medicated products):			
3401.11.10	- - - Medicated products	7	5	5
3401.11.20	- - - Bath soap	7	5	5
3401.11.30	- - - Other, of felt or nonwovens, impregnated, coated or covered with soap or detergent	7	5	5
3401.11.90	- - - Other	7	5	5
3401.19	- - Other:			
3401.19.10	- - - Of felt or nonwovens, impregnated, coated or covered with soap or detergent	7	5	5
3401.19.90	- - - Other	7	5	5
3401.20	- Soap in other forms:			
3401.20.20	- - Soap chips	5	5	5
	- - Other:			
3401.20.91	- - - Of a kind used for flotation de-inking of recycled paper	7	5	5
3401.20.99	- - - Other	7	5	5
3401.30.00	- Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	7	5	5
34.02	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.			
	- Organic surface-active agents, whether or not put up for retail sale:			

3402.11	- - Anionic:			
3402.11.10	- - - Sulphated fatty alcohols	5	5	4
3402.11.40	- - - Sulphonated alkylbenzene	5	5	4
	- - - Other:			
3402.11.91	- - - - Wetting agents of a kind used in the manufacture of herbicides	5	5	4
3402.11.99	- - - - Other	5	5	4
3402.12	- - Cationic:			
3402.12.10	- - - Wetting agents of a kind used in the manufacture of herbicides	5	5	4
3402.12.90	- - - Other	5	5	4
3402.13	- - Non-ionic:			
3402.13.10	- - - -Hydroxyl-terminated polybutadiene	5	5	4
3402.13.90	- - - Other	5	5	4
3402.19	- - Other:			
3402.19.10	- - - Of a kind suitable for use in fire-extinguishing preparations	5	5	4
3402.19.90	- - - Other	5	5	4
3402.20	- Preparations put up for retail sale:			
	- - In liquid form			
3402.20.11	- - - Anionic surface active preparations	5	5	4
3402.20.12	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5
3402.20.13	- - - Other surface active preparations	5	5	4
3402.20.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5
	- - Other:			
3402.20.91	- - - Anionic surface active preparations	5	5	4

3402.20.92	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5
3402.20.93	- - - Other surface active preparations	5	5	4
3402.20.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5
3402.90	- Other:			
	- - In liquid form:			
	- - - Anionic surface active preparations			
3402.90.11	- - - - Wetting agents	5	5	4
3402.90.12	- - - - Other	5	5	4
3402.90.13	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5
	- - - Other surface active preparations			
3402.90.14	- - - - Wetting agents	5	5	4
3402.90.15	- - - - Other	5	5	4
3402.90.19	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	5
	- - Other:			
	- - - Anionic surface active preparations			
3402.90.91	- - - - Wetting agents	5	5	4
3402.90.92	- - - - Other	5	5	4
3402.90.93	- - - Anionic washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	4
	- - - Other surface active preparations			
3402.90.94	- - - - Wetting agents	5	5	4
3402.90.95	- - - - Other	5	5	4
3402.90.99	- - - Other washing preparations or cleaning preparations, including bleaching, cleansing or degreasing preparations	5	5	4

34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
	- Containing petroleum oils or oils obtained from bituminous minerals:			
3403.11	- - Preparations for the treatment of textile materials, leather, furskins or other materials:			
	- - - In liquid form			
3403.11.11	- - - - Lubricating oil preparations	0	0	0
3403.11.19	- - - - Other	0	0	0
3403.11.90	- - - Other	0	0	0
3403.19	- - Other:			
	- - - In liquid form:			
3403.19.11	- - - - For aircraft engines	0	0	0
3403.19.12	- - - - Other preparations containing silicone oil	0	0	0
3403.19.19	- - - - Other	5	0	0
3403.19.90	- - - Other	0	0	0
	- Other:			
3403.91	- - Preparations for the treatment of textile materials, leather, furskins or other materials:			
	- - - In liquid form			
3403.91.11	- - - - Other preparations containing silicone oil	0	0	0
3403.91.19	- - - - Other	0	0	0
3403.91.90	- - - Other	0	0	0
3403.99	- - Other:			

	- - - In liquid form			
3403.99.11	- - - - For aircraft engines	0	0	0
3403.99.12	- - - - Other preparations containing silicone oil	0	0	0
3403.99.19	- - - - Other	5	0	0
3403.99.90	- - - Other	0	0	0
34.04	Artificial waxes and prepared waxes.			
3404.20.00	- Of poly(oxyethylene) (polyethylene glycol)	0	0	0
3404.90	- Other:			
3404.90.10	- - Of chemically modified lignite	0	0	0
3404.90.90	- - Other	0	0	0
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.			
3405.10.00	- Polishes, creams and similar preparations for footwear or leather	7	5	0
3405.20.00	- Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	7	5	0
3405.30.00	- Polishes and similar preparations for coachwork, other than metal polishes	7	5	0
3405.40	- Scouring pastes and powders and other scouring preparations:			
3405.40.10	- - Scouring pastes and powders	7	5	0
3405.40.90	- - Other	7	5	0
3405.90	- Other:			
3405.90.10	- - Metal polishes	5	0	0

3405.90.90	- - Other	7	5	0
3406.00.00	Candles, tapers and the like.	7	5	0
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
3407.00.10	- Modelling pastes, including those put up for children's amusement	0	0	0
3407.00.20	- Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms	0	0	0
3407.00.30	- Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate)	0	0	0
	Chapter 35 - Albuminoidal substances; modified starches; glues; enzymes			
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10.00	- Casein	5	5	4
3501.90	- Other:			
3501.90.10	- - Caseinates and other casein derivatives	0	0	0
3501.90.20	- - Casein glues	0	0	0
35.02	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.			
	- Egg albumin:			

3502.11.00	- - Dried	0	0	0
3502.19.00	- - Other	0	0	0
3502.20.00	- Milk albumin, including concentrates of two or more whey proteins	5	5	4
3502.90.00	- Other	5	5	4
35.03	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.			
	- Glues:			
3503.00.11	- - Fish glues	0	0	0
3503.00.19	- - Other	0	0	0
3503.00.30	- Isinglass	0	0	0
	- Gelatin and gelatin derivatives:			
3503.00.41	- - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale	0	0	0
3503.00.49	- - Other	0	0	0
3504.00.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	0	0	0
35.05	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	- Dextrins and other modified starches:			
3505.10.10	- - Dextrins; soluble or roasted starches	0	0	0
3505.10.90	- - Other	0	0	0
3505.20.00	- Glues	5	0	0

35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.			
3506.10.00	- Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	0	0	0
	- Other:			
3506.91.00	- - Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	0	0	0
3506.99.00	- - Other	0	0	0
35.07	Enzymes; prepared enzymes not elsewhere specified or included.			
3507.10.00	- Rennet and concentrates thereof	0	0	0
3507.90.00	- Other	0	0	0
	Chapter 36 - Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations			
3601.00.00	Propellent powders.	*	*	*
3602.00.00	Prepared explosives, other than propellent powders.	*	*	*
36.03	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.			
3603.00.10	- Semi-fuses; elemented caps; signal tubes	*	*	*
3603.00.20	- Safety fuses or detonating fuses	*	*	*
3603.00.90	- Other	*	*	*

36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles			
3604.10.00	- Fireworks	*	*	*
3604.90	- Other:			
3604.90.20	- - Miniature pyrotechnic munitions and percussion caps for toys	*	*	*
3604.90.30	- - Signalling flares or rockets	*	*	*
3604.90.90	- - Other	*	*	*
3605.00.00	Matches, other than pyrotechnic articles of heading 36.04.	7	5	0
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
3606.10.00	- Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm ³	7	5	0
3606.90	- Other:			
3606.90.10	- - Solid or semi-solid fuels, solidified alcohol and similar prepared fuels	5	0	0
3606.90.20	- - Lighter flints	5	0	0
3606.90.30	- - Other ferro-cerium and other pyrophoric alloys in all forms	5	0	0
3606.90.40	- - Resin torches, firelighters and the like.	5	0	0
3606.90.90	- - Other	5	0	0
	Chapter 37 - Photographic or cinematographic goods			
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper,			

	paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.			
3701.10.00	- For X-ray	0	0	0
3701.20.00	- Instant print film	5	0	0
3701.30.00	- Other plates and film, with any side exceeding 255 mm	0	0	0
	- Other:			
3701.91	- - For colour photography (polychrome):			
3701.91.10	- - - Of a kind suitable for use in the printing industry	0	0	0
3701.91.90	- - - Other	5	0	0
3701.99	- - Other:			
3701.99.10	- - - Of a kind suitable for use in the printing industry	0	0	0
3701.99.90	- - - Other	5	0	0
37.02	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed..			
3702.10.00	- For X-ray	0	0	0
	- Other film, without perforations, of a width not exceeding 105 mm:			
3702.31.00	- - For colour photography (polychrome)	5	0	0
3702.32.00	- - Other, with silver halide emulsion	0	0	0
3702.39.00	- - Other	5	0	0
	- Other film, without perforations, of a width exceeding 105 mm:			
3702.41.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	0	0	0
3702.42.00	- - Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	0	0	0
3702.43.00	- - Of a width exceeding 610 mm and of a length not exceeding 200 m	0	0	0
3702.44.00	- - Of a width exceeding 105 mm but not exceeding 610	0	0	0

	mm			
	- Other film, for colour photography (polychrome):			
3702.52	- - Of a width not exceeding 16 mm:			
3702.52.20	- - - Of a kind suitable for use in cinematography	0	0	0
3702.52.90	- - - Other	0	0	0
3702.53.00	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	0	0	0
3702.54	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides:			
3702.54.40	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0	0	0
3702.54.90	- - - Other	0	0	0
3702.55	- - Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m:			
3702.55.20	- - - Of a kind suitable for use in cinematography	0	0	0
3702.55.50	- - - Of a kind suitable for used in medical, surgical, dental or veterinary sciences or in the printing industry	0	0	0
3702.55.90	- - - Other	5	0	0
3702.56	- - Of a width exceeding 35 mm:			
3702.56.20	- - - Of a kind suitable for use in cinematography	0	0	0
3702.56.90	- - - Other	0	0	0
	- Other:			
3702.96	- - Of a width not exceeding 35 mm and of a length not exceeding 30 m:			
3702.96.10	- - - Of a kind suitable for use in cinematography	0	0	0
3702.96.90	- - - Other	0	0	0
3702.97	- - Of a width not exceeding 35 mm and of a length exceeding 30 m:			
3702.97.10	- - - Of a kind suitable for use in cinematography	0	0	0
3702.97.90	- - - Other	0	0	0

3702.98	- - Of a width exceeding 35 mm:			
3702.98.10	- - - Of a kind suitable for use in cinematography	0	0	0
3702.98.30	- - - Other, of a length of 120 m or more	5	0	0
3702.98.90	- - - Other	0	0	0
37.03	Photographic paper, paperboard and textiles, sensitised, unexposed.			
3703.10	- In rolls of a width exceeding 610 mm:			
3703.10.10	- - Of a width not exceeding 1,000 mm	5	0	0
3703.10.90	- - Other	0	0	0
3703.20.00	- Other, for colour photography (polychrome)	5	0	0
3703.90.00	- Other	5	0	0
37.04	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.			
3704.00.10	- X-ray plates or film	0	0	0
3704.00.90	- Other	5	0	0
37.05	Photographic plates, and film, exposed and developed, other than cinematographic film.			
3705.10.00	- For offset reproduction	0	0	0
3705.90	- Other:			
3705.90.10	- - For X-ray	0	0	0
3705.90.20	- - Microfilm	0	0	0
3705.90.90	- - Other	5	0	0
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			

3706.10	- Of a width of 35 mm or more:			
3706.10.10	- - Newsreels, travelogues, technical and scientific films	0	0	0
3706.10.30	- - Other documentary films	0	0	0
3706.10.40	- - Other, consisting only of sound track	0	0	0
3706.10.90	- - Other	0	0	0
3706.90	- Other:			
3706.90.10	- - Newsreels, travelogues, technical and scientific films	0	0	0
3706.90.30	- - Other documentary films	0	0	0
3706.90.40	- - Other, consisting only of sound track	0	0	0
3706.90.90	- - Other	0	0	0
37.07	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.			
3707.10.00	- Sensitising emulsions	0	0	0
3707.90	- Other:			
3707.90.10	- - Flashlight materials	0	0	0
3707.90.90	- - Other	0	0	0
	Chapter 38 - Miscellaneous chemical products			
38.01	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.			
3801.10.00	- Artificial graphite	0	0	0
3801.20.00	- Colloidal or semi-colloidal graphite	0	0	0
3801.30.00	- - Carbonaceous pastes for electrodes and similar pastes	0	0	0

	for furnace linings			
3801.90.00	- Other	0	0	0
38.02	Activated carbon; activated natural mineral products; animal black, including spent animal black.			
3802.10.00	- Activated carbon	0	0	0
3802.90	- Other:			
3802.90.10	- - Activated bauxite	0	0	0
3802.90.20	- - Activated clays or activated earths	0	0	0
3802.90.90	- - Other	0	0	0
3803.00.00	Tall oil, whether or not refined.	0	0	0
38.04	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.			
3804.00.10	- Concentrated sulphite lye	0	0	0
3804.00.90	- Other	0	0	0
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.			
3805.10.00	- Gum, wood or sulphate turpentine oils	0	0	0
3805.90.00	- Other	0	0	0
38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.			
3806.10.00	- Rosin and resin acids	0	0	0

3806.20.00	- Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	0	0	0
3806.30	- Ester gums:			
3806.30.10	- - In block	0	0	0
3806.30.90	- - Other	0	0	0
3806.90	- Other:			
3806.90.10	- - Run gums in blocks	0	0	0
3806.90.90	- - Other	0	0	0
3807.00.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	0	0	0
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.50	- Goods specified in Subheading Note 1 to this Chapter:			
3808.50.10	- - Insecticides	0	0	0
	- - Fungicides:			
3808.50.21	- - - In aerosol containers	0	0	0
3808.50.29	- - - Other	0	0	0
	- - Herbicides :			
3808.50.31	- - - In aerosol containers	0	0	0
3808.50.39	- - - Other	0	0	0
3808.50.40	- - Anti-sprouting products	0	0	0
3808.50.50	- - Plant-growth regulators	0	0	0
3808.50.60	- - Disinfectants	0	0	0

	- - Other:			
3808.50.91	- - - Wood preservatives, being preparations other than surface coatings, containing insecticides or fungicides	0	0	0
3808.50.99	- - - Other	0	0	0
	- Other:			
3808.91	- - Insecticides			
	- - - Intermediate preparations for the manufacture of insecticides:			
3808.91.11	- - - - Containing 2-(1-Methylpropyl) phenol methylcarbamate)	0	0	0
3808.91.19	- - - - Other	0	0	0
3808.91.20	- - - In the form of mosquito coils	0	0	0
3808.91.30	- - - In the form of mosquito mats	0	0	0
	- - - Other:			
	- - - - In aerosol containers:			
3808.91.91	- - - - - Having a deodorising function	0	0	0
3808.91.92	- - - - - Other	0	0	0
	- - - - Other:			
3808.91.93	- - - - - Having a deodorising function	0	0	0
3808.91.99	- - - - - Other	0	0	0
3808.92	- - Fungicides:			
	- - - In aerosol containers:			
3808.92.11	- - - - With a validamycin content not exceeding 3% by net weight	0	0	0
3808.92.19	- - - - Other	0	0	0
3808.92.90	- - - Other	0	0	0
3808.93	- - Herbicides, anti-sprouting products and plant-growth regulators:			
	- - - Herbicides :			

3808.93.11	- - - In aerosol containers	0	0	0
3808.93.19	- - - Other	0	0	0
3808.93.20	- - - Anti-sprouting products	0	0	0
3808.93.30	- - - Plant-growth regulators	0	0	0
3808.94	- - Disinfectants:			
3808.94.10	- - - Containing mixtures of coal tar acid and alkalis	0	0	0
3808.94.20	- - - Other, in aerosol containers	0	0	0
3808.94.90	- - - Other	0	0	0
3808.99	- - Other:			
3808.99.10	- - - Wood preservatives, containing insecticides or fungicides	0	0	0
3808.99.90	- - - Other	0	0	0
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10.00	- With a basis	0	0	0
	- Other:			
3809.91	- - Of a kind used in the textile or like industries:			
3809.91.10	- - - Softening agents	0	0	0
3809.91.90	- - - Other	0	0	0
3809.92.00	- - Of a kind used in the paper or like industries	0	0	0
3809.93.00	- - Of a kind used in the leather or like industries	0	0	0
38.10	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.			

3810.10.00	- Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	0	0	0
3810.90.00	- Other	0	0	0
38.11	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.			
	- Anti-knock preparations:			
3811.11.00	- - Based on lead compounds	0	0	0
3811.19.00	- - Other	0	0	0
	- Additives for lubricating oils:			
3811.21	- - Containing petroleum oils or oils obtained from bituminous minerals:			
3811.21.10	- - - Packed for retail sale	0	0	0
3811.21.90	- - - Other	0	0	0
3811.29.00	- - Other	0	0	0
3811.90	- Other:			
3811.90.10	- - Rust preventatives or corrosion inhibitors	0	0	0
3811.90.90	- - Other	0	0	0
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
3812.10.00	- Prepared rubber accelerators	0	0	0
3812.20.00	- Compound plasticisers for rubber or plastics	0	0	0
3812.30.00	- Anti-oxidising preparations and other compound stabilisers for rubber or plastics	0	0	0

3813.00.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	0	0	0
3814.00.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	0	0	0
38.15	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.			
	- Supported catalysts:			
3815.11.00	- - With nickel or nickel compounds as the active substance	0	0	0
3815.12.00	- - With precious metal or precious metal compounds as the active substance	0	0	0
3815.19.00	- - Other	0	0	0
3815.90.00	- Other	0	0	0
38.16	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.			
3816.00.10	- Refractory cements	0	0	0
3816.00.90	- Other	0	0	0
3817.00.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	0	0	0
3818.00.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	0	0	0
3819.00.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	0	0	0

3820.00.00	Anti-freezing preparations and prepared de-icing fluids.	0	0	0
38.21	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.			
3821.00.10	- Prepared culture media for the development of micro-organisms	0	0	0
3821.00.90	- Other	0	0	0
38.22	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.			
3822.00.10	- Plates, sheets, film, foil and strip of plastics impregnated or coated with diagnostic or laboratory reagents	0	0	0
3822.00.20	- Paperboard, cellulose wadding and web of cellulose fibres impregnated or coated with diagnostic or laboratory reagents	0	0	0
3822.00.30	- Sterilisation indicator strips and tapes	5	0	0
3822.00.90	- Other	0	0	0
38.23	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
	- Industrial monocarboxylic fatty acids; acid oils from refining:			
3823.11.00	- - Stearic acid	0	0	0
3823.12.00	- - Oleic acid	0	0	0
3823.13.00	- - Tall oil fatty acids	0	0	0
3823.19	- - Other:			
3823.19.10	- - - Acid oils from refining	0	0	0
3823.19.90	- - - Other	0	0	0

3823.70	- Industrial fatty alcohols:			
3823.70.10	- - In the form of wax	0	0	0
3823.70.90	- - Other	0	0	0
38.24	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included.			
3824.10.00	- Prepared binders for foundry moulds or cores	0	0	0
3824.30.00	- Non-agglomerated metal carbides mixed together or with metallic binders	0	0	0
3824.40.00	- Prepared additives for cements, mortars or concretes	0	0	0
3824.50.00	- Non-refractory mortars and concretes	0	0	0
3824.60.00	- Sorbitol other than that of subheading 2905.44	0	0	0
	- Mixtures containing halogenated derivatives of methane, ethane or propane:			
3824.71	- - Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs):			
3824.71.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	0	0	0
3824.71.90	- - - Other	0	0	0
3824.72.00	- - Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	0	0	0
3824.73.00	- - Containing hydrobromofluorocarbons (HBFCs)	0	0	0
3824.74	- - Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):			
3824.74.10	- - - Transformer and circuit breaker oils, containing by weight less than 70% or of petroleum oils or of oils obtained from bituminous minerals	0	0	0
3824.74.90	- - - Other	0	0	0

3824.75.00	- - Containing carbon tetrachloride	0	0	0
3824.76.00	- - Containing 1,1,1-trichloroethane (methyl chloroform)	0	0	0
3824.77.00	- - Containing bromomethane (methyl bromide) or bromochloromethane	0	0	0
3824.78.00	- - Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	0	0	0
3824.79.00	- - Other	0	0	0
	- Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:			
3824.81.00	- - Containing oxirane (ethylene oxide)	0	0	0
3824.82.00	- - Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	0	0	0
3824.83.00	- - Containing tris(2,3-dibromopropyl) phosphate	0	0	0
3824.90	- Other:			
3824.90.10	- - Ink removers, stencil correctors, other correcting fluids and correction tapes (other than those of heading 96.12), put up in packings for retail sale	0	0	0
3824.90.30	- - Copying pastes with a basis of gelatin, whether presented in bulk or ready for use (for example, on a paper or textile backing)	0	0	0
3824.90.40	- - Composite inorganic solvents	0	0	0
3824.90.50	- - Acetone oil	0	0	0
3824.90.60	- - Chemical preparations containing monosodium glutamate	7	5	0
3824.90.70	- - Other chemical preparations , of a kind used in the manufacture of foodstuff	0	0	0
	- - Other:			
3824.90.91	- - - Naphthenic acids, their water insoluble salts and their esters	0	0	0
3824.90.99	- - - Other	0	0	0

38.25	Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in Note 6 to this Chapter.			
3825.10.00	- Municipal waste	*	*	*
3825.20.00	- Sewage sludge	*	*	*
3825.30	- Clinical waste:			
3825.30.10	- - Syringes, needles, cannulae and the like	*	*	*
3825.30.90	- - Other	*	*	*
	- Waste organic solvents:			
3825.41.00	- - Halogenated	*	*	*
3825.49.00	- - Other	*	*	*
3825.50.00	- Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	*	*	*
	- Other wastes from chemical or allied industries:			
3825.61.00	- - Mainly containing organic constituents	*	*	*
3825.69.00	- - Other	*	*	*
3825.90.00	- Other	*	*	*
38.26	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.			
3826.00.10	- Coconut methyl ester (CME)	0	0	0
3826.00.90	- Other	0	0	0
	Chapter 39 - Plastics and articles thereof			
39.01	Polymers of ethylene, in primary forms.			

3901.10	- Polyethylene having a specific gravity of less than 0.94:			
	- - In the form of liquids or pastes:			
3901.10.12	- - - Linear Low-Density Polyethylene (LLDPE)	0	0	0
3901.10.19	- - - Other	0	0	0
	- - Other:			
3901.10.92	- - - Linear Low-Density Polyethylene (LLDPE)	0	0	0
3901.10.99	- - - Other	0	0	0
3901.20.00	- Polyethylene having a specific gravity of 0.94 or more	0	0	0
3901.30.00	- Ethylene-vinyl acetate copolymers	0	0	0
3901.90	- Other:			
3901.90.40	- - In dispersion	0	0	0
3901.90.90	- - Other	0	0	0
39.02	Polymers of propylene or of other olefins, in primary forms.			
3902.10	- Polypropylene:			
3902.10.30	- - In dispersion	0	0	0
3902.10.90	- - Other	0	0	0
3902.20.00	- Polyisobutylene	0	0	0
3902.30	- Propylene copolymers:			
3902.30.30	- - In the form of liquids or pastes	0	0	0
3902.30.90	- - Other	0	0	0
3902.90	- Other:			
3902.90.10	- - Chlorinated polypropylene of a kind suitable for use in printing ink formulation	0	0	0
3902.90.90	- - Other	0	0	0

39.03	Polymers of styrene, in primary forms.			
	- Polystyrene:			
3903.11	- - Expansible:			
3903.11.10	- - - Granules	0	0	0
3903.11.90	- - - In other form	0	0	0
3903.19	- - Other:			
3903.19.10	- - - In dispersion	0	0	0
	- - - Granules:			
3903.19.21	- - - - High impact polystyrene (HIPS)	0	0	0
3903.19.29	- - - - Other	0	0	0
	- - - Other:			
3903.19.91	- - - - High impact polystyrene (HIPS)	0	0	0
3903.19.99	- - - - Other	0	0	0
3903.20	- Styrene-acrylonitrile (SAN) copolymers:			
3903.20.40	- - In aqueous dispersion	0	0	0
3903.20.50	- - In non-aqueous dispersion	0	0	0
3903.20.90	- - Other	0	0	0
3903.30	- Acrylonitrile-butadiene-styrene (ABS) copolymers:			
3903.30.40	- - In aqueous dispersion	0	0	0
3903.30.50	- - In non-aqueous dispersion	0	0	0
3903.30.60	- - Granules	0	0	0
3903.30.90	- - Other	0	0	0
3903.90	- Other:			
3903.90.30	- - In dispersion	0	0	0
	- - Other:			
3903.90.91	- - - High impact polystyrene (HIPS)	0	0	0

3903.90.99	- - - Other	0	0	0
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.			
3904.10	- Poly(vinyl chloride), not mixed with any other substances:			
3904.10.10	- - Homopolymers, suspension type	8	8	8
	- - Other:			
3904.10.91	- - - Granules	10	10	10
3904.10.92	- - - In powder form	0	0	0
3904.10.99	- - - Other	0	0	0
	- Other poly(vinyl chloride):			
3904.21	- - Non-plasticised:			
3904.21.10	- - - Granules	10	10	10
3904.21.20	- - - In powder form	8	8	8
3904.21.90	- - - Other	0	0	0
3904.22	- - Plasticised:			
3904.22.10	- - - In dispersion	0	0	0
3904.22.20	- - - Granules	10	10	10
3904.22.30	- - - In powder form	8	8	8
3904.22.90	- - - Other	0	0	0
3904.30	- Vinyl chloride-vinyl acetate copolymers:			
3904.30.10	- - Granules	0	0	0
3904.30.20	- - In powder form	0	0	0
3904.30.90	- - Other	0	0	0
3904.40	- Other vinyl chloride copolymers:			
3904.40.10	- - Granules	0	0	0

3904.40.20	- - In powder form	0	0	0
3904.40.90	- - Other	0	0	0
3904.50	- Vinylidene chloride polymers:			
3904.50.40	- - In dispersion	0	0	0
3904.50.50	- - Granules	0	0	0
3904.50.60	- - In powder form	0	0	0
3904.50.90	- - Other	0	0	0
	- Fluoro-polymers:			
3904.61	- - Polytetrafluoroethylene:			
3904.61.10	- - - Granules	0	0	0
3904.61.20	- - - In powder form	0	0	0
3904.61.90	- - - Other	0	0	0
3904.69	- - Other:			
3904.69.30	- - - In dispersion	0	0	0
3904.69.40	- - - Granules	0	0	0
3904.69.50	- - - In powder form	0	0	0
3904.69.90	- - - Other	0	0	0
3904.90	- Other:			
3904.90.30	- - In dispersion	0	0	0
3904.90.40	- - Granules	0	0	0
3904.90.50	- - In powder form	0	0	0
3904.90.90	- - Other	0	0	0
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
	- Poly(vinyl acetate):			
3905.12.00	- - In aqueous dispersion	0	0	0

3905.19	- - Other:			
3905.19.10	- - - In the form of liquids or pastes	0	0	0
3905.19.90	- - - Other	0	0	0
	- Vinyl acetate copolymers:			
3905.21.00	- - In aqueous dispersion	0	0	0
3905.29.00	- - Other	0	0	0
3905.30	- Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups:			
3905.30.10	- - In dispersion	0	0	0
3905.30.90	- - Other	0	0	0
	- Other:			
3905.91	- - Copolymers:			
3905.91.10	- - - In dispersion	0	0	0
3905.91.90	- - - Other	0	0	0
3905.99	- - Other:			
3905.99.10	- - - In aqueous dispersion	0	0	0
3905.99.20	- - - In non-aqueous dispersion	0	0	0
3905.99.90	- - - Other	0	0	0
39.06	Acrylic polymers in primary forms.			
3906.10	- Poly(methyl methacrylate):			
3906.10.10	- - In dispersion	0	0	0
3906.10.90	- - Other	0	0	0
3906.90	- Other:			
3906.90.20	- - In dispersion	0	0	0
	- - Other:			

3906.90.92	- - - Sodium polyacrylate	0	0	0
3906.90.99	- - - Other	0	0	0
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.			
3907.10.00	- Polyacetals	0	0	0
3907.20	- Other polyethers:			
3907.20.10	- - Polytetramethylene ether glycol	0	0	0
3907.20.90	- - Other	0	0	0
3907.30	- Epoxide resins:			
3907.30.20	- - Of a kind used for coating, in powder form	0	0	0
3907.30.30	- - In the form of liquids or pastes	0	0	0
3907.30.90	- - Other	0	0	0
3907.40.00	- Polycarbonates	0	0	0
3907.50	- alkyd resins:			
3907.50.10	- - In the form of liquids or pastes	0	0	0
3907.50.90	- - Other	0	0	0
3907.60	- Poly(ethylene terephthalate):			
3907.60.10	- - In dispersion	0	0	0
3907.60.20	- - Granules	0	0	0
3907.60.90	- - Other	0	0	0
3907.70.00	- Poly(lactic acid)	0	0	0
	- Other polyethers:			
3907.91	- - Unsaturated:			
3907.91.20	- - - In chip form	0	0	0
3907.91.30	- - - In the form of liquids or pastes	0	0	0

3907.91.90	- - - Other	0	0	0
3907.99	- - Other:			
3907.99.40	- - - Of a kind used for coating, in powder form	0	0	0
3907.99.90	- - - Other	0	0	0
39.08	Polyamides in primary forms.			
3908.10	- Polyamide-6, -11,-, 12, -6,6, -6,9, -6,10 or -6,12:			
3908.10.10	- - Polyamide-6	0	0	0
3908.10.90	- - Other	0	0	0
3908.90.00	- Other	0	0	0
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.			
3909.10	- Urea resins; thiourea resins:			
3909.10.10	- - Moulding compounds	0	0	0
3909.10.90	- - Other	0	0	0
3909.20	- Melamine resins:			
3909.20.10	- - Moulding compounds	0	0	0
3909.20.90	- - Other	0	0	0
3909.30	- Other amino-resins:			
3909.30.10	- - Moulding compounds	0	0	0
	- - Other:			
3909.30.91	- - - Glyoxal monourein resin	0	0	0
3909.30.99	- - - Other	0	0	0
3909.40	- Phenolic resins:			
3909.40.10	- - Moulding compounds other than phenol formaldehyde	0	0	0
3909.40.90	- - Other	0	0	0

3909.50.00	- Polyurethanes	0	0	0
39.10	Silicones in primary forms.			
3910.00.20	- In dispersion or in the form of solutions	0	0	0
3910.00.90	- Other	0	0	0
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.			
3911.10.00	- Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	0	0	0
3911.90.00	- Other	0	0	0
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.			
	- Cellulose acetates:			
3912.11.00	- - Non-plasticised	0	0	0
3912.12.00	- - Plasticised	0	0	0
3912.20	- Cellulose nitrates (including collodions):			
	- - Non-plasticised:			
3912.20.11	- - - Water-based semi-finished nitrocellulose	0	0	0
3912.20.19	- - - Other	0	0	0
3912.20.20	- - Plasticised	0	0	0
	- Cellulose ethers:			
3912.31.00	- - Carboxymethylcellulose and its salts	0	0	0
3912.39.00	- - Other	0	0	0
3912.90	- Other:			
3912.90.20	- - Granules	0	0	0

3912.90.90	- - Other	0	0	0
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.10.00	- Alginic acid, its salts and esters	0	0	0
3913.90	- Other:			
3913.90.10	- - Hardened proteins	0	0	0
3913.90.20	- - Chemical derivatives of natural rubber	0	0	0
3913.90.30	- - Starch-based polymers	0	0	0
3913.90.90	- - Other	0	0	0
3914.00.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	0	0	0
39.15	Waste, parings and scrap, of plastics.			
3915.10	- Of polymers of ethylene:			
3915.10.10	- - Of non-rigid cellular products	0	0	0
3915.10.90	- - Other	0	0	0
3915.20	- Of polymers of styrene:			
3915.20.10	- - Of non-rigid cellular products	0	0	0
3915.20.90	- - Other	0	0	0
3915.30	- Of polymers of vinyl chloride:			
3915.30.10	- - Of non-rigid cellular products	0	0	0
3915.30.90	- - Other	0	0	0
3915.90.00	- Of other plastics	0	0	0
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise			

	worked, of plastics.			
3916.10	- Of polymers of ethylene:			
3916.10.10	- - Monofilament	0	0	0
3916.10.20	- - Rods, sticks and profile shapes	0	0	0
3916.20	- Of polymers of vinyl chloride:			
3916.20.10	- - Monofilament	0	0	0
3916.20.20	- - Rods, sticks and profile shapes	0	0	0
3916.90	- Of other plastics:			
	- - Of hardened proteins:			
3916.90.41	- - - Monofilament	0	0	0
3916.90.49	- - - Other	0	0	0
3916.90.50	- - Of vulcanised fibre	0	0	0
3916.90.60	- - Of chemical derivatives of natural rubber	0	0	0
	- - Other:			
3916.90.91	- - - Monofilament	0	0	0
3916.90.99	- - - Other	0	0	0
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.			
3917.10	- Artificial guts (sausage casings) of hardened protein or of cellulosic materials:			
3917.10.10	- - Of hardened proteins	0	0	0
3917.10.90	- - Other	0	0	0
	- Tubes, pipes and hoses, rigid:			
3917.21.00	- - Of polymers of ethylene	5	0	0
3917.22.00	- - Of polymers of propylene	5	0	0
3917.23.00	- - Of polymers of vinyl chloride	5	0	0

3917.29.00	- - Of other plastics	5	0	0
	- Other tubes, pipes and hoses:			
3917.31.00	- - Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	5	0	0
3917.32	- - Other, not reinforced or otherwise combined with other materials, without fittings:			
3917.32.10	- - - Sausage or ham casings	0	0	0
3917.32.90	- - - Other	5	0	0
3917.33.00	- - Other, not reinforced or otherwise combined with other materials, with fittings:	5	0	0
3917.39.00	- - Other	5	0	0
3917.40.00	- Fittings	5	0	0
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10	- Of polymers of vinyl chloride:			
	- - Floor coverings:			
3918.10.11	- - - Tiles	7	5	0
3918.10.19	- - - Other	7	5	0
3918.10.90	- - Other	7	5	0
3918.90	- Of other plastics:			
	- - Floor coverings:			
3918.90.11	- - - Tiles, of polyethylene	7	5	0
3918.90.13	- - - Other, of polyethylene	7	5	0
3918.90.14	- - - Of chemical derivatives of natural rubber	7	5	0
3918.90.19	- - - Other	7	5	0
	- - Other:			

3918.90.91	- - - Of polyethylene	7	5	0
3918.90.92	- - - Of chemical derivatives of natural rubber	7	5	0
3918.90.99	- - - Other	7	5	0
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
3919.10	- In rolls of a width not exceeding 20 cm:			
3919.10.10	- - Of polymers of vinyl chloride	5	0	0
3919.10.20	- - Of polyethylene	5	0	0
3919.10.90	- - Other	5	0	0
3919.90	- Other:			
3919.90.10	- - Of polymers of vinyl chloride	0	0	0
3919.90.20	- - Of hardened proteins	0	0	0
3919.90.90	- - Other	0	0	0
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.10.00	- Of polymers of ethylene:	0	0	0
3920.20	- Of polymers of propylene:			
3920.20.10	- - Biaxially oriented polypropylene (BOPP) film	0	0	0
3920.20.90	- - Other	0	0	0
3920.30	- Of polymers of styrene:			
3920.30.10	- - Of a kind used as an adhesive by melting	0	0	0
3920.30.20	- - Acrylonitrile butadiene styrene (ABS) sheets of a kind used in the manufacture of refrigerators	0	0	0
3920.30.90	- - Other	0	0	0
	- Of polymers of vinyl chloride:			

3920.43.00	- - Containing by weight not less than 6% of plasticisers	0	0	0
3920.49.00	- - Other	0	0	0
	- Of acrylic polymers:			
3920.51.00	- - Of poly(methyl methacrylate)	0	0	0
3920.59.00	- - Other	0	0	0
	- Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:			
3920.61	- - Of polycarbonates:			
3920.61.10	- - - Plates and sheets	0	0	0
3920.61.90	- - - Other	0	0	0
3920.62.00	- - Of poly (ethylene terephthalate)	0	0	0
3920.63.00	- - Of unsaturated polyesters	0	0	0
3920.69.00	- - Of other polyesters	0	0	0
	- Of cellulose or its chemical derivatives:			
3920.71	- - Of regenerated cellulose:			
3920.71.10	- - - Cellophane film	0	0	0
3920.71.90	- - - Other	0	0	0
3920.73.00	- - Of cellulose acetate	0	0	0
3920.79	- - Of other cellulose derivatives:			
3920.79.10	- - - Of nitrocellulose (gun cotton)	0	0	0
3920.79.90	- - - Other	0	0	0
	- Of other plastics:			
3920.91	- - Of poly(vinyl butyral):			
3920.91.10	- - - Film of a kind used in safety glass, of a thickness exceeding 0.38 mm but not exceeding 0.76 mm, and of a width not exceeding 2 m	0	0	0
3920.91.90	- - - Other	0	0	0
3920.92	- - Of polyamides:			

3920.92.10	- - - Of polyamide-6	0	0	0
3920.92.90	- - - Other	0	0	0
3920.93.00	- - Of amino-resins	0	0	0
3920.94	- - Of phenolic resins:			
3920.94.10	- - - Phenol formaldehyde (bakelite) sheets	0	0	0
3920.94.90	- - - Other	0	0	0
3920.99	- - Of other plastics:			
3920.99.10	- - - Of hardened proteins or of chemical derivatives of natural rubber	0	0	0
3920.99.90	- - - Other	0	0	0
39.21	Other plates, sheets, film, foil and strip, of plastics.			
	- Cellular:			
3921.11	- - Of polymers of styrene:			
3921.11.20	- - - Rigid	0	0	0
3921.11.90	- - - Other	0	0	0
3921.12.00	- - Of polymers of vinyl chloride	0	0	0
3921.13	- - Of polyurethanes:			
3921.13.10	- - - Rigid	0	0	0
3921.13.90	- - - Other	0	0	0
3921.14	- - Of regenerated cellulose:			
3921.14.20	- - - Rigid	0	0	0
3921.14.90	- - - Other	0	0	0
3921.19	- - Of other plastics:			
3921.19.20	- - - Rigid	0	0	0
3921.19.90	- - - Other	0	0	0
3921.90	- Other:			

3921.90.10	- - Of vulcanised fibre	0	0	0
3921.90.20	- - Of hardened proteins	0	0	0
3921.90.30	- - Of chemical derivatives of natural rubber	0	0	0
3921.90.90	- - Other	0	0	0
39.22	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.			
3922.10	- Baths, shower-baths, sinks and wash-basins:			
3922.10.10	- - Baths	7	5	0
3922.10.90	- - Other	7	5	0
3922.20.00	- Lavatory seats and covers	7	5	0
3922.90	- Other:			
	- - Lavatory pans, flushing cisterns and urinals:			
3922.90.11	- - - Parts of flushing cisterns	7	5	0
3922.90.12	- - - Flushing cisterns equipped with their mechanisms	7	5	0
3922.90.19	- - - Other	7	5	0
3922.90.90	- - Other	7	5	0
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.10	- Boxes, cases, crates and similar articles:			
3923.10.10	- - Film, tape and optical disc cases	5	0	0
3923.10.90	- - Other	7	5	0
	- Sacks and bags (including cones):			
3923.21	- - Of polymers of ethylene:			
	- - - Aseptic bags reinforced with aluminium foil (other than retort pouches):			

3923.21.11	- - - - Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	7	5	0
3923.21.19	- - - - Other	7	5	0
	- - - Other:			
3923.21.91	- - - - Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	7	5	0
3923.21.99	- - - - Other	7	5	0
3923.29	- - Of other plastics:			
3923.29.10	- - - Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	7	5	0
3923.29.90	- - - Other	7	5	0
3923.30	- Carboys, bottles, flasks and similar articles:			
3923.30.20	- - Multi-layer fibreglass reinforced fuel containers	7	5	0
3923.30.90	- - Other	7	5	0
3923.40	- Spools, cops, bobbins and similar supports:			
3923.40.10	- - Suitable for use with the machines of heading 84.44, 84.45 or 84.48	0	0	0
3923.40.90	- - Other	0	0	0
3923.50.00	- Stoppers, lids, caps and other closures	7	5	0
3923.90	- Other:			
3923.90.10	- - Toothpaste tubes	0	0	0
3923.90.90	- - Other	7	5	0
39.24	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.			
3924.10.00	- Tableware and kitchenware	7	5	0
3924.90	- Other:			

3924.90.10	- - Bed pans, urinals (portable type) or chamber-pots	7	5	0
3924.90.90	- - Other	7	5	0
39.25	Builders' ware of plastics, not elsewhere specified or included.			
3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	7	5	0
3925.20.00	- Doors, windows and their frames and thresholds for doors	7	5	0
3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	7	5	0
3925.90.00	- Other	7	5	0
39.26	Other articles of plastics and articles of other materials of headings 39.01 to 39.14.			
3926.10.00	- Office or school supplies	7	5	0
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts):			
3926.20.60	- - Articles of apparel used for protection from chemical substances, radiation or fire	5	0	0
3926.20.90	- - Other	7	5	0
3926.30.00	- Fittings for furniture, coachwork or the like	7	5	0
3926.40.00	- Statuettes and other ornamental articles	7	5	0
3926.90	- Other:			
3926.90.10	- - Floats for fishing nets	7	5	0
3926.90.20	- - Fans and handscreens, frames and handles therefor, and parts thereof	7	5	0
	- - Hygienic, medical and surgical articles:			
3926.90.32	- - - Plastic moulds with denture imprints	5	0	0
3926.90.39	- - - Other	5	0	0

	- - Safety and protective devices:			
3926.90.41	- - - Police shields	0	0	0
3926.90.42	- - - Protective masks for use in welding and similar work	5	0	0
3926.90.44	- - - Life saving cushions for the protection of persons falling from heights	5	0	0
3926.90.49	- - - Other	3	0	0
	- - Articles for industrial uses:			
3926.90.53	- - - Transmission or conveyor belts or belting	5	0	0
3926.90.55	- - - Plastic J-hooks or bunch blocks for detonators	5	0	0
3926.90.59	- - - Other	5	0	0
3926.90.60	- - Poultry feeders	7	5	0
3926.90.70	- - Padding for articles of apparel or clothing accessories	7	5	0
	- - Cards for jewellery or small objects of personal adornment; beads; shoe lasts:			
3926.90.81	- - - Shoe lasts	7	5	0
3926.90.82	- - - Prayer beads	7	5	0
3926.90.89	- - - Other	7	5	0
	- - Other:			
3926.90.91	- - - Of a kind used for grain storage	7	5	0
3926.90.92	- - - Empty capsules of a kind suitable for pharmaceutical use	7	5	0
3926.90.99	- - - Other	7	5	0
	Chapter 40 - Rubber and articles thereof			
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.			
4001.10	- Natural rubber latex, whether or not pre-vulcanised			

	- - Exceeding 0.5% by volume of ammonia content:			
4001.10.11	- - - Centrifuge concentrate	0	0	0
4001.10.19	- - - Other	0	0	0
	- - Not exceeding 0.5% by volume of ammonia content:			
4001.10.21	- - - Centrifuge concentrate	0	0	0
4001.10.29	- - - Other	0	0	0
	- Natural rubber in other forms:			
4001.21	- - Smoked sheets:			
4001.21.10	- - - RSS Grade 1	0	0	0
4001.21.20	- - - RSS Grade 2	0	0	0
4001.21.30	- - - RSS Grade 3	0	0	0
4001.21.40	- - - RSS Grade 4	0	0	0
4001.21.50	- - - RSS Grade 5	0	0	0
4001.21.90	- - - Other	0	0	0
4001.22	- - Technically specified natural rubber (TSNR):			
4001.22.10	- - - TSNR 10	0	0	0
4001.22.20	- - - TSNR 20	0	0	0
4001.22.30	- - - TSNR L	0	0	0
4001.22.40	- - - TSNR CV	0	0	0
4001.22.50	- - - TSNR GP	0	0	0
4001.22.90	- - - Other	0	0	0
4001.29	- - Other:			
4001.29.10	- - - Air-dried sheets	0	0	0
4001.29.20	- - - Latex crepes	0	0	0
4001.29.30	- - - Sole crepes	0	0	0
4001.29.40	- - - Remilled crepes, including flat bark crepes	0	0	0

4001.29.50	- - - Other crepes	0	0	0
4001.29.60	- - - Superior processing rubber	0	0	0
4001.29.70	- - - Skim rubber	0	0	0
4001.29.80	- - - Scrap (tree, earth or smoked) and cup lump	0	0	0
	- - - Other:			
4001.29.91	- - - - In primary forms	0	0	0
4001.29.99	- - - - Other	0	0	0
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums:			
	- - Jelutong:			
4001.30.11	- - - In primary forms	0	0	0
4001.30.19	- - - Other	0	0	0
	- - Other:			
4001.30.91	- - - In primary forms	0	0	0
4001.30.99	- - - Other	0	0	0
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.			
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):			
4002.11.00	- - Latex	0	0	0
4002.19	- - Other:			
4002.19.10	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0	0	0
4002.19.90	- - - Other	0	0	0
4002.20	- Butadiene rubber (BR):			
4002.20.10	- - In primary forms	0	0	0

4002.20.90	- - Other	0	0	0
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):			
4002.31	- - Isobutene-isoprene (butyl) rubber (IIR):			
4002.31.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0	0	0
4002.31.90	- - - Other	0	0	0
4002.39	- - Other:			
4002.39.10	- - - Unvulcanised, uncompounded plates, sheets or strip	0	0	0
4002.39.90	- - - Other	0	0	0
	- Chloroprene (chlorobutadiene) rubber (CR):			
4002.41.00	- - Latex	0	0	0
4002.49	- - Other:			
4002.49.10	- - - In primary forms	0	0	0
4002.49.90	- - - Other	0	0	0
	- Acrylonitrile-butadiene rubber (NBR):			
4002.51.00	- - Latex	0	0	0
4002.59	- - Other:			
4002.59.10	- - - In primary forms	0	0	0
4002.59.90	- - - Other	0	0	0
4002.60	- Isoprene rubber (IR):			
4002.60.10	- - In primary forms	0	0	0
4002.60.90	- - Other	0	0	0
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM):			
4002.70.10	- - In primary forms	0	0	0
4002.70.90	- - Other	0	0	0
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading:			

4002.80.10	- - Mixtures of natural rubber latex with synthetic rubber latex	0	0	0
4002.80.90	- - Other	0	0	0
	- Other:			
4002.91.00	- - Latex	0	0	0
4002.99	- - Other:			
4002.99.20	- - - In primary forms or in unvulcanised, uncompounded plates, sheets or strip	0	0	0
4002.99.90	- - - Other	0	0	0
4003.00.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	0	0	0
4004.00.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	0	0	0
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.10	- Compounded with carbon black or silica:			
4005.10.10	- - Of natural gums	0	0	0
4005.10.90	- - Other	0	0	0
4005.20.00	- Solutions; dispersions other than those of subheading 4005.10	0	0	0
	- Other:			
4005.91	- - Plates, sheets and strip:			
4005.91.10	- - - Of natural gums	0	0	0
4005.91.90	- - - Other	0	0	0
4005.99	- - Other:			
4005.99.10	- - - Latex	0	0	0

4005.99.90	- - - Other	0	0	0
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.			
4006.10.00	- "Camel-back" strips for retreading rubber tyres	0	0	0
4006.90	- Other:			
4006.90.10	- - Of natural gums	0	0	0
4006.90.90	- - Other	0	0	0
4007.00.00	Vulcanised rubber thread and cord.	0	0	0
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.			
	- Of cellular rubber:			
4008.11	- - Plates, sheets and strip:			
4008.11.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	0	0	0
4008.11.20	- - - Other, floor tiles and wall tiles	0	0	0
4008.11.90	- - - Other	0	0	0
4008.19.00	- - Other	0	0	0
	- Of non-cellular rubber:			
4008.21	- - Plates, sheets and strip:			
4008.21.10	- - - Exceeding 5 mm in thickness, lined with textile fabric on one side	0	0	0
4008.21.20	- - - Other, floor tiles and wall tiles	0	0	0
4008.21.90	- - - Other	0	0	0
4008.29.00	- - Other	0	0	0

40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).			
	- Not reinforced or otherwise combined with other materials:			
4009.11.00	- - Without fittings	0	0	0
4009.12	- - With fittings:			
4009.12.10	- - - Mining slurry suction and discharge hoses	0	0	0
4009.12.90	- - - Other	0	0	0
	- Reinforced or otherwise combined only with textile materials:			
4009.21	- - Without fittings:			
4009.21.10	- - - Mining slurry suction and discharge hoses	0	0	0
4009.21.90	- - - Other	0	0	0
4009.22	- - With fittings:			
4009.22.10	- - - Mining slurry suction and discharge hoses	0	0	0
4009.22.90	- - - Other	0	0	0
	- Reinforced or otherwise combined only with textile materials:			
4009.31	- - Without fittings:			
4009.31.10	- - - Mining slurry suction and discharge hoses	0	0	0
	- - - Other:			
4009.31.91	- - - - Fuel hoses, heater hoses and water hoses, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	0	0	0
4009.31.99	- - - - Other	0	0	0
4009.32	- - With fittings:			
4009.32.10	- - - Mining slurry suction and discharge hoses	0	0	0
4009.32.90	- - - Other	0	0	0
	- Reinforced or otherwise combined with other materials:			

4009.41.00	- - Without fittings	0	0	0
4009.42	- - With fittings:			
4009.42.10	- - - Mining slurry suction and discharge hoses	0	0	0
4009.42.90	- - - Other	0	0	0
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.			
	- Conveyor belts or belting:			
4010.11.00	- - Reinforced only with metal	0	0	0
4010.12.00	- - Reinforced only with textile materials	0	0	0
4010.19.00	- - Other	0	0	0
	- Transmission belts or belting:			
4010.31.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	0	0
4010.32.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	0	0	0
4010.33.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	0	0
4010.34.00	- - Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	0	0	0
4010.35.00	- - Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	0	0	0
4010.36.00	- - Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	0	0	0
4010.39.00	- - Other	0	0	0
40.11	New pneumatic tyres, of rubber.			
4011.10.00	- Of a kind used on motor cars (including station wagons and racing cars)	30	25	20

4011.20	- Of a kind used on buses or lorries:			
4011.20.10	- - Of a width not exceeding 450 mm	30	25	20
4011.20.90	- - Other	10	10	10
4011.30.00	- Of a kind used on aircraft	0	0	0
4011.40.00	- Of a kind used on motorcycles	30	25	20
4011.50.00	- Of a kind used on bicycles	30	25	20
	- Other, having a "herring-bone" or similar tread:			
4011.61	- - Of a kind used on agricultural or forestry vehicles and machines:			
4011.61.10	- - - Of a kind used on agricultural or forestry tractors of heading 87.01 or agricultural or forestry machinery of heading 84.29 or 84.30	5	0	0
4011.61.90	- - - Other	5	0	0
4011.62	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:			
4011.62.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	5	0	0
4011.62.90	- - - Other	5	0	0
4011.63	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm			
4011.63.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	5	0	0
4011.63.90	- - - Other	5	0	0
4011.69.00	- - Other	5	0	0
	- Other:			
4011.92	- - Of a kind used on agricultural or forestry vehicles and machines:			
4011.92.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30 or wheel-barrows	5	0	0

4011.92.90	- - - Other	5	0	0
4011.93	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm:			
4011.93.10	- - - Of a kind used on tractors, machinery of heading 84.29 or 84.30, forklifts or other industrial handling vehicles and machines	5	0	0
4011.93.90	- - - Other	5	0	0
4011.94	- - Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm			
4011.94.10	- - - Of a kind used on machinery of heading 84.29 or 84.30	5	0	0
4011.94.20	- - - Of a kind used on tractors, forklifts or other industrial handling vehicles and machines	5	0	0
4011.94.90	- - - Other	5	0	0
4011.99	- - Other:			
4011.99.10	- - - Of a kind used on vehicles of Chapter 87	5	0	0
4011.99.20	- - - Of a kind used on machinery of heading 84.29 or 84.30	5	0	0
4011.99.30	- - - Other, of a width exceeding 450 mm	0	0	0
4011.99.90	- - - Other	0	0	0
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.			
	- Retreaded tyres:			
4012.11.00	- - Of a kind used on motor cars (including station wagons and racing cars)	*	*	*
4012.12	- - Of a kind used on buses or lorries:			
4012.12.10	- - - Of a width not exceeding 450 mm	*	*	*
4012.12.90	- - - Other	*	*	*
4012.13.00	- - Of a kind used on aircraft	*	*	*

4012.19	- - Other:			
4012.19.10	- - - Of a kind used on motorcycles	*	*	*
4012.19.20	- - - Of a kind used on bicycles	*	*	*
4012.19.30	- - - Of a kind used on machinery of heading 84.29 or 84.30	*	*	*
4012.19.40	- - - Of a kind used on other vehicles of Chapter 87	*	*	*
4012.19.90	- - - Other	*	*	*
4012.20	- Used pneumatic tyres:			
4012.20.10	- - Of a kind used on motor cars (including station wagons and racing cars)	*	*	*
	- - Of a kind used on buses or lorries:			
4012.20.21	- - - Of a width not exceeding 450 mm	*	*	*
4012.20.29	- - - Other	*	*	*
4012.20.30	- - Of a kind used on aircraft	*	*	*
4012.20.40	- - Of a kind used on motorcycles	*	*	*
4012.20.50	- - Of a kind used on bicycles	*	*	*
4012.20.60	- - Of a kind used on machinery of heading 84.29 or 84.30	*	*	*
4012.20.70	- - Of a kind used on other vehicles of Chapter 87	*	*	*
	- - Other:			
4012.20.91	- - - Buffed tyres	*	*	*
4012.20.99	- - - Other	*	*	*
4012.90	- Other:			
	- - Solid tyres:			
4012.90.14	- - - Solid tyres exceeding 250 mm in external diameter, of a width not exceeding 450 mm	*	*	*
4012.90.15	- - - Solid tyres exceeding 250 mm in external diameter, of a width exceeding 450 mm, for use on vehicles of heading 87.09	*	*	*
4012.90.16	- - - Other solid tyres exceeding 250 mm in external	*	*	*

	diameter, of a width exceeding 450 mm			
4012.90.19	- - - Other	*	*	*
	- - Cushion tyres:			
4012.90.21	- - - Of a width not exceeding 450 mm	*	*	*
4012.90.22	- - - Of a width exceeding 450 mm	*	*	*
4012.90.70	- - Replaceable tyre treads of a width not exceeding 450 mm	*	*	*
4012.90.80	- - Tyre flaps	*	*	*
4012.90.90	- - Other	*	*	*
40.13	Inner tubes, of rubber.			
4013.10	- Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
	- - Of a kind used on motor cars (including station wagons and racing cars):			
4013.10.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30	25	20
4013.10.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10	10	10
	- - Of a kind used on buses or lorries:			
4013.10.21	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30	25	20
4013.10.29	- - - Suitable for fitting to tyres of a width exceeding 450 mm	10	10	10
4013.20.00	- Of a kind used on bicycles	30	25	20
4013.90	- Other:			
	- - Of a kind used on machinery of heading 84.29 or 84.30:			
4013.90.11	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30	25	20
4013.90.19	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5	5	5

4013.90.20	- - Of a kind used on motorcycles	30	25	20
	- - Of a kind used on other vehicles of Chapter 87:			
4013.90.31	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30	25	20
4013.90.39	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5	5	5
4013.90.40	- - Of a kind used on aircraft	0	0	0
	- - Other:			
4013.90.91	- - - Suitable for fitting to tyres of a width not exceeding 450 mm	30	25	20
4013.90.99	- - - Suitable for fitting to tyres of a width exceeding 450 mm	5	5	5
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10.00	- Sheath contraceptives	0	0	0
4014.90	- Other:			
4014.90.10	- - Teats for feeding bottles and similar articles	0	0	0
4014.90.40	- - Stoppers for pharmaceutical use	0	0	0
4014.90.90	- - Other	0	0	0
40.15	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.			
	- Gloves, mittens and mitts:			
4015.11.00	- - Surgical	5	0	0
4015.19.00	- - Other	5	0	0
4015.90	- Other:			
4015.90.10	- - Lead aprons	0	0	0

4015.90.20	- - Divers' suits (wet suits)	5	0	0
4015.90.90	- - Other	5	0	0
40.16	Other articles of vulcanised rubber other than hard rubber.			
4016.10	- Of cellular rubber:			
4016.10.10	- - Padding for articles of apparel or clothing accessories	5	5	5
4016.10.20	- - Floor tiles and wall tiles	5	5	5
4016.10.90	- - Other	5	5	5
	- Other:			
4016.91	- - Floor coverings and mats:			
4016.91.10	- - - Mats	7	5	0
4016.91.20	- - - Tiles	7	5	0
4016.91.90	- - - Other	7	5	0
4016.92	- - Erasers:			
4016.92.10	- - - Eraser tips	5	0	0
4016.92.90	- - - Other	5	0	0
4016.93	- - Gaskets, washers and other seals:			
4016.93.10	- - - Of a kind used to insulate the terminal leads of electrolytic capacitors	0	0	0
4016.93.20	- - - Gaskets and o-rings, of a kind used on motor vehicles of heading 87.02, 87.03, 87.04 or 87.11	0	0	0
4016.93.90	- - - Other	0	0	0
4016.94.00	- - Boat or dock fenders, whether or not inflatable	0	0	0
4016.95.00	- - Other inflatable articles	0	0	0
4016.99	- - Other:			
	- - - Parts and accessories of a kind used for vehicles of Chapter 87:			

4016.99.13	- - - - Weatherstripping, of a kind used on motor vehicles of heading 87.02, 87.03 or 87.04	7	5	0
4016.99.14	- - - - Other, for vehicles of heading 87.02, 87.03, 87.04, 87.05 or 87.11	7	5	0
4016.99.15	- - - - For vehicles of heading 87.09, 87.13, 87.15 or 87.16	0	0	0
4016.99.16	- - - - Bicycle mudguards	7	5	0
4016.99.17	- - - - Bicycle parts	7	5	0
4016.99.18	- - - - Other bicycle accessories	7	5	0
4016.99.19	- - - - Other	0	0	0
4016.99.20	- - - Parts and accessories of parachutes of heading 88.04	0	0	0
4016.99.30	- - - Rubber bands	0	0	0
4016.99.40	- - - Wall tiles	0	0	0
	- - - Other articles of a kind used in machinery or mechanical or electrical appliances, or for other technical uses:			
4016.99.51	- - - - Rubber rollers	0	0	0
4016.99.52	- - - - Tyre mould bladders	0	0	0
4016.99.53	- - - - Electrical insulator hoods	0	0	0
4016.99.54	- - - - Rubber grommets and rubber covers for automotive wiring harnesses	0	0	0
4016.99.59	- - - - Other	0	0	0
4016.99.60	- - - Rail pads	0	0	0
4016.99.70	- - - Structural bearings including bridge bearings	0	0	0
	- - - Other:			
4016.99.91	- - - - Table coverings	5	0	0
4016.99.99	- - - - Other	0	0	0
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			

4017.00.10	- Floor tiles and wall tiles	0	0	0
4017.00.20	- Other articles of hard rubber	0	0	0
4017.00.90	- Other	0	0	0
	Chapter 41 - Raw hides and skins (other than furskins) and leather			
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.20	- Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved:			
4101.20.10	- - Pre-tanned	0	0	0
4101.20.90	- - Other	0	0	0
4101.50	- Whole hides and skins, of a weight exceeding 16 kg:			
4101.50.10	- - Pre-tanned	0	0	0
4101.50.90	- - Other	0	0	0
4101.90	- Other, including butts, bends and bellies:			
4101.90.10	- - Pre-tanned	0	0	0
4101.90.90	- - Other	0	0	0
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
4102.10.00	- With wool on	0	0	0
	- Without wool on:			
4102.21.00	- - Pickled	0	0	0

4102.29	- - Other:			
4102.29.10	- - - Pre-tanned	0	0	0
4102.29.90	- - - Other	0	0	0
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.			
4103.20	- Of reptiles:			
4103.20.10	- - Pre-tanned	0	0	0
4103.20.90	- - Other	0	0	0
4103.30.00	- Of swine	0	0	0
4103.90.00	- Other	0	0	0
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.			
	- In the wet state (including wet-blue):			
4104.11.00	- - Full grains, unsplit; grain splits	0	0	0
4104.19.00	- - Other	0	0	0
	- In the dry state (crust):			
4104.41.00	- - Full grains, unsplit; grain splits	0	0	0
4104.49.00	- - Other	0	0	0
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared			
4105.10.00	- In the wet state (including wet-blue)	0	0	0
4105.30.00	- In the dry state (crust)	0	0	0

41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.			
	- Of goats or kids:			
4106.21.00	- - In the wet state (including wet-blue)	0	0	0
4106.22.00	- - In the dry state (crust)	0	0	0
	- Of swine:			
4106.31.00	- - In the wet state (including wet-blue)	0	0	0
4106.32.00	- - In the dry state (crust)	0	0	0
4106.40	- Of reptiles:			
4106.40.10	- - In the wet state (including wet-blue)	0	0	0
4106.40.20	- - In the dry state (crust)	0	0	0
	- Other:			
4106.91.00	- - In the wet state (including wet-blue)	0	0	0
4106.92.00	- - In the dry state (crust)	0	0	0
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of heading 41.14.			
	- Whole hides and skins:			
4107.11.00	- - Full grains, unsplit	0	0	0
4107.12.00	- - Grain splits	0	0	0
4107.19.00	- - Other	0	0	0
	- Other, including sides:			
4107.91.00	- - Full grains, unsplit	0	0	0
4107.92.00	- - Grain splits	0	0	0
4107.99.00	- - Other	5	5	0

4112.00.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.	0	0	0
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of heading 41.14.			
4113.10.00	- Of goats or kids	0	0	0
4113.20.00	- Of swine	0	0	0
4113.30.00	- Of reptiles:	0	0	0
4113.90.00	- Other	5	5	4
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.			
4114.10.00	- Chamois (including combination chamois) leather	0	0	0
4114.20.00	- Patent leather and patent laminated leather; metallised leather	0	0	0
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.			
4115.10.00	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	0	0	0
4115.20.00	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0	0	0
	Chapter 42 - Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)			

4201.00.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	7	5	0
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.			
	- Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:			
4202.11.00	- - With outer surface of leather or of composition leather	7	5	0
4202.12	- - With outer surface of plastics or of textile materials:			
	- - - School satchels:			
4202.12.11	- - - - With outer surface of vulcanised fibre	7	5	0
4202.12.19	- - - - Other	7	5	0
	- - - Other:			
4202.12.91	- - - - With outer surface of vulcanised fibre	7	5	0
4202.12.99	- - - - Other	7	5	0
4202.19	- - Other:			
4202.19.20	- - - With outer surface of paperboard	7	5	0
4202.19.90	- - - Other	7	5	0
	- Handbags, whether or not with shoulder strap, including those without handle:			
4202.21.00	- - With outer surface of leather or of composition leather	7	5	0
4202.22.00	- - With outer surface of plastic sheeting or of textile	7	5	0

	materials			
4202.29.00	- - Other	7	5	0
	- Articles of a kind normally carried in the pocket or in the handbag:			
4202.31.00	- - With outer surface of leather or of composition leather	7	5	0
4202.32.00	- - With outer surface of plastic sheeting or of textile materials	7	5	0
4202.39	- - Other:			
4202.39.10	- - - Of copper	7	5	0
4202.39.20	- - - Of nickel	7	5	0
4202.39.30	- - - Of wood or of zinc or of worked carving material of animal or vegetable or mineral origin	7	5	0
4202.39.90	- - - Other	7	5	0
	- Other:			
4202.91	- - With outer surface of leather or of composition leather:			
	- - - Sports bags:			
4202.91.11	- - - - Bowling bags	7	5	0
4202.91.19	- - - - Other	7	5	0
4202.91.90	- - - Other	7	5	0
4202.92	- - With outer surface of plastics or of textile materials:			
4202.92.10	- - - Toiletry bags, of plastic sheeting	7	5	0
4202.92.20	- - - Bowling bags	7	5	0
4202.92.90	- - - Other	7	5	0
4202.99	- - Other:			
4202.99.10	- - - With outer surface of vulcanised fibre or paperboard	7	5	0
4202.99.20	- - - Of copper	7	5	0
4202.99.30	- - - Of nickel	7	5	0
4202.99.40	- - - Of zinc or of worked carving material of animal or	7	5	0

	vegetable or mineral origin			
4202.99.90	- - - Other	7	5	0
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10.00	- Articles of apparel	7	5	0
	- Gloves, mittens and mitts:			
4203.21.00	- - Specially designed for use in sports	5	0	0
4203.29	- - Other:			
4203.29.10	- - - Protective work gloves	7	5	0
4203.29.90	- - - Other	7	5	0
4203.30.00	- Belts and bandoliers	7	5	0
4203.40.00	- Other clothing accessories	7	5	0
42.05	Other articles of leather or of composition leather.			
4205.00.10	- Boot laces; mats	5	0	0
4205.00.20	- Industrial safety belts and harnesses	5	0	0
4205.00.30	- Leather strings or chords of a kind used for jewellery or articles of personal adornment	5	0	0
4205.00.40	- Other articles of a kind used in machinery or mechanical appliances or for other technical uses	0	0	0
4205.00.90	- Other	5	0	0
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.			
4206.00.10	- Tobacco pouches	0	0	0
4206.00.90	- Other	0	0	0

	Chapter 43 - Furskins and artificial fur; manufactures thereof			
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.			
4301.10.00	- Of mink, whole, with or without head, tail or paws	0	0	0
4301.30.00	- Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0	0	0
4301.60.00	- Of fox, whole, with or without head, tail or paws	0	0	0
4301.80.00	- Other furskins, whole, with or without head, tail or paws	0	0	0
4301.90.00	- Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0	0	0
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.			
	- Whole skins, with or without head, tail or paws, not assembled:			
4302.11.00	- - Of mink	0	0	0
4302.19.00	- - Other	0	0	0
4302.20.00	- Heads, tails, paws and other pieces or cuttings, not assembled	0	0	0
4302.30.00	- Whole skins and pieces or cuttings thereof, assembled	0	0	0
43.03	Articles of apparel, clothing accessories and other articles of furskin.			
4303.10.00	- Articles of apparel and clothing accessories	7	5	0
4303.90	- Other:			
4303.90.20	- - Articles for industrial uses	7	5	0

4303.90.90	- - Other	7	5	0
43.04	Artificial fur and articles thereof.			
4304.00.10	- Artificial fur	7	5	0
4304.00.20	- Articles for industrial uses	7	5	0
	- Other:			
4304.00.91	- - Sports bags	7	5	0
4304.00.99	- - Other	7	5	0
	Chapter 44 -Wood and articles of wood; wood charcoal			
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
4401.10.00	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	0	0
	- Wood in chips or particles:			
4401.21.00	- - Coniferous	0	0	0
4401.22.00	- - Non-coniferous	0	0	0
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:			
4401.31.00	- - Wood pellets	0	0	0
4401.39.00	- - Other	0	0	0
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.			
4402.10.00	- Of bamboo	0	0	0
4402.90	- Other:			

4402.90.10	- - Of coconut shell	0	0	0
4402.90.90	- - Other	0	0	0
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.			
4403.10	- Treated with paint, stains, creosote or other preservatives:			
4403.10.10	- - Baulks, sawlogs and veneer logs	0	0	0
4403.10.90	- - Other	0	0	0
4403.20	- Other, coniferous:			
4403.20.10	- - Baulks, sawlogs and veneer logs	0	0	0
4403.20.90	- - Other	0	0	0
	- Other, of tropical wood specified in Subheading Note 2 to this Chapter:			
4403.41	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
4403.41.10	- - - Baulks, sawlogs and veneer logs	0	0	0
4403.41.90	- - - Other	0	0	0
4403.49	- - Other:			
4403.49.10	- - - Baulks, sawlogs and veneer logs	0	0	0
4403.49.90	- - - Other	0	0	0
	- Other:			
4403.91	- - Of oak (Quercus spp.):			
4403.91.10	- - - Baulks, sawlogs and veneer logs	0	0	0
4403.91.90	- - - Other	0	0	0
4403.92	- - Of beech (Fagus spp.):			
4403.92.10	- - - Baulks, sawlogs and veneer logs	0	0	0
4403.92.90	- - - Other	0	0	0

4403.99	- - Other:			
4403.99.10	- - - Baulks, sawlogs and veneer logs	0	0	0
4403.99.90	- - - Other	0	0	0
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			
4404.10.00	- Coniferous	0	0	0
4404.20	- Non-coniferous:			
4404.20.10	- - Chipwood	0	0	0
4404.20.90	- - Other	0	0	0
44.05	Wood wool; wood flour.			
4405.00.10	- Wood wool	0	0	0
4405.00.20	- Wood flour	0	0	0
44.06	Railway or tramway sleepers (cross-ties) of wood.			
4406.10.00	- Not impregnated	0	0	0
4406.90.00	- Other	0	0	0
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.			
4407.10.00	- Coniferous	0	0	0
	- Of tropical wood specified in Subheading Note 2 to this Chapter::			
4407.21	- - Mahogany (Swietenia spp.):			

4407.21.10	- - - Planed, sanded or end-jointed	0	0	0
4407.21.90	- - - Other	0	0	0
4407.22	- - Virola, Imbuia and Balsa:			
4407.22.10	- - - Planed, sanded or end-jointed	0	0	0
4407.22.90	- - - Other	0	0	0
4407.25	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:			
	- - - Dark Red Meranti or Light Red Meranti:			
4407.25.11	- - - - Planed, sanded or end-jointed	0	0	0
4407.25.19	- - - - Other	0	0	0
	- - - Meranti Bakau:			
4407.25.21	- - - - Planed, sanded or end-jointed	0	0	0
4407.25.29	- - - - Other	0	0	0
4407.26	- - White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan:			
4407.26.10	- - - Planed, sanded or end-jointed	0	0	0
4407.26.90	- - - Other	0	0	0
4407.27	- - Sapelli:			
4407.27.10	- - - Planed, sanded or end-jointed	0	0	0
4407.27.90	- - - Other	0	0	0
4407.28	- - Iroko:			
4407.28.10	- - - Planed, sanded or end-jointed	0	0	0
4407.28.90	- - - Other	0	0	0
4407.29	- - Other:			
	- - - Jelutong (Dyera spp.):			
4407.29.11	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.19	- - - - Other	0	0	0

	- - - Kapur (<i>Dryobalanops</i> spp.):			
4407.29.21	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.29	- - - - Other	0	0	0
	- - - Kempas (<i>Koompassia</i> spp.):			
4407.29.31	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.39	- - - - Other	0	0	0
	- - - Keruing (<i>Dipterocarpus</i> spp.):			
4407.29.41	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.49	- - - - Other	0	0	0
	- - - Ramin (<i>Gonystylus</i> spp.):			
4407.29.51	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.59	- - - - Other	0	0	0
	- - - Teak (<i>Tectona</i> spp.):			
4407.29.61	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.69	- - - - Other	0	0	0
	- - - Balau (<i>Shorea</i> spp.):			
4407.29.71	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.79	- - - - Other	0	0	0
	- - - Mengkulang (<i>Heritiera</i> spp.):			
4407.29.81	- - - - Planed, sanded or end-jointed	0	0	0
4407.29.89	- - - - Other	0	0	0
	- - - Other:			
4407.29.91	- - - - Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), other:	0	0	0
4407.29.92	- - - - Jongkong (<i>Dactylocladus</i> spp.) and Merbau (<i>Intsia</i> spp.), other:	0	0	0
4407.29.93	- - - - Other, planed, sanded or end-jointed	0	0	0

4407.29.99	- - - Other	0	0	0
	- Other:			
4407.91	- - Of oak (Quercus spp.):			
4407.91.10	- - - Planed, sanded or end-jointed	0	0	0
4407.91.90	- - - Other	0	0	0
4407.92	- - Of beech (Fagus spp.):			
4407.92.10	- - - Planed, sanded or end-jointed	0	0	0
4407.92.90	- - - Other	0	0	0
4407.93	- - Of maple (Acer spp.):			
4407.93.10	- - - Planed, sanded or end-jointed	0	0	0
4407.93.90	- - - Other	0	0	0
4407.94	- - Of cherry (Prunus spp.):			
4407.94.10	- - Planed, sanded or end-jointed	0	0	0
4407.94.90	- - - Other	0	0	0
4407.95	- - Of ash (Fraxinus spp.):			
4407.95.10	- - - Planed, sanded or end-jointed	0	0	0
4407.95.90	- - - Other	0	0	0
4407.99	- - Other:			
4407.99.10	- - - Planed, sanded or end-jointed	0	0	0
4407.99.90	- - - Other	0	0	0
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.			
4408.10	- Coniferous:			
4408.10.10	- - Cedar wood slats of a kind used for pencil manufacture; radiata pinewood of a kind used for blockboard	0	0	0

	manufacture			
4408.10.30	- - Face veneer sheets	0	0	0
4408.10.90	- - Other	0	0	0
	- Of tropical wood specified in Subheading Note 2 to this Chapter:			
4408.31.00	- - Dark Red Meranti, Light Red Meranti and Meranti Bakau:	0	0	0
4408.39	- - Other:			
4408.39.10	- - - Jelutong wood slats of a kind used for pencil manufacture	0	0	0
4408.39.90	- - - Other	0	0	0
4408.90.00	- Other	0	0	0
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.			
4409.10.00	- Coniferous	0	0	0
	- Non-coniferous:			
4409.21.00	- - Of bamboo	0	0	0
4409.29.00	- - Other	0	0	0
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
	- Of wood:			
4410.11.00	- - Particle board	0	0	0
4410.12.00	- - Oriented strand board (OSB)	0	0	0
4410.19.00	- - Other	0	0	0

4410.90.00	- Other	5	5	4
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.			
	- Medium density fibreboard (MDF):			
4411.12.00	- - Of a thickness not exceeding 5 mm	0	0	0
4411.13.00	- - Of a thickness exceeding 5 mm but not exceeding 9 mm	0	0	0
4411.14.00	- - Of a thickness exceeding 9 mm	0	0	0
	- Other:			
4411.92.00	- - Of a density exceeding 0.8 g/cm ³	0	0	0
4411.93.00	- - Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	0	0	0
4411.94.00	- - Of a density not exceeding 0.5 g/cm ³	0	0	0
44.12	Plywood, veneered panels and similar laminated wood.			
4412.10.00	- Of bamboo	0	0	0
	- Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:			
4412.31.00	- - With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter:	0	0	0
4412.32.00	- - Other, with at least one outer ply of non-coniferous wood	0	0	0
4412.39.00	- - Other	0	0	0
	- Other:			
4412.94.00	- - Blockboard, laminboard and battenboard	0	0	0
4412.99.00	- - Other	0	0	0

4413.00.00	Densified wood, in blocks, plates, strips or profile shapes.	0	0	0
4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects.	7	5	0
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.			
4415.10.00	- Cases, boxes, crates, drums and similar packings; cable-drums	7	5	0
4415.20.00	- Pallets, box pallets and other load boards; pallet collars	7	5	0
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.			
4416.00.10	- Staves	7	5	0
4416.00.90	- Other	7	5	0
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.			
4417.00.10	- Boot or shoe lasts	5	0	0
4417.00.90	- Other	7	5	0
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.			
4418.10.00	- Windows, French-windows and their frames	0	0	0
4418.20.00	- Doors and their frames and thresholds	0	0	0
4418.40.00	- Shuttering for concrete constructional work	0	0	0
4418.50.00	- Shingles and shakes	0	0	0

4418.60.00	- Posts and beams	0	0	0
	- Assembled flooring panels			
4418.71.00	- - For mosaic floors	0	0	0
4418.72.00	- - Other, multilayer	0	0	0
4418.79.00	- - Other	0	0	0
4418.90	- Other:			
4418.90.10	- - Cellular wood panels	0	0	0
4418.90.90	- - Other	0	0	0
4419.00.00	Tableware and kitchenware, of wood.	7	5	0
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10.00	- Statuettes and other ornaments, of wood	7	5	0
4420.90	- Other:			
4420.90.10	- - Wooden articles of furniture not falling in Chapter 94	7	5	0
4420.90.90	- - Other	7	5	0
44.21	Other articles of wood.			
4421.10.00	- Clothes hangers	7	5	0
4421.90	- Other:			
4421.90.10	- - Spools, cops and bobbins, sewing thread reels and the like	5	0	0
4421.90.20	- - Match splints	7	5	0
4421.90.30	- - Wooden pegs or pins for footwear	7	5	0
4421.90.40	- - Candy-sticks, ice-cream sticks and ice-cream spoons	7	5	0

4421.90.70	- - Fans and handscreens, frames and handles therefor, and parts thereof	7	5	0
4421.90.80	- - Toothpicks	7	5	0
	- - Other:			
4421.90.93	- - - Prayer beads	7	5	0
4421.90.94	- - - Other beads	7	5	0
4421.90.99	- - - Other	7	5	0
	Chapter 45 - Cork and articles of cork			
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10.00	- Natural cork, raw or simply prepared	0	0	0
4501.90.00	- Other	0	0	0
4502.00.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	0	0	0
45.03	Articles of natural cork.			
4503.10.00	- Corks and stoppers	5	0	0
4503.90.00	- Other	5	0	0
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.10.00	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	0	0	0
4504.90.00	- Other	5	0	0

	Chapter 46 - Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork			
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).			
	- Mats, matting and screens of vegetable materials:			
4601.21.00	- - Of bamboo	7	5	0
4601.22.00	- - Of rattan	7	5	0
4601.29.00	- - Other	7	5	0
	- Other:			
4601.92	- - Of bamboo:			
4601.92.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	7	5	0
4601.92.90	- - - Other	7	5	0
4601.93	- - Of rattan:			
4601.93.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	7	5	0
4601.93.90	- - - Other	7	5	0
4601.94	- - Of other vegetable materials:			
4601.94.10	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	7	5	0
4601.94.90	- - - Other	7	5	0
4601.99	- - Other:			
4601.99.10	- - - Mats and matting	7	5	0
4601.99.20	- - - Plaits and similar products of plaiting materials, whether or not assembled into strips	7	5	0
4601.99.90	- - - Other	7	5	0

46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.			
	- Of vegetable materials:			
4602.11.00	- - Of bamboo	7	5	0
4602.12.00	- - Of rattan	7	5	0
4602.19.00	- - Other	7	5	0
4602.90.00	- Other	7	5	0
	Chapter 47 - Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard			
4701.00.00	Mechanical wood pulp.	0	0	0
4702.00.00	Chemical wood pulp, dissolving grades.	0	0	0
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.			
	- Unbleached:			
4703.11.00	- - Coniferous	0	0	0
4703.19.00	- - Non-coniferous	0	0	0
	- Semi-bleached or bleached:			
4703.21.00	- - Coniferous	0	0	0
4703.29.00	- - Non-coniferous	0	0	0
47.04	Chemical wood pulp, sulphite, other than dissolving grades.			
	- Unbleached:			

4704.11.00	- - Coniferous	0	0	0
4704.19.00	- - Non-coniferous	0	0	0
	- Semi-bleached or bleached:			
4704.21.00	- - Coniferous	0	0	0
4704.29.00	- - Non-coniferous	0	0	0
4705.00.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	0	0
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.			
4706.10.00	- Cotton linters pulp	0	0	0
4706.20.00	- Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	0	0
4706.30.00	- Other, of bamboo	0	0	0
	- Other:			
4706.91.00	- - Mechanical	0	0	0
4706.92.00	- - Chemical	0	0	0
4706.93.00	- - Obtained by a combination of mechanical and chemical processes	0	0	0
47.07	Recovered (waste and scrap) paper or paperboard.			
4707.10.00	- Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	0	0
4707.20.00	- Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	0	0
4707.30.00	- Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0	0
4707.90.00	- Other, including unsorted waste and scrap	0	0	0

	Chapter 48 -Paper and paperboard; articles of paper pulp, of paper or of paperboard			
48.01	Newsprint, in rolls or sheets.			
4801.00.10	- Weighing not more than 55g/m2	30	25	20
4801.00.90	- Other	30	25	20
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.			
4802.10.00	- Hand-made paper and paperboard	30	25	20
4802.20	- Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:			
4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0
4802.20.90	- - Other	0	0	0
4802.40	- Wallpaper base:			
4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0
4802.40.90	- - Other	0	0	0
	- Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4802.54	- - Weighing less than 40 g/m ² :			
	- - - Carbonising base paper, weighing less than 20 g/m ² :			
4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side	0	0	0

	exceeds 36 cm in the unfolded state			
4802.54.19	- - - Other	0	0	0
	- - - Other carbonising base paper:			
4802.54.21	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0
4802.54.29	- - - Other	0	0	0
4802.54.30	- - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0
4802.54.90	- - - Other	30	25	20
4802.55	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls:			
4802.55.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	30	25	20
	- - - Carbonising base paper:			
4802.55.31	- - - - Of a width not exceeding 150mm	0	0	0
4802.55.39	- - - - Other	0	0	0
4802.55.40	- - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0
4802.55.50	- - - Base paper of a kind used to manufacture release paper	30	25	20
4802.55.90	- - - Other	30	25	20
4802.56	- - Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.56.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	30	25	20
	- - - Carbonising base paper:			
4802.56.31	- - - - With no side exceeding 36 cm in the unfolded state	0	0	0
4802.56.39	- - - - Other	0	0	0
4802.56.90	- - - Other	30	25	20

4802.57	- - Other, weighing 40 g/m ² or more but not more than 150 g/m ² :			
	- - - Carbonising base paper:			
4802.57.11	- - - - With no side exceeding 36 cm in the unfolded state	0	0	0
4802.57.19	- - - - Other	0	0	0
4802.57.90	- - - Other	30	25	20
4802.58	- - Weighing more than 150 g/m ² :			
	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks:			
4802.58.21	- - - - In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	30	25	20
4802.58.29	- - - - Other	30	25	20
4802.58.90	- - - Other	15	13	10
	- Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
4802.61	- - In rolls:			
4802.61.30	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	30	25	20
4802.61.40	- - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0
4802.61.90	- - - Other	15	13	10
4802.62	- - In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:			
4802.62.10	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks, in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	30	25	20
4802.62.20	- - - Fancy paper and paperboard, including paper and paperboard with watermarks, a granitized felt finish, a fibre finish, a vellum antique finish or a blend of specks	30	25	20

4802.62.90	- - - Other	0	0	0
4802.69.00	- - Other	0	0	0
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.			
4803.00.30	- Of cellulose wadding or of webs of cellulose fibres	30	25	20
4803.00.90	- Other	30	25	20
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.			
	- Kraftliner:			
4804.11.00	- - Unbleached	5	0	0
4804.19.00	- - Other	7	5	5
	- Sack kraft paper:			
4804.21	- - Unbleached:			
4804.21.10	- - - Of a kind used for making cement bags	0	0	0
4804.21.90	- - - Other	7	5	5
4804.29.00	- - Other	5	0	0
	- Other kraft paper and paperboard weighing 150 g/m ² or less:			
4804.31	- Unbleached:			
4804.31.10	- - - Electrical grade insulating kraft paper	0	0	0
4804.31.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	0	0	0
4804.31.40	- - - Sandpaper base paper	5	0	0
4804.31.50	- - - Of a kind used for making cement bags	5	0	0

4804.31.90	- - - Other	5	0	0
4804.39	- - Other:			
4804.39.10	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	0	0	0
4804.39.20	- - - Foodpaper	5	0	0
4804.39.90	- - - Other	5	0	0
	- Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m:			
4804.41	- - Unbleached:			
4804.41.10	- - - Electrical grade insulating kraft paper	0	0	0
4804.41.90	- - - Other	7	5	0
4804.42.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	7	5	5
4804.49	- - Other:			
4804.49.10	- - - Foodboard	7	5	5
4804.49.90	- - - Other	7	5	5
	- Other kraft paper and paperboard weighing 225 g/m ² or more:			
4804.51	- - Unbleached:			
4804.51.10	- - - Electrical grade insulating kraft paper	0	0	0
4804.51.20	- - - Pressboard weighing 600 g/m ² or more	0	0	0
4804.51.30	- - - Of a wet strength of 40 g to 60 g, of a kind used in the manufacture of plywood adhesive tape	0	0	0
4804.51.90	- - - Other	7	5	5
4804.52.00	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	7	5	5
4804.59.00	- - Other	7	5	5

48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.			
	- Fluting paper:			
4805.11.00	- - Semi-chemical fluting paper	0	0	0
4805.12	- - Straw fluting paper:			
4805.12.10	- - - Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	0	0	0
4805.12.90	- - - Other	0	0	0
4805.19	- - Other:			
4805.19.10	- - - Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	0	0	0
4805.19.90	- - - Other	0	0	0
	- Testliner (recycled liner board):			
4805.24.00	- - Weighing 150 g/m ² or less	0	0	0
4805.25	- - Weighing more than 150 g/m ² :			
4805.25.10	- - - Weighing less than 225 g/m ²	0	0	0
4805.25.90	- - - Other	0	0	0
4805.30	- Sulphite wrapping paper:			
4805.30.10	- - Match box wrapping paper, coloured	0	0	0
4805.30.90	- - Other	0	0	0
4805.40.00	- Filter paper and paperboard	0	0	0
4805.50.00	- Felt paper and paperboard	0	0	0
	- Other:			
4805.91	- - Weighing 150 g/m ² or less:			
4805.91.10	- - - Paper of a kind used as interleaf material for the packing of flat glass products, with a resin content by weight of not more than 0.6%	0	0	0
4805.91.20	- - - Joss paper	7	5	0

4805.91.90	- - - Other	3	0	0
4805.92	- - Weighing more than 150 g/m ² but less than 225g/m ² :			
4805.92.10	- - - Multi-ply paper and paperboard	0	0	0
4805.92.90	- - - Other	0	0	0
4805.93	- - Weighing 225 g/m ² or more:			
4805.93.10	- - - Multi-ply paper and paperboard	0	0	0
4805.93.20	- - - Blotting paper	0	0	0
4805.93.90	- - - Other	0	0	0
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.			
4806.10.00	- Vegetable parchment	0	0	0
4806.20.00	- Greaseproof papers	0	0	0
4806.30.00	- Tracing papers	0	0	0
4806.40.00	- Glassine and other glazed transparent or translucent papers	0	0	0
4807.00.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	7	5	0
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.			
4808.10.00	- Corrugated paper and paperboard, whether or not perforated	0	0	0
4808.40.00	- Kraft paper, creped or crinkled, whether or not embossed or perforated	0	0	0
4808.90	- Other:			

4808.90.20	- - Creped or crinkled paper	0	0	0
4808.90.30	- - Embossed paper	0	0	0
4808.90.90	- - Other	0	0	0
48.09	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.			
4809.20.00	- Self-copy paper	0	0	0
4809.90	- Other:			
4809.90.10	- - Carbon paper and similar copying papers	5	0	0
4809.90.90	- - Other	5	0	0
48.10	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.			
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:			
4810.13	- - In rolls:			
	- - - Printed, of a kind used for self-recording apparatus, of a width of 150 mm or less:			
4810.13.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0
4810.13.19	- - - - Other	0	0	0
	- - - Other:			
4810.13.91	- - - - Of a width of 150 mm or less	0	0	0
4810.13.99	- - - - Other	0	0	0
4810.14	- - In sheets with one side not exceeding 435 mm and the			

	other side not exceeding 297 mm in the unfolded state:			
	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm:			
4810.14.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0
4810.14.19	- - - - Other	0	0	0
	- - - Other:			
4810.14.91	- - - - Of which no side exceeds 360 mm	0	0	0
4810.14.99	- - - - Other	0	0	0
4810.19	- - Other:			
	- - - Printed, of a kind used for self-recording apparatus, of which no side exceeds 360 mm in the unfolded state:			
4810.19.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0
4810.19.19	- - - - Other	0	0	0
	- - - Other:			
4810.19.91	- - - - Of which no side exceeds 360 mm	0	0	0
4810.19.99	- - - - Other	0	0	0
	- Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:			
4810.22	- - light-weight coated papers:			
	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:			
4810.22.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0
4810.22.19	- - - - Other	0	0	0
	- - - Other:			
4810.22.91	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	0	0	0

4810.22.99	- - - - Other	0	0	0
4810.29	- - Other:			
	- - - Printed, of a kind used for self-recording apparatus, in rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state:			
4810.29.11	- - - - Electrocardiograph, ultrasonography, spirometer, electro-encephalograph and fetal monitoring papers	0	0	0
4810.29.19	- - - - Other	0	0	0
	- - - Other:			
4810.29.91	- - - - In rolls of a width of 150 mm or less, or in sheets of which no side exceeds 360 mm in the unfolded state	0	0	0
4810.29.99	- - - - Other	0	0	0
	- Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:			
4810.31	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m ² or less:			
	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state:			
4810.31.31	- - - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0
4810.31.39	- - - - Other	0	0	0
	- - - Other:			
4810.31.91	- - - - Base paper of a kind used to manufacture aluminium coated paper	0	0	0
4810.31.99	- - - - Other	0	0	0
4810.32	- - Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m ² :			
4810.32.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	0	0	0
4810.32.90	- - - Other	0	0	0

4810.39	- - Other:			
4810.39.30	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	0	0	0
4810.39.90	- - - Other	0	0	0
	- Other paper and paperboard:			
4810.92	- - Multi-ply:			
4810.92.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	0	0	0
4810.92.90	- - - Other	0	0	0
4810.99	- - Other:			
4810.99.40	- - - In rolls of not more than 150 mm in width or sheets of which no side exceeds 360 mm in the unfolded state	0	0	0
4810.99.90	- - - Other	0	0	0
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.			
4811.10	- Tarred, bituminised or asphalted paper and paperboard:			
	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:			
4811.10.21	- - - Floor coverings on a base of paper or paperboard	7	5	0
4811.10.29	- - - Other	0	0	0
	- - Other:			
4811.10.91	- - - Floor coverings on a base of paper or paperboard	7	5	0
4811.10.99	- - - Other	0	0	0
	- Gummed or adhesive paper and paperboard:			
4811.41	- - Self-adhesive:			
4811.41.20	- - - In rolls of not more than 15 cm in width or in	0	0	0

	rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state			
4811.41.90	- - - Other	0	0	0
4811.49	- - Other:			
4811.49.20	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0
4811.49.90	- - - Other	0	0	0
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):			
4811.51	- - Bleached, weighing more than 150 g/m ² :			
	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:			
4811.51.31	- - - - Floor coverings on a base of paper or paperboard	7	5	0
4811.51.39	- - - - Other	0	0	0
	- - - Other:			
4811.51.91	- - - - Floor coverings on a base of paper or paperboard	7	5	0
4811.51.99	- - - - Other	7	5	0
4811.59	- - Other:			
4811.59.20	- - - Paper and paperboard covered on both faces with transparent sheets of plastics and with a lining of aluminium foil, for the packaging of liquid food products	0	0	0
	- - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:			
4811.59.41	- - - - Floor coverings on a base of paper or paperboard	7	5	0
4811.59.49	- - - - Other	0	0	0
	- - - Other:			
4811.59.91	- - - - Floor coverings on a base of paper or paperboard	7	5	0
4811.59.99	- - - - Other	0	0	0
4811.60	- Paper and paperboard, coated, impregnated or covered			

	with wax, paraffin wax, stearin, oil or glycerol:			
4811.60.20	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	0	0	0
4811.60.90	- - Other	0	0	0
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres:			
	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state:			
4811.90.41	- - - Floor coverings on a base of paper or paperboard	7	5	0
4811.90.49	- - - Other	0	0	0
	- - Other:			
4811.90.91	- - - Floor coverings on a base of paper or paperboard	7	5	0
4811.90.99	- - - Other	0	0	0
4812.00.00	Filter blocks, slabs and plates, of paper pulp.	0	0	0
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.			
4813.10.00	- In the form of booklets or tubes	7	5	0
4813.20.00	- In rolls of a width not exceeding 5 cm	7	5	0
4813.90	- Other:			
4813.90.10	- - In rolls of a width exceeding 5 cm, coated	7	5	0
4813.90.90	- - Other	7	5	0
48.14	Wallpaper and similar wall coverings; window transparencies of paper.			
4814.20.00	- Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	7	5	0

4814.90.00	- Other	7	5	0
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816.20	- Self-copy paper:			
4816.20.10	- - In rolls of a width exceeding 15 cm but not exceeding 36 cm	0	0	0
4816.20.90	- - Other	0	0	0
4816.90	- Other:			
4816.90.10	- - Carbon paper	5	0	0
4816.90.20	- - Other copying paper	5	0	0
4816.90.30	- - Offset plates	0	0	0
4816.90.40	- - Heat transfer paper	0	0	0
4816.90.90	- - Other	5	0	0
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817.10.00	- Envelopes	7	5	0
4817.20.00	- Letter cards, plain postcards and correspondence cards	7	5	0
4817.30.00	- Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	7	5	0
48.18	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of			

	cellulose fibres.			
4818.10.00	- Toilet paper	7	5	0
4818.20.00	- Handkerchiefs, cleansing or facial tissues and towels	7	5	0
4818.30	- Tablecloths and serviettes:			
4818.30.10	- - Table coverings	7	5	0
4818.30.20	- - Serviettes	7	5	0
4818.50.00	- Articles of apparel and clothing accessories	7	5	0
4818.90.00	- Other	7	5	0
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
4819.10.00	- Cartons, boxes and cases, of corrugated paper or paperboard	7	5	0
4819.20.00	- Folding cartons, boxes and cases, of non-corrugated paper or paperboard	7	5	0
4819.30.00	- Sacks and bags, having a base of a width of 40 cm or more	7	5	0
4819.40.00	- Other sacks and bags, including cones	7	5	0
4819.50.00	- Other packing containers, including record sleeves	7	5	0
4819.60.00	- Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	7	5	0
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
4820.10.00	- Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	7	5	0

4820.20.00	- Exercise books	7	5	0
4820.30.00	- Binders (other than book covers), folders and file covers	7	5	0
4820.40.00	- Manifold business forms and interleaved carbon sets	7	5	0
4820.50.00	- Albums for samples or for collections	7	5	0
4820.90.00	- Other	7	5	0
48.21	Paper or paperboard labels of all kinds, whether or not printed			
4821.10	- Printed:			
4821.10.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	7	5	0
4821.10.90	- - Other	7	5	0
4821.90	- Other:			
4821.90.10	- - Labels of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	7	5	0
4821.90.90	- - Other	7	5	0
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).			
4822.10	- Of a kind used for winding textile yarn:			
4822.10.10	- - Cones	0	0	0
4822.10.90	- - Other	0	0	0
4822.90	- Other:			
4822.90.10	- - Cones	0	0	0
4822.90.90	- - Other	0	0	0
48.23	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles			

	of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.			
4823.20	- Filter paper and paperboard:			
4823.20.10	- - In strips, rolls or sheets	0	0	0
4823.20.90	- - Other	0	0	0
4823.40	- Rolls, sheets and dials, printed for self-recording apparatus:			
	- - For electro-medical apparatus:			
4823.40.21	- - - Cardiograph recording paper	0	0	0
4823.40.29	- - - Other	0	0	0
4823.40.90	- - Other	0	0	0
	- Trays, dishes, plates, cups and the like, of paper or paperboard:			
4823.61.00	- - Of bamboo	7	5	0
4823.69.00	- - Other	7	5	0
4823.70.00	- Moulded or pressed articles of paper pulp	0	0	0
4823.90	- Other:			
4823.90.10	- - Cocooning frames for silk-worms	5	0	0
4823.90.20	- - Display cards of a kind used for jewellery, including objects of personal adornment or articles of personal use normally carried in the pocket, in the handbag or on the person	7	5	0
4823.90.30	- - Paper tube sets of a kind used for the manufacture of fireworks	7	5	0
4823.90.40	- - Paper tube sets of a kind used for the manufacture of fireworks	7	5	0
	- - Kraft paper, in rolls of a width of 209 mm, of a kind used as wrapper for dynamite sticks:			
4823.90.51	- - - Weighing 150 g/m ² or less	0	0	0
4823.90.59	- - - Other	7	5	5
4823.90.60	- - Punched jacquard cards	7	5	0

4823.90.70	- - Fans and handscreens	7	5	0
	- - Other:			
4823.90.92	- - - Joss paper	7	5	0
4823.90.94	- - - Cellulose wadding and webs of cellulose fibers, coloured or marbled throughout the mass	5	0	0
4823.90.95	- - - Floor coverings on a base of paper or paperboard	5	0	0
4823.90.96	- - - Other, cut to shape other than rectangular or square	5	0	0
4823.90.99	- - - Other	5	0	0
	Chapter 49 - Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans			
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10.00	- In single sheets, whether or not folded	0	0	0
	- Other:			
4901.91.00	- - Dictionaries and encyclopaedias, and serial instalments thereof	0	0	0
4901.99	- - Other:			
4901.99.10	- - - Educational, technical, scientific, historical or cultural books	0	0	0
4901.99.90	- - - Other	0	0	0
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.10.00	- Appearing at least four times a week	0	0	0
4902.90	- Other:			
4902.90.10	- - Educational, technical, scientific, historical or cultural journals and periodicals	0	0	0

4902.90.90	- - Other	0	0	0
4903.00.00	Children's picture, drawing or colouring books.	0	0	0
4904.00.00	Music, printed or in manuscript, whether or not bound or illustrated.	0	0	0
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10.00	- Globes	0	0	0
	- Other:			
4905.91.00	- - In book form	0	0	0
4905.99.00	- - Other	0	0	0
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.			
4906.00.10	- Plans and drawings, including photographic reproductions on sensitised paper	0	0	0
4906.00.90	- Other	0	0	0
49.07	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			
4907.00.10	- Banknotes, being legal tender	0	0	0
	- Unused postage, revenue or similar stamps:			
4907.00.21	- - Postage stamps	5	0	0

4907.00.29	- - Other	0	0	0
4907.00.40	- Stock, share or bond certificates and similar documents of title; cheque forms	0	0	0
4907.00.90	- Other	5	0	0
49.08	Transfers (decalcomanias).			
4908.10.00	- Transfers (decalcomanias), vitrifiable	0	0	0
4908.90.00	- Other	5	0	0
4909.00.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	7	5	0
4910.00.00	Calendars of any kind, printed, including calendar blocks.	7	5	0
49.11	Other printed matter, including printed pictures and photographs.			
4911.10	- Trade advertising material, commercial catalogues and the like:			
4911.10.10	- - Catalogues listing only educational, technical, scientific, historical or cultural books and publications	5	0	0
4911.10.90	- - Other	5	0	0
	- Other:			
4911.91	- - Pictures, designs and photographs:			
	- - - Wall pictures and diagrams for instructional purposes:			
4911.91.21	- - - - Anatomical or botanical diagrams and charts	0	0	0
4911.91.29	- - - - Other	7	5	0
	- - - Other printed pictures and photographs:			

4911.91.31	- - - Anatomical or botanical diagrams and charts	0	0	0
4911.91.39	- - - Other	7	5	0
4911.91.90	- - - Other	0	0	0
4911.99	- - Other:			
4911.99.10	- - - Printed cards for jewellery or for small objects of personal adornment or articles of personal use normally carried in the pocket, handbag or on the person	7	5	0
4911.99.20	- - - Printed labels for explosives	7	5	0
4911.99.30	- - - Educational, technical, scientific, historical or cultural material printed on a set of cards	7	5	0
4911.99.90	- - - Other	7	5	0

	Chapter 50 - Silk			
5001.00.00	Silk-worm cocoons suitable for reeling.	0	0	0
5002.00.00	Raw silk (not thrown).	0	0	0
5003.00.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	0	0	0
5004.00.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	0	0	0
5005.00.00	Yarn spun from silk waste, not put up for retail sale.	0	0	0
5006.00.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	0	0	0
50.07	Woven fabrics of silk or of silk waste.			
5007.10	- Fabrics of noil silk:			
5007.10.10	- - Printed by the traditional batik process	7	5	0
5007.10.90	- - Other	7	5	0
5007.20	- Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk:			
5007.20.10	- - Printed by the traditional batik process	7	5	0
5007.20.90	- - Other	7	5	0

5007.90	- Other fabrics:			
5007.90.10	- - Printed by the traditional batik process	7	5	0
5007.90.90	- - Other	7	5	0
	Chapter 51 - Wool, fine or coarse animal hair; horsehair yarn and woven fabric			
51.01	Wool, not carded or combed.			
	- Greasy, including fleece-washed wool:			
5101.11.00	- - Shorn wool	0	0	0
5101.19.00	- - Other	0	0	0
	- Degreased, not carbonised:			
5101.21.00	- - Shorn wool	0	0	0
5101.29.00	- - Other	0	0	0
5101.30.00	- Carbonised	0	0	0
51.02	Fine or coarse animal hair, not carded or combed.			
	- Fine animal hair:			
5102.11.00	- - Of Kashmir (cashmere) goats	0	0	0
5102.19.00	- - Other	0	0	0
5102.20.00	- Coarse animal hair	0	0	0
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.			
5103.10.00	- Noils of wool or of fine animal hair	0	0	0
5103.20.00	- Other waste of wool or of fine animal hair	0	0	0
5103.30.00	- Waste of coarse animal hair	0	0	0
5104.00.00	Garnetted stock of wool or of fine or coarse animal hair.	0	0	0
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).			
5105.10.00	- Carded wool	0	0	0
	- Wool tops and other combed wool:			
5105.21.00	- - Combed wool in fragments	0	0	0
5105.29.00	- - Other	0	0	0
	- Fine animal hair, carded or combed:			
5105.31.00	- - Of Kashmir (cashmere) goats	0	0	0
5105.39.00	- - Other	0	0	0

5105.40.00	- Coarse animal hair, carded or combed:	0	0	0
51.06	Yarn of carded wool, not put up for retail sale.			
5106.10.00	- Containing 85% or more by weight of wool	5	0	0
5106.20.00	- Containing less than 85% by weight of wool	5	0	0
51.07	Yarn of combed wool, not put up for retail sale.			
5107.10.00	- Containing 85% or more by weight of wool	5	0	0
5107.20.00	- Containing less than 85% by weight of wool	5	0	0
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.			
5108.10.00	- Carded	5	0	0
5108.20.00	- Combed	5	0	0
51.09	Yarn of wool or of fine animal hair, put up for retail sale.			
5109.10.00	- Containing 85% or more by weight of wool or of fine animal hair	5	0	0
5109.90.00	- Other	5	0	0
5110.00.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	5	0	0
51.11	Woven fabrics of carded wool or of carded fine animal hair.			
	- Containing 85% or more by weight of wool or of fine animal hair:			
5111.11	- - Of a weight not exceeding 300 g/m ² :			
5111.11.10	- - - Printed by the traditional batik process	7	5	0
5111.11.90	- - - Other	7	5	0
5111.19	- - Other:			
5111.19.10	- - - Printed by the traditional batik process	7	5	0
5111.19.90	- - - Other	7	5	0
5111.20.00	- Other, mixed mainly or solely with man-made filaments	7	5	0
5111.30.00	- Other, mixed mainly or solely with man-made staple fibres	7	5	0
5111.90.00	- Other	7	5	0
51.12	Woven fabrics of combed wool or of combed fine animal hair.			
	- Containing 85% or more by weight of wool or of fine			

	animal hair:			
5112.11	- - Of a weight not exceeding 200 g/m ² :			
5112.11.10	- - - Printed by the traditional batik process	7	5	0
5112.11.90	- - - Other	7	5	0
5112.19	- - Other:			
5112.19.10	- - - Printed by the traditional batik process	7	5	0
5112.19.90	- - - Other	7	5	0
5112.20.00	- Other, mixed mainly or solely with man-made filaments	7	5	0
5112.30.00	- Other, mixed mainly or solely with man-made staple fibres	7	5	0
5112.90.00	- Other	7	5	0
5113.00.00	Woven fabrics of coarse animal hair or of horsehair.	7	5	0
	Chapter 52 - Cotton			
5201.00.00	Cotton, not carded or combed.	0	0	0
52.02	Cotton waste (including yarn waste and garnetted stock).			
5202.10.00	- Yarn waste (including thread waste)	0	0	0
	- Other:			
5202.91.00	- - Garnetted stock	0	0	0
5202.99.00	- - Other	0	0	0
5203.00.00	Cotton, carded or combed.	0	0	0
52.04	Cotton sewing thread, whether or not put up for retail sale.			
	- Not put up for retail sale:			
5204.11.00	- - Containing 85% or more by weight of cotton	7	5	0
5204.19.00	- - Other	7	5	0
5204.20.00	- Packed for retail sale	7	5	0
52.05	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale.			
	- Single yarn, of uncombed fibres:			
5205.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0	0
5205.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0
5205.13.00	- - Measuring less than 232.56 decitex but not less than	5	0	0

	192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)			
5205.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0	0
5205.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	0	0
	- Single yarn, of combed fibres:			
5205.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0	0
5205.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0
5205.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0	0
5205.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0	0
5205.26.00	- - Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	0	0
5205.27.00	- - Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5	0	0
5205.28.00	- - Measuring less than 83.33 decitex (exceeding 120 metric number)	5	0	0
	- Multiple (folded) or cabled yarn, of uncombed fibres:			
5205.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	0	0
5205.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	0	0
5205.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0	0
5205.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0	0
5205.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	0	0
	- Multiple (folded) or cabled yarn, of combed fibres:			
5205.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	0	0
5205.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single	5	0	0

	yarn)			
5205.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0	0
5205.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0	0
5205.46.00	- - Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	5	0	0
5205.47.00	- - Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	5	0	0
5205.48.00	- - Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	0	0
52.06	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put up for retail sale.			
	- Single yarn, of uncombed fibres:			
5206.11.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0	0
5206.12.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0
5206.13.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0	0
5206.14.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0	0
5206.15.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	0	0
	- Single yarn, of combed fibres:			
5206.21.00	- - Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	0	0
5206.22.00	- - Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	0	0
5206.23.00	- - Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	0	0
5206.24.00	- - Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	0	0
5206.25.00	- - Measuring less than 125 decitex (exceeding 80 metric number)	5	0	0

	- Multiple (folded) or cabled yarn, of uncombed fibres:			
5206.31.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	0	0
5206.32.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	0	0
5206.33.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0	0
5206.34.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0	0
5206.35.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	0	0
	- Multiple (folded) or cabled yarn, of combed fibres:			
5206.41.00	- - Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	0	0
5206.42.00	- - Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5	0	0
5206.43.00	- - Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5	0	0
5206.44.00	- - Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5	0	0
5206.45.00	- - Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	0	0
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10.00	- Containing 85% or more by weight of cotton	5	0	0
5207.90.00	- Other	5	0	0
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m².			
	- Unbleached:			
5208.11.00	- - Plain weave, weighing not more than 100 g/m ²	7	5	0
5208.12.00	- - Plain weave, weighing more than 100 g/m ²	7	5	0
5208.13.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5208.19.00	- - Other fabrics	7	5	0
	- Bleached:			
5208.21.00	- - Plain weave, weighing not more than 100 g/m ²	7	5	0

5208.22.00	- - Plain weave, weighing more than 100 g/m ²	7	5	0
5208.23.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5208.29.00	- - Other fabrics	7	5	0
	- Dyed:			
5208.31.00	- - Plain weave, weighing not more than 100 g/m ²	7	5	0
5208.32.00	- - Plain weave, weighing more than 100 g/m ²	7	5	0
5208.33.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5208.39.00	- - Other fabrics	7	5	0
	- Of yarns of different colours:			
5208.41.00	- - Plain weave, weighing not more than 100 g/m ²	7	5	0
5208.42.00	- - Plain weave, weighing more than 100 g/m ²	7	5	0
5208.43.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5208.49.00	- - Other fabrics	7	5	0
	- Printed:			
5208.51	- - Plain weave, weighing not more than 100 g/m ² :			
5208.51.10	- - - Printed by the traditional batik process	7	5	0
5208.51.90	- - - Other	7	5	0
5208.52	- - Plain weave, weighing more than 100 g/m ² :			
5208.52.10	- - - Printed by the traditional batik process	7	5	0
5208.52.90	- - - Other	7	5	0
5208.59	- - Other fabrics:			
5208.59.10	- - - Printed by the traditional batik process	7	5	0
5208.59.90	- - - Other	7	5	0
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing more than 200 g/m².			
	- Unbleached:			
5209.11.00	- - Plain weave	7	5	0
5209.12.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5209.19.00	- - Other fabrics	7	5	0
	- Bleached:			
5209.21.00	- - Plain weave	7	5	0
5209.22.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5209.29.00	- - Other fabrics	7	5	0
	- Dyed:			
5209.31.00	- - Plain weave	7	5	0
5209.32.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5209.39.00	- - Other fabrics	7	5	0
	- Of yarns of different colours:			
5209.41.00	- - Plain weave	7	5	0

5209.42.00	- - Denim	7	5	0
5209.43.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5209.49.00	- - Other fabrics	7	5	0
	- Printed:			
5209.51	- - Plain weave:			
5209.51.10	- - - Printed by the traditional batik process	7	5	0
5209.51.90	- - - Other	7	5	0
5209.52	- - 3-thread or 4-thread twill, including cross twill:			
5209.52.10	- - - Printed by the traditional batik process	7	5	0
5209.52.90	- - - Other	7	5	0
5209.59	- - Other fabrics			
5209.59.10	- - - Printed by the traditional batik process	7	5	0
5209.59.90	- - - Other	7	5	0
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
	- Unbleached:			
5210.11.00	- - Plain weave	7	5	0
5210.19.00	- - Other fabrics	7	5	0
	- Bleached:			
5210.21.00	- - Plain weave	7	5	0
5210.29.00	- - Other fabrics	7	5	0
	- Dyed:			
5210.31.00	- - Plain weave	7	5	0
5210.32.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5210.39.00	- - Other fabrics	7	5	0
	- Of yarns of different colours:			
5210.41.00	- - Plain weave	7	5	0
5210.49.00	- - Other fabrics	7	5	0
	- Printed:			
5210.51	- - Plain weave:			
5210.51.10	- - - Printed by the traditional batik process	7	5	0
5210.51.90	- - - Other	7	5	0
5210.59	- - Other fabrics			
5210.59.10	- - - Printed by the traditional batik process	7	5	0
5210.59.90	- - - Other	7	5	0
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².			

	- Unbleached:			
5211.11.00	- - Plain weave	7	5	0
5211.12.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5211.19.00	- - Other fabrics	7	5	0
5211.20.00	- Bleached	7	5	0
	- Dyed:			
5211.31.00	- - Plain weave	7	5	0
5211.32.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5211.39.00	- - Other fabrics	7	5	0
	- Of yarns of different colours:			
5211.41.00	- - Plain weave	7	5	0
5211.42.00	- - Denim	7	5	0
5211.43.00	- - 3-thread or 4-thread twill, including cross twill	7	5	0
5211.49.00	- - Other fabrics	7	5	0
	- Printed:			
5211.51	- - Plain weave:			
5211.51.10	- - - Printed by the traditional batik process	7	5	0
5211.51.90	- - - Other	7	5	0
5211.52	- - 3-thread or 4-thread twill, including cross twill:			
5211.52.10	- - - Printed by the traditional batik process	7	5	0
5211.52.90	- - - Other	7	5	0
5211.59	- - Other fabrics			
5211.59.10	- - - Printed by the traditional batik process	7	5	0
5211.59.90	- - - Other	7	5	0
52.12	Other woven fabrics of cotton.			
	- Of a weight not exceeding 200 g/m ² :			
5212.11.00	- - Unbleached	7	5	0
5212.12.00	- - Bleached	7	5	0
5212.13.00	- - Dyed	7	5	0
5212.14.00	- - Of yarns of different colours	7	5	0
5212.15	- - Printed:			
5212.15.10	- - - Printed by the traditional batik process	7	5	0
5212.15.90	- - - Other	7	5	0
	- Weighing more than 200 g/m ² :			
5212.21.00	- - Unbleached	7	5	0
5212.22.00	- - Bleached	7	5	0
5212.23.00	- - Dyed	7	5	0
5212.24.00	- - Of yarns of different colours	7	5	0
5212.25	- - Printed:			

5212.25.10	- - - Printed by the traditional batik process	7	5	0
5212.25.90	- - - Other	7	5	0
	Chapter 53 - Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn			
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).			
5301.10.00	- Flax, raw or retted	0	0	0
	- Flax, broken, scutched, hackled or otherwise processed, but not spun:			
5301.21.00	- - Broken or scutched	0	0	0
5301.29.00	- - Other	0	0	0
5301.30.00	- Flax tow or waste	0	0	0
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).			
5302.10.00	- True hemp, raw or retted	0	0	0
5302.90.00	- Other	0	0	0
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).			
5303.10.00	- Jute and other textile bast fibres, raw or retted	0	0	0
5303.90.00	- Other	0	0	0
53.05	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).			
5305.00.10	- Sisal and other textile fibres of the genus <i>Agave</i> ; tow and waste of these fibres (including yarn waste and garnetted stock)	0	0	0
5305.00.20	- Coconut fibres (coir) and abaca fibres	0	0	0
5305.00.90	- Other	0	0	0
53.06	Flax yarn.			
5306.10.00	- Single	0	0	0
5306.20.00	- Multiple (folded) or cabled	0	0	0
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.			

5307.10.00	- Single	5	0	0
5307.20.00	- Multiple (folded) or cabled	5	0	0
53.08	Yarn of other vegetable textile fibres; paper yarn.			
5308.10.00	- Coir yarn	5	0	0
5308.20.00	- True hemp yarn	5	0	0
5308.90	- Other:			
5308.90.10	- - Paper yarn	5	0	0
5308.90.90	- - Other	5	0	0
53.09	Woven fabrics of flax.			
	- Containing 85% or more by weight of flax:			
5309.11	- - Unbleached or bleached:			
5309.11.10	- - - Printed by the traditional batik process	7	5	0
5309.11.90	- - - Other	7	5	0
5309.19	- - Other:			
5309.19.10	- - - Printed by the traditional batik process	7	5	0
5309.19.90	- - - Other	7	5	0
	- Containing less than 85% by weight of flax:			
5309.21	- - Unbleached or bleached:			
5309.21.10	- - - Printed by the traditional batik process	7	5	0
5309.21.90	- - - Other	7	5	0
5309.29	- - Other:			
5309.29.10	- - - Printed by the traditional batik process	7	5	0
5309.29.90	- - - Other	7	5	0
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.			
5310.10.00	- Unbleached	7	5	0
5310.90	- Other:			
5310.90.10	- - Printed by the traditional batik process	7	5	0
5310.90.90	- - Other	7	5	0
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.			
5311.00.10	- Printed by the traditional batik process	7	5	0
5311.00.90	- Other	7	5	0
	Chapter 54 - Man-made filaments; strip and the like of man-made textile materials			

54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10	- Of synthetic filaments:			
5401.10.10	- - Put up for retail sale	7	5	0
5401.10.90	- - Other	7	5	0
5401.20	- Of artificial filaments:			
5401.20.10	- - Put up for retail sale	7	5	0
5401.20.90	- - Other	7	5	0
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
	- High tenacity yarn of nylon or other polyamides:			
5402.11.00	- - Of aramids	0	0	0
5402.19.00	- - Other	0	0	0
5402.20.00	- High tenacity yarn of polyesters	0	0	0
	- Textured yarn:			
5402.31.00	- - Of nylon or other polyamides, measuring per single yarn not more than 50 tex	0	0	0
5402.32.00	- - Of nylon or other polyamides, measuring per single yarn more than 50 tex	0	0	0
5402.33.00	- - Of polyesters	0	0	0
5402.34.00	- - Of polypropylene	0	0	0
5402.39.00	- - Other	0	0	0
	- Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:			
5402.44.00	- - Elastomeric	0	0	0
5402.45.00	- - Other, of nylon or other polyamides	0	0	0
5402.46.00	- - Other, of polyesters, partially oriented	0	0	0
5402.47.00	- - Other, of polyesters	0	0	0
5402.48.00	- - Other, of polypropylene	0	0	0
5402.49.00	- - Other	0	0	0
	- Other yarn, single, with a twist exceeding 50 turns per metre:			
5402.51.00	- - Of nylon or other polyamides	0	0	0
5402.52.00	- - Of polyesters	0	0	0
5402.59	- - Other:			
5402.59.10	- - - Of polypropylene	0	0	0

5402.59.90	- - - Other	0	0	0
	- Other yarn, multiple (folded) or cabled:			
5402.61.00	- - Of nylon or other polyamides	0	0	0
5402.62.00	- - Of polyesters	0	0	0
5402.69	- - Other:			
5402.69.10	- - - Of polypropylene	0	0	0
5402.69.90	- - - Other	0	0	0
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.			
5403.10.00	- High tenacity yarn of viscose rayon	0	0	0
	- Other yarn, single:			
5403.31	- - Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre:			
5403.31.10	- - - Textured yarn	0	0	0
5403.31.90	- - - Other	0	0	0
5403.32	- - Of viscose rayon, with a twist exceeding 120 turns per metre:			
5403.32.10	- - - Textured yarn	0	0	0
5403.32.90	- - - Other	0	0	0
5403.33	- - Of cellulose acetate:			
5403.33.10	- - - Textured yarn	0	0	0
5403.33.90	- - - Other	0	0	0
5403.39	- - Other:			
5403.39.10	- - - Textured yarn	0	0	0
5403.39.90	- - - Other	0	0	0
	- Other yarn, multiple (folded) or cabled:			
5403.41	- - Of viscose rayon:			
5403.41.10	- - - Textured yarn	0	0	0
5403.41.90	- - - Other	0	0	0
5403.42	- - Of cellulose acetate:			
5403.42.10	- - - Textured yarn	0	0	0
5403.42.90	- - - Other	0	0	0
5403.49	- - Other:			
5403.49.10	- - - Textured yarn	0	0	0
5403.49.90	- - - Other	0	0	0
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not			

	exceeding 5 mm.			
	- Monofilament:			
5404.11.00	- - Elastomeric	0	0	0
5404.12.00	- - Other, of polypropylene	0	0	0
5404.19.00	- - Other	0	0	0
5404.90.00	- Other	0	0	0
5405.00.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	0	0	0
5406.00.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	0	0	0
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.			
5407.10	- Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters:			
5407.10.20	- - Tyre fabrics; conveyor duck	7	5	0
5407.10.90	- - Other	7	5	0
5407.20.00	- Woven fabrics obtained from strip or the like	7	5	0
5407.30.00	- Fabrics specified in Note 9 to Section XI	7	5	0
	- Other woven fabrics, containing 85% or more by weight of filaments of nylon or other polyamides:			
5407.41	- - Unbleached or bleached:			
5407.41.10	- - - Woven nylon mesh fabrics of untwisted filament yarn suitable for use as reinforcing material for tarpaulins	7	5	0
5407.41.90	- - - Other	7	5	0
5407.42.00	- - Dyed	7	5	0
5407.43.00	- - Of yarns of different colours	7	5	0
5407.44.00	- - Printed	7	5	0
	- Other woven fabrics, containing 85% or more by weight of textured polyester filaments:			
5407.51.00	- - Unbleached or bleached	7	5	0
5407.52.00	- - Dyed	7	5	0
5407.53.00	- - Of yarns of different colours	7	5	0
5407.54.00	- - Printed	7	5	0
	- Other woven fabrics, containing 85% or more by weight of polyester filaments:			
5407.61.00	- - Containing 85% or more by weight of non-textured	7	5	0

	polyester filaments			
5407.69.00	- - Other	7	5	0
	- - Other woven fabrics, containing 85% or more by weight of synthetic filaments:			
5407.71.00	- - Unbleached or bleached	7	5	0
5407.72.00	- - Dyed	7	5	0
5407.73.00	- - Of yarns of different colours	7	5	0
5407.74.00	- - Printed	7	5	0
	- Other woven fabrics, containing less than 85% by weight of synthetic filaments, mixed mainly or solely with cotton:			
5407.81.00	- - Unbleached or bleached	7	5	0
5407.82.00	- - Dyed	7	5	0
5407.83.00	- - Of yarns of different colours	7	5	0
5407.84.00	- - Printed	7	5	0
	- Other woven fabrics:			
5407.91.00	- - Unbleached or bleached	7	5	0
5407.92.00	- - Dyed	7	5	0
5407.93.00	- - Of yarns of different colours	7	5	0
5407.94.00	- - Printed	7	5	0
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.			
5408.10.00	- Woven fabrics obtained from high tenacity yarn of viscose rayon	7	5	0
	- Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:			
5408.21.00	- - Unbleached or bleached	7	5	0
5408.22.00	- - Dyed	7	5	0
5408.23.00	- - Of yarns of different colours	7	5	0
5408.24.00	- - Printed	7	5	0
	- Other woven fabrics:			
5408.31.00	- - Unbleached or bleached	7	5	0
5408.32.00	- - Dyed	7	5	0
5408.33.00	- - Of yarns of different colours	7	5	0
5408.34.00	- - Printed	7	5	0
	Chapter 55- Man-made staple fibres			
55.01	Synthetic filament tow.			
5501.10.00	- Of nylon or other polyamides	0	0	0

5501.20.00	- Of polyesters	0	0	0
5501.30.00	- Acrylic or modacrylic	0	0	0
5501.40.00	- Of polypropylene	0	0	0
5501.90.00	- Other	0	0	0
5502.00.00	Artificial filament tow	0	0	0
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.			
	- Of nylon or other polyamides:			
5503.11.00	- - Of aramids	0	0	0
5503.19.00	- - Other	0	0	0
5503.20.00	- Of polyesters	0	0	0
5503.30.00	- Acrylic or modacrylic	0	0	0
5503.40.00	- Of polypropylene	0	0	0
5503.90.00	- Other	0	0	0
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.			
5504.10.00	- Of viscose rayon	0	0	0
5504.90.00	- Other	0	0	0
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.			
5505.10.00	- Of synthetic fibres	0	0	0
5505.20.00	- Of artificial fibres	0	0	0
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.			
5506.10.00	- Of nylon or other polyamides	0	0	0
5506.20.00	- Of polyesters	0	0	0
5506.30.00	- Acrylic or modacrylic	0	0	0
5506.90.00	- Other	0	0	0
5507.00.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	0	0	0
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10	- Of synthetic staple fibres:			
5508.10.10	- - Put up for retail sale	7	5	0
5508.10.90	- - Other	7	5	0

5508.20	- Of artificial staple fibres:			
5508.20.10	- - Put up for retail sale	7	5	0
5508.20.90	- - Other	7	5	0
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.			
	- Containing 85% or more by weight of staple fibres of nylon or other polyamides:			
5509.11.00	- - Single	5	0	0
5509.12.00	- - Multiple (folded) or cabled	5	0	0
	- Containing 85% or more by weight of polyester staple fibres:			
5509.21.00	- - Single	5	0	0
5509.22.00	- - Multiple (folded) or cabled	5	0	0
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5509.31.00	- - Single	5	0	0
5509.32.00	- - Multiple (folded) or cabled	5	0	0
	- Other yarn, containing 85% or more by weight of synthetic staple fibres:			
5509.41.00	- - Single	5	0	0
5509.42.00	- - Multiple (folded) or cabled	5	0	0
	- Other yarn, of polyester staple fibres:			
5509.51.00	- - Mixed mainly or solely with artificial staple fibres	0	0	0
5509.52	- - Mixed mainly or solely with wool or fine animal hair:			
5509.52.10	- - - Single	0	0	0
5509.52.90	- - - Other	0	0	0
5509.53.00	- - Mixed mainly or solely with cotton	5	0	0
5509.59.00	- - Other	5	0	0
	- Other yarn, of acrylic or modacrylic staple fibres:			
5509.61.00	- - Mixed mainly or solely with wool or fine animal hair	0	0	0
5509.62.00	- - Mixed mainly or solely with cotton	5	0	0
5509.69.00	- - Other	5	0	0
	- Other yarn:			
5509.91.00	- - Mixed mainly or solely with wool or fine animal hair	0	0	0
5509.92.00	- - Mixed mainly or solely with cotton	5	0	0
5509.99.00	- - Other	5	0	0
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.			
	- Containing 85% or more by weight of artificial staple fibres:			

5510.11.00	- - Single	5	0	0
5510.12.00	- - Multiple (folded) or cabled	5	0	0
5510.20.00	- Other yarn, mixed mainly or solely with wool or fine animal hair	5	0	0
5510.30.00	- Other yarn, mixed mainly or solely with cotton	5	0	0
5510.90.00	- Other yarn	5	0	0
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.			
5511.10	- Of synthetic staple fibres, containing 85% or more by weight of such fibres:			
5511.10.10	- - Knitting yarn, crochet thread and embroidery thread	7	5	0
5511.10.90	- - Other	7	5	0
5511.20	- Of synthetic staple fibres, containing less than 85% by weight of such fibres:			
5511.20.10	- - Knitting yarn, crochet thread and embroidery thread	7	5	0
5511.20.90	- - Other	7	5	0
5511.30.00	- Of artificial staple fibres	7	5	0
55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
	- Containing 85% or more by weight of polyester staple fibres:			
5512.11.00	- - Unbleached or bleached	7	5	0
5512.19.00	- - Other	7	5	0
	- Containing 85% or more by weight of acrylic or modacrylic staple fibres:			
5512.21.00	- - Unbleached or bleached	7	5	0
5512.29.00	- - Other	7	5	0
	- Other:			
5512.91.00	- - Unbleached or bleached	7	5	0
5512.99.00	- - Other	7	5	0
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².			
	- Unbleached or bleached:			
5513.11.00	- - Of polyester staple fibres, plain weave	7	5	0
5513.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	7	5	0
5513.13.00	- - Other woven fabrics of polyester staple fibres	7	5	0
5513.19.00	- - Other woven fabrics	7	5	0

	- Dyed:			
5513.21.00	- - Of polyester staple fibres, plain weave	7	5	0
5513.23.00	- - Other woven fabrics of polyester staple fibres	7	5	0
5513.29.00	- - Other woven fabrics	7	5	0
	- Of yarns of different colours:			
5513.31.00	- - Of polyester staple fibres, plain weave	7	5	0
5513.39.00	- - Other woven fabrics	7	5	0
	- Printed:			
5513.41.00	- - Of polyester staple fibres, plain weave	7	5	0
5513.49.00	- - Other woven fabrics	7	5	0
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².			
	- Unbleached or bleached:			
5514.11.00	- - Of polyester staple fibres, plain weave	7	5	0
5514.12.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	7	5	0
5514.19.00	- - Other woven fabrics	7	5	0
	- Dyed:			
5514.21.00	- - Of polyester staple fibres, plain weave	7	5	0
5514.22.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	7	5	0
5514.23.00	- - Other woven fabrics of polyester staple fibres	7	5	0
5514.29.00	- - Other woven fabrics	7	5	0
5514.30.00	- Of yarns of different colours	7	5	0
	- Printed:			
5514.41.00	- - Of polyester staple fibres, plain weave	7	5	0
5514.42.00	- - 3-thread or 4-thread twill, including cross twill, of polyester staple fibres	7	5	0
5514.43.00	- - Other woven fabrics of polyester staple fibres	7	5	0
5514.49.00	- - Other woven fabrics	7	5	0
55.15	Other woven fabrics of synthetic staple fibres.			
	- Of polyester staple fibres:			
5515.11.00	- - Mixed mainly or solely with viscose rayon staple fibres	7	5	0
5515.12.00	- - Mixed mainly or solely with man-made filaments	7	5	0
5515.13.00	- - Mixed mainly or solely with wool or fine animal hair	7	5	0
5515.19.00	- - Other	7	5	0
	- Of acrylic or modacrylic staple fibres:			0
5515.21.00	- - Mixed mainly or solely with man-made filaments	7	5	0

5515.22.00	- - Mixed mainly or solely with wool or fine animal hair	7	5	0
5515.29.00	- - Other	7	5	0
	- Other woven fabrics:			
5515.91.00	- - Mixed mainly or solely with man-made filaments	7	5	0
5515.99	- - Other:			
5515.99.10	- - - Mixed mainly or solely with wool or fine animal hair	7	5	0
5515.99.90	- - - Other	7	5	0
55.16	Woven fabrics of artificial staple fibres.			
	- Containing 85% or more by weight of artificial staple fibres:			
5516.11.00	- - Unbleached or bleached	7	5	0
5516.12.00	- - Dyed	7	5	0
5516.13.00	- - Of yarns of different colours	7	5	0
5516.14.00	- - Printed	7	5	0
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:			
5516.21.00	- - Unbleached or bleached	7	5	0
5516.22.00	- - Dyed	7	5	0
5516.23.00	- - Of yarns of different colours	7	5	0
5516.24.00	- - Printed	7	5	0
	- - Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:			
5516.31.00	- - Unbleached or bleached	7	5	0
5516.32.00	- - Dyed	7	5	0
5516.33.00	- - Of yarns of different colours	7	5	0
5516.34.00	- - Printed	7	5	0
	- Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:			
5516.41.00	- - Unbleached or bleached	7	5	0
5516.42.00	- - Dyed	7	5	0
5516.43.00	- - Of yarns of different colours	7	5	0
5516.44.00	- - Printed	7	5	0
	- Other:			
5516.91.00	- - Unbleached or bleached	7	5	0
5516.92.00	- - Dyed	7	5	0
5516.93.00	- - Of yarns of different colours	7	5	0
5516.94.00	- - Printed	7	5	0
	Chapter 56 - Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles			

	thereof			
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
	- Wadding; other articles of wadding:			
5601.21.00	- - Of cotton	7	5	0
5601.22.00	- - Of man-made fibres	0	0	0
5601.29.00	- - Other	7	5	0
5601.30	- Textile flock and dust and mill neps:			
5601.30.10	- - Polyamide fibre flock	0	0	0
5601.30.20	- - Polypropylene fibre flock	0	0	0
5601.30.90	- - Other	0	0	0
56.02	Felt, whether or not impregnated, coated, covered or laminated.			
5602.10.00	- Needleloom felt and stitch-bonded fibre fabrics	7	5	0
	- Other felt, not impregnated, coated, covered or laminated:			
5602.21.00	- - Of wool or fine animal hair	7	5	0
5602.29.00	- - Of other textile materials:	7	5	0
5602.90.00	- Other	7	5	0
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.			
	- Of man-made filaments:			
5603.11.00	- - Weighing not more than 25 g/m ²	0	0	0
5603.12.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	0	0	0
5603.13.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	0	0	0
5603.14.00	- - Weighing more than 150 g/m ²	0	0	0
	- Other:			
5603.91.00	- - Weighing not more than 25 g/m ²	0	0	0
5603.92.00	- - Weighing more than 25 g/m ² but not more than 70 g/m ²	0	0	0
5603.93.00	- - Weighing more than 70 g/m ² but not more than 150 g/m ²	0	0	0
5603.94.00	- - Weighing more than 150 g/m ²	0	0	0
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.			

5604.10.00	- Rubber thread and cord, textile covered	5	0	0
5604.90	- Other:			
5604.90.10	- - Imitation catgut, of silk yarn	5	0	0
5604.90.20	- - Rubber impregnated textile thread yarn	5	0	0
5604.90.30	- - High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon	5	0	0
5604.90.90	- - Other	5	0	0
5605.00.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	5	0	0
5606.00.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	7	5	0
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
	- Of sisal or other textile fibres of the genus Agave:			
5607.21.00	- - Binder or baler twine	7	5	0
5607.29.00	- - Other	7	5	0
	- Of polyethylene or polypropylene:			
5607.41.00	- - Binder or baler twine	5	0	0
5607.49.00	- - Other	5	0	0
5607.50	- Of other synthetic fibres:			
5607.50.10	- - V-belt cord of man-made fibres treated with resorcinol formaldehyde; polyamide and polytetrafluoro-ethylene yarns measuring more than 10,000 decitex, of a kind used for sealing pumps, valves and similar articles	5	0	0
5607.50.90	- - Other	5	0	0
5607.90	- Other:			
5607.90.10	- - Of artificial fibres	5	0	0
5607.90.20	- - Of abaca (Manila hemp or <i>Musa textilis Nee</i>) or other hard (leaf) fibres	5	0	0
5607.90.30	- - Of jute or other textile bast fibres of heading 53.03	5	0	0
5607.90.90	- - Other	5	0	0
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.			
	- Of man-made textile materials:			
5608.11.00	- - Made up fishing nets	0	0	0

5608.19	- - Other:			
5608.19.20	- - - Net bags	5	0	0
5608.19.90	- - - Other	0	0	0
5608.90	- Other:			
5608.90.10	- - Net bags	5	0	0
5608.90.90	- - Other	0	0	0
5609.00.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	5	0	0
	Chapter 57 - Carpets and other textile floor coverings			
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10	- Of wool or fine animal hair:			
5701.10.10	- - Prayer rugs	7	5	0
5701.10.90	- - Other	7	5	0
5701.90	- Of other textile materials:			
	- - Of cotton:			
5701.90.11	- - - Prayer rugs	7	5	0
5701.90.19	- - - Other	7	5	0
	- - Other:			
5701.90.91	- - - Prayer rugs	7	5	0
5701.90.99	- - - Other	7	5	0
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.10.00	- "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	7	5	0
5702.20.00	- Floor coverings of coconut fibres (coir)	7	5	0
	- Other, of pile construction, not made up:			
5702.31.00	- - Of wool or fine animal hair	7	5	0
5702.32.00	- - Of man-made textile materials	7	5	0
5702.39	- - Of other textile materials:			
5702.39.10	- - - Of cotton	7	5	0
5702.39.20	- - - Of jute fibres	7	5	0
5702.39.90	- - - Other	7	5	0
	- Other, of pile construction, made up:			
5702.41	- - Of wool or fine animal hair:			

5702.41.10	- - - Prayer rugs	7	5	0
5702.41.90	- - - Other	7	5	0
5702.42	- - Of man-made textile materials:			
5702.42.10	- - - Prayer rugs	7	5	0
5702.42.90	- - - Other	7	5	0
5702.49	- - Of other textile materials:			
	- - - Of cotton:			
5702.49.11	- - - - Prayer rugs	7	5	0
5702.49.19	- - - - Other	7	5	0
5702.49.20	- - - Of jute fibres	7	5	0
5702.49.90	- - - Other	7	5	0
5702.50	- Other, not of pile construction, not made up:			
5702.50.10	- - Of cotton	7	5	0
5702.50.20	- - Of jute fibres	7	5	0
5702.50.90	- - Other	7	5	0
	- Other, not of pile construction, made up:			
5702.91	- - Of wool or fine animal hair:			
5702.91.10	- - - Prayer rugs	7	5	0
5702.91.90	- - - Other	7	5	0
5702.92	- - Of man-made textile materials:			
5702.92.10	- - - Prayer rugs	7	5	0
5702.92.90	- - - Other	7	5	0
5702.99	- - Of other textile materials:			
	- - - Of cotton:			
5702.99.11	- - - - Prayer rugs	7	5	0
5702.99.19	- - - - Other	7	5	0
5702.99.20	- - - Of jute fibres	7	5	0
5702.99.90	- - - Other	7	5	0
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.10	- Of wool or fine animal hair:			
5703.10.10	- - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	7	5	0
5703.10.20	- - Prayer rugs	7	5	0
5703.10.90	- - Other	7	5	0
5703.20	- Of nylon or other polyamides:			
5703.20.10	- - Prayer rugs	7	5	0
5703.20.90	- - Other	7	5	0
5703.30	- Of man-made textile materials:			

5703.30.10	- - Prayer rugs	7	5	0
5703.30.90	- - Other	7	5	0
5703.90	- Of other textile materials:			
	- - Of cotton:			
5703.90.11	- - - Prayer rugs	7	5	0
5703.90.19	- - - Other	7	5	0
	- - Of jute fibres:			
5703.90.21	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	7	5	0
5703.90.29	- - - Other	7	5	0
	- - Other:			
5703.90.91	- - - Floor mats, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	7	5	0
5703.90.99	- - - Other	7	5	0
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.			
5704.10.00	- Tiles, having a maximum surface area of 0.3 m ²	7	5	0
5704.90.00	- Other	7	5	0
57.05	Other carpets and other textile floor coverings, whether or not made up.			
	- Of cotton:			
5705.00.11	- - Prayer rugs	7	5	0
5705.00.19	- - Other	7	5	0
	- Of jute fibres:			
5705.00.21	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	7	5	0
5705.00.29	- - Other	7	5	0
	- Other:			
5705.00.91	- - Prayer rugs	7	5	0
5705.00.92	- - Non-woven floor coverings, of a kind used for motor vehicles of heading 87.02, 87.03 or 87.04	7	5	0
5705.00.99	- - Other	7	5	0
	Chapter 58 - Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery			
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.			
5801.10	- Of wool or fine animal hair:			
5801.10.10	- - Impregnated, coated, covered or laminated	7	5	0

5801.10.90	- - Other	7	5	0
	- Of cotton:			
5801.21	- - Uncut weft pile fabrics:			
5801.21.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.21.90	- - - Other	7	5	0
5801.22	- - Cut corduroy:			
5801.22.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.22.90	- - - Other	7	5	0
5801.23	- - Other weft pile fabrics:			
5801.23.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.23.90	- - - Other	7	5	0
5801.26	- - Chenille fabrics:			
5801.26.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.26.90	- - - Other	7	5	0
5801.27	- - Warp pile fabrics:			
5801.27.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.27.90	- - - Other	7	5	0
	- Of man-made fibres:			
5801.31	- - Uncut weft pile fabrics:			
5801.31.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.31.90	- - - Other	7	5	0
5801.32	- - Cut corduroy:			
5801.32.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.32.90	- - - Other	7	5	0
5801.33	- - Other weft pile fabrics:			
5801.33.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.33.90	- - - Other	7	5	0
5801.36	- - Chenille fabrics:			
5801.36.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.36.90	- - - Other	7	5	0
5801.37	- - Warp pile fabrics:			
5801.37.10	- - - Impregnated, coated, covered or laminated	7	5	0
5801.37.90	- - - Other	7	5	0
5801.90	- Of other textile materials:			
	- - Of silk:			
5801.90.11	- - - Impregnated, coated, covered or laminated	7	5	0
5801.90.19	- - - Other	7	5	0
	- - Other:			
5801.90.91	- - - Impregnated, coated, covered or laminated	7	5	0

5801.90.99	- - - Other	7	5	0
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.			
	- Terry towelling and similar woven terry fabrics, of cotton:			
5802.11.00	- - Unbleached	7	5	0
5802.19.00	- - Other	7	5	0
5802.20.00	- Terry towelling and similar woven terry fabrics, of other textile materials	7	5	0
5802.30	- Tufted textile fabrics:			
5802.30.10	- - Impregnated, coated or covered	7	5	0
5802.30.20	- - Woven, of cotton or of man-made fibres	7	5	0
5802.30.30	- - Woven, of other materials	7	5	0
5802.30.90	- - Other	7	5	0
58.03	Gauze, other than narrow fabrics of heading 58.06.			
5803.00.10	- Of cotton	7	5	0
5803.00.20	- Of man-made fibres	7	5	0
	- Other:			
5803.00.91	- - Of a kind used to cover crops	0	0	0
5803.00.99	- - Other	7	5	0
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.			
5804.10	- Tulles and other net fabrics:			
	- - Of silk:			
5804.10.11	- - - Impregnated, coated, covered or laminated	7	5	0
5804.10.19	- - - Other	7	5	0
	- - Of cotton:			
5804.10.21	- - - Impregnated, coated, covered or laminated	7	5	0
5804.10.29	- - - Other	7	5	0
	- - Other:			
5804.10.91	- - - Impregnated, coated, covered or laminated	7	5	0
5804.10.99	- - - Other	7	5	0
	- Mechanically made lace:			
5804.21	- - Of man-made fibres:			
5804.21.10	- - - Impregnated, coated, covered or laminated	7	5	0
5804.21.90	- - - Other	7	5	0

5804.29	- - Of other textile materials:			
5804.29.10	- - - Impregnated, coated, covered or laminated	7	5	0
5804.29.90	- - - Other	7	5	0
5804.30.00	- Hand-made lace	7	5	0
58.05	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.			
5805.00.10	- Of cotton	7	5	0
5805.00.90	- Other	7	5	0
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).			
5806.10	- Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics:			
5806.10.10	- - Of silk	7	5	0
5806.10.20	- - Of cotton	7	5	0
5806.10.90	- - Other	7	5	0
5806.20	- Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread:			
5806.20.10	- - Sports tape of a kind used to wrap sports equipment grips	7	5	0
5806.20.90	- - Other	7	5	0
	- Other woven fabrics:			
5806.31	- - Of cotton:			
5806.31.10	- - - Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	5	0	0
5806.31.20	- - - Backing of a kind used for electrical insulating paper	7	5	0
5806.31.90	- - - Other	7	5	0
5806.32	- - Of man-made fibres:			
5806.32.10	- - - Narrow woven fabrics suitable for the manufacture of linked ribbons for typewriters or similar machines; safety seat belt fabrics	5	0	0
5806.32.40	- - - Backing of a kind used for electrical insulating paper	7	5	0
5806.32.90	- - - Other	7	5	0
5806.39	- - Of other textile materials:			
5806.39.10	- - - Of silk	7	5	0
	- - - Other:			
5806.39.91	- - - - Backing of a kind used for electrical insulating paper	7	5	0
5806.39.99	- - - - Other	7	5	0

5806.40.00	- Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	7	5	0
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.			
5807.10.00	- Woven	7	5	0
5807.90.00	- Other	7	5	0
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.			
5808.10	- Braids in the piece:			
5808.10.10	- - Combined with rubber thread	7	5	0
5808.10.90	- - Other	7	5	0
5808.90	- Other:			
5808.90.10	- - Combined with rubber thread	7	5	0
5808.90.90	- - Other	7	5	0
5809.00.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	7	5	0
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10.00	- Embroidery without visible ground	7	5	0
	- Other embroidery:			
5810.91.00	- - Of cotton	7	5	0
5810.92.00	- - Of man-made fibres	7	5	0
5810.99.00	- - Of other textile materials:	7	5	0
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.			
5811.00.10	- Of wool or fine or coarse animal hair	7	5	0
5811.00.90	- Other	7	5	0
	Chapter 59 - Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use			
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting			

	canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.			
5901.10.00	- Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0	0	0
5901.90	- Other:			
5901.90.10	- - Tracing cloth	0	0	0
5901.90.20	- - Prepared painting canvas	0	0	0
5901.90.90	- - Other	0	0	0
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.			
5902.10	- Of nylon or other polyamides:			
	- - Chafer fabric, rubberised:			
5902.10.11	- - - Of nylon-6 yarn	0	0	0
5902.10.19	- - - Other	0	0	0
	- - Other:			
5902.10.91	- - - Of nylon-6 yarn	0	0	0
5902.10.99	- - - Other	0	0	0
5902.20	- Of polyesters:			
5902.20.20	- - Chafer fabric, rubberised	0	0	0
	- - Other:			
5902.20.91	- - - Containing cotton	0	0	0
5902.20.99	- - - Other	0	0	0
5902.90	- Other:			
5902.90.10	- - Chafer fabric, rubberised	0	0	0
5902.90.90	- - Other	0	0	0
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.			
5903.10.00	- With poly(vinyl chloride)	7	5	0
5903.20.00	- With polyurethane	7	5	0
5903.90.00	- Other	7	5	0
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10.00	- Linoleum	5	0	0
5904.90.00	- Other	5	0	0
59.05	Textile wall coverings.			
5905.00.10	- Of wool or fine or coarse animal hair	5	0	0

5905.00.90	- Other	5	0	0
59.06	Rubberised textile fabrics, other than those of heading 59.02.			
5906.10.00	- Adhesive tape of a width not exceeding 20 cm	0	0	0
	- Other:			
5906.91.00	- - Knitted or crocheted	0	0	0
5906.99	- - Other:			
5906.99.10	- - - Rubberised sheeting suitable for hospital use	0	0	0
5906.99.90	- - - Other	0	0	0
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.			
5907.00.10	- Fabrics impregnated, coated or covered with oil or oil-based preparations	0	0	0
5907.00.30	- Fabrics impregnated, coated or covered with fire resistant substances	0	0	0
5907.00.40	- Fabrics impregnated, coated or covered with flock velvet, the entire surface of which is covered with textile flock	0	0	0
5907.00.50	- Fabrics impregnated, coated or covered with wax, tar, bitumen or similar products	0	0	0
5907.00.60	- Fabrics impregnated, coated or covered with other substances	0	0	0
5907.00.90	- Other	0	0	0
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.			
5908.00.10	- Wicks; incandescent gas mantles	7	5	0
5908.00.90	- Other	7	5	0
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.			
5909.00.10	- Fire hoses	0	0	0
5909.00.90	- Other	0	0	0
5910.00.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	0	0	0

59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.			
5911.10.00	- Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	0	0	0
5911.20.00	- Bolting cloth, whether or not made up	0	0	0
	- Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):			
5911.31.00	- - Weighing less than 650 g/m ²	0	0	0
5911.32.00	- - Weighing 650 g/m ² or more	0	0	0
5911.40.00	- Straining cloth of a kind used in oil presses or the like, including that of human hair	0	0	0
5911.90	- Other:			
5911.90.10	- - Gaskets and seals	0	0	0
5911.90.90	- - Other	0	0	0
	Chapter 60 - Knitted or crocheted fabrics			
60.01	Pile fabrics, including “long pile” fabrics and terry fabrics, knitted or crocheted			
6001.10.00	- “Long pile” fabrics:	7	5	0
	- Looped pile fabrics:			
6001.21.00	- - Of cotton	7	5	0
6001.22.00	- - Of man-made fibres	7	5	0
6001.29.00	- - Of other textile materials	7	5	0
	- Other:			
6001.91.00	- - Of cotton	7	5	0
6001.92	- - Of man-made fibres:			
6001.92.20	- - - Pile fabrics of 100% polyester staple fibres, of a width not less than 63.5 mm but not more than 76.2 mm, suitable for use in the manufacture of paint rollers	7	5	0
6001.92.30	- - - Containing elastomeric yarn or rubber thread	7	5	0
6001.92.90	- - - Other	7	5	0
6001.99	- - Of other textile materials:			
	- - - Unbleached, not mercerised:			
6001.99.11	- - - - Containing elastomeric yarn or rubber thread	7	5	0
6001.99.19	- - - - Other	7	5	0
	- - - Other:			
6001.99.91	- - - - Containing elastomeric yarn or rubber thread	7	5	0

6001.99.99	- - - Other	7	5	0
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6002.40.00	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	7	5	0
6002.90.00	- Other	7	5	0
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.			
6003.10.00	- Of wool or fine animal hair	7	5	0
6003.20.00	- Of cotton	7	5	0
6003.30.00	- Of synthetic fibres	7	5	0
6003.40.00	- Of artificial fibres	7	5	0
6003.90.00	- Other	7	5	0
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5% or more of elastomeric yarn or rubber thread, other than those of heading 60.01.			
6004.10	- Containing by weight 5% or more of elastomeric yarn but not containing rubber thread:			
6004.10.10	- - Containing by weight not more than 20% of elastomeric yarn	7	5	0
6004.10.90	- - Other	7	5	0
6004.90.00	- Other	7	5	0
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.			
	- Of cotton:			
6005.21.00	- - Unbleached or bleached	7	5	0
6005.22.00	- - Dyed	7	5	0
6005.23.00	- - Of yarns of different colours	7	5	0
6005.24.00	- - Printed	7	5	0
	- Of synthetic fibres:			
6005.31	- - Unbleached or bleached:			
6005.31.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	7	5	0
6005.31.90	- - - Other	7	5	0

6005.32	- - Dyed:			
6005.32.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	7	5	0
6005.32.90	- - - Other	7	5	0
6005.33	- - Of yarns of different colours:			
6005.33.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	7	5	0
6005.33.90	- - - Other	7	5	0
6005.34	- - Printed:			
6005.34.10	- - - Knitted swimwear fabrics of polyester and polybutylene terephthalate in which polyester predominates by weight	7	5	0
6005.34.90	- - - Other	7	5	0
	- Of artificial fibres:			
6005.41.00	- - Unbleached or bleached	7	5	0
6005.42.00	- - Dyed	7	5	0
6005.43.00	- - Of yarns of different colours	7	5	0
6005.44.00	- - Printed	7	5	0
6005.90	- Other:			
6005.90.10	- - Of wool or fine animal hair	7	5	0
6005.90.90	- - Other	7	5	0
60.06	Other knitted or crocheted fabrics.			
6006.10.00	- Of wool or fine animal hair	7	5	0
	- Of cotton:			
6006.21.00	- - Unbleached or bleached	7	5	0
6006.22.00	- - Dyed	7	5	0
6006.23.00	- - Of yarns of different colours	7	5	0
6006.24.00	- - Printed	7	5	0
	- Of synthetic fibres:			
6006.31	- - Unbleached or bleached:			
6006.31.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	7	5	0
6006.31.20	- - - Elastic (combined with rubber threads)	7	5	0
6006.31.90	- - - Other	7	5	0
6006.32	- - Dyed:			
6006.32.10	- - - Nylon fibre mesh of a kind used as backing material for mosaic tiles	7	5	0
6006.32.20	- - - Elastic (combined with rubber threads)	7	5	0
6006.32.90	- - - Other	7	5	0

6006.33	- - Of yarns of different colours:			
6006.33.10	- - - Elastic (combined with rubber threads)	7	5	0
6006.33.90	- - - Other	7	5	0
6006.34	- - Printed:			
6006.34.10	- - - Elastic (combined with rubber threads)	7	5	0
6006.34.90	- - - Other	7	5	0
	- Of artificial fibres:			
6006.41	- - Unbleached or bleached:			
6006.41.10	- - - Elastic (combined with rubber threads)	7	5	0
6006.41.90	- - - Other	7	5	0
6006.42	- - Dyed:			
6006.42.10	- - - Elastic (combined with rubber threads)	7	5	0
6006.42.90	- - - Other	7	5	0
6006.43	- - Of yarns of different colours:			
6006.43.10	- - - Elastic (combined with rubber threads)	7	5	0
6006.43.90	- - - Other	7	5	0
6006.44	- - Printed:			
6006.44.10	- - - Elastic (combined with rubber threads)	7	5	0
6006.44.90	- - - Other	7	5	0
6006.90.00	- Other	7	5	0
	Articles of apparel and clothing accessories, knitted or crocheted			
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.			
6101.20.00	- Of cotton	7	5	0
6101.30.00	- Of man-made fibres	7	5	0
6101.90.00	- Of other textile materials:	7	5	0
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.			
6102.10.00	- Of wool or fine animal hair	7	5	0
6102.20.00	- Of cotton	7	5	0
6102.30.00	- Of man-made fibres	7	5	0
6102.90.00	- Of other textile materials:	7	5	0
61.03	Men's or boys' suits, ensembles, jackets, blazers,			

	trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6103.10.00	- Suits	7	5	0
	- Ensembles:			
6103.22.00	- - Of cotton	7	5	0
6103.23.00	- - Of synthetic fibres	7	5	0
6103.29.00	- - Of other textile materials	7	5	0
	- Jackets and blazers:			
6103.31.00	- - Of wool or fine animal hair	7	5	0
6103.32.00	- - Of cotton	7	5	0
6103.33.00	- - Of synthetic fibres	7	5	0
6103.39.00	- - Of other textile materials	7	5	0
	- Trousers, bib and brace overalls, breeches and shorts:			
6103.41.00	- - Of wool or fine animal hair	7	5	0
6103.42.00	- - Of cotton	7	5	0
6103.43.00	- - Of synthetic fibres	7	5	0
6103.49.00	- - Of other textile materials	7	5	0
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
	- Suits:			
6104.13.00	- - Of synthetic fibres	7	5	0
6104.19	- - Of other textile materials:			
6104.19.20	- - - Of cotton	7	5	0
6104.19.90	- - - Other	7	5	0
	- Ensembles:			
6104.22.00	- - Of cotton	7	5	0
6104.23.00	- - Of synthetic fibres	7	5	0
6104.29.00	- - Of other textile materials	7	5	0
	- Jackets and blazers:			
6104.31.00	- - Of wool or fine animal hair	7	5	0
6104.32.00	- - Of cotton	7	5	0
6104.33.00	- - Of synthetic fibres	7	5	0
6104.39.00	- - Of other textile materials	7	5	0
	- Dresses:			
6104.41.00	- - Of wool or fine animal hair	7	5	0
6104.42.00	- - Of cotton	7	5	0
6104.43.00	- - Of synthetic fibres	7	5	0
6104.44.00	- - Of artificial fibres	7	5	0

6104.49.00	- - Of other textile materials	7	5	0
	- Skirts and divided skirts:			
6104.51.00	- - Of wool or fine animal hair	7	5	0
6104.52.00	- - Of cotton	7	5	0
6104.53.00	- - Of synthetic fibres	7	5	0
6104.59.00	- - Of other textile materials	7	5	0
	- Trousers, bib and brace overalls, breeches and shorts:			
6104.61.00	- - Of wool or fine animal hair	7	5	0
6104.62.00	- - Of cotton	7	5	0
6104.63.00	- - Of synthetic fibres	7	5	0
6104.69.00	- - Of other textile materials	7	5	0
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10.00	- Of cotton	7	5	0
6105.20.00	- Of man-made fibres	7	5	0
6105.90.00	- Of other textile materials	7	5	0
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10.00	- Of cotton	7	5	0
6106.20.00	- Of man-made fibres	7	5	0
6106.90.00	- Of other textile materials	7	5	0
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.			
	- Underpants and briefs:			
6107.11.00	- - Of cotton	7	5	0
6107.12.00	- - Of man-made fibres	7	5	0
6107.19.00	- - Of other textile materials	7	5	0
	- Nightshirts and pyjamas:			
6107.21.00	- - Of cotton	7	5	0
6107.22.00	- - Of man-made fibres	7	5	0
6107.29.00	- - Of other textile materials	7	5	0
	- Other:			
6107.91.00	- - Of cotton	7	5	0
6107.99.00	- - Of other textile materials	7	5	0
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.			

	- Slips and petticoats:			
6108.11.00	- - Of man-made fibres	7	5	0
6108.19	- - Of other textile materials:			
6108.19.20	- - - Of wool or fine animal hair	7	5	0
6108.19.30	- - - Of cotton	7	5	0
6108.19.90	- - - Other	7	5	0
	- Briefs and panties:			
6108.21.00	- - Of cotton	7	5	0
6108.22.00	- - Of man-made fibres	7	5	0
6108.29.00	- - Of other textile materials	7	5	0
	- Nightdresses and pyjamas:			
6108.31.00	- - Of cotton	7	5	0
6108.32.00	- - Of man-made fibres	7	5	0
6108.39.00	- - Of other textile materials	7	5	0
	- Other:			
6108.91.00	- - Of cotton	7	5	0
6108.92.00	- - Of man-made fibres	7	5	0
6108.99.00	- - Of other textile materials	7	5	0
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10	- Of cotton:			
6109.10.10	- - For men or boys	7	5	0
6109.10.20	- - For women or girls	7	5	0
6109.90	- Of other textile materials:			
6109.90.10	- - For men or boys, of ramie, linen or silk	7	5	0
6109.90.20	- - For men or boys, of other textile materials	7	5	0
6109.90.30	- - For women or girls	7	5	0
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
	- Of wool or fine animal hair:			
6110.11.00	- - Of wool	7	5	0
6110.12.00	- - Of Kashmir (cashmere) goats	7	5	0
6110.19.00	- - Other	7	5	0
6110.20.00	- Of cotton	7	5	0
6110.30.00	- Of man-made fibres	7	5	0
6110.90.00	- Of other textile materials	7	5	0
61.11	Babies' garments and clothing accessories, knitted or crocheted.			

6111.20.00	- Of cotton	7	5	0
6111.30.00	- Of synthetic fibres	7	5	0
6111.90.00	- Of other textile materials	7	5	0
61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
	- Track suits:			
6112.11.00	- - Of cotton	7	5	0
6112.12.00	- - Of synthetic fibres	7	5	0
6112.19.00	- - Of other textile materials	7	5	0
6112.20.00	- Ski suits	7	5	0
	- Men's or boys' swimwear:			
6112.31.00	- - Of synthetic fibres	7	5	0
6112.39.00	- - Of other textile materials	7	5	0
	- Women's or girls' swimwear:			
6112.41.00	- - Of synthetic fibres	7	5	0
6112.49.00	- - Of other textile materials	7	5	0
61.13	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.			
6113.00.10	- Divers' suits (wetsuits)	7	5	0
6113.00.30	- Garments used for protection from fire	0	0	0
6113.00.40	- Other protective work garments	7	5	0
6113.00.90	- Other	0	0	0
61.14	Other garments, knitted or crocheted.			
6114.20.00	- Of cotton	7	5	0
6114.30	- Of man-made fibres			
6114.30.20	- - Garments used for protection from fire	0	0	0
6114.30.90	- - Other	7	5	0
6114.90.00	- Of other textile materials	7	5	0
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.			
6115.10	- Graduated compression hosiery (for example, stockings for varicose veins):			
6115.10.10	- - Stockings for varicose veins, of synthetic fibres	7	5	0
6115.10.90	- - Other	7	5	0
	- Other panty hose and tights:			
6115.21.00	- - Of synthetic fibres, measuring per single yarn less	7	5	0

	than 67 decitex			
6115.22.00	- - Of synthetic fibres, measuring per single yarn 67 decitex or more	7	5	0
6115.29	- - Of other textile materials:			
6115.29.10	- - - Of cotton	7	5	0
6115.29.90	- - - Other	7	5	0
6115.30	- Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex:			
6115.30.10	- - Of cotton	7	5	0
6115.30.90	- - Other	7	5	0
	- Other:			
6115.94.00	- - Of wool or fine animal hair	7	5	0
6115.95.00	- - Of cotton	7	5	0
6115.96.00	- - Of synthetic fibres	7	5	0
6115.99.00	- - Of other textile materials	7	5	0
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.10	- Impregnated, coated or covered with plastics or rubber:			
6116.10.10	- - Divers' gloves	7	5	0
6116.10.90	- - Other	7	5	0
	- Other:			
6116.91.00	- - Of wool or fine animal hair	7	5	0
6116.92.00	- - Of cotton	7	5	0
6116.93.00	- - Of synthetic fibres	7	5	0
6116.99.00	- - Of other textile materials	7	5	0
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10	- Shawls, scarves, mufflers, mantillas, veils and the like:			
6117.10.10	- - Of cotton	7	5	0
6117.10.90	- - Other	7	5	0
6117.80	- Other accessories:			
	- - Ties, bow ties and cravats:			
6117.80.11	- - - Of wool or fine animal hair	7	5	0
6117.80.19	- - - Other	7	5	0
6117.80.20	- - Wrist bands, knee bands or ankle bands	7	5	0
6117.80.90	- - Other	7	5	0
6117.90.00	- Parts	7	5	0
	Chapter 62 - Articles of apparel and clothing accessories, knitted or crocheted			

62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.			
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6201.11.00	- - Of wool or fine animal hair	7	5	0
6201.12.00	- - Of cotton	7	5	0
6201.13.00	- - Of man-made fibres	7	5	0
6201.19.00	- - Of other textile materials	7	5	0
	- Other:			
6201.91.00	- - Of wool or fine animal hair	7	5	0
6201.92.00	- - Of cotton	7	5	0
6201.93.00	- - Of man-made fibres	7	5	0
6201.99.00	- - Of other textile materials	7	5	0
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.			
	- Overcoats, raincoats, car-coats, capes, cloaks and similar articles:			
6202.11.00	- - Of wool or fine animal hair:	7	5	0
6202.12.00	- - Of cotton	7	5	0
6202.13.00	- - Of man-made fibres	7	5	0
6202.19.00	- - Of other textile materials	7	5	0
	- Other:			
6202.91.00	- - Of wool or fine animal hair	7	5	0
6202.92.00	- - Of cotton	7	5	0
6202.93.00	- - Of man-made fibres	7	5	0
6202.99.00	- - Of other textile materials	7	5	0
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6203.11.00	- - Of wool or fine animal hair:	7	5	0
6203.12.00	- - Of synthetic fibres	7	5	0
6203.19	- - Of other textile materials:			
6203.19.10	- - - Of cotton	7	5	0
6203.19.90	- - - Other	7	5	0
	- Ensembles:			

6203.22.00	- - Of cotton	7	5	0
6203.23.00	- - Of synthetic fibres	7	5	0
6203.29	- - Of other textile materials:			
6203.29.10	- - - Of wool or fine or coarse animal hair	7	5	0
6203.29.90	- - - Other	7	5	0
	- Jackets and blazers:			
6203.31.00	- - Of wool or fine animal hair:	7	5	0
6203.32.00	- - Of cotton	7	5	0
6203.33.00	- - Of synthetic fibres	7	5	0
6203.39.00	- - Of other textile materials	7	5	0
	- Trousers, bib and brace overalls, breeches and shorts:			
6203.41.00	- - Of wool or fine animal hair:	7	5	0
6203.42	- - Of cotton:			
6203.42.10	- - - Bib and brace overalls	7	5	0
6203.42.90	- - - Other	7	5	0
6203.43.00	- - Of synthetic fibres	7	5	0
6203.49.00	- - Of other textile materials	7	5	0
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
	- Suits:			
6204.11.00	- - Of wool or fine animal hair:	7	5	0
6204.12.00	- - Of cotton	7	5	0
6204.13.00	- - Of synthetic fibres	7	5	0
6204.19.00	- - Of other textile materials	7	5	0
	- Ensembles:			
6204.21.00	- - Of wool or fine animal hair:	7	5	0
6204.22.00	- - Of cotton	7	5	0
6204.23.00	- - Of synthetic fibres	7	5	0
6204.29.00	- - Of other textile materials	7	5	0
	- Jackets and blazers:			
6204.31.00	- - Of wool or fine animal hair:	7	5	0
6204.32.00	- - Of cotton	7	5	0
6204.33.00	- - Of synthetic fibres	7	5	0
6204.39.00	- - Of other textile materials	7	5	0
	- Dresses:			
6204.41.00	- - Of wool or fine animal hair:	7	5	0
6204.42.00	- - Of cotton	7	5	0

6204.43.00	- - Of synthetic fibres	7	5	0
6204.44.00	- - Of artificial fibres	7	5	0
6204.49.00	- - Of other textile materials	7	5	0
	- Skirts and divided skirts:			
6204.51.00	- - Of wool or fine animal hair:	7	5	0
6204.52.00	- - Of cotton	7	5	0
6204.53.00	- - Of synthetic fibres	7	5	0
6204.59.00	- - Of other textile materials	7	5	0
	- Trousers, bib and brace overalls, breeches and shorts:			
6204.61.00	- - Of wool or fine animal hair:	7	5	0
6204.62.00	- - Of cotton	7	5	0
6204.63.00	- - Of synthetic fibres	7	5	0
6204.69.00	- - Of other textile materials	7	5	0
62.05	Men's or boys' shirts.			
6205.20.00	- Of cotton	7	5	0
6205.30.00	- Of man-made fibres	7	5	0
6205.90	- Of other textile materials:			
6205.90.10	- - Of wool or fine animal hair:	7	5	0
6205.90.90	- - Other	7	5	0
62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10.00	- Of silk or silk waste	7	5	0
6206.20.00	- Of wool or fine animal hair:	7	5	0
6206.30.00	- Of cotton	7	5	0
6206.40.00	- Of man-made fibres	7	5	0
6206.90.00	- Of other textile materials	7	5	0
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.			
	- Underpants and briefs:			
6207.11.00	- - Of cotton	7	5	0
6207.19.00	- - Of other textile materials	7	5	0
	- Nightshirts and pyjamas:			
6207.21.00	- - Of cotton	7	5	0
6207.22.00	- - Of man-made fibres	7	5	0
6207.29.00	- - Of other textile materials	7	5	0
	- Other:			
6207.91.00	- - Of cotton	7	5	0

6207.99	- - Of other textile materials:			
6207.99.10	- - - Of man-made fibres	7	5	0
6207.99.90	- - - Other	7	5	0
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.			
	- Slips and petticoats:			
6208.11.00	- - Of man-made fibres	7	5	0
6208.19.00	- - Of other textile materials	7	5	0
	- Nightdresses and pyjamas:			
6208.21.00	- - Of cotton	7	5	0
6208.22.00	- - Of man-made fibres	7	5	0
6208.29.00	- - Of other textile materials	7	5	0
	- Other:			
6208.91.00	- - Of cotton	7	5	0
6208.92.00	- - Of man-made fibres	7	5	0
6208.99	- - Of other textile materials:			
6208.99.10	- - - Of wool or fine animal hair:	7	5	0
6208.99.90	- - - Other	7	5	0
62.09	Babies' garments and clothing accessories.			
6209.20	- Of cotton:			
6209.20.30	- - T-shirts, shirts, pyjamas and similar articles	7	5	0
6209.20.90	- - Other	7	5	0
6209.30	- Of synthetic fibres:			
6209.30.10	- - Suits, pants and similar articles	7	5	0
6209.30.30	- - T-shirts, shirts, pyjamas and similar articles	7	5	0

6209.30.40	- - Clothing accessories	7	5	0
6209.30.90	- - Other	7	5	0
6209.90.00	- Of other textile materials	7	5	0
62.10	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.			
6210.10	- Of fabrics of heading 56.02 or 56.03:			
	- - Protective work garments:			
6210.10.11	- - - Garments used for protection from chemical substances, radiation or fire	7	5	0
6210.10.19	- - - Other	7	5	0
6210.10.90	- - Other	7	5	0
6210.20	- Other garments, of the type described in subheadings 6201.11 to 6201.19:			
6210.20.20	- - Garments used for protection from fire	0	0	0
6210.20.30	- - Garments used for protection from chemical substances or radiation	7	5	0
6210.20.40	- - Other protective work garments	7	5	0
6210.20.90	- - Other	0	0	0
6210.30	- Other garments, of the type described in subheadings 6202.11 to 6202.19:			
6210.30.20	- - Garments used for protection from fire	0	0	0
6210.30.30	- - Garments used for protection from chemical substances or radiation	7	5	0
6210.30.40	- - Other protective work garments	7	5	0
6210.30.90	- - Other	0	0	0
6210.40	- Other men's or boys' garments:			
6210.40.10	- - Garments used for protection from fire	0	0	0
6210.40.20	- - Garments used for protection from chemical substances or radiation	7	5	0

6210.40.90	- - Other	7	5	0
6210.50	- Other women's or girls' garments:			
6210.50.10	- - Garments used for protection from fire	0	0	0
6210.50.20	- - Garments used for protection from chemical substances or radiation	7	5	0
6210.50.90	- - Other	7	5	0
62.11	Track suits, ski suits and swimwear; other garments.			
	- Swimwear:			
6211.11.00	- - For men or boys	7	5	0
6211.12.00	- - For women or girls	7	5	0
6211.20.00	- Ski suits	7	5	0
	- Other garments, men's or boys':			
6211.32	- - Of cotton:			
6211.32.10	- - - Garments for fencing or wrestling	7	5	0
6211.32.20	- - - Pilgrimage robes (ehram)	7	5	0
6211.32.90	- - - Other	7	5	0
6211.33	- - Of man-made fibres			
6211.33.10	- - - Garments for fencing or wrestling	7	5	0
6211.33.20	- - - Garments used for protection from fire	0	0	0
6211.33.30	- - - Garments used for protection from chemical substances or radiation	7	5	0
6211.33.90	- - - Other	7	5	0
6211.39	- - Of other textile materials:			
6211.39.10	- - - Garments for fencing or wrestling	7	5	0
6211.39.20	- - - Garments used for protection from fire	0	0	0
6211.39.30	- - - Garments used for protection from chemical substances or radiation	7	5	0

6211.39.90	- - - Other	7	5	0
	- Other women's or girls' garments:			
6211.42	- - Of cotton:			
6211.42.10	- - - Garments for fencing or wrestling	7	5	0
6211.42.20	- - - Prayer cloaks	7	5	0
6211.42.90	- - - Other	7	5	0
6211.43	- - Of man-made fibres			
6211.43.10	- - - Surgical gowns	7	5	0
6211.43.20	- - - Prayer cloaks	7	5	0
6211.43.30	- - - Anti-explosive protective suits	7	5	0
6211.43.40	- - - Garments for fencing or wrestling	7	5	0
6211.43.50	- - - Garments used for protection from chemical substances, radiation or fire	7	5	0
6211.43.90	- - - Other	7	5	0
6211.49	- - Of other textile materials:			
6211.49.10	- - - Garments for fencing or wrestling	7	5	0
6211.49.20	- - - Garments used for protection from chemical substances, radiation or fire	7	5	0
6211.49.30	- - - Prayer cloaks	7	5	0
6211.49.40	- - - Of wool or fine animal hair	7	5	0
6211.49.90	- - - Other	7	5	0
62.12	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10	- Brassières:			
6212.10.10	- - Of cotton	7	5	0
6212.10.90	- - Of other textile materials	7	5	0
6212.20	- Girdles and panty-girdles:			

6212.20.10	- - Of cotton	7	5	0
6212.20.90	- - Of other textile materials	7	5	0
6212.30	- Corselettes:			
6212.30.10	- - Of cotton	7	5	0
6212.30.90	- - Of other textile materials	7	5	0
6212.90	- Other:			
	- - Of cotton:			
6212.90.11	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	7	5	0
6212.90.12	- - - Athletic supporters	7	5	0
6212.90.19	- - - Other	7	5	0
	- - Of other textile materials:			
6212.90.91	- - - Compression garments of a kind used for the treatment of scar tissue and skin grafts	7	5	0
6212.90.92	- - - Athletic supporters	7	5	0
6212.90.99	- - - Other	7	5	0
62.13	Handkerchiefs.			
6213.20	- Of cotton:			
6213.20.10	- - Printed by the traditional batik process	7	5	0
6213.20.90	- - Other	7	5	0
6213.90	- Of other textile materials:			
	- - Of silk or silk waste:			
6213.90.11	- - - Printed by the traditional batik process	7	5	0
6213.90.19	- - - Other	7	5	0
	- - Other:			
6213.90.91	- - - Printed by the traditional batik process	7	5	0

6213.90.99	- - - Other	7	5	0
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.			
6214.10	- Of silk or silk waste:			
6214.10.10	- - Printed by the traditional batik process	7	5	0
6214.10.90	- - Other	7	5	0
6214.20.00	- Of wool or fine animal hair	7	5	0
6214.30	- Of synthetic fibres:			
6214.30.10	- - Printed by the traditional batik process	7	5	0
6214.30.90	- - Other	7	5	0
6214.40	- Of artificial fibres :			
6214.40.10	- - Printed by the traditional batik process	7	5	0
6214.40.90	- - Other	7	5	0
6214.90	- Of other textile materials:			
6214.90.10	- - Printed by the traditional batik process	7	5	0
6214.90.90	- - Other	7	5	0
62.15	Ties, bow ties and cravats.			
6215.10	- Of silk or silk waste:			
6215.10.10	- - Printed by the traditional batik process	7	5	0
6215.10.90	- - Other	7	5	0
6215.20	- Of man-made fibres			
6215.20.10	- - Printed by the traditional batik process	7	5	0
6215.20.90	- - Other	7	5	0
6215.90	- Of other textile materials:			
6215.90.10	- - Printed by the traditional batik process	7	5	0

6215.90.90	- - Other	7	5	0
62.16	Gloves, mittens and mitts.			
6216.00.10	- Protective work gloves, mittens and mitts	7	5	0
	- Other:			
6216.00.91	- - Of wool or fine animal hair	7	5	0
6216.00.92	- - Of cotton	7	5	0
6216.00.99	- - Other	7	5	0
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.			
6217.10	- Accessories:			
6217.10.10	- - Judo belts	7	5	0
6217.10.90	- - Other	7	5	0
6217.90.00	- Parts	7	5	0
	Chapter 63 - Other made up textile articles; sets; worn clothing and worn textile articles; rags			
63.01	Blankets and travelling rugs.			
6301.10.00	- Electric blankets	7	5	0
6301.20.00	- Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	7	5	0
6301.30.00	- Blankets (other than electric blankets) and travelling rugs, of cotton	7	5	0
6301.40.00	- Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	7	5	0
6301.90.00	- Other blankets and travelling rugs	7	5	0
63.02	Bed linen, table linen, toilet linen and kitchen linen.			

6302.10.00	- Bed linen, knitted or crocheted	7	5	0
	- Other bed linen, printed:			
6302.21.00	- - Of cotton	7	5	0
6302.22	- - Of man-made fibres			
6302.22.10	- - - Of nonwoven fabrics	7	5	0
6302.22.90	- - - Other	7	5	0
6302.29.00	- - Of other textile materials	7	5	0
	- Other bed linen:			
6302.31.00	- - Of cotton	7	5	0
6302.32	- - Of man-made fibres			
6302.32.10	- - - Of nonwoven fabrics	7	5	0
6302.32.90	- - - Other	7	5	0
6302.39.00	- - Of other textile materials	7	5	0
6302.40.00	- Table linen, knitted or crocheted	7	5	0
	- Other table linen:			
6302.51.00	- - Of cotton	7	5	0
6302.53.00	- - Of man-made fibres	7	5	0
6302.59.00	- - Of other textile materials	7	5	0
6302.60.00	- Toilet linen and kitchen linen, of terry toweling or similar terry fabrics, of cotton	7	5	0
	- Other:			
6302.91.00	- - Of cotton	7	5	0
6302.93.00	- - Of man-made fibres	7	5	0
6302.99.00	- - Of other textile materials	7	5	0
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.			

	- Knitted or crocheted:			
6303.12.00	- - Of synthetic fibres	7	5	0
6303.19	- - Of other textile materials:			
6303.19.10	- - - Of cotton	7	5	0
6303.19.90	- - - Other	7	5	0
	- Other:			
6303.91.00	- - Of cotton	7	5	0
6303.92.00	- - Of synthetic fibres	7	5	0
6303.99.00	- - Of other textile materials	7	5	0
63.04	Other furnishing articles, excluding those of heading 94.04.			
	- Bedspreads:			
6304.11.00	- - Knitted or crocheted	7	5	0
6304.19	- - Other:			
6304.19.10	- - - Of cotton	7	5	0
6304.19.20	- - - Other, nonwoven	7	5	0
6304.19.90	- - - Other	7	5	0
	- Other:			
6304.91	- - Knitted or crocheted:			
6304.91.10	- - - Mosquito nets	7	5	0
6304.91.90	- - - Other	7	5	0
6304.92.00	- - Not knitted or crocheted, of cotton	7	5	0
6304.93.00	- - Not knitted or crocheted, of synthetic fibres	7	5	0
6304.99.00	- - Not knitted or crocheted, of other textile materials	7	5	0
63.05	Sacks and bags, of a kind used for the packing of goods.			

6305.10	- Of jute or of other textile bast fibres of heading 53.03:			
	- - New:			
6305.10.11	- - - Of jute	7	5	0
6305.10.19	- - - Other	7	5	0
	- - Used:			
6305.10.21	- - - Of jute	7	5	0
6305.10.29	- - - Other	7	5	0
6305.20.00	- Of cotton	7	5	0
	- Of man-made textile materials:			
6305.32	- - Flexible intermediate bulk containers:			
6305.32.10	- - - Of nonwoven fabrics	7	5	0
6305.32.20	- - - Knitted or crocheted	7	5	0
6305.32.90	- - - Other	7	5	0
6305.33	- - Other, of polyethylene or polypropylene strip or the like:			
6305.33.10	- - - Knitted or crocheted	7	5	0
6305.33.20	- - - Of woven fabrics of strip or the like	7	5	0
6305.33.90	- - - Other	7	5	0
6305.39	- - Other:			
6305.39.10	- - - Of nonwoven fabrics	7	5	0
6305.39.20	- - - Knitted or crocheted	7	5	0
6305.39.90	- - - Other	7	5	0
6305.90	- Of other textile materials:			
6305.90.10	- - Of hemp of heading 53.05	7	5	0
6305.90.20	- - Of coconut (coir) of heading 53.05	7	5	0
6305.90.90	- - Other	7	5	0

63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
	- Tarpaulins, awnings and sunblinds:			
6306.12.00	- - Of synthetic fibres	7	5	0
6306.19	- - Of other textile materials:			
6306.19.10	- - - Of vegetable textile fibres of heading 53.05	7	5	0
6306.19.20	- - - Of cotton	7	5	0
6306.19.90	- - - Other	7	5	0
	- Tents:			
6306.22.00	- - Of synthetic fibres	7	5	0
6306.29	- - Of other textile materials:			
6306.29.10	- - - Of cotton	7	5	0
6306.29.90	- - - Other	7	5	0
6306.30.00	- Sails	7	5	0
6306.40	- Pneumatic mattresses:			
6306.40.10	- - Of cotton	7	5	0
6306.40.90	- - Other	7	5	0
6306.90.00	- Other	7	5	0
63.07	Other made up articles, including dress patterns.			
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths:			
6307.10.10	- - Nonwoven other than felt	7	5	0
6307.10.20	- - Of felt	7	5	0
6307.10.90	- - Other	7	5	0
6307.20.00	- Life-jackets and life-belts	0	0	0
6307.90	- Other:			

6307.90.30	- - Umbrella covers in pre-cut triangular form	7	5	0
6307.90.40	- - Surgical masks	0	0	0
	- - Safety harnesses:			
6307.90.61	- - - Suitable for industrial use	0	0	0
6307.90.69	- - - Other	7	5	0
6307.90.70	- - Fans and handscreens	5	0	0
6307.90.90	- - Other	5	0	0
6308.00.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	7	5	0
6309.00.00	Worn clothing and other worn articles	*	*	*
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.			
6310.10	- Sorted:			
6310.10.10	- - Used or new rags	*	*	*
6310.10.90	- - Other	*	*	*
6310.90	- Other:			
6310.90.10	- - Used or new rags	*	*	*
6310.90.90	- - Other	*	*	*
	Chapter 64 - Footwear, gaiters and the like; parts of such articles			
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10.00	- Footwear incorporating a protective metal toe-cap	7	5	0
	- Other footwear:			

6401.92.00	- - Covering the ankle but not covering the knee	7	5	0
6401.99.00	- - Other	7	5	0
64.02	Other footwear with outer soles and uppers of rubber or plastics.			
	- Sports footwear:			
6402.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	7	5	0
6402.19	- - Other:			
6402.19.10	- - - Wrestling footwear	7	5	0
6402.19.90	- - - Other	7	5	0
6402.20.00	- Footwear with upper straps or thongs assembled to the sole by means of plugs	7	5	0
	- Other footwear:			
6402.91	- - Covering the ankle:			
6402.91.10	- - - Diving boots	7	5	0
	- - - Other:			
6402.91.91	- - - - Incorporating a protective metal toe-cap	7	5	0
6402.91.99	- - - - Other	7	5	0
6402.99	- - Other:			
6402.99.10	- - - Incorporating a protective metal toe-cap	7	5	0
6402.99.90	- - - Other	7	5	0
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
	- Sports footwear:			
6403.12.00	- - Ski-boots, cross-country ski footwear and snowboard boots	7	5	0
6403.19	- - Other:			
6403.19.10	- - - Fitted with spikes, cleats or the like	7	5	0

6403.19.20	- - - Riding boots or bowling shoes	7	5	0
6403.19.30	- - - Footwear for wrestling, weight-lifting or gymnastics	7	5	0
6403.19.90	- - - Other	7	5	0
6403.20.00	- Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	7	5	0
6403.40.00	- Other footwear, incorporating a protective metal toe-cap	7	5	0
	- Other footwear with outer soles of leather:			
6403.51.00	- - Covering the ankle	7	5	0
6403.59.00	- - Other	7	5	0
	- Other footwear:			
6403.91.00	- - Covering the ankle	7	5	0
6403.99.00	- - Other	7	5	0
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.			
	- Footwear with outer soles of rubber or plastics:			
6404.11	- - Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:			
6404.11.10	- - - Fitted with spikes, cleats or the like	7	5	0
6404.11.20	- - - Footwear for wrestling, weight-lifting or gymnastics	7	5	0
6404.11.90	- - - Other	7	5	0
6404.19.00	- - Other	7	5	0
6404.20.00	- Footwear with outer soles of leather or composition leather	7	5	0
64.05	Other footwear.			
6405.10.00	- With uppers of leather or composition leather	7	5	0
6405.20.00	- With uppers of textile materials	7	5	0

6405.90.00	- Other	7	5	0
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof			
6406.10	- Uppers and parts thereof, other than stiffeners:			
6406.10.10	- - Metal toe-caps	5	0	0
6406.10.90	- - Other	5	0	0
6406.20.00	- Outer soles and heels, of rubber or plastics	7	5	0
6406.90	- Other:			
6406.90.10	- - Of wood	5	0	0
	- - Of metal:			
6406.90.21	- - - Of iron or steel	0	0	0
6406.90.29	- - - Other	0	0	0
	- - Of rubber or plastics:			
6406.90.31	- - - In-soles	0	0	0
6406.90.32	- - - Complete soles	0	0	0
6406.90.39	- - - Other	0	0	0
	- - Other:			
6406.90.91	- - - Gaiters, leggings and similar articles and parts thereof	0	0	0
6406.90.99	- - - Other	0	0	0
	Chapter 65 - Headgear and parts thereof			
6501.00.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	0	0	0
6502.00.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made	0	0	0

	brims, nor lined, nor trimmed			
6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	7	5	0
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.			
6505.00.10	- Headgear of a kind used for religious purposes	7	5	0
6505.00.20	- Hair-nets	7	5	0
6505.00.90	- Other	7	5	0
65.06	Other headgear, whether or not lined or trimmed.			
6506.10	- Safety headgear:			
6506.10.10	- - Helmets for motorcyclists	5	0	0
6506.10.20	- - Industrial safety helmets and firefighters' helmets, excluding steel helmets	0	0	0
6506.10.30	- - Steel helmets	0	0	0
6506.10.40	- - Water-polo headgear	0	0	0
6506.10.90	- - Other	0	0	0
	- Other:			
6506.91.00	- - Of rubber or of plastics	7	5	0
6506.99	- - Of other materials:			
6506.99.10	- - - Of furskin	7	5	0
6506.99.90	- - - Other	7	5	0
6507.00.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	7	5	0
	Chapter 66 - Umbrellas, sun umbrellas, walking-			

	sticks, seat-sticks, whips, riding-crops, and parts thereof			
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10.00	- Garden or similar umbrellas	7	5	0
	- Other:			
6601.91.00	- - Having a telescopic shaft	7	5	0
6601.99.00	- - Other	7	5	0
6602.00.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	7	5	0
66.03	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.			
6603.20.00	- Umbrella frames, including frames mounted on shafts (sticks)	7	5	0
6603.90	- Other:			
6603.90.10	- - For articles of heading 66.01	7	5	0
6603.90.20	- - For articles of heading 66.02	7	5	0
	Chapter 67 - Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair			
6701.00.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	5	0	0
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.			
6702.10.00	- Of plastics	7	5	0
6702.90	- Of other materials:			

6702.90.10	- - Of paper	7	5	0
6702.90.20	- - Of textile materials	7	5	0
6702.90.90	- - Other	7	5	0
6703.00.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	5	0	0
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.			
	- Of synthetic textile materials:			
6704.11.00	- - Complete wigs	7	5	0
6704.19.00	- - Other	7	5	0
6704.20.00	- Of human hair	7	5	0
6704.90.00	- Of other materials	7	5	0
	Chapter 68 - Articles of stone, plaster, cement, asbestos, mica or similar materials			
6801.00.00	Setts, curbstones and flagstones, of natural stone (except slate).	7	5	0
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
6802.10.00	- Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	7	5	0
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:			

6802.21.00	- - Marble, travertine and alabaster	7	5	0
6802.23.00	- - Granite	7	5	0
6802.29	- - Other stone:			
6802.29.10	- - - Other calcareous stone	7	5	0
6802.29.90	- - - Other	7	5	0
	- Other:			
6802.91	- - Marble, travertine and alabaster:			
6802.91.10	- - - Marble	7	5	0
6802.91.90	- - - Other	7	5	0
6802.92.00	- - Other calcareous stone	7	5	0
6802.93.00	- - Granite	7	5	0
6802.99.00	- - Other stone	7	5	0
6803.00.00	Worked slate and articles of slate or of agglomerated slate.	5	0	0
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.			
6804.10.00	- Millstones and grindstones for milling, grinding or pulping	5	0	0
	- Other millstones, grindstones, grinding wheels and the like:			
6804.21.00	- - Of agglomerated synthetic or natural diamond	0	0	0
6804.22.00	- - Of other agglomerated abrasives or of ceramics	0	0	0
6804.23.00	- - Of natural stone	3	0	0
6804.30.00	- Hand sharpening or polishing stones	3	0	0
68.05	Natural or artificial abrasive powder or grain, on a			

	base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10.00	- On a base of woven textile fabric only	0	0	0
6805.20.00	- On a base of paper or paperboard only	0	0	0
6805.30.00	- On a base of other materials	0	0	0
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.			
6806.10.00	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	0	0	0
6806.20.00	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0	0	0
6806.90.00	- Other	0	0	0
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).			
6807.10.00	- In coils	0	0	0
6807.90	- Other:			
6807.90.10	- - Tiles	0	0	0
6807.90.90	- - Other	0	0	0
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.			
6808.00.10	- Roofing tiles, panels, boards, blocks and similar articles	7	5	0
6808.00.90	- Other	7	5	0
68.09	Articles of plaster or of compositions based on plaster.			

	- Boards, sheets, panels, tiles and similar articles, not ornamented:			
6809.11.00	- - Faced or reinforced with paper or paperboard only	7	5	0
6809.19	- - Other:			
6809.19.10	- - - Tiles	7	5	0
6809.19.90	- - - Other	7	5	0
6809.90	- Other articles:			
6809.90.10	- - Dental moulds of plaster	0	0	0
6809.90.90	- - Other	7	5	0
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.			
	- Tiles, flagstones, bricks and similar articles:			
6810.11.00	- - Building blocks and bricks	7	5	0
6810.19	- - Other:			
6810.19.10	- - - Tiles	7	5	0
6810.19.90	- - - Other	7	5	0
	- Other articles:			
6810.91.00	- - Prefabricated structural components for building or civil engineering	7	5	0
6810.99.00	- - Other	7	5	0
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like.			
6811.40	- Containing asbestos:			
6811.40.10	- - Corrugated sheets	5	0	0
	- - Other sheets, panels, tiles and similar articles:			
6811.40.21	- - - Floor or wall tiles containing plastics	5	0	0
6811.40.29	- - - Other	5	0	0

6811.40.30	- - Tubes and pipes	5	0	0
6811.40.40	- - Tube or pipe fittings	5	0	0
6811.40.90	- - Other	5	0	0
	- Not containing asbestos:			
6811.81.00	- - Corrugated sheets	5	0	0
6811.82	- - Other sheets, panels, tiles and similar articles:			
6811.82.10	- - - Floor or wall tiles containing plastics	5	0	0
6811.82.90	- - - Other	5	0	0
6811.89	- - Other:			
6811.89.10	- - - Tubes and pipes	5	0	0
6811.89.20	- - - Tube or pipe fittings	5	0	0
6811.89.90	- - - Other	5	0	0
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.			
6812.80	- Of crocidolite:			
6812.80.20	- - Clothing	0	0	0
6812.80.30	- - Paper, millboard and felt	0	0	0
6812.80.40	- - Floor or wall tiles	0	0	0
6812.80.50	- - Clothing accessories, footwear and headgear; fabricated crocidolite fibres; mixtures with a basis of crocidolite or with a basis of crocidolite and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics	0	0	0
6812.80.90	- - Other	0	0	0
	- Other:			
6812.91	- - Clothing, clothing accessories, footwear and			

	headgear:			
6812.91.10	- - - Clothing	0	0	0
6812.91.90	- - - Other	0	0	0
6812.92.00	- - Paper, millboard and felt	0	0	0
6812.93.00	- - Compressed asbestos fibre jointing, in sheets or rolls	0	0	0
6812.99	- - Other:			
	- - - Fabricated asbestos fibres (other than of crocidolite); mixtures with a basis of asbestos (other than of crocidolite) or with a basis of asbestos (other than of crocidolite) and magnesium carbonate; yarn and thread; cords and strings, whether or not plaited; woven or knitted fabrics:			
6812.99.11	- - - - Mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate of a kind used for the manufacture of goods of heading 68.13	0	0	0
6812.99.19	- - - - Other	0	0	0
6812.99.20	- - - Floor or wall tiles	0	0	0
6812.99.90	- - - Other	0	0	0
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
6813.20	- Containing asbestos:			
6813.20.10	- - Brake linings and pads	0	0	0
6813.20.90	- - Other	0	0	0
	- Not containing asbestos:			
6813.81.00	- - Brake linings and pads	0	0	0
6813.89.00	- - Other	0	0	0
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.			

6814.10.00	- Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	0	0	0
6814.90.00	- Other	0	0	0
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.			
6815.10	- Non-electrical articles of graphite or other carbon:			
6815.10.10	- - Yarn or thread	0	0	0
6815.10.20	- - Bricks, paving slabs, floor tiles and similar articles	5	0	0
	- - Other:			
6815.10.91	- - - Carbon fibres	5	0	0
6815.10.99	- - - Other	5	0	0
6815.20.00	- Articles of peat	5	0	0
	- Other articles:			
6815.91.00	- - Containing magnesite, dolomite or chromite	0	0	0
6815.99.00	- - Other	0	0	0
	Chapter 69 - Ceramic products			
6901.00.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	7	5	0
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.			
6902.10.00	- Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	0	0	0
6902.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	0	0	0
6902.90.00	- Other	0	0	0

69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.			
6903.10.00	- Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	0	0	0
6903.20.00	- Containing by weight more than 50% of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	0	0	0
6903.90.00	- Other	0	0	0
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.			
6904.10.00	- Building bricks	7	5	0
6904.90.00	- Other	7	5	0
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10.00	- Roofing tiles	7	5	0
6905.90.00	- Other	7	5	0
6906.00.00	Ceramic pipes, conduits, guttering and pipe fittings.	7	5	0
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
6907.10.10	- - Paving, hearth or wall tiles	7	5	0
6907.10.90	- - Other	7	5	0
6907.90	- Other:			
6907.90.10	- - Paving, hearth or wall tiles	7	5	0

6907.90.20	- - Lining tiles of a kind used for grinding mills	7	5	0
6907.90.90	- - Other	7	5	0
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.10	- Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm:			
6908.10.10	- - Paving, hearth or wall tiles	7	5	0
6908.10.90	- - Other	7	5	0
6908.90	- Other:			
	- - Plain tiles:			
6908.90.11	- - - Paving, hearth or wall tiles	7	5	0
6908.90.19	- - - Other	7	5	0
	- - Other:			
6908.90.91	- - - Paving, hearth or wall tiles	7	5	0
6908.90.99	- - - Other	7	5	0
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
	- Ceramic wares for laboratory, chemical or other technical uses:			
6909.11.00	- - Of porcelain or china	0	0	0
6909.12.00	- - Articles having a hardness equivalent to 9 or more on the Mohs scale	0	0	0
6909.19.00	- - Other	0	0	0
6909.90.00	- Other	5	0	0
69.10	Ceramic sinks, wash basins, wash basin pedestals,			

	baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.			
6910.10.00	- Of porcelain or china	7	5	0
6910.90.00	- Other	7	5	0
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.			
6911.10.00	- Tableware and kitchenware	7	5	0
6911.90.00	- Other	7	5	0
6912.00.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	7	5	0
69.13	Statuettes and other ornamental ceramic articles.			
6913.10	- Of porcelain or china:			
6913.10.10	- - Ornamental cigarette boxes and ashtrays	7	5	0
6913.10.90	- - Other	7	5	0
6913.90	- Other:			
6913.90.10	- - Ornamental cigarette boxes and ashtrays	7	5	0
6913.90.90	- - Other	7	5	0
69.14	Other ceramic articles.			
6914.10.00	- Of porcelain or china	7	5	0
6914.90.00	- Other	7	5	0
	Chapter 70 - Glass and glassware			
7001.00.00	Cullet and other waste and scrap of glass; glass in the mass.	0	0	0
70.02	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.			
7002.10.00	- Balls	0	0	0

7002.20.00	- Rods	0	0	0
	- Tubes:			
7002.31	- - Of fused quartz or other fused silica:			
7002.31.10	- - - Of a kind used to manufacture vacuum tubes	7	5	0
7002.31.90	- - - Other	0	0	0
7002.32	- - Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C:			
7002.32.10	- - - Of a kind used to manufacture vacuum tubes	7	5	0
7002.32.20	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	0	0	0
7002.32.90	- - - Other	0	0	0
7002.39	- - Other:			
7002.39.10	- - - Of a kind used to manufacture vacuum tubes	7	5	0
7002.39.20	- - - Other, of clear neutral borosilicate glass, with a diameter of 3 mm or more but not more than 22 mm	0	0	0
7002.39.90	- - - Other	0	0	0
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
	- Non-wired sheets:			
7003.12	- - Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:			
7003.12.10	- - - Optical glass, not optically worked	0	0	0
7003.12.20	- - - Other, in square or rectangular shape (including with 1, 2, 3 or 4 corners cut)	7	5	0
7003.12.90	- - - Other	7	5	0
7003.19	- - Other:			
7003.19.10	- - - Optical glass, not optically worked	0	0	0
7003.19.90	- - - Other	7	5	0
7003.20.00	- Wired sheets	7	5	0
7003.30.00	- Profiles	7	5	0
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7004.20	- Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer:			
7004.20.10	- - Optical glass, not optically worked	0	0	0
7004.20.90	- - Other	7	5	0
7004.90	- Other glass:			

7004.90.10	- - Optical glass, not optically worked	0	0	0
7004.90.90	- - Other	7	5	0
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.			
7005.10	- Non-wired glass, having an absorbent, reflecting or non-reflecting layer:			
7005.10.10	- - Optical glass, not optically worked	0	0	0
7005.10.90	- - Other	7	5	0
	- Other non-wired glass:			
7005.21	- - Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground:			
7005.21.10	- - - Optical glass, not optically worked	0	0	0
7005.21.90	- - - Other	7	5	0
7005.29	- - Other:			
7005.29.10	- - - Optical glass, not optically worked	0	0	0
7005.29.90	- - - Other	7	5	0
7005.30.00	- Wired glass	7	5	0
70.06	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.			
7006.00.10	- Optical glass, not optically worked	0	0	0
7006.00.90	- Other	7	5	0
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
	- Toughened (tempered) safety glass:			
7007.11	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			
7007.11.10	- - - Suitable for vehicles of Chapter 87	7	5	0
7007.11.20	- - - Suitable for aircraft or spacecraft of Chapter 88	0	0	0
7007.11.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	0	0	0
7007.11.40	- - - Suitable for vessels of Chapter 89	0	0	0
7007.19	- - Other:			
7007.19.10	- - - Suitable for machinery of heading 84.29 or 84.30	0	0	0
7007.19.90	- - - Other	0	0	0
	- Laminated safety glass:			
7007.21	- - Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:			

7007.21.10	- - - Suitable for vehicles of Chapter 87	7	5	0
7007.21.20	- - - Suitable for aircraft or spacecraft of Chapter 88	0	0	0
7007.21.30	- - - Suitable for railway or tramway locomotives or rolling stock of Chapter 86	0	0	0
7007.21.40	- - - Suitable for vessels of Chapter 89	0	0	0
7007.29	- - Other:			
7007.29.10	- - - Suitable for machinery of heading 84.29 or 84.30	0	0	0
7007.29.90	- - - Other	0	0	0
7008.00.00	Multiple-walled insulating units of glass.	7	5	0
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10.00	- Rear-view mirrors for vehicles	7	5	0
	- Other:			
7009.91.00	- - Unframed	7	5	0
7009.92.00	- - Framed	7	5	0
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.			
7010.10.00	- Ampoules	0	0	0
7010.20.00	- Stoppers, lids and other closures	5	0	0
7010.90	- Other:			
7010.90.10	- - Carboys and demijohns	5	0	0
7010.90.40	- - Bottles and phials, of a kind used for antibiotics, serums and other injectable liquids; bottles of a kind used for intravenous fluids	0	0	0
7010.90.90	- - Other	5	0	0
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.10	- For electric lighting:			
7011.10.10	- - Stems	0	0	0
7011.10.90	- - Other	7	5	0
7011.20.00	- For cathode-ray tubes	0	0	0
7011.90.00	- Other	0	0	0
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).			

7013.10.00	- Of glass-ceramics	7	5	0
	- Stemware drinking glasses, other than of glass-ceramics:			
7013.22.00	- - Of lead crystal	7	5	0
7013.28.00	- - Other	7	5	0
	- Other drinking glasses, other than of glass-ceramics:			
7013.33.00	- - Of lead crystal	7	5	0
7013.37.00	- - Other	7	5	0
	- Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:			
7013.41.00	- - Of lead crystal	7	5	0
7013.42.00	- - Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	7	5	0
7013.49.00	- - Other	7	5	0
	- Other glassware:			
7013.91.00	- - Of lead crystal	7	5	0
7013.99.00	- - Other	7	5	0
70.14	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.			
7014.00.10	- Of a kind suitable for use in motor vehicles	0	0	0
7014.00.90	- Other	0	0	0
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
7015.10.00	- Glasses for corrective spectacles	0	0	0
7015.90	- Other:			
7015.90.10	- - Clock or watch glasses	0	0	0
7015.90.90	- - Other	0	0	0
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10.00	- Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	7	5	0

7016.90.00	- Other	7	5	0
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.			
7017.10	- Of fused quartz or other fused silica:			
7017.10.10	- - Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0	0
7017.10.90	- - Other	0	0	0
7017.20.00	- Of other glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	0	0	0
7017.90.00	- Other	0	0	0
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10.00	- Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	7	5	0
7018.20.00	- Glass microspheres not exceeding 1 mm in diameter	0	0	0
7018.90.00	- Other	0	0	0
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
	- Slivers, rovings, yarn and chopped strands:			
7019.11.00	- - Chopped strands, of a length of not more than 50 mm	0	0	0
7019.12.00	- - Rovings	0	0	0
7019.19	- - Other:			
7019.19.10	- - - Yarn	0	0	0
7019.19.90	- - - Other	0	0	0
	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:			
7019.31.00	- - Mats	0	0	0
7019.32.00	- - Thin sheets (voiles)	0	0	0
7019.39	- - Other:			
7019.39.10	- - - Asphalt or coal-tar impregnated glass-fibre outerwrap of a kind used for pipelines	0	0	0
7019.39.90	- - - Other	0	0	0
7019.40.00	- Woven fabrics of rovings	0	0	0
	- Other woven fabrics:			

7019.51.00	- - Of a width not exceeding 30 cm	0	0	0
7019.52.00	- - Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	0	0	0
7019.59.00	- - Other	0	0	0
7019.90	- Other:			
7019.90.10	- - Glass fibres (including glass wool)	0	0	0
7019.90.90	- - Other	0	0	0
70.20	Other articles of glass.			
	- Glass moulds:			
7020.00.11	- - Of a kind used for the manufacture of acrylic goods	0	0	0
7020.00.19	- - Other	0	0	0
7020.00.20	- Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	7	5	0
7020.00.30	- Glass inners for vacuum flasks or other vacuum vessels	7	5	0
7020.00.40	- Evacuated tubes for solar energy collectors	7	5	0
	- Other:			
7020.00.91	- - Blinds	7	5	0
7020.00.99	- - Other	7	5	0
	Chapter 71- Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin			
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.			
7101.10.00	- Natural pearls	0	0	0
	- Cultured pearls:			
7101.21.00	- - Worked	0	0	0
7101.22.00	- - Worked	0	0	0
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.10.00	- Unsorted	0	0	0
	- Industrial:			
7102.21.00	- - Unworked or simply sawn, cleaved or bruted	0	0	0
7102.29.00	- - Other	0	0	0
	- Non-industrial:			

7102.31.00	- - Unworked or simply sawn, cleaved or bruted	0	0	0
7102.39.00	- - Other	0	0	0
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.			
7103.10	- Unworked or simply sawn or roughly shaped:			
7103.10.10	- - Rubies	0	0	0
7103.10.20	- - Jade (nephrite and jadeite)	0	0	0
7103.10.90	- - Other	0	0	0
	- Otherwise worked:			
7103.91	- - Rubies, sapphires and emeralds			
7103.91.10	- - - Rubies	0	0	0
7103.91.90	- - - Other	0	0	0
7103.99.00	- - Other	0	0	0
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.10	- Piezo-electric quartz:			
7104.10.10	- - Unworked	0	0	0
7104.10.20	- - Worked	0	0	0
7104.20.00	- Other, unworked or simply sawn or roughly shaped	0	0	0
7104.90.00	- Other	0	0	0
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.			
7105.10.00	- Of diamond	0	0	0
7105.90.00	- Other	0	0	0
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.10.00	- In powder form	0	0	0
	- Other:			
7106.91.00	- - Unworked	0	0	0
7106.92.00	- - semi-manufactured	0	0	0
7107.00.00	Base metals clad with silver, not further worked than semi-manufactured.	0	0	0

71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
	- Non-monetary:			
7108.11.00	- - In powder form	0	0	0
7108.12.00	- - Other unwrought forms	1	1	1
7108.13.00	- - Other semi-manufactured forms	0	0	0
7108.20.00	- Monetary	0	0	0
7109.00.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	0	0	0
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
	- Platinum:			
7110.11.00	- - Unwrought or in powder form	0	0	0
7110.19.00	- - Other	0	0	0
	- Palladium:			
7110.21.00	- - Unwrought or in powder form	0	0	0
7110.29.00	- - Other	0	0	0
	- Rhodium:			
7110.31.00	- - Unwrought or in powder form	0	0	0
7110.39.00	- - Other	0	0	0
	- Iridium, osmium and ruthenium:			
7110.41.00	- - Unwrought or in powder form	0	0	0
7110.49.00	- - Other	0	0	0
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.			
7111.00.10	- Silver or gold, clad with platinum	0	0	0
7111.00.90	- Other	0	0	0
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.			
7112.30.00	- Ash containing precious metal or precious metal compounds	0	0	0
	- Other:			
7112.91.00	- - Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0	0	0

7112.92.00	- - Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0	0	0
7112.99	- - Other:			
7112.99.10	- - - Of silver, including metal clad with silver but excluding sweepings containing other precious metals	0	0	0
7112.99.90	- - - Other	0	0	0
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal			
	- Of precious metal whether or not plated or clad with precious metal:			
7113.11	- - Of silver, whether or not plated or clad with other precious metal:			
7113.11.10	- - - Parts	7	5	0
7113.11.90	- - - Other	7	5	0
7113.19	- - Of other precious metal, whether or not plated or clad with precious metal:			
7113.19.10	- - - Parts	7	5	0
7113.19.90	- - - Other	7	5	0
7113.20	- Of base metal clad with precious metal:			
7113.20.10	- - Parts	7	5	0
7113.20.90	- - Other	7	5	0
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.			
	- Of precious metal whether or not plated or clad with precious metal:			
7114.11.00	- - Of silver, whether or not plated or clad with other precious metal:	7	5	0
7114.19.00	- - Of other precious metal, whether or not plated or clad with precious metal	7	5	0
7114.20.00	- Of base metal clad with precious metal:	7	5	0
71.15	Other articles of precious metal or of metal clad with precious metal.			
7115.10.00	- Catalysts in the form of wire cloth or grill, of platinum	7	5	0
7115.90	- Other:			
7115.90.10	- - Of gold or silver	7	5	0
7115.90.20	- - Of metal clad with gold or silver	7	5	0
7115.90.90	- - Other	7	5	0
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			

7116.10.00	- Of natural or cultured pearls	7	5	0
7116.20.00	- Of precious or semi-precious stones (natural, synthetic or reconstructed)	7	5	0
71.17	Imitation jewellery.			
	- Of base metal, whether or not plated with precious metal:			
7117.11	- - Cuff-links and studs:			
7117.11.10	- - - Parts	7	5	0
7117.11.90	- - - Other	7	5	0
7117.19	- - Other:			
7117.19.10	- - - Bangles	7	5	0
7117.19.20	- - - Other imitation jewellery	7	5	0
7117.19.90	- - - Parts	7	5	0
7117.90	- Other:			
	- - Bangles:			
7117.90.11	- - - Wholly of plastics or glass	7	5	0
7117.90.12	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	7	5	0
7117.90.13	- - - Wholly of porcelain or china	7	5	0
7117.90.19	- - - Other	7	5	0
	- - Other imitation jewellery:			
7117.90.21	- - - Wholly of plastics or glass	7	5	0
7117.90.22	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	7	5	0
7117.90.23	- - - Wholly of porcelain or china	7	5	0
7117.90.29	- - - Other	7	5	0
	- - Parts:			
7117.90.91	- - - Wholly of plastics or glass	7	5	0
7117.90.92	- - - Wholly of wood, worked tortoise shell, ivory, bone, horn, coral, mother of pearl and other animal carving material, worked vegetable carving material or worked mineral carving material	7	5	0
7117.90.93	- - - Wholly of porcelain or china	7	5	0
7117.90.99	- - - Other	7	5	0
71.18	Coin.			
7118.10	- Coin (other than gold coin), not being legal tender:			
7118.10.10	- - Silver coin	7	5	0

7118.10.90	- - Other	7	5	0
7118.90	- Other:			
7118.90.10	- - Gold coin, whether or not legal tender	7	5	0
7118.90.20	- - Silver coin, being legal tender	7	5	0
7118.90.90	- - Other	7	5	0
	Chapter 72-Iron and steel			
72.01	Pig iron and, spiegeleisen in pigs, blocks or other primary forms.			
7201.10.00	- Non-alloy pig iron containing by weight 0.5% or less of phosphorus	0	0	0
7201.20.00	- Non-alloy pig iron containing by weight more than 0.5% of phosphorus	0	0	0
7201.50.00	- Alloy pig iron; spiegeleisen	0	0	0
72.02	Ferro-alloys.			
	- Ferro-manganese:			
7202.11.00	- - Containing by weight more than 2% of carbon	0	0	0
7202.19.00	- - Other	0	0	0
	- Ferro-silicon:			
7202.21.00	- - Containing by weight more than 55% of silicon	0	0	0
7202.29.00	- - Other	0	0	0
7202.30.00	- Ferro-silico-manganese	0	0	0
	- Ferro-chromium:			
7202.41.00	- - Containing by weight more than 4% of carbon	0	0	0
7202.49.00	- - Other	0	0	0
7202.50.00	- Ferro-silico-chromium	0	0	0
7202.60.00	- Ferro-nickel	0	0	0
7202.70.00	- Ferro-molybdenum	0	0	0
7202.80.00	- Ferro-tungsten and ferro-silico-tungsten	0	0	0
	- Other:			
7202.91.00	- - Ferro-titanium and ferro-silico-titanium	0	0	0
7202.92.00	- - Ferro-vanadium	0	0	0
7202.93.00	- - Ferro-niobium	0	0	0
7202.99.00	- - Other	0	0	0
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			

7203.10.00	- Ferrous products obtained by direct reduction of iron ore	0	0	0
7203.90.00	- Other	0	0	0
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10.00	- Waste and scrap of cast iron	0	0	0
	- Waste and scrap of alloy steel:			
7204.21.00	- - Of stainless steel	0	0	0
7204.29.00	- - Other	0	0	0
7204.30.00	- Waste and scrap of tinned iron or steel	0	0	0
	- Other waste and scrap:			
7204.41.00	- - Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0	0	0
7204.49.00	- - Other	0	0	0
7204.50.00	- Remelting scrap ingots	0	0	0
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10.00	- Granules	0	0	0
	- Powders:			
7205.21.00	- Of alloy steel	0	0	0
7205.29.00	- - Other	0	0	0
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).			
7206.10	- Ingots:			
7206.10.10	- - Containing by weight more than 0.6% of carbon	0	0	0
7206.10.90	- - Other	0	0	0
7206.90.00	- Other	0	0	0
72.07	Semi-finished products of iron or non-alloy steel.			
	- Containing by weight less than 0.25% of carbon:			
7207.11.00	- - Of rectangular (including square) cross-section, the width measuring less than twice the thickness	*	*	*
7207.12	- - Other, of rectangular (other than square) cross-section:			
7207.12.10	- - - Slabs	3	3	3
7207.12.90	- - - Other	10	10	10
7207.19.00	- - Other	10	10	10
7207.20	- Containing by weight 0.25% or more of carbon:			
	- - Containing by weight less than 0.6% of carbon:			

7207.20.10	- - - Slabs	3	3	3
	- - - Other:			
7207.20.21	- - - - Blocks roughly shaped by forging; sheet bars	3	3	3
7207.20.29	- - - - Other	*	*	*
	- - Other:			
7207.20.91	- - - Slabs	3	3	3
	- - - Other:			
7207.20.92	- - - - Blocks roughly shaped by forging; sheet bars	3	3	3
7207.20.99	- - - - Other	10	10	10
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.			
7208.10.00	- In coils, not further worked than hot-rolled, with patterns in relief	0	0	0
	- Other, in coils, not further worked than hot-rolled, pickled:			
7208.25.00	- - Of a thickness of 4.75 mm or more	0	0	0
7208.26.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0
7208.27	- - Of a thickness of less than 3 mm:			
7208.27.10	- - - Of a thickness of less than 2 mm	0	0	0
7208.27.90	- - - Other	0	0	0
	- Other, in coils, not further worked than hot-rolled:			
7208.36.00	- - Of a thickness exceeding 10 mm	5	5	5
7208.37.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0
7208.38.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0
7208.39.00	- - Of a thickness of less than 3 mm	0	0	0
7208.40.00	- Not in coils, not further worked than hot-rolled, with patterns in relief	0	0	0
	- Other, not in coils, not further worked than hot-rolled:			
7208.51.00	- - Of a thickness exceeding 10 mm	0	0	0
7208.52.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0
7208.53.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0
7208.54.00	- - Of a thickness of less than 3 mm	5	5	5
7208.90.00	- Other	0	0	0
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
	- In coils, not further worked than cold-rolled (cold-reduced):			

7209.15.00	- - Of a thickness of 3 mm or more	*	*	*
7209.16.00	- - Of a thickness exceeding 1 mm but less than 3 mm	*	*	*
7209.17.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	7	7	7
7209.18	- - Of a thickness of less than 0.5 mm:			
7209.18.10	- - - Tin-mill blackplate	7	7	7
	- - - Other:			
7209.18.91	- - - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	7	7	7
7209.18.99	- - - - Other	7	7	7
	- Not in coils, not further worked than cold-rolled (cold-reduced):			
7209.25.00	- - Of a thickness of 3 mm or more	*	*	*
7209.26.00	- - Of a thickness exceeding 1 mm but less than 3 mm	*	*	*
7209.27.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	*	*	*
7209.28	- - Of a thickness of less than 0.5 mm:			
7209.28.10	- - - Containing by weight less than 0.6% of carbon and of a thickness of 0.17 mm or less	*	*	*
7209.28.90	- - - Other	*	*	*
7209.90	- Other:			
7209.90.10	- - Corrugated	*	*	*
7209.90.90	- - Other	*	*	*
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
	- Plated or coated with tin:			
7210.11	- - Of a thickness of 0.5 mm or more:			
7210.11.10	- - - Containing by weight 0.6 % or more of carbon	7	7	7
7210.11.90	- - - Other	7	7	7
7210.12	- - Of a thickness of less than 0.5 mm:			
7210.12.10	- - - Containing by weight 0.6 % or more of carbon	7	7	7
7210.12.90	- - - Other	7	7	7
7210.20	- Plated or coated with lead, including terne-plate:			
7210.20.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0
7210.20.90	- - Other	0	0	0
7210.30	- Electrolytically plated or coated with zinc:			
	- - Containing by weight less than 0.6% of carbon:			
7210.30.11	- - - Of a thickness not exceeding 1.2 mm	10	10	10
7210.30.12	- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	5	5	5

7210.30.19	- - - Other	5	5	5
	- - Other:			
7210.30.91	- - - Of a thickness not exceeding 1.2 mm	10	10	10
7210.30.99	- - - Other	5	5	5
	- Otherwise plated or coated with zinc:			
7210.41	- - Corrugated:			
	- - - Containing by weight less than 0.6% of carbon:			
7210.41.11	- - - - Of a thickness not exceeding 1.2 mm	10	10	10
7210.41.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	10	10
7210.41.19	- - - - Other	10	10	10
	- - - Other:			
7210.41.91	- - - - Of a thickness not exceeding 1.2 mm	*	*	*
7210.41.99	- - - - Other	10	10	10
7210.49	- - Other:			
	- - - Containing by weight less than 0.6% of carbon:			
7210.49.11	- - - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon and of a thickness not exceeding 1.2 mm	10	10	10
7210.49.12	- - - - Other, of a thickness not exceeding 1.2 mm	25	25	25
7210.49.13	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	10	10
7210.49.19	- - - - Other	10	10	10
	- - - Other:			
7210.49.91	- - - - Of a thickness not exceeding 1.2 mm	40	40	40
7210.49.99	- - - - Other	10	10	10
7210.50.00	- Plated or coated with chromium oxides or with chromium and chromium oxides	7	7	7
	- Plated or coated with aluminium:			
7210.61	- - Plated or coated with aluminium-zinc alloys:			
	- - - Containing by weight less than 0.6% of carbon:			
7210.61.11	- - - - Of a thickness not exceeding 1.2 mm	40	40	40
7210.61.12	- - - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	10	10
7210.61.19	- - - - Other	10	10	10
	- - - Other:			
7210.61.91	- - - - Of a thickness not exceeding 1.2 mm	40	40	40
7210.61.99	- - - - Other	10	10	10
7210.69	- - Other:			
	- - - Containing by weight less than 0.6% of carbon:			
7210.69.11	- - - - Of a thickness not exceeding 1.2 mm	*	*	*

7210.69.12	- - - Of a thickness exceeding 1.2 mm but not exceeding 1.5 mm	10	10	10
7210.69.19	- - - Other	10	10	10
	- - - Other:			
7210.69.91	- - - Of a thickness not exceeding 1.2 mm	*	*	*
7210.69.99	- - - Other	10	10	10
7210.70	- Painted, varnished or coated with plastics:			
7210.70.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	30	25	20
7210.70.90	- - Other	30	25	20
7210.90	- Other:			
7210.90.10	- - Containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	10	10	10
7210.90.90	- - Other	10	10	10
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
	- Not further worked than hot-rolled:			
7211.13	- - Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief:			
7211.13.10	- - - Hoop and strip, of a width exceeding 150 mm but not exceeding 400 mm	0	0	0
7211.13.90	- - - Other	0	0	0
7211.14	- - Other, of a thickness of 4.75 mm or more:			
	- - - Of a thickness of 4.75 mm or more but not exceeding 10 mm:			
7211.14.11	- - - - Hoop and strip, of a width not exceeding 400 mm	3	3	3
7211.14.12	- - - - Corrugated, containing by weight less than 0.6% of carbon	3	3	3
7211.14.19	- - - - Other	3	3	3
	- - - Of a thickness more than 10 mm:			
7211.14.21	- - - - Hoop and strip, of a width not exceeding 400 mm	3	3	3
7211.14.22	- - - - Corrugated, containing by weight less than 0.6% of carbon	3	3	3
7211.14.29	- - - - Other	3	3	3
7211.19	- - Other:			
	- - - Of a thickness of 2 mm or more but less than 4.75 mm:			
7211.19.11	- - - - Hoop and strip, of a width not exceeding 400 mm	3	3	3
7211.19.12	- - - - Corrugated, containing by weight less than 0.6% of carbon	3	3	3
7211.19.19	- - - - Other	3	3	3

	- - - Of a thickness of less than 2 mm:			
7211.19.21	- - - - Hoop and strip, of a width not exceeding 400 mm	3	3	3
7211.19.22	- - - - Corrugated, containing by weight less than 0.6% of carbon	3	3	3
7211.19.23	- - - - Other, of a thickness of 0.17 mm or less	3	3	3
7211.19.29	- - - - Other	3	3	3
	- Not further worked than cold-rolled (cold-reduced):			
7211.23	- - Containing by weight less than 0.25% of carbon:			
7211.23.10	- - - Corrugated	0	0	0
7211.23.20	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7211.23.30	- - - Other, of a thickness not exceeding 0.17 mm	0	0	0
7211.23.90	- - - Other	0	0	0
7211.29	- - Other:			
7211.29.10	- - - Corrugated	0	0	0
7211.29.20	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7211.29.30	- - - Other, of a thickness not exceeding 0.17 mm	0	0	0
7211.29.90	- - - Other	0	0	0
7211.90	- Other:			
7211.90.10	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7211.90.20	- - Corrugated, containing by weight less than 0.6% of carbon	0	0	0
7211.90.30	- - Other, of a thickness not exceeding 0.17 mm	0	0	0
7211.90.90	- - Other	0	0	0
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
7212.10	- Plated or coated with tin:			
7212.10.10	- - Hoop and strip, of a width not exceeding 400 mm	3	3	3
	- - Other:			
7212.10.91	- - - Containing by weight less than 0.6% of carbon	3	3	3
7212.10.99	- - - Other	3	3	3
7212.20	- Electrolytically plated or coated with zinc:			
7212.20.10	- - Hoop and strip, of a width not exceeding 400 mm	5	5	5
7212.20.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	5	5	5
7212.20.90	- - Other	5	5	5
7212.30	- Otherwise plated or coated with zinc:			
7212.30.10	- - Hoop and strip, of a width not exceeding 400 mm	10	10	10
7212.30.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	10	10	10
	- - Other:			

7212.30.91	- - - Coated with zinc by the iron-zinc alloyed coating method, containing by weight less than 0.04% of carbon	10	10	10
7212.30.99	- - - Other	10	10	10
7212.40	- Painted, varnished or coated with plastics:			
7212.40.10	- - Hoop and strip, of a width not exceeding 400 mm	5	5	5
7212.40.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	5	5	5
7212.40.90	- - Other	5	5	5
7212.50	- Otherwise plated or coated:			
	- - Plated or coated with chromium oxides or with chromium and chromium oxides:			
7212.50.11	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7212.50.12	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0
7212.50.19	- - - Other	0	0	0
	- - Plated or coated with aluminium-zinc alloys:			
7212.50.21	- - - Hoop and strip, of a width not exceeding 400 mm	10	10	10
7212.50.22	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	10	10	10
7212.50.29	- - - Other	10	10	10
	- - Other:			
7212.50.91	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7212.50.92	- - - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	5	5	5
7212.50.99	- - - Other	5	5	5
7212.60	- Clad:			
7212.60.10	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7212.60.20	- - Other, containing by weight less than 0.6% of carbon and of a thickness of 1.5 mm or less	0	0	0
7212.60.90	- - Other	0	0	0
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.			
7213.10.00	- Containing indentations, ribs, grooves or other deformations produced during the rolling process	10	10	10
7213.20.00	- Other, of free-cutting steel	0	0	0
	- Other:			
7213.91	- - Of circular cross-section measuring less than 14 mm in diameter:			
7213.91.10	- - - Of a kind used for producing soldering sticks	5	5	5
7213.91.20	- - - Of a kind used for concrete reinforcement (rebars)	10	10	10
7213.91.90	- - - Other	10	10	10
7213.99	- - Other:			

7213.99.10	- - - Of a kind used for producing soldering sticks	5	5	5
7213.99.20	- - - Of a kind used for concrete reinforcement (rebars)	10	10	10
7213.99.90	- - - Other	10	10	10
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extracted, but including those twisted after rolling.			
7214.10	- Forged:			
	- - Containing by weight less than 0.6% of carbon:			
7214.10.11	- - - Of circular cross-section	*	*	*
7214.10.19	- - - Other	*	*	*
	- - Other:			
7214.10.21	- - - Of circular cross-section	*	*	*
7214.10.29	- - - Other	*	*	*
7214.20	- Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling:			
	- - Containing by weight less than 0.6% of carbon:			
	- - - Of circular cross-section:			
7214.20.31	- - - - Of a kind used for concrete reinforcement (rebars)	*	*	*
7214.20.39	- - - - Other	*	*	*
	- - - Other:			
7214.20.41	- - - - Of a kind used for concrete reinforcement (rebars)	*	*	*
7214.20.49	- - - - Other	*	*	*
	- - Other:			
	- - - Of circular cross-section:			
7214.20.51	- - - - Of a kind used for concrete reinforcement (rebars)	*	*	*
7214.20.59	- - - - Other	*	*	*
	- - - Other:			
7214.20.61	- - - - Of a kind used for concrete reinforcement (rebars)	*	*	*
7214.20.69	- - - - Other	*	*	*
7214.30.00	- Other, of free-cutting steel	0	0	0
	- Other:			
7214.91	- - Of rectangular (other than square) cross-section::			
7214.91.10	- - - Containing by weight less than 0.6% of carbon	*	*	*
7214.91.20	- - - Containing by weight 0.6 % or more of carbon	*	*	*
7214.99	- - Other:			
7214.99.10	- - - Containing by weight 0.6% or more of carbon, other than of circular cross-section	*	*	*
7214.99.90	- - - Other	*	*	*

72.15	Other bars and rods of iron or non-alloy steel.			
7215.10.00	- Of free-cutting steel, not further worked than cold-formed or cold-finished	0	0	0
7215.50	- Other, not further worked than cold-formed or cold-finished:			
7215.50.10	- - Containing by weight 0.6% or more of carbon, other than of circular cross-section	*	*	*
	- - Other:			
7215.50.91	- - - Of a kind used for concrete reinforcement (rebars)	*	*	*
7215.50.99	- - - Other	*	*	*
7215.90	- Other:			
7215.90.10	- - Of a kind used for concrete reinforcement (rebars)	*	*	*
7215.90.90	- - Other	*	*	*
72.16	Angles, shapes and sections of iron or non-alloy steel.			
7216.10.00	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	*	*	*
	- UL or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:			
7216.21.00	- - L sections	*	*	*
7216.22.00	- - T sections	10	10	10
	- U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:			
7216.31.00	- - U sections	10	10	10
7216.32.00	- - I sections	10	10	10
7216.33.00	- - H sections	10	10	10
7216.40.00	- L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	10	10	10
7216.50	- Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded:			
7216.50.10	- - Of a height of less than 80 mm	10	10	10
7216.50.90	- - Other	10	10	10
	- Angles, shapes and sections, not further worked than cold-formed or cold-finished:			
7216.61.00	- - Obtained from flat-rolled products	10	10	10
7216.69.00	- - Other	10	10	10
	- Other:			
7216.91.00	- - Cold-formed or cold-finished from flat-rolled products	10	10	10
7216.99.00	- - Other	10	10	10
72.17	Wire of iron or non-alloy steel.			
7217.10	- Not plated or coated, whether or not polished:			

7217.10.10	- - Containing by weight less than 0.25% of carbon	30	25	20
	- - Containing by weight 0.25% or more but less than 0.6% of carbon			
7217.10.22	- - - Bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	5	5	5
7217.10.29	- - - Other	5	5	5
	- - Containing by weight 0.6% or more of carbon:			
7217.10.31	- - - Spokes wire; bead wire; reed wire; prestressed concrete steel wire; free-cutting steel wire	5	5	5
7217.10.39	- - - Other	5	5	5
7217.20	- Plated or coated with zinc:			
7217.20.10	- - Containing by weight less than 0.25% carbon	30	25	20
7217.20.20	- - Containing by weight 0.25% or more but less than 0.45% of carbon	5	5	5
	- - Containing by weight 0.45% or more of carbon:			
7217.20.91	- - - Steel core wire of a kind used for steel reinforced aluminium conductors (ACSR)	5	5	5
7217.20.99	- - - Other	5	5	5
7217.30	- Plated or coated with other base metals:			
	- - Containing by weight less than 0.25% of carbon:			
7217.30.11	- - - Plated or coated with tin	30	25	20
7217.30.19	- - - Other	30	25	20
	- - Containing by weight 0.25% or more but less than 0.6% of carbon			
7217.30.21	- - - Plated or coated with tin	5	5	5
7217.30.29	- - - Other	5	5	5
	- - Containing by weight 0.6% or more of carbon:			
7217.30.31	- - - Copper alloy coated steel wire of a kind used in the manufacture of pneumatic rubber tyres (bead wire	5	5	5
7217.30.32	- - - Other, plated or coated with tin	5	5	5
7217.30.39	- - - Other	5	5	5
7217.90	- Other:			
7217.90.10	- - Containing by weight less than 0.25% of carbon	30	25	20
7217.90.90	- - Other	5	5	5
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.			
7218.10.00	- Ingots and other primary forms	0	0	0
	- Other:			
7218.91.00	- - Of rectangular (other than square) cross-section	0	0	0
7218.99.00	- - Other	0	0	0
72.19	Flat-rolled products of stainless steel, of a width of			

	600 mm or more.			
	- Not further worked than hot-rolled, in coils:			
7219.11.00	- - Of a thickness exceeding 10 mm	0	0	0
7219.12.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0
7219.13.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0
7219.14.00	- - Of a thickness of less than 3 mm	0	0	0
	- Not further worked than hot-rolled, not in coils:			
7219.21.00	- - Of a thickness exceeding 10 mm	0	0	0
7219.22.00	- - Of a thickness of 4.75 mm or more but not exceeding 10 mm	0	0	0
7219.23.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0
7219.24.00	- - Of a thickness of less than 3 mm	0	0	0
	- Not further worked than cold-rolled (cold-reduced):			
7219.31.00	- - Of a thickness of 4.75 mm or more	0	0	0
7219.32.00	- - Of a thickness of 3 mm or more but less than 4.75 mm	0	0	0
7219.33.00	- - Of a thickness exceeding 1 mm but less than 3 mm	0	0	0
7219.34.00	- - Of a thickness of 0.5 mm or more but not exceeding 1 mm	0	0	0
7219.35.00	- - Of a thickness of less than 0.5 mm	0	0	0
7219.90.00	- Other	0	0	0
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.			
	- Not further worked than hot-rolled:			
7220.11	- - Of a thickness of 4.75 mm or more:			
7220.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7220.11.90	- - - Other	0	0	0
7220.12	- - Of a thickness of less than 4.75 mm:			
7220.12.10	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7220.12.90	- - - Other	0	0	0
7220.20	- Not further worked than cold-rolled (cold-reduced):			
7220.20.10	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7220.20.90	- - Other	0	0	0
7220.90	- Other:			
7220.90.10	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7220.90.90	- - Other	0	0	0
7221.00.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	0	0
72.22	Other bars and rods of stainless steel; angles,			

	shapes and sections of stainless steel.			
	- Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:			
7222.11.00	- - Of circular cross-section	0	0	0
7222.19.00	- - Other	0	0	0
7222.20	- Bars and rods, not further worked than cold-formed or cold-finished:			
7222.20.10	- - Of circular cross-section	0	0	0
7222.20.90	- - Other	0	0	0
7222.30	- Other bars and rods:			
7222.30.10	- - Of circular cross-section	0	0	0
7222.30.90	- - Other	0	0	0
7222.40	- Angles, shapes and sections:			
7222.40.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0
7222.40.90	- - Other	0	0	0
7223.00.00	Wire of stainless steel.	0	0	0
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.			
7224.10.00	- Ingots and other primary forms	0	0	0
7224.90.00	- Other	0	0	0
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
	- Of silicon-electrical steel:			
7225.11.00	- - Grain-oriented	0	0	0
7225.19.00	- - Other	0	0	0
7225.30	- Other, not further worked than hot-rolled, in coils:			
7225.30.10	- - Of high speed steel	0	0	0
7225.30.90	- - Other	0	0	0
7225.40	- Other, not further worked than hot-rolled, not in coils:			
7225.40.10	- - Of high speed steel	0	0	0
7225.40.90	- - Other	0	0	0
7225.50	- Other, not further worked than cold-rolled (cold-reduced):			
7225.50.10	- - Of high speed steel	0	0	0
7225.50.90	- - Other	0	0	0
	- Other:			
7225.91	- - Electrolytically plated or coated with zinc:			
7225.91.10	- - - Of high speed steel	0	0	0

7225.91.90	- - - Other	0	0	0
7225.92	- - Otherwise plated or coated with zinc:			
7225.92.10	- - - Of high speed steel	0	0	0
7225.92.90	- - - Other	0	0	0
7225.99	- - Other:			
7225.99.10	- - - Of high speed steel	0	0	0
7225.99.90	- - - Other	0	0	0
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
	- Of silicon-electrical steel:			
7226.11	- - Grain-oriented:			
7226.11.10	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7226.11.90	- - - Other	0	0	0
7226.19	- - Other:			
7226.19.10	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7226.19.90	- - - Other	0	0	0
7226.20	- Of high speed steel:			
7226.20.10	- - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7226.20.90	- - Other	0	0	0
	- Other:			
7226.91	- - Not further worked than hot-rolled:			
7226.91.10	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7226.91.90	- - - Other	0	0	0
7226.92	- - Not further worked than cold-rolled (cold-reduced):			
7226.92.10	- - - Hoop and strip, of a width not exceeding 400 mm	0	0	0
7226.92.90	- - - Other	0	0	0
7226.99	- - Other:			
	- - - Hoop and strip, of a width not exceeding 400 mm:			
7226.99.11	- - - - Plated or coated with zinc	0	0	0
7226.99.19	- - - - Other	0	0	0
	- - - Other:			
7226.99.91	- - - - Plated or coated with zinc	0	0	0
7226.99.99	- - - - Other	0	0	0
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.			
7227.10.00	- Of high speed steel:	0	0	0
7227.20.00	- Of silico-manganese steel	0	0	0
7227.90.00	- Other	0	0	0

72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
7228.10	- Bars and rods, of high speed steel:			
7228.10.10	- - Of circular cross-section	0	0	0
7228.10.90	- - Other	0	0	0
7228.20	- Bars and rods, of silico-manganese steel:			
	- - Of circular cross-section:			
7228.20.11	- - - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0
7228.20.19	- - - Other	0	0	0
	- - Other:			
7228.20.91	- - - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0
7228.20.99	- - - Other	0	0	0
7228.30	- Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:			
7228.30.10	- - Of circular cross-section	0	0	0
7228.30.90	- - Other	0	0	0
7228.40	- Other bars and rods, not further worked than forged:			
7228.40.10	- - Of circular cross-section	0	0	0
7228.40.90	- - Other	0	0	0
7228.50	- Other bars and rods, not further worked than cold-formed or cold-finished:			
7228.50.10	- - Of circular cross-section	0	0	0
7228.50.90	- - Other	0	0	0
7228.60	- Other bars and rods:			
7228.60.10	- - Of circular cross-section	0	0	0
7228.60.90	- - Other	0	0	0
7228.70	- Angles, shapes and sections:			
7228.70.10	- - Not further worked than hot-rolled, hot-drawn or extruded	0	0	0
7228.70.90	- - Other	0	0	0
7228.80	- Hollow drill bars and rods:			
	- - Containing by weight 0.6% or more of carbon:			
7228.80.11	- - - Of circular cross-section	0	0	0
7228.80.19	- - - Other	0	0	0
7228.80.90	- - Other	0	0	0
72.29	Wire of other alloy steel.			
7229.20.00	- Of silico-manganese steel	0	0	0

7229.90	- Other:			
7229.90.10	- - Of high speed steel:	0	0	0
7229.90.90	- - Other	0	0	0
	Chapter 73 - Articles of iron or steel			
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
7301.10.00	- Sheet piling	0	0	0
7301.20.00	- Angles, shapes and sections	0	0	0
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
7302.10.00	- Rails	0	0	0
7302.30.00	- Switch blades, crossing frogs, point rods and other crossing pieces	0	0	0
7302.40.00	- Fish-plates and sole plates	0	0	0
7302.90	- Other:			
7302.90.10	- - Sleepers (cross-ties)	0	0	0
7302.90.90	- - Other	0	0	0
73.03	Tubes, pipes and hollow profiles, of cast iron.			
	- Tubes and pipes: .			
7303.00.11	- - Hubless tubes and pipes	0	0	0
7303.00.19	- - Other	0	0	0
7303.00.90	- Other	0	0	0
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
	- Line pipe of a kind used for oil or gas pipelines:			
7304.11.00	- - Of stainless steel	0	0	0
7304.19.00	- - Other	0	0	0
	- Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:			
7304.22.00	- - Drill pipe of stainless steel	0	0	0
7304.23.00	- - Other drill pipe	0	0	0
7304.24.00	- - Other, of stainless steel	0	0	0

7304.29.00	- - Other	0	0	0
	- Other, of circular cross-section, of iron or non-alloy steel:			
7304.31	- - Cold-drawn or cold-rolled (cold-reduced):			
7304.31.10	- - - Drillrod casing and tubing with pin and box threads	0	0	0
7304.31.20	- - - High-pressure pipe	0	0	0
7304.31.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	0	0	0
7304.31.90	- - - Other	0	0	0
7304.39	- - Other:			
7304.39.20	- - - High-pressure pipe	0	0	0
7304.39.40	- - - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	0	0	0
7304.39.90	- - - Other	0	0	0
	- Other, of circular cross-section, of stainless steel:			
7304.41.00	- - Cold-drawn or cold-rolled (cold-reduced)	0	0	0
7304.49.00	- - Other	0	0	0
	- Other, of circular cross-section, of other alloy steel:			
7304.51	- - Cold-drawn or cold-rolled (cold-reduced):			
7304.51.10	- - - Drillrod casing and tubing with pin and box threads	0	0	0
7304.51.90	- - - Other	0	0	0
7304.59.00	- - Other	0	0	0
7304.90	- Other:			
7304.90.10	- - High-pressure pipe	0	0	0
7304.90.30	- - Other, having an external diameter of less than 140 mm and containing less than 0.45% by weight of carbon	0	0	0
7304.90.90	- - Other	0	0	0
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
	- Line pipe of a kind used for oil or gas pipelines:			
7305.11.00	- - Longitudinally submerged arc welded	0	0	0
7305.12	- - Other, longitudinally welded:			
7305.12.10	- - - Electric resistance welded (ERW)	0	0	0
7305.12.90	- - - Other	0	0	0
7305.19	- - Other:			
7305.19.10	- - - Spiral or helical submerged arc welded	0	0	0
7305.19.90	- - - Other	0	0	0
7305.20.00	- Casing of a kind used in drilling for oil or gas	0	0	0
	- Other, welded:			

7305.31	- - Longitudinally welded:			
7305.31.10	- - - Stainless steel pipes and tubes	0	0	0
7305.31.90	- - - Other	0	0	0
7305.39	- - Other:			
7305.39.10	- - - High-pressure pipe	0	0	0
7305.39.90	- - - Other	0	0	0
7305.90.00	- Other	0	0	0
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.			
	- Line pipe of a kind used for oil or gas pipelines:			
7306.11	- - Welded, of stainless steel:			
7306.11.10	- - - Longitudinally electric resistance welded (ERW)	0	0	0
7306.11.20	- - - Spiral or helical submerged arc welded	0	0	0
7306.11.90	- - - Other	0	0	0
7306.19	- - Other:			
7306.19.10	- - - Longitudinally electric resistance welded (ERW)	0	0	0
7306.19.20	- - - Spiral or helical submerged arc welded	0	0	0
7306.19.90	- - - Other	0	0	0
	- Casing and tubing of a kind used in drilling for oil or gas:			
7306.21.00	- - Welded, of stainless steel	0	0	0
7306.29.00	- - Other	0	0	0
7306.30	- Other, welded, of circular cross-section, of iron or non-alloy steel:			
7306.30.10	- - Boiler tubes	0	0	0
7306.30.20	- - Copper-plated, fluoro-resin-coated or zinc-chromated steel tubes with an external diameter not exceeding 15 mm	0	0	0
7306.30.30	- - Pipe of a kind used to make sheath pipe (heater pipe) for heating elements of electric flat irons or rice cookers, with an external diameter not exceeding 12 mm	0	0	0
7306.30.40	- - High-pressure pipe	0	0	0
7306.30.90	- - Other	0	0	0
7306.40	- Other, welded, of circular cross-section, of stainless steel:			
7306.40.10	- - Boiler tubes	0	0	0
7306.40.20	- - Stainless steel pipes and tubes, with an external diameter exceeding 105 mm	0	0	0
7306.40.30	- - Pipes and tubes containing by weight at least 30% of nickel, with an external diameter not exceeding 10 mm	0	0	0
7306.40.90	- - Other	0	0	0
7306.50	- Other, welded, of circular cross-section, of other alloy			

	steel:			
7306.50.10	- - Boiler tubes	0	0	0
7306.50.90	- - Other	0	0	0
	- Other, welded, of non-circular cross-section:			
7306.61.00	- - Of square or rectangular cross-section	0	0	0
7306.69.00	- - Of other non-circular cross-section	0	0	0
7306.90	- Other:			
7306.90.10	- - Copper brazed pipes and tubes	0	0	0
7306.90.90	- - Other	10	10	10
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
	- Cast fittings:			
7307.11	- - Of non-malleable cast iron:			
7307.11.10	- - - Hubless tube or pipe fittings	0	0	0
7307.11.90	- - - Other	0	0	0
7307.19.00	- - Other	0	0	0
	- Other, of stainless steel:			
7307.21	- - Flanges:			
7307.21.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.21.90	- - - Other	0	0	0
7307.22	- - Threaded elbows, bends and sleeves:			
7307.22.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.22.90	- - - Other	0	0	0
7307.23	- - Butt welding fittings:			
7307.23.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.23.90	- - - Other	0	0	0
7307.29	- - Other:			
7307.29.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.29.90	- - - Other	0	0	0
	- Other:			
7307.91	- - Flanges:			
7307.91.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.91.90	- - - Other	0	0	0
7307.92	- - Threaded elbows, bends and sleeves:			
7307.92.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.92.90	- - - Other	0	0	0
7307.93	- - Butt welding fittings:			
7307.93.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.93.90	- - - Other	0	0	0

7307.99	- - Other:			
7307.99.10	- - - Having an internal diameter of less than 15 cm	0	0	0
7307.99.90	- - - Other	0	0	0
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
7308.10	- Bridges and bridge-sections:			
7308.10.10	- - Prefabricated modular type joined by shear connectors	0	0	0
7308.10.90	- - Other	0	0	0
7308.20	- Towers and lattice masts:			
	- - Towers:			
7308.20.11	- - - Prefabricated modular type joined by shear connectors	0	0	0
7308.20.19	- - - Other	0	0	0
	- - Lattice masts:			
7308.20.21	- - - Prefabricated modular type joined by shear connectors	0	0	0
7308.20.29	- - - Other	0	0	0
7308.30.00	- Doors, windows and their frames and thresholds for doors	5	0	0
7308.40	- Equipment for scaffolding, shuttering, propping or pit-propping:			
7308.40.10	- - Prefabricated modular type joined by shear connectors	0	0	0
7308.40.90	- - Other	0	0	0
7308.90	- Other:			
7308.90.20	- - Prefabricated modular type joined by shear connectors	0	0	0
7308.90.40	- - Corrugated and curved galvanised plates or sheets prepared for use in conduits, culverts or tunnels	0	0	0
7308.90.50	- - Rails for ships	5	5	4
7308.90.60	- - Perforated cable trays	5	0	0
	- - Other:			
7308.90.92	- - - Guardrails	5	0	0
7308.90.99	- - - Other	5	0	0
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with			

	mechanical or thermal equipment.			
	- Of a kind used for the conveyance or packing of goods:			
7309.00.11	- - Lined or heat-insulated	0	0	0
7309.00.19	- - Other	0	0	0
	- Other:			
7309.00.91	- - Lined or heat-insulated	0	0	0
7309.00.99	- - Other	0	0	0
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7310.10	- Of a capacity of 50 l or more:			
7310.10.10	- - Of tinplate	0	0	0
7310.10.90	- - Other	0	0	0
	- Of a capacity of less than 50 l:			
7310.21	- - Cans which are to be closed by soldering or crimping:			
7310.21.10	- - - Of a capacity of less than 1 l	0	0	0
	- - - Other:			
7310.21.91	- - - - Of tinplate	0	0	0
7310.21.99	- - - - Other	0	0	0
7310.29	- - Other:			
7310.29.10	- - - Of a capacity of less than 1 l	0	0	0
	- - - Other:			
7310.29.91	- - - - Of tinplate	0	0	0
7310.29.99	- - - - Other	0	0	0
73.11	Containers for compressed or liquefied gas, of iron or steel.			
	- Seamless steel cylinders:			
7311.00.21	- - Of a capacity of less than 30 l	5	0	0
7311.00.22	- - Of a capacity of 30 l or more, but less than 110 l	0	0	0
7311.00.29	- - Other	0	0	0
	- Other:			
7311.00.93	- - Of a capacity of less than 30 l	5	0	0
7311.00.94	- - Of a capacity of 30 l or more, but less than 110 l	0	0	0
7311.00.99	- - Other	0	0	0
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			

7312.10	- Stranded wire, ropes and cables:			
7312.10.10	- - Locked coils, flattened strands and non-rotating wire ropes	0	0	0
7312.10.20	- - Plated or coated with brass and of a diameter not exceeding 3 mm	0	0	0
	- - Other:			
7312.10.91	- - - Prestressing steel strand	0	0	0
7312.10.99	- - - Other	0	0	0
7312.90.00	- Other	0	0	0
7313.00.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	7	5	0
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.			
	- Woven cloth:			
7314.12.00	- - Endless bands for machinery, of stainless steel	0	0	0
7314.14.00	- - Other woven cloth, of stainless steel:	0	0	0
7314.19	- - Other:			
7314.19.10	- - - Endless bands for machinery other than of stainless steel	0	0	0
7314.19.90	- - - Other	0	0	0
7314.20.00	- Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm ² or more	5	0	0
	- Other grill, netting and fencing, welded at the intersection:			
7314.31.00	- - Plated or coated with zinc	5	0	0
7314.39.00	- - Other	5	0	0
	- Other cloth, grill, netting and fencing:			
7314.41.00	- - Plated or coated with zinc	7	5	0
7314.42.00	- - Coated with plastics	7	5	0
7314.49.00	- - Other	7	5	0
7314.50.00	- Expanded metal	5	0	0
73.15	Chain and parts thereof, of iron or steel.			
	- Articulated link chain and parts thereof:			
7315.11	- - Roller chain:			
7315.11.10	- - - Bicycle or motorcycle chain	30	25	20
	- - - Other:			
7315.11.91	- - - - Transmission type, of a pitch length of not less than	0	0	0

	6 mm and not more than 32 mm			
7315.11.99	- - - Other	0	0	0
7315.12	- - Other chain:			
7315.12.10	- - - Bicycle or motorcycle chain	0	0	0
7315.12.90	- - - Other	0	0	0
7315.19	- - Parts:			
7315.19.10	- - - Bicycle or motorcycle chain	30	25	20
7315.19.90	- - - Other	0	0	0
7315.20.00	- Skid chain	0	0	0
	- Other chain:			
7315.81.00	- - Stud-link	0	0	0
7315.82.00	- - Other, welded link	0	0	0
7315.89	- - Other:			
7315.89.10	- - - Bicycle or motorcycle chain	30	25	20
7315.89.90	- - - Other	0	0	0
7315.90	- Other parts:			
7315.90.20	- - Bicycle or motorcycle chain	30	25	20
7315.90.90	- - Other	0	0	0
7316.00.00	Anchors, grapnels and parts thereof, of iron or steel.	0	0	0
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.00.10	- Wire nails	5	0	0
7317.00.20	- Staples	5	0	0
7317.00.90	- Other	5	0	0
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.			
	- Threaded articles:			
7318.11.00	- - Coach screws	0	0	0
7318.12.00	- - Other wood screws	7	5	0
7318.13.00	- - Screw hooks and screw rings	5	0	0
7318.14.00	- - Self-tapping screws	7	5	0
7318.15.00	- - Other screws and bolts, whether or not with their nuts or washers	5	0	0
7318.16.00	- - Nuts	7	5	0
7318.19.00	- - Other	7	5	0

	- Non-threaded articles:			
7318.21.00	- - Spring washers and other lock washers	5	0	0
7318.22.00	- - Other washers	5	0	0
7318.23.00	- - Rivets	5	0	0
7318.24.00	- - Cotters and cotter-pins	7	5	0
7318.29.00	- - Other	5	0	0
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
7319.40.00	- Safety pins and other pins	7	5	0
7319.90	- Other:			
7319.90.10	- - Sewing, darning or embroidery needles	7	5	0
7319.90.90	- - Other	7	5	0
73.20	Springs and leaves for springs, of iron or steel.			
7320.10	- Leaf-springs and leaves therefor:			
	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30:			
7320.10.11	- - - Suitable for use on motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0
7320.10.19	- - - Other	0	0	0
7320.10.90	- - Other	0	0	0
7320.20	- Helical springs:			
7320.20.10	- - Suitable for use on motor vehicles or machinery of heading 84.29 or 84.30	0	0	0
7320.20.90	- - Other	0	0	0
7320.90	- Other:			
7320.90.10	- - Suitable for use on motor vehicles	0	0	0
7320.90.90	- - Other	0	0	0
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
	- Cooking appliances and plate warmers:			
7321.11.00	- - For gas fuel or for both gas and other fuels	7	5	5
7321.12.00	- - For liquid fuel	7	5	5
7321.19.00	- - Other, including appliances for solid fuel	7	5	5
	- Other appliances:			

7321.81.00	- - For gas fuel or for both gas and other fuels	7	5	5
7321.82.00	- - For liquid fuel	7	5	5
7321.89.00	- - Other, including appliances for solid fuel	7	5	5
7321.90	- Parts:			
7321.90.10	- - Of kerosene stoves	7	5	5
7321.90.20	- - Of cooking appliances and plate warmers using gas fuel	7	5	5
7321.90.90	- - Other	7	5	5
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.			
	- Radiators and parts thereof:			
7322.11.00	- - Of cast iron	7	5	0
7322.19.00	- - Other	7	5	0
7322.90.00	- Other	7	5	0
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10.00	- Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	7	5	0
	- Other:			
7323.91	- - Of cast iron, not enamelled:			
7323.91.10	- - - Kitchenware	7	5	0
7323.91.20	- - - Ashtrays	7	5	0
7323.91.90	- - - Other	7	5	0
7323.92.00	- - Of cast iron, enamelled	7	5	0
7323.93	- - Of stainless steel:			
7323.93.10	- - - Kitchenware	7	5	0
7323.93.20	- - - Ashtrays	7	5	0
7323.93.90	- - - Other	7	5	0
7323.94.00	- - Of iron (other than cast iron) or steel, enamelled	7	5	0
7323.99	- - Other:			
7323.99.10	- - - Kitchenware	7	5	0
7323.99.20	- - - Ashtrays	7	5	0
7323.99.90	- - - Other	7	5	0
73.24	Sanitary ware and parts thereof, of iron or steel.			

7324.10	- Sinks and wash basins, of stainless steel:			
7324.10.10	- - Kitchen sinks	7	5	5
7324.10.90	- - Other	7	5	5
	- Baths:			
7324.21	- - Of cast iron, whether or not enamelled:			
7324.21.10	- - - Long shaped bathtubs	7	5	5
7324.21.90	- - - Other	7	5	5
7324.29.00	- - Other	7	5	5
7324.90	- Other, including parts:			
7324.90.10	- - Flushing water closets or urinals (fixed type)	7	5	5
7324.90.30	- - Bedpans and portable urinals	7	5	5
	- - Other:			
7324.90.91	- - - Parts of kitchen sinks or bathtubs	7	5	5
7324.90.93	- - - Parts of flushing water closets or urinals (fixed type)	7	5	5
7324.90.99	- - - Other	7	5	5
73.25	Other cast articles of iron or steel.			
7325.10	- Of non-malleable cast iron:			
7325.10.20	- - Manhole covers, gratings and frames therefor	5	0	0
7325.10.90	- - Other	5	0	0
	- Other:			
7325.91.00	- - Grinding balls and similar articles for mills	5	0	0
7325.99	- - Other:			
7325.99.20	- - - Manhole covers, gratings and frames therefor	5	0	0
7325.99.90	- - - Other	5	0	0
73.26	Other articles of iron or steel.			
	- Forged or stamped, but not further worked:			
7326.11.00	- - Grinding balls and similar articles for mills	5	0	0
7326.19.00	- - Other	5	0	0
7326.20	- Articles of iron or steel wire:			
7326.20.50	- - Poultry cages and the like	5	0	0
7326.20.90	- - Other	5	0	0
7326.90	- Other:			
7326.90.10	- - Ships' rudders	0	0	0
7326.90.30	- - Stainless steel clamp assemblies with rubber sleeves of a kind used for hubless cast iron pipes and pipe fittings	5	0	0
7326.90.60	- - Bunsen burners	5	0	0
7326.90.70	- - Horseshoes; riding boot spurs	5	0	0
	- - Other:			

7326.90.91	- - - Cigarette cases or boxes	5	0	0
7326.90.99	- - - Other	0	0	0
	Chapter 74 - Copper and articles thereof			
7401.00.00	Copper mattes; cement copper (precipitated copper).	0	0	0
7402.00.00	Unrefined copper; copper anodes for electrolytic refining.	0	0	0
74.03	Refined copper and copper alloys, unwrought.			
	- Refined copper:			
7403.11.00	- - Cathodes and sections of cathodes	0	0	0
7403.12.00	- - Wire-bars	0	0	0
7403.13.00	- - Billets	0	0	0
7403.19.00	- - Other	0	0	0
	- Copper alloys:			
7403.21.00	- - Copper-zinc base alloys (brass)	0	0	0
7403.22.00	- - Copper-tin base alloys (bronze)	0	0	0
7403.29.00	- - Other copper alloys (other than master alloys of heading 74.05)	0	0	0
7404.00.00	Copper waste and scrap.	0	0	0
7405.00.00	Master alloys of copper.	0	0	0
74.06	Copper powders and flakes.			
7406.10.00	- Powders of non-lamellar structure	0	0	0
7406.20.00	- Powders of lamellar structure; flakes	0	0	0
74.07	Copper bars, rods and profiles.			
7407.10	- Of refined copper:			
7407.10.30	- - Profiles	0	0	0
7407.10.40	- - Bars and rods	0	0	0
	- Of copper alloys			
7407.21.00	- - Of copper-zinc base alloys (brass)	0	0	0
7407.29.00	- - Other	0	0	0
74.08	Copper wire.			
	- Of refined copper:			
7408.11	- - Of which the maximum cross-sectional dimension			

	exceeds 6 mm:			
7408.11.10	- - - Of which the maximum cross-sectional dimension does not exceed 14 mm	0	0	0
7408.11.90	- - - Other	0	0	0
7408.19.00	- - Other	0	0	0
	- Of copper alloys			
7408.21.00	- - Of copper-zinc base alloys (brass)	0	0	0
7408.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0
7408.29.00	- - Other	0	0	0
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.			
	- Of refined copper:			
7409.11.00	- - In coils	0	0	0
7409.19.00	- - Other	0	0	0
	- Of copper-zinc base alloys (brass):			
7409.21.00	- - In coils	0	0	0
7409.29.00	- - Other	0	0	0
	- Of copper-tin base alloys (bronze):			
7409.31.00	- - In coils	0	0	0
7409.39.00	- - Other	0	0	0
7409.40.00	- Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0
7409.90.00	- Of other copper alloys	0	0	0
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.15 mm.			
	- Not backed:			
7410.11.00	- - Of refined copper	0	0	0
7410.12.00	- - Of copper alloys	0	0	0
	- Backed			
7410.21.00	- - Of refined copper	0	0	0
7410.22.00	- - Of other copper alloys	0	0	0
74.11	Copper tubes and pipes.			
7411.10.00	- Of refined copper	0	0	0
	- Of copper alloys			
7411.21.00	- - Of copper-zinc base alloys (brass)	0	0	0
7411.22.00	- - Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	0	0	0

7411.29.00	- - Other	0	0	0
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).			
7412.10.00	- Of refined copper	0	0	0
7412.20	- Of copper alloys			
7412.20.10	- - Of copper-zinc base alloys (brass)	0	0	0
7412.20.90	- - Other	0	0	0
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.			
7413.00.10	- Of a diameter not exceeding 28.28 mm	0	0	0
7413.00.90	- Other	0	0	0
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10	- Nails and tacks, drawing pins, staples and similar articles:			
7415.10.10	- - Nails	5	0	0
7415.10.20	- - Staples	5	0	0
7415.10.90	- - Other	5	0	0
	- Other articles, not threaded:			
7415.21.00	- - Washers (including spring washers)	0	0	0
7415.29.00	- - Other	0	0	0
	- Other threaded articles:			
7415.33	- - Screws; bolts and nuts:			
7415.33.10	- - - Screws	0	0	0
7415.33.20	- - - Bolts and nuts	0	0	0
7415.39.00	- - Other	0	0	0
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			
7418.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7418.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	7	5	0
7418.10.30	- - Cooking or heating apparatus of a kind used for household purposes, non-electric and parts thereof	7	5	0

7418.10.90	- - Other	7	5	0
7418.20.00	- Sanitary ware and parts thereof	7	5	0
74.19	Other articles of copper.			
7419.10.00	- Chain and parts thereof	0	0	0
	- Other:			
7419.91.00	- - Cast, moulded, stamped or forged, but not further worked	0	0	0
7419.99	- - Other:			
	- - - Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper:			
7419.99.31	- - - - For machinery	0	0	0
7419.99.39	- - - - Other	0	0	0
7419.99.40	- - - Springs	0	0	0
7419.99.50	- - - Cigarette cases or boxes	0	0	0
7419.99.60	- - - Cooking or heating apparatus, other than of a kind used for domestic purposes, and parts thereof	0	0	0
7419.99.70	- - - Articles specially designed for use during religious rites	0	0	0
7419.99.90	- - - Other	0	0	0
	Chapter 75 - Nickel and articles thereof			
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10.00	- Nickel mattes	0	0	0
7501.20.00	- Nickel oxide sinters and other intermediate products of nickel metallurgy.	0	0	0
75.02	Unwrought nickel.			
7502.10.00	- Nickel, not alloyed	0	0	0
7502.20.00	- Nickel alloys	0	0	0
7503.00.00	Nickel waste and scrap.	0	0	0
7504.00.00	Nickel powders and flakes.	0	0	0
75.05	Nickel bars, rods, profiles and wire.			
	- Bars, rods and profiles:			
7505.11.00	- - Of nickel, not alloyed	0	0	0
7505.12.00	- - Of nickel alloys	0	0	0
	- Wire:			

7505.21.00	- - Of nickel, not alloyed	0	0	0
7505.22.00	- - Of nickel alloys	0	0	0
75.06	Nickel plates, sheets, strip and foil.			
7506.10.00	- Of nickel, not alloyed	0	0	0
7506.20.00	- Of nickel alloys	0	0	0
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).			
	- Tubes and pipes:			
7507.11.00	- - Of nickel, not alloyed	0	0	0
7507.12.00	- - Of nickel alloys	0	0	0
7507.20.00	- Tube or pipe fittings	0	0	0
75.08	Other articles of nickel.			
7508.10.00	- Cloth, grill and netting, of nickel wire	0	0	0
7508.90	- Other:			
7508.90.30	- - Bolts and nuts	0	0	0
7508.90.40	- - Other articles suitable for use in construction	0	0	0
7508.90.50	- - Electroplating anodes, including those produced by electrolysis	0	0	0
7508.90.90	- - Other	0	0	0
	Chapter 76 - Aluminium and articles thereof			
76.01	Unwrought aluminium.			
7601.10.00	- Aluminium, not alloyed	0	0	0
7601.20.00	- Aluminium alloys	0	0	0
7602.00.00	Aluminium waste and scrap.	0	0	0
76.03	Aluminium powders and flakes.			
7603.10.00	- Powders of non-lamellar structure	0	0	0
7603.20.00	- Powders of lamellar structure; flakes	0	0	0
76.04	Aluminium bars, rods and profiles.			
7604.10	- Of aluminium, not alloyed:			
7604.10.10	- - Bars and rods	0	0	0
7604.10.90	- - Other	0	0	0
	- Of aluminium alloys:			
7604.21	- - Hollow profiles:			

7604.21.10	- - - Perforated tube profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines	0	0	0
7604.21.90	- - - Other	0	0	0
7604.29	- - Other:			
7604.29.10	- - - Extruded bars and rods	0	0	0
7604.29.30	- - - Y-shaped profiles for zip fasteners, in coils	0	0	0
7604.29.90	- - - Other	0	0	0
76.05	Aluminium wire.			
	- Of aluminium, not alloyed:			
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm:	0	0	0
7605.19	- - Other:			
7605.19.10	- - - Of a diameter not exceeding 0.0508 mm	0	0	0
7605.19.90	- - - Other	0	0	0
	- Of aluminium alloys:			
7605.21.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm:	0	0	0
7605.29.00	- - Other	0	0	0
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
	- Rectangular (including square):			
7606.11	- - Of aluminium, not alloyed:			
7606.11.10	- - - Plain or figured by rolling or pressing, not otherwise surface treated	0	0	0
7606.11.90	- - - Other	0	0	0
7606.12	- - Of aluminium alloys:			
7606.12.10	- - - Can stock including end stock and tab stock, in coils	0	0	0
7606.12.20	- - - Aluminium plates, not sensitised, of a kind used in the printing industry	0	0	0
	- - - Sheets:			
7606.12.31	- - - - Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils	0	0	0
7606.12.39	- - - - Other	0	0	0
7606.12.90	- - - Other	0	0	0
	- Other:			
7606.91.00	- - Of aluminium, not alloyed	0	0	0
7606.92.00	- - Of aluminium alloys	0	0	0
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing)			

	materials) of a thickness (excluding any backing) not exceeding 0.2 mm.			
	- Not backed:			
7607.11.00	- - Rolled but not further worked	0	0	0
7607.19.00	- - Other	0	0	0
7607.20.00	- Backed	0	0	0
76.08	Aluminium tubes and pipes.			
7608.10.00	- Of aluminium, not alloyed	0	0	0
7608.20.00	- Of aluminium alloys	0	0	0
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	0	0	0
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			
7610.10.00	- Doors, windows and their frames and thresholds for doors	5	5	5
7610.90	- Other:			
7610.90.20	- - Internal or external floating roofs for storage tanks	5	0	0
7610.90.90	- - Other	5	0	0
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	0	0	0
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7612.10.00	- Collapsible tubular containers	5	0	0
7612.90	- Other:			
7612.90.10	- - Seamless containers of a kind suitable for fresh milk	5	0	0
7612.90.90	- - Other	5	0	0
7613.00.00	Aluminium containers for compressed or liquefied gas.	0	0	0

76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.			
7614.10	- With steel core:			
	- - Cables			
7614.10.11	- - - Of a diameter not exceeding 25.3 mm	5	0	0
7614.10.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	0	0	0
7614.10.19	- - - Other	0	0	0
7614.10.90	- - Other	0	0	0
7614.90	- Other:			
	- - Cables			
7614.90.11	- - - Of a diameter not exceeding 25.3 mm	5	0	0
7614.90.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	0	0	0
7614.90.19	- - - Other	0	0	0
7614.90.90	- - Other	0	0	0
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.			
7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:			
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	7	5	0
7615.10.90	- - Other	7	5	0
7615.20	- Sanitary ware and parts thereof			
7615.20.20	- - Bedpans, urinals and chamber-pots	7	5	0
7615.20.90	- - Other	7	5	0
76.16	Other articles of aluminium			
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles:			
7616.10.10	- - Nails	5	0	0
7616.10.20	- - Staples and hooks; bolts and nuts	5	0	0
7616.10.90	- - Other	5	0	0
	- Other:			
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	5	0	0
7616.99	- - Other:			

7616.99.20	- - - Ferrules of a kind suitable for use in the manufacture of pencils	5	0	0
7616.99.30	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	5	0	0
7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn	5	0	0
7616.99.60	- - - Spouts and cups of a kind used for latex collection	5	0	0
	- - - Other:			
7616.99.91	- - - - Cigarette cases or boxes; blinds	5	0	0
7616.99.92	- - - - Expanded metal	5	0	0
7616.99.99	- - - - Other	5	0	0
	Chapter 78 - Lead and articles thereof			
78.01	Unwrought lead			
7801.10.00	- Refined lead	0	0	0
	- Other:			
7801.91.00	- - Containing by weight antimony as the principal other element	0	0	0
7801.99.00	- - Other	0	0	0
7802.00.00	Lead waste and scrap.	0	0	0
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.			
	- Plates, sheets, strip and foil:.			
7804.11.00	- - - Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0	0	0
7804.19.00	- - Other	0	0	0
7804.20.00	- Powders and flakes	0	0	0
78.06	Other articles of lead.			
7806.00.20	- Bars, rods, profiles and wire	0	0	0
7806.00.30	- Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	0	0	0
7806.00.90	- Other	0	0	0
	Chapter 79 - Zinc and articles thereof			
79.01	Unwrought zinc.			
	- Zinc, not alloyed			
7901.11.00	- - Containing by weight 99.99% or more of zinc	0	0	0

7901.12.00	- - Containing by weight less than 99.99% of zinc	0	0	0
7901.20.00	- Zinc alloys	0	0	0
7902.00.00	Zinc waste and scrap.	0	0	0
79.03	Zinc dust, powders and flakes.			
7903.10.00	- Zinc dust	0	0	0
7903.90.00	- Other	0	0	0
7904.00.00	Zinc bars, rods, profiles and wire.	0	0	0
79.05	Zinc plates, sheets, strip and foil.			
7905.00.30	- Foil of a thickness not exceeding 0.25 mm	0	0	0
7905.00.90	- Other	0	0	0
79.07	Other articles of zinc			
7907.00.30	- Gutters, roof capping, skylight frames and other fabricated building components	0	0	0
7907.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	0	0	0
	- Other:			
7907.00.91	- - Cigarette cases or boxes; ashtrays	0	0	0
7907.00.92	- - Other household articles	0	0	0
7907.00.99	- - Other	0	0	0
	Chapter 80 - Tin and articles thereof			
80.01	Unwrought tin.			
8001.10.00	- Tin, not alloyed	0	0	0
8001.20.00	- Tin alloys	0	0	0
8002.00.00	Tin waste and scrap.	0	0	0
80.03	Tin bars, rods, profiles and wire.			
8003.00.10	- Soldering bars	0	0	0
8003.00.90	- Other	0	0	0
80.07	Other articles of tin.			
8007.00.20	- Plates, sheets and strip, of a thickness exceeding 0.2 mm.	0	0	0
8007.00.30	- Foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a	0	0	0

	thickness (excluding any backing) not exceeding 0.2 mm; powders and flakes			
8007.00.40	- Tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves)	0	0	0
	- Other:			
8007.00.91	- - Cigarette cases or boxes; ashtrays	5	0	0
8007.00.92	- - Other household articles	5	0	0
8007.00.99	- - Other	5	0	0
	Chapter 81 - Other base metals; cermets; articles thereof			
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.10.00	- Powders	0	0	0
	- Other:			
8101.94.00	- - Unwrought tungsten, including bars and rods obtained simply by sintering	0	0	0
8101.96.00	- - Wire	0	0	0
8101.97.00	- - Waste and scrap.	0	0	0
8101.99	- - Other:			
8101.99.10	- - - Bars and rods, other than those obtained simply by sintering; profiles, sheets, strip and foil	0	0	0
8101.99.90	- - - Other	0	0	0
81.02	Molybdenum and articles thereof, including waste and scrap.			
8102.10.00	- Powders	0	0	0
	- Other:			
8102.94.00	- - Unwrought molybdenum, including bars and rods obtained simply by sintering	0	0	0
8102.95.00	- - Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0	0	0
8102.96.00	- - Wire	0	0	0
8102.97.00	- - Waste and scrap.	0	0	0
8102.99.00	- - Other	0	0	0
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.20.00	- Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0	0	0
8103.30.00	- Waste and scrap.	0	0	0
8103.90.00	- Other	0	0	0

81.04	Magnesium and articles thereof, including waste and scrap.			
	- Unwrought magnesium:.			
8104.11.00	- - Containing at least 99.8% by weight of magnesium	0	0	0
8104.19.00	- - Other	0	0	0
8104.20.00	- Waste and scrap.	0	0	0
8104.30.00	- Rasplings, turnings and granules, graded according to size; powders	0	0	0
8104.90.00	- Other	0	0	0
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.			
8105.20	- Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders:			
8105.20.10	- - Unwrought cobalt.	0	0	0
8105.20.90	- - Other	0	0	0
8105.30.00	- Waste and scrap.	0	0	0
8105.90.00	- Other	0	0	0
81.06	Bismuth and articles thereof, including waste and scrap.			
8106.00.10	- Unwrought bismuth; waste and scrap; powders	0	0	0
8106.00.90	- Other	0	0	0
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.20.00	- Unwrought zirconium; powders	0	0	0
8107.30.00	- Waste and scrap.	0	0	0
8107.90.00	- Other	0	0	0
81.08	Titanium and articles thereof, including waste and scrap..			
8108.20.00	- Unwrought titanium; powders	0	0	0
8108.30.00	- Waste and scrap.	0	0	0
8108.90.00	- Other	0	0	0
81.09	Zirconium and articles thereof, including waste and scrap.			
8109.20.00	- Unwrought zirconium; powders	0	0	0
8109.30.00	- Waste and scrap.	0	0	0
8109.90.00	- Other	0	0	0

81.10	Antimony and articles thereof, including waste and scrap.			
8110.10.00	- Unwrought antimony; powders	0	0	0
8110.20.00	- Waste and scrap.	0	0	0
8110.90.00	- Other	0	0	0
8111.00.00	Manganese and articles thereof, including waste and scrap.	0	0	0
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
	- Beryllium:			
8112.12.00	- - Unwrought; powders	0	0	0
8112.13.00	- - Waste and scrap.	0	0	0
8112.19.00	- - Other	0	0	0
	- Chromium :			
8112.21.00	- - Unwrought; powders	0	0	0
8112.22.00	- - Waste and scrap.	0	0	0
8112.29.00	- - Other	0	0	0
	- Thallium:			
8112.51.00	- - Unwrought; powders	0	0	0
8112.52.00	- - Waste and scrap.	0	0	0
8112.59.00	- - Other	0	0	0
	- Other:			
8112.92.00	- - Unwrought; waste and scrap; powders	0	0	0
8112.99.00	- - Other	0	0	0
8113.00.00	Cermets and articles thereof, including waste and scrap.	0	0	0
	Chapter 82 - Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal			
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.			
8201.10.00	- Spades and shovels	5	0	0
8201.30	- Mattocks, picks, hoes and rakes:			
8201.30.10	- - Hoes and rakes	5	0	0

8201.30.90	- - Other	5	0	0
8201.40.00	- Axes, bill hooks and similar hewing tools	5	0	0
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	5	0	0
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	5	0	0
8201.90.00	- Other hand tools of a kind used in agriculture, horticulture or forestry	5	0	0
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10.00	- Hand saws	5	0	0
8202.20	- Band saw blades:			
8202.20.10	- - Blanks	0	0	0
8202.20.90	- - Other	0	0	0
	- Circular saw blades (including slitting or slotting saw blades):			
8202.31	- - With working part of steel:			
8202.31.10	- - - Blanks	0	0	0
8202.31.90	- - - Other	0	0	0
8202.39.00	- - Other, including parts	0	0	0
8202.40.00	- Chain saw blades	0	0	0
	- Other saw blades:			
8202.91.00	- - Straight saw blades, for working metal	0	0	0
8202.99	- - Other:			
8202.99.10	- - - Straight saw blades	0	0	0
8202.99.90	- - - Other	0	0	0
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10.00	- Files, rasps and similar tools	7	5	0
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	7	5	0
8203.30.00	- Metal cutting shears and similar tools	0	0	0
8203.40.00	- Pipe-cutters, bolt croppers, perforating punches and similar tools	0	0	0
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.			
	- Hand-operated spanners and wrenches:			

8204.11.00	- - Non-adjustable	7	5	0
8204.12.00	- - Adjustable	7	5	0
8204.20.00	- Interchangeable spanner sockets, with or without handles	7	5	0
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine-tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks.			
8205.10.00	- Drilling, threading or tapping tools	7	5	0
8205.20.00	- Hammers and sledge hammers	7	5	0
8205.30.00	- Planes, chisels, gouges and similar cutting tools for working wood	5	0	0
8205.40.00	- Screwdrivers	7	5	0
	- Other hand tools (including glaziers' diamonds):			
8205.51	- - Household tools:			
8205.51.10	- - - Flat irons	7	5	0
8205.51.90	- - - Other	7	5	0
8205.59.00	- - Other	5	0	0
8205.60.00	- Blow lamps	7	5	0
8205.70.00	- Vices, clamps and the like	7	5	0
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	7	5	0
8206.00.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale	7	5	0
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
	- Rock drilling or earth boring tools:			
8207.13.00	- - With working part of cermets	0	0	0
8207.19.00	- - Other, including parts	0	0	0
8207.20.00	- Dies for drawing or extruding metal	0	0	0
8207.30.00	- Tools for pressing, stamping or punching	0	0	0
8207.40.00	- Tools for tapping or threading	0	0	0
8207.50.00	- Tools for drilling, other than for rock drilling	0	0	0
8207.60.00	- Tools for boring or broaching	0	0	0

8207.70.00	- Tools for milling	0	0	0
8207.80.00	- Tools for turning	0	0	0
8207.90.00	- Other interchangeable tools	0	0	0
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10.00	- For metal working	0	0	0
8208.20.00	- For wood working	0	0	0
8208.30.00	- For kitchen appliances or for machines used by the food industry	5	0	0
8208.40.00	- Of a kind used on agricultural or forestry vehicles and machines:	0	0	0
8208.90.00	- Other	0	0	0
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	0	0	0
8210.00.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	5	0	0
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor			
8211.10.00	- Sets of assorted articles	0	0	0
	- Other:			
8211.91.00	- - Table knives having fixed blades	0	0	0
8211.92	- - Other knives having fixed blades:			
8211.92.50	- - - Of a kind used for agriculture, horticulture or forestry	0	0	0
8211.92.90	- - - Other	0	0	0
8211.93	- - Knives having other than fixed blades:			
8211.93.20	- - - Of a kind used for agriculture, horticulture or forestry	0	0	0
8211.93.90	- - - Other	0	0	0
8211.94	- - Blades:			
8211.94.10	- - - Of a kind used for agriculture, horticulture or forestry	0	0	0
8211.94.90	- - - Other	0	0	0
8211.95.00	- - Handles of base metal	0	0	0
82.12	Razors and razor blades (including razor blade blanks in strips).			
8212.10.00	- Razors	7	5	0
8212.20	- Safety razor blades, including razor blade blanks in strips:			

8212.20.10	- - Double-edged razor blades	7	5	0
8212.20.90	- - Other	7	5	0
8212.90.00	- Other parts	7	5	0
8213.00.00	Scissors, tailors' shears and similar shears, and blades therefor.	7	5	0
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	7	5	0
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	7	5	0
8214.90.00	- Other	7	5	0
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	7	5	0
8215.20.00	- Other sets of assorted articles	7	5	0
	- Other:			
8215.91.00	- - Plated with precious metal	7	5	0
8215.99.00	- - Other	7	5	0
	Chapter 83 - Miscellaneous articles of base metal			
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10.00	- Padlocks	30	25	20
8301.20.00	- Locks of a kind used for motor vehicles	30	25	20
8301.30.00	- Locks of a kind used for furniture	30	25	20
8301.40	- Other locks:			
8301.40.10	- - Handcuffs	0	0	0
8301.40.90	- - Other	30	25	20
8301.50.00	- Clasps and frames with clasps, incorporating locks	30	25	20
8301.60.00	- Parts	30	25	20
8301.70.00	- Keys presented separately	30	25	20
83.02	Base metal mountings, fittings and similar articles			

	suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
8302.10.00	- Hinges	7	5	0
8302.20	- Castors:			
8302.20.10	- - Of a diameter (including tyres) exceeding 100 mm, but not exceeding 250 mm	7	5	0
8302.20.90	- - Other	7	5	0
8302.30	- Other mountings, fittings and similar articles suitable for motor vehicles:			
8302.30.10	- - Hasps	7	5	0
8302.30.90	- - Other	7	5	0
	- Other mountings, fittings and similar articles:			
8302.41	- - Suitable for buildings:			
	- - - Hasps and staples for door; hooks and eyes; bolts:			
8302.41.31	- - - - Hasps	7	5	0
8302.41.39	- - - - Other	7	5	0
8302.41.90	- - - Other	7	5	0
8302.42	- - Other, suitable for furniture:			
8302.42.20	- - - Hasps	7	5	0
8302.42.90	- - - Other	7	5	0
8302.49	- - Other:			
8302.49.10	- - - Of a kind suitable for saddlery	7	5	0
	- - - Other:			
8302.49.91	- - - - Hasps	7	5	0
8302.49.99	- - - - Other	7	5	0
8302.50.00	- Hat-racks, hat-pegs, brackets and similar fixtures	7	5	0
8302.60.00	- Automatic door closers	7	5	0
8303.00.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	7	5	0
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.			
8304.00.10	- Filing cabinets and card-index cabinets	7	5	0
	- Other:			
8304.00.91	- - Of aluminium	7	5	0
8304.00.99	- - Other	7	5	0

83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10	- Fittings for loose-leaf binders or files:			
8305.10.10	- - For double loop wire binders	7	5	0
8305.10.90	- - Other	7	5	0
8305.20	- Staples in strips:			
8305.20.10	- - Of a kind for office use	7	5	0
8305.20.20	- - Other, of iron or steel	7	5	0
8305.20.90	- - Other	7	5	0
8305.90	- Other, including parts:			
8305.90.10	- - Paper clips	7	5	0
8305.90.90	- - Other	7	5	0
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10	- Bells, gongs and the like:			
8306.10.10	- - For cycles	7	5	0
8306.10.20	- - Other, of copper	7	5	0
8306.10.90	- - Other	7	5	0
	- Statuettes and other ornaments			
8306.21.00	- - Plated with precious metals	7	5	0
8306.29	- - Other:			
8306.29.10	- - - Of copper or lead	7	5	0
8306.29.20	- - - Of nickel	7	5	0
8306.29.30	- - - Of aluminium	7	5	0
8306.29.90	- - - Other	7	5	0
8306.30	- Photograph, picture or similar frames; mirrors:			
8306.30.10	- - Of copper	7	5	0
	- - Other:			
8306.30.91	- - - Metallic mirrors reflecting traffic views at road intersections or sharp corners	7	5	0
8306.30.99	- - - Other	7	5	0
83.07	Flexible tubing of base metal, with or without fittings.			
8307.10.00	- Of iron or steel	0	0	0
8307.90.00	- Of other base metal	0	0	0

83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10.00	- Hooks, eyes and eyelets	7	5	0
8308.20.00	- Tubular or bifurcated rivets	5	0	0
8308.90	- Other, including parts:			
8308.90.10	- - Beads	7	5	0
8308.90.90	- - Other	7	5	0
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.			
8309.10.00	- Crown corks	0	0	0
8309.90	- Other:			
8309.90.10	- - Capsules for bottles	0	0	0
8309.90.20	- - Top ends of aluminium cans	0	0	0
8309.90.60	- - Aerosol can ends, of tinplate	0	0	0
8309.90.70	- - Other caps for cans	0	0	0
	- - Other, of aluminium:			
8309.90.81	- - - Bottle and screw caps	0	0	0
8309.90.89	- - - Other	0	0	0
	- - Other:			
8309.90.91	- - - Bottle and screw caps	0	0	0
8309.90.99	- - - Other	0	0	0
8310.00.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	0	0	0
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.			
8311.10.00	- Coated electrodes of base metal, for electric arc-welding	7	5	0
8311.20	- Cored wire of base metal, for electric arc-welding:			
8311.20.20	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	7	5	0
8311.20.90	- - Other	7	5	0

8311.30	- Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame:			
8311.30.20	- - Cored wire of alloy steel, containing by weight 4.5% or more of carbon and 20% or more of chromium	7	5	0
8311.30.90	- - Other	7	5	0
8311.90.00	- Other	7	5	0
	Chapter 84 - Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof			
84.01	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10.00	- Nuclear reactors	0	0	0
8401.20.00	- Machinery and apparatus for isotopic separation, and parts thereof	0	0	0
8401.30.00	- Fuel elements (cartridges), non-irradiated	0	0	0
8401.40.00	- Parts of nuclear reactors	0	0	0
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
	- Steam or other vapour generating boilers:			
8402.11	- - Watertube boilers with a steam production exceeding 45 t per hour:			
8402.11.10	- - - Electrically operated	0	0	0
8402.11.20	- - - Not electrically operated	0	0	0
8402.12	- - Watertube boilers with a steam production not exceeding 45 t per hour:			
	- - - Electrically operated:			
8402.12.11	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0
8402.12.19	- - - - Other	0	0	0
	- - - Not electrically operated:			
8402.12.21	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0
8402.12.29	- - - - Other	0	0	0
8402.19	- - Other vapour generating boilers, including hybrid boilers:			
	- - - Electrically operated:			
8402.19.11	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0
8402.19.19	- - - - Other	0	0	0

	- - - Not electrically operated:			
8402.19.21	- - - - Boilers with a steam production exceeding 15 t per hour	0	0	0
8402.19.29	- - - - Other	0	0	0
8402.20	- Super-heated water boilers:			
8402.20.10	- - Electrically operated	0	0	0
8402.20.20	- - Not electrically operated	0	0	0
8402.90	- Parts:			
8402.90.10	- - Boiler bodies or shells	0	0	0
8402.90.90	- - Other	0	0	0
84.03	Central heating boilers other than those of heading 84.02.			
8403.10.00	- Boilers	0	0	0
8403.90	- Parts:			
8403.90.10	- - Boiler bodies or shells	0	0	0
8403.90.90	- - Other	0	0	0
84.04	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10	- Auxiliary plant for use with boilers of heading 84.02 or 84.03:			
8404.10.10	- - For use with boilers of heading 84.02	0	0	0
8404.10.20	- - For use with boilers of heading 84.03	0	0	0
8404.20.00	- Condensers for steam or other vapour power units	0	0	0
8404.90	- Parts:			
	- - Of goods of subheading 8404.10.10:			
8404.90.11	- - - Boiler bodies or shells	0	0	0
8404.90.19	- - - Other	0	0	0
	- - Of goods of subheading 8404.10.20:			
8404.90.21	- - - Boiler bodies or shells	0	0	0
8404.90.29	- - - Other	0	0	0
8404.90.90	- - Other	0	0	0
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
8405.10.00	- Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	0	0	0

8405.90.00	- Parts	0	0	0
84.06	Steam turbines and other vapour turbines.			
8406.10.00	- Turbines for marine propulsion	0	0	0
	- Other turbines:			
8406.81.00	- - Of an output exceeding 40 MW	0	0	0
8406.82.00	- - Of an output not exceeding 40 MW	0	0	0
8406.90.00	- Parts	0	0	0
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines			
8407.10.00	- Aircraft engines	0	0	0
	- Marine propulsion engines:			
8407.21	- - Outboard motors:			
8407.21.10	- - - Of a power not exceeding 22.38 kW (30hp)	7	5	5
8407.21.90	- - - Other	5	5	4
8407.29	- - Other:			
8407.29.20	- - - Of a power not exceeding 22.38 kW (30hp)	7	5	5
8407.29.90	- - - Other	5	5	4
	- Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31.00	- - Of a cylinder capacity not exceeding 50 cc	30	25	20
8407.32	- - Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
	- - - Exceeding 50 cc but not exceeding 110 cc			
8407.32.11	- - - - For vehicles of heading 87.01	30	25	20
8407.32.12	- - - - For vehicles of heading 87.11	30	25	20
8407.32.19	- - - - Other	30	25	20
	- - - Exceeding 110 cc but not exceeding 250 cc			
8407.32.21	- - - - For vehicles of heading 87.01	30	25	20
8407.32.22	- - - - For vehicles of heading 87.11	30	25	20
8407.32.29	- - - - Other	30	25	20
8407.33	- - Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc:			
8407.33.10	- - - For vehicles of heading 87.01	7	5	5
8407.33.20	- - - For vehicles of heading 87.11	30	25	20
8407.33.90	- - - Other	7	5	5
8407.34	- - Of a cylinder capacity exceeding 1,000 cc:			
	- - - Fully assembled:			
8407.34.40	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	7	5	5

8407.34.50	- - - - For vehicles of heading 87.01	7	5	5
8407.34.60	- - - - For vehicles of heading 87.11	7	5	5
	- - - - Other:			
8407.34.71	- - - - - Of a cylinder capacity not exceeding 2,000 cc	7	5	0
8407.34.72	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	7	5	0
8407.34.73	- - - - - Of a cylinder capacity exceeding 3,000 cc	7	5	0
	- - - Other:			
8407.34.91	- - - - For pedestrian controlled tractors, of a cylinder capacity not exceeding 1,100 cc	7	5	5
8407.34.92	- - - - For vehicles of heading 87.01	7	5	5
8407.34.93	- - - - For vehicles of heading 87.11	7	5	5
	- - - - Other:			
8407.34.94	- - - - - Of a cylinder capacity not exceeding 2,000 cc	7	5	0
8407.34.95	- - - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	7	5	0
8407.34.99	- - - - - Of a cylinder capacity exceeding 3,000 cc	7	5	0
8407.90	- Other engines:			
8407.90.10	- - Of a power not exceeding 18.65 kW	7	5	0
8407.90.20	- - Of a power exceeding 18.65 kW but not exceeding 22.38 kW	7	5	0
8407.90.90	- - Other	0	0	0
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
8408.10	- Marine propulsion engines:			
8408.10.10	- - Of a power not exceeding 22.38 kW	30	25	20
8408.10.20	- - Of a power exceeding 22.38 kW but not exceeding 100 kW	4	4	4
8408.10.90	- - Other	0	0	0
8408.20	- Engines of a kind used for the propulsion of vehicles of Chapter 87:			
	- - Fully assembled:			
8408.20.10	- - - For vehicles of subheading 8701.10	18	15	10
	- - - Other:			
8408.20.21	- - - - Of a cylinder capacity not exceeding 2,000 cc	28	23	18
8408.20.22	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	25	21	16
8408.20.23	- - - - Of a cylinder capacity exceeding 3,500 cc	5	5	0
	- - Other:			
8408.20.93	- - - For vehicles of subheading 8701.10	30	25	20
	- - - Other:			

8408.20.94	- - - Of a cylinder capacity not exceeding 2,000 cc	30	25	20
8408.20.95	- - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 3,500 cc	30	25	20
8408.20.96	- - - Of a cylinder capacity exceeding 3,500 cc	30	25	20
8408.90	- Other engines:			
8408.90.10	- - Of a power not exceeding 18.65 kW	7	5	0
8408.90.50	- - Of an output exceeding 100 MW	0	0	0
	- - Other:			
8408.90.91	- - - For machinery of heading 84.29 or 84.30	7	5	0
8408.90.99	- - - Other	0	0	0
84.09	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.			
8409.10.00	- For aircraft engines	0	0	0
	- Other:			
8409.91	- - Suitable for use solely or principally with spark-ignition internal combustion piston engines:			
	- - - For machinery of heading 84.29 or 84.30:			
8409.91.11	- - - - Carburettors and parts thereof	5	0	0
8409.91.12	- - - - Cylinder blocks	5	0	0
8409.91.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5	0	0
8409.91.14	- - - - Other cylinder liners	5	0	0
8409.91.15	- - - - Cylinder heads and head covers	5	0	0
8409.91.16	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5	0	0
8409.91.17	- - - - Other pistons	5	0	0
8409.91.18	- - - - Piston rings and gudgeon pins	5	0	0
8409.91.19	- - - - Other	5	0	0
	- - - For vehicles of heading 87.01:			
8409.91.21	- - - - Carburettors and parts thereof	5	5	0
8409.91.22	- - - - Cylinder blocks	5	5	0
8409.91.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5	5	0
8409.91.24	- - - - Other cylinder liners	5	5	0
8409.91.25	- - - - Cylinder heads and head covers	5	5	0
8409.91.26	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5	5	0
8409.91.27	- - - - Other pistons	5	5	0
8409.91.28	- - - - Piston rings and gudgeon pins	5	5	0
8409.91.29	- - - - Other	5	5	0
	- - - For vehicles of heading 87.11:			

8409.91.31	- - - - Carburettors and parts thereof	30	25	20
8409.91.32	- - - - Cylinder blocks; crank cases	30	25	20
8409.91.34	- - - - Cylinder liners	30	25	20
8409.91.35	- - - - Cylinder heads and head covers	30	25	20
8409.91.37	- - - - Pistons	30	25	20
8409.91.38	- - - - Piston rings and gudgeon pins	30	25	20
8409.91.39	- - - - Other	30	25	20
	- - - For other vehicles of Chapter 87:			
8409.91.41	- - - - Carburettors and parts thereof	20	20	20
8409.91.42	- - - - Cylinder blocks; crank cases	20	20	20
8409.91.43	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.91.44	- - - - Other cylinder liners	20	20	20
8409.91.45	- - - - Cylinder heads and head covers	20	20	20
8409.91.46	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.91.47	- - - - Other pistons	20	20	20
8409.91.48	- - - - Piston rings and gudgeon pins	20	20	20
8409.91.49	- - - - Other	20	20	20
	- - - For vessels of Chapter 89:			
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW:			
8409.91.51	- - - - - Cylinder blocks; crank cases	0	0	0
8409.91.52	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.91.53	- - - - - Other cylinder liners	0	0	0
8409.91.54	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.91.55	- - - - - Other pistons	0	0	0
8409.91.59	- - - - - Other	0	0	0
	- - - - For marine propulsion engines of a power exceeding 22.38 kW			
8409.91.61	- - - - - Cylinder blocks; crank cases	0	0	0
8409.91.62	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.91.63	- - - - - Other cylinder liners	0	0	0
8409.91.64	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.91.65	- - - - - Other pistons	0	0	0
8409.91.69	- - - - - Other	0	0	0
	- - - For other engines:			
8409.91.71	- - - Carburettors and parts thereof	20	20	20

8409.91.72	- - - - Cylinder blocks	20	20	20
8409.91.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.91.74	- - - - Other cylinder liners	20	20	20
8409.91.75	- - - - Cylinder heads and head covers	20	20	20
8409.91.76	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.91.77	- - - - Other pistons	20	20	20
8409.91.78	- - - - Piston rings and gudgeon pins	20	20	20
8409.91.79	- - - - Other	20	20	20
8409.99	- - Other:			
	- - - For engines of machinery of heading 84.29 or 84.30:			
8409.99.11	- - - - Carburettors and parts thereof	5	0	0
8409.99.12	- - - - Cylinder blocks	5	0	0
8409.99.13	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5	0	0
8409.99.14	- - - - Other cylinder liners	5	0	0
8409.99.15	- - - - Cylinder heads and head covers	5	0	0
8409.99.16	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5	0	0
8409.99.17	- - - - Other pistons	5	0	0
8409.99.18	- - - - Piston rings and gudgeon pins	5	0	0
8409.99.19	- - - - Other	5	0	0
	- - - For engines of vehicles of heading 87.01:			
8409.99.21	- - - - Carburettors and parts thereof	5	0	0
8409.99.22	- - - - Cylinder blocks	5	0	0
8409.99.23	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	5	0	0
8409.99.24	- - - - Other cylinder liners	5	0	0
8409.99.25	- - - - Cylinder heads and head covers	5	0	0
8409.99.26	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	5	0	0
8409.99.27	- - - - Other pistons	5	0	0
8409.99.28	- - - - Piston rings and gudgeon pins	5	0	0
8409.99.29	- - - - Other	5	0	0
	- - - For engines of vehicles of heading 87.11:			
8409.99.31	- - - - Carburettors and parts thereof	20	20	20
8409.99.32	- - - - Cylinder blocks; crank cases	20	20	20
8409.99.33	- - - - Cylinder liners	20	20	20
8409.99.34	- - - - Cylinder heads and head covers	20	20	20
8409.99.35	- - - - Pistons	20	20	20

8409.99.36	- - - - Piston rings and gudgeon pins	20	20	20
8409.99.39	- - - - Other	20	20	20
	- - - For engines of other vehicles of Chapter 87:			
8409.99.41	- - - - Carburettors and parts thereof	20	20	20
8409.99.42	- - - - Cylinder blocks; crank cases	20	20	20
8409.99.43	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.99.44	- - - - Other cylinder liners	20	20	20
8409.99.45	- - - - Cylinder heads and head covers	20	20	20
8409.99.46	- - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.99.47	- - - - Other pistons	20	20	20
8409.99.48	- - - - Piston rings and gudgeon pins	20	20	20
8409.99.49	- - - - Other	20	20	20
	- - - For engines of vessels of Chapter 89:			
	- - - - For marine propulsion engines of a power not exceeding 22.38 kW:			
8409.99.51	- - - - - Cylinder blocks; crank cases	0	0	0
8409.99.52	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.99.53	- - - - - Other cylinder liners	0	0	0
8409.99.54	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.99.55	- - - - - Other pistons	0	0	0
8409.99.59	- - - - - Other	0	0	0
	- - - - For marine propulsion engines of a power exceeding 22.38 kW			
8409.99.61	- - - - - Cylinder blocks; crank cases	0	0	0
8409.99.62	- - - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.99.63	- - - - - Other cylinder liners	0	0	0
8409.99.64	- - - - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	0	0	0
8409.99.65	- - - - - Other pistons	0	0	0
8409.99.69	- - - - - Other	0	0	0
	- - - Other:			
8409.99.71	- - - - Carburettors and parts thereof	20	20	20
8409.99.72	- - - - Cylinder blocks	20	20	20
8409.99.73	- - - - Cylinder liners, with an internal diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.99.74	- - - - Other cylinder liners	20	20	20
8409.99.75	- - - - Cylinder heads and head covers	20	20	20

8409.99.76	- - - Pistons, with an external diameter of 50 mm or more, but not exceeding 155 mm	20	20	20
8409.99.77	- - - Other pistons	20	20	20
8409.99.78	- - - Piston rings and gudgeon pins	20	20	20
8409.99.79	- - - Other	20	20	20
84.10	Hydraulic turbines, water wheels, and regulators therefor.			
	- Hydraulic turbines and water wheels:			
8410.11.00	- - Of a power not exceeding 1,000 kW	0	0	0
8410.12.00	- - Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	0	0
8410.13.00	- - Of an output not exceeding 10,000 MW	0	0	0
8410.90.00	- Parts, including regulators	0	0	0
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
	- Turbo-jets:			
8411.11.00	- - Of a thrust not exceeding 25 kN	0	0	0
8411.12.00	- - Of a thrust exceeding 25 kN	0	0	0
	- Turbo-propellers:			
8411.21.00	- - Of a power not exceeding 1,100 kW	0	0	0
8411.22.00	- - Of an output not exceeding 1,100 MW	0	0	0
	- Other gas turbines:			
8411.81.00	- - Of a power not exceeding 5,000 kW	0	0	0
8411.82.00	- - Of an output not exceeding 5,000 MW	0	0	0
	- Parts:			
8411.91.00	- - Of turbo-jets or turbo-propellers	0	0	0
8411.99.00	- - Other	0	0	0
84.12	Other engines and motors.			
8412.10.00	- Reaction engines other than turbo-jets	0	0	0
	- Hydraulic power engines and motors:			
8412.21.00	- - Linear acting (cylinders)	0	0	0
8412.29.00	- - Other	0	0	0
	- Pneumatic power engines and motors:			
8412.31.00	- - Linear acting (cylinders)	0	0	0
8412.39.00	- - Other	0	0	0
8412.80.00	- Other	0	0	0
8412.90	- Parts:			
8412.90.10	- - Of engines of subheading 8412.10	0	0	0
8412.90.90	- - Other	0	0	0

84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.			
	- Pumps fitted or designed to be fitted with a measuring device:			
8413.11.00	- - Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	0	0	0
8413.19.00	- - Other	0	0	0
8413.20	- Hand pumps, other than those of subheading 8413.11 or 8413.19:			
8413.20.10	- - Water pumps	7	5	0
8413.20.90	- - Other	7	5	0
8413.30	- Fuel, lubricating or cooling medium pumps for internal combustion piston engines:			
	- - Reciprocating or rotary type:			
8413.30.12	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0
8413.30.19	- - - Other	0	0	0
	- - Centrifugal type:			
8413.30.21	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0
8413.30.29	- - - Other	0	0	0
	- - Other:			
8413.30.92	- - - Water pumps or fuel pumps of a kind used for engines of motor vehicles of heading 87.02, 87.03 or 87.04	0	0	0
8413.30.99	- - - Other	0	0	0
8413.40.00	- Concrete pumps	0	0	0
8413.50	- Other reciprocating positive displacement pumps:			
8413.50.30	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	7	5	0
8413.50.40	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	0	0	0
8413.50.90	- - Other	0	0	0
8413.60	- Other rotary positive displacement pumps:			
8413.60.30	- - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	7	5	5
8413.60.40	- - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	0	0	0
8413.60.90	- - Other	0	0	0
8413.70	- Other centrifugal pumps:			
	- - Single stage, single suction horizontal shaft water pumps suitable for belt drive or direct coupling, other than			

	pumps with shafts common with the prime mover:			
8413.70.11	- - - With an inlet diameter not exceeding 200 mm	5	5	5
8413.70.19	- - - Other	5	5	5
	- - Submersible water pumps:			
8413.70.31	- - - With an inlet diameter not exceeding 200 mm	5	5	4
8413.70.39	- - - Other	5	5	4
	- - Other water pumps, with a flow rate not exceeding 8,000 m ³ /h:			
8413.70.41	- - - With an inlet diameter not exceeding 200 mm	7	5	5
8413.70.49	- - - Other	7	5	5
	- - Other water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h:			
8413.70.51	- - - With an inlet diameter not exceeding 200 mm	5	5	4
8413.70.59	- - - Other	5	5	4
	- - Other:			
8413.70.91	- - - With an inlet diameter not exceeding 200 mm	0	0	0
8413.70.99	- - - Other	0	0	0
	- Other pumps; liquid elevators:			
8413.81	- - Pumps:			
8413.81.11	- - - Water pumps, with a flow rate not exceeding 8,000 m ³ /h	7	5	5
8413.81.12	- - - Water pumps, with a flow rate exceeding 8,000 m ³ /h but not exceeding 13,000 m ³ /h	0	0	0
8413.81.19	- - - Other	0	0	0
8413.82.00	- - Liquid elevators	0	0	0
	- Parts:			
8413.91	- - Of pumps:			
8413.91.10	- - - Of pumps of subheading 8413.20.10	5	5	5
8413.91.20	- - - Of pumps of subheading 8413.20.90	5	5	5
8413.91.30	- - - Of pumps of subheadings 8413.70.11 and 8413.70.19	5	5	4
8413.91.40	- - - Of other centrifugal pumps	5	5	4
8413.91.90	- - - Of other pumps	0	0	0
8413.92.00	- - Of liquid elevators	0	0	0
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10.00	- Vacuum pumps	0	0	0
8414.20	- Hand-or foot-operated air pumps:			
8414.20.10	- - Bicycle pumps	5	5	5
8414.20.90	- - Other	5	5	5

8414.30	- Compressors of a kind used in refrigerating equipment:			
8414.30.20	- - Of a kind used for automotive air conditioners	5	5	4
8414.30.30	- - Other, sealed units for air conditioning machines	5	5	4
8414.30.40	- - Other, with a refrigeration capacity exceeding 21.10 kW, or with a displacement per revolution of 220 cc or more	5	5	4
8414.30.90	- - Other	5	5	4
8414.40.00	- Air compressors mounted on a wheeled chassis for towing	0	0	0
	- Fans:			
8414.51	- - Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125W:			
8414.51.10	- - - Table fans and box fans	7	5	5
	- - - Other:			
8414.51.91	- - - - With protective screen	7	5	5
8414.51.99	- - - - Other	7	5	5
8414.59	- - Other:			
	- - - Of a capacity not exceeding 125 kW:			
8414.59.20	- - - - Explosion-proof air fans, of a kind used in underground mining	5	5	5
8414.59.30	- - - - Blowers	5	5	5
	- - - - Other:			
8414.59.41	- - - - - With protective screen	5	5	5
8414.59.49	- - - - - Other	5	5	5
	- - - Other:			
8414.59.50	- - - - Blowers	0	0	0
	- - - - Other:			
8414.59.91	- - - - - With protective screen	0	0	0
8414.59.99	- - - - - Other	0	0	0
8414.60	- Hoods having a maximum horizontal side not exceeding 120 cm:			
	- - Fitted with filters:			
8414.60.11	- - - Laminar airflow cabinets	0	0	0
8414.60.19	- - - Other	7	5	0
	- - Other:			
8414.60.91	- - - Suitable for industrial use	7	5	0
8414.60.99	- - - Other	7	5	0
8414.80	- Other:			
	- - Hoods having a maximum horizontal side exceeding 120 cm:			
	- - - Fitted with filters:			

8414.80.13	- - - Laminar airflow cabinets	0	0	0
8414.80.14	- - - Other	0	0	0
8414.80.15	- - - Not fitted with a filter, suitable for industrial use	0	0	0
8414.80.19	- - - Not fitted with a filter, not suitable for industrial use	0	0	0
8414.80.30	- - Free piston generators for gas turbines	0	0	0
	- - Compressors other than those of subheading 8414.30 or 8414.40:			
8414.80.41	- - - Gas compression modules suitable for use in oil drilling operations	0	0	0
8414.80.49	- - - Other	3	2	0
8414.80.50	- - Air pumps	0	0	0
8414.80.90	- - Other	0	0	0
8414.90	- Parts:			
	- - Of pumps or compressors:			
8414.90.13	- - - Of goods of subheading 8414.10	0	0	0
8414.90.14	- - - Of goods of subheading 8414.20	0	0	0
8414.90.15	- - - Of goods of subheading 8414.30	0	0	0
8414.90.16	- - - Of goods of subheading 8414.40	0	0	0
8414.90.19	- - - Other	0	0	0
	- - Of fans:			
8414.90.21	- - - Of a kind for fans suitable for use in goods of heading 84.15, 84.18, 85.09 or 85.16	7	5	5
8414.90.29	- - - Other	7	5	5
	- - Of hoods:			
8414.90.31	- - - Of goods of subheading 8414.60	0	0	0
8414.90.32	- - - Of goods of subheading 8414.80	0	0	0
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10	- Window or wall types, self-contained or "split-system":			
8415.10.10	- - Of an output not exceeding 26.38 kW	7	5	5
8415.10.90	- - Other	5	0	0
8415.20	- Of a kind used for persons, in motor vehicles:			
8415.20.10	- - Of an output not exceeding 26.38 kW	7	5	5
8415.20.90	- - Other	7	5	5
	- Other:			
8415.81	- - Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps):			
	- - - Of a kind used in aircraft:			

8415.81.11	- - - - Of an output not exceeding 21.10 kW	7	5	5
8415.81.12	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	5	0	0
8415.81.19	- - - - Other	5	0	0
	- - - Of a kind used in railway rolling stock:			
8415.81.21	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.81.29	- - - - Other	5	0	0
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):			
8415.81.31	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.81.39	- - - - Other	5	0	0
	- - - Other:			
8415.81.91	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	5	0	0
	- - - - Other:			
8415.81.93	- - - - - Of an output not exceeding 21.10 kW	7	5	5
8415.81.94	- - - - - Of an output exceeding 21.10 kW but not exceeding 26.38 kW	7	5	5
8415.81.99	- - - - - Other	5	0	0
8415.82	- - Other, incorporating a refrigerating unit:			
	- - - Of a kind used in aircraft:			
8415.82.11	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	5	0	0
8415.82.19	- - - - Other	5	0	0
	- - - Of a kind used in railway rolling stock:			
8415.82.21	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.82.29	- - - - Other	5	0	0
	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):			
8415.82.31	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.82.39	- - - - Other	5	0	0
	- - - Other:			
8415.82.91	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.82.99	- - - - Other	5	0	0
8415.83	- - Not incorporating a refrigerating unit:			
	- - - Of a kind used in aircraft:			
8415.83.11	- - - - Of an output exceeding 21.10 kW and with an air flow rate of each evaporator unit exceeding 67.96 m ³ /min	5	0	0
8415.83.19	- - - - Other	5	0	0
	- - - Of a kind used in railway rolling stock:			
8415.83.21	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.83.29	- - - - Other	5	0	0

	- - - Of a kind used in motor vehicles (other than those of subheading 8415.20):			
8415.83.31	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.83.39	- - - - Other	5	0	0
	- - - Other:			
8415.83.91	- - - - Of an output not exceeding 26.38 kW	7	5	5
8415.83.99	- - - - Other	5	0	0
8415.90	- Parts:			
	- - Of machines with an output not exceeding 21.10 kW:			
8415.90.13	- - - Of a kind used in aircraft or railway rolling stock	5	0	0
8415.90.14	- - - Evaporators or condensers for air-conditioning machines for motor vehicles	0	0	0
8415.90.19	- - - Other	5	0	0
	- - Of machines with an output exceeding 21.10 kW but not exceeding 26.38 kW:			
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min:			
8415.90.24	- - - - Of a kind used in aircraft or railway rolling stock	7	5	0
8415.90.25	- - - - Other	7	5	0
	- - - Other:			
8415.90.26	- - - - Of a kind used in aircraft or railway rolling stock	7	5	0
8415.90.29	- - - - Other	7	5	0
	- - Of machines with an output exceeding 26.38 kW but not exceeding 52.75 kW:			
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min			
8415.90.34	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0
8415.90.35	- - - - Other	0	0	0
	- - - Other:			
8415.90.36	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0
8415.90.39	- - - - Other	0	0	0
	- - Of machines with an output exceeding 52.75 kW:			
	- - - With an air flow rate of each evaporator unit exceeding 67.96 m ³ /min			
8415.90.44	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0
8415.90.45	- - - - Other	0	0	0
	- - - Other:			
8415.90.46	- - - - Of a kind used in aircraft or railway rolling stock	0	0	0
8415.90.49	- - - - Other	0	0	0
84.16	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their			

	mechanical grates, mechanical ash dischargers and similar appliances.			
8416.10.00	- Furnace burners for liquid fuel	0	0	0
8416.20.00	- Other furnace burners, including combination burners	0	0	0
8416.30.00	- Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	0	0	0
8416.90.00	- Parts	0	0	0
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10.00	- Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	0	0	0
8417.20.00	- Bakery ovens, including biscuit ovens	0	0	0
8417.80.00	- Other	0	0	0
8417.90.00	- Parts	0	0	0
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.			
8418.10	- Combined refrigerator-freezers, fitted with separate external doors:			
8418.10.10	- - Household type	7	5	5
8418.10.90	- - Other	0	0	0
	- Refrigerators, household type:			
8418.21.00	- - Compression-type	7	5	5
8418.29.00	- - Other	7	5	5
8418.30	- Freezers of the chest type, not exceeding 800 l capacity:			
8418.30.10	- - Not exceeding 200 l capacity	7	5	5
8418.30.90	- - Other	7	5	5
8418.40	- Freezers of the upright type, not exceeding 900 l capacity:			
8418.40.10	- - Not exceeding 200 l capacity	7	5	5
8418.40.90	- - Other	7	5	5
8418.50	- Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment:			
	- - Display counters, show-cases and the like, incorporating refrigerating equipment, exceeding 200 l capacity:			
8418.50.11	- - - Of a kind suitable for medical, surgical or laboratory use	0	0	0
8418.50.19	- - - Other	5	5	5
	- - Other:			

8418.50.91	- - - Of a kind suitable for medical, surgical or laboratory use	0	0	0
8418.50.99	- - - Other	7	5	5
	- Other refrigerating or freezing equipment; heat pumps:			
8418.61.00	- - Heat pumps other than air conditioning machines of heading 84.15	0	0	0
8418.69	- - Other:			
8418.69.10	- - - Beverage coolers	0	0	0
8418.69.30	- - - Drinking water coolers	0	0	0
	- - - Water chillers with a refrigeration capacity exceeding 21.10 kW:			
8418.69.41	- - - - For air conditioning machines	0	0	0
8418.69.49	- - - - Other	0	0	0
8418.69.50	- - - Scale ice-maker units	0	0	0
8418.69.90	- - - Other	0	0	0
	- Parts:			
8418.91.00	- - Furniture designed to receive refrigerating or freezing equipment	0	0	0
8418.99	- - Other:			
8418.99.10	- - - Evaporators or condensers	0	0	0
8418.99.40	- - - Aluminium roll-bonded panels of a kind used for the goods of subheading 8418.10.10, 8418.21.00 or 8418.29.00	0	0	0
8418.99.90	- - - Other	0	0	0
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
	- Instantaneous or storage water heaters, non-electric:			
8419.11	- - Instantaneous gas water heaters:			
8419.11.10	- - - Household type	0	0	0
8419.11.90	- - - Other	0	0	0
8419.19	- - Other:			
8419.19.10	- - - Household type	0	0	0
8419.19.90	- - - Other	0	0	0
8419.20.00	- Medical, surgical or laboratory sterilisers	0	0	0
	- Dryers:			

8419.31	- - For agricultural products:			
8419.31.10	- - - Electrically operated	0	0	0
8419.31.20	- - - Not electrically operated	0	0	0
8419.32	- - For wood, paper pulp, paper or paperboard:			
8419.32.10	- - - Electrically operated	0	0	0
8419.32.20	- - - Not electrically operated	0	0	0
8419.39	- - Other:			
	- - - Electrically operated:			
8419.39.11	- - - - Machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8419.39.19	- - - - Other	0	0	0
8419.39.20	- - - Not electrically operated	0	0	0
8419.40	- Distilling or rectifying plant:			
8419.40.10	- - Electrically operated	0	0	0
8419.40.20	- - Not electrically operated	0	0	0
8419.50	- Heat exchange units:			
8419.50.10	- - Cooling towers	0	0	0
8419.50.90	- - Other	0	0	0
8419.60	- Machinery for liquefying air or other gases:			
8419.60.10	- - Electrically operated	0	0	0
8419.60.20	- - Not electrically operated	0	0	0
	- Other machinery, plant and equipment:			
8419.81	- - For making hot drinks or for cooking or heating food:			
8419.81.10	- - - Electrically operated	5	0	0
8419.81.20	- - - Not electrically operated	5	0	0
8419.89	- - Other:			
	- - - Electrically operated:			
8419.89.13	- - - - Machinery for the treatment of material by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8419.89.19	- - - - Other	0	0	0
8419.89.20	- - - Not electrically operated	0	0	0
8419.90	- Parts:			
	- - Of electrically operated articles:			
8419.90.12	- - - Parts of machinery for the treatment of materials by a process involving heating, for the manufacture of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8419.90.13	- - - Casings for cooling towers	0	0	0

8419.90.19	- - - Other	0	0	0
	- - Of non-electrically operated articles:			
8419.90.21	- - - Household type	0	0	0
8419.90.29	- - - Other	0	0	0
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.			
8420.10	- Calendering or other rolling machines:			
8420.10.10	- - Apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards or their components	0	0	0
8420.10.20	- - Ironing machines or wringers suitable for domestic use	0	0	0
8420.10.90	- - Other	0	0	0
	- Parts:			
8420.91	- - Cylinders:			
8420.91.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0	0	0
8420.91.90	- - - Other	0	0	0
8420.99	- - Other:			
8420.99.10	- - - Parts of apparatus for the application of dry film or liquid photo resist, photo-sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0	0	0
8420.99.90	- - - Other	0	0	0
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus for liquids or gases.			
	- Centrifuges, including centrifugal dryers:			
8421.11.00	- - Cream separators	0	0	0
8421.12.00	- - Clothes-dryers	7	5	5
8421.19	- - Other:			
8421.19.10	- - - Of a kind used for sugar manufacture	0	0	0
8421.19.90	- - - Other	0	0	0
	- Filtering or purifying machinery and apparatus for liquids:			
8421.21	- - For filtering or purifying water:			
	- - - Of a capacity not exceeding 500 l/h:			
8421.21.11	- - - - Filtering machinery and apparatus for domestic use	0	0	0

8421.21.19	- - - Other	0	0	0
	- - - Of a capacity exceeding 500 l/h:			
8421.21.22	- - - Electrically operated	0	0	0
8421.21.23	- - - Not electrically operated	5	0	0
8421.22	- - For filtering or purifying beverages other than water:			
8421.22.30	- - - Electrically operated, of a capacity exceeding 500 l/h	0	0	0
8421.22.90	- - - Other	5	0	0
8421.23	- - Oil or petrol-filters for internal combustion engines:			
	- - - For machinery of heading 84.29 or 84.30:			
8421.23.11	- - - - Oil filters	0	0	0
8421.23.19	- - - - Other	0	0	0
	- - - For motor vehicles of Chapter 87:			
8421.23.21	- - - - Oil filters	5	0	0
8421.23.29	- - - - Other	5	0	0
	- - - Other:			
8421.23.91	- - - - Oil filters	0	0	0
8421.23.99	- - - - Other	0	0	0
8421.29	- - Other:			
8421.29.10	- - - Of a kind suitable for medical, surgical or laboratory use	0	0	0
8421.29.20	- - - Of a kind used for sugar manufacture	0	0	0
8421.29.30	- - - Of a kind used in oil drilling operations	0	0	0
8421.29.40	- - - Other, petrol filters	0	0	0
8421.29.50	- - - Other, oil filters	0	0	0
8421.29.90	- - - Other	0	0	0
	- Filtering or purifying machinery and apparatus for gases:			
8421.31	- - Intake air filters for internal combustion engines:			
8421.31.10	- - - For machinery of heading 84.29 or 84.30	0	0	0
8421.31.20	- - - For motor vehicles of Chapter 87:	0	0	0
8421.31.90	- - - Other	0	0	0
8421.39	- - Other:			
8421.39.20	- - - Air purifiers	0	0	0
8421.39.90	- - - Other	0	0	0
	- Parts:			
8421.91	- - Of centrifuges, including centrifugal dryers:			
8421.91.10	- - - Of goods of subheading 8421.12.00	0	0	0
8421.91.20	- - - Of goods of subheading 8421.19.10	0	0	0
8421.91.90	- - - Of goods of subheading 8421.11.00 or 8421.19.90	0	0	0
8421.99	- - Other:			

8421.99.20	- - - Filtering cartridges for filters of subheading 8421.23	0	0	0
8421.99.30	- - - Of goods of subheading 8421.31	0	0	0
	- - - Other:			
8421.99.91	- - - - Of goods of subheading 8421.29.20	0	0	0
8421.99.94	- - - - Of goods of subheading 8421.21.11	0	0	0
8421.99.95	- - - - Of goods of subheading 8421.23.11, 8421.23.19, 8421.23.91 or 8421.23.99	0	0	0
8421.99.99	- - - - Other	0	0	0
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.			
	- Dish washing machines:			
8422.11.00	- - Of the household type	7	5	0
8422.19.00	- - Other	5	0	0
8422.20.00	- Machinery for cleaning or drying bottles or other containers	0	0	0
8422.30.00	- Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	0	0	0
8422.40.00	- Other packing or wrapping machinery (including heat-shrink wrapping machinery)	0	0	0
8422.90	- Parts:			
8422.90.10	- - Of machines of subheading 8422.11	0	0	0
8422.90.90	- - Other	0	0	0
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10	- Personal weighing machines, including baby scales; household scales:			
8423.10.10	- - Electrically operated	7	5	0
8423.10.20	- - Not electrically operated	7	5	0
8423.20	- Scales for continuous weighing of goods on conveyors:			
8423.20.10	- - Electrically operated	0	0	0
8423.20.20	- - Not electrically operated	0	0	0
8423.30	- Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales:			

8423.30.10	- - Electrically operated	0	0	0
8423.30.20	- - Not electrically operated	0	0	0
	- Other weighing machinery:			
8423.81	- - Having a maximum weighing capacity not exceeding 30 kg:			
8423.81.10	- - - Electrically operated	7	5	0
8423.81.20	- - - Not electrically operated	7	5	0
8423.82	- - Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg:			
	- - - Electrically operated:			
8423.82.11	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	5	0	0
8423.82.19	- - - - Other	0	0	0
	- - - Not electrically operated:			
8423.82.21	- - - - Having a maximum weighing capacity not exceeding 1,000 kg	5	0	0
8423.82.29	- - - - Other	0	0	0
8423.89	- - Other:			
8423.89.10	- - - Electrically operated	0	0	0
8423.89.20	- - - Not electrically operated	0	0	0
8423.90	- Weighing machine weights of all kinds; parts of weighing machinery:			
8423.90.10	- - Weighing machine weights	5	0	0
	- - Other parts of weighing machinery:			
8423.90.21	- - - Of electrically operated machines	5	0	0
8423.90.29	- - - Of non-electrically operated machines	5	0	0
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10	- Fire extinguishers, whether or not charged:			
8424.10.10	- - Of a kind used on aircraft	0	0	0
8424.10.90	- - Other	0	0	0
8424.20	- Spray guns and similar appliances:			
	- - Electrically operated:			
8424.20.11	- - - Agricultural or horticultural	0	0	0
8424.20.19	- - - Other	0	0	0
	- - Not electrically operated:			
8424.20.21	- - - Agricultural or horticultural	0	0	0
8424.20.29	- - - Other	0	0	0

8424.30.00	- Steam or sand blasting machines and similar jet projecting machines	0	0	0
	- Other appliances:			
8424.81	- - Agricultural or horticultural:			
8424.81.10	- - - Drip irrigation systems	0	0	0
8424.81.30	- - - Hand-operated insecticide sprayers	5	0	0
8424.81.40	- - - Other, not electrically operated:	0	0	0
8424.81.50	- - - Other, electrically operated	0	0	0
8424.89	- - Other:			
8424.89.10	- - - Hand-operated household sprayers of a capacity not exceeding 3 l	0	0	0
8424.89.20	- - - Spray heads with dip tubes	0	0	0
8424.89.40	- - - Wet processing equipment, by projecting, dispersing or spraying, of chemical or electrochemical solutions for the application on printed circuit boards or printed wiring boards substrates; apparatus for the spot application of liquids, soldering pastes, solder ball, adhesives or sealant to printed circuit boards or printed wiring boards or their components; apparatus for the application of dry film or liquid photo-resist, photo sensitive layers, soldering pastes, solder or adhesive materials on printed circuit boards or printed wiring boards substrates or their components	0	0	0
8424.89.50	- - - Other, electrically operated	0	0	0
8424.89.90	- - - Other, not electrically operated:	0	0	0
8424.90	- Parts:			
8424.90.10	- - Of fire extinguishers	0	0	0
	- - Of spray guns and similar appliances:			
	- - - Electrically operated:			
8424.90.21	- - - - Of goods of subheading 8424.20.11	0	0	0
8424.90.23	- - - - Other	0	0	0
	- - - Not electrically operated:			
8424.90.24	- - - - Of goods of subheading 8424.20.21	0	0	0
8424.90.29	- - - - Other	0	0	0
8424.90.30	- - Of steam or sand blasting machines and similar jet projecting machines	0	0	0
	- - Of other appliances:			
8424.90.93	- - - Of goods of subheading 8424.81.10	0	0	0
8424.90.94	- - - Of goods of subheading 8424.81.30 or 8424.81.40	0	0	0
8424.90.95	- - - Of goods of subheading 8424.81.50	0	0	0
8424.90.99	- - - Other	0	0	0
84.25	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.			

	- Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:			
8425.11.00	- - Powered by electric motor	0	0	0
8425.19.00	- - Other	0	0	0
	- Winches; capstans:			
8425.31.00	- - Powered by electric motor	0	0	0
8425.39.00	- - Other	0	0	0
	- Jacks; hoists of a kind used for raising vehicles			
8425.41.00	- - Built-in jacking systems of a type used in garages	0	0	0
8425.42	- - Other jacks and hoists, hydraulic:			
8425.42.10	- - - Jacks of a kind used in tipping mechanisms for lorries	0	0	0
8425.42.90	- - - Other	0	0	0
8425.49	- - Other:			
8425.49.10	- - - Electrically operated	0	0	0
8425.49.20	- - - Not electrically operated	0	0	0
84.26	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			
	- Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.11.00	- - Overhead travelling cranes on fixed support	0	0	0
8426.12.00	- - Mobile lifting frames on tyres and straddle carriers	0	0	0
8426.19	- - Other:			
8426.19.20	- - - Bridge cranes	0	0	0
8426.19.30	- - - Gantry cranes	0	0	0
8426.19.90	- - - Other	0	0	0
8426.20.00	- Tower cranes	0	0	0
8426.30.00	- Portal or pedestal jib cranes	0	0	0
	- Other machinery, self-propelled:			
8426.41.00	- - On tyres	0	0	0
8426.49.00	- - Other	0	0	0
	- Other machinery:			
8426.91.00	- - Designed for mounting on road vehicles	0	0	0
8426.99.00	- - Other	0	0	0
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10.00	- Self-propelled trucks powered by an electric motor	0	0	0
8427.20.00	- Other self-propelled trucks	0	0	0
8427.90.00	- Other trucks	0	0	0

84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.10	- Lifts and skip hoists:			
8428.10.10	- - Passenger lifts	0	0	0
	- - Other lifts:			
8428.10.21	- - - Of a kind used in buildings	0	0	0
8428.10.29	- - - Other	0	0	0
8428.10.90	- - Skip hoists	0	0	0
8428.20	- Pneumatic elevators and conveyors:			
8428.20.10	- - Of a kind used for agriculture	0	0	0
8428.20.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8428.20.90	- - Other	0	0	0
	- Other continuous-action elevators and conveyors, for goods or materials:			
8428.31.00	- - Specially designed for underground use	0	0	0
8428.32	- - Other, bucket type:			
8428.32.10	- - - Of a kind used for agriculture	0	0	0
8428.32.90	- - - Other	0	0	0
8428.33	- - Other, belt type:			
8428.33.10	- - - Of a kind used for agriculture	0	0	0
8428.33.20	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8428.33.90	- - - Other	0	0	0
8428.39	- - Other:			
8428.39.10	- - - Of a kind used for agriculture	0	0	0
8428.39.30	- - - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8428.39.90	- - - Other	0	0	0
8428.40.00	- - Escalators and moving walkways	0	0	0
8428.60.00	- Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0	0
8428.90	- Other machinery:			
8428.90.20	- - Automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8428.90.30	- - Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0	0

8428.90.90	- - Other	0	0	0
84.29	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.			
	- Bulldozers and angledozers:			
8429.11.00	- - Track laying	0	0	0
8429.19.00	- - Other	0	0	0
8429.20.00	- Graders and levellers	0	0	0
8429.30.00	- Scrapers	0	0	0
8429.40	- Tamping machines and road rollers:			
8429.40.30	- - Tamping machines	0	0	0
8429.40.40	- - Vibratory smooth drum rollers, with a centrifugal force drum not exceeding 20 t by weight	0	0	0
8429.40.50	- - Other vibratory road rollers	0	0	0
8429.40.90	- - Other	0	0	0
	- Mechanical shovels, excavators and shovel loaders:			
8429.51.00	- - Front-end shovel loaders	0	0	0
8429.52.00	- - Machinery with a 360° revolving superstructure	0	0	0
8429.59.00	- - Other	0	0	0
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.			
8430.10.00	- Pile-drivers and pile-extractors	0	0	0
8430.20.00	- Snow-ploughs and snow-blowers	0	0	0
	- Coal or rock cutters and tunnelling machinery:			
8430.31.00	- - Self-propelled:	0	0	0
8430.39.00	- - Other	0	0	0
	- Other boring or sinking machinery:			
8430.41.00	- - Self-propelled:	0	0	0
8430.49	- - Other:			
8430.49.10	- - - Wellhead platforms and integrated production modules suitable for use in drilling operations	0	0	0
8430.49.90	- - - Other	0	0	0
8430.50.00	- Other machinery, self-propelled	0	0	0
	- Other machinery, not self-propelled:			
8430.61.00	- - Tamping or compacting machinery	0	0	0
8430.69.00	- - Other	0	0	0

84.31	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.			
8431.10	- Of machinery of heading 84.25:			
	- - Of electrically operated machines:			
8431.10.13	- - - Of goods of subheading 8425.11.00, 8425.31.00 or 8425.49.10	0	0	0
8431.10.19	- - - Other	0	0	0
	- - Of non-electrically operated machines:			
8431.10.22	- - - Of goods of subheading 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 or 8425.42.90	0	0	0
8431.10.29	- - - Other	0	0	0
8431.20.00	- Of machinery of heading 84.27	0	0	0
	- Of machinery of heading 84.28:			
8431.31	- - Of lifts, skip hoists or escalators:			
8431.31.10	- - - Of goods of subheading 8428.10.21, 8428.10.29 or 8428.10.90	0	0	0
8431.31.20	- - - Of goods of subheading 8428.10.10 or 8428.40.00	0	0	0
8431.39	- - Other:			
8431.39.10	- - - Of goods of subheading 8428.20.10, 8428.32.10, 8428.33.10 or 8428.39.10	0	0	0
8431.39.20	- - - Of goods of subheading 8428.90	0	0	0
8431.39.40	- - - Of automated machines for the transport, handling and storage of printed circuit boards, printed wiring boards or printed circuit assemblies	0	0	0
8431.39.90	- - - Other	0	0	0
	- Of machinery of heading 84.26, 84.29 or 84.30:			
8431.41	- - Buckets, shovels, grabs and grips:			
8431.41.10	- - - For machinery of heading 84.26	0	0	0
8431.41.90	- - - Other	0	0	0
8431.42.00	- - Bulldozer or angledozer blades:	0	0	0
8431.43.00	- - Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	0	0
8431.49	- - Other:			
8431.49.10	- - - Parts of machinery of heading 84.26	0	0	0
8431.49.20	- - - Cutting edges or end bits of a kind used for scrapers, graders or levellers	0	0	0
8431.49.40	- - - Cutting edges or end bits of a kind used for bulldozer or angledozer blades	0	0	0
8431.49.50	- - - Of road rollers	0	0	0
8431.49.60	- - - Of goods of subheading 8430.20.00	0	0	0
8431.49.90	- - - Other	0	0	0
84.32	Agricultural, horticultural or forestry machinery for			

	soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10.00	- Ploughs	5	0	0
	- Harrows, scarifiers, cultivators, weeders and hoes:			
8432.21.00	- - Disc harrows	5	0	0
8432.29.00	- - Other	5	0	0
8432.30.00	- Seeders, planters and transplanters	0	0	0
8432.40.00	- Manure spreaders and fertiliser distributors	0	0	0
8432.80	- Other machinery:			
8432.80.10	- - Agricultural or horticultural	0	0	0
8432.80.20	- - Lawn or sports-ground rollers	0	0	0
8432.80.90	- - Other	0	0	0
8432.90	- Parts:			
8432.90.10	- - Of machinery of subheading 8432.80.90	0	0	0
8432.90.20	- - Of lawn or sports-ground rollers	0	0	0
8432.90.90	- - Other	0	0	0
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.			
	- Mowers for lawns, parks or sports-grounds:			
8433.11.00	- - Powered, with the cutting device rotating in a horizontal plane	0	0	0
8433.19	- - Other:			
8433.19.10	- - - Not powered	0	0	0
8433.19.90	- - - Other	0	0	0
8433.20.00	- Other mowers, including cutter bars for tractor mounting	0	0	0
8433.30.00	- Other haymaking machinery	0	0	0
8433.40.00	- Straw or fodder balers, including pick-up balers	0	0	0
	- Other harvesting machinery; threshing machinery:			
8433.51.00	- - Combine harvester-threshers	0	0	0
8433.52.00	- - Other threshing machinery	0	0	0
8433.53.00	- - Root or tuber harvesting machines	0	0	0
8433.59	- - Other:			
8433.59.10	- - - Cotton pickers and cotton gins	0	0	0
8433.59.90	- - - Other	0	0	0
8433.60	- Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce:			
8433.60.10	- - Electrically operated	0	0	0
8433.60.20	- - Not electrically operated	0	0	0

8433.90	- Parts:			
8433.90.10	- - Castors, of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto exceeds 30 mm	0	0	0
8433.90.20	- - Other, of goods of subheading 8433.11 or 8433.19.90	0	0	0
8433.90.30	- - Other, of goods of subheading 8433.19.10	0	0	0
8433.90.90	- - Other	0	0	0
84.34	Milking machines and dairy machinery.			
8434.10	- Milking machines:			
8434.10.10	- - Electrically operated	0	0	0
8434.10.20	- - Not electrically operated	0	0	0
8434.20	- Dairy machinery:			
8434.20.10	- - Electrically operated	0	0	0
8434.20.20	- - Not electrically operated	0	0	0
8434.90	- Parts:			
8434.90.10	- - Of electrically operated machines	0	0	0
8434.90.20	- - Of non-electrically operated machines	0	0	0
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10	- Machinery:			
8435.10.10	- - Electrically operated	0	0	0
8435.10.20	- - Not electrically operated	0	0	0
8435.90	- Parts:			
8435.90.10	- - Of electrically operated machines	0	0	0
8435.90.20	- - Of non-electrically operated machines	0	0	0
84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10	- Machinery for preparing animal feeding stuffs:			
8436.10.10	- - Electrically operated	5	0	0
8436.10.20	- - Not electrically operated	5	0	0
	- Poultry-keeping machinery; poultry incubators and brooders:			
8436.21	- - Poultry incubators and brooders:			
8436.21.10	- - - Electrically operated	0	0	0
8436.21.20	- - - Not electrically operated	0	0	0
8436.29	- - Other:			

8436.29.10	- - - Electrically operated	0	0	0
8436.29.20	- - - Not electrically operated	0	0	0
8436.80	- Other machinery:			
	- - Electrically operated:			
8436.80.11	- - - Agricultural or horticultural	0	0	0
8436.80.19	- - - Other	0	0	0
	- - Not electrically operated:			
8436.80.21	- - - Agricultural or horticultural	0	0	0
8436.80.29	- - - Other	0	0	0
	- Parts:			
8436.91	- - Of poultry-keeping machinery or poultry incubators and brooders:			
8436.91.10	- - - Of electrically operated machines and equipment	0	0	0
8436.91.20	- - - Of non-electrically operated machines and equipment	0	0	0
8436.99	- - Other:			
	- - - Of electrically operated machines and equipment:			
8436.99.11	- - - - Agricultural or horticultural	0	0	0
8436.99.19	- - - - Other	0	0	0
	- - - Of non-electrically operated machines and equipment:			
8436.99.21	- - - - Agricultural or horticultural	0	0	0
8436.99.29	- - - - Other	0	0	0
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			
8437.10	- Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables:			
8437.10.10	- - For grains, electrically operated; winnowing and similar cleaning machines, electrically operated	0	0	0
8437.10.20	- - For grains, not electrically operated; winnowing and similar cleaning machines, not electrically operated	0	0	0
8437.10.30	- - Other, electrically operated	0	0	0
8437.10.40	- - Other, not electrically operated:	0	0	0
8437.80	- Other machinery:			
8437.80.10	- - Rice hullers and cone type rice mills, electrically operated	5	0	0
8437.80.20	- - Rice hullers and cone type rice mills, not electrically operated	5	0	0
8437.80.30	- - Industrial type coffee and corn mills, electrically operated	5	0	0

8437.80.40	- - Industrial type coffee and corn mills, not electrically operated	5	0	0
	- - Other, electrically operated:			
8437.80.51	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	5	0	0
8437.80.59	- - - Other	5	0	0
	- - Other, not electrically operated:			
8437.80.61	- - - Polishing machines for rice, sifting and sieving machines, bran cleaning machines and husking machines	5	0	0
8437.80.69	- - - Other	5	0	0
8437.90	- Parts:			
	- - Of electrically operated machines:			
8437.90.11	- - - Of machinery of subheading 8437.10	0	0	0
8437.90.19	- - - Other	0	0	0
	- - Of non-electrically operated machines:			
8437.90.21	- - - Of machinery of subheading 8437.10	0	0	0
8437.90.29	- - - Other	0	0	0
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10	- Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:			
8438.10.10	- - Electrically operated	0	0	0
8438.10.20	- - Not electrically operated	0	0	0
8438.20	- Machinery for the manufacture of confectionery, cocoa or chocolate:			
8438.20.10	- - Electrically operated	0	0	0
8438.20.20	- - Not electrically operated	0	0	0
8438.30	- Machinery for sugar manufacture:			
8438.30.10	- - Electrically operated	0	0	0
8438.30.20	- - Not electrically operated	0	0	0
8438.40.00	- Brewery machinery	0	0	0
8438.50	- Machinery for the preparation of meat or poultry:			
8438.50.10	- - Electrically operated	0	0	0
8438.50.20	- - Not electrically operated	0	0	0
8438.60	- Machinery for the preparation of fruits, nuts or vegetables:			
8438.60.10	- - Electrically operated	0	0	0

8438.60.20	- - Not electrically operated	0	0	0
8438.80	- Other machinery:			
	- - Coffee pulpers:			
8438.80.11	- - - Electrically operated	0	0	0
8438.80.12	- - - Not electrically operated	0	0	0
	- - Other:			
8438.80.91	- - - Electrically operated	0	0	0
8438.80.92	- - - Not electrically operated	0	0	0
8438.90	- Parts:			
	- - Of electrically operated machines:			
8438.90.11	- - - Of goods of subheading 8438.30.10	0	0	0
8438.90.12	- - - Of coffee pulpers	0	0	0
8438.90.19	- - - Other	0	0	0
	- - Of non-electrically operated machines:			
8438.90.21	- - - Of goods of subheading 8438.30.20	0	0	0
8438.90.22	- - - Of coffee pulpers	0	0	0
8438.90.29	- - - Other	0	0	0
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10.00	- Machinery for making pulp of fibrous cellulosic material	0	0	0
8439.20.00	- Machinery for making paper or paperboard	0	0	0
8439.30.00	- Machinery for finishing paper or paperboard	0	0	0
	- Parts:			
8439.91.00	- - Of machinery for making pulp of fibrous cellulosic material	0	0	0
8439.99.00	- - Other	0	0	0
84.40	Book-binding machinery, including book-sewing machines.			
8440.10	- Machinery:			
8440.10.10	- - Electrically operated	0	0	0
8440.10.20	- - Not electrically operated	0	0	0
8440.90	- Parts:			
8440.90.10	- - Of electrically operated machines	0	0	0
8440.90.20	- - Of non-electrically operated machines	0	0	0
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10	- Cutting machines:			

8441.10.10	- - Electrically operated	0	0	0
8441.10.20	- - Not electrically operated	0	0	0
8441.20	- Machines for making bags, sacks or envelopes:			
8441.20.10	- - Electrically operated	0	0	0
8441.20.20	- - Not electrically operated	0	0	0
8441.30	- Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding:			
8441.30.10	- - Electrically operated	0	0	0
8441.30.20	- - Not electrically operated	0	0	0
8441.40	- Machines for moulding articles in paper pulp, paper or paperboard:			
8441.40.10	- - Electrically operated	0	0	0
8441.40.20	- - Not electrically operated	0	0	0
8441.80	- Other machinery:			
8441.80.10	- - Electrically operated	0	0	0
8441.80.20	- - Not electrically operated	0	0	0
8441.90	- Parts:			
8441.90.10	- - Of electrically operated machines	0	0	0
8441.90.20	- - Of non-electrically operated machines	0	0	0
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			
8442.30	- Machinery, apparatus and equipment:			
8442.30.10	- - Electrically operated	0	0	0
8442.30.20	- - Not electrically operated	0	0	0
8442.40	- Parts of the foregoing machinery, apparatus or equipment:			
8442.40.10	- - Of electrically operated machines, apparatus or equipment:	0	0	0
8442.40.20	- - Of non-electrically operated machines, apparatus or equipment:	0	0	0
8442.50.00	- Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0	0	0
84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.			

	- Printing machinery used for printing by means of plates, cylinder and other printing components of heading 84.42:			
8443.11.00	- - Offset printing machinery, reel-fed	0	0	0
8443.12.00	- - Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0	0	0
8443.13.00	- - Other offset printing machinery	0	0	0
8443.14.00	- - Letterpress printing machinery, reel-fed, excluding flexographic printing	0	0	0
8443.15.00	- - Letterpress printing machinery, other than reel-fed, excluding flexographic printing	0	0	0
8443.16.00	- - Flexographic printing machinery	0	0	0
8443.17.00	- - Gravure printing machinery	0	0	0
8443.19.00	- - Other	0	0	0
	- Other printers, copying machines and facsimile machines, whether or not combined:			
8443.31	- - Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network:			
8443.31.10	- - - Printer-copiers, printing by the ink-jet process	0	0	0
8443.31.20	- - - Printer-copiers, printing by the laser process	0	0	0
8443.31.30	- - - Combination printer-copier-facsimile machines	0	0	0
8443.31.90	- - - Other	0	0	0
8443.32	- - Other, capable of connecting to an automatic data processing machine or to a network:			
8443.32.10	- - - Dot matrix printers	0	0	0
8443.32.20	- - - Ink-jet printers	0	0	0
8443.32.30	- - - Laser printers	0	0	0
8443.32.40	- - - Facsimile machines	0	0	0
8443.32.50	- - - Screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0	0	0
8443.32.60	- - - Plotters	0	0	0
8443.32.90	- - - Other	0	0	0
8443.39	- - Other:			
	- - - Electrostatic photocopying apparatus operating by reproducing the original image directly onto the copy (direct process):			
8443.39.11	- - - - Colour	0	0	0
8443.39.19	- - - - Other	0	0	0
8443.39.20	- - - Electrostatic photocopying apparatus, operating by reproducing the original image via an intermediate onto the copy (indirect process)	0	0	0
8443.39.30	- - - Other photocopying apparatus incorporating an optical system	0	0	0

8443.39.40	- - - Ink-jet printers	0	0	0
8443.39.90	- - - Other	0	0	0
	- Parts and accessories:			
8443.91.00	- - Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	0	0	0
8443.99	- - Other:			
8443.99.10	- - - Of screen printing machinery for the manufacture of printed circuit boards or printed wiring boards	0	0	0
8443.99.20	- - - Ink-filled printer cartridges	0	0	0
8443.99.30	- - - Paper feeders and sorters	0	0	0
8443.99.90	- - - Other	0	0	0
84.44	Machines for extruding, drawing, texturing or cutting man-made textile materials.			
8444.00.10	- Electrically operated	0	0	0
8444.00.20	- Not electrically operated	0	0	0
84.45	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading 84.46 or 84.47.			
	- Machines for preparing textile fibres:			
8445.11	- - Carding machines:			
8445.11.10	- - - Electrically operated	0	0	0
8445.11.20	- - - Not electrically operated	0	0	0
8445.12	- - Combing machines:			
8445.12.10	- - - Electrically operated	0	0	0
8445.12.20	- - - Not electrically operated	0	0	0
8445.13	- - Drawing or roving machines:			
8445.13.10	- - - Electrically operated	0	0	0
8445.13.20	- - - Not electrically operated	0	0	0
8445.19	- - Other:			
8445.19.10	- - - Electrically operated	0	0	0
8445.19.20	- - - Not electrically operated	0	0	0
8445.20	- Textile spinning machines:			
8445.20.10	- - Electrically operated	0	0	0
8445.20.20	- - Not electrically operated	0	0	0
8445.30	- Textile doubling or twisting machines:			
8445.30.10	- - Electrically operated	0	0	0

8445.30.20	- - Not electrically operated	0	0	0
8445.40	- Textile winding (including weft-winding) or reeling machines:			
8445.40.10	- - Electrically operated	0	0	0
8445.40.20	- - Not electrically operated	0	0	0
8445.90	- Other:			
8445.90.10	- - Electrically operated	0	0	0
8445.90.20	- - Not electrically operated	0	0	0
84.46	Weaving machines (looms).			
8446.10	- For weaving fabrics of a width not exceeding 30 cm:			
8446.10.10	- - Electrically operated	0	0	0
8446.10.20	- - Not electrically operated	0	0	0
	- For weaving fabrics of a width exceeding 30 cm, shuttle type:			
8446.21.00	- - Power looms	0	0	0
8446.29.00	- - Other	0	0	0
8446.30.00	- For weaving fabrics of a width exceeding 30 cm, shuttleless type	0	0	0
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
	- Circular knitting machines:			
8447.11	- - With cylinder diameter not exceeding 165 mm:			
8447.11.10	- - - Electrically operated	0	0	0
8447.11.20	- - - Not electrically operated	0	0	0
8447.12	- - With cylinder diameter exceeding 165 mm:			
8447.12.10	- - - Electrically operated	0	0	0
8447.12.20	- - - Not electrically operated	0	0	0
8447.20	- Flat knitting machines; stitch-bonding machines:			
8447.20.10	- - Electrically operated	0	0	0
8447.20.20	- - Not electrically operated	0	0	0
8447.90	- Other:			
8447.90.10	- - Electrically operated	0	0	0
8447.90.20	- - Not electrically operated	0	0	0
84.48	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the			

	machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
	- Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:			
8448.11	- - Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith:			
8448.11.10	- - - Electrically operated	0	0	0
8448.11.20	- - - Not electrically operated	0	0	0
8448.19	- - Other:			
8448.19.10	- - - Electrically operated	0	0	0
8448.19.20	- - - Not electrically operated	0	0	0
8448.20.00	- Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	0	0	0
	- Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:			
8448.31.00	- - Card clothing	0	0	0
8448.32.00	- - Of machines for preparing textile fibres, other than card clothing	0	0	0
8448.33.00	- - Spindles, spindle flyers, spinning rings and ring travellers	0	0	0
8448.39.00	- - Other	0	0	0
	- Parts and accessories of weaving machines (looms) or of their auxiliary machinery:			
8448.42.00	- - Reeds for looms, healds and heald-frames	0	0	0
8448.49	- - Other:			
8448.49.10	- - - Shuttles	0	0	0
	- - - Other:			
8448.49.91	- - - - Parts of electrically operated machines	0	0	0
8448.49.92	- - - - Parts of non-electrically operated machines	0	0	0
	- - Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:			
8448.51.00	- - Sinkers, needles and other articles used in forming stitches	0	0	0
8448.59.00	- - Other	0	0	0
84.49	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.			
8449.00.10	- Electrically operated	0	0	0
8449.00.20	- Not electrically operated	0	0	0
84.50	Household or laundry-type washing machines,			

	including machines which both wash and dry.			
	- Machines, each of a dry linen capacity not exceeding 10 kg:			
8450.11	- - Fully-automatic machines:			
8450.11.10	- - - Each of a dry linen capacity not exceeding 6 kg	7	5	5
8450.11.90	- - - Other:	7	5	5
8450.12.00	- - Other machines, with built-in centrifugal drier	7	5	5
8450.19	- - Other:			
8450.19.10	- - - Electrically operated	7	5	5
8450.19.90	- - - Other:	7	5	5
8450.20.00	- Machines, each of a dry linen capacity exceeding 10 kg	7	5	5
8450.90	- Parts:			
8450.90.10	- - Of machines of subheading 8450.20.00	7	5	0
8450.90.20	- - Of machines of subheading 8450.11, 8450.12.00 or 8450.19	7	5	0
84.51	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.			
8451.10.00	- Dry-cleaning machines	0	0	0
	- Drying machines:			
8451.21.00	- - Each of a dry linen capacity not exceeding 10 kg	7	5	5
8451.29.00	- - Other:	0	0	0
8451.30	- Ironing machines and presses (including fusing presses):			
8451.30.10	- - Single roller type domestic ironing machines	0	0	0
8451.30.90	- - Other:	0	0	0
8451.40.00	- Washing, bleaching or dyeing machines	0	0	0
8451.50.00	- Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0	0	0
8451.80.00	- Other machinery	0	0	0
8451.90	- Parts:			
	- - Of machines of a dry linen capacity not exceeding 10 kg:			
8451.90.11	- - - For domestic use	0	0	0
8451.90.19	- - - Other:	0	0	0
8451.90.90	- - Other	0	0	0

84.52	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.			
8452.10.00	- Sewing machines of the household type	7	5	0
	- Other sewing machines:			
8452.21.00	- - Automatic units	0	0	0
8452.29.00	- - Other	0	0	0
8452.30.00	- Sewing machine needles	0	0	0
8452.90	- Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines:			
	- - Of machinery of subheading 8452.10.00:			
8452.90.11	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	7	5	0
8452.90.12	- - - Furniture, bases and covers and parts thereof	0	0	0
8452.90.19	- - - Other	7	5	0
	- - Other:			
8452.90.91	- - - Arms and beds; stands with or without centre frames; flywheels; belt guards; treadles or pedals	0	0	0
8452.90.92	- - - Furniture, bases and covers and parts thereof	0	0	0
8452.90.99	- - - Other	0	0	0
84.53	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.			
8453.10	- Machinery for preparing, tanning or working hides, skins or leather:			
8453.10.10	- - Electrically operated	0	0	0
8453.10.20	- - Not electrically operated	0	0	0
8453.20	- Machinery for making or repairing footwear:			
8453.20.10	- - Electrically operated	0	0	0
8453.20.20	- - Not electrically operated	0	0	0
8453.80	- Other machinery:			
8453.80.10	- - Electrically operated	0	0	0
8453.80.20	- - Not electrically operated	0	0	0
8453.90.00	- Parts	0	0	0
84.54	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.			
8454.10.00	- Converters	0	0	0
8454.20.00	- Ingot moulds and ladles	0	0	0

8454.30.00	- Casting machines	0	0	0
8454.90.00	- Parts	0	0	0
84.55	Metal-rolling mills and rolls therefor.			
8455.10.00	- Tube mills	0	0	0
	- Other rolling mills:			
8455.21.00	- - Hot or combination hot and cold	0	0	0
8455.22.00	- - Cold	0	0	0
8455.30.00	- Rolls for rolling mills	0	0	0
8455.90.00	- Other parts	0	0	0
84.56	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.			
8456.10.00	- Operated by laser or other light or photon beam processes	0	0	0
8456.20.00	- Operated by ultrasonic processes	0	0	0
8456.30.00	- Operated by electro-discharge processes	0	0	0
8456.90	- Other:			
8456.90.10	- - Machine tools, numerically controlled, for working any material by removal of material, by plasma arc processes, for the manufacture of printed circuit boards or printed wiring boards	0	0	0
8456.90.20	- - Wet processing equipments for the application by immersion of electro-chemical solutions, for the purpose of removing material on printed circuit boards or printed wiring boards	0	0	0
8456.90.90	- - Other	0	0	0
84.57	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.			
8457.10.00	- Machining centres	0	0	0
8457.20.00	- Unit construction machines (single station)	0	0	0
8457.30.00	- Multi-station transfer machines	0	0	0
84.58	Lathes (including turning centres) for removing metal.			
	- Horizontal lathes:			
8458.11.00	- - Numerically controlled	0	0	0
8458.19	- - Other:			
8458.19.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	0	0	0

8458.19.90	- - - Other	0	0	0
	- Other lathes:			
8458.91.00	- - Numerically controlled	0	0	0
8458.99	- - Other:			
8458.99.10	- - - With the distance between the main spindle centre and the bed not exceeding 300 mm	0	0	0
8458.99.90	- - - Other	0	0	0
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.			
8459.10	- Way-type unit head machines:			
8459.10.10	- - Electrically operated	0	0	0
8459.10.20	- - Not electrically operated	0	0	0
	- Other drilling machines:			
8459.21.00	- - Numerically controlled	0	0	0
8459.29	- - Other:			
8459.29.10	- - - Electrically operated	0	0	0
8459.29.20	- - - Not electrically operated	0	0	0
	- Other boring-milling machines:			
8459.31.00	- - Numerically controlled	0	0	0
8459.39	- - Other:			
8459.39.10	- - - Electrically operated	0	0	0
8459.39.20	- - - Not electrically operated	0	0	0
8459.40	- Other boring machines:			
8459.40.10	- - Electrically operated	0	0	0
8459.40.20	- - Not electrically operated	0	0	0
	- Milling machines, knee-type:			
8459.51.00	- - Numerically controlled	0	0	0
8459.59	- - Other:			
8459.59.10	- - - Electrically operated	0	0	0
8459.59.20	- - - Not electrically operated	0	0	0
	- Other milling machines:			
8459.61.00	- - Numerically controlled	0	0	0
8459.69	- - Other:			
8459.69.10	- - - Electrically operated	0	0	0
8459.69.20	- - - Not electrically operated	0	0	0
8459.70	- Other threading or tapping machines:			
8459.70.10	- - Electrically operated	0	0	0
8459.70.20	- - Not electrically operated	0	0	0

84.60	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.			
	- Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.11.00	- - Numerically controlled	0	0	0
8460.19	- - Other:			
8460.19.10	- - - Electrically operated	0	0	0
8460.19.20	- - - Not electrically operated	0	0	0
	- Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:			
8460.21.00	- - Numerically controlled	0	0	0
8460.29	- - Other:			
8460.29.10	- - - Electrically operated	0	0	0
8460.29.20	- - - Not electrically operated	0	0	0
	- Sharpening (tool or cutter grinding) machines:			
8460.31	- - Numerically controlled:			
8460.31.10	- - - Machine tools, numerically controlled, for sharpening carbide drilling bits with a shank diameter not exceeding 3.175 mm, provided with fixed collets and having a power not exceeding 0.74 kW	0	0	0
8460.31.90	- - - Other	0	0	0
8460.39	- - Other:			
8460.39.10	- - - Electrically operated	0	0	0
8460.39.20	- - - Not electrically operated	0	0	0
8460.40	- Honing or lapping machines:			
8460.40.10	- - Electrically operated	0	0	0
8460.40.20	- - Not electrically operated	0	0	0
8460.90	- Other:			
8460.90.10	- - Electrically operated	0	0	0
8460.90.20	- - Not electrically operated	0	0	0
84.61	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.			
8461.20	- Shaping or slotting machines:			
8461.20.10	- - Electrically operated	0	0	0

8461.20.20	- - Not electrically operated	0	0	0
8461.30	- Broaching machines:			
8461.30.10	- - Electrically operated	0	0	0
8461.30.20	- - Not electrically operated	0	0	0
8461.40	- Gear cutting, gear grinding or gear finishing machines:			
8461.40.10	- - Electrically operated	0	0	0
8461.40.20	- - Not electrically operated	0	0	0
8461.50	- Sawing or cutting-off machines:			
8461.50.10	- - Electrically operated	0	0	0
8461.50.20	- - Not electrically operated	0	0	0
8461.90	- Other:			
	- - Electrically operated:			
8461.90.11	- - - Planing machines	0	0	0
8461.90.19	- - - Other	0	0	0
	- - Not electrically operated:			
8461.90.91	- - - Planing machines	0	0	0
8461.90.99	- - - Other	0	0	0
84.62	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.			
8462.10	- Forging or die-stamping machines (including presses) and hammers:			
8462.10.10	- - Electrically operated	0	0	0
8462.10.20	- - Not electrically operated	0	0	0
	- Bending, folding, straightening or flattening machines (including presses):			
8462.21.00	- - Numerically controlled	0	0	0
8462.29	- - Other:			
8462.29.10	- - - Electrically operated	0	0	0
8462.29.20	- - - Not electrically operated	0	0	0
	- Shearing machines (including presses), other than combined punching and shearing machines:			
8462.31.00	- - Numerically controlled	0	0	0
8462.39	- - Other:			
8462.39.10	- - - Electrically operated	0	0	0
8462.39.20	- - - Not electrically operated	0	0	0
	- Punching or notching machines (including presses), including combined punching and shearing machines:			

8462.41.00	- - Numerically controlled	0	0	0
8462.49	- - Other:			
8462.49.10	- - - Electrically operated	0	0	0
8462.49.20	- - - Not electrically operated	0	0	0
	- Other:			
8462.91.00	- - Hydraulic presses	0	0	0
8462.99	- - Other:			
8462.99.10	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, electrically operated	0	0	0
8462.99.20	- - - Machines for the manufacture of boxes, cans and similar containers of tin plate, not electrically operated	0	0	0
8462.99.50	- - - Other, electrically operated	0	0	0
8462.99.60	- - - Other, not electrically operated	0	0	0
84.63	Other machine-tools for working metal or cermets, without removing material.			
8463.10	- Draw-benches for bars, tubes, profiles, wire or the like:			
8463.10.10	- - Electrically operated	0	0	0
8463.10.20	- - Not electrically operated	0	0	0
8463.20	- Thread rolling machines:			
8463.20.10	- - Electrically operated	0	0	0
8463.20.20	- - Not electrically operated	0	0	0
8463.30	- Machines for working wire:			
8463.30.10	- - Electrically operated	0	0	0
8463.30.20	- - Not electrically operated	0	0	0
8463.90	- Other:			
8463.90.10	- - Electrically operated	0	0	0
8463.90.20	- - Not electrically operated	0	0	0
84.64	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.			
8464.10	- Sawing machines:			
8464.10.10	- - Electrically operated	0	0	0
8464.10.20	- - Not electrically operated	0	0	0
8464.20	- Grinding or polishing machines:			
8464.20.10	- - Electrically operated	0	0	0
8464.20.20	- - Not electrically operated	0	0	0
8464.90	- Other:			
8464.90.10	- - Electrically operated	0	0	0
8464.90.20	- - Not electrically operated	0	0	0

84.65	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.			
8465.10.00	- Machines which can carry out different types of machining operations without tool change between such operations	0	0	0
	- Other:			
8465.91	- - Sawing machines:			
8465.91.10	- - - Of a kind used for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, electrically operated	0	0	0
8465.91.20	- - - Other, electrically operated	0	0	0
8465.91.90	- - - Other	0	0	0
8465.92	- - Planing, milling or moulding (by cutting) machines:			
8465.92.10	- - - For routing printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates, accepting router bits with a shank diameter not exceeding 3.175 mm, for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates	0	0	0
8465.92.20	- - - Other, electrically operated	0	0	0
8465.92.90	- - - Other	0	0	0
8465.93	- - Grinding, sanding or polishing machines:			
8465.93.10	- - - Electrically operated	0	0	0
8465.93.20	- - - Not electrically operated	0	0	0
8465.94	- - Bending or assembling machines:			
8465.94.10	- - - Electrically operated	0	0	0
8465.94.20	- - - Not electrically operated	0	0	0
8465.95	- - Drilling or morticing machines:			
8465.95.10	- - - Drilling machines for the manufacture of printed circuit boards or printed wiring boards, with a spindle speed exceeding 50,000 rpm and accepting drill bits of a shank diameter not exceeding 3.175 mm	0	0	0
8465.95.30	- - - Other, electrically operated	0	0	0
8465.95.90	- - - Other	0	0	0
8465.96	- - Splitting, slicing or paring machines:			
8465.96.10	- - - Electrically operated	0	0	0
8465.96.20	- - - Not electrically operated	0	0	0
8465.99	- - Other:			
8465.99.30	- - - Lathes, electrically operated	0	0	0
8465.99.40	- - - Lathes, not electrically operated	0	0	0
8465.99.50	- - - Machines for deburring the surfaces of printed circuit boards or printed wiring boards during manufacturing;	0	0	0

	machines for scoring printed circuit boards or printed wiring boards or printed circuit board or printed wiring board substrates; laminating presses for the manufacture of printed circuit boards or printed wiring boards			
8465.99.60	- - - Other, electrically operated	0	0	0
8465.99.90	- - - Other	0	0	0
84.66	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			
8466.10	- Tool holders and self-opening dieheads:			
8466.10.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0
8466.10.90	- - Other	0	0	0
8466.20	- Work holders:			
8466.20.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0
8466.20.90	- - Other	0	0	0
8466.30	- Dividing heads and other special attachments for machine-tools:			
8466.30.10	- - For the machine-tools of subheading 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0
8466.30.90	- - Other	0	0	0
	- Other:			
8466.91.00	- - For machines of heading 84.64	0	0	0
8466.92	- - For machines of heading 84.65:			
8466.92.10	- - - For the machine tools of subheading 8465.91.10, 8465.92.10, 8465.95.10 or 8465.99.50	0	0	0
8466.92.90	- - - Other	0	0	0
8466.93	- - For machines of headings 84.56 to 84.61:			
8466.93.20	- - - For machines of subheading 8456.90.10, 8456.90.20 or 8460.31.10	0	0	0
8466.93.90	- - - Other	0	0	0
8466.94.00	- - For machines of heading 84.62 or 84.63	0	0	0
84.67	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.			
	- Pneumatic:			
8467.11.00	- - Rotary type (including combined rotary percussion)	0	0	0
8467.19.00	- - Other	0	0	0

	- With self-contained electric motor:			
8467.21.00	- - Drills of all kinds	0	0	0
8467.22.00	- - Saws	0	0	0
8467.29.00	- - Other	0	0	0
	- Other tools:			
8467.81.00	- - Chain saws	0	0	0
8467.89.00	- - Other	0	0	0
	- Parts:			
8467.91	- - Of chain saws:			
8467.91.10	- - - Of electro-mechanical type	0	0	0
8467.91.90	- - - Other	0	0	0
8467.92.00	- - Of pneumatic tools	0	0	0
8467.99	- - Other:			
8467.99.10	- - - Of goods of subheading 8467.21.00, 8467.22.00 or 8467.29.00	0	0	0
8467.99.90	- - - Other	0	0	0
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.			
8468.10.00	- Hand-held blow pipes	0	0	0
8468.20	- Other gas-operated machinery and apparatus:			
8468.20.10	- - Hand-operated (not hand-held) gas welding or brazing appliances for metal	0	0	0
8468.20.90	- - Other	0	0	0
8468.80.00	- Other machinery and apparatus	0	0	0
8468.90	- Parts:			
8468.90.10	- - Of goods of subheading 8468.10.00	0	0	0
8468.90.20	- - Of goods of subheading 8468.20.10	0	0	0
8468.90.90	- - Other	0	0	0
84.69	Typewriters other than printers of heading 84.43; word-processing machines.			
8469.00.10	- Word-processing machines	0	0	0
8469.00.90	- Other	0	0	0
84.70	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating functions; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.			

8470.10.00	- Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0	0	0
	- Other electronic calculating machines:			
8470.21.00	- - Incorporating a printing device	0	0	0
8470.29.00	- - Other	0	0	0
8470.30.00	- Other calculating machines	0	0	0
8470.50.00	- Cash registers	0	0	0
8470.90	- Other:			
8470.90.10	- - Postage-franking machines	0	0	0
8470.90.20	- - Accounting machines	0	0	0
8470.90.90	- - Other	0	0	0
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			
8471.30	- Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display:			
8471.30.10	- - Handheld computers including palmtops and personal digital assistants (PDAs)	0	0	0
8471.30.20	- - Laptops including notebooks and subnotebooks	0	0	0
8471.30.90	- - Other	0	0	0
	- Other automatic data processing machines:			
8471.41	- - Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined:			
8471.41.10	- - - Personal computers excluding portable computers of subheading 8471.30	0	0	0
8471.41.90	- - - Other	0	0	0
8471.49	- - Other, presented in the form of systems:			
8471.49.10	- - - Personal computers excluding portable computers of subheading 8471.30	0	0	0
8471.49.90	- - - Other	0	0	0
8471.50	- Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of units: storage units, input units, output units:			
8471.50.10	- - Processing units for personal (including portable) computers	0	0	0
8471.50.90	- - Other	0	0	0
8471.60	- Input or output units, whether or not containing storage units in the same housing:			

8471.60.30	- - Computer keyboards	0	0	0
8471.60.40	- - X-Y coordinate input devices, including mice, light pens, joysticks, track balls, and touch sensitive screens	0	0	0
8471.60.90	- - Other	0	0	0
8471.70	- Storage units:			
8471.70.10	- - Floppy disk drives	0	0	0
8471.70.20	- - Hard disk drives	0	0	0
8471.70.30	- - Tape drives	0	0	0
8471.70.40	- - Optical disk drives, including CD-ROM drives, DVD drives and CD-R drives	0	0	0
8471.70.50	- - Proprietary format storage devices including media therefor for automatic data processing machines, with or without removable media and whether magnetic, optical or other technology	0	0	0
	- - Other:			
8471.70.91	- - - Automated backup systems	0	0	0
8471.70.99	- - - Other	0	0	0
8471.80	- Other units of automatic data processing machines:			
8471.80.10	- - Control and adaptor units	0	0	0
8471.80.70	- - Sound cards or video cards	0	0	0
8471.80.90	- - Other	0	0	0
8471.90	- Other:			
8471.90.10	- - Bar code readers	0	0	0
8471.90.20	- - Optical character readers, document or image scanners	0	0	0
8471.90.90	- - Other	0	0	0
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).			
8472.10	- Duplicating machines:			
8472.10.10	- - Electrically operated	0	0	0
8472.10.20	- - Not electrically operated	0	0	0
8472.30	- Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps:			
8472.30.10	- - Electrically operated	0	0	0
8472.30.20	- - Not electrically operated	0	0	0
8472.90	- Other:			
8472.90.10	- - Automatic teller machines	0	0	0

8472.90.20	- - Electronic fingerprint identification systems	0	0	0
8472.90.30	- - Other, electrically operated	0	0	0
8472.90.90	- - Other, not electrically operated	0	0	0
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with the machines of headings 84.69 to 84.72.			
8473.10	- Parts and accessories of the machines of heading 84.69:			
8473.10.10	- - Printed circuit assemblies for word-processing machines	0	0	0
8473.10.90	- - Other	0	0	0
	- Parts and accessories of the machines of heading 84.70:			
8473.21.00	- - Of the electronic calculating machines of subheading 8470.10.00, 8470.21.00 or 8470.29.00	0	0	0
8473.29.00	- - Other	0	0	0
8473.30	- Parts and accessories of the machines of heading 84.71:			
8473.30.10	- - Assembled printed circuit boards	0	0	0
8473.30.90	- - Other	0	0	0
8473.40	- Parts and accessories of the machines of heading 84.72:			
	- - For electrically operated machines:			
8473.40.11	- - - Parts, including printed circuit assemblies for automatic teller machines	0	0	0
8473.40.19	- - - Other	0	0	0
8473.40.20	- - For non-electrically operated machines	0	0	0
8473.50	- Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72:			
	- - For electrically operated machines:			
8473.50.11	- - - Suitable for use with the machines of heading 84.71	0	0	0
8473.50.19	- - - Other	0	0	0
8473.50.20	- - For non-electrically operated machines	0	0	0
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
8474.10	- Sorting, screening, separating or washing machines:			

8474.10.10	- - Electrically operated	0	0	0
8474.10.20	- - Not electrically operated	0	0	0
8474.20	- Crushing or grinding machines:			
	- - Electrically operated			
8474.20.11	- - - For stone	0	0	0
8474.20.19	- - - Other	0	0	0
	- - Not electrically operated:			
8474.20.21	- - - For stone	0	0	0
8474.20.29	- - - Other	0	0	0
	- Mixing or kneading machines:			
8474.31	- - Concrete or mortar mixers:			
8474.31.10	- - - Electrically operated	0	0	0
8474.31.20	- - - Not electrically operated	0	0	0
8474.32	- - Machines for mixing mineral substances with bitumen:			
	- - - Electrically operated			
8474.32.11	- - - - Of an output capacity not exceeding 80 t /h	0	0	0
8474.32.19	- - - - Other	0	0	0
	- - - Not electrically operated:			
8474.32.21	- - - - Of an output capacity not exceeding 80 t /h	0	0	0
8474.32.29	- - - - Other	0	0	0
8474.39	- - Other:			
8474.39.10	- - - Electrically operated	0	0	0
8474.39.20	- - - Not electrically operated	0	0	0
8474.80	- Other machinery:			
8474.80.10	- - Electrically operated	0	0	0
8474.80.20	- - Not electrically operated	0	0	0
8474.90	- Parts:			
8474.90.10	- - Of electrically operated machines	0	0	0
8474.90.20	- - Of non-electrically operated machines	0	0	0
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.			
8475.10	- Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes:			
8475.10.10	- - Electrically operated	0	0	0
8475.10.20	- - Not electrically operated	0	0	0
	- Machines for manufacturing or hot working glass or glassware:			
8475.21.00	- - Machines for making optical fibres and preforms	0	0	0

	thereof			
8475.29.00	- - Other	0	0	0
8475.90	- Parts:			
8475.90.10	- - Of electrically operated machines	0	0	0
8475.90.20	- - Of non-electrically operated machines	0	0	0
84.76	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.			
	- Automatic beverage-vending machines			
8476.21.00	- - Incorporating heating or refrigerating devices	0	0	0
8476.29.00	- - Other	0	0	0
	- Other machinery:			
8476.81.00	- - Incorporating heating or refrigerating devices	0	0	0
8476.89.00	- - Other	0	0	0
8476.90.00	- Parts	0	0	0
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.10	- Injection-moulding machines:			
8477.10.10	- - For moulding rubber	0	0	0
	- - For moulding plastics:			
8477.10.31	- - - Poly (vinyl chloride) injection moulding machines	0	0	0
8477.10.39	- - - Other	0	0	0
8477.20	- Extruders:			
8477.20.10	- - For extruding rubber	0	0	0
8477.20.20	- - For extruding plastics	0	0	0
8477.30.00	- Blow moulding machines	0	0	0
8477.40	- Vacuum moulding machines and other thermoforming machines:			
8477.40.10	- - For moulding or forming rubber	0	0	0
8477.40.20	- - For moulding or forming plastics	0	0	0
	- Other machinery for moulding or otherwise forming:			
8477.51.00	- - For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	0	0	0
8477.59	- - Other:			
8477.59.10	- - - For rubber	0	0	0
8477.59.20	- - - For plastics	0	0	0
8477.80	- Other machinery:			
8477.80.10	- - For working rubber or for the manufacture of products from rubber, electrically operated	0	0	0

8477.80.20	- - For working rubber or for the manufacture of products from rubber, not electrically operated	0	0	0
	- - For working plastics or for the manufacture of products from plastics, electrically operated:			
8477.80.31	- - - Lamination presses for the manufacture of printed circuit boards or printed wiring boards	0	0	0
8477.80.39	- - - Other	0	0	0
8477.80.40	- - For working plastics or for the manufacture of products from plastics, not electrically operated	0	0	0
8477.90	- Parts:			
8477.90.10	- - Of electrically operated machines for working rubber or for the manufacture of products from rubber	0	0	0
8477.90.20	- - Of non-electrically operated machines for working rubber or for the manufacture of products from rubber	0	0	0
	- - Of electrically operated machines for working plastics or for the manufacture of products from plastic materials:			
8477.90.32	- - - Parts of lamination presses for the manufacture of printed circuit boards or printed wiring boards	0	0	0
8477.90.39	- - - Other	0	0	0
8477.90.40	- - Of non-electrically operated machines for working plastics or for the manufacture of products from plastic materials	0	0	0
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10	- Machinery:			
8478.10.10	- - Electrically operated	0	0	0
8478.10.20	- - Not electrically operated	0	0	0
8478.90	- Parts:			
8478.90.10	- - Of electrically operated machines	0	0	0
8478.90.20	- - Of non-electrically operated machines	0	0	0
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10	- Machinery for public works, building or the like:			
8479.10.10	- - Electrically operated	0	0	0
8479.10.20	- - Not electrically operated	0	0	0
8479.20	- Machinery for the extraction or preparation of animal or fixed vegetable fats or oils:			
8479.20.10	- - Electrically operated	0	0	0
8479.20.20	- - Not electrically operated	0	0	0
8479.30	- Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork:			

8479.30.10	- - Electrically operated	0	0	0
8479.30.20	- - Not electrically operated	0	0	0
8479.40	- Rope or cable-making machines:			
8479.40.10	- - Electrically operated	0	0	0
8479.40.20	- - Not electrically operated	0	0	0
8479.50.00	- Industrial robots, not elsewhere specified or included	0	0	0
8479.60.00	- Evaporative air coolers	0	0	0
	- Passenger boarding bridges:			
8479.71.00	- - Of a kind used in airports	0	0	0
8479.79.00	- - Other	0	0	0
	- Other machines and mechanical appliances:			
8479.81	- - For treating metal, including electric wire coil-winders:			
8479.81.10	- - - Electrically operated	0	0	0
8479.81.20	- - - Not electrically operated	0	0	0
8479.82	- - Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines:			
8479.82.10	- - - Electrically operated	0	0	0
8479.82.20	- - - Not electrically operated	0	0	0
8479.89	- - Other:			
8479.89.20	- - - Machinery for assembling central processing unit (CPU) daughter boards in plastic cases or housings; apparatus for the regeneration of chemical solutions used in the manufacture of printed circuit boards or printed wiring boards; equipment for mechanically cleaning the surfaces of printed circuit boards or printed wiring boards during manufacturing; automated machines for the placement or the removal of components or contact elements on printed circuit boards or printed wiring boards or other substrates; registration equipment for the alignment of printed circuit boards or printed wiring boards or printed circuit assemblies in the manufacturing process	0	0	0
8479.89.30	- - - Other, electrically operated	0	0	0
8479.89.40	- - - Other, not electrically operated	0	0	0
8479.90	- Parts:			
8479.90.20	- - Of goods of subheading 8479.89.20	0	0	0
8479.90.30	- - Of other electrically operated machines	0	0	0
8479.90.40	- - Of non-electrically operated machines	0	0	0
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.			
8480.10.00	- Moulding boxes for metal foundry	0	0	0
8480.20.00	- Mould bases	0	0	0

8480.30	- Moulding patterns:			
8480.30.10	- - Of copper	0	0	0
8480.30.90	- - Other	0	0	0
	- Moulds for metal or metal carbides:			
8480.41.00	- - Injection or compression types	0	0	0
8480.49.00	- - Other	0	0	0
8480.50.00	- Moulds for glass	0	0	0
8480.60.00	- Moulds for mineral materials	0	0	0
	- Moulds for rubber or plastics:			
8480.71	- - Injection or compression types:			
8480.71.10	- - - Moulds for footwear soles	0	0	0
8480.71.90	- - - Other	0	0	0
8480.79	- - Other:			
8480.79.10	- - - Moulds for footwear soles	0	0	0
8480.79.90	- - - Other	0	0	0
84.81	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves.			
8481.10	- Pressure-reducing valves:			
	- - Of iron or steel:			
8481.10.11	- - - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	0	0	0
8481.10.19	- - - Other	0	0	0
	- - Of copper or copper alloys:			
8481.10.21	- - - With an internal diameter of 2.5 cm or less	0	0	0
8481.10.22	- - - With an internal diameter of over 2.5 cm	0	0	0
	- - Other:			
8481.10.91	- - - Of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	0	0	0
8481.10.99	- - - Other	0	0	0
8481.20	- Valves for oleohydraulic or pneumatic transmissions:			
8481.20.10	- - Manually operated sluice or gate valves with inlets or outlets of an internal diameter exceeding 5 cm but not exceeding 40 cm	0	0	0
8481.20.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less, or of plastics, with an internal diameter of not less than 1 cm and not more than 2.5 cm	0	0	0
8481.20.90	- - Other	0	0	0
8481.30	- Check (nonreturn) valves:			
8481.30.10	- - Swing check-valves, of cast iron, with an inlet of	0	0	0

	internal diameter of 4 cm or more but not exceeding 60 cm			
8481.30.20	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	0	0	0
8481.30.30	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	0	0	0
8481.30.90	- - Other	0	0	0
8481.40	- Safety or relief valves:			
8481.40.10	- - Of copper or copper alloys, with an internal diameter of 2.5 cm or less	0	0	0
8481.40.20	- - Of plastics, with an internal diameter of not less than 10 cm and not more than 25 cm	0	0	0
8481.40.90	- - Other	0	0	0
8481.80	- Other appliances:			
	- - Valves for inner tubes:			
8481.80.11	- - - Of copper or copper alloys	0	0	0
8481.80.12	- - - Of other materials	0	0	0
	- - Valves for tubeless tyres:			
8481.80.13	- - - Of copper or copper alloys	0	0	0
8481.80.14	- - - Of other materials	0	0	0
	- - LPG cylinder valves of copper or copper alloys, having the following dimensions:			
8481.80.21	- - - Having inlet or outlet internal diameters not exceeding 2.5 cm	0	0	0
8481.80.22	- - - Having inlet or outlet internal diameters exceeding 2.5 cm	0	0	0
8481.80.30	- - Cocks and valves, whether or not fitted with piezo-electric igniters, for gas stoves or ranges	0	0	0
	- - Soda water bottle valves; gas operated beer dispensing units:			
8481.80.41	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0
8481.80.49	- - - Other	0	0	0
	- - Mixing taps and valves:			
8481.80.51	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5	0	0
8481.80.59	- - - Other	5	0	0
	- - Water pipeline valves:			
	- - - Gate valves, of cast iron, with an internal diameter of 4 cm or more; butterfly valves, of cast iron, with an internal diameter of 8 cm or more:			
8481.80.61	- - - - Manually operated gate valves with an internal diameter exceeding 5 cm but not exceeding 40 cm	5	0	0
8481.80.62	- - - - Other	5	0	0

8481.80.63	- - - Other	5	0	0
	- - Hog nipple waterers:			
8481.80.64	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	5	0	0
8481.80.65	- - - Other	5	0	0
	- - Nipple joint valves:			
8481.80.66	- - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0
8481.80.67	- - - Other	0	0	0
	- - Other:			
	- - - Ball valves:			
8481.80.71	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0
8481.80.72	- - - - Other	0	0	0
	- - - Gate valves, manually operated, of iron or steel, having the following dimensions:			
8481.80.73	- - - - Having inlet and outlet internal diameters of more than 5 cm but not more than 40 cm	0	0	0
8481.80.74	- - - - Having inlet and outlet internal diameters of more than 40 cm	0	0	0
	- - - Manifold valves:			
8481.80.75	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0
8481.80.76	- - - - Other	0	0	0
	- - - Pneumatically controlled valves:			
8481.80.81	- - - - Of plastics and of not less than 1 cm and not more than 2.5 cm in internal diameter	0	0	0
8481.80.82	- - - - Other	0	0	0
	- - - Other valves of plastics:			
8481.80.83	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of not more than 2.5 cm	0	0	0
8481.80.84	- - - - Having an inlet diameter of not less than 1 cm and an outlet diameter of more than 2.5 cm	0	0	0
	- - - - Other:			
8481.80.87	- - - - - Fuel cut-off valves for vehicles of heading 87.02, 87.03 or 87.04	5	0	0
8481.80.88	- - - - - Other	5	0	0
8481.80.89	- - - Other, manually operated, weighing less than 3 kg, surface treated or made of stainless steel or nickel	5	0	0
	- - - Other:			
8481.80.91	- - - - Water taps of copper or copper alloy, with an internal diameter of 2.5 cm or less	5	0	0
	- - - - Other:			
8481.80.92	- - - - - Fuel cut-off valves for vehicles of heading 87.02,	5	0	0

	87.03 or 87.04			
8481.80.99	- - - - Other	5	0	0
8481.90	- Parts:			
8481.90.10	- - Housings for sluice or gate valves with inlet or outlet of an internal diameter exceeding 50 mm but not exceeding 400 mm	0	0	0
	- - For taps, cocks, valves (excluding inner tube valves and valves for tubeless tyres) and similar appliances of 25 mm or less in internal diameter:			
8481.90.21	- - - Bodies, for water taps	5	0	0
8481.90.22	- - - Bodies, for liquefied petroleum gas (LPG) cylinder valves	0	0	0
8481.90.23	- - - Bodies, other	0	0	0
8481.90.29	- - - Other	0	0	0
	- - Valves bodies or stems of inner tube or tubeless tyre valves:			
8481.90.31	- - - Of copper or copper alloys	0	0	0
8481.90.39	- - - Other	0	0	0
	- - Valves cores of inner tube or tubeless tyre valves:			
8481.90.41	- - - Of copper or copper alloys	0	0	0
8481.90.49	- - - Other	0	0	0
8481.90.90	- - Other	0	0	0
84.82	Ball or roller bearings.			
8482.10.00	- Ball bearings	0	0	0
8482.20.00	- Tapered roller bearings, including cone and tapered roller assemblies	0	0	0
8482.30.00	- Spherical roller bearings	0	0	0
8482.40.00	- Needle roller bearings	0	0	0
8482.50.00	- Other cylindrical roller bearings	0	0	0
8482.80.00	- Other, including combined ball/roller bearings	0	0	0
	- Parts:			
8482.91.00	- - Balls, needles and rollers	0	0	0
8482.99.00	- - Other	0	0	0
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.10	- Transmission shafts (including cam shafts and crank shafts) and cranks:			

8483.10.10	- - For machinery of heading 84.29 or 84.30	5	5	5
	- - Cam shafts and crank shafts for engines of vehicles of Chapter 87:			
8483.10.24	- - - For vehicles of heading 87.11	30	25	20
	- - - Other:			
8483.10.25	- - - - For vehicles of a cylinder capacity not exceeding 2,000 cc	20	20	20
8483.10.26	- - - - For vehicles of a cylinder capacity exceeding 2,000 cc but not exceeding 3,000 cc	20	20	20
8483.10.27	- - - - For vehicles of a cylinder capacity exceeding 3,000 cc	20	20	20
	- - For marine propulsion engines:			
8483.10.31	- - - Of an output not exceeding 22.38 kW	0	0	0
8483.10.39	- - - Other	0	0	0
8483.10.90	- - Other	5	5	5
8483.20	- Bearing housings, incorporating ball or roller bearings:			
8483.20.20	- - For machinery of heading 84.29 or 84.30	0	0	0
8483.20.30	- - For engines of vehicles of Chapter 87	5	5	5
8483.20.90	- - Other	0	0	0
8483.30	- Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:			
8483.30.20	- - For machinery of heading 84.29 or 84.30	0	0	0
8483.30.30	- - For engines of vehicles of Chapter 87	0	0	0
8483.30.90	- - Other	0	0	0
8483.40	- Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:			
8483.40.20	- - For marine vessels	0	0	0
8483.40.30	- - For machines of heading 84.29 or 84.30	5	0	0
8483.40.90	- - Other	7	5	5
8483.50.00	- Flywheels and pulleys, including pulley blocks	0	0	0
8483.60.00	- Clutches and shaft couplings (including universal joints)	0	0	0
8483.90	- Toothed wheels, chain sprockets and other transmission elements presented separately; parts:			
	- - Parts of goods of subheading 8483.10:			
8483.90.11	- - - For tractors of subheading 8701.10 or 8701.90	0	0	0
8483.90.13	- - - For other tractors of heading 87.01:	0	0	0
8483.90.14	- - - For goods of heading 87.11	5	5	4
8483.90.15	- - - For other goods of Chapter 87	5	5	4
8483.90.19	- - - Other	0	0	0
	- - Other:			

8483.90.91	- - - For goods of subheading 8701.10 or 8701.90	0	0	0
8483.90.93	- - - For other tractors of heading 87.01:	0	0	0
8483.90.94	- - - For goods of heading 87.11	5	5	4
8483.90.95	- - - For other goods of Chapter 87	5	5	4
8483.90.99	- - - Other	0	0	0
84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.			
8484.10.00	- Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	0	0	0
8484.20.00	- Mechanical seals	0	0	0
8484.90.00	- Other	0	0	0
84.86	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories.			
8486.10	- Machines and apparatus for the manufacture of boules or wafers:			
8486.10.10	- - Apparatus for rapid heating of semiconductor wafers	0	0	0
8486.10.20	- - Spin dryers for semiconductor wafer processing	0	0	0
8486.10.30	- - Machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0	0	0
8486.10.40	- - Machines and apparatus for sawing monocrystal semiconductor boules into slices, or wafers into chips	0	0	0
8486.10.50	- - Grinding, polishing and lapping machines for processing of semiconductor wafers	0	0	0
8486.10.60	- - Apparatus for growing or pulling monocrystal semiconductor boules	0	0	0
8486.10.90	- - Other	0	0	0
8486.20	- Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:			
	- - Film formation equipment:			
8486.20.11	- - - Chemical vapour deposition apparatus for semiconductor production	0	0	0

8486.20.12	- - - Epitaxial deposition machines for semiconductor wafers; spinners for coating photographic emulsions on semiconductor wafers	0	0	0
8486.20.13	- - - Apparatus for physical deposition by sputtering on semiconductor wafers; physical deposition apparatus for semiconductor production	0	0	0
8486.20.19	- - - Other	0	0	0
	- - Doping equipment:			
8486.20.21	- - - Ion implanters for doping semiconductor materials	0	0	0
8486.20.29	- - - Other	0	0	0
	- - Etching and stripping equipment:			
8486.20.31	- - - Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process; spraying appliances for etching, stripping or cleaning semiconductor wafers	0	0	0
8486.20.32	- - - Equipment for dry-etching patterns on semiconductor materials	0	0	0
8486.20.33	- - - Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	0	0
8486.20.39	- - - Other	0	0	0
	- - Lithography equipment:			
8486.20.41	- - - Direct write-on-wafer apparatus	0	0	0
8486.20.42	- - - Step and repeat aligners	0	0	0
8486.20.49	- - - Other	0	0	0
	- - Equipment for developing exposed wafers:			
8486.20.51	- - - Dicing machines for scribing or scoring semiconductor wafers	0	0	0
8486.20.59	- - - Other	0	0	0
	- - Other:			
8486.20.91	- - - Lasercutters for cutting contacting tracks in semiconductor production by laser beam	0	0	0
8486.20.92	- - - Machines for bending, folding and straightening	0	0	0

	semiconductor leads			
8486.20.93	- - - Resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0	0	0
8486.20.94	- - - Inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0	0	0
8486.20.95	- - - Automated machines for the placement or the removal of components or contact elements on semiconductor materials	0	0	0
8486.20.99	- - - Other	0	0	0
8486.30	- Machines and apparatus for the manufacture of flat panel displays:			
8486.30.10	- - Apparatus for dry etching patterns on flat panel display substrates	0	0	0
8486.30.20	- - Apparatus for wet etching, developing, stripping or cleaning flat panel displays	0	0	0
8486.30.30	- - Chemical vapour deposition apparatus for flat panel display production; spinners for coating photosensitive emulsions on flat panel display substrates; apparatus for physical deposition on flat panel display substrates	0	0	0
8486.30.90	- - Other	0	0	0
8486.40	- Machines and apparatus specified in Note 9 (C) to this Chapter:			
8486.40.10	- - Focused ion beam milling machines to produce or repair masks and reticles for patterns on semiconductor devices	0	0	0
8486.40.20	- - Die attach apparatus, tape automated bonders, wire bonders and encapsulation equipment for the assembly of semiconductors; automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0	0	0
8486.40.30	- - Moulds for manufacture of semiconductor devices	0	0	0
8486.40.40	- - Optical stereoscopic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0
8486.40.50	- - Photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of	0	0	0

	semiconductor wafers or reticles			
8486.40.60	- - Electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0
8486.40.70	- - Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	0	0
8486.40.90	- - Other	0	0	0
8486.90	- Parts and accessories:			
	- - Of machines and apparatus for the manufacture of boules or wafers:			
8486.90.11	- - - Of apparatus for rapid heating of semiconductor wafers	0	0	0
8486.90.12	- - - Of spin dryers for semiconductor wafer processing	0	0	0
8486.90.13	- - - Of machines for working any material by removal of material, by laser or other light or photon beam in the production of semiconductor wafers	0	0	0
	- - - Of machines for sawing monocrystal semiconductor boules into slices, or wafers into chips:			
8486.90.14	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0	0	0
8486.90.15	- - - - Other	0	0	0
8486.90.16	- - - Of grinding, polishing and lapping machines for processing of semiconductor wafers	0	0	0
8486.90.17	- - - Of apparatus for growing or pulling monocrystal semiconductor boules	0	0	0
8486.90.19	- - - Other	0	0	0
	- - Of machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:			
8486.90.21	- - - Of chemical vapour deposition apparatus for semiconductor production	0	0	0
8486.90.22	- - - Of epitaxial deposition machines for semiconductor wafers; of spinners for coating photographic emulsions on semiconductor wafers	0	0	0
8486.90.23	- - - Of ion implanters for doping semiconductor materials;	0	0	0

	of apparatus for physical deposition by sputtering on semiconductor wafers; of physical deposition apparatus for semiconductor production; of direct write-on-wafer apparatus, step and repeat aligners and other lithography equipment			
	- - - Of spraying appliances for etching, stripping or cleaning semiconductor wafers; of apparatus for wet etching, developing, stripping or cleaning semiconductor wafers; of dry-etching patterns on semiconductor materials:			
8486.90.24	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0	0	0
8486.90.25	- - - - Other	0	0	0
	- - - Of dicing machines for scribing or scoring semiconductor wafers; of lasercutters for cutting tracks in semiconductor production by laser beam; of machines for bending, folding and straightening semiconductor leads:			
8486.90.26	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0	0	0
8486.90.27	- - - - Other	0	0	0
8486.90.28	- - - Of resistance heated furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers; of inductance or dielectric furnaces and ovens for the manufacture of semiconductor devices on semiconductor wafers	0	0	0
8486.90.29	- - - Other	0	0	0
	- - Of machines and apparatus for the manufacture of flat panel displays:			
8486.90.31	- - - Of apparatus for dry etching patterns on flat panel display substrates	0	0	0
	- - - Of apparatus for wet etching, developing, stripping or cleaning flat panel displays:			
8486.90.32	- - - - Tool holders and self-opening dieheads; work holders; dividing heads and other special attachments for machine tools	0	0	0
8486.90.33	- - - - Other	0	0	0
8486.90.34	- - - Of chemical vapour deposition apparatus for flat panel display production	0	0	0

8486.90.35	- - - Of spinners for coating photosensitive emulsions on flat panel display substrates	0	0	0
8486.90.36	- - - Of apparatus for physical deposition on flat panel display substrates	0	0	0
8486.90.39	- - - Other	0	0	0
	- - Of machines or apparatus specified in Note 9 (C) to this Chapter:			
8486.90.41	- - - Of focused ion beam milling machine to produce or repair masks and reticles for patterns on semiconductor devices	0	0	0
8486.90.42	- - - Of die attach apparatus, tape automated bonders, wire bonders and of encapsulation equipment for assembly of semiconductors	0	0	0
8486.90.43	- - - Of automated machines for the transport, handling and storage of semiconductor wafers, wafer cassettes, wafer boxes and other materials for semiconductor devices	0	0	0
8486.90.44	- - - Of optical stereoscopic and photomicrographic microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0
8486.90.45	- - - Of electron beam microscopes fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0	0
8486.90.46	- - - Of pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates, including printed circuit assemblies	0	0	0
8486.90.49	- - - Other	0	0	0
84.87	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.			
8487.10.00	- Ships' or boats' propellers and blades therefor	0	0	0
8487.90.00	- Other	0	0	0
	Chapter 85 - Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and			

	accessories of such articles			
85.01	Electric motors and generators (excluding generating sets).			
8501.10	- Motors of an output not exceeding 37.5 W:			
	- - DC motors:			
	- - - Stepper motors:			
8501.10.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.10.29	- - - - Other	7	5	5
8501.10.30	- - - Spindle motors	7	5	0
	- - - Other:			
8501.10.41	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	0
8501.10.49	- - - - Other	7	5	0
	- - Other motors including universal (AC/DC) motors:			
	- - - Stepper motors:			
8501.10.51	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.10.59	- - - - Other	7	5	5
8501.10.60	- - - Spindle motors	7	5	5
	- - - Other:			
8501.10.91	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.10.99	- - - - Other	7	5	5
8501.20	- Universal AC/DC motors of an output exceeding 37.5 W:			
	- - Of an output not exceeding 1 kW:			
8501.20.12	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.20.19	- - - Other	7	5	5
	- - Of an output exceeding 1 kW:			
8501.20.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.20.29	- - - Other	7	5	5
	- Other DC motors; DC generators:			
8501.31	- - Of an output not exceeding 750 W:			
8501.31.30	- - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.31.40	- - - Other motors	7	5	5
8501.31.50	- - - Generators	7	5	5
8501.32	- - Of an output exceeding 750 W but not exceeding 75 kW:			

	- - - Of an output exceeding 37.5 kW:			
8501.32.11	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0
8501.32.12	- - - - Other motors	0	0	0
8501.32.13	- - - - Generators	0	0	0
	- - - Other:			
8501.32.91	- - - - Motors of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0
8501.32.92	- - - - Other motors	0	0	0
8501.32.93	- - - - Generators	0	0	0
8501.33.00	- - Of an output exceeding 75 kW but not exceeding 375 kW :	0	0	0
8501.34.00	- - Of an output exceeding 375 kW	0	0	0
8501.40	- Other AC motors, single-phase:			
	- - Of an output not exceeding 1 kW:			
8501.40.11	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.40.19	- - - Other	7	5	5
	- - Of an output exceeding 1 kW:			
8501.40.21	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	5
8501.40.29	- - - Other	7	5	5
	- Other AC motors, multi-phase:			
8501.51	- - Of an output not exceeding 750 W:			
8501.51.11	- - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	7	5	0
8501.51.19	- - - Other	7	5	0
8501.52	- - Of an output exceeding 750 W but not exceeding 75 kW:			
	- - - Of an output not exceeding 1 kW:			
8501.52.11	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0
8501.52.19	- - - - Other	0	0	0
	- - - Of an output exceeding 1 kW but not exceeding 37.5 kW:			
8501.52.21	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0
8501.52.29	- - - - Other	0	0	0
	- - - Of an output exceeding 37.5 kW:			
8501.52.31	- - - - Of a kind used for the goods of heading 84.15, 84.18, 84.50, 85.09 or 85.16	0	0	0
8501.52.39	- - - - Other	0	0	0
8501.53.00	- - Of an output exceeding 75 kW	0	0	0

	- AC generators (alternators):			
8501.61	- - Of an output not exceeding 75 kVA:			
8501.61.10	- - - Of an output not exceeding 12.5 kVA	7	5	5
8501.61.20	- - - Of an output exceeding 12.5 kVA	7	5	5
8501.62	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:			
8501.62.10	- - - Of an output exceeding 75 kVA but not exceeding 150 kVA	0	0	0
8501.62.90	- - - Of an output exceeding 150 kVA but not exceeding 375 kVA	0	0	0
8501.63.00	- - Of an output exceeding 375 kVA but not exceeding 750 kVA	0	0	0
8501.64.00	- - Of an output exceeding 750 kVA	0	0	0
85.02	Electric generating sets and rotary converters.			
	- Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):			
8502.11.00	- - Of an output not exceeding 75 kVA	7	5	5
8502.12	- - Of an output exceeding 75 kVA but not exceeding 375 kVA:			
8502.12.10	- - - Of an output not exceeding 125 kVA	0	0	0
8502.12.20	- - - Of an output exceeding 125 kVA	0	0	0
8502.13	- - Of an output exceeding 375 kVA:			
8502.13.10	- - - Of an output of 12,500 kVA (10,000 kW) or more	0	0	0
8502.13.90	- - - Other	0	0	0
8502.20	- Generating sets with spark-ignition internal combustion piston engines:			
8502.20.10	- - Of an output not exceeding 75 kVA	7	5	5
8502.20.20	- - Of an output exceeding 75 kVA but not exceeding 100 kVA	0	0	0
8502.20.30	- - Of an output exceeding 100 kVA but not exceeding 10,000 kVA	0	0	0
	- - Of an output exceeding 10,000 kVA:			
8502.20.41	- - - Of an output of 12,500 kVA (10,000 kW) or more	0	0	0
8502.20.49	- - - Other	0	0	0
	- Other generating sets:			
8502.31	- - Wind-powered:			
8502.31.10	- - - Of an output not exceeding 10,000 kVA	0	0	0
8502.31.20	- - - Of an output exceeding 10,000 kVA	0	0	0
8502.39	- - Other:			
8502.39.10	- - - Of an output not exceeding 10 kVA	0	0	0
8502.39.20	- - - Of an output exceeding 10 kVA but not exceeding	0	0	0

	10,000 kVA			
	- - - Of an output exceeding 10,000 kVA:			
8502.39.31	- - - - Of an output of 12,500 kVA (10,000 kW) or more	0	0	0
8502.39.39	- - - - Other	0	0	0
8502.40.00	- Electric rotary converters	0	0	0
85.03	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.			
8503.00.10	- Parts used in the manufacture of electric motors of heading 85.01; parts of generators of heading 85.01 or 85.02 of an output of 10,000 kW or more	0	0	0
8503.00.90	- Other	0	0	0
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10.00	- Ballasts for discharge lamps or tubes	0	0	0
	- Liquid dielectric transformers:			
8504.21	- - Having a power handling capacity not exceeding 650 kVA:			
8504.21.10	- - - Step-voltage regulators (auto transformers); instrument transformers with a power handling capacity not exceeding 5 kVA	7	5	5
	- - - Other:			
8504.21.92	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110kV or more	7	5	5
8504.21.93	- - - - Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66kV or more, but less than 110kV	7	5	5
8504.21.99	- - - - Other	7	5	5
8504.22	- - Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA:			
	- - - Step-voltage regulators (auto transformers):			
8504.22.11	- - - - Of a high side voltage of 66 kV or more	7	5	5
8504.22.19	- - - - Other	7	5	5
	- - - Other:			
8504.22.92	- - - - Of a high side voltage of 110 kV or more	7	5	5
8504.22.93	- - - - Of a high side voltage of 66kV or more, but less than 110 kV	7	5	5
8504.22.99	- - - - Other	7	5	5
8504.23	- - Having a power handling capacity exceeding 10,000 kVA:			
8504.23.10	- - - Having a power handling capacity not exceeding 15,000 kVA	0	0	0
	- - - Having a power handling capacity exceeding 15,000 kVA:			

8504.23.21	- - - - Not exceeding 20,000 kVA	0	0	0
8504.23.22	- - - - Exceeding 20,000 kVA but not exceeding 30,000 kVA	0	0	0
8504.23.29	- - - - Other	0	0	0
	- Other transformers:			
8504.31	- - Having a power handling capacity not exceeding 1 kVA:			
	- - - Instrument potential transformers:			
8504.31.11	- - - - With a voltage rating of 110 kV or more	7	5	5
8504.31.12	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	7	5	5
8504.31.13	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	7	5	5
8504.31.19	- - - - Other	7	5	5
	- - - Instrument current transformers:			
	- - - - With a voltage rating of 110 kV or more:			
8504.31.21	- - - - - Ring current transformers with a voltage rating not exceeding 220 kV	7	5	5
8504.31.22	- - - - - Other	7	5	5
8504.31.23	- - - - With a voltage rating of 66 kV or more, but less than 110 kV	7	5	5
8504.31.24	- - - - With a voltage rating of 1 kV or more, but less than 66 kV	7	5	5
8504.31.29	- - - - Other	7	5	5
8504.31.30	- - - Flyback transformers	7	5	5
8504.31.40	- - - Intermediate frequency transformers	7	5	5
	- - - Other:			
8504.31.91	- - - - Of a kind used with toys, scale models or similar recreational models	7	5	5
8504.31.92	- - - - Other matching transformers	7	5	5
8504.31.99	- - - - Other	7	5	5
8504.32	- - Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA:			
	- - - Instrument transformers (potential and current) of a power handling capacity not exceeding 5 kVA:			
8504.32.11	- - - - Matching transformers	7	5	5
8504.32.19	- - - - Other	7	5	5
8504.32.20	- - - Other, of a kind used with toys, scale models or similar recreational models	7	5	5
8504.32.30	- - - Other, having a minimum frequency of 3 MHz	0	0	0
	- - - Other, of a power handling capacity not exceeding 10 kVA:			
8504.32.41	- - - - Matching transformers	7	5	5

8504.32.49	- - - - Other	7	5	5
	- - - Other, of a power handling capacity exceeding 10 kVA:			
8504.32.51	- - - - Matching transformers	7	5	5
8504.32.59	- - - - Other	7	5	5
8504.33	- - Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA:			
	- - - Of a high side voltage of 66 kV or more:			
8504.33.11	- - - - Matching transformers	7	5	5
8504.33.19	- - - - Other	7	5	5
	- - - Other:			
8504.33.91	- - - - Matching transformers	7	5	5
8504.33.99	- - - - Other	7	5	5
8504.34	- - Having a power handling capacity exceeding 500 kVA:			
	- - - Having a power handling capacity not exceeding 15,000 kVA:			
	- - - - Having a power handling capacity exceeding 10,000 kVA and of a high side voltage of 66 kV or more:			
8504.34.11	- - - - - Matching transformers	7	5	5
8504.34.12	- - - - - Other	7	5	5
	- - - - Other:			
8504.34.13	- - - - - Matching transformers	7	5	5
8504.34.14	- - - - - Other	7	5	5
	- - - Having a power handling capacity exceeding 15,000 kVA:			
	- - - - Of a high side voltage of 66 kV or more:			
8504.34.22	- - - - - Matching transformers	7	5	5
8504.34.23	- - - - - Other	7	5	5
	- - - - Other:			
8504.34.24	- - - - - Matching transformers	7	5	5
8504.34.29	- - - - - Other	7	5	5
8504.40	- Static converters:			
	- - For automatic data processing machines and units thereof, and telecommunications apparatus:			
8504.40.11	- - - Uninterrupted power supplies (UPS)	0	0	0
8504.40.19	- - - Other	0	0	0
8504.40.20	- - Battery chargers having a rating exceeding 100 kVA	0	0	0
8504.40.30	- - Other rectifiers	0	0	0
8504.40.40	- - Inverters	0	0	0

8504.40.90	- - Other	0	0	0
8504.50	- Other inductors:			
8504.50.10	- - Inductors for power supplies for automatic data processing machines and units thereof, and for telecommunications apparatus	0	0	0
8504.50.20	- - Chip type fixed inductors	0	0	0
	- - Other:			
8504.50.93	- - - Having a power handling capacity not exceeding 2,500 kVA	0	0	0
8504.50.94	- - - Having a power handling capacity exceeding 2,500 kVA but not exceeding 10,000 kVA	0	0	0
8504.50.95	- - - Having a power handling capacity exceeding 10,000 kVA	0	0	0
8504.90	- Parts:			
8504.90.10	- - Of goods of subheading 8504.10	0	0	0
8504.90.20	- - Printed circuit assemblies for the goods of subheading 8504.40.11, 8504.40.19 or 8504.50.10	0	0	0
	- - For electrical transformers of a capacity not exceeding 10,000 kVA:			
8504.90.31	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0	0	0
8504.90.39	- - - Other	0	0	0
	- - For electrical transformers of a capacity exceeding 10,000 kVA:			
8504.90.41	- - - Radiator panels; flat tube radiator assemblies of a kind used for distribution and power transformers	0	0	0
8504.90.49	- - - Other	0	0	0
8504.90.50	- - Other, for inductors of a capacity not exceeding 2,500 kVA	0	0	0
8504.90.60	- - Other, for inductors of a capacity exceeding 2,500 kVA	0	0	0
8504.90.90	- - Other	0	0	0
85.05	Electro-magnets; permanent magnets and articles intended to become permanent magnets after magnetisation; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.			
	- Permanent magnets and articles intended to become permanent magnets after magnetisation:			
8505.11.00	- - Of metal	0	0	0
8505.19.00	- - Other	0	0	0
8505.20.00	- Electro-magnetic couplings, clutches and brakes	0	0	0
8505.90.00	- Other, including parts	0	0	0

85.06	Primary cells and primary batteries.			
8506.10	- Manganese dioxide:			
8506.10.10	- - Having an external volume not exceeding 300 cm ³	7	5	5
8506.10.90	- - Other	0	0	0
8506.30.00	- Mercuric oxide	7	5	5
8506.40.00	- Silver oxide	7	5	5
8506.50.00	- Lithium	7	5	5
8506.60	- Air-zinc:			
8506.60.10	- - Having an external volume not exceeding 300 cm ³	7	5	5
8506.60.90	- - Other	0	0	0
8506.80	- Other primary cells and primary batteries:			
8506.80.10	- - Zinc carbon, having an external volume not exceeding 300 cm ³	7	5	5
8506.80.20	- - Zinc carbon, having an external volume exceeding 300 cm ³	0	0	0
	- - Other:			
8506.80.91	- - - Having an external volume not exceeding 300 cm ³	7	5	5
8506.80.99	- - - Other	0	0	0
8506.90.00	- Parts	0	0	0
85.07	Electric accumulators, including separators therefor, whether or not rectangular (including square).			
8507.10	- Lead-acid, of a kind used for starting piston engines:			
8507.10.10	- - Of a kind used for aircraft	0	0	0
	- - Other:			
	- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:			
8507.10.92	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	7	5	5
8507.10.93	- - - - Other	7	5	5
	- - - Other:			
8507.10.94	- - - - Of a height (excluding terminals and handles) not exceeding 13 cm	7	5	5
8507.10.99	- - - - Other	7	5	5
8507.20	- Other lead-acid accumulators:			
8507.20.10	- - Of a kind used for aircraft	0	0	0
	- - Other:			
	- - - 6 V or 12 V, with a discharge capacity not exceeding 200 Ah:			
8507.20.91	- - - - Of a height (excluding terminals and handles)	7	5	5

	exceeding 13 cm but not exceeding 23cm			
8507.20.92	- - - - Other	7	5	5
	- - - Other:			
8507.20.93	- - - - Of a height (excluding terminals and handles) exceeding 13 cm but not exceeding 23cm	7	5	5
8507.20.99	- - - - Other	7	5	5
8507.30	- Nickel-cadmium:			
8507.30.10	- - Of a kind used for aircraft	0	0	0
8507.30.90	- - Other	5	5	5
8507.40	- Nickel-iron:			
8507.40.10	- - Of a kind used for aircraft	0	0	0
8507.40.90	- - Other	5	5	5
8507.50.00	- Nickel-metal hydride	0	0	0
8507.60	- Lithium-ion:			
8507.60.10	- - Of a kind used for laptops including notebooks and subnotebooks	0	0	0
8507.60.90	- - Other	0	0	0
8507.80	- Other accumulators:			
8507.80.10	- - Of a kind used for aircraft	0	0	0
	- - Other:			
8507.80.91	- - - Of a kind used for laptops including notebooks and subnotebooks	0	0	0
8507.80.99	- - - Other	0	0	0
8507.90	- Parts:			
	- - Plates:			
8507.90.11	- - - Of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	0	0	0
8507.90.12	- - - Of a kind used for aircraft	0	0	0
8507.90.19	- - - Other	0	0	0
	- - Other:			
8507.90.91	- - - Of a kind used for aircraft	0	0	0
8507.90.92	- - - Battery separators, ready for use, of materials other than poly(vinyl chloride)	0	0	0
8507.90.93	- - - Other, of goods of subheading 8507.10.92, 8507.10.93, 8507.10.94 or 8507.10.99	0	0	0
8507.90.99	- - - Other	0	0	0
85.08	Vacuum cleaners.			
	- With self-contained electric motor:			
8508.11.00	- - Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	7	5	5

8508.19	- - Other:			
8508.19.10	- - - Of a kind suitable for domestic use	7	5	5
8508.19.90	- - - Other	0	0	0
8508.60.00	- Other vacuum cleaners	0	0	0
8508.70	- Parts:			
8508.70.10	- - Of vacuum cleaners of subheading 8508.11.00 or 8508.19.10	0	0	0
8508.70.90	- - Other	0	0	0
85.09	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.			
8509.40.00	- Food grinders and mixers; fruit or vegetable juice extractors	7	5	5
8509.80	- Other appliances:			
8509.80.10	- - Floor polishers	7	5	5
8509.80.20	- - Kitchen waste disposers	7	5	0
8509.80.90	- - Other	7	5	0
8509.90	- Parts:			
8509.90.10	- - Of goods of subheading 8509.80.10	7	5	0
8509.90.90	- - Other	7	5	0
85.10	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.			
8510.10.00	- Shavers	7	5	0
8510.20.00	- Hair clippers	7	5	0
8510.30.00	- Hair-removing appliances	7	5	0
8510.90.00	- Parts	7	5	0
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10	- Sparking plugs:			
8511.10.10	- - Of a kind suitable for aircraft engines	0	0	0
8511.10.20	- - Of a kind suitable for motor vehicle engines	5	0	0
8511.10.90	- - Other	5	0	0
8511.20	- Ignition magnetos; magneto-dynamos; magnetic flywheels:			
8511.20.10	- - Of a kind suitable for aircraft engines	0	0	0

	- - Of a kind suitable for motor vehicle engines:			
8511.20.21	- - - Unassembled	5	0	0
8511.20.29	- - - Other	5	0	0
	- - Other:			
8511.20.91	- - - Unassembled	5	0	0
8511.20.99	- - - Other	5	0	0
8511.30	- Distributors; ignition coils:			
8511.30.30	- - Of a kind suitable for aircraft engines	0	0	0
	- - Of a kind suitable for motor vehicle engines:			
8511.30.41	- - - Unassembled	5	0	0
8511.30.49	- - - Other	5	0	0
	- - Other:			
8511.30.91	- - - Unassembled	5	0	0
8511.30.99	- - - Other	5	0	0
8511.40	- Starter motors and dual purpose starter-generators:			
8511.40.10	- - Of a kind suitable for aircraft engines	0	0	0
	- - Other unassembled starter motors:			
8511.40.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5	0	0
8511.40.29	- - - Other	5	0	0
	- - Assembled starter motors for engines of vehicles of headings 87.01 to 87.05:			
8511.40.31	- - - For engines of vehicles of heading 87.01	5	0	0
8511.40.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	5	0	0
8511.40.33	- - - For engines of vehicles of heading 87.05	5	0	0
	- - Other:			
8511.40.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5	0	0
8511.40.99	- - - Other	5	0	0
8511.50	- Other generators:			
8511.50.10	- - Of a kind suitable for aircraft engines	0	0	0
	- - Other unassembled alternators:			
8511.50.21	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5	0	0
8511.50.29	- - - Other	5	0	0
	- - Assembled alternators for engines of vehicles of headings 87.01 to 87.05:			
8511.50.31	- - - For engines of vehicles of heading 87.01	5	0	0
8511.50.32	- - - For engines of vehicles of heading 87.02, 87.03 or 87.04	5	0	0
8511.50.33	- - - For engines of vehicles of heading 87.05	5	0	0

	- - Other:			
8511.50.91	- - - For engines of vehicles of heading 87.02, 87.03, 87.04 or 87.05	5	0	0
8511.50.99	- - - Other	5	0	0
8511.80	- Other appliances:			
8511.80.10	- - Of a kind suitable for aircraft engines	0	0	0
8511.80.20	- - Of a kind suitable for motor vehicle engines	5	0	0
8511.80.90	- - Other	5	0	0
8511.90	- Parts:			
8511.90.10	- - Of a kind suitable for aircraft engines	0	0	0
8511.90.20	- - Of a kind suitable for motor vehicle engines	0	0	0
8511.90.90	- - Other	0	0	0
85.12	Electrical lighting or signalling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10.00	- Lighting or visual signalling equipment of a kind used on bicycles	7	5	0
8512.20	- Other lighting or visual signalling equipment:			
8512.20.20	- - Unassembled lighting or visual signalling equipment	30	25	20
	- - Other:			
8512.20.91	- - - For motorcycles	30	25	20
8512.20.99	- - - Other	30	25	20
8512.30	- Sound signalling equipment:			
8512.30.10	- - Horns and sirens, assembled	7	5	0
8512.30.20	- - Unassembled sound signalling equipment	7	5	0
	- - Other:			
8512.30.91	- - - Obstacle detection (warning) devices for vehicles	7	5	0
8512.30.99	- - - Other	7	5	0
8512.40.00	- Windscreen wipers, defrosters and demisters	7	5	0
8512.90	- Parts:			
8512.90.10	- - Of goods of subheading 8512.10	5	0	0
8512.90.20	- - Of goods of subheading 8512.20, 8512.30 or 8512.40	5	0	0
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
8513.10	- Lamps:			
8513.10.10	- - Miners' helmet lamps	0	0	0

8513.10.20	- - Quarrymen's lamps	0	0	0
8513.10.90	- - Other	7	5	0
8513.90	- Parts:			
8513.90.10	- - Of miners' helmet lamps or quarrymen's lamps	0	0	0
8513.90.30	- - Flashlight reflectors; flashlight switch slides of plastics	5	0	0
8513.90.90	- - Other	5	0	0
85.14	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
8514.10.00	- Resistance heated furnaces and ovens	0	0	0
8514.20	- Furnaces and ovens functioning by induction or dielectric loss:			
8514.20.20	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0
8514.20.90	- - Other	0	0	0
8514.30	- Other furnaces and ovens:			
8514.30.20	- - Electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0
8514.30.90	- - Other	0	0	0
8514.40.00	- Other equipment for the heat treatment of materials by induction or dielectric loss	0	0	0
8514.90	- Parts:			
8514.90.20	- - Parts of industrial or laboratory electric furnaces or ovens for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0
8514.90.90	- - Other	0	0	0
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
	- Brazing or soldering machines and apparatus:			
8515.11.00	- - Soldering irons and guns	0	0	0
8515.19	- - Other:			
8515.19.10	- - - Machines and apparatus for soldering components on printed circuit boards/printed wiring boards	0	0	0

8515.19.90	- - - Other	0	0	0
	- Machines and apparatus for resistance welding of metal:			
8515.21.00	- - Fully or partly automatic	0	0	0
8515.29.00	- - Other	0	0	0
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00	- - Fully or partly automatic	0	0	0
8515.39	- - Other:			
8515.39.10	- - - AC arc welders, transformer type	0	0	0
8515.39.90	- - - Other	0	0	0
8515.80	- Other machines and apparatus::			
8515.80.10	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides	0	0	0
8515.80.90	- - Other	0	0	0
8515.90	- Parts:			
8515.90.10	- - Of AC arc welders, transformer type	0	0	0
8515.90.20	- - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards	0	0	0
8515.90.90	- - Other	0	0	0
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
8516.10	- Electric instantaneous or storage water heaters and immersion heaters:			
8516.10.10	- - Instantaneous or storage water heaters	7	5	5
8516.10.30	- - Immersion heaters	7	5	0
	- Electric space heating apparatus and electric soil heating apparatus:			
8516.21.00	- - Storage heating radiators	7	5	5
8516.29.00	- - Other	7	5	5
	- Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31.00	- - Hair dryers	7	5	5
8516.32.00	- - Other hair-dressing apparatus	7	5	5
8516.33.00	- - Hand-drying apparatus	7	5	5
8516.40	- Electric smoothing irons:			

8516.40.10	- - Of a kind designed to use steam from industrial boilers	5	0	0
8516.40.90	- - Other	7	5	5
8516.50.00	- Microwave ovens	7	5	5
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.60.10	- - Rice cookers	7	5	5
8516.60.90	- - Other	7	5	5
	- Other electro-thermic appliances:			
8516.71.00	- - Coffee or tea makers	7	5	5
8516.72.00	- - Toasters	7	5	5
8516.79	- - Other:			
8516.79.10	- - - Kettles	7	5	5
8516.79.90	- - - Other	7	5	5
8516.80	- Electric heating resistors:			
8516.80.10	- - For type-founding or type-setting machines; for industrial furnaces	0	0	0
8516.80.30	- - For domestic appliances	7	5	5
8516.80.90	- - Other	0	0	0
8516.90	- Parts:			
	- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10:			
8516.90.21	- - - Sealed hotplates for domestic appliances	7	5	5
8516.90.29	- - - Other	5	0	0
8516.90.30	- - Of goods of subheading 8516.10	5	0	0
8516.90.40	- - Of electric heating resistors for type-founding or type-setting machines	0	0	0
8516.90.90	- - Other	0	0	0
85.17	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless networks (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.			
	- Telephone sets, including telephones for cellular networks or for other wireless networks:			
8517.11.00	- - Line telephone sets with cordless handsets	5	0	0
8517.12.00	- - Telephones for cellular networks or for other wireless networks	0	0	0
8517.18.00	- - Other	5	0	0
	- Other apparatus for transmission or reception of			

	voices, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):			
8517.61.00	- - Base stations	0	0	0
8517.62	- - Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:			
8517.62.10	- - - Radio transmitters and radio receivers of a kind used for simultaneous interpretation at multilingual conferences	0	0	0
	- - - Units of automatic data processing machines other than units of heading 84.71:			
8517.62.21	- - - - Control and adaptor units, including gateways, bridges and routers	0	0	0
8517.62.29	- - - - Other	0	0	0
8517.62.30	- - - Telephonic or telegraphic switching apparatus	0	0	0
	- - - Apparatus for carrier-current line systems or for digital line systems:			
8517.62.41	- - - - Modems including cable modems and modem cards	0	0	0
8517.62.42	- - - - Concentrators or multiplexers	0	0	0
8517.62.49	- - - - Other	0	0	0
	- - - Other transmission apparatus incorporating reception apparatus:			
8517.62.51	- - - - Wireless LANs	0	0	0
8517.62.52	- - - - Transmission and reception apparatus of a kind used for simultaneous interpretation at multilingual conferences	0	0	0
8517.62.53	- - - - Other transmission apparatus for radio-telephony or radio-telegraphy	0	0	0
8517.62.59	- - - - Other	0	0	0
	- - - Other transmission apparatus:			
8517.62.61	- - - - For radio-telephony or radio-telegraphy	0	0	0
8517.62.69	- - - - Other	0	0	0
	- - - Other:			
8517.62.91	- - - - Portable receivers for calling, alerting or paging and paging alert devices, including pagers	0	0	0
8517.62.92	- - - - For radio-telephony or radio-telegraphy	0	0	0
8517.62.99	- - - - Other	0	0	0
8517.69.00	- - Other	0	0	0
8517.70	- Parts:			
8517.70.10	- - Of control and adaptor units including gateways, bridges and routers	0	0	0
	- - Of transmission apparatus, other than radio-broadcasting or television transmission apparatus, or			

	of portable receivers for calling, alerting or paging and paging alert devices, including pagers:			
8517.70.21	- - - Of cellular telephones	0	0	0
8517.70.29	- - - Other	0	0	0
	- - Other printed circuit boards, assembled:			
8517.70.31	- - - Of goods for line telephony or line telegraphy	0	0	0
8517.70.32	- - - Of goods for radio-telephony or radio-telegraphy	0	0	0
8517.70.39	- - - Other	0	0	0
8517.70.40	- - Aerials or antennae of a kind used with apparatus for radio-telephony and radio-telegraphy	0	0	0
	- - Other:			
8517.70.91	- - - Of goods for line telephony or line telegraphy	0	0	0
8517.70.92	- - - Of goods for radio-telephony or radio-telegraphy	0	0	0
8517.70.99	- - - Other	0	0	0
85.18	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amplifiers; electric sound amplifier sets.			
8518.10	- Microphones and stands therefor:			
	- - Microphones:			
8518.10.11	- - - Microphones having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use	5	0	0
8518.10.19	- - - Other microphones, whether or not with their stands	5	0	0
8518.10.90	- - Other	5	0	0
	- Loudspeakers, whether or not mounted in their enclosures:			
8518.21	- - Single loudspeakers, mounted in their enclosures:			
8518.21.10	- - - Box speaker type	5	0	0
8518.21.90	- - - Other	5	0	0
8518.22	- - Multiple loudspeakers, mounted in the same enclosure:			
8518.22.10	- - - Box speaker type	5	0	0
8518.22.90	- - - Other	5	0	0
8518.29	- - Other:			
8518.29.20	- - - Loudspeakers, without enclosure, having a frequency range of 300 Hz to 3,400 Hz, with a diameter not exceeding 50 mm, for telecommunication use	5	0	0

8518.29.90	- - - Other	5	0	0
8518.30	- Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers:			
8518.30.10	- - Headphones	5	0	0
8518.30.20	- - Earphones	5	0	0
8518.30.40	- - Line telephone handsets	5	0	0
	- - Other combined microphone/speaker sets:			
8518.30.51	- - - For goods of subheading 8517.12.00	5	0	0
8518.30.59	- - - Other	5	0	0
8518.30.90	- - Other	5	0	0
8518.40	- Audio-frequency electric amplifiers:			
8518.40.20	- - Used as repeaters in line telephony	5	0	0
8518.40.30	- - Used as repeaters in telephony other than line telephony	0	0	0
8518.40.40	- - Other, having 6 or more input signal lines, with or without elements for capacity amplifiers	0	0	0
8518.40.90	- - Other	7	5	0
8518.50	- Electric sound amplifier sets:			
8518.50.10	- - Having a power rating of 240 W or more	0	0	0
8518.50.20	- - Other, with loudspeakers, of a kind suitable for broadcasting, having a voltage rating of 50 V or more but not exceeding 100 V	0	0	0
8518.50.90	- - Other	7	5	0
8518.90	- Parts:			
8518.90.10	- - Of goods of subheading 8518.10.11, 8518.29.20, 8518.30.40 or 8518.40.20, including printed circuit assemblies	5	0	0
8518.90.20	- - Of goods of subheading 8518.40.40	0	0	0
8518.90.30	- - Of goods of subheading 8518.21 or 8518.22	0	0	0
8518.90.40	- - Of goods of subheading 8518.29.90	0	0	0
8518.90.90	- - Other	5	0	0
85.19	Sound recording or reproducing apparatus.			
8519.20	- Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:			
8519.20.10	- - Coins or disc operated record players	7	5	0
8519.20.20	- - Other	7	5	0
8519.30.00	- Turntables (record-decks)	7	5	0
8519.50.00	- Telephone answering machines	0	0	0
	- Other appliances:			
8519.81	- - Using magnetic, optical or semiconductor media:			

8519.81.10	- - - Pocket size cassette recorders, the dimensions of which do not exceed 170 mm x 100 mm x 45 mm	7	5	0
8519.81.20	- - - Cassette recorders, with built in amplifiers and one or more built in loudspeakers, operating only with an external source of power	7	5	0
8519.81.30	- - - Compact disc players	7	5	0
	- - - Transcribing machines:			
8519.81.41	- - - - Of a kind suitable for cinematography or broadcasting	0	0	0
8519.81.49	- - - - Other	7	5	0
8519.81.50	- - - Dictating machines not capable of operating without an external source of power	0	0	0
	- - - Magnetic tape recorders incorporating sound reproducing apparatus, digital audio type:			
8519.81.61	- - - - Of a kind suitable for cinematography or broadcasting	0	0	0
8519.81.69	- - - - Other	7	5	0
	- - - Other sound reproducing apparatus, cassette type:			
8519.81.71	- - - - Of a kind suitable for cinematography or broadcasting	0	0	0
8519.81.79	- - - - Other	7	5	0
	- - - Other:			
8519.81.91	- - - - Of a kind suitable for cinematography or broadcasting	0	0	0
8519.81.99	- - - - Other	7	5	0
8519.89	- - Other:			
	- - - Cinematographic sound reproducers:			
8519.89.11	- - - - For film of a width of less than 16 mm	0	0	0
8519.89.12	- - - - For film of a width of 16 mm or more	0	0	0
8519.89.20	- - - Record-players with or without loudspeakers	7	5	0
8519.89.30	- - - Of a kind suitable for cinematography or broadcasting	0	0	0
8519.89.90	- - - Other	7	5	0
85.21	Video recording or reproducing apparatus, whether or not incorporating a video tuner.			
8521.10	- Magnetic tape-type:			
8521.10.10	- - Of a kind used in cinematography or television broadcasting	0	0	0
8521.10.90	- - Other	7	5	0
8521.90	- Other:			
	- - Laser disc players:			
8521.90.11	- - - Of a kind used in cinematography or television	0	0	0

	broadcasting			
8521.90.19	- - - Other	7	5	0
	- - Other:			
8521.90.91	- - - Of a kind used in cinematography or television broadcasting	0	0	0
8521.90.99	- - - Other	7	5	0
85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading 85.19 or 85.21.			
8522.10.00	- Pick-up cartridges	0	0	0
8522.90	- Other:			
8522.90.20	- - Printed circuit board assemblies for telephone answering machines	0	0	0
8522.90.30	- - Printed circuit board assemblies for cinematographic sound recorders or reproducers	0	0	0
8522.90.40	- - Audio or video tape decks and compact disc mechanisms	5	0	0
8522.90.50	- - Audio or video reproduction heads, magnetic type; magnetic erasing heads and rods	5	0	0
	- - Other:			
8522.90.91	- - - Other parts and accessories of cinematographic sound recorders or reproducers	0	0	0
8522.90.92	- - - Other parts of telephone answering machines	0	0	0
8522.90.93	- - - Other parts and accessories for goods of subheading 8519.81 or heading 85.21	0	0	0
8522.90.99	- - - Other	5	0	0
85.23	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.			
	- Magnetic media:			
8523.21	- - Cards incorporating a magnetic stripe:			
8523.21.10	- - - Unrecorded	5	0	0
8523.21.90	- - - Other	5	0	0
8523.29	- - Other:			
	- - - Magnetic tapes, of a width not exceeding 4 mm:			
	- - - - Unrecorded:			
8523.29.11	- - - - Computer tapes	0	0	0
8523.29.19	- - - - Other	5	0	0
	- - - - Other:			

8523.29.21	- - - - Video tapes	7	5	0
8523.29.29	- - - - Other	0	0	0
	- - - Magnetic tapes, of a width exceeding 4 mm but not exceeding 6.5 mm:			
	- - - - Unrecorded:			
8523.29.31	- - - - Computer tapes	0	0	0
8523.29.33	- - - - Video tapes	5	0	0
8523.29.39	- - - - Other	0	0	0
	- - - - Other:			
8523.29.41	- - - - Computer tapes	0	0	0
8523.29.42	- - - - Of a kind suitable for cinematography	7	5	0
8523.29.43	- - - - Other video tapes	7	5	0
8523.29.49	- - - - Other	0	0	0
	- - - Magnetic tapes, of a width exceeding 6.5 mm:			
	- - - - Unrecorded:			
8523.29.51	- - - - Computer tapes	0	0	0
8523.29.52	- - - - Video tapes	5	0	0
8523.29.59	- - - - Other	0	0	0
	- - - - Other:			
8523.29.61	- - - - Of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	0	0	0
8523.29.62	- - - - Of a kind suitable for cinematography	0	0	0
8523.29.63	- - - - Other video tapes	7	5	0
8523.29.69	- - - - Other	7	5	0
	- - - Magnetic discs:			
	- - - - Unrecorded:			
8523.29.71	- - - - Computer hard disks and diskettes	0	0	0
8523.29.79	- - - - Other	5	0	0
	- - - - Other:			
	- - - - Of a kind used for reproducing phenomena other than sound or image:			
8523.29.81	- - - - - Of a kind suitable for computer use	0	0	0
8523.29.82	- - - - - Other	7	5	0
8523.29.83	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	7	5	0

8523.29.84	- - - - - Other, of a kind suitable for cinematography	0	0	0
8523.29.89	- - - - - Other	7	5	0
	- - - Other:			
	- - - - Unrecorded:			
8523.29.91	- - - - - Of a kind suitable for computer use	0	0	0
8523.29.92	- - - - - Other	0	0	0
	- - - - Other:			
	- - - - - Of a kind used for reproducing phenomena other than sound or image:			
8523.29.93	- - - - - Of a kind suitable for computer use	0	0	0
8523.29.94	- - - - - Other	0	0	0
8523.29.95	- - - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	7	5	0
8523.29.99	- - - - - Other	0	0	0
	- Optical media:			
8523.41	- - Unrecorded:			
8523.41.10	- - - Of a kind suitable for computer use	0	0	0
8523.41.90	- - - Other	5	0	0
8523.49	- - Other:			
	- - - Discs for laser reading systems:			
8523.49.11	- - - - Of a kind used for reproducing phenomena other than sound or image	0	0	0
	- - - - Of a kind used for reproducing sound only:			
8523.49.12	- - - - - Educational, technical, scientific, historical or cultural discs	7	5	0
8523.49.13	- - - - - Other	0	0	0
8523.49.14	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	7	5	0
8523.49.19	- - - - Other	0	0	0
	- - - Other:			
8523.49.91	- - - - Of a kind used for reproducing phenomena other than sound or image	0	0	0
8523.49.92	- - - - Of a kind used for reproducing sound only	7	5	0
8523.49.93	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and	7	5	0

	image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media			
8523.49.99	- - - - Other	4	3	0
	- Semiconductor media:			
8523.51	- - Solid-state non-volatile storage devices:			
	- - - Unrecorded:			
8523.51.11	- - - - Of a kind suitable for computer use	0	0	0
8523.51.19	- - - - Other	5	0	0
	- - - Other:			
	- - - - Of a kind used for reproducing phenomena other than sound or image:			
8523.51.21	- - - - - Of a kind suitable for computer use	0	0	0
8523.51.29	- - - - - Other	7	5	0
8523.51.30	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	7	5	0
8523.51.90	- - - - Other	0	0	0
8523.52.00	- - "Smart cards"	0	0	0
8523.59	- - Other:			
8523.59.10	- - - Proximity cards and tags	0	0	0
	- - - Other, unrecorded:			
8523.59.21	- - - - Of a kind suitable for computer use	0	0	0
8523.59.29	- - - - Other	5	0	0
	- - - Other:			
8523.59.30	- - - - Of a kind used for reproducing phenomena other than sound or image	0	0	0
8523.59.40	- - - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	7	5	0
8523.59.90	- - - - Other	0	0	0
8523.80	- Other:			
8523.80.40	- - Gramophone records	7	5	0
	- - Other, unrecorded:			
8523.80.51	- - - Of a kind suitable for computer use	0	0	0

8523.80.59	- - - Other	5	0	0
	- - Other:			
8523.80.91	- - - Of a kind used for reproducing phenomena other than sound or image	0	0	0
8523.80.92	- - - Other, of a kind used for reproducing representations of instructions, data, sound and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine; proprietary format storage (recorded) media	7	5	0
8523.80.99	- - - Other	0	0	0
85.25	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.			
8525.50.00	- Transmission apparatus	0	0	0
8525.60.00	- Transmission apparatus incorporating reception apparatus	0	0	0
8525.80	- Television cameras, digital cameras and video camera recorders:			
8525.80.10	- - Web cameras	0	0	0
	- - Video camera recorders:			
8525.80.31	- - - Of a kind used in broadcasting	5	0	0
8525.80.39	- - - Other	5	0	0
8525.80.40	- - Television cameras	0	0	0
8525.80.50	- - Other digital cameras	5	0	0
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			
8526.10	- Radar apparatus:			
8526.10.10	- - Radar apparatus, ground based, or of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0	0	0
8526.10.90	- - Other	0	0	0
	- Other:			
8526.91	- - Radio navigational aid apparatus:			
8526.91.10	- - - Radio navigational aid apparatus, of a kind for use in civil aircraft, or of a kind used solely on sea-going vessels	0	0	0
8526.91.90	- - - Other	0	0	0
8526.92.00	- - Radio remote control apparatus	0	0	0

85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
	- Radio-broadcast receivers capable of operating without an external source of power:			
8527.12.00	- - Pocket-size radio cassette-players	7	5	5
8527.13	- - Other apparatus combined with sound recording or reproducing apparatus:			
8527.13.10	- - - Portable	7	5	5
8527.13.90	- - - Other	7	5	5
8527.19	- - Other:			
	- - - Reception apparatus capable of planning, managing and monitoring the electromagnetic spectrum:			
8527.19.11	- - - - Portable	7	5	5
8527.19.19	- - - - Other	7	5	5
	- - - Other:			
8527.19.91	- - - - Portable	7	5	5
8527.19.99	- - - - Other	7	5	5
	- Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:			
8527.21.00	- - Combined with sound recording or reproducing apparatus	7	5	5
8527.29.00	- - Other	7	5	5
	- Other:			
8527.91	- - Combined with sound recording or reproducing apparatus:			
8527.91.10	- - - Portable	7	5	5
8527.91.90	- - - Other	7	5	5
8527.92	- - Not combined with sound recording or reproducing apparatus but combined with a clock:			
8527.92.10	- - - Portable	7	5	5
	- - - Other:			
8527.92.91	- - - - Mains operated	7	5	5
8527.92.99	- - - - Other	7	5	5
8527.99	- - Other:			
8527.99.10	- - - Portable	7	5	5
	- - - Other:			
8527.99.91	- - - - Mains operated	7	5	5
8527.99.99	- - - - Other	7	5	5

85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
	- Cathode-ray tube monitors:			
8528.41	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:			
8528.41.10	- - - Colour	0	0	0
8528.41.20	- - - Monochrome	0	0	0
8528.49	- - Other:			
8528.49.10	- - - Colour	5	5	5
8528.49.20	- - - Monochrome	0	0	0
	- Other monitors:			
8528.51	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:			
8528.51.10	- - - Projection type flat panel display units	0	0	0
8528.51.20	- - - Other, colour	0	0	0
8528.51.30	- - - Other, monochrome	0	0	0
8528.59	- - Other:			
8528.59.10	- - - Colour	5	5	5
8528.59.20	- - - Monochrome	0	0	0
	- Projectors:			
8528.61	- - Of a kind solely or principally used in an automatic data processing system of heading 84.71:			
8528.61.10	- - - Flat panel display type:	0	0	0
8528.61.90	- - - Other	0	0	0
8528.69	- - Other:			
8528.69.10	- - - Having the capability of projecting on a screen of 300 inches or more	0	0	0
8528.69.90	- - - Other	5	0	0
	- Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.			
8528.71	- - Not designed to incorporate a video display or screen:			
	- - - Set top boxes which have a communications function:			
8528.71.11	- - - - Mains operated	0	0	0
8528.71.19	- - - - Other	0	0	0
	- - - Other:			
8528.71.91	- - - - Mains operated	7	5	5
8528.71.99	- - - - Other	7	5	5

8528.72	- - Other, colour:			
8528.72.10	- - - Battery operated	7	5	5
	- - - Other:			
8528.72.91	- - - - Cathode-ray tube type	7	5	5
8528.72.92	- - - - Liquid crystal device (LCD), light emitting diode (LED) and other flat panel display type	7	5	5
8528.72.99	- - - - Other	7	5	5
8528.73.00	- - Other, monochrome	7	5	5
85.29	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.			
8529.10	- Aerials and aerial reflectors of all kinds; parts suitable for use therewith:			
	- - Parabolic aerial reflector dishes for direct broadcast multi-media systems and parts thereof:			
8529.10.21	- - - For television reception	0	0	0
8529.10.29	- - - Other	0	0	0
8529.10.30	- - Telescopic, rabbit and dipole antennae for television or radio receivers	7	5	0
8529.10.40	- - Aerial filters and separators	5	0	0
8529.10.60	- - Feed horns (wave guide)	5	0	0
	- - Other:			
8529.10.92	- - Of a kind used with transmission apparatus for radio-broadcasting or television	0	0	0
8529.10.99	- - - Other	7	5	0
8529.90	- Other:			
8529.90.20	- - Of decoders	0	0	0
8529.90.40	- - Of digital cameras or video camera recorders	0	0	0
	- - Other printed circuit boards, assembled:			
8529.90.51	- - - For goods of subheading 8525.50 or 8525.60	0	0	0
8529.90.52	- - - For goods of subheading 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 or 8527.99	7	5	0
	- - - For goods of heading 85.28:			
8529.90.53	- - - - For flat panel displays	0	0	0
8529.90.54	- - - - Other, for television receivers	7	5	0
8529.90.55	- - - - Other	0	0	0
8529.90.59	- - - Other	0	0	0
	- - Other:			
8529.90.91	- - - For television reception	0	0	0
8529.90.94	- - - For flat panel displays	0	0	0
8529.90.99	- - - Other	0	0	0

85.30	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).			
8530.10.00	- Equipment for railways or tramways	0	0	0
8530.80.00	- Other equipment	0	0	0
8530.90.00	- Parts	0	0	0
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.			
8531.10	- Burglar or fire alarms and similar apparatus:			
8531.10.10	- - Burglar alarms	0	0	0
8531.10.20	- - Fire alarms	0	0	0
8531.10.30	- - Smoke alarms; portable personal alarms (shrill alarms)	0	0	0
8531.10.90	- - Other	0	0	0
8531.20.00	- Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED	0	0	0
8531.80	- Other apparatus:			
	- - Electronic bells and other sound signalling apparatus:			
8531.80.11	- - - Door bells and other door sound signalling apparatus:	5	0	0
8531.80.19	- - - Other	5	0	0
	- - Flat panel displays (including electro-luminescence, plasma and other technologies):			
8531.80.21	- - - Vacuum fluorescent display panels	0	0	0
8531.80.29	- - - Other	0	0	0
8531.80.90	- - Other	0	0	0
8531.90	- Parts:			
8531.90.10	- - Parts including printed circuit assemblies of subheading 8531.20, 8531.80.21 or 8531.80.29	0	0	0
8531.90.20	- - Of door bells or other door sound signalling apparatus	0	0	0
8531.90.30	- - Of other bells or sound signaling apparatus	0	0	0
8531.90.90	- - Other	0	0	0
85.32	Electrical capacitors, fixed, variable or adjustable (pre-set).			
8532.10.00	- Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0	0	0
	- Other fixed capacitors:			

8532.21.00	- - Tantalum	0	0	0
8532.22.00	- - Aluminium electrolytic	0	0	0
8532.23.00	- - Ceramic dielectric, single layer	0	0	0
8532.24.00	- - Ceramic dielectric, multilayer	0	0	0
8532.25.00	- - Dielectric of paper or plastics	0	0	0
8532.29.00	- - Other	0	0	0
8532.30.00	- Variable or adjustable (pre-set) capacitors	0	0	0
8532.90.00	- Parts	0	0	0
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10	- Fixed carbon resistors, composition or film type:			
8533.10.10	- - Surface mounted	0	0	0
8533.10.90	- - Other	0	0	0
	- Other fixed resistors:			
8533.21.00	- - For a power handling capacity not exceeding 20 W	0	0	0
8533.29.00	- - Other	0	0	0
	- Wirewound variable resistors, including rheostats and potentiometers:			
8533.31.00	- - For a power handling capacity not exceeding 20 W	0	0	0
8533.39.00	- - Other	0	0	0
8533.40.00	- Other variable resistors, including rheostats and potentiometers	0	0	0
8533.90.00	- Parts	0	0	0
85.34	Printed circuits			
8534.00.10	- Single-sided	0	0	0
8534.00.20	- Double-sided	0	0	0
8534.00.30	- Multi-layer	0	0	0
8534.00.90	- Other	0	0	0
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.			
8535.10.00	- Fuses	0	0	0
	- Automatic circuit breakers:			
8535.21	- - For a voltage of less than 72.5 kV:			
8535.21.10	- - - Moulded case type	5	0	0
8535.21.90	- - - Other	0	0	0

8535.29.00	- - Other	0	0	0
8535.30	- Isolating switches and make-and-break switches:			
	- - Suitable for a voltage exceeding 1kV but not exceeding 40 kV:			
8535.30.11	- - - Disconnectors having a voltage of less than 36 kV	0	0	0
8535.30.19	- - - Other	0	0	0
8535.30.20	- - For a voltage of 66 kV or more:	0	0	0
8535.30.90	- - Other	0	0	0
8535.40.00	- Lightning arresters, voltage limiters and surge suppressors	0	0	0
8535.90	- Other:			
8535.90.10	- - Bushing assemblies and tap changer assemblies for electricity distribution or power transformers	0	0	0
8535.90.90	- - Other	0	0	0
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts; connectors for optical fibres, optical fibre bundles or cables.			
8536.10	- Fuses:			
	- - Thermal fuses; glass type fuses:			
8536.10.11	- - - For use in electric fans	7	5	5
8536.10.12	- - - Other, for a current of less than 16 A	7	5	5
8536.10.13	- - - Fuse blocks, of a kind used for motor vehicles	7	5	5
8536.10.19	- - - Other	7	5	5
	- - Other:			
8536.10.91	- - - For use in electric fans	7	5	5
8536.10.92	- - - Other, for a current of less than 16 A	7	5	5
8536.10.93	- - - Fuse blocks, of a kind used for motor vehicles	7	5	5
8536.10.99	- - - Other	7	5	5
8536.20	- Automatic circuit breakers:			
	- - Moulded case type:			
8536.20.11	- - - For a current of less than 16 A	5	5	5
8536.20.12	- - - For a current of 16 A or more, but not more than 32 A	5	5	5
8536.20.13	- - - For a current of 32 A or more, but not more than 1,000 A	5	5	5
8536.20.19	- - - Other	5	5	5
8536.20.20	- - Of a kind incorporated into electro-thermic domestic appliances of heading 85.16	5	5	5

	- - Other:			
8536.20.91	- - - For a current of less than 16 A	5	5	5
8536.20.99	- - - Other	5	5	5
8536.30	- Other apparatus for protecting electrical circuits:			
8536.30.10	- - Lightning arresters	0	0	0
8536.30.20	- - Of a kind used in radio equipment or in electric fans	7	5	5
8536.30.90	- - Other	7	5	5
	- Relays:			
8536.41	- - For a voltage not exceeding 60 V:			
8536.41.10	- - - Digital relays	7	5	5
8536.41.20	- - - Of a kind used in radio equipment	7	5	5
8536.41.30	- - - Of a kind used in electric fans	7	5	5
8536.41.40	- - - Other, for a current of less than 16 A	7	5	5
8536.41.90	- - - Other	7	5	5
8536.49	- - Other:			
8536.49.10	- - - Digital relays	7	5	5
8536.49.90	- - - Other	7	5	5
8536.50	- Other switches:			
8536.50.20	- - Over-current and residual-current automatic switches	5	5	4
	- - High inrush switches and commutators for stoves and ranges; microphone switches; power switches for television or radio receivers; switches for electric fans; rotary, slide, see-saw and magnetic switches for air-conditioning machines:			
8536.50.32	- - - Of a kind suitable for use in electric fans or in radio equipment	5	5	5
8536.50.33	- - - Other, of a rated current carrying capacity of less than 16 A	5	5	5
8536.50.39	- - - Other	5	5	5
8536.50.40	- - Miniature switches for rice cookers or toaster ovens	5	5	5
	- - Electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1,000 volts; electromechanical snap-action switches for a current not exceeding 11 A:			
8536.50.51	- - - For a current of less than 16 A	5	0	0
8536.50.59	- - - Other	5	0	0
	- - Make and break switches of a kind used in domestic electrical wiring not exceeding 500 V and having a rated current carrying capacity not exceeding 20 A:			

8536.50.61	- - - For a current of less than 16 A	5	5	5
8536.50.69	- - - Other	5	5	5
	- - Other:			
8536.50.92	- - - Of a kind suitable for use in electric fans	5	5	5
8536.50.95	- - - Other, starters for electric motors or fuse switches	5	5	5
8536.50.99	- - - Other	5	5	5
	- Lamp-holders, plugs and sockets:			
8536.61	- - Lamp-holders:			
8536.61.10	- - - Of a kind used for compact lamps or halogen lamps	0	0	0
	- - - Other:			
8536.61.91	- - - - For a current of less than 16 A	7	5	0
8536.61.99	- - - - Other	7	5	0
8536.69	- - Other:			
	- - - Telephone plugs:			
8536.69.11	- - - - For a current of less than 16 A	7	5	5
8536.69.19	- - - - Other	7	5	5
	- - - Audio / video sockets and cathode ray tube sockets for television or radio receivers:			
8536.69.22	- - - - For a current of less than 16 A	5	5	5
8536.69.29	- - - - Other	5	5	5
	- - - Sockets and plugs for co-axial cables and printed circuits:			
8536.69.32	- - - - For a current of less than 16 A	5	0	0
8536.69.39	- - - - Other	5	0	0
	- - - Other:			
8536.69.92	- - - - For a current of less than 16 A	7	5	5
8536.69.99	- - - - Other	7	5	5
8536.70	- Connectors for optical fibres, optical fibres bundles or cables:			
8536.70.10	- - Of ceramics	0	0	0
8536.70.20	- - Of copper	0	0	0
8536.70.90	- - Other	5	0	0
8536.90	- Other apparatus:			
	- - Connection and contact elements for wires and cables; wafer probers:			
8536.90.12	- - - For a current of less than 16 A	5	0	0
8536.90.19	- - - Other	5	0	0
	- - Junction boxes:			
8536.90.22	- - - For a current of less than 16 A	5	5	5
8536.90.29	- - - Other	5	5	5

	- - Cable connectors consisting of a jack plug, terminal with or without pin, connector and adaptor for co-axial cable; commutators:			
8536.90.32	- - - For a current of less than 16 A	5	5	5
8536.90.39	- - - Other	5	5	5
	- - Other:			
	- - - For a current of less than 16 A:			
8536.90.93	- - - - Telephone patch panels	7	5	5
8536.90.94	- - - - Other	7	5	5
8536.90.99	- - - Other	7	5	5
85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17			
8537.10	- For a voltage not exceeding 1,000 V:			
	- - Switchboards and control panels:			
8537.10.11	- - - Control panels of a kind suitable for use in distributed control systems	7	5	0
8537.10.12	- - - Control panels fitted with a programmable processor	7	5	0
8537.10.13	- - - Other control panels of a kind suitable for goods of heading 84.15, 84.18, 84.50, 85.08, 85.09 or 85.16	7	5	0
8537.10.19	- - - Other	7	5	0
8537.10.20	- - Distribution boards (including back panels and back planes) for use solely or principally with goods of heading 84.71, 85.17 or 85.25	5	0	0
8537.10.30	- - Programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5	0	0
	- - Other:			
8537.10.91	- - - Of a kind used in radio equipment or in electric fans	7	5	0
8537.10.92	- - - Of a kind suitable for use in distributed control systems	7	5	0
8537.10.99	- - - Other	7	5	0
8537.20	- For a voltage exceeding 1,000 V:			
	- - Switchboards:			
8537.20.11	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	0	0	0
8537.20.19	- - - Other	0	0	0
	- - Control panels:			

8537.20.21	- - - Incorporating electrical instruments for breaking, connecting or protecting electrical circuits for a voltage of 66 kV or more	0	0	0
8537.20.29	- - - Other	0	0	0
8537.20.90	- - Other	0	0	0
85.38	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.			
8538.10	- Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus:			
	- - For a voltage not exceeding 1,000 V:			
8538.10.11	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	5	0	0
8538.10.12	- - - Of a kind used in radio equipment	5	0	0
8538.10.19	- - - Other	5	0	0
	- - For a voltage exceeding 1,000 V:			
8538.10.21	- - - Parts of programmable logic controllers for automated machines for transport, handling and storage of dies for semiconductor devices	0	0	0
8538.10.22	- - - Of a kind used in radio equipment	0	0	0
8538.10.29	- - - Other	0	0	0
8538.90	- Other:			
	- - For a voltage not exceeding 1,000 V:			
8538.90.11	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	5	0	0
8538.90.12	- - - Parts of goods of subheading 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 or 8536.90.19	5	0	0
8538.90.13	- - - Parts of goods of subheading 8537.10.20	5	0	0
8538.90.19	- - - Other	5	0	0
	- - For a voltage exceeding 1,000 V:			
8538.90.21	- - - Parts including printed circuit assemblies for telephone plugs; connection and contact elements for wires and cables; wafer probers	0	0	0
8538.90.29	- - - Other	0	0	0
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.			
8539.10	- Sealed beam lamp units:			
8539.10.10	- - For motor vehicles of Chapter 87	7	5	5
8539.10.90	- - Other	0	0	0

	- Other filament lamps, excluding ultra-violet or infra-red lamps:			
8539.21	- - Tungsten halogen:			
8539.21.20	- - - Of a kind used in medical equipment	0	0	0
8539.21.30	- - - Of a kind used for motor vehicles	7	5	5
8539.21.40	- - - Other reflector lamp bulbs	0	0	0
8539.21.90	- - - Other	0	0	0
8539.22	- - Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:			
8539.22.20	- - - Of a kind used in medical equipment	0	0	0
8539.22.30	- - - Other reflector lamp bulbs	0	0	0
8539.22.90	- - - Other	7	5	0
8539.29	- - Other:			
8539.29.10	- - - Of a kind used in medical equipment	0	0	0
8539.29.20	- - - Of a kind used for motor vehicles	7	5	5
8539.29.30	- - - Other reflector lamp bulbs	0	0	0
	- - - Flashlight bulbs; miniature indicator bulbs, rated up to 2.25 V:			
8539.29.41	- - - - Of a kind suitable for medical equipment	0	0	0
8539.29.49	- - - - Other	0	0	0
8539.29.50	- - - Other, having a capacity exceeding 200 W but not exceeding 300 W and a voltage exceeding 100 V	7	5	0
8539.29.60	- - - Other, having a capacity not exceeding 200 W and a voltage not exceeding 100 V	0	0	0
8539.29.90	- - - Other	0	0	0
	- Discharge lamps, other than ultra-violet lamps:			
8539.31	- - Fluorescent, hot cathode:			
8539.31.10	- - - Tubes for compact fluorescent lamps	7	5	0
8539.31.90	- - - Other	7	5	0
8539.32.00	- - Mercury or sodium vapour lamps; metal halide lamps	0	0	0
8539.39	- - Other:			
8539.39.10	- - - Tubes for compact fluorescent lamps	0	0	0
8539.39.30	- - - Other fluorescent cold cathode types	0	0	0
8539.39.90	- - - Other	7	5	5
	- Ultra-violet or infra-red lamps; arc-lamps:			
8539.41.00	- - Arc-lamps	0	0	0
8539.49.00	- - Other	0	0	0
8539.90	- Parts:			
8539.90.10	- - Aluminium end caps for fluorescent lamps; aluminium screw caps for incandescent lamps	0	0	0
8539.90.20	- - Other, suitable for lamps of motor vehicles	5	0	0

8539.90.90	- - Other	0	0	0
85.40	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
	- Cathode-ray television picture tubes, including video monitor cathode-ray tubes:			
8540.11.00	- - Colour	5	0	0
8540.12.00	- - Monochrome	0	0	0
8540.20.00	- Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0	0	0
8540.40	- Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm:			
8540.40.10	- - Data/graphic display tubes, colour, of a kind used for articles of heading 85.25	0	0	0
8540.40.90	- - Other	0	0	0
8540.60.00	- Other cathode-ray tubes	0	0	0
	- Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes			
8540.71.00	- - Magnetrons	0	0	0
8540.79.00	- - Other	0	0	0
	- Other valves and tubes:			
8540.81.00	- - Receiver or amplifier valves and tubes	0	0	0
8540.89.00	- - Other	0	0	0
	- Parts:			
8540.91.00	- - Of cathode-ray tubes	0	0	0
8540.99	- - Other:			
8540.99.10	- - - Of microwave tubes	0	0	0
8540.99.90	- - - Other	0	0	0
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.			
8541.10.00	- Diodes, other than photosensitive or light emitting diodes	0	0	0
	- Transistors, other than photosensitive transistors:			
8541.21.00	- - With a dissipation rate of less than 1 W	0	0	0
8541.29.00	- - Other	0	0	0

8541.30.00	- Thyristors, diacs and triacs, other than photosensitive devices	0	0	0
8541.40	- Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes:			
8541.40.10	- - Light emitting diodes	0	0	0
	- - Photocells, including photodiodes and phototransistors:			
8541.40.21	- - - Photovoltaic cells, not assembled	0	0	0
8541.40.22	- - - Photovoltaic cells assembled in modules or made up into panels	0	0	0
8541.40.29	- - - Other	0	0	0
8541.40.90	- - Other	0	0	0
8541.50.00	- Other semiconductor devices	0	0	0
8541.60.00	- Mounted piezo-electric crystals	0	0	0
8541.90.00	- Parts	0	0	0
85.42	Electronic integrated circuits.			
	- Electronic integrated circuits:			
8542.31.00	- - Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	0	0
8542.32.00	- - Memories	0	0	0
8542.33.00	- - Amplifiers	0	0	0
8542.39.00	- - Other	0	0	0
8542.90.00	- Parts	0	0	0
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.10.00	- Particle accelerators	0	0	0
8543.20.00	- Signal generators	0	0	0
8543.30	- Machines and apparatus for electroplating, electrolysis or electrophoresis:			
8543.30.20	- - Wet processing equipment for the application by immersion of chemical or electrochemical solutions, whether or not for the purpose of removing material on printed circuit board/printed wiring board substrates	0	0	0
8543.30.90	- - Other	0	0	0
8543.70	- Other machines and apparatus::			
8543.70.10	- - Electric fence energisers	0	0	0
8543.70.20	- - Remote control apparatus, other than radio remote control apparatus	0	0	0
8543.70.30	- - Electrical machines and apparatus with translation	0	0	0

	or dictionary functions			
8543.70.40	- - Equipment for the removal of dust particles or the elimination of electrostatic charge during the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies; machines for curing material by ultra-violet light for the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0
8543.70.50	- - Integrated receivers / decoders (IRD) for direct broadcast multimedia systems	0	0	0
8543.70.90	- - Other	0	0	0
8543.90	- Parts:			
8543.90.10	- - Of goods of subheading 8543.10 or 8543.20	0	0	0
8543.90.20	- - Of goods of subheading 8543.30.20	0	0	0
8543.90.30	- - Of goods of subheading 8543.70.30	0	0	0
8543.90.40	- - Of goods of subheading 8543.70.40	0	0	0
8543.90.50	- - Of goods of subheading 8543.70.50	0	0	0
8543.90.90	- - Other	0	0	0
85.44	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
	- Winding wire:			
8544.11	- - Of copper:			
8544.11.10	- - - With an outer coating of lacquer or enamel	0	0	0
8544.11.20	- - - With an outer coating or covering of paper, textiles or poly(vinyl chloride)	0	0	0
8544.11.90	- - - Other	0	0	0
8544.19.00	- - Other	0	0	0
8544.20	- Co-axial cable and other co-axial electric conductors:			
	- - Insulated cables fitted with connectors, for a voltage not exceeding 66 kV:			
8544.20.11	- - - Insulated with rubber or plastics	0	0	0
8544.20.19	- - - Other	0	0	0
	- - Insulated cables not fitted with connectors, for a voltage not exceeding 66 kV:			
8544.20.21	- - - Insulated with rubber or plastics	0	0	0
8544.20.29	- - - Other	0	0	0
	- - Insulated cables fitted with connectors, for a voltage exceeding 66 kV:			
8544.20.31	- - - Insulated with rubber or plastics	0	0	0

8544.20.39	- - - Other	0	0	0
	- - Insulated cables not fitted with connectors, for a voltage exceeding 66 kV:			
8544.20.41	- - - Insulated with rubber or plastics	0	0	0
8544.20.49	- - - Other	0	0	0
8544.30	- Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships:			
	- - Wiring harnesses for motor vehicles:			
	- - - Insulated with rubber or plastics:			
8544.30.12	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	7	5	0
8544.30.13	- - - - Other	7	5	0
	- - - Other:			
8544.30.14	- - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	7	5	0
8544.30.19	- - - - Other	7	5	0
	- - Other:			
8544.30.91	- - - Insulated with rubber or plastics	0	0	0
8544.30.99	- - - Other	0	0	0
	- Other electric conductors, for a voltage not exceeding 1,000 V:			
8544.42	- - Fitted with connectors:			
	- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:			
8544.42.11	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0
8544.42.12	- - - - Telephone, telegraph and radio relay cables, other	0	0	0
8544.42.19	- - - - Other	0	0	0
	- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:			
8544.42.21	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0
8544.42.22	- - - - Telephone, telegraph and radio relay cables, other	0	0	0
8544.42.29	- - - - Other	0	0	0
	- - - Battery cables:			
	- - - - Insulated with rubber or plastics:			
8544.42.32	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	0	0	0
8544.42.33	- - - - - Other	0	0	0
	- - - - Other:			
8544.42.34	- - - - - For vehicles of heading 87.02, 87.03, 87.04 or 87.11	0	0	0

8544.42.39	- - - - Other	0	0	0
	- - - Other:			
8544.42.91	- - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	7	5	0
8544.42.92	- - - - Other electric cables insulated with plastics	5	0	0
8544.42.99	- - - - Other	0	0	0
8544.49	- - Other:			
	- - - Of a kind used for telecommunications, for a voltage not exceeding 80 V:			
8544.49.11	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0
8544.49.12	- - - - Telephone, telegraph and radio relay cables, other	0	0	0
8544.49.19	- - - - Other	0	0	0
	- - - Of a kind not used for telecommunications, for a voltage not exceeding 80 V:			
8544.49.21	- - - - Shielded wire of a kind used in the manufacture of automotive wiring harnesses	0	0	0
	- - - - Other:			
8544.49.22	- - - - - Electric cables insulated with plastics having a core diameter not exceeding 19.5 mm	7	5	0
8544.49.23	- - - - - Other electric cables insulated with plastics	5	0	0
8544.49.29	- - - - - Other	0	0	0
	- - - Of a kind used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:			
8544.49.31	- - - - Telephone, telegraph and radio relay cables, submarine	0	0	0
8544.49.32	- - - - Other, insulated with plastics	0	0	0
8544.49.39	- - - - Other	0	0	0
	- - - Of a kind not used for telecommunications, for a voltage exceeding 80 V but not exceeding 1,000 V:			
8544.49.41	- - - - Cables insulated with plastics	7	5	0
8544.49.49	- - - - Other	0	0	0
8544.60	- Other electric conductors, for a voltage exceeding 1,000 V:			
	- - For a voltage exceeding 1 kV but not exceeding 36 kV:			
8544.60.11	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	7	5	0
8544.60.19	- - - Other	0	0	0
	- - For a voltage exceeding 36 kV but not exceeding 66 kV:			
8544.60.21	- - - Cables insulated with plastics having a core diameter of less than 22.7 mm	0	0	0

8544.60.29	- - - Other	0	0	0
8544.60.30	- - For a voltage exceeding 66 kV	0	0	0
8544.70	- Optical fibre cables:			
8544.70.10	- - Telephone, telegraph and radio relay cables, submarine	0	0	0
8544.70.90	- - Other	0	0	0
85.45	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
	- Electrodes:			
8545.11.00	- - Of a kind used for furnaces	0	0	0
8545.19.00	- - Other	0	0	0
8545.20.00	- Brushes	0	0	0
8545.90.00	- Other	0	0	0
85.46	Electrical insulators of any material.			
8546.10.00	- Of glass	0	0	0
8546.20	- Of ceramics:			
8546.20.10	- - Transformer bushings and circuit breaker insulators	0	0	0
8546.20.90	- - Other	0	0	0
8546.90.00	- Other	0	0	0
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.			
8547.10.00	- Insulating fittings of ceramics	0	0	0
8547.20.00	- Insulating fittings of plastics	0	0	0
8547.90	- Other:			
8547.90.10	- - Electric conduit tubing and joints therefor, of base metal lined with insulating material	0	0	0
8547.90.90	- - Other	0	0	0
85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.			

8548.10	- Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:			
	- - Lead acid scrap storage batteries, drained or undrained:			
8548.10.12	- - - Of a kind used in aircraft	5	0	0
8548.10.19	- - - Other	5	0	0
	- - Waste and scrap containing mainly iron:			
8548.10.22	- - - Of primary cells and primary batteries	5	0	0
8548.10.23	- - - Of electric accumulators of a kind used in aircraft	5	0	0
8548.10.29	- - - Other	5	0	0
	- - Waste and scrap containing mainly copper:			
8548.10.32	- - - Of primary cells and primary batteries	5	0	0
8548.10.33	- - - Of electric accumulators of a kind used in aircraft	5	0	0
8548.10.39	- - - Other	5	0	0
	- - Other:			
8548.10.91	- - - Of primary cells and primary batteries	5	0	0
8548.10.92	- - - Of electric accumulators of a kind used in aircraft	5	0	0
8548.10.99	- - - Other	5	0	0
8548.90	- Other:			
8548.90.10	- - Image sensors of the contact type comprising a photo-conductive sensor element, an electric charge storage condenser, a light source of light emitting diodes, thin-film transistor matrix and a scanning condenser, capable of scanning text	0	0	0
8548.90.20	- - Printed circuit assemblies including such assemblies for external connections	0	0	0
8548.90.90	- - Other	0	0	0
	Chapter 86 - Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds			
86.01	Rail locomotives powered from an external source of electricity or by electric accumulators.			
8601.10.00	- Powered from an external source of electricity	0	0	0
8601.20.00	- Powered by electric accumulators	0	0	0
86.02	Other rail locomotives; locomotive tenders.			
8602.10.00	- Diesel-electric locomotives	0	0	0
8602.90.00	- Other	0	0	0

86.03	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.			
8603.10.00	- Powered from an external source of electricity	0	0	0
8603.90.00	- Other	0	0	0
8604.00.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	0	0	0
8605.00.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 86.04).	0	0	0
86.06	Railway or tramway goods vans and wagons, not self-propelled.			
8606.10.00	- Tank wagons and the like	0	0	0
8606.30.00	- Self-discharging vans and wagons, other than those of subheading 8606.10	0	0	0
	- Other:			
8606.91.00	- - Covered and closed	0	0	0
8606.92.00	- - Open, with non-removable sides of a height exceeding 60 cm	0	0	0
8606.99.00	- - Other	0	0	0
86.07	Parts of railway or tramway locomotives or rolling-stock.			
	- Bogies, bissel-bogies, axles and wheels, and parts thereof:			
8607.11.00	- - Driving bogies and bissel-bogies	0	0	0
8607.12.00	- - Other bogies and bissel-bogies	0	0	0
8607.19.00	- - Other, including parts	0	0	0
	- Brakes and parts thereof:			
8607.21.00	- - Air brakes and parts thereof	0	0	0
8607.29.00	- - Other	0	0	0
8607.30.00	- Hooks and other coupling devices, buffers, and parts thereof	0	0	0
	- Other:			
8607.91.00	- - Of locomotives	0	0	0
8607.99.00	- - Other	0	0	0
86.08	Railway or tramway track fixtures and fittings;			

	mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.			
8608.00.20	- Electro-mechanical equipment	0	0	0
8608.00.90	- Other	0	0	0
8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	0	0	0
	Chapter 87 - Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof			
87.01	Tractors (other than tractors of heading 87.09).			
8701.10	- Pedestrian controlled tractors:			
	- - Of a power not exceeding 22.5 kW, whether or not electrically operated:			
8701.10.11	- - - For agricultural use	7	5	0
8701.10.19	- - - Other	7	5	0
	- - Other:			
8701.10.91	- - - For agricultural use	0	0	0
8701.10.99	- - - Other	0	0	0
8701.20	- Road tractors for semi-trailers:			
8701.20.10	- - Completely Knocked Down	0	0	0
8701.20.90	- - Other	0	0	0
8701.30.00	- Track-laying tractors	0	0	0
8701.90	- Other:			
8701.90.10	- - Agricultural tractors	0	0	0
8701.90.90	- - Other	0	0	0
87.02	Motor vehicles for the transport of ten or more persons, including the driver.			
8702.10	- With compression-ignition internal combustion piston engine (diesel or semi-diesel):			
	- - Other:			
8702.10.60	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	100	100	100
	- - - For the transport of 30 persons or more and specially designed for use in airports:			
8702.10.71	- - - - g.v.w. of at least 6 t but not exceeding 18 t	5	5	5
8702.10.79	- - - - Other	5	5	5

	- - - Other motor coaches, buses or minibuses:			
8702.10.81	- - - - g.v.w. of at least 6 t but not exceeding 18 t	100	100	100
8702.10.89	- - - - Other	100	100	100
8702.10.90	- - - Other	100	100	100
8702.90	- Other:			
	- - Other:			
8702.90.92	- - - Motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	100	100	100
	- - - For the transport of 30 persons or more:			
8702.90.93	- - - - Specially designed for use in airports	5	5	5
8702.90.94	- - - - Other	100	100	100
8702.90.95	- - - Other motor coaches, buses or minibuses	100	100	100
8702.90.99	- - - Other	100	100	100
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.			
8703.10	- Vehicles specially designed for travelling on snow; golf cars and similar vehicles:			
8703.10.10	- - Golf cars, including golf buggies	7	5	5
8703.10.90	- - Other	100	100	100
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.21	- - Of a cylinder capacity not exceeding 1,000 cc:			
8703.21.10	- - - Go-karts	100	100	100
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
	- - - - Other:			
8703.21.24	- - - - Four-wheel drive	100	100	100
8703.21.29	- - - - Other	100	100	100
	- - - Other:			
8703.21.91	- - - - Ambulances	100	100	100
8703.21.92	- - - - Motor-homes	100	100	100
8703.21.99	- - - - Other	37	37	36
8703.22	- - Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans):			
8703.22.19	- - - - Other	100	100	80
	- - - Other:			
8703.22.91	- - - - Ambulances	10	10	10

8703.22.92	- - - - Motor-homes	100	100	80
8703.22.99	- - - - Other	37	37	29
8703.23	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.23.10	- - - Ambulances	10	10	10
	- - - Hearses:			
8703.23.29	- - - - Other	5	5	4
	- - - Prison vans:			
8703.23.39	- - - - Other	5	5	4
8703.23.40	- - - Motor-homes	100	100	80
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:			
8703.23.61	- - - - Of a cylinder capacity not exceeding 1,800 cc:	100	100	80
8703.23.62	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	100	100	80
8703.23.63	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	100	100	80
8703.23.64	- - - - Of a cylinder capacity exceeding 2,500 cc	100	100	80
	- - - Other:			
8703.23.91	- - - - Of a cylinder capacity not exceeding 1,800 cc:	100	100	80
8703.23.92	- - - - Of a cylinder capacity exceeding 1,800 cc but not exceeding 2,000 cc	100	100	80
8703.23.93	- - - - Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc	100	100	80
8703.23.94	- - - - Of a cylinder capacity exceeding 2,500 cc	100	100	80
8703.24	- - Of a cylinder capacity exceeding 3,000 cc:			
8703.24.10	- - - Ambulances	10	10	10
	- - - Hearses:			
8703.24.29	- - - - Other	5	5	4
	- - - Prison vans:			
8703.24.39	- - - - Other	5	5	4
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:			
8703.24.51	- - - - Four-wheel drive	100	100	80
8703.24.59	- - - - Other	100	100	80
8703.24.70	- - - Motor-homes	100	100	80
	- - - Other:			
8703.24.91	- - - - Four-wheel drive	100	100	80
8703.24.99	- - - - Other	100	100	80
	- Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			

8703.31	- - Of a cylinder capacity not exceeding 1,500 cc:			
8703.31.20	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	100	100	80
8703.31.40	- - - Ambulances	10	10	10
8703.31.50	- - - Motor-homes	100	100	80
	- - - Other:			
8703.31.91	- - - - Four-wheel drive	37	37	29
8703.31.99	- - - - Other	100	100	80
8703.32	- - Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.32.10	- - - Ambulances	10	10	10
	- - - Hearses:			
8703.32.29	- - - - Other	5	5	4
	- - - Prison vans:			
8703.32.39	- - - - Other	5	5	4
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:			
	- - - - Of a cylinder capacity not exceeding 2,000 cc:			
8703.32.52	- - - - - Four-wheel drive	100	100	80
8703.32.53	- - - - - Other	100	100	80
	- - - - Other:			
8703.32.54	- - - - - Four-wheel drive	100	100	80
8703.32.59	- - - - - Other	100	100	80
8703.32.60	- - - Motor-homes	100	100	80
	- - - Other:			
	- - - - Of a cylinder capacity not exceeding 2,000 cc:			
8703.32.92	- - - - - Four-wheel drive	100	100	80
8703.32.93	- - - - - Other	100	100	80
	- - - - Other:			
8703.32.94	- - - - - Four-wheel drive	100	100	80
8703.32.99	- - - - - Other	100	100	80
8703.33	- - Of a cylinder capacity exceeding 2,500 cc:			
8703.33.10	- - - Ambulances	10	10	10
	- - - Hearses:			
8703.33.29	- - - - Other	5	5	4
	- - - Prison vans:			
8703.33.39	- - - - Other	5	5	4
	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), Completely Knocked Down:			

	- - - - Of a cylinder capacity exceeding 2,500 cc but not exceeding 3,000 cc:			
8703.33.53	- - - - Four-wheel drive	100	100	80
8703.33.54	- - - - Other	100	100	80
	- - - - Of a cylinder capacity exceeding 3,000 cc:			
8703.33.55	- - - - Four-wheel drive	100	100	80
8703.33.59	- - - - Other	100	100	80
8703.33.70	- - - Motor-homes	100	100	80
	- - - Other:			
8703.33.91	- - - - Four-wheel drive	100	100	80
8703.33.99	- - - - Other	100	100	80
	- Other:			
8703.90	- - Electrically-powered vehicles:			
8703.90.11	- - - Ambulances	10	10	10
8703.90.12	- - - Go-karts	7	5	5
	- - - Other:			
8703.90.19	- - - - Other	7	5	5
	- - Other:			
8703.90.70	- - - Motor cars (including station wagons, SUVs and sports cars, but not including vans), other:	100	100	100
8703.90.90	- - - Other	7	5	5
87.04	Motor vehicles for the transport of goods.			
8704.10	- Dumpers designed for off-highway use:			
	- - Other:			
8704.10.23	- - - g.v.w. not exceeding 5 t	100	100	100
8704.10.24	- - - g.v.w. exceeding 5 t but not exceeding 10 t	100	100	100
8704.10.25	- - - g.v.w. exceeding 10 t but not exceeding 20 t	100	100	100
8704.10.26	- - - g.v.w. exceeding 20 t but not exceeding 24 t	100	100	100
8704.10.27	- - - g.v.w. exceeding 24 t but not exceeding 45 t	10	10	10
8704.10.28	- - - g.v.w. exceeding 45 t	10	10	10
	- Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	- - g.v.w. not exceeding 5 t:			
	- - - Other:			
8704.21.21	- - - - Refrigerated lorries (trucks)	20	20	20
8704.21.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15
8704.21.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.21.24	- - - - Armoured cargo vehicles for transporting valuables	100	100	100

8704.21.25	- - - - Hooklift lorries (trucks)	20	20	20
8704.21.29	- - - - Other	100	100	100
8704.22	- - .v.w. exceeding 5 t but not exceeding 20:			
	- - - g.v.w. not exceeding 6 t:			
	- - - - Other:			
8704.22.21	- - - - - Refrigerated lorries (trucks)	20	20	20
8704.22.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	10	10	10
8704.22.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.22.24	- - - - - Armoured cargo vehicles for transporting valuables	60	60	60
8704.22.25	- - - - - Hooklift lorries (trucks)	20	20	20
8704.22.29	- - - - - Other	60	60	60
	- - - .v.w. exceeding 6 t but not exceeding 20:			
	- - - - Other:			
8704.22.41	- - - - - Refrigerated lorries (trucks)	20	20	20
8704.22.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15
8704.22.43	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.22.44	- - - - - Armoured cargo vehicles for transporting valuables	30	25	20
8704.22.45	- - - - - Hooklift lorries (trucks)	60	60	60
	- - - - - Other:			
8704.22.51	- - - - - g.v.w. exceeding 6 t but not exceeding 10 t	60	60	60
8704.22.59	- - - - - Other	30	25	20
8704.23	- - g.v.w. exceeding 20 t:			
	- - - g.v.w. not exceeding 24 t:			
	- - - - Other:			
8704.23.21	- - - - - Refrigerated lorries (trucks)	15	15	15
8704.23.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	10	10	10
8704.23.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.23.24	- - - - - Armoured cargo vehicles for transporting valuables	20	20	20
8704.23.25	- - - - - Hooklift lorries (trucks)	20	20	20
8704.23.29	- - - - - Other	20	20	20
	- - - .v.w. exceeding 24 t but not exceeding 45:			
	- - - - Other:			
8704.23.61	- - - - - Refrigerated lorries (trucks)	15	15	15
8704.23.62	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	10	10	10
8704.23.63	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15

8704.23.64	- - - - - Armoured cargo vehicles for transporting valuables	20	20	20
8704.23.65	- - - - - Hooklift lorries (trucks)	15	15	15
8704.23.66	- - - - - Dumpers	20	20	20
8704.23.69	- - - - - Other	20	20	20
	- - - g.v.w. exceeding 45 t:			
	- - - - Other:			
8704.23.81	- - - - - Refrigerated lorries (trucks)	15	15	15
8704.23.82	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	10	10	10
8704.23.83	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	10	10	10
8704.23.84	- - - - - Armoured cargo vehicles for transporting valuables	10	10	10
8704.23.85	- - - - - Hooklift lorries (trucks)	10	10	10
8704.23.86	- - - - - Dumpers	10	10	10
8704.23.89	- - - - - Other	10	10	10
	- Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8704.31	- - g.v.w. not exceeding 5 t:			
	- - - Other:			
8704.31.21	- - - - Refrigerated lorries (trucks)	20	20	20
8704.31.22	- - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15
8704.31.23	- - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.31.24	- - - - Armoured cargo vehicles for transporting valuables	100	100	100
8704.31.25	- - - - Hooklift lorries (trucks)	20	20	20
8704.31.29	- - - - Other	100	100	100
8704.32	- - g.v.w. exceeding 5 t:			
	- - - g.v.w. not exceeding 6 t:			
	- - - - Other:			
8704.32.21	- - - - - Refrigerated lorries (trucks)	20	20	20
8704.32.22	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15
8704.32.23	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.32.24	- - - - - Armoured cargo vehicles for transporting valuables	60	60	60
8704.32.25	- - - - - Hooklift lorries (trucks)	20	20	20
8704.32.29	- - - - - Other	60	60	60
	- - - .v.w. exceeding 6 t but not exceeding 20:			
	- - - - Other:			
8704.32.41	- - - - - Refrigerated lorries (trucks)	15	15	15

8704.32.42	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15
8704.32.43	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	10	10	10
8704.32.44	- - - - - Armoured cargo vehicles for transporting valuables	30	25	20
8704.32.45	- - - - - Hooklift lorries (trucks)	60	60	60
	- - - - - Other:			
8704.32.46	- - - - - g.v.w. exceeding 6 t but not exceeding 10 t	60	60	60
8704.32.49	- - - - - Other	30	25	20
	- - - .v.w. exceeding 20 t but not exceeding 24:			
	- - - - Other:			
8704.32.61	- - - - - Refrigerated lorries (trucks)	15	15	15
8704.32.62	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	10	10	10
8704.32.63	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.32.64	- - - - - Armoured cargo vehicles for transporting valuables	20	20	20
8704.32.65	- - - - - Hooklift lorries (trucks)	20	20	20
8704.32.69	- - - - - Other	20	20	20
	- - - .v.w. exceeding 24 t but not exceeding 45:			
	- - - - Other:			
8704.32.81	- - - - - Refrigerated lorries (trucks)	15	15	15
8704.32.82	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15
8704.32.83	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.32.84	- - - - - Armoured cargo vehicles for transporting valuables	20	20	20
8704.32.85	- - - - - Hooklift lorries (trucks)	20	20	20
8704.32.86	- - - - - Dumpers	20	20	20
8704.32.89	- - - - - Other	20	20	20
	- - - g.v.w. exceeding 45 t:			
	- - - - Other:			
8704.32.93	- - - - - Refrigerated lorries (trucks)	15	15	15
8704.32.94	- - - - - Refuse/garbage collection vehicles having a refuse compressing device	15	15	15
8704.32.95	- - - - - Tanker vehicles; bulk-cement lorries (trucks)	15	15	15
8704.32.96	- - - - - Armoured cargo vehicles for transporting valuables	20	20	20
8704.32.97	- - - - - Hooklift lorries (trucks)	20	20	20
8704.32.98	- - - - - Dumpers	20	20	20
870432.99	- - - - - Other	20	20	20
8704.90	- Other:			

	- - Other:			
8704.90.91	- - - g.v.w. not exceeding 5 t	100	100	100
8704.90.92	- - - g.v.w. exceeding 5 t but not exceeding 10 t	60	60	60
8704.90.93	- - - g.v.w. exceeding 10 t but not exceeding 20 t	60	60	60
8704.90.94	- - - g.v.w. exceeding 20 t but not exceeding 45 t	20	20	20
8704.90.99	- - - Other	20	20	20
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			
8705.10.00	- Crane lorries	0	0	0
8705.20.00	- Mobile drilling derricks	0	0	0
8705.30.00	- Fire fighting vehicles	0	0	0
8705.40.00	- Concrete-mixer lorries	0	0	0
8705.90	- Other:			
8705.90.50	- - Street cleaning vehicles; cesspool emptiers; mobile clinics; spraying lorries of all kinds	0	0	0
8705.90.90	- - Other	0	0	0
87.06.	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.			
	- For vehicles of heading 87.01:			
8706.00.11	- - For agricultural tractors of subheading 8701.10 or 8701.90	5	5	4
8706.00.19	- - Other	5	5	4
	- For vehicles of heading 87.02:			
8706.00.21	- - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	20	20	20
8706.00.29	- - Other	20	20	20
	- For vehicles of heading 87.03:			
8706.00.31	- - For go-karts and golf cars, including golf buggies	30	25	20
8706.00.32	- - For ambulances	30	25	20
8706.00.33	- - For motor cars (including station wagons, SUVs and sports cars, but not including vans)	30	25	20
8706.00.39	- - Other	30	25	20
8706.00.40	- For vehicles of heading 87.04	5	5	5
8706.00.50	- For vehicles of heading 87.05	5	5	4
87.07	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.			

8707.10	- For vehicles of heading 87.03:			
8707.10.10	- - For go-karts and golf cars, including golf buggies	30	25	20
8707.10.20	- - For ambulances	30	25	20
8707.10.90	- - Other	30	25	20
8707.90	- Other:			
8707.90.10	- - For vehicles of heading 87.01	5	5	4
	- - For vehicles of heading 87.02:			
8707.90.21	- - - For motor cars (including stretch limousines but not including coaches, buses, minibuses or vans)	5	5	5
8707.90.29	- - - Other	5	5	5
8707.90.30	- - For vehicles of heading 87.05	5	5	4
8707.90.90	- - Other	5	5	5
87.08	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.			
8708.10	- Bumpers and parts thereof:			
8708.10.10	- - For vehicles of heading 87.01	7	5	0
8708.10.90	- - Other	7	5	0
	- Other parts and accessories of bodies (including cabs):			
8708.21.00	- - Safety seat belts	7	0	0
8708.29	- - Other:			
	- - - Components of door trim assemblies:			
8708.29.11	- - - - For vehicles of heading 87.01	7	5	0
8708.29.12	- - - - For vehicles of heading 87.03	7	5	0
8708.29.14	- - - - For vehicles of heading 87.02 or 87.04	7	5	0
8708.29.19	- - - - Other	7	5	0
8708.29.20	- - - Parts of safety seat belts	7	5	0
	- - - Other:			
8708.29.92	- - - - For vehicles of heading 87.01	7	5	0
	- - - - For vehicles of heading 87.03:			
8708.29.93	- - - - Interior trim fittings; mudguards	7	5	0
8708.29.94	- - - - Hood rods	7	5	0
8708.29.95	- - - - Other	7	5	0
	- - - - For vehicles of heading 87.02 or 87.04:			
8708.29.96	- - - - Interior trim fittings; mudguards	7	5	0
8708.29.97	- - - - Hood rods	7	5	0
8708.29.98	- - - - Other	7	5	0
8708.29.99	- - - Other	7	5	0
8708.30	- Brakes and servo-brakes; parts thereof:			

8708.30.10	- - For vehicles of heading 87.01	7	5	0
	- - For vehicles of heading 87.03:			
8708.30.21	- - - Brake drums, brake discs or brake pipes	7	5	0
8708.30.29	- - - Other	7	5	0
8708.30.30	- - Brake drums, brake discs or brake pipes for vehicles of heading 87.02 or 87.04	7	5	0
8708.30.90	- - Other	7	5	0
8708.40	- Gear boxes and parts thereof:			
	- - Gear boxes, unassembled:			
8708.40.11	- - - For vehicles of heading 87.03	7	5	0
8708.40.13	- - - For vehicles of heading 87.04 or 87.05	7	5	0
8708.40.14	- - - For vehicles of heading 87.01	7	5	0
8708.40.19	- - - Other	7	5	0
	- - Gear boxes, assembled:			
8708.40.25	- - - For vehicles of heading 87.01	7	5	0
8708.40.26	- - - For vehicles of heading 87.03	7	5	0
8708.40.27	- - - For vehicles of heading 87.04 or 87.05	7	5	0
8708.40.29	- - - Other	7	5	0
	- - Parts:			
8708.40.91	- - - For vehicles of heading 87.01	7	5	0
8708.40.92	- - - For vehicles of heading 87.03	7	5	0
8708.40.99	- - - Other	7	5	0
8708.50	- Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:			
	- - Unassembled:			
8708.50.11	- - - For vehicles of heading 87.03	7	5	0
8708.50.13	- - - For vehicles of heading 87.04 or 87.05	7	5	0
8708.50.15	- - - For vehicles of heading 87.01	7	5	0
8708.50.19	- - - Other	7	5	0
	- - Assembled:			
8708.50.25	- - - For vehicles of heading 87.01	7	5	0
8708.50.26	- - - For vehicles of heading 87.03	7	5	0
8708.50.27	- - - For vehicles of heading 87.04 or 87.05	7	5	0
8708.50.29	- - - Other	7	5	0
	- - Parts:			
	- - - For vehicles of heading 87.01:			
8708.50.91	- - - - Crown wheels and pinions	7	5	0
8708.50.92	- - - - Other	7	5	0
8708.50.93	- - - For vehicles of heading 87.03	7	5	0

8708.50.99	- - - Other	7	5	0
8708.70	- Road wheels and parts and accessories thereof			
	- - Hub-caps:			
8708.70.15	- - - For vehicles of heading 87.01	7	5	0
8708.70.16	- - - For vehicles of heading 87.03	7	5	0
8708.70.17	- - - For vehicles of heading 87.02 or 87.04	7	5	0
8708.70.19	- - - Other	7	5	0
	- - Wheels fitted with tyres:			
8708.70.21	- - - For vehicles of heading 87.01	7	5	0
8708.70.22	- - - For vehicles of heading 87.03	7	5	0
8708.70.29	- - - Other	7	5	0
	- - Wheels not fitted with tyres:			
8708.70.31	- - - For vehicles of heading 87.01	7	5	0
8708.70.32	- - - For vehicles of heading 87.03	7	5	0
8708.70.39	- - - Other	7	5	0
	- - Other:			
8708.70.95	- - - For vehicles of heading 87.01	7	5	0
8708.70.96	- - - For vehicles of heading 87.02 or 87.04	7	5	0
8708.70.97	- - - For vehicles of heading 87.03	7	5	0
8708.70.99	- - - Other	7	5	0
8708.80	- Suspension systems and parts thereof (including shock- absorbers):			
	- - Suspension systems:			
8708.80.15	- - - For vehicles of heading 87.01	7	5	0
8708.80.16	- - - For vehicles of heading 87.03	7	5	0
8708.80.17	- - - For vehicles of subheading 8704.10 or heading 87.05	7	5	0
8708.80.19	- - - Other	7	5	0
	- - Parts:			
8708.80.91	- - - For vehicles of heading 87.01	7	5	0
8708.80.92	- - - For vehicles of heading 87.03	7	5	0
8708.80.99	- - - Other	7	5	0
	- Other parts and accessories:			
8708.91	- - Radiators and parts thereof:			
	- - - Radiators:			
8708.91.15	- - - - For vehicles of heading 87.01	7	5	0
8708.91.16	- - - - For vehicles of heading 87.03	7	5	0
8708.91.17	- - - - For vehicles of heading 87.02 or 87.04	7	5	0
8708.91.19	- - - - Other	7	5	0
	- - - Parts:			

8708.91.91	- - - - For vehicles of heading 87.01	7	5	0
8708.91.92	- - - - For vehicles of heading 87.03	7	5	0
8708.91.99	- - - - Other	7	5	0
8708.92	- - Silencers (mufflers) and exhaust pipes; parts thereof:			
8708.92.10	- - - For vehicles of heading 87.01	7	5	0
8708.92.20	- - - For vehicles of heading 87.03	7	5	0
8708.92.40	- - - For vehicles of heading 87.02 or 87.04	7	5	0
8708.92.90	- - - Other	7	5	0
8708.93	- - Clutches and parts thereof:			
8708.93.50	- - - For vehicles of heading 87.01	7	5	0
8708.93.60	- - - For vehicles of heading 87.03	7	5	0
8708.93.70	- - - For vehicles of heading 87.04 or 87.05	7	5	0
8708.93.90	- - - Other	7	5	0
8708.94	- - Steering wheels, steering columns and steering boxes; parts thereof:			
8708.94.10	- - - Steering wheels with airbag assemblies	7	5	0
	- - - Other:			
8708.94.94	- - - - For vehicles of heading 87.01	7	5	0
8708.94.95	- - - - For vehicles of heading 87.03	7	5	0
8708.94.99	- - - - Other	7	5	0
8708.95	- - Safety airbags with inflater system; parts thereof:			
8708.95.10	- - - Safety airbags with inflater system	7	5	0
8708.95.90	- - - Parts	7	5	0
8708.99	- - Other:			
8708.99.10	- - - For vehicles of heading 87.01	7	5	0
	- - - For vehicles of heading 87.02, 87.03 or 87.04:			
	- - - - Fuel tanks and parts thereof:			
8708.99.21	- - - - - Fuel tanks	7	5	0
8708.99.23	- - - - - Parts	7	5	0
8708.99.30	- - - - Accelerator, brake or clutch pedals	7	5	0
8708.99.40	- - - - Battery carriers or trays and brackets therefor	7	5	0
8708.99.50	- - - - Radiator shrouds	7	5	0
	- - - - Chassis frames or parts thereof:			
8708.99.61	- - - - - For vehicles of heading 87.02	7	5	0
8708.99.62	- - - - - For vehicles of heading 87.03	7	5	0
8708.99.63	- - - - - For vehicles of heading 87.04	7	5	0
8708.99.70	- - - - Other	7	5	0
8708.99.90	- - - Other	7	5	0

87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.			
	- Vehicles:			
8709.11.00	- - Electrical	0	0	0
8709.19.00	- - Other	0	0	0
8709.90.00	- Parts	0	0	0
8710.00.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	*	*	*
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10	- With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cc:			
	- - Completely Knocked Down:			
8711.10.12	- - - Mopeds and motorised bicycles	7	5	5
8711.10.13	- - - Other motorcycles and motor scooters	7	5	5
8711.10.19	- - - Other	30	25	20
	- - Other:			
8711.10.92	- - - Mopeds and motorised bicycles	7	5	5
8711.10.93	- - - Other motorcycles and motor scooters	7	5	5
8711.10.99	- - - Other	30	25	20
8711.20	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc:			
8711.20.10	- - Motocross motorcycles	30	25	20
8711.20.20	- - Mopeds and motorised bicycles	7	5	5
	- - Other, Completely Knocked Down:			
	- - - Motorcycles (with or without side-cars), including motor scooters:			
8711.20.31	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30	25	20
8711.20.32	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	30	25	20
8711.20.39	- - - - Other	7	5	5
	- - - Other:			
8711.20.45	- - - - Of a cylinder capacity not exceeding 200 cc	7	5	5
8711.20.49	- - - - Other	7	5	5

	- - Other:			
	- - - Motorcycles (with or without side-cars), including motor scooters:			
8711.20.51	- - - - Of a cylinder capacity exceeding 150 cc but not exceeding 200 cc	30	25	20
8711.20.52	- - - - Of a cylinder capacity exceeding 200 cc but not exceeding 250 cc	100	100	100
8711.20.59	- - - - Other	7	5	5
8711.20.90	- - - Other	7	5	5
8711.30	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc:			
8711.30.10	- - Motocross motorcycles	30	25	20
8711.30.30	- - Other, Completely Knocked Down	30	25	20
8711.30.90	- - Other	30	25	20
8711.40	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc:			
8711.40.10	- - Motocross motorcycles	30	25	20
8711.40.20	- - Other, Completely Knocked Down:	30	25	20
8711.40.90	- - Other	100	100	100
8711.50	- With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc:			
8711.50.20	- - Completely Knocked Down	30	25	20
8711.50.90	- - Other	30	25	20
8711.90	- Other:			
8711.90.40	- - Side-cars	30	25	20
	- - Other, Completely Knocked Down:			
8711.90.51	- - - Electrically powered motorcycles	7	5	5
8711.90.52	- - - Other, of a cylinder capacity not exceeding 200cc	7	5	5
8711.90.53	- - - Other, of a cylinder capacity exceeding 200cc but not exceeding 500cc:	7	5	5
8711.90.54	- - - Other, of a cylinder capacity exceeding 500cc	7	5	5
	- - Other:			
8711.90.91	- - - Electrically powered motorcycles	7	5	5
8711.90.99	- - - Other	7	5	5
87.12	Bicycles and other cycles (including delivery tricycles), not motorised.			
8712.00.10	- Racing bicycles	0	0	0
8712.00.20	- Bicycles designed to be ridden by children	7	5	5
8712.00.30	- Other bicycles	7	5	5
8712.00.90	- Other	7	5	5

87.13	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.			
8713.10.00	- Not mechanically propelled	0	0	0
8713.90.00	- Other	0	0	0
87.14	Parts and accessories of vehicles of headings 87.11 to 87.13.			
8714.10	- Of motorcycles (including mopeds):			
8714.10.10	- - Saddles	7	5	5
8714.10.20	- - Spokes and nipples	30	25	20
8714.10.90	- - Other	30	25	20
8714.20	- Of carriages for disabled persons:			
	- - Castors:			
8714.20.11	- - - Of a diameter (including tyres) exceeding 75 mm but not exceeding 100 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0	0	0
8714.20.12	- - - Of a diameter (including tyres) exceeding 100 mm but not exceeding 250 mm, provided that the width of any wheel or tyre fitted thereto is not less than 30 mm	0	0	0
8714.20.19	- - - Other	0	0	0
8714.20.90	- - Other	0	0	0
	- Other:			
8714.91	- - Frames and forks, and parts thereof:			
8714.91.10	- - - For bicycles of subheading 8712.00.20	30	25	20
	- - - Other:			
8714.91.91	- - - - Parts for forks	30	25	20
8714.91.99	- - - - Other	30	25	20
8714.92	- - Wheel rims and spokes:			
8714.92.10	- - - For bicycles of subheading 8712.00.20	30	25	20
8714.92.90	- - - Other	30	25	20
8714.93	- - Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels:			
8714.93.10	- - - For bicycles of subheading 8712.00.20	30	25	20
8714.93.90	- - - Other	30	25	20
8714.94	- - Brakes, including coaster braking hubs and hub brakes, and parts thereof:			
8714.94.10	- - - For bicycles of subheading 8712.00.20	30	25	20
8714.94.90	- - - Other	30	25	20
8714.95	- - Saddles			
8714.95.10	- - - For bicycles of subheading 8712.00.20	30	25	20
8714.95.90	- - - Other	30	25	20

8714.96	- - Pedals and crank-gear, and parts thereof:			
8714.96.10	- - - For bicycles of subheading 8712.00.20	30	25	20
8714.96.90	- - - Other	30	25	20
8714.99	- - Other:			
	- - - For bicycles of subheading 8712.00.20:			
8714.99.11	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	30	25	20
8714.99.12	- - - - Chain wheels and cranks; other parts	30	25	20
	- - - Other:			
8714.99.91	- - - - Handle bars, pillars, mudguards, reflectors, carriers, control cables, lamp brackets or bracket lugs; other accessories	30	25	20
8714.99.92	- - - - Chain wheels and cranks; other parts	30	25	20
8715.00.00	Baby carriages and parts thereof.	7	5	0
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10.00	- Trailers and semi-trailers of the caravan type, for housing or camping	5	0	0
8716.20.00	- Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	0	0	0
	- Other trailers and semi-trailers for the transport of goods:			
8716.31.00	- - Tanker trailers and tanker semi-trailers	0	0	0
8716.39	- - Other:			
8716.39.40	- - - Agricultural trailers and semi-trailers	0	0	0
	- - - Other:			
8716.39.91	- - - - Having a carrying capacity (payload) exceeding 200 t	0	0	0
8716.39.99	- - - - Other	5	0	0
8716.40.00	- Other trailers and semi-trailers	0	0	0
8716.80	- Other vehicles:			
8716.80.10	- - Carts and wagons, sack trucks, hand trolleys and similar hand-propelled vehicles of a kind used in factories or workshops, except wheelbarrows	7	5	0
8716.80.20	- - Wheelbarrows	7	5	0
8716.80.90	- - Other	7	5	0
8716.90	- Parts:			
	- - For trailers and semi-trailers:			
8716.90.13	- - - For goods of subheading 8716.20	0	0	0
8716.90.19	- - - Other	0	0	0

	- - For other vehicles:			
	- - - For goods of subheading 8716.80.10 or 8716.80.20:			
8716.90.92	- - - - Castors, of a diameter (including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	0	0	0
8716.90.93	- - - - Other	0	0	0
	- - - Other:			
8716.90.94	- - - - Spokes and nipples	0	0	0
8716.90.95	- - - - Castors, for goods of subheading 8716.80.90, of a diameter(including tyres) exceeding 100mm but not more than 250mm provided the width of the wheel or tyre fitted thereto is more than 30mm	0	0	0
8716.90.96	- - - - Other castors	0	0	0
8716.90.99	- - - - Other	0	0	0
	Chapter 88 - Aircraft, spacecraft, and parts thereof			
8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	0	0	0
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.			
	- Helicopters:			
8802.11.00	- - Of an unladen weight not exceeding 2,000 kg	0	0	0
8802.12.00	- - Of an unladen weight exceeding 2,000 kg	0	0	0
8802.20	- Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg:			
8802.20.10	- - Aeroplanes	0	0	0
8802.20.90	- - Other	0	0	0
8802.30	- Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg:			
8802.30.10	- - Aeroplanes	0	0	0
8802.30.90	- - Other	0	0	0
8802.40	- Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg:			
8802.40.10	- - Aeroplanes	0	0	0
8802.40.90	- - Other	0	0	0
8802.60.00	- Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0	0	0
88.03	Parts of goods of heading 88.01 or 88.02.			

8803.10.00	- Propellers and rotors and parts thereof	0	0	0
8803.20.00	- Under-carriages and parts thereof	0	0	0
8803.30.00	- Other parts of aeroplanes or helicopters	0	0	0
8803.90	- Other:			
8803.90.10	- - Of telecommunications satellites	0	0	0
8803.90.20	- - Of balloons, gliders or kites	0	0	0
8803.90.90	- - Other	0	0	0
88.04	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.			
8804.00.10	- Rotochutes and parts thereof	0	0	0
8804.00.90	- Other	0	0	0
88.05	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.			
8805.10.00	- Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0	0	0
	- Ground flying trainers and parts thereof:			
8805.21.00	- - Air combat simulators and parts thereof	0	0	0
8805.29	- - Other:			
8805.29.10	- - - Ground flying trainers	0	0	0
8805.29.90	- - - Other	0	0	0
	Chapter 89 - Ships, boats and floating structures			
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.			
8901.10	- Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:			
8901.10.10	- - Of a gross tonnage not exceeding 26	0	0	0
8901.10.20	- - Of a gross tonnage exceeding 26 but not exceeding 500	0	0	0
8901.10.60	- - Of a gross tonnage exceeding 500 but not exceeding 1.000	0	0	0
8901.10.70	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0	0	0
8901.10.80	- - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	0	0	0
8901.10.90	- - Of a gross tonnage exceeding 5,000	0	0	0
8901.20	- Tankers:			

8901.20.50	- - Of a gross tonnage not exceeding 5,000	0	0	0
8901.20.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0	0	0
8901.20.80	- - Of a gross tonnage exceeding 50,000	0	0	0
8901.30	- Refrigerated vessels, other than those of subheading 8901.20:			
8901.30.50	- - Of a gross tonnage not exceeding 5,000	0	0	0
8901.30.70	- - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0	0	0
8901.30.80	- - Of a gross tonnage exceeding 50,000	0	0	0
8901.90	- Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
	- - Not motorised:			
8901.90.11	- - - Of a gross tonnage not exceeding 26	0	0	0
8901.90.12	- - - Of a gross tonnage exceeding 26 but not exceeding 500	0	0	0
8901.90.14	- - - Of a gross tonnage exceeding 500	0	0	0
	- - Motorised:			
8901.90.31	- - - Of a gross tonnage not exceeding 26	0	0	0
8901.90.32	- - - Of a gross tonnage exceeding 26 but not exceeding 500	0	0	0
8901.90.33	- - - Of a gross tonnage exceeding 500 but not exceeding 1,000	0	0	0
8901.90.34	- - - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0	0	0
8901.90.35	- - - Of a gross tonnage exceeding 4,000 but not exceeding 5,000	0	0	0
8901.90.36	- - - Of a gross tonnage exceeding 5,000 but not exceeding 50,000	0	0	0
8901.90.37	- - - Of a gross tonnage exceeding 50,000	0	0	0
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
	- Fishing vessels:			
8902.00.21	- - Of a gross tonnage not exceeding 26	10	10	10
8902.00.22	- - Of a gross tonnage exceeding 26 but less than 40	10	10	10
8902.00.23	- - Of a gross tonnage of 40 or more but not exceeding 250	10	10	10
8902.00.24	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	0	0	0
8902.00.25	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0	0	0
8902.00.26	- - Of a gross tonnage exceeding 4,000	0	0	0
	- Other:			

8902.00.91	- - Of a gross tonnage not exceeding 26	10	10	10
8902.00.92	- - Of a gross tonnage exceeding 26 but less than 40	10	10	10
8902.00.93	- - Of a gross tonnage of 40 or more but not exceeding 250	10	10	10
8902.00.94	- - Of a gross tonnage exceeding 250 but not exceeding 1,000	0	0	0
8902.00.95	- - Of a gross tonnage exceeding 1,000 but not exceeding 4,000	0	0	0
8902.00.96	- - Of a gross tonnage exceeding 4,000	0	0	0
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10.00	- Inflatable	0	0	0
	- Other:			
8903.91.00	- - Sailboats, with or without auxiliary motor	0	0	0
8903.92.00	- - Motorboats, other than outboard motorboats	0	0	0
8903.99.00	- - Other	0	0	0
89.04	Tugs and pusher craft.			
8904.00.10	- Of a gross tonnage not exceeding 26	0	0	0
	- Of gross tonnage exceeding 26:			
8904.00.31	- - Of a power not exceeding 4,000 hp	0	0	0
8904.00.39	- - Other	0	0	0
89.05	Light-vessels, fire-floats, dredgers, floating cranes and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
8905.10.00	- Dredgers	0	0	0
8905.20.00	- Floating or submersible drilling or production platforms	0	0	0
8905.90	- Other:			
8905.90.10	- - Floating docks	0	0	0
8905.90.90	- - Other	0	0	0
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.10.00	- Warships	0	0	0
8906.90	- Other:			
8906.90.10	- - Of a displacement not exceeding 30 t	0	0	0
8906.90.20	- - Of a displacement exceeding 30 t but not exceeding 300 t	0	0	0

8906.90.90	- - Other	0	0	0
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10.00	- Inflatable rafts	0	0	0
8907.90	- Other:			
8907.90.10	- - Buoys	0	0	0
8907.90.90	- - Other	0	0	0
8908.00.00	Vessels and other floating structures for breaking up.	0	0	0
	Chapter 90 - Optical, photographic, cinematographic measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof			
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.			
9001.10	- Optical fibres, optical fibre bundles and cables:			
9001.10.10	- - For telecommunications and other electrical uses	0	0	0
9001.10.90	- - Other	0	0	0
9001.20.00	- Sheets and plates of polarising material	0	0	0
9001.30.00	- Contact lenses	0	0	0
9001.40.00	- Spectacle lenses of glass	0	0	0
9001.50.00	- Spectacle lenses of other materials	0	0	0
9001.90	- Other:			
9001.90.10	- - For photographic or cinematographic cameras or projectors	0	0	0
9001.90.90	- - Other	0	0	0
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.			
	- Objective lenses:			
9002.11	- - For cameras, projectors or photographic enlargers or reducers:			
9002.11.10	- - - For cinematographic projectors	0	0	0
9002.11.90	- - - Other	0	0	0

9002.19.00	- - Other	0	0	0
9002.20	- Filters:			
9002.20.10	- - For cinematographic projectors	0	0	0
9002.20.20	- - For cinematographic cameras, photographic cameras and other projectors	0	0	0
9002.20.30	- - For telescopes or microscopes	0	0	0
9002.20.90	- - Other	0	0	0
9002.90	- Other:			
9002.90.20	- - For cinematographic projectors	0	0	0
9002.90.30	- - For cinematographic cameras, photographic cameras and other projectors	0	0	0
9002.90.90	- - Other	0	0	0
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			
	- Frames and mountings:			
9003.11.00	- - Of plastics	0	0	0
9003.19.00	- - Of other materials	0	0	0
9003.90.00	- Parts	0	0	0
90.04	Spectacles, goggles and the like, corrective, protective or other.			
9004.10.00	- Sunglasses	5	0	0
9004.90	- Other:			
9004.90.10	- - Corrective spectacles	0	0	0
9004.90.50	- - Protective goggles	0	0	0
9004.90.90	- - Other	0	0	0
90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.			
9005.10.00	- Binoculars	0	0	0
9005.80	- Other tools:			
9005.80.10	- - Astronomical instruments, excluding instruments for radio-astronomy	0	0	0
9005.80.90	- - Other	0	0	0
9005.90	- Parts and accessories (including mountings):			
9005.90.10	- - For astronomical instruments, excluding instruments for radio-astronomy	0	0	0
9005.90.90	- - Other	0	0	0
90.06	Photographic (other than cinematographic)			

	cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.			
9006.10	- Cameras of a kind used for preparing printing plates or cylinders:			
9006.10.10	- - Laser photoplotters	0	0	0
9006.10.90	- - Other	0	0	0
9006.30.00	- Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0	0	0
9006.40.00	- Instant print cameras	7	5	0
	- Other cameras:			
9006.51.00	- - With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	7	5	0
9006.52.00	- - Other, for roll film of a width less than 35 mm	0	0	0
9006.53.00	- - Other, for roll film of a width of 35 mm	0	0	0
9006.59	- - Other:			
9006.59.10	- - - Laser photoplotters or image setters with a raster image processor	0	0	0
9006.59.90	- - - Other	0	0	0
	- Photographic flashlight apparatus and flashbulbs:			
9006.61.00	- - Discharge lamp ("electronic") flashlight apparatus	5	0	0
9006.69.00	- - Other	5	0	0
	- Parts and accessories:			
9006.91	- - For cameras:			
9006.91.10	- - - For laser photoplotters of subheading 9006.10.10	0	0	0
9006.91.30	- - - Other, for cameras of subheadings 9006.40 to 9006.53	0	0	0
9006.91.90	- - - Other	0	0	0
9006.99	- - Other:			
9006.99.10	- - - For photographic flashlight apparatus	0	0	0
9006.99.90	- - - Other	0	0	0
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10.00	- Cameras	0	0	0
9007.20	- Projectors:			
9007.20.10	- - For film of less than 16 mm in width	0	0	0
9007.20.90	- - Other	0	0	0
	- Parts and accessories:			
9007.91.00	- - For cameras	0	0	0

9007.92.00	- - For cinematographic projectors	0	0	0
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.50	- Projectors, enlargers and reducers:			
9008.50.10	- - Microfilm , microfiche or other microform readers, whether or not capable of producing copies	0	0	0
9008.50.90	- - Other	0	0	0
9008.90	- Parts and accessories:			
9008.90.20	- - Of photographic (other than cinematographic) enlargers and reducers	0	0	0
9008.90.90	- - Other	0	0	0
90.10	Apparatus and equipment for photographic (including cinematographic) laboratories, not specified or included elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10.00	- Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0	0	0
9010.50	- Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:			
9010.50.10	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0
9010.50.90	- - Other	0	0	0
9010.60	- Projection screens:			
9010.60.10	- - Of 300 inches or more	0	0	0
9010.60.90	- - Other	0	0	0
9010.90	- Parts and accessories:			
9010.90.10	- - Of goods of subheading 9010.10 or 9010.60	0	0	0
9010.90.30	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0
9010.90.90	- - Other	0	0	0
90.11	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.			
9011.10.00	- Stereoscopic microscopes	0	0	0
9011.20.00	- Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	0	0

9011.80.00	- Other microscopes	0	0	0
9011.90.00	- Parts and accessories	0	0	0
90.12	Microscopes other than optical microscopes; diffraction apparatus.			
9012.10.00	- Microscopes other than optical microscopes; diffraction apparatus	0	0	0
9012.90.00	- Parts and accessories	0	0	0
90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.			
9013.10.00	- Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0	0	0
9013.20.00	- Lasers, other than laser diodes	0	0	0
9013.80	- Other devices, appliances and instruments:			
9013.80.10	- - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9013.80.20	- - Liquid crystal devices	0	0	0
9013.80.90	- - Other	0	0	0
9013.90	- Parts and accessories:			
9013.90.10	- - Of goods of subheading 9013.20	0	0	0
9013.90.50	- - Of goods of subheading 9013.80.20	0	0	0
9013.90.60	- - Of goods of subheading 9013.80.10	0	0	0
9013.90.90	- - Other	0	0	0
90.14	Direction finding compasses; other navigational instruments and appliances.			
9014.10.00	- Direction finding compasses	0	0	0
9014.20.00	- Instruments and appliances for aeronautical or space navigation (other than compasses)	0	0	0
9014.80	- Other instruments and appliances:			
9014.80.10	- - Of a kind used on ships, incorporating or working in conjunction with an automatic data processing machines	0	0	0
9014.80.90	- - Other	0	0	0
9014.90	- Parts and accessories:			
9014.90.10	- - Of instruments and apparatus, of a kind used on ships, working in conjunction with an automatic data processing machine	0	0	0

9014.90.90	- - Other	0	0	0
90.15	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10	- Rangefinders:			
9015.10.10	- - Of a kind used in photography or cinematography	0	0	0
9015.10.90	- - Other	0	0	0
9015.20.00	- Theodolites and tachymeters (tacheometers)	0	0	0
9015.30.00	- Levels	0	0	0
9015.40.00	- Photogrammetrical surveying instruments and appliances	0	0	0
9015.80	- Other instruments and appliances:			
9015.80.10	- - Radio-sonde and radio wind apparatus	0	0	0
9015.80.90	- - Other	0	0	0
9015.90.00	- Parts and accessories	0	0	0
9016.00.00	Balances of a sensitivity of 5 cg or better, with or without weights.	0	0	0
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
9017.10	- Drafting tables and machines, whether or not automatic:			
9017.10.10	- - Plotters	0	0	0
9017.10.90	- - Other	0	0	0
9017.20	- Other drawing, marking-out or mathematical calculating instruments:			
9017.20.10	- - Rulers	0	0	0
9017.20.30	- - Apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0
9017.20.40	- - Photoplotters for the manufacture of printed circuit boards/printed wiring boards	0	0	0
9017.20.50	- - Other plotters	0	0	0
9017.20.90	- - Other	0	0	0
9017.30.00	- Micrometers, callipers and gauges	0	0	0

9017.80.00	- Other instruments	0	0	0
9017.90	- Parts and accessories:			
9017.90.20	- - Parts and accessories of apparatus for the projection or drawing of circuit patterns on sensitized substrates for the manufacture of printed circuit boards/printed wiring boards	0	0	0
9017.90.30	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	0	0	0
9017.90.40	- - Parts and accessories of photoplotters for the manufacture of printed circuit boards/printed wiring boards	0	0	0
9017.90.90	- - Other	0	0	0
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
	- Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11.00	- - Electro-cardiographs	0	0	0
9018.12.00	- - Ultrasonic scanning apparatus	0	0	0
9018.13.00	- - Magnetic resonance imaging apparatus	0	0	0
9018.14.00	- - Scintigraphic apparatus	0	0	0
9018.19.00	- - Other	0	0	0
9018.20.00	- Ultra-violet or infra-red ray apparatus	0	0	0
	- Syringes, needles, catheters, cannulae and the like:			
9018.31	- - Syringes, with or without needles:			
9018.31.10	- - - Disposable syringes	0	0	0
9018.31.90	- - - Other	0	0	0
9018.32.00	- - Tubular metal needles and needles for sutures	0	0	0
9018.39	- - Other:			
9018.39.10	- - - Catheters	0	0	0
9018.39.90	- - - Other	0	0	0
	- Other instruments and appliances, used in dental sciences:			
9018.41.00	- - Dental drill engines, whether or not combined on a single base with other dental equipment	0	0	0
9018.49.00	- - Other	0	0	0
9018.50.00	- Other ophthalmic instruments and appliances	0	0	0
9018.90	- Other instruments and appliances:			
9018.90.20	- - Intravenous administration sets	0	0	0
9018.90.30	- - Electronic instruments and appliances	0	0	0

9018.90.90	- - Other	0	0	0
90.19	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10	- Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus:			
9019.10.10	- - Electronic	0	0	0
9019.10.90	- - Other	0	0	0
9019.20.00	- Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	0	0	0
9020.00.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	0	0	0
90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.			
9021.10.00	- Orthopaedic or fracture appliances	0	0	0
	- Artificial teeth and dental fittings:			
9021.21.00	- - Artificial teeth	0	0	0
9021.29.00	- - Other	0	0	0
	- Other artificial parts of the body:			
9021.31.00	- - Artificial joints	0	0	0
9021.39.00	- - Other	0	0	0
9021.40.00	- Hearing aids, excluding parts and accessories	0	0	0
9021.50.00	- Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0	0
9021.90.00	- Other	0	0	0
90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.			
	- Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses,			

	including radiography or radiotherapy apparatus:			
9022.12.00	- - Computed tomography apparatus	0	0	0
9022.13.00	- - Other, for dental uses	0	0	0
9022.14.00	- - Other, for medical, surgical or veterinary uses	0	0	0
9022.19	- - For other uses:			
9022.19.10	- - - X-ray apparatus for the physical inspection of solder joints on printed circuit boards/printed wiring boards assemblies	0	0	0
9022.19.90	- - - Other	0	0	0
	- Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:			
9022.21.00	- - For medical, surgical, dental or veterinary uses	0	0	0
9022.29.00	- - For other uses	0	0	0
9022.30.00	- X-ray tubes	0	0	0
9022.90	- Other, including parts and accessories:			
9022.90.10	- - Parts and accessories of X-ray apparatus for the physical inspection of solder joints on printed circuit assemblies	0	0	0
9022.90.90	- - Other	0	0	0
9023.00.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	0	0	0
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10	- Machines and appliances for testing metals:			
9024.10.10	- - Electrically operated	0	0	0
9024.10.20	- - Not electrically operated	0	0	0
9024.80	- Other machines and apparatus::			
9024.80.10	- - Electrically operated	0	0	0
9024.80.20	- - Not electrically operated	0	0	0
9024.90	- Parts and accessories:			
9024.90.10	- - For electrically operated machines and appliances	0	0	0
9024.90.20	- - For non-electrically operated machines and appliances	0	0	0
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not,			

	and any combination of these instruments.			
	- Thermometers and pyrometers, not combined with other instruments:			
9025.11.00	- - Liquid-filled, for direct reading	0	0	0
9025.19	- - Other:			
	- - - Electrically operated			
9025.19.11	- - - - Temperature gauges for motor vehicles	0	0	0
9025.19.19	- - - - Other	0	0	0
9025.19.20	- - - Not electrically operated	0	0	0
9025.80	- Other tools:			
9025.80.20	- - Electrically operated	0	0	0
9025.80.30	- - Not electrically operated	0	0	0
9025.90	- Parts and accessories:			
9025.90.10	- - For electrically operated instruments	0	0	0
9025.90.20	- - For non-electrically operated instruments	0	0	0
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.			
9026.10	- For measuring or checking the flow or level of liquids:			
9026.10.10	- - Level gauges for motor vehicles, electrically operated	0	0	0
9026.10.20	- - Level gauges for motor vehicles, not electrically operated	0	0	0
9026.10.30	- - Other, electrically operated	0	0	0
9026.10.90	- - Other, not electrically operated	0	0	0
9026.20	- For measuring or checking pressure:			
9026.20.10	- - Pressure gauges for motor vehicles, electrically operated	0	0	0
9026.20.20	- - Pressure gauges for motor vehicles, not electrically operated	0	0	0
9026.20.30	- - Other, electrically operated	0	0	0
9026.20.40	- - Other, not electrically operated	0	0	0
9026.80	- Other instruments or apparatus:			
9026.80.10	- - Electrically operated	0	0	0
9026.80.20	- - Not electrically operated	0	0	0
9026.90	- Parts and accessories:			
9026.90.10	- - For electrically operated instruments and apparatus	0	0	0
9026.90.20	- - For non-electrically operated instruments and apparatus	0	0	0

90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
9027.10	- Gas or smoke analysis apparatus:			
9027.10.10	- - Electrically operated	0	0	0
9027.10.20	- - Not electrically operated	0	0	0
9027.20	- Chromatographs and electrophoresis instruments:			
9027.20.10	- - Electrically operated	0	0	0
9027.20.20	- - Not electrically operated	0	0	0
9027.30	- Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR):			
9027.30.10	- - Electrically operated	0	0	0
9027.30.20	- - Not electrically operated	0	0	0
9027.50	- Other instruments and apparatus using optical radiations (UV, visible, IR):			
9027.50.10	- - Electrically operated	0	0	0
9027.50.20	- - Not electrically operated	0	0	0
9027.80	- Other instruments and apparatus:			
9027.80.10	- - Exposure meters	0	0	0
9027.80.30	- - Other, electrically operated	0	0	0
9027.80.40	- - Other, not electrically operated	0	0	0
9027.90	- Microtomes; parts and accessories:			
9027.90.10	- - Parts and accessories, including printed circuit assemblies for products of heading 90.27, other than for gas or smoke analysis apparatus or microtomes	0	0	0
	- - Other:			
9027.90.91	- - - Electrically operated	0	0	0
9027.90.99	- - - Other	0	0	0
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	- Gas meters:			
9028.10.10	- - Gas meters of a kind mounted on gas containers	0	0	0
9028.10.90	- - Other	0	0	0
9028.20	- Liquid meters:			
9028.20.20	- - Water meters	0	0	0

9028.20.90	- - Other	0	0	0
9028.30	- Electricity meters:			
9028.30.10	- - Kilowatt hour meters	7	5	0
9028.30.90	- - Other	7	5	0
9028.90	- Parts and accessories:			
9028.90.10	- - Water meter housings or bodies	0	0	0
9028.90.90	- - Other	0	0	0
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.			
9029.10	- Revolution counters, production counters, taximeters, mileometers, pedometers and the like			
9029.10.20	- - Taximeters	5	0	0
9029.10.90	- - Other	0	0	0
9029.20	- Speed indicators and tachometers; stroboscopes:			
9029.20.10	- - Speedometers for motor vehicles	7	5	0
9029.20.20	- - Tachometers for motor vehicles	0	0	0
9029.20.90	- - Other	0	0	0
9029.90	- Parts and accessories:			
9029.90.10	- - Of goods of subheading 9029.10 or of stroboscopes of subheading 9029.20	0	0	0
9029.90.20	- - Of other goods of subheading 9029.20	0	0	0
90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
9030.10.00	- Instruments and apparatus for measuring or detecting ionising radiations	0	0	0
9030.20.00	- Oscilloscopes and oscillographs	0	0	0
	- Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:			
9030.31.00	- - Multimeters without a recording device	0	0	0
9030.32.00	- - Multimeters with a recording device	0	0	0
9030.33	- - Other, without a recording device:			
9030.33.10	- - - Instruments and apparatus for measuring or checking voltage, current, resistance or power on printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0
9030.33.20	- - - Impedance-measuring instruments and apparatus designed to provide visual and/or audible warning of	0	0	0

	electrostatic discharge conditions that can damage electronic circuits; apparatus for testing electrostatic control equipment and electrostatic grounding devices/fixtures			
9030.33.30	- - - Ammeters and voltmeters for motor vehicles	0	0	0
9030.33.90	- - - Other	0	0	0
9030.39.00	- - Other, with a recording device	0	0	0
9030.40.00	- Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0	0	0
	- Other instruments and apparatus:			
9030.82	- - For measuring or checking semiconductor wafers or devices:			
9030.82.10	- - - Wafer probers	0	0	0
9030.82.90	- - - Other	0	0	0
9030.84	- - Other, with a recording device:			
9030.84.10	- - - Instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9030.84.90	- - - Other	0	0	0
9030.89	- - Other:			
9030.89.10	- - - Instruments and apparatus, without a recording device, for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies, other than those covered within subheading 9030.39	0	0	0
9030.89.90	- - - Other	0	0	0
9030.90	- Parts and accessories:			
9030.90.10	- - Parts and accessories (including printed circuit assemblies) of goods of subheading 9030.40 or 9030.82	0	0	0
9030.90.30	- - Parts and accessories of optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9030.90.40	- - Parts and accessories of other instruments and apparatus for measuring or checking electrical quantities on printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9030.90.90	- - Other	0	0	0
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.			
9031.10	- Machines for balancing mechanical parts:			

9031.10.10	- - Electrically operated	0	0	0
9031.10.20	- - Not electrically operated	0	0	0
9031.20	- Test benches:			
9031.20.10	- - Electrically operated	0	0	0
9031.20.20	- - Not electrically operated	0	0	0
	- Other optical instruments and appliances:			
9031.41.00	- - For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	0	0
9031.49	- - Other:			
9031.49.10	- - - Optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0	0	0
9031.49.20	- - - Optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9031.49.30	- - - Other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9031.49.90	- - - Other	0	0	0
9031.80	- Other instruments, appliances and machines:			
9031.80.10	- - Cable testers	0	0	0
9031.80.90	- - Other	0	0	0
9031.90	- Parts and accessories:			
	- - For electrically operated equipment:			
9031.90.11	- - - Parts and accessories including printed circuit assemblies of optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting masks, photomasks or reticles used in manufacturing semiconductor devices; parts and accessories of optical instruments and appliances for measuring surface particulate contamination on semiconductor wafers	0	0	0
9031.90.12	- - - Of optical error verification and repair apparatus for printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9031.90.13	- - - Of other optical instruments and appliances for measuring or checking printed circuit boards/printed wiring boards and printed circuit assemblies	0	0	0
9031.90.19	- - - Other	0	0	0
9031.90.20	- - For non-electrically operated equipment	0	0	0
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	- Thermostats:			
9032.10.10	- - Electrically operated	0	0	0

9032.10.20	- - Not electrically operated	0	0	0
9032.20	- Manostats:			
9032.20.10	- - Electrically operated	7	5	0
9032.20.20	- - Not electrically operated	7	5	0
	- Other instruments and apparatus:			
9032.81.00	- - Hydraulic or pneumatic	0	0	0
9032.89	- - Other:			
9032.89.10	- - - Instruments and apparatus incorporating or working in conjunction with an automatic data processing machine, for automatically regulating or controlling the propulsion, ballast or cargo handling systems of ships	0	0	0
9032.89.20	- - - Automatic instruments and apparatus for regulating or controlling chemical or electrochemical solutions in the manufacture of printed circuit boards/printed wiring boards or printed circuit assemblies	0	0	0
	- - - Other, electrically operated:			
9032.89.31	- - - - Automatic regulating voltage units (stabilizers)	7	5	0
9032.89.39	- - - - Other	0	0	0
9032.89.90	- - - Other	0	0	0
9032.90	- Parts and accessories:			
9032.90.10	- - Of goods of subheading 9032.89.10	0	0	0
9032.90.20	- - Of goods of subheading 9032.89.20	0	0	0
9032.90.30	- - Of other electrically operated goods	0	0	0
9032.90.90	- - Other	0	0	0
90.33	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.			
9033.00.10	- For electrically operated instruments	0	0	0
9033.00.20	- For non-electrically operated instruments	0	0	0
	Chapter 91 - Clocks and watches and parts thereof			
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.			
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9101.11.00	- - With mechanical display only	7	5	0
9101.19.00	- - Other	7	5	0

	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9101.21.00	- - With automatic winding	7	5	0
9101.29.00	- - Other	7	5	0
	- Other:			
9101.91.00	- - Electrically operated	7	5	0
9101.99.00	- - Other	7	5	0
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.			
	- Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:			
9102.11.00	- - With mechanical display only	7	5	0
9102.12.00	- - With opto-electronic display only	7	5	0
9102.19.00	- - Other	7	5	0
	- Other wrist-watches, whether or not incorporating a stop-watch facility:			
9102.21.00	- - With automatic winding	7	5	0
9102.29.00	- - Other	7	5	0
	- Other:			
9102.91	- - Electrically operated			
9102.91.10	- - - Stop-watches	7	5	0
9102.91.90	- - - Other	7	5	0
9102.99.00	- - Other	7	5	0
91.03	Clocks with watch movements, excluding clocks of heading 91.04.			
9103.10.00	- Electrically operated	7	5	0
9103.90.00	- Other	7	5	0
91.04	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.			
9104.00.10	- For vehicles	0	0	0
9104.00.20	- For aircraft	0	0	0
9104.00.30	- For vessels	0	0	0
9104.00.90	- Other	0	0	0
91.05	Other clocks.			
	- Alarm clocks:			
9105.11.00	- - Electrically operated	7	5	0
9105.19.00	- - Other	7	5	0

	- Wall clocks:			
9105.21.00	- - Electrically operated	7	5	0
9105.29.00	- - Other	7	5	0
	- Other:			
9105.91	- - Electrically operated			
9105.91.10	- - - Marine chronometers	0	0	0
9105.91.90	- - - Other	7	5	0
9105.99	- - Other:			
9105.99.10	- - - Marine chronometers	0	0	0
9105.99.90	- - - Other	7	5	0
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).			
9106.10.00	- Time-registers; time-recorders	0	0	0
9106.90	- Other:			
9106.90.10	- - Parking meters	0	0	0
9106.90.90	- - Other	0	0	0
9107.00.00	Time switches with clock or watch movement or with synchronous motor.	0	0	0
91.08	Watch movements, complete and assembled.			
	- Electrically operated			
9108.11.00	- - With mechanical display only or with a device to which a mechanical display can be incorporated	7	5	0
9108.12.00	- - With opto-electronic display only	7	5	0
9108.19.00	- - Other	7	5	0
9108.20.00	- With automatic winding	7	5	0
9108.90.00	- Other	7	5	0
91.09	Clock movements, complete and assembled.			
9109.10.00	- Electrically operated	7	5	0
9109.90.00	- Other	7	5	0
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
	- Of watches:			
9110.11.00	- - Complete movements, unassembled or partly	7	5	0

	assembled (movement sets)			
9110.12.00	- - Incomplete movements, assembled	7	5	0
9110.19.00	- - Rough movements	7	5	0
9110.90.00	- Other	7	5	0
91.11	Watch cases and parts thereof.			
9111.10.00	- Cases of precious metal or of metal clad with precious metal	7	5	0
9111.20.00	- Cases of base metal, whether or not gold- or silver-plated	7	5	0
9111.80.00	- Other cases	7	5	0
9111.90.00	- Parts	7	5	0
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.			
9112.20.00	- Cases	7	5	0
9112.90.00	- Parts	7	5	0
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.			
9113.10.00	- Of precious metal or of metal clad with precious metal	7	5	0
9113.20.00	- Of base metal, whether or not gold- or silver-plated	7	5	0
9113.90.00	- Other	7	5	0
91.14	Other clock or watch parts.			
9114.10.00	- Springs, including hair-springs	5	0	0
9114.30.00	- Dials	5	0	0
9114.40.00	- Plates and bridges	5	0	0
9114.90.00	- Other	5	0	0
	Chapter 92 - Musical instruments; parts and accessories of such articles			
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.			
9201.10.00	- Upright pianos	0	0	0
9201.20.00	- Grand pianos	0	0	0
9201.90.00	- Other	0	0	0
92.02	Other string musical instruments (for example, guitars, violins, harps).			
9202.10.00	- Played with a bow	0	0	0

9202.90.00	- Other	0	0	0
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.			
9205.10.00	- Brass-wind instruments	0	0	0
9205.90	- Other:			
9205.90.10	- - Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	0	0	0
9205.90.90	- - Other	0	0	0
9206.00.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	0	0	0
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10.00	- Keyboard instruments, other than accordions	0	0	0
9207.90.00	- Other	0	0	0
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.			
9208.10.00	- Musical boxes	0	0	0
9208.90	- Other:			
9208.90.10	- - Decoy calls, whistles, call horns and other mouth-blown sound signalling instruments	0	0	0
9208.90.90	- - Other	0	0	0
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.			
9209.30.00	- Musical instrument strings	0	0	0
	- Other:			
9209.91	- - Parts and accessories for pianos:			
9209.91.10	- - - Strung backs, keyboards and metal frames for upright pianos	0	0	0
9209.91.90	- - - Other	0	0	0
9209.92.00	- - Parts and accessories for the musical instruments of heading 92.02	0	0	0

9209.94.00	- - Parts and accessories for the musical instruments of heading 92.07	0	0	0
9209.99.00	- - Other	0	0	0
	Chapter 93 - Arms and ammunition; parts and accessories thereof			
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.			
9301.10.00	- Artillery weapons (for example, guns, howitzers and mortars)	*	*	*
9301.20.00	- Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	*	*	*
9301.90.00	- Other	*	*	*
9302.00.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	*	*	*
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).			
9303.10.00	- Muzzle-loading firearms	*	*	*
9303.20.00	- Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	*	*	*
9303.30.00	- Other sporting, hunting or target-shooting rifles	*	*	*
9303.90.00	- Other	*	*	*
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.			
9304.00.10	- Air guns, operating at a pressure of less than 7 kgf/cm ²	*	*	*
9304.00.90	- Other	*	*	*
93.05	Parts and accessories of articles of headings 93.01 to 93.04.			
9305.10.00	- Of revolvers or pistols	*	*	*
9305.20.00	- Of shotguns or rifles of heading 93.03	*	*	*
	- Other:			
9305.91	- - Of military weapons of heading 93.01:			
9305.91.10	- - - Of leather or textile material	*	*	*

9305.91.90	- - - Other	*	*	*
9305.99	- - Other:			
	- - - Of goods of subheading 9304.00.90:			
9305.99.11	- - - - Of leather or textile material	*	*	*
9305.99.19	- - - - Other	*	*	*
	- - - Other:			
9305.99.91	- - - - Of leather or textile material	*	*	*
9305.99.99	- - - - Other	*	*	*
93.06	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
	- Shotgun cartridges and parts thereof; air gun pellets:			
9306.21.00	- - Cartridges	*	*	*
9306.29.00	- - Other	*	*	*
9306.30	- Other cartridges and parts thereof:			
	- - For revolvers and pistols of heading 93.02:			
9306.30.11	- - - .22 calibre cartridges	*	*	*
9306.30.19	- - - Other	*	*	*
9306.30.20	- - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	*	*	*
	- - Other:			
9306.30.91	- - - .22 calibre cartridges	*	*	*
9306.30.99	- - - Other	*	*	*
9306.90.00	- Other	*	*	*
9307.00.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	*	*	*
	Chapter 94 - Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings			
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.			
9401.10.00	- Seats of a kind used for aircraft	7	5	0
9401.20	- Seats of a kind used for motor vehicles:			
9401.20.10	- - For vehicles of heading 87.02, 87.03 or 87.04	7	5	0

9401.20.90	- - Other	7	5	0
9401.30.00	- Swivel seats with variable height adjustment	7	5	0
9401.40.00	- Seats other than garden seats or camping equipment, convertible into beds	7	5	0
	- Seats of cane, osier, bamboo or similar materials:			
9401.51.00	- - Of bamboo or rattan	7	5	0
9401.59.00	- - Other	7	5	0
	- Other seats, with wooden frames:			
9401.61.00	- - Upholstered	7	5	0
9401.69.00	- - Other	7	5	0
	- Other seats, with metal frames:			
9401.71.00	- - Upholstered	7	5	0
9401.79.00	- - Other	7	5	0
9401.80.00	- Other seats	7	5	0
9401.90	- Parts:			
9401.90.10	- - Of seats of subheading 9401.10.00	7	5	0
	- - Of seats of subheading 9401.20.00:			
9401.90.31	- - - Headrest stiffeners for seats of subheading 9401.20.10	7	5	0
9401.90.39	- - - Other	7	5	0
9401.90.40	- - Of seats of subheading 9401.30.00	7	5	0
	- - Other:			
9401.90.92	- - - Of plastics	7	5	0
9401.90.99	- - - Other	7	5	0
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.			
9402.10	- Dentists', barbers' or similar chairs and parts thereof:			
9402.10.10	- - Dentists' chairs and parts thereof	7	5	0
9402.10.30	- - Barbers' chairs and parts thereof	7	5	0
9402.10.90	- - Other	7	5	0
9402.90	- Other:			
9402.90.10	- - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof	0	0	0
9402.90.90	- - Other	7	5	0
94.03	Other furniture and parts thereof.			
9403.10.00	- Metal furniture of a kind used in offices	7	5	0

9403.20	- Other metal furniture:			
9403.20.10	- - Fume cupboards	7	5	0
9403.20.90	- - Other	0	0	0
9403.30.00	- Wooden furniture of a kind used in offices	7	5	0
9403.40.00	- Wooden furniture of a kind used in the kitchen	7	5	0
9403.50.00	- Wooden furniture of a kind used in the bedroom	7	5	0
9403.60	- Other wooden furniture:			
9403.60.10	- - Fume cupboards	5	0	0
9403.60.90	- - Other	0	0	0
9403.70	- Furniture of plastics::			
9403.70.10	- - Baby walkers	7	5	0
9403.70.20	- - Fume cupboards	5	0	0
9403.70.90	- - Other	7	5	0
	- Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.81.00	- - Of bamboo or rattan	5	0	0
9403.89	- - Other:			
9403.89.10	- - - Fume cupboards	5	0	0
9403.89.90	- - - Other	7	5	0
9403.90	- Parts:			
9403.90.10	- - Of baby walkers of subheading 9403.70.10	7	5	0
9403.90.90	- - Other	7	5	0
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10.00	- Mattress supports	7	5	0
	- Mattresses:			
9404.21.00	- - Of cellular rubber or plastics, whether or not covered	7	5	0
9404.29	- - Of other materials:			
9404.29.10	- - - Spring mattresses	7	5	0
9404.29.20	- - - Other, hyperthermia / hypothermia type	7	5	0
9404.29.90	- - - Other	7	5	0
9404.30.00	- Sleeping bags	7	5	0
9404.90	- Other:			
9404.90.10	- - Quilts, bedspreads and mattress-protectors	7	5	0
9404.90.90	- - Other	7	5	0

94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.10	- Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares:			
9405.10.20	- - Lamps for operating rooms	0	0	0
	- - Other:			
9405.10.30	- - - Spotlights	0	0	0
9405.10.40	- - - Fluorescent lamps and lighting fittings	7	5	0
9405.10.90	- - - Other	7	5	0
9405.20	- Electric table, desk, bedside or floor-standing lamps:			
9405.20.10	- - Lamps for operating rooms	0	0	0
9405.20.90	- - Other	0	0	0
9405.30.00	- Lighting sets of a kind used for Christmas trees	7	5	0
9405.40	- Other electric lamps and lighting fittings:			
9405.40.20	- - Searchlights	7	5	0
9405.40.40	- - Other spotlights	0	0	0
9405.40.50	- - Other, of a kind used for lighting public open spaces or thoroughfares	5	0	0
9405.40.60	- - Other exterior lighting	5	0	0
9405.40.70	- - Non-flashing aerodrome beacons; lamps for railway rolling stock, locomotives, aircraft, ships, or lighthouses, of base metal	0	0	0
9405.40.80	- - Pilot lamps with fittings for electro-thermic domestic appliances of heading 85.16	0	0	0
	- - Other:			
9405.40.91	- - - Fibre-optic headband lamps of a kind designed for medical use	0	0	0
9405.40.99	- - - Other	7	5	0
9405.50	- Non-electrical lamps and lighting fittings:			
	- - Of oil-burning type:			
9405.50.11	- - - Of brass of a kind used for religious rites	7	5	0
9405.50.19	- - - Other	7	5	0
9405.50.40	- - Hurricane lamps	7	5	0
9405.50.90	- - Other	0	0	0
9405.60	- Illuminated signs, illuminated name-plates and the like:			
9405.60.10	- - Warning signs, street name signs, road and traffic signs	7	5	0
9405.60.90	- - Other	7	5	0

	- Parts:			
9405.91	- - Of glass:			
9405.91.10	- - - For lamps for operating rooms	0	0	0
9405.91.20	- - - For spotlights	0	0	0
9405.91.40	- - - Globes or chimneys	5	0	0
9405.91.50	- - - For searchlights	0	0	0
9405.91.90	- - - Other	5	0	0
9405.92	- - Of plastics:			
9405.92.10	- - - For lamps for operating rooms	0	0	0
9405.92.20	- - - For spotlights	0	0	0
9405.92.30	- - - For searchlights	0	0	0
9405.92.90	- - - Other	5	0	0
9405.99	- - Other:			
9405.99.10	- - - Lampshades of textile material	5	0	0
9405.99.20	- - - Lampshades of other material	0	0	0
9405.99.30	- - - Of lamps of subheading 9405.50.11 or 9405.50.19	5	0	0
9405.99.40	- - - For searchlights or spotlights	0	0	0
9405.99.90	- - - Other	5	0	0
94.06	Prefabricated buildings.			
	- Greenhouses fitted with mechanical or thermal equipment:			
9406.00.11	- - Of plastics	7	5	0
9406.00.19	- - Other	7	5	0
	- Other prefabricated buildings:			
9406.00.92	- - Of wood	7	5	0
9406.00.94	- - Of iron or steel	7	5	0
9406.00.95	- - Of plastics or of aluminium	7	5	0
9406.00.96	- - Of concrete or of artificial stone	7	5	0
9406.00.99	- - Other	7	5	0
	Chapter 95 - Toys, games and sports requisites; parts and accessories thereof			
95.03	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.00.10	- Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages	0	0	0
	- Dolls:			

9503.00.21	- - Dolls, whether or not dressed	0	0	0
	- - Parts and accessories:			
9503.00.22	- - - Garments and garment accessories; footwear and headgear	0	0	0
9503.00.29	- - - Other	0	0	0
9503.00.30	- Electric trains, including tracks, signals and other accessories therefor	0	0	0
9503.00.40	- Reduced size ("scale") models and similar recreational models, working or not	0	0	0
9503.00.50	- Other construction sets and constructional toys, of materials other than plastics	5	0	0
9503.00.60	- Stuffed toys representing animals or non-human creatures	5	0	0
9503.00.70	- Puzzles of all kinds	5	0	0
	- Other:			
9503.00.91	- - Numerical, alphabetical or animal blocks or cut-outs; word builder sets; word making and talking sets; toy printing sets ; toy counting frames (abaci); toy sewing machines; toy typewriters	5	0	0
9503.00.92	- - Skipping ropes	5	0	0
9503.00.93	- - Marbles	5	0	0
9503.00.99	- - Other	5	0	0
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.20	- Articles and accessories for billiards of all kinds:			
9504.20.20	- - Tables for billiards of all kinds	7	5	0
9504.20.30	- - Billiard chucks	7	5	0
9504.20.90	- - Other	7	5	0
9504.30	- Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment:			
9504.30.10	- - Pintables or slot machines	7	0	0
9504.30.20	- - Parts of wood, paper or plastics	7	0	0
9504.30.90	- - Other	7	0	0
9504.40.00	- Playing cards	7	5	0
9504.50.00	- Video game consoles and machines, other than those of subheading 9504.30	7	5	0
9504.90	- Other:			
9504.90.10	- - Bowling requisites of all kinds	7	5	0
9504.90.20	- - Darts and parts and accessories therefor	7	5	0
	- - Gambling equipment and paraphernalia:			

9504.90.31	- - - Tables designed for use with casino games	7	5	0
9504.90.39	- - - Other	7	5	0
	- - Other:			
	- - - Tables designed for games:			
9504.90.92	- - - - Of wood or of plastics	7	5	0
9504.90.93	- - - - Other	7	5	0
	- - - Other:			
9504.90.94	- - - - Of wood or of plastics	7	5	0
9504.90.99	- - - - Other	7	5	0
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.			
9505.10.00	- Articles for Christmas festivities	7	5	0
9505.90.00	- Other	7	5	0
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
	- Snow-skis and other snow-ski equipment:			
9506.11.00	- - Skis	0	0	0
9506.12.00	- - Ski-fastenings (ski-bindings)	0	0	0
9506.19.00	- - Other	0	0	0
	- Water-skis, surf-boards, sailboards and other water-sport equipment:			
9506.21.00	- - Sailboards	0	0	0
9506.29.00	- - Other	0	0	0
	- Golf clubs and other golf equipment:			
9506.31.00	- - Clubs, complete	0	0	0
9506.32.00	- - Balls	0	0	0
9506.39.00	- - Other	0	0	0
9506.40	- Articles and equipment for table-tennis:			
9506.40.10	- - Tables	0	0	0
9506.40.90	- - Other	0	0	0
	- Tennis, badminton or similar rackets, whether or not strung:			
9506.51.00	- - Lawn-tennis rackets, whether or not strung	0	0	0
9506.59.00	- - Other	0	0	0
	- Balls, other than golf balls and table-tennis balls:			
9506.61.00	- - Lawn-tennis balls	0	0	0
9506.62.00	- - Inflatable	0	0	0

9506.69.00	- - Other	0	0	0
9506.70.00	- Ice skates and roller skates, including skating boots with skates attached	0	0	0
	- Other:			
9506.91.00	- - Articles and equipment for general physical exercise, gymnastics or athletics	0	0	0
9506.99.00	- - Other	0	0	0
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.			
9507.10.00	- Fishing rods	0	0	0
9507.20.00	- Fish-hooks, whether or not snelled	0	0	0
9507.30.00	- Fishing reels	0	0	0
9507.90.00	- Other	0	0	0
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.			
9508.10.00	- Travelling circuses and travelling menageries	0	0	0
9508.90.00	- Other	0	0	0
	Chapter 96 - Miscellaneous manufactured articles			
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).			
9601.10.00	- Worked ivory and articles of ivory	7	5	0
9601.90	- Other:			
9601.90.10	- - Worked mother-of-pearl or tortoise-shell and articles of the foregoing	7	5	0
	- - Other:			
9601.90.91	- - - Cigar or cigarette cases, tobacco jars; ornamental articles	7	5	0
9601.90.99	- - - Other	7	5	0
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of			

	unhardened gelatin.			
9602.00.10	- Gelatin capsules for pharmaceutical products	0	0	0
9602.00.20	- Cigar or cigarette cases, tobacco jars; ornamental articles	7	5	0
9602.00.90	- Other	7	5	0
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.10	- Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles:			
9603.10.10	- - Brushes	7	5	0
9603.10.20	- - Brooms	7	5	0
	- Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:			
9603.21.00	- - Tooth brushes, including dental-plate brushes	7	5	0
9603.29.00	- - Other	7	5	0
9603.30.00	- Artists' brushes, writing brushes and similar brushes for the application of cosmetics	7	5	0
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	7	5	0
9603.50.00	- Other brushes constituting parts of machines, appliances or vehicles	7	5	0
9603.90	- Other:			
9603.90.10	- - Prepared knots and tufts for broom or brush making	7	5	0
9603.90.20	- - Hand-operated mechanical floor sweepers, not motorised	7	5	0
9603.90.40	- - Other brushes	7	5	0
9603.90.90	- - Other	7	5	0
96.04	Hand sieves and hand riddles.			
9604.00.10	- Of metal	7	5	0
9604.00.90	- Other	7	5	0
9605.00.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	7	5	0

96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10	- Press-fasteners, snap-fasteners and press-studs and parts therefor:			
9606.10.10	- - Of plastics	7	5	0
9606.10.90	- - Other	7	5	0
	- Buttons:			
9606.21.00	- - Of plastics, not covered with textile material	7	5	0
9606.22.00	- - Of base metal, not covered with textile material	7	5	0
9606.29.00	- - Other	7	5	0
9606.30	- Button moulds and other parts of buttons; button blanks:			
9606.30.10	- - Of plastics	7	5	0
9606.30.90	- - Other	7	5	0
96.07	Slide fasteners and parts thereof.			
	- Slide fasteners:			
9607.11.00	- - Fitted with chain scoops of base metal	7	5	0
9607.19.00	- - Other	7	5	0
9607.20.00	- Parts	7	5	0
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.			
9608.10	- Ball point pens:			
9608.10.10	- - Of plastics	7	5	0
9608.10.90	- - Other	7	5	0
9608.20.00	- Felt tipped and other porous-tipped pens and markers	7	5	0
9608.30	- Fountain pens, stylograph pens and other pens:			
9608.30.10	- - Indian ink drawing pens	7	5	0
9608.30.90	- - Other	7	5	0
9608.40.00	- Propelling or sliding pencils	7	5	0
9608.50.00	- Sets of articles from two or more of the foregoing subheadings	7	5	0
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir:			
9608.60.10	- - Of plastics	0	0	0
9608.60.90	- - Other	0	0	0

	- Other:			
9608.91	- - Pen nibs and nib points:			
9608.91.10	- - - Of gold or gold-plated	0	0	0
9608.91.90	- - - Other	0	0	0
9608.99	- - Other:			
9608.99.10	- - - Duplicating stylos	7	5	0
	- - - Other:			
9608.99.91	- - - - Parts of ball point pens, of plastics	7	5	0
9608.99.99	- - - - Other	7	5	0
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10	- Pencils and crayons, with lead encased in a rigid sheath:			
9609.10.10	- - Black pencils	7	5	0
9609.10.90	- - Other	7	5	0
9609.20.00	- Pencil leads, black or coloured	7	6	0
9609.90	- Other:			
9609.90.10	- - Slate pencils for school slates	7	5	0
9609.90.30	- - Pencils and crayons other than those of subheading 9609.10	7	5	0
	- - Other:			
9609.90.91	- - - Writing or drawing chalks	7	5	0
9609.90.99	- - - Other	7	5	0
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.			
9610.00.10	- School slates	7	5	0
9610.00.90	- Other	7	5	0
9611.00.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	7	5	0
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.			
9612.10	- Ribbons:			
9612.10.10	- - Of textile fabric:	0	0	0

9612.10.90	- - Other	0	0	0
9612.20.00	- Ink-pads	0	0	0
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.			
9613.10	- Pocket lighters, gas fuelled, non-refillable:			
9613.10.10	- - Of plastics	7	5	0
9613.10.90	- - Other	7	5	0
9613.20	- Pocket lighters, gas fuelled, refillable:			
9613.20.10	- - Of plastics	7	5	0
9613.20.90	- - Other	7	5	0
9613.80	- Other lighters:			
9613.80.10	- Piezo-electric lighters for stoves and ranges	7	5	0
9613.80.20	- - Cigarette lighters or table lighters of plastics	7	5	0
9613.80.30	- - Cigarette lighters or table lighters, other than of plast	7	5	0
9613.80.90	- - Other	7	5	0
9613.90	- Parts:			
9613.90.10	- - Cigarette lighters or table lighters, other than of plast	7	5	0
9613.90.90	- - Other	7	5	0
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts there			
9614.00.10	- Roughly shaped blocks of wood or root for the manufacture of pipes	7	5	0
9614.00.90	- Other	7	5	0
96.15	Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.			
	- Combs, hair-slides and the like:			
9615.11	- - Of hard rubber or plastics			
9615.11.20	- - - Of hard rubber	7	5	0

9615.11.30	- - - Of plastics	7	5	0
9615.19.00	- - Other	7	5	0
9615.90	- Other:			
	- - Decorative hair pins:			
9615.90.11	- - - Of aluminium	7	5	0
9615.90.12	- - - Of iron or steel	7	5	0
9615.90.13	- - - Of plastics	7	5	0
9615.90.19	- - - Other	7	5	0
	- - Parts:			
9615.90.21	- - - Of plastics	7	5	0
9615.90.22	- - - Of iron or steel	7	5	0
9615.90.23	- - - Of aluminium	7	5	0
9615.90.29	- - - Other	7	5	0
	- - Other:			
9615.90.91	- - - Of aluminium	7	5	0
9615.90.92	- - - Of iron or steel	7	5	0
9615.90.93	- - - Of plastics	7	5	0
9615.90.99	- - - Other	7	5	0
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.			
9616.10	- Scent sprays and similar toilet sprays, and mounts and heads therefor:			
9616.10.10	- - Sprays	7	5	0
9616.10.20	- - Mounts and heads	0	0	0
9616.20.00	- Powder-puffs and pads for the application of cosmetics or toilet preparations	7	5	0

96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.			
9617.00.10	- Vacuum flasks and other vacuum vessels	7	5	0
9617.00.20	- Parts	7	5	0
9618.00.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	7	5	0
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.			
	- Disposable articles:			
9619.00.11	- - With an absorbent core of wadding of textile materials	7	5	0
9619.00.19	- - Other	7	5	0
	- Other:			
9619.00.91	- - Knitted or crocheted	5	0	0
9619.00.99	- - Other	5	0	0
	Chapter 97 - Works of art, collectors' pieces and antiques			
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10.00	- Paintings, drawings and pastels	0	0	0
9701.90.00	- Other	0	0	0
9702.00.00	Original engravings, prints and lithographs.	0	0	0
97.03	Original sculptures and statuary, in any material.			

9703.00.10	- Of metal	0	0	0
9703.00.20	- Of stone	0	0	0
9703.00.30	- Of plastics	0	0	0
9703.00.40	- Of wood	0	0	0
9703.00.50	- Of stone	0	0	0
9703.00.90	- Of other materials	0	0	0
9704.00.00	Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	5	0	0
9705.00.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	0	0
9706.00.00	Antiques of an age exceeding one hundred years.	0	0	0

**LIST OF GOODS ELIGIBLE FOR OUT-OF-QUOTA IMPORT TARIFF RATES IN THE PERIOD OF
2016 -2018 UNDER AANZFTA**

(Issued together with the Government's Decree No.127/2016/ND-CP dated September 01, 2016)

Code	Description of goods	AANZFTA tariff rate (%)		
		2016	2017	2018
	Chapter 17 -Sugars and sugar confectionery			
1701	Cane or beet sugar and chemically pure sucrose, in solid form.			
	- Raw sugar not containing added flavouring or colouring matter:			
1701.12.00	- - Beet sugar	80	80	80
1701.13.00	- - Cane sugar specified in Subheading Note 2 to this Chapter	80	80	80
1701.14.00	- - Other cane sugar	80	80	80
	- Other:			

1701.91.00	- - Containing added flavouring or colouring matter:	100	100	100
1701.99	- - Other:			
	- - - Refined sugar:			
1701.99.11	- - - - White	100	100	100
1701.99.19	- - - - Other	100	100	100
1701.99.90	- - - Other	100	100	100

Số: 127/2016/NĐ-CP

Hà Nội, ngày 01 tháng 9 năm 2016

NGHỊ ĐỊNH

LẬP KHU VỰC THƯƠNG MẠI TỰ DO ASEAN - ÔT-XTRÂY-LIA - NIU DI-LÂN GIAI ĐOẠN 2016 - 2018

Căn cứ Luật tổ chức Chính phủ ngày 19 tháng 6 năm 2015;

Căn cứ Luật thuế xuất khẩu, thuế nhập khẩu ngày 06 tháng 4 năm 2016;

Căn cứ Luật điều ước quốc tế ngày 09 tháng 4 năm 2016;

Để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân có hiệu lực kể từ ngày 01 tháng 01 năm 2010;

Theo đề nghị của Bộ trưởng Bộ Tài chính;

Chính phủ ban hành Nghị định Biểu thuế nhập khẩu ưu đãi đặc biệt của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2016 - 2018.

Điều 1. Phạm vi điều chỉnh

Nghị định này quy định thuế suất thuế nhập khẩu ưu đãi đặc biệt của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2016 - 2018 và điều kiện được hưởng thuế suất thuế nhập khẩu ưu đãi đặc biệt theo Hiệp định này.

Điều 2. Đối tượng áp dụng

1. Người nộp thuế theo quy định của Luật thuế xuất khẩu, thuế nhập khẩu.
2. Cơ quan hải quan, công chức hải quan.
3. Tổ chức, cá nhân có quyền và nghĩa vụ liên quan đến hàng hóa xuất khẩu, nhập khẩu.

Điều 3. Biểu thuế nhập khẩu ưu đãi đặc biệt

Ban hành kèm theo Nghị định này Biểu thuế nhập khẩu ưu đãi đặc biệt của Việt Nam (thuế suất thuế nhập khẩu ưu đãi đặc biệt áp dụng sau đây gọi là thuế suất AANZFTA) và Danh mục hàng hóa áp dụng thuế suất thuế nhập khẩu ngoài hạn ngạch của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2016-2018.

1. Cột “Mã hàng” và cột “Tên gọi, mô tả hàng hóa” được xây dựng trên cơ sở Danh mục hàng hóa xuất khẩu, nhập khẩu Việt Nam và phân loại theo cấp mã 8 số.
2. Cột “Thuế suất AANZFTA (%)”: Thuế suất áp dụng cho từng năm, được áp dụng từ ngày 01 tháng 9 năm 2016 đến ngày 31 tháng 12 năm 2016 và từ ngày 01 tháng 01 đến ngày 31 tháng 12 của năm 2017 và năm 2018.
3. Ký hiệu “*”: Hàng hóa nhập khẩu không được hưởng thuế suất AANZFTA tại thời điểm tương ứng.
4. Lượng hạn ngạch đối với Danh mục hàng hóa áp dụng thuế suất thuế nhập khẩu ngoài hạn ngạch của Việt Nam do Bộ Công Thương công bố.

Điều 4. Điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi đặc biệt

Hàng hóa nhập khẩu được áp dụng thuế suất thuế AANZFTA phải đáp ứng đủ các điều kiện sau:

1. Thuộc Biểu thuế nhập khẩu ưu đãi đặc biệt ban hành kèm theo Nghị định này.
2. Được nhập khẩu từ các nước là thành viên của Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân, bao gồm các nước sau:
 - a) Bru-nây Đa-rút-xa-lam;
 - b) Vương quốc Cam-pu-chia;
 - c) Cộng hòa In-đô-nê-xi-a;
 - d) Cộng hòa Dân chủ Nhân dân Lào;
 - đ) Ma-lay-xi-a;
 - e) Cộng hòa Liên bang Mi-an-ma;
 - g) Cộng hòa Phi-líp-pin;

h) Cộng hòa Xinh-ga-po;

i) Vương quốc Thái Lan;

k) Ôt-xtrây-li-a;

l) Niu Di-lân;

m) Cộng hòa xã hội chủ nghĩa Việt Nam (Hàng hóa từ khu phi thuế quan nhập khẩu vào thị trường trong nước).

3. Được vận chuyển trực tiếp từ nước xuất khẩu theo khoản 2 Điều này vào Việt Nam, do Bộ Công Thương quy định.

4. Đáp ứng các quy định về xuất xứ hàng hóa trong Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân, có Giấy chứng nhận xuất xứ hàng hóa (C/O) Mẫu AANZ do Bộ Công Thương quy định.

Điều 5. Hiệu lực thi hành

1. Nghị định này có hiệu lực thi hành từ ngày 01 tháng 9 năm 2016.

2. Bãi bỏ Thông tư số 168/2014/TT-BTC ngày 14 tháng 11 năm 2014 của Bộ trưởng Bộ Tài chính ban hành Biểu thuế nhập khẩu ưu đãi đặc biệt của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2015 - 2018.

Điều 6. Trách nhiệm thi hành

Các Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Thủ trưởng cơ quan thuộc Chính phủ, Chủ tịch Ủy ban nhân dân tỉnh, thành phố trực thuộc trung ương và các tổ chức, cá nhân có liên quan chịu trách nhiệm thi hành Nghị định này./.

**TM. CHÍNH PHỦ
THỦ TƯỚNG**

Nơi nhận:

- Ban Bí thư Trung ương Đảng;
- Thủ tướng, các Phó Thủ tướng Chính phủ;
- Các bộ, cơ quan ngang bộ, cơ quan thuộc Chính phủ;
- HĐND, UBND các tỉnh, thành phố trực thuộc trung ương;
- Văn phòng Trung ương và các Ban của Đảng;
- Văn phòng Tổng Bí thư;
- Văn phòng Chủ tịch nước;
- Hội đồng dân tộc và các Ủy ban của Quốc hội;
- Văn phòng Quốc hội;
- Tòa án nhân dân tối cao;
- Viện kiểm sát nhân dân tối cao;
- Kiểm toán nhà nước;
- Ủy ban Giám sát tài chính Quốc gia;
- Ngân hàng Chính sách xã hội;
- Ngân hàng Phát triển Việt Nam;
- Ủy ban trung ương Mặt trận Tổ quốc Việt Nam;
- Cơ quan trung ương của các đoàn thể;
- VPCP: BTCN, các PCN, Trợ lý TTg, TGĐ cổng TTĐT, các Vụ, Cục, đơn vị trực thuộc, Công báo;
- Lưu: VT, KTTT (3).

Nguyễn Xuân Phúc

BIỂU THUẾ NHẬP KHẨU ƯU ĐÃI ĐẶC BIỆT CỦA VIỆT NAM ĐỂ THỰC HIỆN HIỆP ĐỊNH THÀNH LẬP KHU VỰC THƯƠNG MẠI TỰ DO ASEAN - ÔT-XTRÂY-LIA - NIU DI-LÂN GIAI ĐOẠN 2016 - 2018

(Kèm theo Nghị định số 127/2016/NĐ-CP ngày 01 tháng 9 năm 2016 của Chính phủ)

(Ghi chú: Chú giải về hàng hóa của Biểu thuế này tuân theo Chú giải tại Danh mục hàng hóa xuất khẩu, nhập khẩu Việt Nam).

Mã hàng	Tên gọi, mô tả hàng hóa	Thuế suất AANZFTA (%)		
		2016	2017	2018
	Chương 1 - Động vật sống			
01.01	Ngựa, lừa, la sống.			
	- Ngựa:			

0101.21.00	- - Loại thuần chủng để nhân giống	0	0	0
0101.29.00	- - Loại khác	0	0	0
0101.30	- Lừa:			
0101.30.10	- - Loại thuần chủng để nhân giống	0	0	0
0101.30.90	- - Loại khác	0	0	0
0101.90.00	- Loại khác	0	0	0
01.02	Động vật sống họ trâu bò.			
	- Gia súc:			
0102.21.00	- - Loại thuần chủng để nhân giống	0	0	0
0102.29	- - Loại khác:			
0102.29.10	- - - Gia súc đực (kể cả bò đực)	0	0	0
0102.29.90	- - - Loại khác	0	0	0
	- Trâu:			
0102.31.00	- - Loại thuần chủng để nhân giống	0	0	0
0102.39.00	- - Loại khác	0	0	0
0102.90	- Loại khác:			
0102.90.10	- - Loại thuần chủng để nhân giống	0	0	0
0102.90.90	- - Loại khác	0	0	0
01.03	Lợn sống.			
0103.10.00	- Loại thuần chủng để nhân giống	0	0	0
	- Loại khác:			
0103.91.00	- - Trọng lượng dưới 50 kg	0	0	0
0103.92.00	- - Trọng lượng từ 50 kg trở lên	0	0	0
01.04	Cừu, dê sống.			
0104.10	- Cừu:			
0104.10.10	- - Loại thuần chủng để nhân giống	0	0	0
0104.10.90	- - Loại khác	0	0	0
0104.20	- Dê:			
0104.20.10	- - Loại thuần chủng để nhân giống	0	0	0
0104.20.90	- - Loại khác	0	0	0
01.05	Gia cầm sống, gồm các loại gà thuộc loài <i>Gallus domesticus</i>, vịt, ngan, ngỗng, gà tây và gà lôi.			
	- Loại trọng lượng không quá 185 g:			
0105.11	- - Gà thuộc loài <i>Gallus domesticus</i> :			
0105.11.10	- - - Để nhân giống	0	0	0
0105.11.90	- - - Loại khác	0	0	0
0105.12	- - Gà tây:			
0105.12.10	- - - Để nhân giống	0	0	0
0105.12.90	- - - Loại khác	0	0	0
0105.13	- - Vịt, ngan:			

0105.13.10	- - - Đẻ nhân giống	0	0	0
0105.13.90	- - - Loại khác	0	0	0
0105.14	- - Ngỗng:			
0105.14.10	- - - Đẻ nhân giống	0	0	0
0105.14.90	- - - Loại khác	0	0	0
0105.15	- - Gà lôi:			
0105.15.10	- - - Đẻ nhân giống	0	0	0
0105.15.90	- - - Loại khác	0	0	0
	- Loại khác:			
0105.94	- - Gà thuộc loài <i>Gallus domesticus</i> :			
0105.94.10	- - - Đẻ nhân giống, trừ gà chọi	0	0	0
0105.94.40	- - - Gà chọi	0	0	0
	- - - Loại khác:			
0105.94.91	- - - - Trọng lượng không quá 2 kg	0	0	0
0105.94.99	- - - - Loại khác	0	0	0
0105.99	- - Loại khác:			
0105.99.10	- - - Vịt, ngan đẻ nhân giống	0	0	0
0105.99.20	- - - Vịt, ngan loại khác	0	0	0
0105.99.30	- - - Ngỗng, gà tây và gà lôi đẻ nhân giống	0	0	0
0105.99.40	- - - Ngỗng, gà tây và gà lôi loại khác	0	0	0
01.06	Động vật sống khác.			
	- Động vật có vú:			
0106.11.00	- - Bộ động vật linh trưởng	0	0	0
0106.12.00	- - Cá voi, cá nục heo và cá heo (động vật có vú thuộc bộ cá voi <i>Cetacea</i>), lợn biển và cá nước (động vật có vú thuộc bộ <i>Sirenia</i>); hải cẩu, sư tử biển và hải mã (động vật có vú thuộc phân bộ <i>Pinnipedia</i>)	0	0	0
0106.13.00	- - Lạc đà và họ lạc đà (<i>Camelidae</i>)	0	0	0
0106.14.00	- - Thỏ	0	0	0
0106.19.00	- - Loại khác	0	0	0
0106.20.00	- Loài bò sát (kể cả rắn và rùa)	0	0	0
	- Các loại chim:			
0106.31.00	- - Chim săn mồi	0	0	0
0106.32.00	- - Vẹt (kể cả vẹt lớn châu Mỹ, vẹt nhỏ đuôi dài, vẹt đuôi dài và vẹt có mỏ)	0	0	0
0106.33.00	- - Đà điểu; đà điểu Úc (<i>Dromaius novaehollandiae</i>)	0	0	0
0106.39.00	- - Loại khác	0	0	0
	- Côn trùng:			
0106.41.00	- - Các loại ong	0	0	0
0106.49.00	- - Loại khác	0	0	0
0106.90.00	- Loại khác	0	0	0
	Chương 2 - Thịt và phụ phẩm dạng thịt ăn được sau giết mổ			

02.01	Thịt của động vật họ trâu bò, tươi hoặc ướp lạnh.			
0201.10.00	- Thịt cả con và nửa con	5	5	0
0201.20.00	- Thịt pha có xương khác	5	5	0
0201.30.00	- Thịt lọc không xương	5	5	0
02.02	Thịt của động vật họ trâu bò, đông lạnh.			
0202.10.00	- Thịt cả con và nửa con	5	5	0
0202.20.00	- Thịt pha có xương khác	5	5	0
0202.30.00	- Thịt lọc không xương	5	5	0
02.03	Thịt lợn, tươi, ướp lạnh hoặc đông lạnh.			
	- Tươi hoặc ướp lạnh:			
0203.11.00	- - Thịt cả con và nửa con	7	5	5
0203.12.00	- - Thịt mông đùi (ham), thịt vai và các mảnh của chúng, có xương	7	5	5
0203.19.00	- - Loại khác	7	5	5
	- Đông lạnh:			
0203.21.00	- - Thịt cả con và nửa con	7	5	5
0203.22.00	- - Thịt mông đùi (ham), thịt vai và các mảnh của chúng, có xương	7	5	5
0203.29.00	- - Loại khác	7	5	5
02.04	Thịt cừu hoặc dê, tươi, ướp lạnh hoặc đông lạnh.			
0204.10.00	- Thịt cừu non cả con và nửa con, tươi hoặc ướp lạnh	0	0	0
	- Thịt cừu khác, tươi hoặc ướp lạnh:			
0204.21.00	- - Thịt cả con và nửa con	0	0	0
0204.22.00	- - Thịt pha có xương khác	0	0	0
0204.23.00	- - Thịt lọc không xương	0	0	0
0204.30.00	- Thịt cừu non, cả con và nửa con, đông lạnh	0	0	0
	- Thịt cừu khác, đông lạnh:			
0204.41.00	- - Thịt cả con và nửa con	0	0	0
0204.42.00	- - Thịt pha có xương khác	0	0	0
0204.43.00	- - Thịt lọc không xương	0	0	0
0204.50.00	- Thịt dê	0	0	0
0205.00.00	Thịt ngựa, lừa, la, tươi, ướp lạnh hoặc đông lạnh.	5	0	0
02.06	Phụ phẩm ăn được sau giết mổ của lợn, động vật họ trâu bò, cừu, dê, ngựa, la, lừa, tươi, ướp lạnh hoặc đông lạnh.			
0206.10.00	- Của động vật họ trâu bò, tươi hoặc ướp lạnh	5	5	0
	- Của động vật họ trâu bò, đông lạnh:			
0206.21.00	- - Lưỡi	5	5	5
0206.22.00	- - Gan	5	5	5
0206.29.00	- - Loại khác	5	5	0

0206.30.00	- Cửa lợn, tươi hoặc ướp lạnh	0	0	0
	- Cửa lợn, đông lạnh:			
0206.41.00	- - Gan	0	0	0
0206.49.00	- - Loại khác	0	0	0
0206.80.00	- Loại khác, tươi hoặc ướp lạnh	0	0	0
0206.90.00	- Loại khác, đông lạnh	5	5	4
02.07	Thịt và phụ phẩm ăn được sau giết mổ, của gia cầm thuộc nhóm 01.05, tươi, ướp lạnh hoặc đông lạnh.			
	- Cửa gà thuộc loài <i>Gallus domesticus</i> :			
0207.11.00	- - Chưa chặt mảnh, tươi hoặc ướp lạnh	20	20	20
0207.12.00	- - Chưa chặt mảnh, đông lạnh	20	20	20
0207.13.00	- - Đã chặt mảnh và phụ phẩm sau giết mổ, tươi hoặc ướp lạnh	20	20	20
0207.14	- - Đã chặt mảnh và phụ phẩm sau giết mổ, đông lạnh:			
0207.14.10	- - - Cánh	20	20	20
0207.14.20	- - - Đùi	20	20	20
0207.14.30	- - - Gan	5	5	5
	- - - Loại khác:			
0207.14.91	- - - - Thịt đã được lọc hoặc tách khỏi xương bằng phương pháp cơ học	20	20	20
0207.14.99	- - - - Loại khác	20	20	20
	- Cửa gà tây:			
0207.24.00	- - Chưa chặt mảnh, tươi hoặc ướp lạnh	20	20	20
0207.25.00	- - Chưa chặt mảnh, đông lạnh	20	20	20
0207.26.00	- - Đã chặt mảnh và phụ phẩm sau giết mổ, tươi hoặc ướp lạnh	20	20	20
0207.27	- - Đã chặt mảnh và phụ phẩm sau giết mổ, đông lạnh:			
0207.27.10	- - - Gan	5	5	5
	- - - Loại khác:			
0207.27.91	- - - - Thịt đã được lọc hoặc tách khỏi xương bằng phương pháp cơ học	20	20	20
0207.27.99	- - - - Loại khác	20	20	20
	- Cửa vịt, ngan:			
0207.41.00	- - Chưa chặt mảnh, tươi hoặc ướp lạnh	5	0	0
0207.42.00	- - Chưa chặt mảnh, đông lạnh	5	0	0
0207.43.00	- - Gan béo, tươi hoặc ướp lạnh	0	0	0
0207.44.00	- - Loại khác, tươi hoặc ướp lạnh	15	15	15
0207.45.00	- - Loại khác, đông lạnh	0	0	0
	- Cửa ngỗng:			
0207.51.00	- - Chưa chặt mảnh, tươi hoặc ướp lạnh	20	20	20
0207.52.00	- - Chưa chặt mảnh, đông lạnh	20	20	20
0207.53.00	- - Gan béo, tươi hoặc ướp lạnh	0	0	0
0207.54.00	- - Loại khác, tươi hoặc ướp lạnh	15	15	15
0207.55.00	- - Loại khác, đông lạnh	0	0	0

0207.60.00	- Cửa gà lôi	14	14	14
02.08	Thịt và phụ phẩm dạng thịt ăn được sau giết mổ của động vật khác, tươi, ướp lạnh hoặc đông lạnh.			
0208.10.00	- Cửa thỏ	0	0	0
0208.30.00	- Cửa bộ động vật linh trưởng	0	0	0
0208.40	- Cửa cá voi, cá nục heo và cá heo (động vật có vú thuộc bộ cá voi <i>Cetacea</i>); cửa lợn biển và cá nược (động vật có vú thuộc bộ <i>Sirenia</i>); cửa hải cẩu, sư tử biển và hải mã (động vật có vú thuộc phân bộ <i>Pinnipedia</i>):			
0208.40.10	- - Cửa cá voi, cá nục heo và cá heo (động vật có vú thuộc bộ cá voi <i>Cetacea</i>); cửa lợn biển và cá nược (động vật có vú thuộc bộ <i>Sirenia</i>)	0	0	0
0208.40.90	- - Loại khác	0	0	0
0208.50.00	- Cửa loài bò sát (kể cả rắn và rùa)	0	0	0
0208.60.00	- Cửa lạc đà và họ lạc đà (<i>Camelidae</i>)	0	0	0
0208.90	- Loại khác:			
0208.90.10	- - Đùi ếch	0	0	0
0208.90.90	- - Loại khác	0	0	0
02.09	Mỡ lợn không dính nạc và mỡ gia cầm, chưa nấu chảy hoặc chiết xuất cách khác, tươi, ướp lạnh, đông lạnh, muối, ngâm nước muối, làm khô hoặc hun khói.			
0209.10.00	- Cửa lợn	5	0	0
0209.90.00	- Loại khác	5	0	0
02.10	Thịt và phụ phẩm dạng thịt ăn được sau giết mổ, muối, ngâm nước muối, làm khô hoặc hun khói; bột mịn và bột thô ăn được làm từ thịt hoặc phụ phẩm dạng thịt sau giết mổ.			
	- Thịt lợn:			
0210.11.00	- - Thịt mông đùi (ham), thịt vai và các mảnh của chúng, có xương	5	0	0
0210.12.00	- - Thịt dọi (ba chỉ) và các mảnh của chúng	5	0	0
0210.19	- - Loại khác:			
0210.19.30	- - - Thịt lợn muối xông khói hoặc thịt mông đùi (ham) không xương	5	0	0
0210.19.90	- - - Loại khác	5	0	0
0210.20.00	- Thịt động vật họ trâu bò	5	0	0
	- Loại khác, kể cả bột mịn và bột thô ăn được làm từ thịt hoặc phụ phẩm dạng thịt sau giết mổ:			
0210.91.00	- - Cửa bộ động vật linh trưởng	5	0	0
0210.92	- - Cửa cá voi, cá nục heo và cá heo (động vật có vú thuộc bộ <i>Cetacea</i>); cửa lợn biển và cá nược (động vật có vú thuộc bộ <i>Sirenia</i>); cửa hải cẩu, sư tử biển và hải mã (động vật có vú thuộc phân bộ <i>Pinnipedia</i>):			
0210.92.10	- - - Cửa cá voi, cá nục heo và cá heo (động vật có vú thuộc bộ <i>Cetacea</i>); cửa lợn biển và cá nược (động vật có vú thuộc bộ <i>Sirenia</i>)	5	0	0
0210.92.90	- - - Loại khác	5	5	5

0210.93.00	- - Cửa loài bò sát (kể cả rắn và rùa)	5	0	0
0210.99	- - Loại khác:			
0210.99.10	- - - Thịt gà thái miếng đã được làm khô đông lạnh	5	0	0
0210.99.20	- - - Da lợn khô	5	0	0
0210.99.90	- - - Loại khác	5	5	5
	Chương 3 - Cá và động vật giáp xác, động vật thân mềm và động vật thủy sinh không xương sống khác			
03.01	Cá sống.			
	- Cá cảnh:			
0301.11	- - Cá nước ngọt:			
0301.11.10	- - - Cá bột	7	5	0
	- - - Loại khác:			
0301.11.91	- - - - Cá chép Koi (<i>Cyprinus carpio</i>)	7	5	0
0301.11.92	- - - - Cá vàng (<i>Carassius auratus</i>)	7	5	0
0301.11.93	- - - - Cá chọi Thái Lan (<i>Beta splendens</i>)	7	5	0
0301.11.94	- - - - Cá tai tượng da beo (<i>Astronotus ocellatus</i>)	7	5	0
0301.11.95	- - - - Cá rồng (<i>Scleropages formosus</i>)	7	5	0
0301.11.99	- - - - Loại khác	7	5	0
0301.19	- - Loại khác:			
0301.19.10	- - - Cá bột	7	5	0
0301.19.90	- - - Loại khác	7	5	0
	- Cá sống khác:			
0301.91.00	- - Cá hồi vân (cá hồi nước ngọt) (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i>)	7	5	0
0301.92.00	- - Cá chình (<i>Anguilla spp.</i>)	7	5	0
0301.93	- - Cá chép (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>):			
0301.93.10	- - - Để nhân giống, trừ cá bột	0	0	0
0301.93.90	- - - Loại khác	7	5	0
0301.94.00	- - Cá ngừ vây xanh Đại Tây Dương và Thái Bình Dương (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	0	0	0
0301.95.00	- - Cá ngừ vây xanh phương Nam (<i>Thunnus maccoyii</i>)	7	5	0
0301.99	- - Loại khác:			
	- - - Cá bột của cá măng biển hoặc của cá mú (lapu lapu):			
0301.99.11	- - - - Để nhân giống	0	0	0
0301.99.19	- - - - Loại khác	7	5	0
	- - - Cá bột loại khác:			
0301.99.21	- - - - Để nhân giống	0	0	0
0301.99.29	- - - - Loại khác	7	5	0
	- - - Cá biển khác:			
0301.99.31	- - - - Cá măng biển để nhân giống	7	5	0

0301.99.39	- - - - Loại khác	7	5	0
0301.99.40	- - - Cá nước ngọt khác	0	0	0
03.02	Cá, tươi hoặc ướp lạnh, trừ phi-lê cá (fillets) và các loại thịt cá khác thuộc nhóm 03.04.			
	- Cá hồi, trừ gan, sẹ và bọc trứng cá:			
0302.11.00	- - Cá hồi vân (cá hồi nước ngọt) (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i>)	7	5	0
0302.13.00	- - Cá hồi Thái Bình Dương (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> và <i>Oncorhynchus rhodurus</i>)	7	5	0
0302.14.00	- - Cá hồi Đại Tây Dương (<i>Salmo salar</i>) và cá hồi sông Đa-nuýp (<i>Hucho Hucho</i>)	7	5	0
0302.19.00	- - Loại khác	7	5	0
	- Cá bơn (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae và Citharidae), trừ gan, sẹ và bọc trứng cá:			
0302.21.00	- - Cá bơn lưỡi ngựa (Halibut) (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	7	5	0
0302.22.00	- - Cá bơn sao (<i>Pleuronectes platessa</i>)	30	25	20
0302.23.00	- - Cá bơn Sole (<i>Solea spp.</i>)	7	5	0
0302.24.00	- - Cá bơn Turbot (<i>Psetta maxima</i>)	7	5	0
0302.29.00	- - Loại khác	7	5	0
	- Cá ngừ đại dương (thuộc giống <i>Thunus</i>), cá ngừ vằn hoặc cá ngừ sọc dưa (<i>Euthynnus (Katsuwonus) pelamis</i>), trừ gan, sẹ và bọc trứng cá:			
0302.31.00	- - Cá ngừ vây dài (<i>Thunnus alalunga</i>)	7	5	0
0302.32.00	- - Cá ngừ vây vàng (<i>Thunnus albacares</i>)	7	5	0
0302.33.00	- - Cá ngừ vằn hoặc cá ngừ sọc dưa	7	5	0
0302.34.00	- - Cá ngừ mắt to (<i>Thunnus obesus</i>)	7	5	0
0302.35.00	- - Cá ngừ vây xanh Đại Tây Dương và Thái Bình Dương (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	7	5	0
0302.36.00	- - Cá ngừ vây xanh phương Nam (<i>Thunnus maccoyii</i>)	7	5	0
0302.39.00	- - Loại khác	7	5	0
	- Cá trích nước lạnh (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), cá cơm (cá trống) (<i>Engraulis spp.</i>), cá trích dầu (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), cá trích xương (<i>Sardinella spp.</i>), cá trích kê hoặc cá trích cơm (<i>Sprattus sprattus</i>), cá nục hoa (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), cá nục gai và cá sòng (<i>Trachurus spp.</i>), cá giò (<i>Rachycentron canadum</i>) và cá kiếm (<i>Xiphias gladius</i>), trừ gan, sẹ và bọc trứng cá:			
0302.41.00	- - Cá trích nước lạnh (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5	0
0302.42.00	- - Cá cơm (cá trống) (<i>Engraulis spp.</i>)	7	5	0
0302.43.00	- - Cá trích dầu (<i>Sardina pilchardus</i> , <i>Sardinops spp.</i>), cá trích xương (<i>Sardinella spp.</i>), cá trích kê hoặc cá trích cơm (<i>Sprattus sprattus</i>)	7	5	0
0302.44.00	- - Cá nục hoa (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	7	5	0

0302.45.00	- - Cá nục gai và cá sòng (<i>Trachurus spp.</i>)	7	5	0
0302.46.00	- - Cá giò (<i>Rachycentron canadum</i>)	7	5	0
0302.47.00	- - Cá kiếm (<i>Xiphias gladius</i>)	7	5	0
	- Cá thuộc các họ <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> và <i>Muraenolepididae</i> , trừ gan, sẹ và bọc trứng cá:			
0302.51.00	- - Cá tuyết (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7	5	0
0302.52.00	- - Cá tuyết chấm đen (<i>Melanogrammus aeglefinus</i>)	7	5	0
0302.53.00	- - Cá tuyết đen (<i>Pollachius virens</i>)	7	5	0
0302.54.00	- - Cá tuyết Meluc (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	7	5	0
0302.55.00	- - Cá Minh Thái (<i>Pollack Alaska</i>) (<i>Theragra chalcogramma</i>)	7	5	0
0302.56.00	- - Cá tuyết lam (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	7	5	0
0302.59.00	- - Loại khác	7	5	0
	- Cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (cá chuối hay cá lóc) (<i>Channa spp.</i>), trừ gan, sẹ và bọc trứng cá:			
0302.71.00	- - Cá rô phi (<i>Oreochromis spp.</i>)	7	5	0
0302.72	- - Cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>):			
0302.72.10	- - - Cá basa (<i>Pangasius pangasius</i>)	7	5	0
0302.72.90	- - - Loại khác	7	5	0
0302.73	- - Cá chép (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>):			
0302.73.10	- - - Cá Mrigal (<i>Cirrhinus cirrhosus</i>)	7	5	0
0302.73.90	- - - Loại khác	7	5	0
0302.74.00	- - Cá chình (<i>Anguilla spp.</i>)	7	5	0
0302.79.00	- - Loại khác	7	5	0
	- Loại cá khác, trừ gan, sẹ và bọc trứng cá:			
0302.81.00	- - Cá nhám góc và cá mập khác	7	5	0
0302.82.00	- - Cá đuối (<i>Rajidae</i>)	7	5	0
0302.83.00	- - Cá răng cưa (<i>Dissostichus spp.</i>)	7	5	0
0302.84.00	- - Cá vược (hoặc cá vược Châu Âu) (<i>Dicentrarchus spp.</i>)	7	5	0
0302.85.00	- - Cá tráp biển (<i>Sparidae</i>)	7	5	0
	- - Loại khác:			
	- - - Cá biển:			
0302.89.12	- - - - Cá bạc (<i>Pentaprion longimanus</i>)	7	5	0
0302.89.13	- - - - Cá mối hoa (<i>Trachinocephalus myops</i>)	7	5	0
0302.89.14	- - - - Cá hổ savalai (<i>Lepturacanthus savala</i>), cá đù Belanger (<i>Johnius belangerii</i>), cá đù Reeve (<i>Chrysochir aureus</i>) và cá đù mắt to (<i>Pennahia anea</i>)	7	5	0
0302.89.15	- - - - Cá bạc má (<i>Rastrelliger kanagurta</i>) và cá bạc má đảo (<i>Rastrelliger faughni</i>)	7	5	0

0302.89.16	- - - - Cá sông gió (<i>Megalaspis cordyla</i>), cá hiên chấm (<i>Drepane punctata</i>) và cá nhồng lớn (<i>Sphyraena barracuda</i>)	7	5	0
0302.89.17	- - - - Cá chim trắng (<i>Pampus argenteus</i>) và cá chim đen (<i>Parastromatus niger</i>)	7	5	0
0302.89.18	- - - - Cá hồng bạc (<i>Lutjanus argentimaculatus</i>)	7	5	0
0302.89.19	- - - - Loại khác	7	5	0
	- - - Loại khác:			
0302.89.22	- - - - Cá rohu (<i>Labeo rohita</i>), cá catla (<i>Catla catla</i>) và cá dầm (<i>Puntius chola</i>)	7	5	0
0302.89.24	- - - - Cá sặc rằn họ Anabantidae (<i>Trichogaster pectoralis</i>)	7	5	0
0302.89.26	- - - - Cá nhụ Ấn Độ (<i>Polynemus indicus</i>) và cá sạo (<i>pomadasys argenteus</i>)	7	5	0
0302.89.27	- - - - Cá mòi Hilsa (<i>Tenualosa ilisha</i>)	7	5	0
0302.89.28	- - - - Cá leo (<i>Wallago attu</i>) và cá tra dầu (<i>Sperata seenghala</i>)	7	5	0
0302.89.29	- - - - Loại khác	7	5	0
0302.90.00	- Gan, sẹ và bọc trứng cá	7	5	0
03.03	Cá, đông lạnh, trừ phi-lê cá (fillets) và các loại thịt cá khác thuộc nhóm 03.04.			
	- Cá hồi, trừ gan, sẹ và bọc trứng cá:			
0303.11.00	- - Cá hồi đỏ (<i>Oncorhynchus nerka</i>)	7	5	0
0303.12.00	- - Cá hồi Thái Bình Dương khác (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> và <i>Oncorhynchus rhodurus</i>)	7	5	0
0303.13.00	- - Cá hồi Đại Tây Dương (<i>Salmo salar</i>) và cá hồi sông Đa-nuýp (<i>Hucho Hucho</i>)	7	5	0
0303.14.00	- - Cá hồi vân (cá hồi nước ngọt) (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i>)	7	5	0
0303.19.00	- - Loại khác	7	5	0
	- Cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chẽm (<i>Lates niloticus</i>) và cá quả (cá lóc hay cá chuối) (<i>Channa spp.</i>), trừ gan, sẹ và bọc trứng cá:			
0303.23.00	- - Cá rô phi (<i>Oreochromis spp.</i>)	30	25	20
0303.24.00	- - Cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	30	25	20
0303.25.00	- - Cá chép (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>)	30	25	20
0303.26.00	- - Cá chình (<i>Anguilla spp.</i>)	7	5	0
0303.29.00	- - Loại khác	30	25	20
	- Cá bơn (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> và <i>Citharidae</i>), trừ gan, sẹ và bọc trứng cá:			
0303.31.00	- - Cá bơn lưỡi ngựa (Halibut) (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	7	5	0

0303.32.00	- - Cá bơn sao (<i>Pleuronectes platessa</i>)	7	5	0
0303.33.00	- - Cá bơn sole (<i>Solea spp.</i>)	7	5	0
0303.34.00	- - Cá bơn Turbot (<i>Psetta maxima</i>)	7	5	0
0303.39.00	- - Loại khác	7	5	0
	- Cá ngừ đại dương (thuộc giống <i>Thunus</i>), cá ngừ vằn hoặc cá ngừ sọc dưa (<i>Euthynnus (Katsuwonus) pelamis</i>), trù gan, sẹ và bọc trứng cá:			
0303.41.00	- - Cá ngừ vây dài (<i>Thunnus alalunga</i>)	7	5	0
0303.42.00	- - Cá ngừ vây vàng (<i>Thunnus albacares</i>)	7	5	0
0303.43.00	- - Cá ngừ vằn hoặc cá ngừ sọc dưa	7	5	0
0303.44.00	- - Cá ngừ mắt to (<i>Thunnus obesus</i>)	7	5	0
0303.45.00	- - Cá ngừ vây xanh Đại Tây Dương và Thái Bình Dương (<i>Thunnus thynnus, Thunnus orientalis</i>)	7	5	0
0303.46.00	- - Cá ngừ vây xanh phương Nam (<i>Thunnus maccoyii</i>)	7	5	0
0303.49.00	- - Loại khác	7	5	5
	- Cá trích nước lạnh (<i>Clupea harengus, Clupea pallasii</i>), cá trích dầu (<i>Sardina pilchardus, Sardinops spp.</i>), cá trích xương (<i>Sardinella spp.</i>), cá trích kê hoặc cá trích côm (<i>Sprattus sprattus</i>), cá nục hoa (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>), cá nục gai và cá sòng (<i>Trachurus spp.</i>), cá giò (<i>Rachycentron canadum</i>) và cá kiếm (<i>Xiphias gladius</i>), trù gan, sẹ và bọc trứng cá:			
0303.51.00	- - Cá trích nước lạnh (<i>Clupea harengus, Clupea pallasii</i>)	7	5	0
0303.53.00	- - Cá trích dầu (<i>Sardina pilchardus, Sardinops spp.</i>), cá trích xương (<i>Sardinella spp.</i>), cá trích kê hoặc cá trích côm (<i>Sprattus sprattus</i>)	7	5	0
0303.54.00	- - Cá nục hoa (<i>Scomber scombrus, Scomber australasicus, Scomber japonicus</i>)	30	25	20
0303.55.00	- - Cá nục gai và cá sòng (<i>Trachurus spp.</i>)	30	25	20
0303.56.00	- - Cá giò (<i>Rachycentron canadum</i>)	30	25	20
0303.57.00	- - Cá kiếm (<i>Xiphias gladius</i>)	30	25	20
	- Cá thuộc các họ <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> và <i>Muraenolepididae</i> , trù gan, sẹ và bọc trứng cá:			
0303.63.00	- - Cá tuyết (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	7	5	0
0303.64.00	- - Cá tuyết chấm đen (<i>Melanogrammus aeglefinus</i>)	7	5	0
0303.65.00	- - Cá tuyết đen (<i>Pollachius virens</i>)	7	5	0
0303.66.00	- - Cá tuyết Meluc (<i>Merluccius spp., Urophycis spp.</i>)	7	5	0
0303.67.00	- - Cá Minh Thái (Pollack Alaska) (<i>Theragra chalcogramma</i>)	30	25	20
0303.68.00	- - Cá tuyết lam (<i>Micromesistius poutassou, Micromesistius australis</i>)	30	25	20
0303.69.00	- - Loại khác	30	25	20
	- Loại cá khác, trù gan, sẹ và bọc trứng cá:			
0303.81.00	- - Cá nhám góc và cá mập khác	7	5	0
0303.82.00	- - Cá đuối (<i>Rajidae</i>)	30	25	20
0303.83.00	- - Cá răng cưa (<i>Dissostichus spp.</i>)	30	25	20
0303.84.00	- - Cá vược (hoặc cá vược Châu Âu) (<i>Dicentrarchus spp.</i>)	7	5	0
0303.89	- - Loại khác:			

	- - - Cá biển:			
0303.89.12	- - - - Cá bạc (<i>Pentaptrion longimanus</i>)	30	25	20
0303.89.13	- - - - Cá mối hoa (<i>Trachinocephalus myops</i>)	30	25	20
0303.89.14	- - - - Cá hổ savalai (<i>Lepturacanthus savala</i>), cá đù Belanger (<i>Johnius belangeri</i>), cá đù Reeve (<i>Chrysochir aureus</i>) và cá đù mắt to (<i>Pennahia anea</i>)	30	25	20
0303.89.15	- - - - Cá bạc má (<i>Rastrelliger kanagurta</i>) và cá bạc má đảo (<i>Rastrelliger faughni</i>)	30	25	20
0303.89.16	- - - - Cá sông gió (<i>Megalaspis cordyla</i>), cá hiên chấm (<i>Drepane punctata</i>) và cá nhồng lớn (<i>Sphyræna barracuda</i>)	30	25	20
0303.89.17	- - - - Cá chim trắng (<i>Pampus argenteus</i>) và cá chim đen (<i>Parastromatus niger</i>)	30	25	20
0303.89.18	- - - - Cá hồng bạc (<i>Lutjanus argentimaculatus</i>)	30	25	20
0303.89.19	- - - - Loại khác	30	25	20
	- - - Loại khác:			
0303.89.22	- - - - Cá rohu (<i>Labeo rohita</i>), cá catla (<i>Catla catla</i>) và cá dầm (<i>Puntius chola</i>)	30	25	20
0303.89.24	- - - - Cá sặc rằn họ Anabantidae (<i>Trichogaster pectoralis</i>)	30	25	20
0303.89.26	- - - - Cá nhụ Ấn Độ (<i>Polynemus indicus</i>) và cá sạo (<i>pomadasys argenteus</i>)	30	25	20
0303.89.27	- - - - Cá mòi Hilsa (<i>Tenualosa ilisha</i>)	30	25	20
0303.89.28	- - - - Cá leo (<i>Wallago attu</i>) và cá tra dầu (<i>Sperata seenghala</i>)	30	25	20
0303.89.29	- - - - Loại khác	30	25	20
0303.90	- Gan, sẹ và bọc trứng cá:			
0303.90.10	- - Gan	7	5	0
0303.90.20	- - Sẹ và bọc trứng cá	7	5	0
03.04	Phi-lê cá và các loại thịt cá khác (đã hoặc chưa xay, nghiền, băm), tươi, ướp lạnh hoặc đông lạnh.			
	- Phi-lê cá tươi hoặc ướp lạnh của cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (hoặc cá chuối, cá lóc) (<i>Channa spp.</i>):			
0304.31.00	- - Cá rô phi (<i>Oreochromis spp.</i>)	30	25	20
0304.32.00	- - Cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	30	25	20
0304.33.00	- - Cá chêm (<i>Lates niloticus</i>)	30	25	20
0304.39.00	- - Loại khác	30	25	20
	- Phi-lê cá tươi hoặc ướp lạnh của các loại cá khác:			
0304.41.00	- - Cá hồi Thái Bình Dương (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> và <i>Oncorhynchus rhodurus</i>), cá hồi Đại Tây Dương (<i>Salmo salar</i>) và cá hồi sông Đa-nuýp (<i>Hucho Hucho</i>)	30	25	20
0304.42.00	- - Cá hồi vân (cá hồi nước ngọt) (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i>)	30	25	20

0304.43.00	- - Cá bơn (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> và <i>Citharidae</i>)	30	25	20
0304.44.00	- - Cá thuộc các họ <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> và <i>Muraenolepididae</i>	30	25	20
0304.45.00	- - Cá kiếm (<i>Xiphias gladius</i>)	30	25	20
0304.46.00	- - Cá răng cưa (<i>Dissostichus spp.</i>)	30	25	20
0304.49.00	- - Loại khác	30	25	20
	- Loại khác, tươi hoặc ướp lạnh:			
0304.51.00	- - Cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (hoặc cá chuối, cá lóc) (<i>Channa spp.</i>)	30	25	20
0304.52.00	- - Cá hồi	30	25	20
0304.53.00	- - Cá thuộc các họ <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> và <i>Muraenolepididae</i>	30	25	20
0304.54.00	- - Cá kiếm (<i>Xiphias gladius</i>)	30	25	20
0304.55.00	- - Cá răng cưa (<i>Dissostichus spp.</i>)	30	25	20
0304.59.00	- - Loại khác	30	25	20
	- Phi-lê đông lạnh của cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (hoặc cá chuối, cá lóc) (<i>Channa spp.</i>):			
0304.61.00	- - Cá rô phi (<i>Oreochromis spp.</i>)	30	25	20
0304.62.00	- - Cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	30	25	20
0304.63.00	- - Cá chêm (<i>Lates niloticus</i>)	30	25	20
0304.69.00	- - Loại khác	30	25	20
	- Phi-lê đông lạnh của cá thuộc các họ <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> và <i>Muraenolepididae</i> :			
0304.71.00	- - Cá tuyết (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	30	25	20
0304.72.00	- - Cá tuyết chấm đen (<i>Melanogrammus aeglefinus</i>)	30	25	20
0304.73.00	- - Cá tuyết đen (<i>Pollachius virens</i>)	30	25	20
0304.74.00	- - Cá tuyết Meluc (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	30	25	20
0304.75.00	- - Cá Minh Thái (Pollack Alaska) (<i>Theragra chalcogramma</i>)	30	25	20
0304.79.00	- - Loại khác	30	25	20
	- Phi-lê đông lạnh của các loại cá khác:			
0304.81.00	- - Cá hồi Thái Bình Dương (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> và <i>Oncorhynchus rhodurus</i>), cá hồi Đại Tây Dương (<i>Salmo salar</i>) và cá hồi sông Đa-nuýp (<i>Hucho Hucho</i>)	30	25	20
0304.82.00	- - Cá hồi vân (cá hồi nước ngọt) (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i>	30	25	20

	<i>aguabonita, Oncorhynchus gilae, Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i>)			
0304.83.00	- - Cá bơn (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae</i> và <i>Citharidae</i>)	30	25	20
0304.84.00	- - Cá kiếm (<i>Xiphias gladius</i>)	30	25	20
0304.85.00	- - Cá răng cưa (<i>Dissostichus spp.</i>)	30	25	20
0304.86.00	- - Cá trích nước lạnh (<i>Clupea harengus, Clupea pallasii</i>)	30	25	20
0304.87.00	- - Cá ngừ đại dương (thuộc giống <i>Thunus</i>), cá ngừ vằn hoặc cá ngừ sọc dưa (<i>Euthynnus (Katsuwonus) pelamis</i>)	30	25	20
0304.89.00	- - Loại khác	30	25	20
	- Loại khác, đông lạnh:			
0304.91.00	- - Cá kiếm (<i>Xiphias gladius</i>)	30	25	20
0304.92.00	- - Cá răng cưa (<i>Dissostichus spp.</i>)	30	25	20
0304.93.00	- - Cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (hoặc cá chuối, cá lóc) (<i>Channa spp.</i>)	30	25	20
0304.94.00	- - Cá Minh Thái (Pollack Alaska) (<i>Theragra chalcogramma</i>)	30	25	20
0304.95.00	- - Cá thuộc các họ <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> và <i>Muraenolepididae</i> , trừ cá Minh Thái (Pollack Alaska) (<i>Theragra chalcogramma</i>)	30	25	20
0304.99.00	- - Loại khác	30	25	20
03.05	Cá, làm khô, muối hoặc ngâm nước muối; cá hun khói, đã hoặc chưa làm chín trước hoặc trong quá trình hun khói; bột mịn, bột thô và viên làm từ cá, thích hợp dùng làm thức ăn cho người.			
0305.10.00	- Bột mịn, bột thô và viên làm từ cá, thích hợp dùng làm thức ăn cho người	7	5	5
0305.20	- Gan, sẹ và bọc trứng cá, làm khô, hun khói, muối hoặc ngâm nước muối:			
0305.20.10	- - Cửa cá nước ngọt, làm khô, muối hoặc ngâm nước muối	7	5	0
0305.20.90	- - Loại khác	7	5	0
	- Phi-lê cá, làm khô, muối hoặc ngâm nước muối, nhưng không hun khói:			
0305.31.00	- - Cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (hay cá chuối, cá lóc) (<i>Channa spp.</i>)	30	25	20
0305.32.00	- - Cá thuộc các họ <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> và <i>Muraenolepididae</i>	30	25	20
0305.39	- - Loại khác:			
0305.39.10	- - - Cá nhúi nước ngọt (<i>Xenentodon cancila</i>), cá phèn dải vàng (<i>Upeneus vittatus</i>) và cá long-rakered trevally (<i>Ulua mentalis</i>) (cá nục Úc)	30	25	20
0305.39.20	- - - Cá hổ savalai (<i>Lepturacanthus savala</i>), cá đù Belanger (<i>Johnius belangerii</i>), cá đù Reeve (<i>Chrysochir aureus</i>) và cá đù mắt to (<i>Pennahia anea</i>)	30	25	20

0305.39.90	- - - Loại khác	30	25	20
	- Cá hun khói, kể cả phi-lê cá, trừ phụ phẩm ăn được sau giết mổ:			
0305.41.00	- - Cá hồi Thái Bình Dương (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> và <i>Oncorhynchus rhodurus</i>), cá hồi Đại Tây Dương (<i>Salmo salar</i>) và cá hồi sông Đa-nuýp (<i>Hucho Hucho</i>)	7	5	0
0305.42.00	- - Cá trích nước lạnh (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5	0
0305.43.00	- - Cá hồi vân (cá hồi nước ngọt) (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> và <i>Oncorhynchus chrysogaster</i>)	7	5	0
0305.44.00	- - Cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (hoặc cá chuối, cá lóc) (<i>Channa spp.</i>)	7	5	0
0305.49.00	- - Loại khác	7	5	0
	- Cá khô, trừ phụ phẩm ăn được sau giết mổ, có hoặc không muối nhưng không hun khói:			
0305.51.00	- - Cá tuyết (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7	5	0
0305.59	- - Loại khác:			
0305.59.20	- - - Cá biển	7	5	0
0305.59.90	- - - Loại khác	7	5	0
	- Cá, muối nhưng không làm khô hoặc không hun khói và cá ngâm nước muối, trừ phụ phẩm ăn được sau giết mổ:			
0305.61.00	- - Cá trích nước lạnh (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	7	5	0
0305.62.00	- - Cá tuyết (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	7	5	0
0305.63.00	- - Cá cơm (cá trổng) (<i>Engraulis spp.</i>)	7	5	0
0305.64.00	- - Cá rô phi (<i>Oreochromis spp.</i>), cá da trơn (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), cá chép (<i>Cyprinus carpio</i> , <i>Carassius Carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i>), cá chình (<i>Anguilla spp.</i>), cá chêm (<i>Lates niloticus</i>) và cá quả (hoặc cá chuối, cá lóc) (<i>Channa spp.</i>)	7	5	0
0305.69	- - Loại khác:			
0305.69.10	- - - Cá biển	7	5	0
0305.69.90	- - - Loại khác	7	5	0
	- Vây cá, đầu, đuôi, bong bóng và phụ phẩm khác ăn được của cá sau giết mổ:			
0305.71.00	- - Vây cá mập	7	5	0
0305.72	- - Đầu cá, đuôi và bong bóng:			
0305.72.10	- - - Bong bóng cá	0	0	0
0305.72.90	- - - Loại khác	7	5	0
0305.79.00	- - Loại khác	7	5	0
03.06	Động vật giáp xác, đã hoặc chưa bóc mai, vỏ, sống, tươi, ướp lạnh, đông lạnh, làm khô, muối hoặc ngâm nước			

	muối; động vật giáp xác hun khói, đã hoặc chưa bóc mai, vỏ, đã hoặc chưa làm chín trước hoặc quá trình hun khói; động vật giáp xác chưa bóc mai, vỏ, đã hấp chín hoặc luộc chín trong nước, đã hoặc chưa ướp lạnh, đông lạnh, làm khô, muối, hoặc ngâm nước muối; bột thô, bột mịn và viên của động vật giáp xác, thích hợp dùng làm thức ăn cho người.			
	- Đông lạnh:			
0306.11.00	- - Tôm hùm đá và các loại tôm biển khác (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>)	7	5	0
0306.12.00	- - Tôm hùm (<i>Homarus spp.</i>)	7	5	5
0306.14	- - Cua, ghẹ:			
0306.14.10	- - - Cua, ghẹ vỏ mềm	7	5	0
0306.14.90	- - - Loại khác	7	5	0
0306.15.00	- - Tôm hùm Na Uy (<i>Nephrops norvegicus</i>)	7	5	0
0306.16.00	- - Tôm shrimps và tôm prawn nước lạnh (<i>Pandalus spp.</i> , <i>Crangon crangon</i>)	7	5	0
0306.17	- - Tôm shrimps và tôm prawn khác:			
0306.17.10	- - - Tôm sú (<i>Penaeus monodon</i>)	7	5	0
0306.17.20	- - - Tôm thẻ chân trắng (<i>Litopenaeus vannamei</i>)	7	5	0
0306.17.30	- - - Tôm càng xanh (<i>Macrobrachium rosenbergii</i>)	7	5	0
0306.17.90	- - - Loại khác	7	5	0
0306.19.00	- - Loại khác, kể cả bột thô, bột mịn và viên của động vật giáp xác, thích hợp dùng làm thức ăn cho người	7	5	0
	- Không đông lạnh:			
0306.21	- - Tôm hùm đá và các loại tôm biển khác (<i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i>):			
0306.21.10	- - - Để nhân giống	0	0	0
0306.21.20	- - - Loại khác, sống	7	5	0
0306.21.30	- - - Tươi hoặc ướp lạnh	30	25	20
	- - - Loại khác:			
0306.21.91	- - - - Đóng hộp kín khí	7	5	0
0306.21.99	- - - - Loại khác	7	5	0
0306.22	- - Tôm hùm (<i>Homarus spp.</i>):			
0306.22.10	- - - Để nhân giống	0	0	0
0306.22.20	- - - Loại khác, sống	7	5	0
0306.22.30	- - - Tươi hoặc ướp lạnh	7	5	0
	- - - Loại khác:			
0306.22.91	- - - - Đóng hộp kín khí	7	5	0
0306.22.99	- - - - Loại khác	7	5	0
0306.24	- - Cua, ghẹ:			
0306.24.10	- - - Sống	30	25	20
0306.24.20	- - - Tươi hoặc ướp lạnh	7	5	0
	- - - Loại khác:			
0306.24.91	- - - - Đóng hộp kín khí	7	5	0
0306.24.99	- - - - Loại khác	7	5	0
0306.25.00	- - Tôm hùm NaUy (<i>Nephrops norvegicus</i>)	7	5	0
0306.26	- - Tôm shrimps và tôm prawn nước lạnh (<i>Pandalus spp.</i> ,			

	<i>Crangon crangon</i>):			
0306.26.10	- - - Để nhân giống	0	0	0
0306.26.20	- - - Loại khác, sống	7	5	0
0306.26.30	- - - Tươi hoặc ướp lạnh	30	25	20
	- - - Khô:			
0306.26.41	- - - Đóng hộp kín khí	7	5	0
0306.26.49	- - - Loại khác	7	5	0
	- - - Loại khác:			
0306.26.91	- - - Đóng hộp kín khí	7	5	0
0306.26.99	- - - Loại khác	7	5	0
0306.27	- - Tôm shrimps và tôm prawn loại khác:			
	- - Để nhân giống:			
0306.27.11	- - - Tôm sú (<i>Penaeus monodon</i>)	0	0	0
0306.27.12	- - - Tôm thẻ chân trắng (<i>Litopenaeus vannamei</i>)	0	0	0
0306.27.19	- - - Loại khác	0	0	0
	- - - Loại khác, sống:			
0306.27.21	- - - Tôm sú (<i>Penaeus monodon</i>)	7	5	0
0306.27.22	- - - Tôm thẻ chân trắng (<i>Litopenaeus vannamei</i>)	7	5	0
0306.27.29	- - - Loại khác	7	5	0
	- - - Tươi hoặc ướp lạnh:			
0306.27.31	- - - Tôm sú (<i>Penaeus monodon</i>)	30	25	20
0306.27.32	- - - Tôm thẻ chân trắng (<i>Litopenaeus vannamei</i>)	30	25	20
0306.27.39	- - - Loại khác	30	25	20
	- - - Khô:			
0306.27.41	- - - Đóng hộp kín khí	7	5	0
0306.27.49	- - - Loại khác	7	5	0
	- - - Loại khác:			
0306.27.91	- - - Đóng hộp kín khí	7	5	0
0306.27.99	- - - Loại khác	7	5	0
0306.29	- - Loại khác, kể cả bột thô, bột mịn và viên của động vật giáp xác, thích hợp dùng làm thức ăn cho người:			
0306.29.10	- - - Sống	7	5	0
0306.29.20	- - - Tươi hoặc ướp lạnh	30	25	20
0306.29.30	- - - Bột thô, bột mịn và viên	7	5	0
	- - - Loại khác:			
0306.29.91	- - - Đóng hộp kín khí	7	5	0
0306.29.99	- - - Loại khác	7	5	0
03.07	Động vật thân mềm, đã hoặc chưa bóc mai, vỏ, sống, tươi, ướp lạnh, đông lạnh, làm khô, muối hoặc ngâm nước muối; động vật thân mềm hun khói, đã hoặc chưa bóc mai, vỏ, đã hoặc chưa làm chín trước hoặc trong quá trình hun khói; bột mịn, bột thô và viên của động vật thân mềm, thích hợp dùng làm thức ăn cho người.			
	- Hàu:			
0307.11	- - Sống, tươi hoặc ướp lạnh:			

0307.11.10	- - - Sống	7	5	0
0307.11.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.19	- - Loại khác:			
0307.19.10	- - - Đông lạnh	7	5	0
0307.19.20	- - - Khô, muối hoặc ngâm nước muối	7	5	0
0307.19.30	- - - Hun khói	30	25	20
	- Điệp, kể cả điệp nữ hoàng, thuộc giống <i>Pecten</i> , <i>Chlamys</i> hoặc <i>Placopecten</i> :			
0307.21	- - Sống, tươi hoặc ướp lạnh:			
0307.21.10	- - - Sống	7	5	0
0307.21.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.29	- - Loại khác:			
0307.29.10	- - - Đông lạnh	7	5	0
0307.29.20	- - - Khô, muối hoặc ngâm nước muối; hun khói	7	5	0
	- Vẹm (<i>Mytilus spp.</i> , <i>Perna spp.</i>):			
0307.31	- - Sống, tươi hoặc ướp lạnh:			
0307.31.10	- - - Sống	7	5	0
0307.31.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.39	- - Loại khác:			
0307.39.10	- - - Đông lạnh	7	5	0
0307.39.20	- - - Khô, muối hoặc ngâm nước muối; hun khói	7	5	0
	- mực nang (<i>Sepia officinalis</i> , <i>Rossia macrosoma</i> , <i>Sepiola spp.</i>) và mực ống (<i>Ommastrephes spp.</i> , <i>Loligo spp.</i> , <i>Nototodarus spp.</i> , <i>Sepioteuthis spp.</i>):			
0307.41	- - Sống, tươi hoặc ướp lạnh:			
0307.41.10	- - - Sống	7	5	0
0307.41.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.49	- - Loại khác:			
0307.49.10	- - - Đông lạnh	30	25	20
0307.49.20	- - - Khô, muối hoặc ngâm nước muối	7	5	0
0307.49.30	- - - Hun khói	30	25	20
	- Bạch tuộc (<i>Octopus spp.</i>):			
0307.51	- - Sống, tươi hoặc ướp lạnh:			
0307.51.10	- - - Sống	7	5	0
0307.51.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.59	- - Loại khác:			
0307.59.10	- - - Đông lạnh	30	25	20
0307.59.20	- - - Khô, muối hoặc ngâm nước muối	7	5	0
0307.59.30	- - - Hun khói	30	25	20
0307.60	- Ốc, trừ ốc biển:			
0307.60.10	- - Sống	7	5	0
0307.60.20	- - Tươi, ướp lạnh hoặc đông lạnh	7	5	0
0307.60.30	- - Khô, muối hoặc ngâm nước muối; hun khói	7	5	0
	- Nghêu (ngao), sò (thuộc họ <i>Arcidae</i> , <i>Arctidae</i> , <i>Cardiidae</i> , <i>Donacidae</i> , <i>Hiattellidae</i> , <i>Mactridae</i> , <i>Mesodesmatidae</i> , <i>Myidae</i> ,			

	<i>Semelidae, Solecurtidae, Solenidae, Tridacnidae và Veneridae</i>):			
0307.71	- - Sống, tươi hoặc ướp lạnh:			
0307.71.10	- - - Sống	7	5	0
0307.71.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.79	- - Loại khác:			
0307.79.10	- - - Đông lạnh	30	25	20
0307.79.20	- - - Khô, muối hoặc ngâm nước muối; hun khói	7	5	0
	- Bào ngư (<i>Haliotis spp.</i>):			
0307.81	- - Sống, tươi hoặc ướp lạnh:			
0307.81.10	- - - Sống	7	5	0
0307.81.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.89	- - Loại khác:			
0307.89.10	- - - Đông lạnh	30	25	20
0307.89.20	- - - Khô, muối hoặc ngâm nước muối; hun khói	7	5	0
	- Loại khác, kể cả bột mịn, bột thô và viên, thích hợp dùng làm thức ăn cho người:			
0307.91	- - Sống, tươi hoặc ướp lạnh:			
0307.91.10	- - - Sống	7	5	0
0307.91.20	- - - Tươi hoặc ướp lạnh	7	5	0
0307.99	- - Loại khác:			
0307.99.10	- - - Đông lạnh	30	25	20
0307.99.20	- - - Đã làm khô, muối hoặc ngâm nước muối; hun khói	7	5	0
0307.99.90	- - - Loại khác	7	5	0
03.08	Động vật thủy sinh không xương sống trừ động vật giáp xác và động vật thân mềm, sống, tươi, ướp lạnh, đông lạnh, làm khô, muối hoặc ngâm nước muối; động vật thủy sinh không xương sống hun khói trừ động vật giáp xác và động vật thân mềm, đã hoặc chưa làm chín trước hoặc trong quá trình hun khói; bột mịn, bột thô và viên của động vật thủy sinh trừ động vật giáp xác và động vật thân mềm, thích hợp dùng làm thức ăn cho người.			
	- Hải sâm (<i>Stichopus japonicus, Holothurioidea</i>):			
0308.11	- - Sống, tươi hoặc ướp lạnh:			
0308.11.10	- - - Sống	7	5	0
0308.11.20	- - - Tươi hoặc ướp lạnh	7	5	0
0308.19	- - Loại khác:			
0308.19.10	- - - Đông lạnh	30	25	20
0308.19.20	- - - Làm khô, muối hoặc ngâm nước muối	7	5	0
0308.19.30	- - - Hun khói	30	25	20
	- Cầu gai (<i>Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus</i>):			
0308.21	- - Sống, tươi hoặc ướp lạnh:			
0308.21.10	- - - Sống	7	5	0
0308.21.20	- - - Tươi hoặc ướp lạnh	7	5	0
0308.29	- - Loại khác:			
0308.29.10	- - - Đông lạnh	30	25	20

0308.29.20	- - - Làm khô, muối hoặc ngâm nước muối	7	5	0
0308.29.30	- - - Hun khói	30	25	20
0308.30	- Sữa (<i>Rhopilema spp.</i>):			
0308.30.10	- - Sống	7	5	0
0308.30.20	- - Tươi hoặc ướp lạnh	7	5	0
0308.30.30	- - Đông lạnh	30	25	20
0308.30.40	- - Làm khô, muối hoặc ngâm nước muối	7	5	0
0308.30.50	- - Hun khói	30	25	20
0308.90	- Loại khác:			
0308.90.10	- - Sống	7	5	0
0308.90.20	- - Tươi hoặc ướp lạnh	7	5	0
0308.90.30	- - Đông lạnh	30	25	20
0308.90.40	- - Làm khô, muối hoặc ngâm nước muối	7	5	0
0308.90.50	- - Hun khói	30	25	20
0308.90.90	- - Loại khác	7	5	0
	Chương 4 - Sản phẩm bơ sữa; trứng chim và trứng gia cầm; mật ong tự nhiên; sản phẩm ăn được gốc động vật, chưa được chi tiết hoặc ghi ở nơi khác			
04.01	Sữa và kem, chưa cô đặc và chưa pha thêm đường hoặc chất làm ngọt khác.			
0401.10	- Có hàm lượng chất béo không quá 1% tính theo trọng lượng:			
0401.10.10	- - Dạng lỏng	5	5	5
0401.10.90	- - Loại khác	5	5	5
0401.20	- Có hàm lượng chất béo trên 1% nhưng không quá 6% tính theo trọng lượng:			
0401.20.10	- - Dạng lỏng	5	0	0
0401.20.90	- - Loại khác	5	0	0
0401.40	- Có hàm lượng chất béo trên 6% nhưng không quá 10% tính theo trọng lượng:			
0401.40.10	- - Sữa dạng lỏng	5	0	0
0401.40.20	- - Sữa dạng đông lạnh	5	0	0
0401.40.90	- - Loại khác	5	0	0
0401.50	- Có hàm lượng chất béo trên 10% tính theo trọng lượng:			
0401.50.10	- - Dạng lỏng	5	0	0
0401.50.90	- - Loại khác	5	0	0
04.02	Sữa và kem, đã cô đặc hoặc đã pha thêm đường hoặc chất làm ngọt khác.			
0402.10	- Dạng bột, hạt hoặc các thể rắn khác, có hàm lượng chất béo không quá 1,5% tính theo trọng lượng:			
	- - Chưa pha thêm đường hoặc chất làm ngọt khác:			
0402.10.41	- - - Đóng gói với trọng lượng cả bì từ 20 kg trở lên	0	0	0
0402.10.49	- - - Loại khác	0	0	0
	- - Loại khác:			

0402.10.91	- - - Đóng gói với trọng lượng cả bì từ 20 kg trở lên	7	5	5
0402.10.99	- - - Loại khác	7	5	5
	- Dạng bột, hạt hoặc các thể rắn khác, có hàm lượng chất béo trên 1,5% tính theo trọng lượng:			
0402.21	- - Chưa pha thêm đường hoặc chất làm ngọt khác:			
0402.21.20	- - - Đóng gói với trọng lượng cả bì từ 20 kg trở lên	0	0	0
0402.21.90	- - - Loại khác	0	0	0
0402.29	- - Loại khác:			
0402.29.20	- - - Đóng gói với trọng lượng cả bì từ 20 kg trở lên	7	5	5
0402.29.90	- - - Loại khác	7	5	5
	- Loại khác:			
0402.91.00	- - Chưa pha thêm đường hoặc chất làm ngọt khác	5	5	5
0402.99.00	- - Loại khác	7	5	5
04.03	Buttermilk, sữa đông và kem đông, sữa chua, kephir và sữa, kem khác đã lên men hoặc axit hóa, đã hoặc chưa cô đặc hoặc pha thêm đường hoặc chất làm ngọt khác hoặc hương liệu hoặc bổ sung thêm hoa quả, quả hạch (nut) hoặc ca cao.			
0403.10	- Sữa chua:			
0403.10.20	- - Dạng lỏng, đã hoặc chưa cô đặc	7	0	0
0403.10.90	- - Loại khác	7	0	0
0403.90	- Loại khác:			
0403.90.10	- - Buttermilk	7	5	5
0403.90.90	- - Loại khác	7	5	5
04.04	Whey, đã hoặc chưa cô đặc hoặc pha thêm đường hoặc chất làm ngọt khác; các sản phẩm có chứa thành phần sữa tự nhiên, đã hoặc chưa pha thêm đường hoặc chất làm ngọt khác, chưa được chi tiết hoặc ghi ở nơi khác.			
0404.10.00	- Whey và Whey đã cải biến, đã hoặc chưa cô đặc hoặc pha thêm đường hoặc chất làm ngọt khác	5	0	0
0404.90.00	- Loại khác	7	5	5
04.05	Bơ và các chất béo và các loại dầu khác tách từ sữa; chất phết từ bơ sữa (dairy spreads).			
0405.10.00	- Bơ	5	0	0
0405.20.00	- Chất phết từ bơ sữa	5	5	5
0405.90	- Loại khác:			
0405.90.10	- - Chất béo khan của bơ	0	0	0
0405.90.20	- - Dầu bơ (butter oil)	5	5	4
0405.90.30	- - Ghee	5	5	5
0405.90.90	- - Loại khác	5	5	5
04.06	Pho mát và curd.			
0406.10	- Pho mát tươi (chưa ủ chín hoặc chưa xử lý), kể cả pho mát whey, và curd:			
0406.10.10	- - Pho mát tươi (chưa ủ chín hoặc chưa xử lý), kể cả pho	5	5	4

	mát whey			
0406.10.20	- - Curd	5	5	4
0406.20	- Pho mát đã xát nhỏ hoặc đã làm thành bột, của tất cả các loại:			
0406.20.10	- - Đóng gói với trọng lượng cả bì trên 20 kg	0	0	0
0406.20.90	- - Loại khác	5	0	0
0406.30.00	- Pho mát đã chế biến, chưa xát nhỏ hoặc chưa làm thành bột	5	0	0
0406.40.00	- Pho mát vân xanh và pho mát khác có vân được sản xuất từ men <i>Penicillium roqueforti</i>	5	5	4
0406.90.00	- Pho mát loại khác	5	0	0
04.07	Trứng chim và trứng gia cầm, nguyên vỏ, sống, đã bảo quản hoặc đã làm chín.			
	- Trứng đã thụ tinh để ấp:			
0407.11.00	- - Của gà thuộc loài <i>Gallus domesticus</i>	0	0	0
0407.19	- - Loại khác:			
0407.19.10	- - - Của vịt, ngan	0	0	0
0407.19.90	- - - Loại khác	0	0	0
	- Trứng sống khác:			
0407.21.00	- - Của gà thuộc loài <i>Gallus domesticus</i>	7	5	5
0407.29	- - Loại khác:			
0407.29.10	- - - Của vịt, ngan	7	5	5
0407.29.90	- - - Loại khác	7	5	5
0407.90	- Loại khác:			
0407.90.10	- - Của gà thuộc loài <i>Gallus domesticus</i>	7	5	5
0407.90.20	- - Của vịt, ngan	7	5	5
0407.90.90	- - Loại khác	7	5	5
04.08	Trứng chim và trứng gia cầm, đã bóc vỏ, và lòng đỏ trứng, sống, làm khô, hấp chín hoặc luộc chín trong nước, đông bánh, đông lạnh hoặc bảo quản cách khác, đã hoặc chưa thêm đường hoặc chất làm ngọt khác.			
	- Lòng đỏ trứng:			
0408.11.00	- - Đã làm khô	5	0	0
0408.19.00	- - Loại khác	5	0	0
	- Loại khác:			
0408.91.00	- - Đã làm khô	5	0	0
0408.99.00	- - Loại khác	5	0	0
0409.00.00	Mật ong tự nhiên.	0	0	0
04.10	Sản phẩm ăn được gốc động vật, chưa được chi tiết hoặc ghi ở nơi khác.			
0410.00.10	- Tổ yến	0	0	0
0410.00.90	- Loại khác	0	0	0

	Chương 5 - Sản phẩm gốc động vật, chưa được chi tiết hoặc ghi ở các nơi khác			
0501.00.00	Tóc người, chưa xử lý, đã hoặc chưa rửa sạch hoặc gột tẩy; phế liệu tóc.	0	0	0
05.02	Lông và lông cứng của lợn hoặc lợn lòi; lông dùng làm chổi và bàn chải khác; phế liệu từ lông lợn.			
0502.10.00	- Lông và lông cứng của lợn hoặc lợn lòi và phế liệu của chúng	0	0	0
0502.90.00	- Loại khác	0	0	0
0504.00.00	Ruột, bong bóng và dạ dày động vật (trừ cá), nguyên dạng và các mảnh của chúng, tươi, ướp lạnh, đông lạnh, muối, ngâm nước muối, làm khô hoặc hun khói.	0	0	0
05.05	Da và các bộ phận khác của loài chim và gia cầm, có lông vũ hoặc lông tơ, lông vũ và các phần của lông vũ (đã hoặc chưa cắt tia) và lông tơ, mới chỉ được làm sạch, khử trùng hoặc xử lý để bảo quản; bột và phế liệu từ lông vũ hoặc các phần khác của lông vũ.			
0505.10	- Lông vũ dùng để nhồi; lông tơ:			
0505.10.10	- - Lông vũ của vịt, ngan	0	0	0
0505.10.90	- - Loại khác	0	0	0
0505.90	- Loại khác:			
0505.90.10	- - Lông vũ của vịt, ngan	0	0	0
0505.90.90	- - Loại khác	5	5	4
05.06	Xương và lõi sừng, chưa xử lý, đã khử mỡ, sơ chế (nhưng chưa cắt thành hình), đã xử lý bằng axit hoặc khử gelatin; bột và phế liệu từ các sản phẩm trên.			
0506.10.00	- Ossein và xương đã xử lý bằng axit	0	0	0
0506.90.00	- Loại khác	0	0	0
05.07	Ngà, mai động vật họ rùa, lược cá voi (phiến sừng hàm trên) và hàm răng lược cá voi, sừng, gạc, móng guốc, móng, vuốt và mỏ, chưa xử lý hoặc đã sơ chế nhưng chưa cắt thành hình; bột và phế liệu từ các sản phẩm trên.			
0507.10	- Ngà; bột và phế liệu từ ngà:			
0507.10.10	- - Sừng tê giác; bột và phế liệu từ ngà	0	0	0
0507.10.90	- - Loại khác	0	0	0
0507.90	- Loại khác:			
0507.90.10	- - Sừng, gạc, móng guốc, móng, vuốt và mỏ	0	0	0
0507.90.20	- - Mai động vật họ rùa	0	0	0
0507.90.90	- - Loại khác	0	0	0
05.08	San hô và các chất liệu tương tự, chưa xử lý hoặc đã sơ chế nhưng chưa gia công thêm; mai, vỏ động vật thân mềm, động vật giáp xác hoặc động vật da gai và mai			

	mực, chưa xử lý hoặc đã sơ chế nhưng chưa cắt thành hình, bột và các phế liệu từ các sản phẩm trên.			
0508.00.10	- San hô và các chất liệu tương tự	5	5	4
0508.00.20	- Mai, vỏ động vật thân mềm, động vật giáp xác hoặc động vật da gai	5	5	4
0508.00.90	- Loại khác	0	0	0
05.10	Long diên hương, hương hải ly, chất xạ hương (từ cây hương và hươu xạ); côn trùng cánh cứng cantharides; mật, đã hoặc chưa được làm khô; các tuyến và các sản phẩm động vật khác dùng để điều chế dược phẩm, tươi, ướp lạnh, đông lạnh hoặc bảo quản tạm thời dưới hình thức khác.			
0510.00.10	- Côn trùng cánh cứng cantharides	0	0	0
0510.00.20	- Xạ hương	0	0	0
0510.00.90	- Loại khác	0	0	0
05.11	Các sản phẩm động vật khác chưa được chi tiết hoặc ghi ở nơi khác; động vật chết thuộc Chương 1 hoặc Chương 3, không thích hợp sử dụng cho người.			
0511.10.00	- Tinh dịch động vật họ trâu, bò	0	0	0
	- Loại khác:			
0511.91.00	- - Sản phẩm từ cá hoặc động vật giáp xác, động vật thân mềm hoặc động vật thủy sinh không xương sống khác; động vật đã chết thuộc Chương 3	0	0	0
0511.99	- - Loại khác:			
0511.99.10	- - - Tinh dịch động vật nuôi	0	0	0
0511.99.20	- - - Trứng tằm	0	0	0
0511.99.30	- - - Bột biển thiên nhiên	0	0	0
0511.99.90	- - - Loại khác	0	0	0
	Chương 6 - Cây sống và các loại cây trồng khác; củ, rễ và loại tương tự; cảnh hoa và cảnh lá trang trí			
06.01	Củ, thân củ, rễ củ, thân ống và thân rễ, ở dạng ngủ, dạng sinh trưởng hoặc ở dạng hoa; cây và rễ rau diếp xoăn, trừ các loại rễ thuộc nhóm 12.12.			
0601.10.00	- Củ, thân củ, rễ củ, thân ống và thân rễ, ở dạng ngủ	0	0	0
0601.20	- Củ, thân củ, rễ củ, thân ống, thân rễ, dạng sinh trưởng hoặc dạng hoa; cây và rễ rau diếp xoăn:			
0601.20.10	- - Cây rau diếp xoăn	0	0	0
0601.20.20	- - Rễ rau diếp xoăn	0	0	0
0601.20.90	- - Loại khác	0	0	0
06.02	Cây sống khác (kể cả rễ), cảnh giâm và cảnh ghép; hệ sợi nấm.			
0602.10	- Cảnh giâm không có rễ và cảnh ghép:			
0602.10.10	- - Củ cây phong lan	0	0	0
0602.10.20	- - Củ cây cao su	0	0	0
0602.10.90	- - Loại khác	0	0	0

0602.20.00	- Cây, cây bụi đã hoặc không ghép cành, thuộc loại có quả hoặc quả hạch (nut) ăn được	0	0	0
0602.30.00	- Cây đỗ quyên và cây azalea (cây khô - họ đỗ quyên), đã hoặc không ghép cành	0	0	0
0602.40.00	- Cây hoa hồng, đã hoặc không ghép cành	0	0	0
0602.90	- Loại khác:			
0602.90.10	- - Cành giâm và cành ghép phong lan có rễ	0	0	0
0602.90.20	- - Cây phong lan giống	0	0	0
0602.90.40	- - Gốc cây cao su có chồi	0	0	0
0602.90.50	- - Cây cao su giống	0	0	0
0602.90.60	- - Chồi mọc từ gỗ cây cao su	0	0	0
0602.90.70	- - Cây dương xỉ	0	0	0
0602.90.90	- - Loại khác	0	0	0
06.03	Cành hoa và nụ hoa dùng làm hoa bó hoặc để trang trí, tươi, khô, đã nhuộm, tẩy, thấm tẩm hoặc xử lý cách khác.			
	- Tươi:			
0603.11.00	- - Hoa hồng	7	5	0
0603.12.00	- - Hoa cẩm chướng	7	5	0
0603.13.00	- Phong lan	7	5	0
0603.14.00	- - Hoa cúc	7	5	0
0603.15.00	- - Họ hoa ly (<i>Lilium spp.</i>)	7	5	0
0603.19.00	- - Loại khác	7	5	0
0603.90.00	- Loại khác	7	0	0
06.04	Tán lá, cành và các phần khác của cây, không có hoa hoặc nụ hoa, các loại cỏ, rêu và địa y, phù hợp để bó hoa hoặc trang trí, tươi, khô, đã nhuộm, tẩy, thấm tẩm hoặc xử lý cách khác.			
0604.20	- Tươi:			
0604.20.10	- - Rêu và địa y	7	5	0
0604.20.90	- - Loại khác	7	0	0
0604.90	- Loại khác:			
0604.90.10	- - Rêu và địa y	7	5	0
0604.90.90	- - Loại khác	7	0	0
	Chương 7 - Rau và một số loại củ, thân củ và rễ ăn được			
07.01	Khoai tây, tươi hoặc ướp lạnh.			
0701.10.00	- Để làm giống	0	0	0
0701.90.00	- Loại khác	5	0	0
0702.00.00	Cà chua, tươi hoặc ướp lạnh.	5	0	0
07.03	Hành tây, hành, hẹ, tỏi, tỏi tây và các loại rau họ hành, tỏi khác, tươi hoặc ướp lạnh.			

0703.10	- Hành tây và hành, họ:			
	- - Hành tây:			
0703.10.11	- - - Củ giống	0	0	0
0703.10.19	- - - Loại khác	5	0	0
	- - Hành, họ:			
0703.10.21	- - - Củ giống	0	0	0
0703.10.29	- - - Loại khác	5	0	0
0703.20	- Tỏi:			
0703.20.10	- - Củ giống	0	0	0
0703.20.90	- - Loại khác	5	0	0
0703.90	- Tỏi tây và các loại rau họ hành, tỏi khác:			
0703.90.10	- - Củ giống	0	0	0
0703.90.90	- - Loại khác	5	0	0
07.04	Bắp cải, hoa lơ, su hào, cải xoăn và cây họ bắp cải ăn được tương tự, tươi hoặc ướp lạnh.			
0704.10	- Hoa lơ và hoa lơ xanh:			
0704.10.10	- - Hoa lơ	5	0	0
0704.10.20	- - Hoa lơ xanh (headed broccoli)	5	0	0
0704.20.00	- Cải Bruc-xen	0	0	0
0704.90	- Loại khác:			
	- - Bắp cải:			
0704.90.11	- - - Bắp cải cuộn (cuộn tròn)	5	0	0
0704.90.19	- - - Loại khác	5	0	0
0704.90.90	- - Loại khác	5	0	0
07.05	Rau diếp, xà lách (<i>Lactuca sativa</i>) và rau diếp xoăn (<i>Cichorium spp.</i>), tươi hoặc ướp lạnh.			
	- Rau diếp, xà lách:			
0705.11.00	- - Xà lách cuộn (head lettuce)	5	0	0
0705.19.00	- - Loại khác	5	0	0
	- Rau diếp xoăn:			
0705.21.00	- - Rau diếp xoăn rễ củ (<i>Cichorium intybus</i> var. <i>foliosum</i>)	5	0	0
0705.29.00	- - Loại khác	5	0	0
07.06	Cà rốt, củ cải, củ dền làm sa-lát, diếp củ, cần củ, củ cải ri và các loại củ rễ ăn được tương tự, tươi hoặc ướp lạnh.			
0706.10	- Cà rốt và củ cải:			
0706.10.10	- - Cà rốt	5	0	0
0706.10.20	- - Củ cải	5	0	0
0706.90.00	- Loại khác	0	0	0
0707.00.00	Dưa chuột và dưa chuột ri, tươi hoặc ướp lạnh.	0	0	0
07.08	Rau đậu, đã hoặc chưa bóc vỏ, tươi hoặc ướp lạnh.			

0708.10.00	- Đậu Hà Lan (<i>Pisum sativum</i>)	7	5	0
0708.20	- Đậu hạt (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0708.20.10	- - Đậu Pháp	7	5	0
0708.20.20	- - Đậu dài	7	5	0
0708.20.90	- - Loại khác	7	5	0
0708.90.00	- Các loại rau đậu khác	7	5	0
07.09	Rau khác, tươi hoặc ướp lạnh.			
0709.20.00	- Măng tây	0	0	0
0709.30.00	- Cà tím	5	0	0
0709.40.00	- Cần tây trừ loại cần củ	0	0	0
	- Nấm và nấm cục (nấm củ):			
0709.51.00	- - Nấm thuộc chi <i>Agaricus</i>	5	0	0
0709.59	- - Loại khác:			
0709.59.10	- - - Nấm cục	0	0	0
0709.59.90	- - - Loại khác	0	0	0
0709.60	- Quả ớt thuộc chi <i>Capsicum</i> hoặc chi <i>Pimenta</i> :			
0709.60.10	- - Quả ớt (chillies) (quả thuộc chi <i>Capsicum</i>)	5	0	0
0709.60.90	- - Loại khác	5	0	0
0709.70.00	- Rau chân vịt, rau chân vịt New Zealand, rau chân vịt lê (rau chân vịt trồng trong vườn)	5	0	0
	- Loại khác:			
0709.91.00	- - Hoa a-ti-sô	0	0	0
0709.92.00	- - Ô liu	5	0	0
0709.93.00	- - Quả bí ngô, quả bí và quả bầu (<i>Cucurbita spp.</i>)	5	0	0
0709.99.00	- - Loại khác	5	0	0
07.10	Rau các loại (đã hoặc chưa hấp chín hoặc luộc chín trong nước), đông lạnh.			
0710.10.00	- Khoai tây	5	0	0
	- Rau đậu các loại, đã hoặc chưa bóc vỏ:			
0710.21.00	- - Đậu Hà Lan (<i>Pisum sativum</i>)	7	5	0
0710.22.00	- - Đậu hạt (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	7	5	0
0710.29.00	- - Loại khác	7	5	0
0710.30.00	- Rau chân vịt, rau chân vịt New Zealand, rau chân vịt lê (rau chân vịt trồng trong vườn)	0	0	0
0710.40.00	- Ngô ngọt	7	5	0
0710.80.00	- Rau khác	7	5	0
0710.90.00	- Hỗn hợp các loại rau	7	5	0
07.11	Rau các loại đã bảo quản tạm thời (ví dụ, bằng khí sunphur, ngâm nước muối, ngâm nước lưu huỳnh hoặc ngâm trong dung dịch bảo quản khác), nhưng không ăn ngay được.			
0711.20	- Ô liu:			
0711.20.10	- - Đã bảo quản bằng khí sunphur	0	0	0

0711.20.90	- - Loại khác	0	0	0
0711.40	- Dưa chuột và dưa chuột ri:			
0711.40.10	- - Đã bảo quản bằng khí sunphur	7	5	0
0711.40.90	- - Loại khác	7	5	0
	- Nấm và nấm cục (nấm củ):			
0711.51	- - Nấm thuộc chi <i>Agaricus</i> :			
0711.51.10	- - - Đã bảo quản bằng khí sunphur	7	5	0
0711.51.90	- - - Loại khác	7	5	0
0711.59	- - Loại khác:			
0711.59.10	- - - Đã bảo quản bằng khí sunphur	7	5	0
0711.59.90	- - - Loại khác	7	5	0
0711.90	- Rau khác; hỗn hợp các loại rau:			
0711.90.10	- - Ngô ngọt	7	5	0
0711.90.20	- - Quả ớt (chillies) (quả thuộc chi <i>Capsicum</i>)	7	5	0
	- - Nụ bạch hoa:			
0711.90.31	- - - Đã bảo quản bằng khí sunphur	0	0	0
0711.90.39	- - - Loại khác	0	0	0
0711.90.40	- - Hành tây, đã được bảo quản bằng khí sunphur	7	5	0
0711.90.50	- - Hành tây, đã được bảo quản trừ loại được bảo quản bằng khí sunphur	7	5	0
0711.90.60	- - Loại khác, đã được bảo quản bằng khí sunphur	7	5	0
0711.90.90	- - Loại khác	7	5	0
07.12	Rau khô, ở dạng nguyên, cắt, thái lát, vụn hoặc ở dạng bột, nhưng chưa chế biến thêm.			
0712.20.00	- Hành tây	7	5	0
	- Nấm, mộc nhĩ (<i>Auricularia spp.</i>) , nấm nhầy (<i>Tremella spp.</i>) và nấm cục (nấm củ);			
0712.31.00	- - Nấm thuộc chi <i>Agaricus</i>	7	5	0
0712.32.00	- - Mộc nhĩ (<i>Auricularia spp.</i>)	7	5	0
0712.33.00	- - Nấm nhầy (<i>Tremella spp.</i>)	7	5	0
0712.39	- - Loại khác:			
0712.39.10	- - - Nấm cục (nấm củ)	7	5	0
0712.39.20	- - - Nấm hương (dong-gu)	7	5	0
0712.39.90	- - - Loại khác	7	5	0
0712.90	- Rau khác; hỗn hợp các loại rau:			
0712.90.10	- - Tỏi	7	5	0
0712.90.90	- - Loại khác	7	5	0
07.13	Các loại rau đậu khô, đã bóc vỏ quả, đã hoặc chưa bóc vỏ hạt hoặc làm vỡ hạt.			
0713.10	- Đậu Hà Lan (<i>Pisum sativum</i>):			
0713.10.10	- - Phù hợp để gieo trồng	0	0	0
0713.10.90	- - Loại khác	7	5	0
0713.20	- Đậu gà (chickpeas) (garbanzos):			

0713.20.10	- - Phù hợp để gieo trồng	0	0	0
0713.20.90	- - Loại khác	7	5	0
	- Đậu hạt (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
0713.31	- - Đậu thuộc loài <i>Vigna mungo</i> (L.) Hepper hoặc <i>Vigna radiata</i> (L.) Wilczek:			
0713.31.10	- - - Phù hợp để gieo trồng	0	0	0
0713.31.90	- - - Loại khác	7	5	0
0713.32	- - Đậu hạt đỏ nhỏ (<i>Adzuki</i>) (<i>Phaseolus</i> hoặc <i>Vigna angularis</i>):			
0713.32.10	- - - Phù hợp để gieo trồng	0	0	0
0713.32.90	- - - Loại khác	7	5	0
0713.33	- - Đậu tây, kể cả đậu trắng (<i>Phaseolus vulgaris</i>):			
0713.33.10	- - - Phù hợp để gieo trồng	0	0	0
0713.33.90	- - - Loại khác	7	5	0
0713.34	- - Đậu bambara (<i>Vigna subterranea</i> hoặc <i>Voandzeia subterranea</i>):			
0713.34.10	- - - Phù hợp để gieo trồng	0	0	0
0713.34.90	- - - Loại khác	7	5	0
0713.35	- - Đậu đũa (<i>Vigna unguiculata</i>):			
0713.35.10	- - - Phù hợp để gieo trồng	0	0	0
0713.35.90	- - - Loại khác	7	5	0
0713.39	- - Loại khác:			
0713.39.10	- - - Phù hợp để gieo trồng	0	0	0
0713.39.90	- - - Loại khác	7	5	0
0713.40	- Đậu lăng:			
0713.40.10	- - Phù hợp để gieo trồng	0	0	0
0713.40.90	- - Loại khác	7	5	0
0713.50	- Đậu tằm (<i>Vicia faba</i> var. <i>major</i>) và đậu ngựa (<i>Vicia faba</i> var. <i>equina</i> , <i>Vicia faba</i> var. <i>minor</i>):			
0713.50.10	- - Phù hợp để gieo trồng	0	0	0
0713.50.90	- - Loại khác	7	5	0
0713.60.00	- Đậu triều, đậu sắng (<i>Cajanus cajan</i>)	0	0	0
0713.90	- Loại khác:			
0713.90.10	- - Phù hợp để gieo trồng	0	0	0
0713.90.90	- - Loại khác	7	5	0
07.14	Sắn, củ dong, củ lan, a-ti-sô Jerusalem, khoai lang và các loại củ và rễ tương tự có hàm lượng tinh bột hoặc inulin cao, tươi, ướp lạnh, đông lạnh hoặc khô, đã hoặc chưa thái lát hoặc làm thành dạng viên; lõi cây cọ sago.			
0714.10	- Sắn:			
	- - Thái lát hoặc đã làm thành dạng viên:			
0714.10.11	- - - Lát đã được làm khô	0	0	0
0714.10.19	- - - Loại khác	0	0	0
	- - Loại khác:			
0714.10.91	- - - Đông lạnh	0	0	0

0714.10.99	- - - Loại khác	0	0	0
0714.20	- Khoai lang:			
0714.20.10	- - Đông lạnh	0	0	0
0714.20.90	- - Loại khác	0	0	0
0714.30	- Củ từ (<i>Dioscorea spp.</i>):			
0714.30.10	- - Đông lạnh	0	0	0
0714.30.90	- - Loại khác	0	0	0
0714.40	- Khoai sọ (<i>Colacasia spp.</i>):			
0714.40.10	- - Đông lạnh	0	0	0
0714.40.90	- - Loại khác	0	0	0
0714.50	- Khoai môn (<i>Xanthosoma spp.</i>):			
0714.50.10	- - Đông lạnh	0	0	0
0714.50.90	- - Loại khác	0	0	0
0714.90	- Loại khác:			
	- - Lõi cây cọ sago:			
0714.90.11	- - - Đông lạnh	0	0	0
0714.90.19	- - - Loại khác	0	0	0
	- - Loại khác:			
0714.90.91	- - - Đông lạnh	0	0	0
0714.90.99	- - - Loại khác	0	0	0
	Chương 8 - Quả và quả hạch (nut) ăn được; vỏ quả thuộc họ cam quýt hoặc các loại dưa			
08.01	Dừa, quả hạch Brazil (Brazil nut) và hạt điều, tươi hoặc khô, đã hoặc chưa bóc vỏ hoặc lột vỏ.			
	- Dừa:			
0801.11.00	- - Đã qua công đoạn làm khô	7	5	5
0801.12.00	- - Dừa còn nguyên sọ	7	5	0
0801.19.00	- - Loại khác	7	5	0
	- Quả hạch Brazil (Brazil nut):			
0801.21.00	- - Chưa bóc vỏ	7	5	0
0801.22.00	- - Đã bóc vỏ	7	5	0
	- Hạt điều:			
0801.31.00	- - Chưa bóc vỏ	7	0	0
0801.32.00	- - Đã bóc vỏ	7	5	0
08.02	Quả hạch (nut) khác, tươi hoặc khô, đã hoặc chưa bóc vỏ hoặc lột vỏ.			
	- Quả hạnh nhân:			
0802.11.00	- - Chưa bóc vỏ	7	5	0
0802.12.00	- - Đã bóc vỏ	7	5	0
	- Quả phỉ hay hạt phỉ (<i>Corylus spp.</i>):			
0802.21.00	- - Chưa bóc vỏ	7	5	5
0802.22.00	- - Đã bóc vỏ	7	5	0

	- Quả óc chó:			
0802.31.00	- - Chưa bóc vỏ	7	5	5
0802.32.00	- - Đã bóc vỏ	7	5	5
	- Hạt dẻ (<i>Castanea spp.</i>):			
0802.41.00	- - Chưa bóc vỏ	0	0	0
0802.42.00	- - Đã bóc vỏ	0	0	0
	- Quả hồ trăn (Hạt dẻ cười):			
0802.51.00	- - Chưa bóc vỏ	7	5	0
0802.52.00	- - Đã bóc vỏ	7	5	0
	- Hạt macadamia (<i>Macadamia nuts</i>):			
0802.61.00	- - Chưa bóc vỏ	7	5	5
0802.62.00	- - Đã bóc vỏ	7	5	5
0802.70.00	- Hạt cây côla (<i>Cola spp.</i>)	7	5	5
0802.80.00	- Quả cau	0	0	0
0802.90.00	- Loại khác	7	5	5
08.03	Chuối, kể cả chuối lá, tươi hoặc khô.			
0803.10.00	- Chuối lá	7	5	0
0803.90.00	- Loại khác	7	5	0
08.04	Quả chà là, sung, vả, dừa, bơ, ổi, xoài và măng cụt, tươi hoặc khô.			
0804.10.00	- Quả chà là	7	5	5
0804.20.00	- Quả sung, vả	0	0	0
0804.30.00	- Quả dừa	7	5	0
0804.40.00	- Quả bơ	7	5	5
0804.50	- Quả ổi, xoài và măng cụt:			
0804.50.10	- - Quả ổi	7	5	0
0804.50.20	- - Quả xoài	7	5	0
0804.50.30	- - Quả măng cụt	7	5	0
08.05	Quả thuộc chi cam quýt, tươi hoặc khô.			
0805.10	- Quả cam:			
0805.10.10	- - Tươi	7	5	5
0805.10.20	- - Khô	7	5	5
08.05.20.00	- Quả quýt các loại (kể cả quất); cam nhỏ (clementines) và các loại giống lai chi cam quýt tương tự	7	5	5
0805.40.00	- Quả bưởi, kể cả bưởi chùm	7	5	5
0805.50.00	- Quả chanh (<i>Citrus limon</i> , <i>Citrus limonum</i> , <i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>)	7	5	5
0805.90.00	- Loại khác	40	40	40
08.06	Quả nho, tươi hoặc khô.			
0806.10.00	- Tươi	7	5	0
0806.20.00	- Khô	7	5	5

08.07	Các loại quả họ dưa (kể cả dưa hấu) và đu đủ, tươi.			
	- Các loại quả họ dưa (kể cả dưa hấu):			
0807.11.00	- - Quả dưa hấu	7	5	0
0807.19.00	- - Loại khác	7	5	0
0807.20	- Quả đu đủ:			
0807.20.10	- - Đu đủ Mardi backcross solo (betik solo)	7	5	0
0807.20.90	- - Loại khác	7	5	0
08.08	Quả táo (apple), lê và quả mọng qua, tươi.			
0808.10.00	- Quả táo (apple)	0	0	0
0808.30.00	- Quả lê	0	0	0
0808.40.00	- Quả mọng qua	0	0	0
08.09	Quả mơ, anh đào, đào (kể cả xuân đào), mận và mận gai, tươi.			
0809.10.00	- Quả mơ	7	5	5
	- Quả anh đào:			
0809.21.00	- - Quả anh đào chua (<i>Prunus cerasus</i>)	0	0	0
0809.29.00	- - Loại khác	0	0	0
0809.30.00	- Quả đào, kể cả xuân đào	7	5	0
0809.40	- Quả mận và quả mận gai:			
0809.40.10	- - Quả mận	7	5	0
0809.40.20	- - Quả mận gai	7	5	0
08.10	Quả khác, tươi.			
0810.10.00	- Quả dâu tây	0	0	0
0810.20.00	- Quả mâm xôi, dâu tằm và dâu đỏ	0	0	0
0810.30.00	- Quả lý gai và quả lý chua, đen, trắng hoặc đỏ	0	0	0
0810.40.00	- Quả nam việt quất, quả việt quất và các loại quả khác thuộc chi <i>Vaccinium</i>	0	0	0
0810.50.00	- Quả kiwi	0	0	0
0810.60.00	- Quả sầu riêng	7	5	0
0810.70.00	- Quả hồng vàng	7	5	0
0810.90	- Loại khác:			
0810.90.10	- - Quả nhãn (bao gồm cả nhãn mata kucing)	7	5	0
0810.90.20	- - Quả vải	7	5	0
0810.90.30	- - Quả chôm chôm	7	5	0
0810.90.40	- - Quả boong boong; quả khế	7	5	0
0810.90.50	- - Quả mít (cempedak và nangka)	7	5	0
0810.90.60	- - Quả me	7	5	0
	- - Loại khác:			
0810.90.91	- - - Salacca (quả da rắn)	7	5	0
0810.90.92	- - - Quả thanh long	7	5	0

0810.90.93	- - - Quả hồng xiêm (quả ciku)	7	5	0
0810.90.99	- - - Loại khác	7	5	0
08.11	Quả và quả hạch (nut), đã hoặc chưa hấp chín hoặc luộc chín trong nước, đông lạnh, đã hoặc chưa thêm đường hoặc chất làm ngọt khác.			
0811.10.00	- Quả dâu tây	0	0	0
0811.20.00	- Quả mâm xôi, dâu tằm và dâu đỏ, quả lý chua đen, trắng hoặc đỏ và quả lý gai	0	0	0
0811.90.00	- Loại khác	7	5	5
08.12	Quả và quả hạch (nut), được bảo quản tạm thời (ví dụ, bằng khí sunphur, ngâm nước muối, nước lưu huỳnh hoặc dung dịch bảo quản khác), nhưng không ăn ngay được.			
0812.10.00	- Quả anh đào	7	5	0
0812.90	- Quả khác:			
0812.90.10	- - Quả dâu tây	7	5	0
0812.90.90	- - Loại khác	7	5	0
08.13	Quả, khô, trừ các loại quả thuộc nhóm 08.01 đến 08.06; hỗn hợp các loại quả hạch (nut) hoặc quả khô thuộc Chương này.			
0813.10.00	- Quả mơ	7	5	5
0813.20.00	- Quả mận đỏ	7	5	5
0813.30.00	- Quả táo (apple)	7	5	5
0813.40	- Quả khác:			
0813.40.10	- - Quả nhãn	7	5	5
0813.40.20	- - Quả me	7	5	5
0813.40.90	- - Quả khác	7	5	5
0813.50	- Hỗn hợp các loại quả hạch (nut) hoặc quả khô thuộc Chương này:			
0813.50.10	- - Hạt điều hoặc quả hạch Brazil (Brazil nut) chiếm đa số về trọng lượng	7	5	5
0813.50.20	- - Quả hạch (nut) khác chiếm đa số về trọng lượng	7	5	5
0813.50.30	- - Quả chà là chiếm đa số về trọng lượng	7	5	5
0813.50.40	- - Quả bơ hoặc quả cam hoặc quả quýt (bao gồm quả quýt và quả quất) chiếm đa số về trọng lượng	7	5	5
0813.50.90	- - Loại khác	7	5	5
0814.00.00	Vỏ các loại quả thuộc chi cam quýt, hoặc các loại dưa (kể cả dưa hấu), tươi, đông lạnh, khô hoặc bảo quản tạm thời trong nước muối, nước lưu huỳnh hoặc trong các dung dịch bảo quản khác.	0	0	0
	Chương 9 - Cà phê, chè, chè Paragoay và các loại gia vị			
09.01	Cà phê, rang hoặc chưa rang, đã hoặc chưa khử chất caffeine; vỏ quả và vỏ lụa cà phê; các chất thay thế cà			

	phê có chứa cà phê theo tỷ lệ nào đó.			
	- Cà phê, chưa rang:			
0901.11	- - Chưa khử chất caffeine:			
0901.11.10	- - - Arabica WIB hoặc Robusta OIB	5	0	0
0901.11.90	- - - Loại khác	5	0	0
0901.12	- - Đã khử chất caffeine:			
0901.12.10	- - - Arabica WIB hoặc Robusta OIB	5	0	0
0901.12.90	- - - Loại khác	5	0	0
	- Cà phê, đã rang:			
0901.21	- - Chưa khử chất caffeine:			
0901.21.10	- - - Chưa xay	7	5	0
0901.21.20	- - - Đã xay	7	5	0
0901.22	- - Đã khử chất caffeine:			
0901.22.10	- - - Chưa xay	7	5	0
0901.22.20	- - - Đã xay	7	5	0
0901.90	- Loại khác:			
0901.90.10	- - Vỏ quả và vỏ lụa cà phê	7	5	0
0901.90.20	- - Các chất thay thế có chứa cà phê	7	5	0
09.02	Chè, đã hoặc chưa pha hương liệu.			
0902.10	- Chè xanh (chưa ủ men) đóng gói sẵn trọng lượng không quá 3 kg:			
0902.10.10	- - Lá chè	7	5	0
0902.10.90	- - Loại khác	7	5	0
0902.20	- Chè xanh khác (chưa ủ men):			
0902.20.10	- - Lá chè	7	5	0
0902.20.90	- - Loại khác	7	5	0
0902.30	- Chè đen (đã ủ men) và chè đã ủ men một phần, đóng gói sẵn trọng lượng không quá 3kg:			
0902.30.10	- - Lá chè	7	5	0
0902.30.90	- - Loại khác	7	5	0
0902.40	- Chè đen khác (đã ủ men) và chè khác đã ủ men một phần:			
0902.40.10	- - Lá chè	7	5	0
0902.40.90	- - Loại khác	7	5	0
0903.00.00	Chè Paraguay.	7	5	0
09.04	Hạt tiêu thuộc chi Piper; quả ớt thuộc chi Capsicum hoặc chi Pimenta, khô hoặc xay hoặc nghiền.			
	- Hạt tiêu:			
0904.11	- - Chưa xay hoặc chưa nghiền:			
0904.11.10	- - - Trắng	7	5	0
0904.11.20	- - - Đen	7	5	0
0904.11.90	- - - Loại khác	7	5	0
0904.12	- - Đã xay hoặc nghiền:			

0904.12.10	- - - Trắng	7	5	0
0904.12.20	- - - Đen	7	5	0
0904.12.90	- - - Loại khác	7	5	0
	- Quả ớt thuộc chi <i>Capsicum</i> hoặc chi <i>Pimenta</i> :			
0904.21	- - Đã làm khô, chưa xay hoặc chưa nghiền:			
0904.21.10	- - - Quả ớt (chillies) (quả thuộc chi <i>Capsicum</i>)	7	5	0
0904.21.90	- - - Loại khác	7	5	0
0904.22	- - Đã xay hoặc nghiền:			
0904.22.10	- - - Quả ớt (chillies) (quả thuộc chi <i>Capsicum</i>)	7	5	0
0904.22.90	- - - Loại khác	7	5	0
09.05	Vani.			
0905.10.00	- Chưa xay hoặc chưa nghiền	5	0	0
0905.20.00	- Đã xay hoặc nghiền	5	0	0
09.06	Quế và hoa quế.			
	- Chưa xay hoặc chưa nghiền:			
0906.11.00	- - Quế (<i>Cinnamomum zeylanicum</i> Blume)	5	0	0
0906.19.00	- - Loại khác	5	0	0
0906.20.00	- Đã xay hoặc nghiền	5	0	0
09.07	Đinh hương (cả quả, thân và cành).			
0907.10.00	- Chưa xay hoặc chưa nghiền	5	0	0
0907.20.00	- Đã xay hoặc nghiền	5	0	0
09.08	Hạt nhục đậu khấu, vỏ nhục đậu khấu và bạch đậu khấu.			
	- Hạt nhục đậu khấu:			
0908.11.00	- - Chưa xay hoặc chưa nghiền	5	0	0
0908.12.00	- - Đã xay hoặc nghiền	5	0	0
	- Vỏ nhục đậu khấu:			
0908.21.00	- - Chưa xay hoặc chưa nghiền	5	0	0
0908.22.00	- - Đã xay hoặc nghiền	5	0	0
	- Bạch đậu khấu:			
0908.31.00	- - Chưa xay hoặc chưa nghiền	5	0	0
0908.32.00	- - Đã xay hoặc nghiền	5	0	0
09.09	Hạt của hoa hồi, hoa hồi dạng sao, thì là, rau mùi, thì là Ai cập hoặc ca-rum (caraway); hạt bách xù (juniper berries).			
	- Hạt của cây rau mùi:			
0909.21.00	- - Chưa xay hoặc chưa nghiền	5	0	0
0909.22.00	- - Đã xay hoặc nghiền	5	0	0
	- Hạt cây thì là Ai cập:			
0909.31.00	- - Chưa xay hoặc chưa nghiền	5	0	0
0909.32.00	- - Đã xay hoặc nghiền	5	0	0

	- Hạt của hoa hồi, hoa hồi dạng sao, cây ca-rum (caraway) hoặc hạt cây thì là; hạt cây bách xù (juniper berries):			
0909.61	- - Chưa xay hoặc chưa nghiền:			
0909.61.10	- - - Cửa hoa hồi	5	0	0
0909.61.20	- - - Cửa hoa hồi dạng sao	5	0	0
0909.61.30	- - - Cửa cây ca-rum (caraway)	5	0	0
0909.61.90	- - - Loại khác	5	0	0
0909.62	- - Đã xay hoặc nghiền:			
0909.62.10	- - - Cửa hoa hồi	5	0	0
0909.62.20	- - - Cửa hoa hồi dạng sao	5	0	0
0909.62.30	- - - Cửa cây ca-rum (caraway)	5	0	0
0909.62.90	- - - Loại khác	5	0	0
09.10	Gừng, nghệ tây, nghệ (<i>curcuma</i>), húng tây, cỏ xạ hương, lá nguyệt quế, ca-ri (curry) và các loại gia vị khác.			
	- Gừng:			
0910.11.00	- - Chưa xay hoặc chưa nghiền	5	0	0
0910.12.00	- - Đã xay hoặc nghiền	5	0	0
0910.20.00	- Nghệ tây	5	0	0
0910.30.00	- Nghệ (<i>curcuma</i>)	5	0	0
	- Gia vị khác:			
0910.91	- - Hỗn hợp đã nêu trong Chú giải 1(b) của Chương này:			
0910.91.10	- - - Ca-ri (curry)	5	0	0
0910.91.90	- - - Loại khác	5	0	0
0910.99	- - Loại khác:			
0910.99.10	- - - Húng tây, cỏ xạ hương; lá nguyệt quế	5	0	0
0910.99.90	- - - Loại khác	5	0	0
	Chương 10 - Ngũ cốc			
10.01	Lúa mì và meslin.			
	- Lúa mì Durum:			
1001.11.00	- - Hạt giống	0	0	0
1001.19.00	- - Loại khác	0	0	0
	- Loại khác:			
1001.91.00	- - Hạt giống	0	0	0
1001.99	- - Loại khác:			
	- - - Thích hợp sử dụng cho người:			
1001.99.11	- - - - Meslin	0	0	0
1001.99.19	- - - - Loại khác	0	0	0
1001.99.90	- - - Loại khác	0	0	0
10.02	Lúa mạch đen.			
1002.10.00	- Hạt giống	0	0	0

1002.90.00	- Loại khác	0	0	0
10.03	Lúa đại mạch.			
1003.10.00	- Hạt giống	0	0	0
1003.90.00	- Loại khác	0	0	0
10.04	Yến mạch.			
1004.10.00	- Hạt giống	0	0	0
1004.90.00	- Loại khác	0	0	0
10.05	Ngô.			
1005.10.00	- Hạt giống	0	0	0
1005.90	- Loại khác:			
1005.90.10	- - Loại dùng để rang nổ (popcorn)	7	5	0
1005.90.90	- - Loại khác	0	0	0
10.06	Lúa gạo.			
1006.10	- Thóc:			
1006.10.10	- - Để gieo trồng	0	0	0
1006.10.90	- - Loại khác	7	5	5
1006.20	- Gạo lứt:			
1006.20.10	- - Gạo Thai Hom Mali	7	5	5
1006.20.90	- - Loại khác	7	5	5
1006.30	- Gạo đã xát toàn bộ hoặc sơ bộ, đã hoặc chưa được đánh bóng hoặc hồ (glazed):			
1006.30.30	- - Gạo nếp	7	5	0
1006.30.40	- - Gạo Thai Hom Mali	7	5	0
	- - Loại khác:			
1006.30.91	- - - Gạo lứt sơ	7	5	5
1006.30.99	- - - Loại khác	7	5	0
1006.40	- Tấm:			
1006.40.10	- - Loại dùng làm thức ăn chăn nuôi	7	5	5
1006.40.90	- - Loại khác	7	5	5
10.07	Lúa miến.			
1007.10.00	- Hạt giống	0	0	0
1007.90.00	- Loại khác	0	0	0
10.08	Kiểu mạch, kê, hạt cây thóc chim; các loại ngũ cốc khác.			
1008.10.00	- Kiểu mạch	0	0	0
	- Kê:			
1008.21.00	- - Hạt giống	0	0	0
1008.29.00	- - Loại khác	0	0	0
1008.30.00	- Hạt cây thóc chim (họ lúa)	0	0	0

1008.40.00	- Hạt kê Fonio (<i>Digitaria spp.</i>)	0	0	0
1008.50.00	- Cây diêm mạch (<i>Chenopodium quinoa</i>)	0	0	0
1008.60.00	- Lúa mì lai lúa mạch đen (Triticale)	0	0	0
1008.90.00	- Ngũ cốc loại khác	0	0	0
	Chương 11 - Các sản phẩm xay xát; malt; tinh bột; inulin; gluten lúa mì			
11.01	Bột mì hoặc bột meslin.			
1101.00.10	- Bột mì	5	5	0
1101.00.20	- Bột meslin	5	0	0
11.02	Bột ngũ cốc, trừ bột mì hoặc bột meslin.			
1102.20.00	- Bột ngô	5	5	5
1102.90	- Loại khác:			
1102.90.10	- - Bột gạo	5	5	5
1102.90.20	- - Bột lúa mạch đen	0	0	0
1102.90.90	- - Loại khác	0	0	0
11.03	Ngũ cốc dạng tấm, dạng bột thô và viên.			
	- Dạng tấm và bột thô:			
1103.11	- - Cửa lúa mì:			
1103.11.20	- - - Lõi lúa mì hoặc durum	5	0	0
1103.11.90	- - - Loại khác	5	0	0
1103.13.00	- - Cửa ngô	0	0	0
1103.19	- - Cửa ngũ cốc khác:			
1103.19.10	- - - Cửa meslin	5	0	0
1103.19.20	- - - Cửa gạo	5	0	0
1103.19.90	- - - Loại khác	5	0	0
1103.20.00	- Dạng viên	5	0	0
11.04	Hạt ngũ cốc được chế biến theo cách khác (ví dụ, xát vỏ, xay, vỡ mảnh, nghiền vụn, cắt lát hoặc nghiền thô), trừ gạo thuộc nhóm 10.06; mầm ngũ cốc, nguyên dạng, xay, vỡ mảnh hoặc nghiền.			
	- Ngũ cốc xay hoặc vỡ mảnh:			
1104.12.00	- - Cửa yến mạch	5	0	0
1104.19	- - Cửa ngũ cốc khác:			
1104.19.10	- - - Cửa ngô	5	0	0
1104.19.90	- - - Loại khác	5	0	0
	- Ngũ cốc đã chế biến cách khác (ví dụ, xát vỏ, nghiền vụn, cắt lát hoặc nghiền thô):			
1104.22.00	- - Cửa yến mạch	5	0	0
1104.23.00	- - Cửa ngô	0	0	0
1104.29	- - Cửa ngũ cốc khác:			

1104.29.20	- - - Cửa lúa mạch	5	0	0
1104.29.90	- - - Loại khác	5	0	0
1104.30.00	- Mầm ngũ cốc, nguyên dạng, xay, vỡ mảnh hoặc nghiền	5	0	0
11.05	Bột, bột thô, bột mịn, mảnh lát, hạt và viên từ khoai tây.			
1105.10.00	- Bột, bột thô và bột mịn	7	5	0
1105.20.00	- Dạng mảnh lát, hạt và viên	7	5	0
11.06	Bột, bột thô và bột mịn, chế biến từ các loại rau đậu khô thuộc nhóm 07.13, từ cọ sago hoặc từ rễ, củ hoặc thân củ thuộc nhóm 07.14 hoặc từ các sản phẩm thuộc Chương 8.			
1106.10.00	- Từ các loại rau đậu khô thuộc nhóm 07.13	7	5	0
1106.20	- Từ cọ sago hoặc từ rễ hoặc thân củ thuộc nhóm 07.14:			
1106.20.10	- - Từ sắn	7	5	0
	- - Từ cọ sago:			
1106.20.21	- - - Bột thô	7	5	0
1106.20.29	- - - Loại khác	7	5	0
1106.20.90	- - Loại khác	7	5	0
1106.30.00	- Từ các sản phẩm thuộc Chương 8	7	5	0
11.07	Malt, rang hoặc chưa rang.			
1107.10.00	- Chưa rang	0	0	0
1107.20.00	- Đã rang	0	0	0
11.08	Tinh bột; inulin.			
	- Tinh bột:			
1108.11.00	- - Tinh bột mì	5	0	0
1108.12.00	- - Tinh bột ngô	5	0	0
1108.13.00	- - Tinh bột khoai tây	5	0	0
1108.14.00	- - Tinh bột sắn	5	0	0
1108.19	- - Tinh bột khác:			
1108.19.10	- - - Tinh bột cọ sago	5	0	0
1108.19.90	- - - Loại khác	5	0	0
1108.20.00	- Inulin	5	0	0
1109.00.00	Gluten lúa mì, đã hoặc chưa làm khô.	0	0	0
	Chương 12 - Hạt dầu và quả có dầu; các loại ngũ cốc, hạt và quả khác; cây công nghiệp hoặc cây dược liệu; rơm, rạ và cỏ khô			
12.01	Đậu tương, đã hoặc chưa vỡ mảnh.			
1201.10.00	- Hạt giống	0	0	0
1201.90.00	- Loại khác	0	0	0

12.02	Lạc chưa rang, hoặc chưa làm chín cách khác, đã hoặc chưa bóc vỏ hoặc vỡ mảnh.			
1202.30.00	- Hạt giống	0	0	0
	- Loại khác:			
1202.41.00	- - Lạc chưa bóc vỏ	0	0	0
1202.42.00	- - Lạc nhân, đã hoặc chưa vỡ mảnh	0	0	0
1203.00.00	Cùi (cơm) dừa khô.	0	0	0
1204.00.00	Hạt lanh, đã hoặc chưa vỡ mảnh.	0	0	0
12.05	Hạt cải dầu (Rape hoặc Colza seeds) đã hoặc chưa vỡ mảnh.			
1205.10.00	- Hạt cải dầu (Rape hoặc Colza seeds) có hàm lượng axit eruxic thấp	0	0	0
1205.90.00	- Loại khác	0	0	0
1206.00.00	Hạt hướng dương, đã hoặc chưa vỡ mảnh.	0	0	0
12.07	Quả và hạt có dầu khác, đã hoặc chưa vỡ mảnh.			
1207.10	- Hạt cọ và nhân hạt cọ:			
1207.10.10	- - Phù hợp để gieo trồng	0	0	0
1207.10.20	- - Không phù hợp để gieo trồng	0	0	0
	- Hạt bông:			
1207.21.00	- - Hạt giống	0	0	0
1207.29.00	- - Loại khác	0	0	0
1207.30.00	- Hạt thầu dầu	0	0	0
1207.40	- Hạt vừng:			
1207.40.10	- - Loại ăn được	0	0	0
1207.40.90	- - Loại khác	0	0	0
1207.50.00	- Hạt mù tạt	0	0	0
1207.60.00	- Hạt rum	0	0	0
1207.70.00	- Hạt dừa	0	0	0
	- Loại khác:			
1207.91.00	- - Hạt thuốc phiện	*	*	*
1207.99	- - Loại khác:			
1207.99.40	- - - Hạt Illipe (quả hạch Illipe)	0	0	0
1207.99.90	- - - Loại khác	0	0	0
12.08	Bột mịn và bột thô từ các loại hạt hoặc quả có dầu, trừ bột và bột thô từ hạt mù tạt.			
1208.10.00	- Từ đậu tương	7	5	0
1208.90.00	- Loại khác	7	5	0

12.09	Hạt, quả và mầm, dùng để gieo trồng.			
1209.10.00	- Hạt củ cải đường	0	0	0
	- Hạt của các loại cây dùng làm thức ăn gia súc:			
1209.21.00	- - Hạt cỏ linh lăng (alfalfa)	0	0	0
1209.22.00	- - Hạt cỏ ba lá (<i>Trifolium spp.</i>)	0	0	0
1209.23.00	- - Hạt cỏ đuôi trâu	0	0	0
1209.24.00	- - Hạt cỏ kentucky màu xanh da trời (<i>Poa pratensis L.</i>)	0	0	0
1209.25.00	- - Hạt cỏ mạch đen (<i>Lolium multiflorum Lam., Lolium perenne L.</i>)	0	0	0
1209.29	- - Loại khác:			
1209.29.10	- - - Hạt cỏ đuôi mèo	0	0	0
1209.29.20	- - - Hạt củ cải khác	0	0	0
1209.29.90	- - - Loại khác	0	0	0
1209.30.00	- Hạt của các loại cây thân cỏ trồng chủ yếu để lấy hoa	0	0	0
	- Loại khác:			
1209.91	- - Hạt rau:			
1209.91.10	- - - Hạt hành	0	0	0
1209.91.90	- - - Loại khác	0	0	0
1209.99	- - Loại khác:			
1209.99.10	- - - Hạt cây cao su hoặc hạt cây dâm bụt (kenaf)	0	0	0
1209.99.90	- - - Loại khác	0	0	0
12.10	Hublong (hoa bia), tươi hoặc khô, đã hoặc chưa nghiền, xay thành bột hoặc ở dạng viên; phần hoa bia.			
1210.10.00	- Hublong, chưa nghiền và chưa xay thành bột và chưa ở dạng viên	0	0	0
1210.20.00	- Hublong, đã nghiền, đã xay thành bột hoặc ở dạng viên; phần hoa bia	0	0	0
12.11	Các loại cây và các bộ phận của cây (kể cả hạt và quả), chủ yếu dùng làm nước hoa, làm dược phẩm hoặc thuốc trừ sâu, thuốc diệt nấm hoặc các mục đích tương tự, tươi hoặc khô, đã hoặc chưa cắt, nghiền hoặc xay thành bột.			
1211.20	- Rễ cây nhân sâm:			
1211.20.10	- - Đã cắt, nghiền hoặc dạng bột	0	0	0
1211.20.90	- - Loại khác	0	0	0
1211.30	- Lá coca:			
1211.30.10	- - Đã cắt, nghiền hoặc dạng bột	0	0	0
1211.30.90	- - Loại khác	0	0	0
1211.40.00	- Thân cây anh túc	0	0	0
1211.90	- Loại khác:			
	- - Loại chủ yếu dùng làm dược liệu:			
1211.90.11	- - - Cây gai dầu, đã cắt, nghiền hoặc dạng bột	0	0	0
1211.90.12	- - - Cây gai dầu, ở dạng khác	0	0	0
1211.90.13	- - - Rễ cây ba gạc hoa đỏ	0	0	0
1211.90.14	- - - Loại khác, đã cắt, nghiền hoặc dạng bột	0	0	0

1211.90.19	- - - Loại khác	0	0	0
	- - Loại khác:			
1211.90.91	- - - Cây kim cúc, đã cắt, nghiền hoặc dạng bột	0	0	0
1211.90.92	- - - Cây kim cúc, ở dạng khác	0	0	0
1211.90.94	- - - Gỗ đàn hương	0	0	0
1211.90.95	- - - Mảnh gỗ trầm hương (gaharu)	0	0	0
1211.90.96	- - - Rễ cây cam thảo	0	0	0
1211.90.97	- - - Vỏ cây Persea (<i>Persea Kurzii Kosterm</i>)	0	0	0
1211.90.98	- - - Loại khác, đã cắt, nghiền hoặc dạng bột	0	0	0
1211.90.99	- - - Loại khác	0	0	0
12.12	Quả bồ kết, rong biển và tảo biển khác, củ cải đường và mía đường, tươi, ướp lạnh, đông lạnh hoặc khô, đã hoặc chưa nghiền; hạt và nhân của hạt và các sản phẩm rau khác (kể cả rễ rau diếp xoăn chưa rang thuộc loài <i>Cichorium intybus satibium</i>) chủ yếu dùng làm thức ăn cho người, chưa được chi tiết hoặc ghi ở nơi khác.			
	- Rong biển và các loại tảo khác:			
1212.21	- - Thích hợp dùng làm thức ăn cho người:			
1212.21.10	- - - <i>Eucheuma spp.</i>	0	0	0
1212.21.20	- - - <i>Gracilaria lichenoides</i>	0	0	0
1212.21.90	- - - Loại khác	0	0	0
1212.29	- - Loại khác:			
	- - - Tươi, ướp lạnh hoặc khô, dùng cho công nghệ nhuộm, thuộc da, làm nước hoa, làm dược phẩm, hoặc làm thuốc trừ sâu, thuốc diệt nấm hoặc các mục đích tương tự:			
1212.29.11	- - - - Loại dùng làm dược phẩm	0	0	0
1212.29.19	- - - - Loại khác	0	0	0
1212.29.20	- - - Loại khác, tươi, ướp lạnh hoặc khô	0	0	0
1212.29.30	- - - Loại khác, đông lạnh	0	0	0
	- Loại khác:			
1212.91.00	- - Củ cải đường	0	0	0
1212.92.00	- - Quả bồ kết (carob)	0	0	0
1212.93	- - Mía:			
1212.93.10	- - - Phù hợp để làm giống	0	0	0
1212.93.90	- - - Loại khác	0	0	0
1212.94.00	- - Rễ rau diếp xoăn	0	0	0
1212.99.00	- - Loại khác	0	0	0
1213.00.00	Rơm, rạ và trấu từ cây ngũ cốc, chưa xử lý, đã hoặc chưa băm, nghiền, ép hoặc làm thành dạng viên.	0	0	0
12.14	Củ cải Thụy Điển, củ cải, rễ cỏ khô, cỏ khô, cỏ linh lăng, cỏ ba lá, cây hồng đậu, cải xoăn, đậu lu-pin, đậu tằm và các sản phẩm tương tự dùng làm thức ăn cho gia súc, đã hoặc chưa làm thành viên.			
1214.10.00	- Bột thô và viên cỏ linh lăng (alfalfa)	0	0	0
1214.90.00	- Loại khác	0	0	0

	Chương 13 - Nhựa cánh kiến đỏ; gôm, nhựa cây, các chất nhựa và các chất chiết xuất từ thực vật khác			
13.01	Nhựa cánh kiến đỏ; gôm, nhựa cây, nhựa gôm và nhựa dầu tự nhiên (ví dụ, nhựa thơm từ cây balsam).			
1301.20.00	- Gôm Ả rập	0	0	0
1301.90	- Loại khác:			
1301.90.10	- - Gôm benjamin	0	0	0
1301.90.20	- - Gôm damar	0	0	0
1301.90.30	- - Nhựa cây gai dầu	0	0	0
1301.90.40	- - Nhựa cánh kiến đỏ	0	0	0
1301.90.90	- - Loại khác	0	0	0
13.02	Nhựa và các chiết xuất từ thực vật; chất pectic, muối của axit pectinic và muối của axit pectic; thạch rau câu (agar-agar) và các chất nhầy và các chất làm đặc, làm dày khác, đã hoặc chưa cải biến, thu được từ các sản phẩm thực vật.			
	- Nhựa và các chất chiết xuất từ thực vật:			
1302.11	- - Thuốc phiện:			
1302.11.10	- - - Bột thuốc phiện (Pulvis opii)	*	*	*
1302.11.90	- - - Loại khác	*	*	*
1302.12.00	- - Từ cam thảo	0	0	0
1302.13.00	- - Từ hoa bia (hublong)	0	0	0
1302.19	- - Loại khác:			
1302.19.20	- - - Chiết xuất và cồn thuốc của cây gai dầu	0	0	0
1302.19.30	- - - Chiết xuất khác để làm thuốc	0	0	0
1302.19.40	- - - Nhựa và các chiết xuất thực vật từ hoa cúc hoặc rễ cây có chứa rotenone	0	0	0
1302.19.50	- - - Sơn mài (sơn mài tự nhiên)	0	0	0
1302.19.90	- - - Loại khác	0	0	0
1302.20.00	- Chất pectic, muối của axit pectinic và muối của axit pectic	0	0	0
	- Chất nhầy và chất làm đặc, làm dày, đã hoặc chưa biến đổi thu được từ các sản phẩm thực vật:			
1302.31.00	- - Thạch rau câu (agar-agar)	0	0	0
1302.32.00	- - Chất nhầy và chất làm đặc, làm dày, đã hoặc chưa biến đổi, thu được từ quả bồ kết gai, hạt bồ kết gai hoặc hạt guar	0	0	0
1302.39	- - Loại khác:			
1302.39.10	- - - Làm từ tảo carrageen (carrageenan)	0	0	0
1302.39.90	- - - Loại khác	0	0	0
	Chương 14 - Vật liệu thực vật dùng để tết bện; các sản phẩm thực vật chưa được chi tiết hoặc ghi ở nơi khác			
14.01	Nguyên liệu thực vật chủ yếu dùng để tết bện (như: tre, song, mây, sậy, liễu gai, cây bấc, cọ sợi, đã làm sạch, tẩy trắng hoặc các loại rơm, rạ ngũ cốc đã nhuộm và vỏ cây			

	đoạn).			
1401.10.00	- Tre	0	0	0
1401.20	- Song, mây:			
	- - Nguyên cây:			
1401.20.11	- - - Thô	0	0	0
1401.20.12	- - - Đã rửa sạch và sulphur hóa	0	0	0
1401.20.19	- - - Loại khác	0	0	0
	- - Lõi cây đã tách:			
1401.20.21	- - - Đường kính không quá 12 mm	0	0	0
1401.20.29	- - - Loại khác	0	0	0
1401.20.30	- - Vỏ (cật) đã tách	0	0	0
1401.20.90	- - Loại khác	0	0	0
1401.90.00	- Loại khác	0	0	0
14.04	Các sản phẩm từ thực vật chưa được chi tiết hoặc ghi ở nơi khác.			
1404.20.00	- Xơ của cây bông	0	0	0
1404.90	- Loại khác:			
1404.90.20	- - Loại dùng chủ yếu trong công nghệ thuộc da hoặc nhuộm màu	0	0	0
1404.90.30	- - Bông gòn	0	0	0
1404.90.90	- - Loại khác	0	0	0
	Chương 15 - Chất béo và dầu có nguồn gốc từ động vật hoặc thực vật và các sản phẩm tách từ chúng; chất béo ăn được đã chế biến; các loại sáp động vật hoặc thực vật			
15.01	Mỡ lợn (kể cả mỡ từ mỡ lá và mỡ khở) và mỡ gia cầm, trừ các loại thuộc nhóm 02.09 hoặc 15.03.			
1501.10.00	- Mỡ lợn từ mỡ lá và mỡ khở	0	0	0
1501.20.00	- Mỡ lợn khác	0	0	0
1501.90.00	- Loại khác	0	0	0
15.02	Mỡ của động vật họ trâu bò, cừu hoặc dê, trừ các loại mỡ thuộc nhóm 15.03.			
1502.10	- Mỡ (tallow):			
1502.10.10	- - Ăn được	0	0	0
1502.10.90	- - Loại khác	0	0	0
1502.90	- Loại khác:			
1502.90.10	- - Ăn được	0	0	0
1502.90.90	- - Loại khác	0	0	0
15.03	Stearin mỡ lợn, dầu mỡ lợn, oleostearin, dầu oleo và dầu mỡ (dầu tallow), chưa nhũ hóa hoặc chưa pha trộn hoặc chưa chế biến cách khác.			
1503.00.10	- Stearin mỡ lợn hoặc oleostearin	0	0	0
1503.00.90	- Loại khác	0	0	0

15.04	Mỡ và dầu và các phần phân đoạn của chúng, từ cá hoặc các loài động vật có vú sống ở biển, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
1504.10	- Dầu gan cá và các phần phân đoạn của chúng:			
1504.10.20	- - Các phần phân đoạn thể rắn	0	0	0
1504.10.90	- - Loại khác	0	0	0
1504.20	- Mỡ và dầu và các phần phân đoạn của chúng, từ cá, trừ dầu gan cá:			
1504.20.10	- - Các phần phân đoạn thể rắn	0	0	0
1504.20.90	- - Loại khác	0	0	0
1504.30	- Mỡ và dầu và các phần phân đoạn của chúng, từ động vật có vú ở biển:			
1504.30.10	- - Các phần phân đoạn thể rắn	0	0	0
1504.30.90	- - Loại khác	0	0	0
15.05	Mỡ lông và chất béo thu được từ mỡ lông (kể cả lanolin).			
1505.00.10	- Lanolin	0	0	0
1505.00.90	- Loại khác	0	0	0
1506.00.00	Mỡ và dầu động vật khác và các phần phân đoạn của chúng, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.	0	0	0
15.07	Dầu đậu tương và các phần phân đoạn của dầu đậu tương, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
1507.10.00	- Dầu thô, đã hoặc chưa khử chất nhựa	0	0	0
1507.90	- Loại khác:			
1507.90.10	- - Các phần phân đoạn của dầu đậu tương chưa tinh chế	0	0	0
1507.90.90	- - Loại khác	7	5	0
15.08	Dầu lạc và các phần phân đoạn của dầu lạc, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
1508.10.00	- Dầu thô	0	0	0
1508.90	- Loại khác:			
1508.90.10	- - Các phần phân đoạn của dầu lạc chưa tinh chế	0	0	0
1508.90.90	- - Loại khác	7	5	0
15.09	Dầu ô liu và các phần phân đoạn của dầu ô liu, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
1509.10	- Dầu thô (virgin):			
1509.10.10	- - Đóng gói với trọng lượng tịnh không quá 30 kg	0	0	0
1509.10.90	- - Loại khác	0	0	0
1509.90	- Loại khác:			
	- - Các phần phân đoạn của dầu chưa tinh chế:			
1509.90.11	- - - Đóng gói với trọng lượng tịnh không quá 30 kg	0	0	0
1509.90.19	- - - Loại khác	0	0	0

	- - Loại khác:			
1509.90.91	- - - Đóng gói với trọng lượng tịnh không quá 30 kg	7	5	0
1509.90.99	- - - Loại khác	7	5	0
15.10	Dầu khác và các phần phân đoạn của chúng, thu được duy nhất từ ô liu, đã hoặc chưa tinh chế, nhưng chưa thay đổi về mặt hóa học, kể cả hỗn hợp của các loại dầu này hoặc các phần phân đoạn của các loại dầu này với dầu hoặc các phần phân đoạn của dầu thuộc nhóm 15.09.			
1510.00.10	- Dầu thô	0	0	0
1510.00.20	- Các phần phân đoạn của dầu chưa tinh chế	0	0	0
1510.00.90	- Loại khác	7	5	0
15.11	Dầu cọ và các phần phân đoạn của dầu cọ, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
1511.10.00	- Dầu thô	0	0	0
1511.90	- Loại khác:			
	- - Các phần phân đoạn của dầu chưa tinh chế:			
1511.90.11	- - - Các phần phân đoạn thể rắn	7	5	0
1511.90.19	- - - Loại khác	7	5	0
	- - Loại khác:			
1511.90.91	- - - Các phần phân đoạn thể rắn	7	5	0
1511.90.92	- - - Loại khác, đóng gói với trọng lượng tịnh không quá 20 kg	7	5	0
1511.90.99	- - - Loại khác			
15.12	Dầu hạt hướng dương, dầu cây rum hoặc dầu hạt bông và các phần phân đoạn của chúng, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
	- Dầu hạt hướng dương hoặc dầu cây rum và các phần phân đoạn của chúng:			
1512.11.00	- - Dầu thô	0	0	0
1512.19	- - Loại khác:			
1512.19.10	- - - Các phần phân đoạn của dầu hướng dương hoặc dầu cây rum chưa tinh chế	0	0	0
1512.19.90	- - - Loại khác	7	5	0
	- Dầu hạt bông và các phần phân đoạn của chúng:			
1512.21.00	- - Dầu thô, đã hoặc chưa khử gossypol	0	0	0
1512.29	- - Loại khác:			
1512.29.10	- - - Các phần phân đoạn của dầu hạt bông chưa tinh chế	0	0	0
1512.29.90	- - - Loại khác	7	5	0
15.13	Dầu dừa (copra), dầu hạt cọ hoặc dầu cọ ba-ba-su và các phần phân đoạn của chúng, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
	- Dầu dừa (copra) và các phần phân đoạn của dầu dừa:			
1513.11.00	- - Dầu thô	0	0	0
1513.19	- - Loại khác:			
1513.19.10	- - - Các phần phân đoạn của dầu dừa chưa tinh chế	0	0	0

1513.19.90	- - - Loại khác	7	5	0
	- Dầu hạt cọ hoặc dầu cọ ba-ba-su và các phần phân đoạn của chúng:			
1513.21	- - Dầu thô:			
1513.21.10	- - - Dầu hạt cọ	0	0	0
1513.21.90	- - - Loại khác	0	0	0
1513.29	- - Loại khác:			
	- - - Các phần phân đoạn của dầu hạt cọ hoặc dầu cọ ba-ba-su chưa tinh chế:			
1513.29.11	- - - - Các phần phân đoạn thể rắn của dầu hạt cọ chưa tinh chế	0	0	0
1513.29.12	- - - - Các phần phân đoạn thể rắn của dầu cọ ba-ba-su chưa tinh chế	0	0	0
1513.29.13	- - - - Loại khác, của dầu hạt cọ chưa tinh chế (olein hạt cọ)	0	0	0
1513.29.14	- - - - Loại khác, của dầu cọ ba-ba-su chưa tinh chế	0	0	0
	- - - Loại khác:			
1513.29.91	- - - - Các phần phân đoạn thể rắn của dầu hạt cọ	7	5	0
1513.29.92	- - - - Các phần phân đoạn thể rắn của dầu cọ ba-ba-su	7	5	0
1513.29.94	- - - - Olein hạt cọ, đã tinh chế, tẩy và khử mùi (RBD)	7	5	0
1513.29.95	- - - - Dầu hạt cọ, đã tinh chế, tẩy và khử mùi (RBD)	7	5	0
1513.29.96	- - - - Loại khác, của dầu hạt cọ	7	5	0
1513.29.97	- - - - Loại khác, của dầu cọ ba-ba-su	7	5	0
15.14	Dầu hạt cải (Rape, Colza oil) hoặc dầu mù tạt và các phần phân đoạn của chúng, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
	- Dầu hạt cải hàm lượng axit eruxic thấp và các phần phân đoạn của chúng:			
1514.11.00	- - Dầu thô	0	0	0
1514.19	- - Loại khác:			
1514.19.10	- - - Các phần phân đoạn của dầu chưa tinh chế	0	0	0
1514.19.90	- - - Loại khác	7	5	0
	- Loại khác:			
1514.91	- - Dầu thô:			
1514.91.10	- - - Dầu hạt cải khác	0	0	0
1514.91.90	- - - Loại khác	0	0	0
1514.99	- - Loại khác:			
1514.99.10	- - - Các phần phân đoạn của dầu chưa tinh chế	0	0	0
	- - - Loại khác:			
1514.99.91	- - - - Dầu hạt cải khác	7	5	0
1514.99.99	- - - - Loại khác	7	5	0
15.15	Chất béo và dầu thực vật không bay hơi khác (kể cả dầu jojoba) và các phần phân đoạn của chúng, đã hoặc chưa tinh chế, nhưng không thay đổi về mặt hóa học.			
	- Dầu hạt lanh và các phần phân đoạn của dầu hạt lanh:			
1515.11.00	- - Dầu thô	0	0	0

1515.19.00	- - Loại khác	0	0	0
	- Dầu hạt ngô và các phần phân đoạn của dầu hạt ngô:			
1515.21.00	- - Dầu thô	0	0	0
1515.29	- - Loại khác:			
	- - - Các phần phân đoạn của dầu chưa tinh chế:			
1515.29.11	- - - - Các phần phân đoạn thể rắn	0	0	0
1515.29.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
1515.29.91	- - - - Các phần phân đoạn thể rắn	7	5	0
1515.29.99	- - - - Loại khác	7	5	0
1515.30	- Dầu thầu dầu và các phần phân đoạn của dầu thầu dầu:			
1515.30.10	- - Dầu thô	0	0	0
1515.30.90	- - Loại khác	0	0	0
1515.50	- Dầu hạt vừng và các phần phân đoạn của dầu hạt vừng:			
1515.50.10	- - Dầu thô	0	0	0
1515.50.20	- - Các phần phân đoạn của dầu hạt vừng chưa tinh chế	0	0	0
1515.50.90	- - Loại khác	7	5	0
1515.90	- Loại khác:			
	- - Dầu tengkawang:			
1515.90.11	- - - Dầu thô	0	0	0
1515.90.12	- - - Các phần phân đoạn của dầu chưa tinh chế	0	0	0
1515.90.19	- - - Loại khác	7	5	0
	- - Dầu tung:			
1515.90.21	- - - Dầu thô	0	0	0
1515.90.22	- - - Các phần phân đoạn của dầu chưa tinh chế	0	0	0
1515.90.29	- - - Loại khác	0	0	0
	- - Dầu Jojoba:			
1515.90.31	- - - Dầu thô	0	0	0
1515.90.32	- - - Các phần phân đoạn của dầu chưa tinh chế	0	0	0
1515.90.39	- - - Loại khác	7	5	0
	- - Loại khác:			
1515.90.91	- - - Dầu thô	0	0	0
1515.90.92	- - - Các phần phân đoạn của dầu chưa tinh chế	0	0	0
1515.90.99	- - - Loại khác	7	5	0
15.16	Chất béo và dầu động vật hoặc thực vật và các phần phân đoạn của chúng, đã qua hydro hóa, este hóa liên hợp, tái este hóa hoặc eledin hóa toàn bộ hoặc một phần, đã hoặc chưa tinh chế, nhưng chưa chế biến thêm.			
1516.10	- Mỡ và dầu động vật và các phần phân đoạn của chúng:			
1516.10.10	- - Đóng gói với trọng lượng tịnh từ 10 kg trở lên	7	5	0
1516.10.90	- - Loại khác	7	5	0
1516.20	- Chất béo và dầu thực vật và các phần phân đoạn của chúng:			
	- - Chất béo và dầu đã tái este hóa và các phần phân đoạn			

	của chúng:			
1516.20.11	- - - Cửa đậu nành	7	5	0
1516.20.12	- - - Cửa quả cọ dầu, dạng thô	7	5	0
1516.20.13	- - - Cửa quả cọ dầu, trừ dạng thô	7	5	0
1516.20.14	- - - Cửa dừa	7	5	0
1516.20.15	- - - Cửa hạt cọ, dạng thô	7	5	0
1516.20.16	- - - Cửa hạt cọ, đã tinh chế, tẩy và khử mùi (RBD)	7	5	0
1516.20.17	- - - Cửa lạc	7	5	0
1516.20.18	- - - Cửa hạt lanh	7	5	0
1516.20.19	- - - Loại khác	7	5	0
	- - Chất béo đã qua hydro hóa dạng lớp, miếng:			
1516.20.21	- - - Cửa lạc, đậu nành, quả cọ dầu, hạt cọ hoặc dừa	7	5	0
1516.20.22	- - - Cửa hạt lanh	7	5	0
1516.20.23	- - - Cửa ô liu	7	5	0
1516.20.29	- - - Loại khác	7	5	0
	- - Loại khác, stearin cọ, có chỉ số iốt không quá 48:			
1516.20.51	- - - Chưa tinh chế	7	5	0
1516.20.52	- - - Đã tinh chế, tẩy và khử mùi (RBD)	7	5	0
1516.20.59	- - - Loại khác	7	5	0
	- - Loại khác:			
1516.20.92	- - - Cửa hạt lanh	7	5	0
1516.20.93	- - - Cửa ô liu	7	5	0
1516.20.94	- - - Cửa đậu nành	7	5	0
1516.20.95	- - - Dầu thầu dầu đã hydro hóa (sáp opal)	7	5	0
1516.20.96	- - - Stearin hạt cọ đã tinh chế, tẩy và khử mùi (RBD)	7	5	0
1516.20.97	- - - Stearin hoặc olein hạt cọ đã hydro hóa và tinh chế, tẩy và khử mùi (RBD)	7	5	0
1516.20.98	- - - Loại khác, cửa lạc, dầu cọ hoặc dừa	7	5	0
1516.20.99	- - - Loại khác	7	5	0
15.17	Margarine; các hỗn hợp hoặc các chế phẩm ăn được của chất béo hoặc dầu động vật hoặc thực vật hoặc các phần phân đoạn của các loại chất béo hoặc dầu khác nhau thuộc Chương này, trừ chất béo hoặc dầu ăn được hoặc các phần phân đoạn của chúng thuộc nhóm 15.16.			
1517.10.00	- Margarin, trừ loại margarin lỏng	7	5	0
1517.90	- Loại khác:			
1517.90.10	- - Chế phẩm giả ghee	7	5	0
1517.90.20	- - Margarin lỏng	7	5	0
1517.90.30	- - Cửa một loại sử dụng như chế phẩm tách khuôn	7	5	0
	- - Chế phẩm giả mỡ lợn; shortening:			
1517.90.43	- - - Shortening	7	5	0
1517.90.44	- - - Chế phẩm giả mỡ lợn	7	5	0
	- - Hỗn hợp hoặc chế phẩm khác của chất béo hay dầu thực vật hoặc của các phần phân đoạn của chúng:			
1517.90.50	- - - Hỗn hợp hoặc chế phẩm ở dạng rắn	7	5	0

	- - - Hỗn hợp hoặc chế phẩm ở dạng lỏng:			
1517.90.61	- - - - Thành phần chủ yếu là dầu lạc	7	5	0
1517.90.62	- - - - Thành phần chủ yếu là dầu cọ thô	7	5	0
1517.90.63	- - - - Thành phần chủ yếu là dầu cọ khác, đóng gói với trọng lượng tịnh dưới 20kg	7	5	0
1517.90.64	- - - - Thành phần chủ yếu là dầu cọ khác, đóng gói với trọng lượng tịnh từ 20kg trở lên	7	5	0
1517.90.65	- - - - Thành phần chủ yếu là dầu hạt cọ	7	5	0
1517.90.66	- - - - Thành phần chủ yếu là olein hạt cọ	7	5	0
1517.90.67	- - - - Thành phần chủ yếu là dầu đậu nành	7	5	0
1517.90.68	- - - - Thành phần chủ yếu là dầu hạt illipe	7	5	0
1517.90.69	- - - - Loại khác	7	5	0
1517.90.90	- - Loại khác	7	5	0
15.18	Chất béo và dầu động vật hoặc thực vật và các phần phân đoạn của chúng, đã đun sôi, oxy hóa, khử nước, sulphat hóa, thối khô, polyme hóa bằng cách đun nóng trong chân không hoặc trong khí trơ hoặc bằng biện pháp thay đổi về mặt hóa học khác, trừ loại thuộc nhóm 15.16; các hỗn hợp hoặc các chế phẩm không ăn được từ chất béo hoặc dầu động vật hoặc thực vật hoặc từ các phần phân đoạn của các loại chất béo hoặc dầu khác nhau thuộc Chương này, chưa được chi tiết hoặc ghi ở nơi khác.			
	- Chất béo và dầu động vật hoặc thực vật và các phần phân đoạn của chúng, đã đun sôi, oxy hóa, khử nước, sulphat hóa, thối khô, polyme hóa bằng cách đun nóng trong chân không hoặc trong khí trơ hoặc bằng biện pháp thay đổi về mặt hóa học khác trừ loại thuộc nhóm 15.16:			
1518.00.12	- - Mỡ và dầu động vật	0	0	0
1518.00.14	- - Dầu lạc, dầu đậu nành, dầu cọ hoặc dầu dừa	0	0	0
1518.00.15	- - Dầu hạt lanh và các phần phân đoạn của dầu hạt lanh	0	0	0
1518.00.16	- - Dầu ô liu và các phần phân đoạn của dầu ô liu	0	0	0
1518.00.19	- - Loại khác	0	0	0
1518.00.20	- Các hỗn hợp hoặc các chế phẩm không ăn được từ mỡ hoặc dầu động vật hoặc từ các phần phân đoạn của các loại mỡ hoặc dầu khác nhau	0	0	0
	- Các hỗn hợp hoặc các chế phẩm không ăn được từ chất béo hoặc dầu thực vật hoặc từ các phần phân đoạn của các loại chất béo hoặc dầu khác nhau:			
1518.00.31	- - Cửa quả cây cọ dầu hoặc hạt cọ	0	0	0
1518.00.33	- - Cửa hạt lanh	0	0	0
1518.00.34	- - Cửa ôliu	0	0	0
1518.00.35	- - Cửa lạc	0	0	0
1518.00.36	- - Cửa đậu nành hoặc dừa	0	0	0
1518.00.37	- - Cửa hạt bông	0	0	0
1518.00.39	- - Loại khác	0	0	0
1518.00.60	- Các hỗn hợp hoặc các chế phẩm không ăn được từ mỡ hoặc dầu động vật hoặc từ các phần phân đoạn của chúng và chất béo hoặc dầu thực vật hoặc các phần phân đoạn của chúng	0	0	0

15.20	Glycerin, thô; nước glycerin và dung dịch kiềm glycerin.			
1520.00.10	- Glycerin thô	0	0	0
1520.00.90	- Loại khác	0	0	0
15.21	Sáp thực vật (trừ triglycerit), sáp ong, sáp côn trùng khác và sáp cá nhà táng, đã hoặc chưa tinh chế hay pha màu.			
1521.10.00	- Sáp thực vật	0	0	0
1521.90	- Loại khác:			
1521.90.10	- - Sáp ong và sáp côn trùng khác	0	0	0
1521.90.20	- - Sáp cá nhà táng	0	0	0
15.22	Chất nhờn; bã, cặn còn lại sau quá trình xử lý các chất béo hoặc sáp động vật hoặc thực vật.			
1522.00.10	- Chất nhờn	0	0	0
1522.00.90	- Loại khác	0	0	0
	Chương 16 - Các chế phẩm từ thịt, cá hay động vật giáp xác, động vật thân mềm hoặc động vật thủy sinh không xương sống khác			
16.01	Xúc xích và các sản phẩm tương tự làm từ thịt, từ phụ phẩm dạng thịt sau giết mổ hoặc tiết; các chế phẩm thực phẩm từ các sản phẩm đó.			
1601.00.10	- Đóng hộp kín khí	30	25	20
1601.00.90	- Loại khác	30	25	20
16.02	Thịt, các phụ phẩm dạng thịt sau giết mổ hoặc tiết, đã chế biến hoặc bảo quản khác.			
1602.10	- Chế phẩm đồng nhất:			
1602.10.10	- - Chứa thịt lợn, đóng hộp kín khí	7	5	5
1602.10.90	- - Loại khác	7	5	5
1602.20.00	- Từ gan động vật	7	5	5
	- Từ gia cầm thuộc nhóm 01.05:			
1602.31	- - Từ gà tây:			
1602.31.10	- - - Đóng hộp kín khí	30	25	20
	- - - Loại khác:			
1602.31.91	- - - - Thịt đã được lọc hoặc tách khỏi xương bằng phương pháp cơ học	30	25	20
1602.31.99	- - - - Loại khác	30	25	20
1602.32	- - Từ gà thuộc loài <i>Gallus domesticus</i> :			
1602.32.10	- - - Ca-ri gà, đóng hộp kín khí	30	25	20
1602.32.90	- - - Loại khác	30	25	20
1602.39.00	- - Loại khác	30	25	20
	- Từ lợn:			
1602.41	- - Thịt xông khói (ham) và các mảnh của chúng:			
1602.41.10	- - - Đóng hộp kín khí	30	25	20

1602.41.90	- - - Loại khác	30	25	20
1602.42	- - Thịt vai nguyên miếng và cắt mảnh:			
1602.42.10	- - - Đóng hộp kín khí	30	25	20
1602.42.90	- - - Loại khác	30	25	20
1602.49	- - Loại khác, kể cả các sản phẩm pha trộn:			
	- - - Thịt nguội:			
1602.49.11	- - - - Đóng hộp kín khí	30	25	20
1602.49.19	- - - - Loại khác	30	25	20
	- - - Loại khác:			
1602.49.91	- - - - Đóng hộp kín khí	30	25	20
1602.49.99	- - - - Loại khác	30	25	20
1602.50.00	- Từ động vật họ trâu bò	30	25	20
1602.90	- Loại khác, kể cả sản phẩm chế biến từ tiết động vật:			
1602.90.10	- - Ca-ri cừu, đóng hộp kín khí	30	25	20
1602.90.90	- - Loại khác	30	25	20
16.03	Sản phẩm chiết xuất và nước ép từ thịt, cá hoặc từ động vật giáp xác, động vật thân mềm hoặc động vật thủy sinh không xương sống khác.			
1603.00.10	- Từ thịt gà, có thảo mộc	7	5	0
1603.00.20	- Từ thịt gà, không có thảo mộc	7	5	0
1603.00.30	- Loại khác, có thảo mộc	7	5	0
1603.00.90	- Loại khác	7	5	0
16.04	Cá đã được chế biến hay bảo quản; trứng cá tầm muối và sản phẩm thay thế trứng cá tầm muối chế biến từ trứng cá.			
	- Cá, nguyên con hoặc dạng miếng, nhưng chưa cắt nhỏ:			
1604.11	- - Từ cá hồi:			
1604.11.10	- - - Đóng hộp kín khí	30	25	20
1604.11.90	- - - Loại khác	30	25	20
1604.12	- - Từ cá trích nước lạnh:			
1604.12.10	- - - Đóng hộp kín khí	30	25	20
1604.12.90	- - - Loại khác	30	25	20
1604.13	- - Từ cá trích dầu, cá trích xương và cá trích kê hoặc cá trích com:			
	- - - Từ cá trích dầu:			
1604.13.11	- - - - Đóng hộp kín khí	30	25	20
1604.13.19	- - - - Loại khác	30	25	20
	- - - Loại khác:			
1604.13.91	- - - - Đóng hộp kín khí	7	5	5
1604.13.99	- - - - Loại khác	7	5	5
1604.14	- - Từ cá ngừ đại dương, cá ngừ vằn và cá ngừ sọc dưa (<i>Sarda spp.</i>):			
	- - - Đóng hộp kín khí:			
1604.14.11	- - - - Từ cá ngừ đại dương	30	25	20

1604.14.19	- - - Loại khác	30	25	20
1604.14.90	- - - Loại khác	30	25	20
1604.15	- - Từ cá nục hoa:			
1604.15.10	- - - Đóng hộp kín khí	30	25	20
1604.15.90	- - - Loại khác	30	25	20
1604.16	- - Từ cá cơm (cá trổng):			
1604.16.10	- - - Đóng hộp kín khí	30	25	20
1604.16.90	- - - Loại khác	30	25	20
1604.17	- - Cá chình:			
1604.17.10	- - - Đóng hộp kín khí	30	25	20
1604.17.90	- - - Loại khác	30	25	20
1604.19	- - Loại khác:			
1604.19.20	- - - Cá sòng (horse mackerel), đóng hộp kín khí	30	25	20
1604.19.30	- - - Loại khác, đóng hộp kín khí	30	25	20
1604.19.90	- - - Loại khác	30	25	20
1604.20	- Cá đã được chế biến hoặc bảo quản cách khác:			
	- - Vây cá mập, đã chế biến để sử dụng ngay:			
1604.20.11	- - - Đóng hộp kín khí	7	5	0
1604.20.19	- - - Loại khác	7	5	0
	- - Xúc xích cá:			
1604.20.21	- - - Đóng hộp kín khí	30	25	20
1604.20.29	- - - Loại khác	30	25	20
	- - Loại khác:			
1604.20.91	- - - Đóng hộp kín khí	30	25	20
1604.20.93	- - - Cá cắt nhỏ đông lạnh, đã luộc chín hoặc hấp chín	30	25	20
1604.20.99	- - - Loại khác	30	25	20
	- Trứng cá tầm muối và sản phẩm thay thế trứng cá tầm muối:			
1604.31.00	- - Trứng cá tầm muối	7	5	0
1604.32.00	- - Sản phẩm thay thế trứng cá tầm muối	7	5	0
16.05	Động vật giáp xác, động vật thân mềm và động vật thủy sinh không xương sống khác, đã được chế biến hoặc bảo quản.			
1605.10	- Cua, ghẹ:			
1605.10.10	- - Đóng hộp kín khí	7	5	0
1605.10.90	- - Loại khác	7	5	0
	- Tôm shrimp và tôm prawn:			
1605.21	- - Không đóng hộp kín khí:			
1605.21.10	- - - Tôm shrimp dạng bột nhão	30	25	20
1605.21.90	- - - Loại khác	30	25	20
1605.29	- - Loại khác:			
1605.29.10	- - - Tôm shrimp dạng bột nhão	30	25	20
1605.29.90	- - - Loại khác	30	25	20
1605.30.00	- Tôm hùm	30	25	20

1605.40.00	- Động vật giáp xác khác	30	25	20
	- Động vật thân mềm:			
1605.51.00	- - Hàu	30	25	20
1605.52.00	- - Điệp, kể cả điệp nữ hoàng	30	25	20
1605.53.00	- - Vẹm (Mussels)	30	25	20
1605.54.00	- - Mực nang và mực ống	30	25	20
1605.55.00	- - Bạch tuộc	30	25	20
1605.56.00	- - Nghêu (ngao), sò	30	25	20
1605.57.00	- - Bào ngư	30	25	20
1605.58.00	- - Ốc, trừ ốc biển	30	25	20
1605.59.00	- - Loại khác	30	25	20
	- Động vật thủy sinh không xương sống khác:			
1605.61.00	- - Hải sâm	30	25	20
1605.62.00	- - Cầu gai	30	25	20
1605.63.00	- - Sứa	30	25	20
1605.69.00	- - Loại khác	30	25	20
	Chương 17 - Đường và các loại kẹo đường			
17.01	Đường mía hoặc đường củ cải và đường sucroza tinh khiết về mặt hóa học, ở thể rắn.			
	- Đường thô chưa pha thêm hương liệu hoặc chất màu:			
1701.12.00	- - Đường củ cải	7	5	5
1701.13.00	- - Đường mía đã nêu trong Chú giải phân nhóm 2 của Chương này	7	5	5
1701.14.00	- - Các loại đường mía khác	7	5	5
	- Loại khác:			
1701.91.00	- - Đã pha thêm hương liệu hoặc chất màu	7	5	5
1701.99	- - Loại khác:			
	- - - Đường đã tinh luyện:			
1701.99.11	- - - - Đường trắng	7	5	5
1701.99.19	- - - - Loại khác	7	5	5
1701.99.90	- - - Loại khác	7	5	5
17.02	Đường khác, kể cả đường lactoza, mantoza, glucoza và fructoza, tinh khiết về mặt hóa học, ở thể rắn; xirô đường chưa pha thêm hương liệu hoặc chất màu; mật ong nhân tạo, đã hoặc chưa pha trộn với mật ong tự nhiên; đường caramen.			
	- Lactoza và xirô lactoza:			
1702.11.00	- - Có hàm lượng lactoza khan từ 99% trở lên, tính theo trọng lượng chất khô	0	0	0
1702.19.00	- - Loại khác	0	0	0
1702.20.00	- Đường từ cây thích (maple) và xirô từ cây thích	0	0	0
1702.30	- Glucoza và xirô glucoza, không chứa hoặc có chứa hàm lượng fructoza dưới 20% tính theo trọng lượng ở thể khô:			
1702.30.10	- - Glucoza	5	5	4

1702.30.20	- - Xirô glucoza	5	5	4
1702.40.00	- Glucoza và xirô glucoza, chứa hàm lượng fructoza ít nhất là 20% nhưng dưới 50% tính theo trọng lượng ở thể khô, trừ đường nghịch chuyển	5	5	4
1702.50.00	- Fructoza tinh khiết về mặt hóa học	0	0	0
1702.60	- Fructoza và xirô fructoza khác, chứa hàm lượng fructoza trên 50% tính theo trọng lượng ở thể khô, trừ đường nghịch chuyển:			
1702.60.10	- - Fructoza	0	0	0
1702.60.20	- - Xirô fructoza	0	0	0
1702.90	- Loại khác, kể cả đường nghịch chuyển và đường khác và hỗn hợp xirô đường có chứa hàm lượng fructoza là 50% tính theo trọng lượng ở thể khô:			
	- - Mantoza và xirô mantoza:			
1702.90.11	- - - Mantoza tinh khiết về mặt hóa học	0	0	0
1702.90.19	- - - Loại khác	0	0	0
1702.90.20	- - Mật ong nhân tạo, đã hoặc chưa pha trộn với mật ong tự nhiên	0	0	0
1702.90.30	- - Đường đã pha hương liệu hoặc chất màu (trừ mantoza)	0	0	0
1702.90.40	- - Đường caramen	0	0	0
	- - Loại khác:			
1702.90.91	- - - Xi rô	0	0	0
1702.90.99	- - - Loại khác	0	0	0
17.03	Mật thu được từ chiết xuất hoặc tinh chế đường.			
1703.10	- Mật mía:			
1703.10.10	- - Đã pha hương liệu hoặc chất màu	5	5	4
1703.10.90	- - Loại khác	5	5	4
1703.90	- Loại khác:			
1703.90.10	- - Đã pha hương liệu hoặc chất màu	5	5	4
1703.90.90	- - Loại khác	5	5	4
17.04	Các loại kẹo đường (kể cả sô cô la trắng), không chứa ca cao.			
1704.10.00	- Kẹo cao su, đã hoặc chưa bọc đường	7	5	5
1704.90	- Loại khác:			
1704.90.10	- - Kẹo và viên ngậm ho	5	5	5
1704.90.20	- - Sô cô la trắng	7	5	5
	- - Loại khác:			
1704.90.91	- - - Dẻo, có chứa gelatin	7	5	5
1704.90.99	- - - Loại khác	7	5	5
	Chương 18 - Ca cao và các chế phẩm từ ca cao			
1801.00.00	Hạt ca cao, đã hoặc chưa vỡ mảnh, sống hoặc đã rang.	0	0	0
1802.00.00	Vỏ quả, vỏ hạt, vỏ lụa và phế liệu ca cao khác.	0	0	0

18.03	Bột ca cao nhão, đã hoặc chưa khử chất béo.			
1803.10.00	- Chưa khử chất béo	0	0	0
1803.20.00	- Đã khử một phần hoặc toàn bộ chất béo	0	0	0
1804.00.00	Bơ ca cao, chất béo và dầu ca cao.	0	0	0
1805.00.00	Bột ca cao, chưa pha thêm đường hoặc chất làm ngọt khác.	5	0	0
18.06	Sô cô la và các chế phẩm thực phẩm khác có chứa ca cao.			
1806.10.00	- Bột ca cao, đã pha thêm đường hoặc chất làm ngọt khác	5	5	5
1806.20	- Chế phẩm khác ở dạng khối, miếng hoặc thanh có trọng lượng trên 2 kg hoặc ở dạng lỏng, dạng nhão, bột mịn, dạng hạt hay dạng rời khác đóng trong bao bì hoặc gói sẵn, trọng lượng trên 2 kg:			
1806.20.10	- - Kẹo sô cô la ở dạng khối, miếng hoặc thanh	5	5	5
1806.20.90	- - Loại khác	5	5	5
	- Loại khác, ở dạng khối, miếng hoặc thanh:			
1806.31	- - Có nhân:			
1806.31.10	- - - Kẹo sô cô la	7	5	5
1806.31.90	- - - Loại khác	7	5	5
1806.32	- - Không có nhân:			
1806.32.10	- - - Kẹo sô cô la	7	5	5
1806.32.90	- - - Loại khác	7	5	5
1806.90	- Loại khác:			
1806.90.10	- - Kẹo sô cô la ở dạng viên hoặc viên ngậm	7	5	5
1806.90.30	- - Các chế phẩm thực phẩm làm từ bột, bột thô, tinh bột hoặc chiết xuất từ malt (mạch nha), có chứa từ 40% đến dưới 50% tính theo trọng lượng là ca cao	7	5	5
1806.90.40	- - Các chế phẩm thực phẩm làm từ sản phẩm thuộc các nhóm 04.01 đến 04.04, có chứa từ 5% đến dưới 10% tính theo trọng lượng là ca cao, được chế biến đặc biệt để sử dụng cho trẻ em, chưa đóng gói để bán lẻ	7	5	5
1806.90.90	- - Loại khác	7	5	5
	Chương 19 - Chế phẩm từ ngũ cốc, bột, tinh bột hoặc sữa; các loại bánh			
19.01	Chiết xuất malt; chế phẩm thực phẩm từ bột, tấm, bột thô, tinh bột hoặc từ chiết xuất malt, không chứa ca cao hoặc chứa dưới 40% trọng lượng là ca cao đã khử toàn bộ chất béo, chưa được chi tiết hoặc ghi ở nơi khác; chế phẩm thực phẩm từ sản phẩm thuộc các nhóm 04.01 đến 04.04, không chứa ca cao hoặc chứa dưới 5% trọng lượng là ca cao đã khử toàn bộ chất béo, chưa được chi tiết hoặc ghi ở nơi khác.			
1901.10	- Chế phẩm dùng cho trẻ em, đã đóng gói để bán lẻ:			
1901.10.10	- - Từ chiết xuất malt	7	5	0

1901.10.20	- - Từ sản phẩm thuộc các nhóm từ 04.01 đến 04.04	7	5	0
1901.10.30	- - Từ bột đồ tương	7	5	5
	- - Loại khác:			
1901.10.91	- - - Sản phẩm dinh dưỡng y tế	5	5	0
1901.10.99	- - - Loại khác	7	5	0
1901.20	- Bột trộn và bột nhào để chế biến thành các loại bánh thuộc nhóm 19.05:			
1901.20.10	- - Từ bột, tấm, bột thô, tinh bột hoặc chiết xuất malt, không chứa ca cao	7	5	0
1901.20.20	- - Từ bột, tấm, bột thô, tinh bột hoặc chiết xuất malt, chứa ca cao	7	5	0
1901.20.30	- - Loại khác, không chứa ca cao	7	5	0
1901.20.40	- - Loại khác, chứa ca cao	7	5	0
1901.90	- Loại khác:			
	- - Chế phẩm dùng cho trẻ em, chưa đóng gói để bán lẻ:			
1901.90.11	- - - Sản phẩm dinh dưỡng y tế	5	5	5
1901.90.19	- - - Loại khác	7	5	5
1901.90.20	- - Chiết xuất malt	7	5	0
	- - Loại khác, làm từ sản phẩm thuộc nhóm từ 04.01 đến 04.04:			
1901.90.31	- - - Chứa sữa	7	5	5
1901.90.32	- - - Loại khác, chứa bột ca cao	7	5	5
1901.90.39	- - - Loại khác	7	5	5
	- - Các chế phẩm khác từ đồ tương:			
1901.90.41	- - - Dạng bột	7	5	5
1901.90.49	- - - Dạng khác	7	5	5
	- - Loại khác:			
1901.90.91	- - - Sản phẩm dinh dưỡng y tế	0	0	0
1901.90.99	- - - Loại khác	7	5	5
19.02	Sản phẩm từ bột nhào (pasta), đã hoặc chưa làm chín hoặc nhồi (thịt hoặc các chất khác) hoặc chế biến cách khác, như spaghetti, macaroni, mì sợi (noodle), mì dẹt (lasagne), gnochì, ravioli, cannelloni; couscous, đã hoặc chưa chế biến.			
	- Sản phẩm từ bột nhào chưa làm chín, chưa nhồi hoặc chưa chế biến cách khác:			
1902.11.00	- - Có chứa trứng	7	5	0
1902.19	- - Loại khác:			
1902.19.20	- - - Mì, bún làm từ gạo (bee hoon)	7	5	0
1902.19.30	- - - Miến	7	5	0
1902.19.40	- - - Mì sợi	7	5	0
1902.19.90	- - - Loại khác	7	5	0
1902.20	- Sản phẩm từ bột nhào đã được nhồi, đã hoặc chưa nấu chín hay chế biến cách khác:			
1902.20.10	- - Được nhồi thịt hoặc phụ phẩm dạng thịt	7	5	0
1902.20.30	- - Được nhồi cá, động vật giáp xác hoặc động vật thân mềm	7	5	0

1902.20.90	- - Loại khác	7	5	0
1902.30	- Sản phẩm từ bột nhào khác:			
1902.30.20	- - Mì, bún làm từ gạo, ăn liền	7	5	0
1902.30.30	- - Miến	7	5	0
1902.30.40	- - Mì ăn liền khác	7	5	0
1902.30.90	- - Loại khác	7	5	0
1902.40.00	- Couscous	7	5	0
1903.00.00	Sản phẩm từ tinh bột sắn và sản phẩm thay thế chế biến từ tinh bột, ở dạng mảnh, hạt, bột xay, bột rây hay các dạng tương tự.	7	5	0
19.04	Thực phẩm chế biến thu được từ quá trình rang hoặc nổ ngũ cốc hoặc các sản phẩm ngũ cốc (ví dụ mảnh ngô được chế biến từ bột ngô (corn flakes)); ngũ cốc (trừ ngô), ở dạng hạt hoặc dạng mảnh hoặc đã làm thành dạng hạt khác (trừ bột, tấm và bột thô), đã làm chín sơ hoặc chế biến cách khác, chưa được chi tiết hoặc ghi ở nơi khác.			
1904.10	- Thực phẩm chế biến thu được từ quá trình rang hoặc nổ ngũ cốc hoặc các sản phẩm ngũ cốc:			
1904.10.10	- - Chứa ca cao	7	5	0
1904.10.90	- - Loại khác	7	5	0
1904.20	- Thực phẩm chế biến từ mảnh ngũ cốc chưa rang hoặc từ hỗn hợp của mảnh ngũ cốc chưa rang và mảnh ngũ cốc đã rang hoặc ngũ cốc đã nổ:			
1904.20.10	- - Thực phẩm chế biến từ mảnh ngũ cốc chưa rang	7	5	0
1904.20.90	- - Loại khác	7	5	0
1904.30.00	- Lúa mì sấy khô đóng bánh	7	5	0
1904.90	- Loại khác:			
1904.90.10	- - Các chế phẩm từ gạo, kể cả gạo đã nấu chín sơ	7	5	0
1904.90.90	- - Loại khác	7	5	0
19.05	Bánh mì, bánh bột nhào (pastry), bánh nướng, bánh quy và các loại bánh khác, có hoặc không chứa ca cao; bánh thánh, vỏ viên nhộng dùng trong ngành dược, bánh xếp sealing wafer, bánh đa và các sản phẩm tương tự.			
1905.10.00	- Bánh mì giòn	7	5	0
1905.20.00	- Bánh mì có gừng và loại tương tự	7	5	0
	- Bánh quy ngọt; bánh quế (waffles) và bánh xếp (wafers):			
1905.31	- - Bánh quy ngọt:			
1905.31.10	- - - Không chứa ca cao	7	5	0
1905.31.20	- - - Chứa ca cao	7	5	0
1905.32.00	- - Bánh quế (waffles) và bánh xếp (wafers)	7	5	0
1905.40	- Bánh bít cốt, bánh mì nướng và các loại bánh nướng tương tự:			
1905.40.10	- - Chưa thêm đường, mật ong, trứng, chất béo, pho mát hoặc trái cây	7	5	0
1905.40.90	- - Loại khác	7	5	0

1905.90	- Loại khác:			
1905.90.10	- - Bánh quy không ngọt dùng cho trẻ mọc răng hoặc thay răng	7	5	0
1905.90.20	- - Bánh quy không ngọt khác	7	5	0
1905.90.30	- - Bánh ga tô (cakes)	7	5	0
1905.90.40	- - Bánh bột nhào (pastry)	7	5	0
1905.90.50	- - Các loại bánh không bột	7	5	0
1905.90.60	- - Vỏ viên nhộng và sản phẩm tương tự dùng trong dược phẩm	0	0	0
1905.90.70	- - Bánh thánh, bánh sealing wafers, bánh đa và các sản phẩm tương tự	7	5	0
1905.90.80	- - Các sản phẩm thực phẩm giòn có hương liệu khác	7	5	0
1905.90.90	- - Loại khác	7	5	0
	Chương 20 - Các chế phẩm từ rau, quả, quả hạch (nut) hoặc các phần khác của cây			
20.01	Rau, quả, quả hạch (nut) và các phần ăn được khác của cây, đã chế biến hoặc bảo quản bằng giấm hoặc axit acetic.			
2001.10.00	- Dưa chuột và dưa chuột ri	7	5	0
2001.90	- Loại khác:			
2001.90.10	- - Hành tây	7	5	0
2001.90.90	- - Loại khác	7	5	0
20.02	Cà chua đã chế biến hoặc bảo quản bằng cách khác trừ loại bảo quản bằng giấm hoặc axit axetic.			
2002.10	- Cà chua, nguyên quả hoặc dạng miếng:			
2002.10.10	- - Nấu chín bằng cách khác trừ hấp bằng hơi hoặc luộc bằng nước	7	5	0
2002.10.90	- - Loại khác	7	5	0
2002.90	- Loại khác:			
2002.90.10	- - Bột cà chua dạng sệt	7	5	0
2002.90.20	- - Bột cà chua	7	5	0
2002.90.90	- - Loại khác	7	5	0
20.03	Nấm và nấm cục, đã chế biến hoặc bảo quản bằng cách khác trừ bảo quản bằng giấm hoặc axit axetic.			
2003.10.00	- Nấm thuộc chi <i>Agaricus</i>	7	5	0
2003.90	- Loại khác:			
2003.90.10	- - Nấm cục (dạng củ)	7	5	0
2003.90.90	- - Loại khác	7	5	0
20.04	Rau khác, đã chế biến hoặc bảo quản bằng cách khác trừ bảo quản bằng giấm hoặc axit axetic, đã đông lạnh, trừ các sản phẩm thuộc nhóm 20.06.			
2004.10.00	- Khoai tây	7	5	0
2004.90	- Rau khác và hỗn hợp các loại rau:			

2004.90.10	- - Dùng cho trẻ em	7	5	0
2004.90.90	- - Loại khác	7	5	0
20.05	Rau khác, đã chế biến hoặc bảo quản bằng cách khác trừ bảo quản bằng giấm hoặc axit axetic, không đông lạnh, trừ các sản phẩm thuộc nhóm 20.06.			
2005.10	- Rau đồng nhất:			
2005.10.10	- - Đóng hộp kín khí	7	5	0
2005.10.90	- - Loại khác	7	5	0
2005.20	- Khoai tây:			
	- - Khoai tây chiên:			
2005.20.11	- - - Đóng hộp kín khí	7	5	0
2005.20.19	- - - Loại khác	7	5	0
	- - Loại khác:			
2005.20.91	- - - Đóng hộp kín khí	7	5	0
2005.20.99	- - - Loại khác	7	5	0
2005.40.00	- Đậu Hà lan (<i>Pisum sativum</i>)	7	5	0
	- Đậu hạt (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>):			
2005.51.00	- - Đã bóc vỏ	7	5	0
2005.59	- - Loại khác:			
2005.59.10	- - - Đóng hộp kín khí	7	5	0
2005.59.90	- - - Loại khác	7	5	0
2005.60.00	- Măng tây	7	5	0
2005.70.00	- Ô liu	7	5	0
2005.80.00	- Ngô ngọt (<i>Zea mays var. saccharata</i>)	7	5	0
	- Rau khác và hỗn hợp các loại rau:			
2005.91.00	- - Măng tre	7	5	0
2005.99	- - Loại khác:			
2005.99.10	- - - Đóng hộp kín khí	7	5	0
2005.99.90	- - - Loại khác	7	5	0
2006.00.00	Rau, quả, quả hạch (nut), vỏ quả và các phần khác của cây, được bảo quản bằng đường (dạng khô có tẩm đường, ngâm trong nước đường hoặc bọc đường).	7	5	0
20.07	Mứt, thạch trái cây, mứt từ quả thuộc chi cam quýt, bột nghiền và bột nhão từ quả hoặc quả hạch (nut), thu được từ quá trình đun nấu, đã hoặc chưa pha thêm đường hay chất làm ngọt khác.			
2007.10.00	- Chế phẩm đồng nhất	7	5	5
	- Loại khác:			
2007.91.00	- - Từ quả thuộc chi cam quýt	7	5	0
2007.99	- - Loại khác:			
2007.99.10	- - - Bột nhão từ quả trừ bột nhão xoài, dứa hoặc dâu tây	7	5	0
2007.99.90	- - - Loại khác	7	5	0

20.08	Quả, quả hạch (nut) và các phần ăn được khác của cây, đã chế biến hoặc bảo quản bằng cách khác, đã hoặc chưa pha thêm đường hay chất làm ngọt khác hoặc rượu, chưa được chi tiết hoặc ghi ở nơi khác.			
	- Quả hạch (nut), lạc và hạt khác, đã hoặc chưa pha trộn với nhau:			
2008.11	- - Lạc:			
2008.11.10	- - - Lạc rang	7	5	0
2008.11.20	- - - Bơ lạc	7	5	0
2008.11.90	- - - Loại khác	7	5	0
2008.19	- - Loại khác, kể cả hỗn hợp:			
2008.19.10	- - - Hạt điều	7	5	0
2008.19.90	- - - Loại khác	7	5	0
2008.20.00	- Dứa	7	5	0
2008.30	- Quả thuộc chi cam quýt:			
2008.30.10	- - Đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.30.90	- - Loại khác	7	5	0
2008.40	- Lê:			
2008.40.10	- - Đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.40.90	- - Loại khác	7	5	0
2008.50	- Mơ:			
2008.50.10	- - Đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.50.90	- - Loại khác	7	5	0
2008.60	- Anh đào (Cherries):			
2008.60.10	- - Đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.60.90	- - Loại khác	7	5	0
2008.70	- Đào, kể cả quả xuân đào:			
2008.70.10	- - Đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.70.90	- - Loại khác	7	5	0
2008.80	- Dâu tây:			
2008.80.10	- - Đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.80.90	- - Loại khác	7	5	0
	- Loại khác, kể cả dạng hỗn hợp trừ loại thuộc phân nhóm 2008.19:			
2008.91.00	- - Lõi cây cọ	7	5	0
2008.93.00	- - Quả nam việt quất (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium Vitis-idaea</i>)	7	5	0
2008.97	- - Dạng hỗn hợp:			
2008.97.10	- - - Từ thân cây, rễ cây và các phần ăn được khác của cây, không bao gồm quả hoặc quả hạch (nut)	7	5	0
2008.97.20	- - - Loại khác, đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.97.90	- - - Loại khác	7	5	0
2008.99	- - Loại khác:			
2008.99.10	- - - Quả vải	7	5	0
2008.99.20	- - - Quả nhãn	7	5	0
2008.99.30	- - - Từ thân cây, rễ cây và các phần ăn được khác của cây,	7	5	0

	không bao gồm quả hoặc quả hạch (nut)			
2008.99.40	- - - Loại khác, đã pha thêm đường hoặc chất làm ngọt khác hoặc rượu	7	5	0
2008.99.90	- - - Loại khác	7	5	0
20.09	Các loại nước ép trái cây (kể cả hèm nho) và nước rau ép, chưa lên men và chưa pha thêm rượu, đã hoặc chưa pha thêm đường hoặc chất làm ngọt khác.			
	- Nước cam ép:			
2009.11.00	- - Đông lạnh	7	5	0
2009.12.00	- - Không đông lạnh, với trị giá Brix không quá 20	7	5	0
2009.19.00	- - Loại khác	7	5	5
	- Nước bưởi ép (kể cả nước quả bưởi chùm):			
2009.21.00	- - Với trị giá Brix không quá 20	7	5	0
2009.29.00	- - Loại khác	7	5	0
	- Nước ép từ một loại quả thuộc chi cam quýt khác:			
2009.31.00	- - Với trị giá Brix không quá 20	7	5	0
2009.39.00	- - Loại khác	7	5	0
	- Nước dừa ép:			
2009.41.00	- - Với trị giá Brix không quá 20	7	5	0
2009.49.00	- - Loại khác	7	5	0
2009.50.00	- Nước cà chua ép	7	5	0
	- Nước nho ép (kể cả hèm nho):			
2009.61.00	- - Với trị giá Brix không quá 30	7	5	0
2009.69.00	- - Loại khác	7	5	5
	- Nước táo ép:			
2009.71.00	- - Với trị giá Brix không quá 20	7	5	0
2009.79.00	- - Loại khác	7	5	5
	- Nước ép từ một loại quả hoặc rau khác:			
2009.81	- - Quả nam việt quất (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium Vitis-idaea</i>):			
2009.81.10	- - - Dùng cho trẻ em	7	5	0
2009.81.90	- - - Loại khác	7	5	0
2009.89	- - Loại khác:			
2009.89.10	- - - Nước ép từ quả lý chua đen	7	5	5
	- - - Loại khác:			
2009.89.91	- - - - Dùng cho trẻ em	7	5	0
2009.89.99	- - - - Loại khác	7	5	0
2009.90	- Nước ép hỗn hợp:			
2009.90.10	- - Dùng cho trẻ em	7	5	5
2009.90.90	- - Loại khác	7	5	5
	Chương 21 - Các chế phẩm ăn được khác			
21.01	Chất chiết xuất, tinh chất và chất cô đặc, từ cà phê, chè hoặc chè Paragoay, và các chế phẩm có thành phần cơ			

	bản là các sản phẩm này hoặc có thành phần cơ bản là cà phê, chè, chè Paragoay; rau diếp xoăn rang và các chất thay thế cà phê rang khác, và các chiết xuất, tinh chất và chất cô đặc của chúng.			
	- Chất chiết xuất, tinh chất và các chất cô đặc từ cà phê, và các chế phẩm có thành phần cơ bản là các chất chiết xuất, tinh chất hoặc các chất cô đặc này hoặc có thành phần cơ bản là cà phê:			
2101.11	- - Chất chiết xuất, tinh chất và các chất cô đặc:			
2101.11.10	- - - Cà phê tan	7	5	0
2101.11.90	- - - Loại khác	7	5	0
2101.12	- - Các chế phẩm có thành phần cơ bản là các chất chiết xuất, tinh chất hoặc các chất cô đặc hoặc có thành phần cơ bản là cà phê:			
2101.12.10	- - - Hỗn hợp dạng bột nhão có thành phần cơ bản là cà phê rang, có chứa chất béo thực vật	7	5	0
2101.12.90	- - - Loại khác	7	5	0
2101.20	- Chất chiết xuất, tinh chất và các chất cô đặc, từ chè hoặc chè Paragoay, và các chế phẩm có thành phần cơ bản là các chất chiết xuất, tinh chất hoặc các chất cô đặc này hoặc có thành phần cơ bản là chè hoặc chè Paragoay:			
2101.20.10	- - Các chế phẩm chè gồm hỗn hợp của chè, sữa bột và đường	7	5	0
2101.20.90	- - Loại khác	7	5	0
2101.30.00	- Rau diếp xoăn rang và các chất thay thế cà phê rang khác, và chất chiết xuất, tinh chất và các chất cô đặc của chúng	7	5	0
21.02	Men (sống hoặc ỳ); các vi sinh đơn bào khác, chết (nhưng không bao gồm các loại vắc xin thuộc nhóm 30.02); bột nở đã pha chế.			
2102.10.00	- Men sống	0	0	0
2102.20.00	- Men ỳ; các vi sinh đơn bào khác, chết	0	0	0
2102.30.00	- Bột nở đã pha chế	0	0	0
21.03	Nước xốt và các chế phẩm làm nước xốt; đồ gia vị hỗn hợp và bột canh hỗn hợp; bột mịn và bột thô từ hạt mù tạt và mù tạt đã chế biến.			
2103.10.00	- Nước xốt đậu tương	7	5	0
2103.20.00	- Ketchup cà chua và nước xốt cà chua khác	7	5	0
2103.30.00	- Bột mịn và bột thô từ hạt mù tạt và mù tạt đã chế biến	7	5	0
2103.90	- Loại khác:			
2103.90.10	- - Tương ớt	7	5	0
2103.90.30	- - Nước mắm	7	5	0
2103.90.40	- - Gia vị hỗn hợp khác và bột canh hỗn hợp, kể cả gia vị được chế biến từ tôm lên men (blachan)	7	5	0
2103.90.90	- - Loại khác	7	5	0
21.04	Súp và nước xuyết và chế phẩm để làm súp và nước xuyết; chế phẩm thực phẩm đồng nhất.			
2104.10	- Súp và nước xuyết và chế phẩm để làm súp và nước xuyết:			
	- - Chứa thịt:			

2104.10.11	- - - DÙNG cho trẻ em	7	5	0
2104.10.19	- - - Loại khác	7	5	0
	- - Loại khác:			
2104.10.91	- - - DÙNG cho trẻ em	7	5	0
2104.10.99	- - - Loại khác	7	5	0
2104.20	- Chế phẩm thực phẩm đồng nhất:			
	- - Chứa thịt:			
2104.20.11	- - - DÙNG cho trẻ em	7	5	0
2104.20.19	- - - Loại khác	7	5	0
	- - Loại khác:			
2104.20.91	- - - DÙNG cho trẻ em	7	5	0
2104.20.99	- - - Loại khác	7	5	0
2105.00.00	Kem lạnh và sản phẩm ăn được tương tự khác, có hoặc không chứa ca cao.	7	5	0
21.06	Các chế phẩm thực phẩm chưa được chi tiết hoặc ghi ở nơi khác.			
2106.10.00	- Protein cô đặc và chất protein được làm rắn	0	0	0
2106.90	- Loại khác:			
2106.90.10	- - Phù trúc (váng đậu khô) và đậu phụ	7	5	0
2106.90.20	- - Xirô đã pha màu hoặc hương liệu	7	5	0
2106.90.30	- - Kem không sữa	7	5	0
	- - Chất chiết nấm men tự phân:			
2106.90.41	- - - Dạng bột	5	0	0
2106.90.49	- - - Loại khác	5	0	0
	- - Các chế phẩm không chứa cồn được sử dụng để chế biến hoặc sản xuất đồ uống:			
2106.90.51	- - - Chế phẩm được sử dụng làm nguyên liệu thô để sản xuất chất cô đặc tổng hợp	7	5	0
2106.90.52	- - - Chất cô đặc tổng hợp để pha đơn giản với nước làm đồ uống	7	5	0
2106.90.53	- - - Sản phẩm từ sấm	5	0	0
2106.90.59	- - - Loại khác	5	0	0
	- - Các chế phẩm có chứa cồn được sử dụng để chế biến hoặc sản xuất đồ uống:			
	- - - Chế phẩm được sử dụng làm nguyên liệu thô để sản xuất chất cô đặc tổng hợp:			
2106.90.61	- - - - Loại sử dụng để sản xuất đồ uống có cồn, dạng lỏng	7	5	0
2106.90.62	- - - - Loại sử dụng để sản xuất đồ uống có cồn, dạng khác	7	5	0
	- - - Chất cô đặc tổng hợp dùng để pha đơn giản với nước làm đồ uống:			
2106.90.64	- - - - Loại sử dụng để sản xuất đồ uống có cồn, dạng lỏng	7	5	0
2106.90.65	- - - - Loại sử dụng để sản xuất đồ uống có cồn, dạng khác	7	5	0
2106.90.66	- - - Loại khác, sử dụng để sản xuất đồ uống có cồn, dạng lỏng	5	0	0
2106.90.67	- - - Loại khác, sử dụng để sản xuất đồ uống có cồn, dạng	5	0	0

	khác			
2106.90.69	- - - Loại khác	5	0	0
2106.90.70	- - Thực phẩm bảo vệ sức khỏe (food supplements)	0	0	0
2106.90.80	- - Hỗn hợp vi lượng để bổ sung vào thực phẩm	5	0	0
	- - Loại khác:			
2106.90.91	- - - Hỗn hợp khác của hóa chất với thực phẩm hoặc các chất khác có giá trị dinh dưỡng, dùng để chế biến thực phẩm	5	0	0
2106.90.92	- - - Chế phẩm từ sâm	7	5	0
2106.90.93	- - - Chế phẩm thực phẩm dùng cho trẻ em thiếu lactaza	7	5	0
2106.90.94	- - - Các chế phẩm thực phẩm khác dùng cho trẻ em	7	5	0
2106.90.95	- - - Seri kaya	7	5	0
2106.90.96	- - - Sản phẩm dinh dưỡng y tế khác	0	0	0
2106.90.98	- - - Các chế phẩm hương liệu khác	5	0	0
2106.90.99	- - - Loại khác	7	5	0
	Chương 22 - Đồ uống, rượu và giấm			
22.01	Nước, kể cả nước khoáng tự nhiên hoặc nhân tạo và nước có ga, chưa pha thêm đường hoặc chất làm ngọt khác hay hương liệu; nước đá và tuyết.			
2201.10.00	- Nước khoáng và nước có ga	7	5	0
2201.90	- Loại khác:			
2201.90.10	- - Nước đá và tuyết	7	5	0
2201.90.90	- - Loại khác	7	5	0
22.02	Nước, kể cả nước khoáng và nước có ga, đã pha thêm đường hoặc chất làm ngọt khác hay hương liệu, và đồ uống không chứa cồn khác, không bao gồm nước quả ép hoặc nước rau ép thuộc nhóm 20.09.			
2202.10	- Nước, kể cả nước khoáng và nước có ga, đã pha thêm đường hoặc chất làm ngọt khác hay hương liệu:			
2202.10.10	- - Nước khoáng xô đa hoặc nước có ga, có hương liệu	7	5	0
2202.10.90	- - Loại khác	7	5	0
2202.90	- Loại khác:			
2202.90.10	- - Sữa tươi tiệt trùng có hương liệu	7	5	0
2202.90.20	- - Sữa đậu nành	7	5	0
2202.90.30	- - Đồ uống không có ga khác dùng ngay được không cần pha loãng	7	5	0
2202.90.90	- - Loại khác	7	5	0
22.03	Bia sản xuất từ malt.			
2203.00.10	- Bia đen hoặc bia nâu	80	80	80
2203.00.90	- Loại khác, kể cả bia ale	80	80	80
22.04	Rượu vang làm từ nho tươi, kể cả rượu vang cao độ; hèm nho trừ loại thuộc nhóm 20.09.			
2204.10.00	- Rượu vang có ga nhẹ	80	80	80

	- Rượu vang khác; hèm nho đã pha cồn để ngăn ngừa hoặc cản sự lên men của rượu:			
2204.21	- - Loại trong đồ đựng không quá 2 lít:			
	- - - Rượu vang:			
2204.21.11	- - - - Có nồng độ cồn tính theo thể tích không quá 15%	80	80	80
2204.21.13	- - - - Có nồng độ cồn tính theo thể tích trên 15% nhưng không quá 23%	80	80	80
2204.21.14	- - - - Có nồng độ cồn tính theo thể tích trên 23%	80	80	80
	- - - Hèm nho đã pha cồn để ngăn ngừa hoặc cản sự lên men của rượu:			
2204.21.21	- - - - Có nồng độ cồn tính theo thể tích không quá 15%	80	80	80
2204.21.22	- - - - Có nồng độ cồn tính theo thể tích trên 15%	80	80	80
2204.29	- - Loại khác:			
	- - - Rượu vang:			
2204.29.11	- - - - Có nồng độ cồn tính theo thể tích không quá 15%	80	80	80
2204.29.13	- - - - Có nồng độ cồn tính theo thể tích trên 15% nhưng không quá 23%	80	80	80
2204.29.14	- - - - Có nồng độ cồn tính theo thể tích trên 23%			
	- - - Hèm nho đã pha cồn để ngăn ngừa hoặc cản sự lên men của rượu:	80	80	80
2204.29.21	- - - - Có nồng độ cồn tính theo thể tích không quá 15%	80	80	80
2204.29.22	- - - - Có nồng độ cồn tính theo thể tích trên 15%	80	80	80
2204.30	- Hèm nho khác:			
2204.30.10	- - Có nồng độ cồn tính theo thể tích không quá 15%	80	80	80
2204.30.20	- - Có nồng độ cồn tính theo thể tích trên 15%	80	80	80
22.05	Rượu Vermouth và rượu vang khác làm từ nho tươi đã pha thêm hương vị từ thảo mộc hoặc chất thơm.			
2205.10	- Loại trong đồ đựng không quá 2 lít:			
2205.10.10	- - Có nồng độ cồn tính theo thể tích không quá 15%	80	80	80
2205.10.20	- - Có nồng độ cồn tính theo thể tích trên 15%	80	80	80
2205.90	- Loại khác:			
2205.90.10	- - Có nồng độ cồn tính theo thể tích không quá 15%	80	80	80
2205.90.20	- - Có nồng độ cồn tính theo thể tích trên 15%	80	80	80
22.06	Đồ uống đã lên men khác (ví dụ, vang táo, vang lê, vang mật ong); hỗn hợp của đồ uống đã lên men và hỗn hợp của đồ uống đã lên men với đồ uống không chứa cồn, chưa chi tiết hay ghi ở nơi khác.			
2206.00.10	- Vang táo hoặc vang lê	80	80	80
2206.00.20	- Rượu sa kê	80	80	80
2206.00.30	- Toddy	80	80	80
2206.00.40	- Shandy	80	80	80
	- Loại khác, kể cả vang có mật ong:			
2206.00.91	- - Rượu gạo khác (kể cả rượu gạo bổ)	80	80	80
2206.00.99	- - Loại khác	80	80	80

22.07	Cồn ê-ti-lích chưa biến tính có nồng độ cồn tính theo thể tích từ 80% trở lên; cồn ê-ti-lích và rượu mạnh khác, đã biến tính, ở mọi nồng độ.			
2207.10.00	- Cồn ê-ti-lích chưa biến tính có nồng độ cồn tính theo thể tích từ 80% trở lên	30	25	20
2207.20	- Cồn ê-ti-lích và rượu mạnh khác, đã biến tính, ở mọi nồng độ:			
	- - Cồn ê-ti-lích đã biến tính, kể cả rượu mạnh đã methyl hóa:			
2207.20.11	- - - Cồn ê-ti-lích có nồng độ trên 99% tính theo thể tích	20	20	20
2207.20.19	- - - Loại khác	30	25	20
2207.20.90	- - Loại khác	30	25	20
22.08	Cồn ê-ti-lích chưa biến tính có nồng độ cồn dưới 80% tính theo thể tích; rượu mạnh, rượu mùi và đồ uống có rượu khác.			
2208.20	- Rượu mạnh thu được từ cất rượu vang nho hoặc bã nho:			
2208.20.50	- - Rượu brandy	80	80	80
2208.20.90	- - Loại khác	80	80	80
2208.30.00	- Rượu whisky	80	80	80
2208.40.00	- Rượu rum và rượu mạnh khác được cất từ các sản phẩm mía đường lên men	80	80	80
2208.50.00	- Rượu gin và rượu Geneva	80	80	80
2208.60.00	- Rượu vodka	45	45	45
2208.70.00	- Rượu mùi	80	80	80
2208.90	- Loại khác:			
2208.90.10	- - Rượu bồ sam-su có nồng độ cồn không quá 40% tính theo thể tích	80	80	80
2208.90.20	- - Rượu bồ sam-su có nồng độ cồn trên 40% tính theo thể tích	80	80	80
2208.90.30	- - Rượu sam-su khác có nồng độ cồn không quá 40% tính theo thể tích	80	80	80
2208.90.40	- - Rượu sam-su khác có nồng độ cồn trên 40% tính theo thể tích	80	80	80
2208.90.50	- - Rượu arrack hoặc rượu dừa có nồng độ cồn không quá 40% tính theo thể tích	80	80	80
2208.90.60	- - Rượu arrack hoặc rượu dừa có nồng độ cồn trên 40% tính theo thể tích	80	80	80
2208.90.70	- - Rượu đắng và các loại đồ uống tương tự có nồng độ cồn không quá 57% tính theo thể tích	80	80	80
2208.90.80	- - Rượu đắng và các loại đồ uống tương tự có nồng độ cồn trên 57% tính theo thể tích	80	80	80
2208.90.90	- - Loại khác	80	80	80
2209.00.00	Giấm và chất thay thế giấm làm từ axit axetic.	5	0	0
	Chương 23 - Phế liệu và phế thải từ ngành công nghiệp thực phẩm; thức ăn gia súc đã chế biến			
23.01	Bột mịn, bột thô và viên, từ thịt hoặc phụ phẩm dạng thịt sau giết mổ, từ cá hay động vật giáp xác, động vật thân			

	mềm hay động vật thủy sinh không xương sống khác, không thích hợp dùng làm thức ăn cho người; tóp mỡ.			
2301.10.00	- Bột mịn, bột thô và viên, từ thịt hoặc phụ phẩm dạng thịt sau giết mổ; tóp mỡ	0	0	0
2301.20	- Bột mịn, bột thô và viên, từ cá hay động vật giáp xác, động vật thân mềm hay động vật thủy sinh không xương sống khác:			
2301.20.10	- - Từ cá, có hàm lượng protein ít hơn 60% tính theo trọng lượng	0	0	0
2301.20.20	- - Từ cá, có hàm lượng protein từ 60% trở lên tính theo trọng lượng	0	0	0
2301.20.90	- - Loại khác	0	0	0
23.02	Cám, tấm và phế liệu khác, ở dạng viên hoặc không ở dạng viên, thu được từ quá trình giã, sàng, rây, xay sát hoặc chế biến cách khác từ các loại ngũ cốc hay các loại cây họ đậu.			
2302.10.00	- Từ ngô	0	0	0
2302.30.00	- Từ lúa mì	0	0	0
2302.40	- Từ ngũ cốc khác:			
2302.40.10	- - Từ thóc gạo	0	0	0
2302.40.90	- - Loại khác	0	0	0
2302.50.00	- Từ cây họ đậu	0	0	0
23.03	Phế liệu từ quá trình sản xuất tinh bột và phế liệu tương tự, bã ép củ cải đường, bã mía và phế liệu khác từ quá trình sản xuất đường, bã và phế liệu từ quá trình ủ hay chưng cất, ở dạng viên hoặc không ở dạng viên.			
2303.10	- Phế liệu từ quá trình sản xuất tinh bột và phế liệu tương tự:			
2303.10.10	- - Từ sắn hoặc củ sago	0	0	0
2303.10.90	- - Loại khác	0	0	0
2303.20.00	- Bã ép củ cải đường, phế liệu mía và phế liệu khác từ quá trình sản xuất đường	0	0	0
2303.30.00	- Bã và phế liệu từ quá trình ủ hoặc chưng cất	0	0	0
23.04	Khô dầu và phế liệu rắn khác, đã hoặc chưa xay hoặc ở dạng viên, thu được từ quá trình chiết xuất dầu đậu tương.			
2304.00.10	- Bột đậu tương đã được khử chất béo, thích hợp dùng làm thức ăn cho người	0	0	0
2304.00.90	- Loại khác	0	0	0
2305.00.00	Khô dầu và phế liệu rắn khác, đã hoặc chưa xay hoặc ở dạng viên, thu được từ quá trình chiết xuất dầu lạc.	0	0	0
23.06	Khô dầu và phế liệu rắn khác, đã hoặc chưa xay hoặc ở dạng viên, thu được từ quá trình chiết xuất chất béo hoặc dầu thực vật, trừ các loại thuộc nhóm 23.04 hoặc 23.05.			
2306.10.00	- Từ hạt bông	0	0	0
2306.20.00	- Từ hạt lanh	0	0	0

2306.30.00	- Từ hạt hướng dương	0	0	0
	- Từ hạt cải dầu (Rape seeds) hoặc hạt cải dầu Pháp (Colza seeds):			
2306.41	- - Từ hạt cải dầu (Rape seeds) hoặc hạt cải dầu Pháp (Colza seeds) có hàm lượng axit eruxic thấp:			
2306.41.10	- - - Từ hạt cải dầu (Rape seeds) có hàm lượng axit eruxic thấp	0	0	0
2306.41.20	- - - Từ hạt cải dầu Pháp (Colza seeds) có hàm lượng axit eruxic thấp	0	0	0
2306.49	- - Loại khác:			
2306.49.10	- - - Từ hạt cải dầu (Rape seeds) khác	0	0	0
2306.49.20	- - - Từ hạt cải dầu Pháp (Colza seeds) khác	0	0	0
2306.50.00	- Từ dừa hoặc cùi dừa	0	0	0
2306.60.00	- Từ hạt hoặc nhân hạt cọ	0	0	0
2306.90	- Loại khác:			
2306.90.10	- - Từ mầm ngô	0	0	0
2306.90.90	- - Loại khác	0	0	0
2307.00.00	Bã rượu vang; cặn rượu.	10	10	10
2308.00.00	Nguyên liệu thực vật và phế liệu thực vật, phế liệu và sản phẩm phụ từ thực vật, ở dạng viên hoặc không ở dạng viên, loại dùng trong chăn nuôi động vật, chưa được chi tiết hoặc ghi ở nơi khác.	0	0	0
23.09	Chế phẩm dùng trong chăn nuôi động vật.			
2309.10	- Thức ăn cho chó hoặc mèo, đã đóng gói để bán lẻ:			
2309.10.10	- - Chứa thịt	0	0	0
2309.10.90	- - Loại khác	0	0	0
2309.90	- Loại khác:			
	- - Thức ăn hoàn chỉnh:			
2309.90.11	- - - Loại dùng cho gia cầm	0	0	0
2309.90.12	- - - Loại dùng cho lợn	0	0	0
2309.90.13	- - - Loại dùng cho tôm	0	0	0
2309.90.14	- - - Loại dùng cho động vật linh trưởng	0	0	0
2309.90.19	- - - Loại khác	0	0	0
2309.90.20	- - Chất tổng hợp, chất bổ sung thức ăn hoặc phụ gia thức ăn	5	5	4
2309.90.30	- - Loại khác, có chứa thịt	0	0	0
2309.90.90	- - Loại khác	0	0	0
	Chương 24 - Thuốc lá và nguyên liệu thay thế lá thuốc lá đã chế biến			
24.01	Lá thuốc lá chưa chế biến; phế liệu lá thuốc lá.			
2401.10	- Lá thuốc lá chưa tước cọng:			
2401.10.10	- - Loại Virginia, đã sấy bằng không khí nóng	7	5	5
2401.10.20	- - Loại Virginia, chưa sấy bằng không khí nóng	7	5	5

2401.10.40	- - Loại Burley	7	5	5
2401.10.50	- - Loại khác, được sấy bằng không khí nóng (flue-cured)	7	5	5
2401.10.90	- - Loại khác	7	5	5
2401.20	- Lá thuốc lá, đã tước cọng một phần hoặc toàn bộ:			
2401.20.10	- - Loại Virginia, đã sấy bằng không khí nóng	7	5	5
2401.20.20	- - Loại Virginia, chưa sấy bằng không khí nóng	7	5	5
2401.20.30	- - Loại Oriental	7	5	5
2401.20.40	- - Loại Burley	7	5	5
2401.20.50	- - Loại khác, đã sấy bằng không khí nóng	7	5	5
2401.20.90	- - Loại khác	7	5	5
2401.30	- Phế liệu lá thuốc lá:			
2401.30.10	- - Cọng thuốc lá	5	5	5
2401.30.90	- - Loại khác	7	5	5
24.02	Xì gà, xì gà xén hai đầu, xì gà nhỏ và thuốc lá điều, từ lá thuốc lá hoặc từ các nguyên liệu thay thế lá thuốc lá.			
2402.10.00	- Xì gà, xì gà xén hai đầu và xì gà nhỏ, có chứa lá thuốc lá	100	100	100
2402.20	- Thuốc lá điều có chứa lá thuốc lá:			
2402.20.10	- - Thuốc lá Bi-đi (Beedies)	100	100	100
2402.20.20	- - Thuốc lá điều, có chứa thành phần từ đỉnh hương	100	100	100
2402.20.90	- - Loại khác	100	100	100
2402.90	- Loại khác:			
2402.90.10	- - Xì gà, xì gà xén hai đầu và xì gà nhỏ làm từ các nguyên liệu thay thế lá thuốc lá	100	100	100
2402.90.20	- - Thuốc lá điều làm từ các nguyên liệu thay thế lá thuốc lá	100	100	100
24.03	Lá thuốc lá đã chế biến và các nguyên liệu thay thế lá thuốc lá đã chế biến khác; thuốc lá “thuần nhất” hoặc thuốc lá “hoàn nguyên”; chiết xuất và tinh chất lá thuốc lá.			
	- Lá thuốc lá để hút, có hoặc không chứa chất thay thế lá thuốc lá với tỷ lệ bất kỳ:			
2403.11.00	- - Thuốc lá sử dụng tàu nước đã được chi tiết ở Chú giải phân nhóm 1 của Chương này	30	30	30
2403.19	- - Loại khác:			
	- - - Đã được đóng gói để bán lẻ:			
2403.19.11	- - - - Ang Hoon	30	30	30
2403.19.19	- - - - Loại khác	30	30	30
2403.19.20	- - - Lá thuốc lá đã chế biến khác để sản xuất thuốc lá điều	30	30	30
2403.19.90	- - - Loại khác	30	30	30
	- Loại khác:			
2403.91	- - Thuốc lá “thuần nhất” hoặc “hoàn nguyên” (thuốc lá tẩm):			
2403.91.10	- - - Đã được đóng gói để bán lẻ	30	30	30
2403.91.90	- - - Loại khác	30	30	30
2403.99	- - Loại khác:			
2403.99.10	- - - Chiết xuất và tinh chất lá thuốc lá	30	30	30

2403.99.30	- - - Nguyên liệu thay thế lá thuốc lá đã chế biến	30	30	30
2403.99.40	- - - Thuốc lá bột để hít, khô hoặc không khô	30	30	30
2403.99.50	- - - Thuốc lá dạng hút và dạng nhai	30	30	30
2403.99.90	- - - Loại khác	30	30	30
	Chương 25 - Muối; lưu huỳnh; đất và đá; thạch cao, vôi và xi măng			
25.01	Muối (kể cả muối ăn và muối đã bị làm biến tính) và natri clorua tinh khiết, có hoặc không ở trong dung dịch nước hoặc có chứa chất chống đông bánh hoặc chất làm tăng độ chảy; nước biển.			
2501.00.10	- Muối ăn	7	5	5
2501.00.20	- Muối mỏ	7	5	5
2501.00.50	- Nước biển	5	5	5
2501.00.90	- Loại khác	5	5	5
2502.00.00	Pirit sắt chưa nung.	0	0	0
2503.00.00	Lưu huỳnh các loại, trừ lưu huỳnh thăng hoa, lưu huỳnh kết tủa và lưu huỳnh dạng keo.	0	0	0
25.04	Graphit tự nhiên.			
2504.10.00	- Ở dạng bột hay dạng mảnh	0	0	0
2504.90.00	- Loại khác	0	0	0
25.05	Các loại cát tự nhiên, đã hoặc chưa nhuộm màu, trừ cát chứa kim loại thuộc Chương 26.			
2505.10.00	- Cát oxit silic và cát thạch anh	0	0	0
2505.90.00	- Loại khác	0	0	0
25.06	Thạch anh (trừ cát tự nhiên); quartzite, đã hoặc chưa đục thô hoặc mới chỉ được cắt, bằng cưa hoặc cách khác, thành khối hoặc tấm hình chữ nhật (kể cả hình vuông).			
2506.10.00	- Thạch anh	0	0	0
2506.20.00	- Quartzite	0	0	0
2507.00.00	Cao lanh và đất sét cao lanh khác, đã hoặc chưa nung.	0	0	0
25.08	Đất sét khác (không kể đất sét trương nở thuộc nhóm 68.06), andalusite, kyanite và silimanite, đã hoặc chưa nung; mullite; đất chịu lửa (chamotte) hay đất dinas.			
2508.10.00	- Bentonite	0	0	0
2508.30.00	- Đất sét chịu lửa	0	0	0
2508.40	- Đất sét khác:			
2508.40.10	- - Đất hồ (đất tẩy màu)	0	0	0
2508.40.90	- - Loại khác	0	0	0

2508.50.00	- Andalusite, kyanite và sillimanite	0	0	0
2508.60.00	- Mullite	0	0	0
2508.70.00	- Đất chịu lửa hay đất dinas	0	0	0
2509.00.00	Đá phần.	0	0	0
25.10	Canxi phosphat tự nhiên, canxi phosphat nhôm tự nhiên và đá phần có chứa phosphat.			
2510.10	- Chưa nghiền:			
2510.10.10	- - Apatít (apatite)	0	0	0
2510.10.90	- - Loại khác	0	0	0
2510.20	- Đã nghiền:			
2510.20.10	- - Apatít (apatite)	0	0	0
2510.20.90	- - Loại khác	0	0	0
25.11	Bari sulphat tự nhiên (barytes); bari carbonat tự nhiên (witherite), đã hoặc chưa nung, trừ bari oxit thuộc nhóm 28.16.			
2511.10.00	- Bari sulphat tự nhiên (barytes)	0	0	0
2511.20.00	- Bari carbonat tự nhiên (witherite)	0	0	0
2512.00.00	Bột hóa thạch silic (ví dụ, đất tảo cát, tripolite và diatomite) và đất silic tương tự, đã hoặc chưa nung, có trọng lượng riêng biểu kiến không quá 1.	0	0	0
25.13	Đá bột; đá nhám; corundum tự nhiên, ngọc thạch lựu (garnet) tự nhiên và đá mài tự nhiên khác, đã hoặc chưa qua xử lý nhiệt.			
2513.10.00	- Đá bột	0	0	0
2513.20.00	- Đá nhám, corundum tự nhiên, ngọc thạch lựu (garnet) tự nhiên và đá mài tự nhiên khác	0	0	0
2514.00.00	Đá phiến, đã hoặc chưa đẽo thô hay mới chỉ cắt, bằng cưa hoặc cách khác, thành khối hoặc tấm hình chữ nhật (kể cả hình vuông).	0	0	0
25.15	Đá hoa (marble), đá travertine, ecaussine và đá vôi khác để làm tượng đài hoặc đá xây dựng có trọng lượng riêng biểu kiến từ 2,5 trở lên, và thạch cao tuyết hoa, đã hoặc chưa đẽo thô hoặc mới chỉ cắt, bằng cưa hay bằng cách khác, thành các khối hoặc tấm hình chữ nhật (kể cả hình vuông).			
	- Đá hoa (marble) và đá travertine:			
2515.11.00	- - Thô hoặc đã đẽo thô	0	0	0
2515.12	- - Mới chỉ cắt, bằng cưa hoặc cách khác, thành các khối hoặc tấm hình chữ nhật (kể cả hình vuông):			
2515.12.10	- - - Dạng khối	0	0	0
2515.12.20	- - - Dạng tấm	0	0	0
2515.20.00	- Ecaussine và đá vôi khác để làm tượng đài hoặc đá xây dựng; thạch cao tuyết hoa	0	0	0

25.16	Đá granit, đá pocfia, bazan, đá cát kết (sa thạch) và đá khác để làm tượng đài hay đá xây dựng, đã hoặc chưa đẽo thô hay mới chỉ cắt bằng cưa hoặc cách khác, thành khối hoặc tấm hình chữ nhật (kể cả hình vuông).			
	- Granit:			
2516.11.00	- - Thô hoặc đã đẽo thô	0	0	0
2516.12	- - Mới chỉ cắt, bằng cưa hoặc cách khác, thành khối hoặc tấm hình chữ nhật (kể cả hình vuông):			
2516.12.10	- - - Dạng khối	0	0	0
2516.12.20	- - - Dạng tấm	0	0	0
2516.20	- Đá cát kết:			
2516.20.10	- - Đá thô hoặc đã đẽo thô	0	0	0
2516.20.20	- - Chỉ cắt, bằng cưa hoặc cách khác, thành khối hoặc tấm hình chữ nhật (kể cả hình vuông)	0	0	0
2516.90.00	- Đá khác để làm tượng đài hoặc làm đá xây dựng	0	0	0
25.17	Đá cuội, sỏi, đá đã vỡ hoặc nghiền, chủ yếu để làm cốt bê tông, để rải đường bộ hay đường sắt hoặc đá ballast, đá cuội nhỏ và đá lửa tự nhiên (flint) khác, đã hoặc chưa qua xử lý nhiệt; đá dăm từ xỉ, từ xỉ luyện kim hoặc từ phế thải công nghiệp tương tự, có hoặc không kết hợp với các vật liệu trong phần đầu của nhóm này; đá dăm trộn nhựa đường, đá ở dạng viên, mảnh và bột, làm từ các loại đá thuộc nhóm 25.15 hoặc 25.16, đã hoặc chưa qua xử lý nhiệt.			
2517.10.00	- Đá cuội, sỏi, đá đã vỡ hoặc nghiền, chủ yếu để làm cốt bê tông, để rải đường bộ hay đường sắt hoặc đá ballast khác, đá cuội nhỏ và đá lửa tự nhiên (flint) khác, đã hoặc chưa qua xử lý nhiệt	0	0	0
2517.20.00	- Đá dăm từ xỉ, từ xỉ luyện kim hoặc từ phế thải công nghiệp tương tự, có hoặc không kết hợp với các vật liệu trong phần đầu của phân nhóm 2517.10	0	0	0
2517.30.00	- Đá dăm trộn nhựa đường	0	0	0
	- Đá ở dạng viên, mảnh và bột, làm từ các loại đá thuộc nhóm 25.15 hoặc 25.16, đã hoặc chưa qua xử lý nhiệt:			
2517.41.00	- - Từ đá hoa (marble)	0	0	0
2517.49.00	- - Từ đá khác	0	0	0
25.18	Dolomite, đã hoặc chưa nung hoặc thiêu kết, kể cả dolomite đã đẽo thô hay mới chỉ cắt bằng cưa hoặc các cách khác, thành các khối hoặc tấm hình chữ nhật (kể cả hình vuông); hỗn hợp dolomite dạng nén.			
2518.10.00	- Dolomite, chưa nung hoặc thiêu kết	0	0	0
2518.20.00	- Dolomite đã nung hoặc thiêu kết	0	0	0
2518.30.00	- Hỗn hợp dolomite dạng nén	0	0	0
25.19	Magiê carbonat tự nhiên (magiesite); magiê ô xít nấu chảy; magiê ô xít nung trơ (thiêu kết), có hoặc không thêm một lượng nhỏ ô xít khác trước khi thiêu kết; magiê ô xít khác, tinh khiết hoặc không tinh khiết.			
2519.10.00	- Magiê carbonat tự nhiên (magnesite)	0	0	0
2519.90	- Loại khác:			

2519.90.10	- - Magiê ô xít nấu chảy; magiê ô xít nung trơ (thieu kết)	0	0	0
2519.90.20	- - Loại khác	0	0	0
25.20	Thạch cao; thạch cao khan; thạch cao plaster (bao gồm thạch cao nung hay canxi sulphat đã nung), đã hoặc chưa nhuộm màu, có hoặc không thêm một lượng nhỏ chất xúc tác hay chất ức chế.			
2520.10.00	- Thạch cao; thạch cao khan	0	0	0
2520.20	- Thạch cao plaster:			
2520.20.10	- - Loại phù hợp dùng trong nha khoa	0	0	0
2520.20.90	- - Loại khác	0	0	0
2521.00.00	Chất gây chảy gốc đá vôi; đá vôi và đá có chứa canxi khác, dùng để sản xuất vôi hay xi măng.	0	0	0
25.22	Vôi sống, vôi tôi và vôi chịu nước, trừ oxit canxi và hydroxit canxi thuộc nhóm 28.25.			
2522.10.00	- Vôi sống	0	0	0
2522.20.00	- Vôi tôi	0	0	0
2522.30.00	- Vôi chịu nước	0	0	0
25.23	Xi măng Portland, xi măng nhôm, xi măng xỉ (xốp), xi măng super sulphat và xi măng chịu nước (xi măng thủy lực) tương tự, đã hoặc chưa pha màu hoặc ở dạng clanhke.			
2523.10	- Clanhke xi măng:			
2523.10.10	- - Loại dùng để sản xuất xi măng trắng	7	5	0
2523.10.90	- - Loại khác	7	5	0
	- Xi măng Portland:			
2523.21.00	- - Xi măng trắng, đã hoặc chưa pha màu nhân tạo	7	5	5
2523.29	- - Loại khác:			
2523.29.10	- - - Xi măng màu	7	5	5
2523.29.90	- - - Loại khác	7	5	5
2523.30.00	- Xi măng nhôm	7	5	5
2523.90.00	- Xi măng chịu nước khác	7	5	5
25.24	Amiăng.			
2524.10.00	- Crocidolite	0	0	0
2524.90.00	- Loại khác	0	0	0
25.25	Mi ca, kể cả mi ca tách lớp; phế liệu mi ca.			
2525.10.00	- Mi ca thô và mi ca đã tách thành tấm hay lớp	0	0	0
2525.20.00	- Bột mi ca	0	0	0
2525.30.00	- Phế liệu mi ca	0	0	0
25.26	Quặng steatit tự nhiên, đã hoặc chưa đẽo thô hoặc mới chỉ cắt, bằng cưa hay các cách khác, thành các khối hoặc			

	tám hình chữ nhật (kể cả hình vuông); talc.			
2526.10.00	- Chưa nghiền, chưa làm thành bột	0	0	0
2526.20	- Đã nghiền hoặc làm thành bột:			
2526.20.10	- - Bột talc	0	0	0
2526.20.90	- - Loại khác	0	0	0
2528.00.00	Quặng borat tự nhiên và tinh quặng borat (đã hoặc chưa nung), nhưng không kể borat tách từ nước biển tự nhiên; axit boric tự nhiên chứa không quá 85% H₃BO₃ tính theo trọng lượng khô.	0	0	0
25.29	Tràng thạch (đá bồ tát); lōxit (leucite), nephelin và nephelin xienit; khoáng florit.			
2529.10.00	- Tràng thạch (đá bồ tát)	0	0	0
	- Khoáng flourit:			
2529.21.00	- - Có chứa canxi florua không quá 97% tính theo trọng lượng	0	0	0
2529.22.00	- - Có chứa canxi florua trên 97% tính theo trọng lượng	0	0	0
2529.30.00	- Lōxit; nephelin và nephelin xienit	0	0	0
25.30	Các chất khoáng chưa được chi tiết hoặc ghi ở nơi khác.			
2530.10.00	- Vermiculite, đá trân châu và clorit, chưa giãn nở	0	0	0
2530.20	- Kiezerit, epsomit (magiê sulphat tự nhiên):			
2530.20.10	- - Kiezerit	0	0	0
2530.20.20	- - Epsomit	0	0	0
2530.90	- Loại khác:			
2530.90.10	- - Zirconium silicate loại dùng làm chất cản quang	0	0	0
2530.90.90	- - Loại khác	0	0	0
	Chương 26 - Quặng, xỉ và tro			
26.01	Quặng sắt và tinh quặng sắt, kể cả pirit sắt đã nung.			
	- Quặng sắt và tinh quặng sắt, trừ pirit sắt đã nung:			
2601.11.00	- - Chưa nung kết	0	0	0
2601.12.00	- - Đã nung kết	0	0	0
2601.20.00	- Pirit sắt đã nung	0	0	0
2602.00.00	Quặng mangan và tinh quặng mangan, kể cả quặng mangan chứa sắt và tinh quặng mangan chứa sắt với hàm lượng mangan từ 20% trở lên, tính theo trọng lượng khô.	0	0	0
2603.00.00	Quặng đồng và tinh quặng đồng.	0	0	0
2604.00.00	Quặng niken và tinh quặng niken.	0	0	0
2605.00.00	Quặng coban và tinh quặng coban.	0	0	0

2606.00.00	Quặng nhôm và tinh quặng nhôm.	0	0	0
2607.00.00	Quặng chì và tinh quặng chì.	0	0	0
2608.00.00	Quặng kẽm và tinh quặng kẽm.	0	0	0
2609.00.00	Quặng thiếc và tinh quặng thiếc.	0	0	0
2610.00.00	Quặng crôm và tinh quặng crôm.	0	0	0
2611.00.00	Quặng vonfram và tinh quặng vonfram.	0	0	0
26.12	Quặng urani hoặc thori và tinh quặng urani hoặc tinh quặng thori.			
2612.10.00	- Quặng urani và tinh quặng urani	0	0	0
2612.20.00	- Quặng thori và tinh quặng thori	0	0	0
26.13	Quặng molipden và tinh quặng molipden.			
2613.10.00	- Đã nung	0	0	0
2613.90.00	- Loại khác	0	0	0
26.14	Quặng titan và tinh quặng titan.			
2614.00.10	- Quặng inmenit và tinh quặng inmenit	0	0	0
2614.00.90	- Loại khác	0	0	0
26.15	Quặng niobi, tantali, vanadi hay zircon và tinh quặng của các loại quặng đó.			
2615.10.00	- Quặng zircon và tinh quặng zircon	0	0	0
2615.90.00	- Loại khác	0	0	0
26.16	Quặng kim loại quý và tinh quặng kim loại quý.			
2616.10.00	- Quặng bạc và tinh quặng bạc	0	0	0
2616.90.00	- Loại khác	0	0	0
26.17	Các quặng khác và tinh quặng của các quặng đó.			
2617.10.00	- Quặng antimon và tinh quặng antimon	0	0	0
2617.90.00	- Loại khác	0	0	0
2618.00.00	Xi hạt nhỏ (xi cát) từ công nghiệp luyện sắt hoặc thép.	0	0	0
2619.00.00	Xi, xỉ luyện kim (trừ xỉ hạt), vụn xỉ và các phế thải khác từ công nghiệp luyện sắt hoặc thép.	0	0	0
26.20	Xi, tro và cặn (trừ loại thu được từ quá trình sản xuất sắt hoặc thép), có chứa arsenic, kim loại hoặc các hợp chất			

	của chúng.			
	- Chứa chủ yếu là kẽm:			
2620.11.00	- - Kẽm tạp chất cứng (sten trắng kẽm)	0	0	0
2620.19.00	- - Loại khác	0	0	0
	- Chứa chủ yếu là chì:			
2620.21.00	- - Cặn của xăng pha chì và cặn của hợp chất chì chống kích nổ	0	0	0
2620.29.00	- - Loại khác	0	0	0
2620.30.00	- Chứa chủ yếu là đồng	0	0	0
2620.40.00	- Chứa chủ yếu là nhôm	0	0	0
2620.60.00	- Chứa arsen, thủy ngân, tali hoặc hỗn hợp của chúng, là loại dùng để tách arsen hoặc những kim loại trên hoặc dùng để sản xuất các hợp chất hóa học của chúng	0	0	0
	- Loại khác:			
2620.91.00	- - Chứa antimon, berily, cadimi, crom hoặc các hỗn hợp của chúng	0	0	0
2620.99	- - Loại khác:			
2620.99.10	- - - Xi và phần chưa cháy hết (hardhead) của thiếc	0	0	0
2620.99.90	- - - Loại khác	0	0	0
26.21	Xi và tro khác, kể cả tro tảo biển (tảo bẹ); tro và cặn từ quá trình đốt rác thải đô thị.			
2621.10.00	- Tro và cặn từ quá trình đốt rác thải đô thị	0	0	0
2621.90.00	- Loại khác	0	0	0
	Chương 27 - Nhiên liệu khoáng, dầu khoáng và các sản phẩm chưng cất từ chúng; các chất chứa bi-tum; các loại sáp khoáng chất			
27.01	Than đá; than bánh, than quả bàng và nhiên liệu rắn tương tự sản xuất từ than đá.			
	- Than đá, đã hoặc chưa nghiền thành bột, nhưng chưa đóng bánh:			
2701.11.00	- - Anthracite	0	0	0
2701.12	- - Than bi-tum:			
2701.12.10	- - - Than để luyện cốc	0	0	0
2701.12.90	- - - Loại khác	0	0	0
2701.19.00	- - Than đá loại khác	0	0	0
2701.20.00	- Than bánh, than quả bàng và nhiên liệu rắn tương tự sản xuất từ than đá	0	0	0
27.02	Than non, đã hoặc chưa đóng bánh, trừ than huyền.			
2702.10.00	- Than non, đã hoặc chưa nghiền thành bột, nhưng chưa đóng bánh	0	0	0
2702.20.00	- Than non đã đóng bánh	0	0	0
27.03	Than bùn (kể cả bùn rác), đã hoặc chưa đóng bánh.			
2703.00.10	- Than bùn, đã hoặc chưa ép thành kiện, nhưng chưa đóng	0	0	0

	bánh			
2703.00.20	- Than bùn đã đóng bánh	0	0	0
27.04	Than cốc và than nửa cốc (luyện từ than đá), than non hoặc than bùn, đã hoặc chưa đóng bánh; muội bình chưng than đá.			
2704.00.10	- Than cốc và than nửa cốc luyện từ than đá	0	0	0
2704.00.20	- Than cốc và than nửa cốc luyện từ than non hay than bùn	0	0	0
2704.00.30	- Muội bình chưng than đá	0	0	0
2705.00.00	Khí than đá, khí than ướt, khí than và các loại khí tương tự, trừ các loại khí dầu mỏ và khí hydrocarbon khác.	0	0	0
2706.00.00	Hắc ín chưng cất từ than đá, than non hoặc than bùn, và các loại hắc ín khoáng chất khác, đã hoặc chưa khử nước hay chưng cất từng phần, kể cả hắc ín tái chế.	0	0	0
27.07	Dầu và các sản phẩm khác từ chưng cất hắc ín than đá ở nhiệt độ cao; các sản phẩm tương tự có khối lượng cấu tử thơm lớn hơn cấu tử không thơm.			
2707.10.00	- Benzen	0	0	0
2707.20.00	- Toluene	0	0	0
2707.30.00	- Xylen	0	0	0
2707.40.00	- Naphthalen	0	0	0
2707.50.00	- Các hỗn hợp hydrocarbon thơm khác có từ 65% thể tích trở lên (kể cả lượng hao hụt) được chưng cất ở nhiệt độ 250°C theo phương pháp ASTM D 86	0	0	0
	- Loại khác:			
2707.91.00	- - Dầu creosote	0	0	0
2707.99	- - Loại khác:			
2707.99.10	- - - Nguyên liệu để sản xuất than đen	0	0	0
2707.99.90	- - - Loại khác	0	0	0
27.08	Nhựa chưng (hắc ín) và than cốc nhựa chưng, thu được từ hắc ín than đá hoặc hắc ín khoáng chất khác.			
2708.10.00	- Nhựa chưng (hắc ín)	0	0	0
2708.20.00	- Than cốc nhựa chưng	0	0	0
27.09	Dầu mỏ và các loại dầu thu được từ các khoáng bi-tum, ở dạng thô.			
2709.00.10	- Dầu mỏ thô	0	0	0
2709.00.20	- Condensate	5	5	5
2709.00.90	- Loại khác	15	15	15
27.10	Dầu có nguồn gốc từ dầu mỏ và các loại dầu thu được từ các khoáng bi-tum, trừ dầu thô; các chế phẩm chưa được chi tiết hoặc ghi ở nơi khác, có chứa hàm lượng từ 70% trở lên là dầu có nguồn gốc từ dầu mỏ hoặc các loại dầu thu được từ các khoáng bi-tum, những loại dầu này là thành phần cơ bản của các chế phẩm đó; dầu thải.			

	- Dầu có nguồn gốc từ dầu mỏ và các loại dầu thu được từ các khoáng bi-tum (trừ dầu thô) và các chế phẩm chưa được chi tiết hoặc ghi ở nơi khác, có chứa hàm lượng từ 70% trở lên là dầu có nguồn gốc từ dầu mỏ hoặc các loại dầu thu được từ các khoáng bi-tum, những loại dầu này là thành phần cơ bản của các chế phẩm đó, trừ loại chứa dầu diesel sinh học và trừ dầu thải:			
2710.12	- - Dầu nhẹ và các chế phẩm:			
	- - - Xăng động cơ:			
2710.12.11	- - - - RON 97 và cao hơn, có pha chì	*	*	*
2710.12.12	- - - - RON 97 và cao hơn, không pha chì	*	*	*
2710.12.13	- - - - RON 90 và cao hơn, nhưng dưới RON 97 có pha chì	*	*	*
2710.12.14	- - - - RON 90 và cao hơn, nhưng dưới RON 97 không pha chì	*	*	*
2710.12.15	- - - - Loại khác, có pha chì	*	*	*
2710.12.16	- - - - Loại khác, không pha chì	*	*	*
2710.12.20	- - - Xăng máy bay, trừ loại sử dụng làm nhiên liệu máy bay phản lực	*	*	*
2710.12.30	- - - Tetrapropylen	*	*	*
2710.12.40	- - - Dung môi trắng (white spirit)	*	*	*
2710.12.50	- - - Dung môi có hàm lượng cấu tử thơm thấp dưới 1% tính theo trọng lượng	*	*	*
2710.12.60	- - - Dung môi nhẹ khác	*	*	*
2710.12.70	- - - Naphtha, reformat và các chế phẩm khác để pha chế xăng động cơ	*	*	*
2710.12.80	- - - Alpha olefin khác	*	*	*
2710.12.90	- - - Loại khác	*	*	*
2710.19	- - Loại khác:			
2710.19.20	- - - Dầu thô đã tách phần nhẹ	*	*	*
2710.19.30	- - - Nguyên liệu để sản xuất than đen	*	*	*
	- - - Dầu và mỡ bôi trơn:			
2710.19.41	- - - - Dầu khoáng đã tinh chế để sản xuất dầu bôi trơn	*	*	*
2710.19.42	- - - - Dầu bôi trơn cho động cơ máy bay	*	*	*
2710.19.43	- - - - Dầu bôi trơn khác	*	*	*
2710.19.44	- - - - Mỡ bôi trơn	*	*	*
2710.19.50	- - - Dầu dùng trong bộ hãm thủy lực (dầu phanh)	*	*	*
2710.19.60	- - - Dầu biến thế và dầu dùng cho bộ phận ngắt mạch	*	*	*
	- - - Nhiên liệu diesel; các loại dầu nhiên liệu:			
2710.19.71	- - - - Nhiên liệu diesel cho ô tô	*	*	*
2710.19.72	- - - - Nhiên liệu diesel khác	*	*	*
2710.19.79	- - - - Dầu nhiên liệu	*	*	*
2710.19.81	- - - Nhiên liệu động cơ máy bay (nhiên liệu phản lực) có độ chớp cháy từ 23°C trở lên	*	*	*
2710.19.82	- - - Nhiên liệu động cơ máy bay (nhiên liệu phản lực) có độ chớp cháy dưới 23°C	*	*	*
2710.19.83	- - - Các kerosine khác	*	*	*
2710.19.89	- - - Dầu trung khác và các chế phẩm	*	*	*
2710.19.90	- - - Loại khác	*	*	*

2710.20.00	- Dầu mỏ và các loại dầu thu được từ các khoáng bi-tum (trừ dầu thô) và các chế phẩm chưa được chi tiết hoặc ghi ở nơi khác, có chứa từ 70% trọng lượng trở lên là dầu mỏ hoặc các loại dầu thu được từ các khoáng bi-tum, những loại dầu này là thành phần cơ bản của các chế phẩm đó, có chứa dầu diesel sinh học, trừ dầu thải	*	*	*
	- Dầu thải:			
2710.91.00	- - Có chứa biphenyl đã polyclo hóa (PCBs), terphenyl đã polyclo hóa (PCTs) hoặc biphenyl đã polybrom hóa (PBBs)	*	*	*
2710.99.00	- - Loại khác	*	*	*
27.11	Khí dầu mỏ và các loại khí hydrocarbon khác.			
	- Dạng hóa lỏng:			
2711.11.00	- - Khí tự nhiên	5	5	5
2711.12.00	- - Propan	5	5	5
2711.13.00	- - Butan	5	5	5
2711.14	- - Etylen, propylen, butylen và butadien:			
2711.14.10	- - - Etylen	5	5	5
2711.14.90	- - - Loại khác	5	5	5
2711.19.00	- - Loại khác	5	5	5
	- Dạng khí:			
2711.21	- - Khí tự nhiên:			
2711.21.10	- - - Loại sử dụng làm nhiên liệu động cơ	0	0	0
2711.21.90	- - - Loại khác	0	0	0
2711.29.00	- - Loại khác	0	0	0
27.12	Vazolin (petroleum jelly); sáp parafin, sáp dầu lửa vi tinh thể, sáp than cám, ozokerite, sáp than non, sáp than bùn, sáp khoáng khác, và sản phẩm tương tự thu được từ qui trình tổng hợp hay qui trình khác, đã hoặc chưa nhuộm màu.			
2712.10.00	- Vazolin (petroleum jelly)	0	0	0
2712.20.00	- Sáp parafin có hàm lượng dầu dưới 0,75% tính theo trọng lượng	0	0	0
2712.90	- Loại khác:			
2712.90.10	- - Sáp parafin	0	0	0
2712.90.90	- - Loại khác	0	0	0
27.13	Cốc dầu mỏ, bi-tum dầu mỏ và các cặn khác từ dầu có nguồn gốc từ dầu mỏ hoặc từ các loại dầu thu được từ các khoáng bi-tum.			
	- Cốc dầu mỏ:			
2713.11.00	- - Chưa nung	0	0	0
2713.12.00	- - Đã nung	0	0	0
2713.20.00	- Bi-tum dầu mỏ	0	0	0
2713.90.00	- Cặn khác từ dầu có nguồn gốc từ dầu mỏ hoặc từ các loại dầu thu được từ các khoáng bi-tum	0	0	0
27.14	Bi-tum và nhựa đường (asphalt), ở dạng tự nhiên; đá			

	phiến sét dầu hoặc đá phiến sét bi-tum và cát hắc ín; asphaltit và đá chứa asphaltic.			
2714.10.00	- Đá phiến sét dầu hoặc đá phiến sét bi-tum và cát hắc ín	0	0	0
2714.90.00	- Loại khác	0	0	0
2715.00.00	Hỗn hợp chứa bi-tum dựa trên asphalt tự nhiên, bi-tum tự nhiên, bi-tum dầu mỏ, hắc ín khoáng chất hoặc nhựa hắc ín khoáng chất (ví dụ, matít có chứa bi-tum, cut-backs).	0	0	0
2716.00.00	Năng lượng điện.	0	0	0
	Chương 28 - Hóa chất vô cơ; các hợp chất vô cơ hay hữu cơ của kim loại quý, kim loại đất hiếm, các nguyên tố phóng xạ hoặc các chất đồng vị			
28.01	Flo, clo, brom và iot.			
2801.10.00	- Clo	0	0	0
2801.20.00	- Iot	0	0	0
2801.30.00	- Flo; brom	0	0	0
2802.00.00	Lưu huỳnh, thăng hoa hoặc kết tủa; lưu huỳnh dạng keo.	0	0	0
28.03	Carbon (muối carbon và các dạng khác của carbon chưa được chi tiết hoặc ghi ở nơi khác).			
2803.00.20	- Muối axetylen	0	0	0
2803.00.40	- Muối carbon khác	0	0	0
2803.00.90	- Loại khác	0	0	0
28.04	Hydro, khí hiếm và các phi kim loại khác.			
2804.10.00	- Hydro	0	0	0
	- Khí hiếm:			
2804.21.00	- - Argon	0	0	0
2804.29.00	- - Loại khác	0	0	0
2804.30.00	- Nitơ	0	0	0
2804.40.00	- Oxy	0	0	0
2804.50.00	- Bo; telu	0	0	0
	- Silic:			
2804.61.00	- - Chứa silic với hàm lượng không dưới 99,99% tính theo trọng lượng	0	0	0
2804.69.00	- - Loại khác	0	0	0
2804.70.00	- Phospho	0	0	0
2804.80.00	- Arsen	0	0	0
2804.90.00	- Selen	0	0	0
28.05	Kim loại kiềm hoặc kim loại kiềm thổ; kim loại đất hiếm, scandi và ytri, đã hoặc chưa pha trộn hoặc tạo hợp kim với nhau; thủy ngân.			

	- Kim loại kiềm hoặc kim loại kiềm thổ:			
2805.11.00	- - Natri	0	0	0
2805.12.00	- - Canxi	0	0	0
2805.19.00	- - Loại khác	0	0	0
2805.30.00	- Kim loại đất hiếm, scandi và ytri đã hoặc chưa pha trộn hoặc tạo hợp kim với nhau	0	0	0
2805.40.00	- Thủy ngân	0	0	0
28.06	Hydro clorua (axit hydrocloric); axit clorosulphuric.			
2806.10.00	- Hydro clorua (axit hydrocloric)	0	0	0
2806.20.00	- Axit clorosulphuric	0	0	0
2807.00.00	Axit sulphuric; axit sulphuric bốc khói (oleum).	0	0	0
2808.00.00	Axit nitric; axit sulphonitric.	0	0	0
28.09	Diphospho pentaoxit; axit phosphoric; axit polyphosphoric, đã hoặc chưa xác định về mặt hóa học.			
2809.10.00	- Diphospho pentaoxit	0	0	0
2809.20	- Axit phosphoric và axit polyphosphoric:			
	- - Loại dùng cho thực phẩm:			
2809.20.31	- - - Axit hypophosphoric	0	0	0
2809.20.39	- - - Loại khác	0	0	0
	- - Loại khác:			
2809.20.91	- - - Axit hypophosphoric	0	0	0
2809.20.99	- - - Loại khác	0	0	0
2810.00.00	Oxit bo; axit boric.	0	0	0
28.11	Axit vô cơ khác và các hợp chất vô cơ chứa oxy khác của các phi kim loại.			
	- Axit vô cơ khác:			
2811.11.00	- - Hydro florua (axit hydrofloric)	0	0	0
2811.19	- - Loại khác:			
2811.19.10	- - - Axit arsenic	0	0	0
2811.19.90	- - - Loại khác	0	0	0
	- Hợp chất vô cơ chứa oxy khác của phi kim loại:			
2811.21.00	- - Carbon dioxit	0	0	0
2811.22	- - Silic dioxit:			
2811.22.10	- - - Bột oxit silic	0	0	0
2811.22.90	- - - Loại khác	0	0	0
2811.29	- - Loại khác:			
2811.29.10	- - - Diarsenic pentaoxit	0	0	0
2811.29.20	- - - Dioxit lưu huỳnh	0	0	0
2811.29.90	- - - Loại khác	0	0	0
28.12	Halogenua và oxit halogenua của phi kim loại.			

2812.10.00	- Clorua và oxit clorua	0	0	0
2812.90.00	- Loại khác	0	0	0
28.13	Sulphua của phi kim loại; phospho trisulphua thương phẩm.			
2813.10.00	- Carbon disulphua	0	0	0
2813.90.00	- Loại khác	0	0	0
28.14	Amoniac, dạng khan hoặc dạng dung dịch nước.			
2814.10.00	- Dạng khan	0	0	0
2814.20.00	- Dạng dung dịch nước	0	0	0
28.15	Natri hydroxit (xút ăn da); kali hydroxit (potash ăn da); natri peroxit hoặc kali peroxit.			
	- Natri hydroxit (xút ăn da):			
2815.11.00	- - Dạng rắn	0	0	0
2815.12.00	- - Dạng dung dịch nước (soda kiềm hoặc soda lỏng)	5	0	0
2815.20.00	- Kali hydroxit (potash ăn da)	0	0	0
2815.30.00	- Natri hoặc kali peroxit	0	0	0
28.16	Magie hydroxit và magie peroxit; oxit, hydroxit và peroxit, của stronti hoặc bari.			
2816.10.00	- Magie hydroxit và magie peroxit	0	0	0
2816.40.00	- Oxit, hydroxit và peroxit, của stronti hoặc bari	0	0	0
28.17	Kẽm oxit; kẽm peroxit.			
2817.00.10	- Kẽm oxit	0	0	0
2817.00.20	- Kẽm peroxit	0	0	0
28.18	Corundum nhân tạo, đã hoặc chưa xác định về mặt hóa học; ôxit nhôm; hydroxit nhôm.			
2818.10.00	- Corundum nhân tạo, đã hoặc chưa xác định về mặt hóa học	0	0	0
2818.20.00	- Oxit nhôm, trừ corundum nhân tạo	0	0	0
2818.30.00	- Nhôm hydroxit	0	0	0
28.19	Crom oxit và hydroxit.			
2819.10.00	- Crom trioxit	0	0	0
2819.90.00	- Loại khác	0	0	0
28.20	Mangan oxit.			
2820.10.00	- Mangan dioxit	0	0	0
2820.90.00	- Loại khác	0	0	0
28.21	Oxit sắt và hydroxit sắt; chất màu từ đất có hàm lượng sắt hóa hợp Fe_2O_3 chiếm từ 70% trở lên tính theo trọng lượng			
2821.10.00	- Hydroxit và oxit sắt	0	0	0

2821.20.00	- Chất màu từ đất	0	0	0
2822.00.00	Coban oxit và hydroxit; coban oxit thương phẩm.	0	0	0
2823.00.00	Titan oxit.	0	0	0
28.24	Chì oxit; chì đỏ và chì da cam.			
2824.10.00	- Chì monoxit (chì ôxit, maxicot)	0	0	0
2824.90.00	- Loại khác	0	0	0
28.25	Hydrazin và hydroxilamin và các muối vô cơ của chúng; các loại bazơ vô cơ khác; các oxit, hydroxit và peroxit kim loại khác.			
2825.10.00	- Hydrazin và hydroxilamin và các muối vô cơ của chúng	0	0	0
2825.20.00	- Hydroxit và oxit liti	0	0	0
2825.30.00	- Hydroxit và oxit vanđi	0	0	0
2825.40.00	- Hydroxit và oxit niken	0	0	0
2825.50.00	- Hydroxit và oxit đồng	0	0	0
2825.60.00	- Germani oxit và zircon đioxit	0	0	0
2825.70.00	- Hydroxit và oxit molipđen	0	0	0
2825.80.00	- Antimon oxit	0	0	0
2825.90.00	- Loại khác	0	0	0
28.26	Florua; florosilicat, floroaluminat và các loại muối flo phức khác.			
	- Florua:			
2826.12.00	- - Cửa nhôm	0	0	0
2826.19.00	- - Loại khác	0	0	0
2826.30.00	- Natri hexafloroaluminat (criolit tổng hợp)	0	0	0
2826.90.00	- Loại khác	0	0	0
28.27	Clorua, clorua oxit và clorua hydroxit; bromua và oxit bromua; iốđua và iốđua oxit.			
2827.10.00	- Amoni clorua	0	0	0
2827.20	- Canxi clorua:			
2827.20.10	- - Loại thương phẩm	0	0	0
2827.20.90	- - Loại khác	0	0	0
	- Clorua khác:			
2827.31.00	- - Cửa magiê	0	0	0
2827.32.00	- - Cửa nhôm	0	0	0
2827.35.00	- - Cửa niken	0	0	0
2827.39	- - Loại khác:			
2827.39.10	- - - Cửa bari hoặc của coban	0	0	0
2827.39.20	- - - Cửa sắt	0	0	0
2827.39.90	- - - Loại khác	0	0	0
	- Clorua oxit và clorua hydroxit:			

2827.41.00	- - Cửa đồng	0	0	0
2827.49.00	- - Loại khác	0	0	0
	- Bromua và bromua oxit:			
2827.51.00	- - Natri bromua hoặc kali bromua	0	0	0
2827.59.00	- - Loại khác	0	0	0
2827.60.00	- Iodua và iodua oxit	0	0	0
28.28	Hypoclorit; canxi hypoclorit thương phẩm; clorit; hypobromit.			
2828.10.00	- Canxi hypoclorit thương phẩm và canxi hypoclorit khác	0	0	0
2828.90	- Loại khác:			
2828.90.10	- - Natri hypoclorit	0	0	0
2828.90.90	- - Loại khác	0	0	0
28.29	Clorat và perclorat; bromat và perbromat; iodat và periodat.			
	- Clorat:			
2829.11.00	- - Cửa natri	0	0	0
2829.19.00	- - Loại khác	0	0	0
2829.90	- Loại khác:			
2829.90.10	- - Natri perclorat	0	0	0
2829.90.90	- - Loại khác	0	0	0
28.30	Sulphua; polysulphua, đã hoặc chưa xác định về mặt hóa học.			
2830.10.00	- Natri sulphua	0	0	0
2830.90	- Loại khác:			
2830.90.10	- - Sulphua cadimi hoặc sulphua kẽm	0	0	0
2830.90.90	- - Loại khác	0	0	0
28.31	Dithionit và sulphoxylat.			
2831.10.00	- Cửa natri	0	0	0
2831.90.00	- Loại khác	0	0	0
28.32	Sulphit; thiosulphat.			
2832.10.00	- Natri sulphit	0	0	0
2832.20.00	- Sulphit khác	0	0	0
2832.30.00	- Thiosulphat	0	0	0
28.33	Sulphat; phèn (alums); peroxosulphat (persulphat).			
	- Natri sulphat:			
2833.11.00	- - Dinatri sulphat	0	0	0
2833.19.00	- - Loại khác	0	0	0
	- Sulphat loại khác:			
2833.21.00	- - Cửa magiê	0	0	0

2833.22	- - Cửa nhôm:			
2833.22.10	- - - Loại thương phẩm	0	0	0
2833.22.90	- - - Loại khác	0	0	0
2833.24.00	- - Cửa niken	0	0	0
2833.25.00	- - Cửa đồng	0	0	0
2833.27.00	- - Cửa bari	0	0	0
2833.29	- - Loại khác:			
2833.29.20	- - - Chì sulphat tribasic	0	0	0
2833.29.30	- - - Cửa crôm	0	0	0
2833.29.90	- - - Loại khác	0	0	0
2833.30.00	- Phèn	0	0	0
2833.40.00	- Peroxosulphates (persulphates)	0	0	0
28.34	Nitrit; nitrat.			
2834.10.00	- Nitrit	0	0	0
	- Nitrat:			
2834.21.00	- - Cửa kali	0	0	0
2834.29	- - Loại khác:			
2834.29.10	- - - Cửa bismut	0	0	0
2834.29.90	- - - Loại khác	0	0	0
28.35	Phosphinat (hypophosphit), phosphonat (phosphit) và phosphat; polyphosphat, đã hoặc chưa xác định về mặt hóa học.			
2835.10.00	- Phosphinat (hypophosphit) và phosphonat (phosphit)	0	0	0
	- Phosphat:			
2835.22.00	- - Cửa mono- hoặc dinatri	0	0	0
2835.24.00	- - Cửa kali	0	0	0
2835.25	- - Canxi hydroorthophosphat ("dicanxi phosphat"):			
2835.25.10	- - - Loại dùng cho thức ăn gia súc	0	0	0
2835.25.90	- - - Loại khác	0	0	0
2835.26.00	- - Các phosphat khác của canxi	0	0	0
2835.29	- - Loại khác:			
2835.29.10	- - - Cửa trinatri	0	0	0
2835.29.90	- - - Loại khác	0	0	0
	- Polyphosphat:			
2835.31	- - Natri triphosphat (natri tripolyphosphat):			
2835.31.10	- - - Loại dùng cho thực phẩm	0	0	0
2835.31.90	- - - Loại khác	0	0	0
2835.39	- - Loại khác:			
2835.39.10	- - - Tetranatri pyrophosphat	0	0	0
2835.39.90	- - - Loại khác	0	0	0
28.36	Carbonat; peroxocarbonat (percarbonat); amoni carbonat thương phẩm có chứa amoni carbamat.			

2836.20.00	- Dinatri carbonat	0	0	0
2836.30.00	- Natri hydrocarbonat (natri bicarbonat)	0	0	0
2836.40.00	- Kali carbonat	0	0	0
2836.50.00	- Canxi carbonat	0	0	0
2836.60.00	- Bari carbonat	0	0	0
	- Loại khác:			
2836.91.00	- - Liti carbonat	0	0	0
2836.92.00	- - Stronti carbonat	0	0	0
2836.99	- - Loại khác:			
2836.99.10	- - - Amoni carbonat thương phẩm	0	0	0
2836.99.20	- - - Chì carbonat	0	0	0
2836.99.90	- - - Loại khác	0	0	0
28.37	Xyanua, xyanua oxit và xyanua phức.			
	- Xyanua và xyanua oxit:			
2837.11.00	- - Của natri	0	0	0
2837.19.00	- - Loại khác	0	0	0
2837.20.00	- Xyanua phức	0	0	0
28.39	Silicat; silicat kim loại kiềm thương phẩm.			
	- Của natri:			
2839.11.00	- - Natri metasilicat	0	0	0
2839.19	- - Loại khác:			
2839.19.10	- - - Natri silicat	0	0	0
2839.19.90	- - - Loại khác	0	0	0
2839.90.00	- Loại khác	0	0	0
28.40	Borat; peroxoborat (perborat).			
	- Dinatri tetraborat (borat tinh chế - hàn the):			
2840.11.00	- - Dạng khan	0	0	0
2840.19.00	- - Dạng khác	0	0	0
2840.20.00	- Borat khác	0	0	0
2840.30.00	- Peroxoborat (perborat)	0	0	0
28.41	Muối của axit oxometalic hoặc axit peroxometalic.			
2841.30.00	- Natri dicromat	0	0	0
2841.50.00	- Cromat và dicromat khác; peroxocromat	0	0	0
	- Manganit, manganat và permanganat:			
2841.61.00	- - Kali permanganat	0	0	0
2841.69.00	- - Loại khác	0	0	0
2841.70.00	- Molipdat	0	0	0
2841.80.00	- Vonframmat	0	0	0
2841.90.00	- Loại khác	0	0	0

28.42	Muối khác của axit vô cơ hay peroxoaxit (kể cả nhôm silicat đã hoặc chưa xác định về mặt hóa học), trừ các chất azit.			
2842.10.00	- Silicat kép hay phức, kể cả nhôm silicat đã hoặc chưa xác định về mặt hóa học	0	0	0
2842.90	- Loại khác:			
2842.90.10	- - Natri arsenit	0	0	0
2842.90.20	- - Muối của đồng hoặc crom	0	0	0
2842.90.30	- - Fulminat khác, xyanat và thioxyanat	0	0	0
2842.90.90	- - Loại khác	0	0	0
28.43	Kim loại quý dạng keo; hợp chất hữu cơ hay vô cơ của kim loại quý, đã hoặc chưa xác định về mặt hóa học; hỗn hợp của kim loại quý.			
2843.10.00	- Kim loại quý dạng keo	0	0	0
	- Hợp chất bạc:			
2843.21.00	- - Nitrat bạc	0	0	0
2843.29.00	- - Loại khác	0	0	0
2843.30.00	- Hợp chất vàng	0	0	0
2843.90.00	- Hợp chất khác; hỗn hợp	0	0	0
28.44	Các nguyên tố hóa học phóng xạ và các đồng vị phóng xạ (kể cả các nguyên tố hóa học và các đồng vị có khả năng phân hạch hoặc làm giàu) và các hợp chất của chúng; hỗn hợp và các phế liệu có chứa các sản phẩm trên.			
2844.10	- Urani tự nhiên và các hợp chất của nó; hợp kim, các chất phân tán (kể cả gồm kim loại), sản phẩm gôm và hỗn hợp có chứa urani tự nhiên hay các hợp chất urani tự nhiên:			
2844.10.10	- - Urani tự nhiên và các hợp chất của nó	0	0	0
2844.10.90	- - Loại khác	0	0	0
2844.20	- Urani đã làm giàu thành U 235 và hợp chất của nó; plutoni và hợp chất của nó; hợp kim, các chất phân tán (kể cả gồm kim loại), các sản phẩm gôm và các hỗn hợp có chứa urani đã được làm giàu thành U 235, plutoni hay hợp chất của các sản phẩm này:			
2844.20.10	- - Urani và hợp chất của nó; plutoni và hợp chất của nó	0	0	0
2844.20.90	- - Loại khác	0	0	0
2844.30	- Urani đã được làm nghèo thành U 235 và các hợp chất của nó; thori và các hợp chất của nó; hợp kim, các chất phân tán (kể cả gồm kim loại), sản phẩm gôm kim loại và các chất hỗn hợp chứa urani đã được làm nghèo thành U 235, thori hay các hợp chất của các sản phẩm trên:			
2844.30.10	- - Urani và hợp chất của nó; thori và hợp chất của nó	0	0	0
2844.30.90	- - Loại khác	0	0	0
2844.40	- Nguyên tố phóng xạ và đồng vị phóng xạ và các hợp chất trừ loại thuộc phân nhóm 2844.10, 2844.20 hoặc 2844.30; hợp kim, các chất phân tán (kể cả gồm kim loại), các sản phẩm gôm và các hỗn hợp có chứa các nguyên tố, đồng vị hoặc các hợp chất trên; chất thải phóng xạ:			
	- - Nguyên tố phóng xạ và đồng vị phóng xạ và các hợp chất của nó; chất thải phóng xạ:			
2844.40.11	- - - Radium và muối của nó	0	0	0

2844.40.19	- - - Loại khác	0	0	0
2844.40.90	- - Loại khác	0	0	0
2844.50.00	- Hộp (cartridges) nhiên liệu đã bức xạ của lò phản ứng hạt nhân	0	0	0
28.45	Chất đồng vị trừ các đồng vị thuộc nhóm 28.44; các hợp chất, vô cơ hay hữu cơ, của các đồng vị này, đã hoặc chưa xác định về mặt hóa học.			
2845.10.00	- Nước nặng (deuterium oxide)	0	0	0
2845.90.00	- Loại khác	0	0	0
28.46	Các hợp chất, vô cơ hay hữu cơ, của kim loại đất hiếm, của ytri hoặc của scandi hoặc của hỗn hợp các kim loại này.			
2846.10.00	- Hợp chất xeri	0	0	0
2846.90.00	- Loại khác	0	0	0
28.47	Hydro peroxit, đã hoặc chưa làm rắn bằng ure.			
2847.00.10	- Dạng lỏng	0	0	0
2847.00.90	- Loại khác	0	0	0
2848.00.00	Phosphua, đã hoặc chưa xác định về mặt hóa học, trừ phosphua sắt.	0	0	0
28.49	Carbua, đã hoặc chưa xác định về mặt hóa học.			
2849.10.00	- Của canxi	0	0	0
2849.20.00	- Của silic	0	0	0
2849.90.00	- Loại khác	0	0	0
2850.00.00	Hydrua, nitrua, azit, silicua và borua, đã hoặc chưa xác định về mặt hóa học, trừ các hợp chất carbua của nhóm 28.49.	0	0	0
28.52	Các hợp chất vô cơ hoặc hữu cơ của thủy ngân, đã hoặc chưa xác định về mặt hóa học, trừ hỗn hống.			
2852.10	- Được xác định về mặt hóa học:			
2852.10.10	- - Thủy ngân sulphat	0	0	0
2852.10.20	- - Các hợp chất của thủy ngân được dùng như chất phát quang	0	0	0
2852.10.90	- - Loại khác	0	0	0
2852.90	- Loại khác:			
2852.90.10	- - Thủy ngân tanat, chưa xác định về mặt hóa học	0	0	0
2852.90.90	- - Loại khác	0	0	0
2853.00.00	Các hợp chất vô cơ khác (kể cả nước cất hoặc nước khử độ dẫn và các loại nước tinh khiết tương tự); không khí hóa lỏng (đã hoặc chưa loại bỏ khí hiếm); không khí nén; hỗn hống, trừ hỗn hống của kim loại quý.	0	0	0

	Chương 29 - Hóa chất hữu cơ			
29.01	Hydrocarbon mạch hở.			
2901.10.00	- No	0	0	0
	- Chưa no:			
2901.21.00	- - Etylen	0	0	0
2901.22.00	- - Propen (propylen)	0	0	0
2901.23.00	- - Buten (butylen) và các đồng phân của nó	0	0	0
2901.24.00	- - 1,3- butadien và isopren	0	0	0
2901.29	- - Loại khác:			
2901.29.10	- - - Axetylen	0	0	0
2901.29.90	- - - Loại khác	0	0	0
29.02	Hydrocarbon mạch vòng.			
	- Xyclan, xylen và xycloterpen:			
2902.11.00	- - Xyclohexan	0	0	0
2902.19.00	- - Loại khác	0	0	0
2902.20.00	- Benzen	0	0	0
2902.30.00	- Toluen	0	0	0
	- Xylen:			
2902.41.00	- - o - Xylen	0	0	0
2902.42.00	- - m - Xylen	0	0	0
2902.43.00	- - p - Xylen	0	0	0
2902.44.00	- - Hỗn hợp các đồng phân của xylen	0	0	0
2902.50.00	- Styren	0	0	0
2902.60.00	- Etylbenzen	0	0	0
2902.70.00	- Cumen	0	0	0
2902.90	- Loại khác:			
2902.90.10	- - Dodecylbenzen	0	0	0
2902.90.20	- - Các loại alkylbenzen khác	0	0	0
2902.90.90	- - Loại khác	0	0	0
29.03	Dẫn xuất halogen hóa của hydrocarbon.			
	- Dẫn xuất clo hóa của hydrocarbon mạch hở, no:			
2903.11	- - Clorometan (clorua metyl) và cloroetan (clorua etyl):			
2903.11.10	- - - Clorua metyl	0	0	0
2903.11.90	- - - Loại khác	0	0	0
2903.12.00	- - Diclorometan (metylen clorua)	0	0	0
2903.13.00	- - Cloroform (triclorometan)	0	0	0
2903.14.00	- - Carbon tetraclorea	0	0	0
2903.15.00	- - Etylen diclorua (ISO) (1,2- dicloroetan)	0	0	0
2903.19	- - Loại khác:			
2903.19.10	- - - 1,2- Dicloropropan (propylen diclorua) và diclorobutan	0	0	0

2903.19.20	- - - 1,1,1- Tricloroetan (metyl cloroform)	0	0	0
2903.19.90	- - - Loại khác	0	0	0
	- Dẫn xuất clo hóa của hydrocarbon mạch hở, chưa no:			
2903.21.00	- - Vinyl clorua (cloroetylen)	0	0	0
2903.22.00	- - Tricloroetylen	0	0	0
2903.23.00	- - Tetracloroetylen (percloroetylen)	0	0	0
2903.29.00	- - Loại khác	0	0	0
	- Dẫn xuất flo hóa, brom hóa hoặc iot hóa của hydrocarbon mạch hở:			
2903.31.00	- - Etylen dibromua (ISO) (1,2- dibromoetan)	0	0	0
2903.39	- - Loại khác:			
2903.39.10	- - - Metyl bromua	0	0	0
2903.39.90	- - - Loại khác	0	0	0
	- Dẫn xuất halogen hóa của hydrocarbon mạch hở chứa hai hoặc nhiều halogen khác nhau:			
2903.71.00	- - Clorodiflorometan	0	0	0
2903.72.00	- - Các hợp chất diclorotrifloroetan	0	0	0
2903.73.00	- - Các hợp chất diclorofloroetan	0	0	0
2903.74.00	- - Các hợp chất clorodifloroetan	0	0	0
2903.75.00	- - Các hợp chất dicloropentafloropropan	0	0	0
2903.76.00	- - Bromoclorodiflorometan, bromotriflorometan và các hợp chất dibromotetrafloroetan	0	0	0
2903.77.00	- - Loại khác, perhalogen hóa chỉ với flo và clo	0	0	0
2903.78.00	- - Các dẫn xuất perhalogen hóa khác	0	0	0
2903.79.00	- - Loại khác	0	0	0
	- Dẫn xuất halogen hóa của hydrocarbon cyclanic, cyclic hoặc cycloterpenic:			
2903.81.00	- - 1,2,3,4,5,6- Hexaclorocyclohexan (HCH (ISO)), kể cả lindane (ISO, INN)	0	0	0
2903.82.00	- - Aldrin (ISO), chlordane (ISO) và heptachlor (ISO)	0	0	0
2903.89.00	- - Loại khác	0	0	0
	- Dẫn xuất halogen hóa của hydrocarbon thơm:			
2903.91.00	- - Clorobenzen, <i>o</i> -diclorobenzen và <i>p</i> -diclorobenzen	0	0	0
2903.92.00	- - Hexaclorobenzen (ISO) và DDT (ISO) (clofenotane (INN), 1,1,1-tricloro-2,2-bis (<i>p</i> -clorophenyl) etan)	0	0	0
2903.99.00	- - Loại khác	0	0	0
29.04	Dẫn xuất sulphonat hóa, nitro hóa hoặc nitroso hóa của hydrocarbon, đã hoặc chưa halogen hóa.			
2904.10.00	- Dẫn xuất chỉ chứa các nhóm sulpho, muối và các etyl este của chúng	0	0	0
2904.20	- Dẫn xuất chỉ chứa các nhóm nitro hoặc các nhóm nitroso:			
2904.20.10	- - Trinitrotoluen	0	0	0
2904.20.90	- - Loại khác	0	0	0
2904.90.00	- Loại khác	0	0	0
29.05	Rượu mạch hở và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng.			

	- Rượu no đơn chức (monohydric):			
2905.11.00	- - Metanol (rượu metylic)	0	0	0
2905.12.00	- - Propan-1-ol (rượu propylic) và propan-2-ol (rượu isopropylic)	0	0	0
2905.13.00	- - Butan-1-ol (rượu <i>n</i> -butylic)	0	0	0
2905.14.00	- - Butanol khác	0	0	0
2905.16.00	- - Octanol (rượu octylic) và đồng phân của nó	0	0	0
2905.17.00	- - Dodecan-1-ol (rượu laurylic), hexadecan-1-ol (rượu xetylic) và octadecan-1-ol (rượu stearylic)	0	0	0
2905.19.00	- - Loại khác	0	0	0
	- Rượu đơn chức chưa no:			
2905.22.00	- - Rượu tecpen mạch hở	0	0	0
2905.29.00	- - Loại khác	0	0	0
	- Rượu hai chức:			
2905.31.00	- - Etylen glycol (ethanediol)	0	0	0
2905.32.00	- - Propylen glycol (propan-1,2-diol)	0	0	0
2905.39.00	- - Loại khác	0	0	0
	- Rượu đa chức khác:			
2905.41.00	- - 2-Etyl-2-(hydroxymetyl)propan-1,3-diol (trimetylolpropan)	0	0	0
2905.42.00	- - Pentaerythritol	0	0	0
2905.43.00	- - Mannitol	0	0	0
2905.44.00	- - D-glucitol (sorbitol)	0	0	0
2905.45.00	- - Glyxerin	0	0	0
2905.49.00	- - Loại khác	0	0	0
	- Dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của rượu mạch hở:			
2905.51.00	- - Ethchlorvynol (INN)	0	0	0
2905.59.00	- - Loại khác	0	0	0
29.06	Rượu mạch vòng và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa, hoặc nitroso hóa của chúng.			
	- Cyclanic, cyclenic hay cycloterpenic:			
2906.11.00	- - Menthol	0	0	0
2906.12.00	- - Cyclohexanol, methylcyclohexanol và dimethylcyclohexanol	0	0	0
2906.13.00	- - Sterol và inositol	0	0	0
2906.19.00	- - Loại khác	0	0	0
	- Loại thơm:			
2906.21.00	- - Rượu benzyl	0	0	0
2906.29.00	- - Loại khác	0	0	0
29.07	Phenol; rượu-phenol.			
	- Monophenol:			
2907.11.00	- - Phenol (hydroxybenzen) và muối của nó	0	0	0
2907.12.00	- - Cresol và muối của chúng	0	0	0
2907.13.00	- - Octylphenol, nonylphenol và các chất đồng phân của chúng; muối của chúng	0	0	0

2907.15.00	- - Naphthol và muối của chúng	0	0	0
2907.19.00	- - Loại khác	0	0	0
	- Polyphenol; rượu-phenol:			
2907.21.00	- - Resorcinol và muối của nó	0	0	0
2907.22.00	- - Hydroquinon (quinol) và muối của nó	0	0	0
2907.23.00	- - 4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropan) và muối của nó	0	0	0
2907.29	- - Loại khác:			
2907.29.10	- - - Rượu- phenol	0	0	0
2907.29.90	- - - Loại khác	0	0	0
29.08	Dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của phenol hoặc của rượu-phenol.			
	- Dẫn xuất chỉ chứa halogen và muối của chúng:			
2908.11.00	- - Pentachlorophenol (ISO)	0	0	0
2908.19.00	- - Loại khác	0	0	0
	- Loại khác:			
2908.91.00	- - Dinoseb (ISO) và muối của nó	0	0	0
2908.92.00	- - 4,6- Dinitro-o - cresol (DNOC (ISO)) và muối của nó	0	0	0
2908.99.00	- - Loại khác	0	0	0
29.09	Ete, rượu-ete, phenol-ete, phenol-rượu-ete, peroxit rượu, peroxit ete, peroxit xeton (đã hoặc chưa xác định về mặt hóa học), và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của các chất trên.			
	- Ete mạch hở và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng:			
2909.11.00	- - Dietyl ete	0	0	0
2909.19.00	- - Loại khác	0	0	0
2909.20.00	- Ete cyclanic, cyclenic hoặc cycloterpenic và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng	0	0	0
2909.30.00	- Ete thơm và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng	0	0	0
	- Rượu ete và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng:			
2909.41.00	- - 2,2'- Oxydiethanol (dietylen glycol, digol)	0	0	0
2909.43.00	- - Ete monobutyl của etylen glycol hoặc của dietylen glycol	0	0	0
2909.44.00	- - Ete monoalkyl khác của etylen glycol hoặc của dietylen glycol	0	0	0
2909.49.00	- - Loại khác	0	0	0
2909.50.00	- Phenol-ete, phenol-rượu-ete và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng	0	0	0
2909.60.00	- Peroxit rượu, peroxit ete, peroxit xeton và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng	0	0	0
29.10	Epoxit, rượu epoxy, phenol epoxy và ete epoxy, có một vòng ba cạnh và các dẫn xuất đã halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng.			

2910.10.00	- Oxiran (etylen oxit)	0	0	0
2910.20.00	- Metyloxiran (propylen oxit)	0	0	0
2910.30.00	- 1- Cloro- 2,3 epoxypentan (epiclorohydrin)	0	0	0
2910.40.00	- Dieldrin (ISO, INN)	0	0	0
2910.90.00	- Loại khác	0	0	0
2911.00.00	Axetal và hemiaxetal, có hoặc không có chức oxy khác, và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng.	0	0	0
29.12	Aldehyt, có hoặc không có chức oxy khác; polyme mạch vòng của aldehyt; paraformaldehyt.			
	- Aldehyt mạch hở không có chức oxy khác:			
2912.11	- - Metanal (formaldehyt):			
2912.11.10	- - - Formalin	0	0	0
2912.11.90	- - - Loại khác	0	0	0
2912.12.00	- - Etanal (axetaldehyt)	0	0	0
2912.19	- - Loại khác:			
2912.19.10	- - - Butanal	0	0	0
2912.19.90	- - - Loại khác	0	0	0
	- Aldehyt mạch vòng không có chức oxy khác:			
2912.21.00	- - Benzaldehyt	0	0	0
2912.29.00	- - Loại khác	0	0	0
	- Aldehyt - rượu, ete - aldehyt, phenol - aldehyt và aldehyt có chức oxy khác:			
2912.41.00	- - Vanillin (4- hydroxy- 3- methoxybenzaldehyt)	0	0	0
2912.42.00	- - Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyt)	0	0	0
2912.49.00	- - Loại khác	0	0	0
2912.50.00	- Polyme mạch vòng của aldehyt	0	0	0
2912.60.00	- Paraformaldehyt	0	0	0
2913.00.00	Dẫn xuất halogen hóa, sulphonat hóa, nitro hóa, hoặc nitroso hóa của các sản phẩm thuộc nhóm 29.12.	0	0	0
29.14	Xeton và quinon, có hoặc không có chức oxy khác, và các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng.			
	- Xeton mạch hở không có chức oxy khác:			
2914.11.00	- - Axeton	0	0	0
2914.12.00	- - Butanon (metyl etyl xeton)	0	0	0
2914.13.00	- - 4- Metylpentan-2-one (metyl isobutyl xeton)	0	0	0
2914.19.00	- - Loại khác	0	0	0
	- Xeton cyclanic, xeton cyclenic hoặc xeton cycloterpenic không có chức oxy khác:			
2914.22.00	- - Cyclohexanon và metylcyclohexanon	0	0	0
2914.23.00	- - Ionon và metylionon	0	0	0
2914.29	- - Loại khác:			
2914.29.10	- - - Long não	0	0	0
2914.29.90	- - - Loại khác	0	0	0

	- Xeton thơm không có chức oxy khác:			
2914.31.00	- - Phenylaxeton (phenylpropan -2- one)	0	0	0
2914.39.00	- - Loại khác	0	0	0
2914.40.00	- Rượu-xeton và aldehyt-xeton	0	0	0
2914.50.00	- Phenol-xeton và xeton có chức oxy khác	0	0	0
	- Quinon:			
2914.61.00	- - Anthraquinon	0	0	0
2914.69.00	- - Loại khác	0	0	0
2914.70.00	- Dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa	0	0	0
29.15	Axit carboxylic đơn chức no mạch hở và các anhydrit, halogenua, peroxit và peroxyaxit của chúng; các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của các chất trên.			
	- Axit fomic, muối và este của nó:			
2915.11.00	- - Axit fomic	0	0	0
2915.12.00	- - Muối của axit fomic	0	0	0
2915.13.00	- - Este của axit fomic	0	0	0
	- Axit axetic và muối của nó; anhydrit axetic:			
2915.21.00	- - Axit axetic	0	0	0
2915.24.00	- - Anhydrit axetic	0	0	0
2915.29	- - Loại khác:			
2915.29.10	- - - Natri axetat; coban axetat	0	0	0
2915.29.90	- - - Loại khác	0	0	0
	- Este của axit axetic:			
2915.31.00	- - Etyl axetat	0	0	0
2915.32.00	- - Vinyl axetat	0	0	0
2915.33.00	- - <i>n</i> - Butyl axetat	0	0	0
2915.36.00	- - Dinoseb(ISO) axetat	0	0	0
2915.39	- - Loại khác:			
2915.39.10	- - - Isobutyl axetat	0	0	0
2915.39.20	- - - 2 - Ethoxyetyl axetat	0	0	0
2915.39.90	- - - Loại khác	0	0	0
2915.40.00	- Axit mono- , di- hoặc trichloroaxetic, muối và este của chúng	0	0	0
2915.50.00	- Axit propionic, muối và este của chúng	0	0	0
2915.60.00	- Axit butanoic, axit pentanoic, muối và este của chúng	0	0	0
2915.70	- Axit palmitic, axit stearic, muối và este của chúng:			
2915.70.10	- - Axit palmitic, muối và este của nó	0	0	0
2915.70.20	- - Axit stearic	0	0	0
2915.70.30	- - Muối và este của axit stearic	0	0	0
2915.90	- Loại khác:			
2915.90.10	- - Clorua axetyl	0	0	0
2915.90.20	- - Axit lauric, axit myristic, muối và este của chúng	0	0	0
2915.90.90	- - Loại khác	0	0	0

29.16	Axit carboxylic đơn chức mạch hở chưa no, axit carboxylic đơn chức mạch vòng, các anhydrit, halogenua, peroxit và peroxyaxit của chúng; các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng.			
	- Axit carboxylic đơn chức mạch hở chưa no, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên:			
2916.11.00	- - Axit acrylic và muối của nó	0	0	0
2916.12.00	- - Este của axit acrylic	0	0	0
2916.13.00	- - Axit metacrylic và muối của nó	0	0	0
2916.14	- - Este của axit metacrylic:			
2916.14.10	- - - Metyl metacrylat	0	0	0
2916.14.90	- - - Loại khác	0	0	0
2916.15.00	- - Axit oleic, axit linoleic hoặc axit linolenic, muối và este của nó	0	0	0
2916.16.00	- Binapacryl (ISO)	0	0	0
2916.19.00	- - Loại khác	0	0	0
2916.20.00	- Axit carboxylic đơn chức của cyclanic, cyclenic hoặc cycloterpenic, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên	0	0	0
	- Axit carboxylic thơm đơn chức, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên:			
2916.31.00	- - Axit benzoic, muối và este của nó	0	0	0
2916.32.00	- - Peroxit benzoyl và clorua benzoyl	0	0	0
2916.34.00	- - Axit phenylaxetic và muối của nó	0	0	0
2916.39	- - Loại khác:			
2916.39.10	- - - Axit axetic 2,4- Diclorophenyl và muối và este của chúng	0	0	0
2916.39.20	- - - Este của axit phenylaxetic	0	0	0
2916.39.90	- - - Loại khác	0	0	0
29.17	Axit carboxylic đa chức, các anhydrit, halogenua, peroxit và peroxyaxit của chúng; các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của các chất trên.			
	- Axit carboxylic đa chức mạch hở, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên:			
2917.11.00	- - Axit oxalic, muối và este của nó	0	0	0
2917.12	- - Axit adipic, muối và este của nó:			
2917.12.10	- - - Dioctyl adipat	0	0	0
2917.12.90	- - - Loại khác	0	0	0
2917.13.00	- - Axit azelaic, axit sebacic, muối và este của chúng	0	0	0
2917.14.00	- - Anhydrit maleic	0	0	0
2917.19.00	- - Loại khác	0	0	0
2917.20.00	- Axit carboxylic đa chức của cyclanic, cyclenic hoặc cycloterpenic, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên	0	0	0
	- Axit carboxylic thơm đa chức, các anhydrit, halogenua,			

	peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên:			
2917.32.00	- - Dioctyl orthophthalat	0	0	0
2917.33.00	- - Dinonyl hoặc didecyl orthophthalat	0	0	0
2917.34	- - Các este khác của axit orthophthalic:			
2917.34.10	- - - Dibutyl orthophthalat	0	0	0
2917.34.90	- - - Loại khác	0	0	0
2917.35.00	- - Phthalic anhydrit	0	0	0
2917.36.00	- - Axit terephthalic và muối của nó	0	0	0
2917.37.00	- - Dimetyl terephthalat	0	0	0
2917.39	- - Loại khác:			
2917.39.10	- - - Trioctyltrimellitate	0	0	0
2917.39.20	- - - Các hợp chất phthalic khác của loại được sử dụng như là chất hóa dẻo và este của anhydrit phthalic	0	0	0
2917.39.90	- - - Loại khác	0	0	0
29.18	Axit carboxylic có thêm chức oxy và các anhydrit, halogenua, peroxit và peroxyaxit của chúng; các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của các chất trên.			
	- Axit carboxylic có chức rượu nhưng không có chức oxy khác, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên:			
2918.11.00	- - Axit lactic, muối và este của nó	0	0	0
2918.12.00	- - Axit tartric	0	0	0
2918.13.00	- - Muối và este của axit tartric	0	0	0
2918.14.00	- - Axit citric	0	0	0
2918.15	- - Muối và este của axit citric:			
2918.15.10	- - - Canxi citrat	0	0	0
2918.15.90	- - - Loại khác	0	0	0
2918.16.00	- - Axit gluconic, muối và este của nó	0	0	0
2918.18.00	- - Clorobenzilat (ISO)	0	0	0
2918.19.00	- - Loại khác	0	0	0
	- Axit carboxylic có chức phenol nhưng không có chức oxy khác, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên:			
2918.21.00	- - Axit salicylic và muối của nó	0	0	0
2918.22.00	- - Axit o -axetylsalicylic, muối và este của nó	0	0	0
2918.23.00	- - Este khác của axit salicylic và muối của nó	0	0	0
2918.29	- - Loại khác:			
2918.29.10	- - - Este sulphonat alkyl của phenol	0	0	0
2918.29.90	- - - Loại khác	0	0	0
2918.30.00	- Axit carboxylic có chức aldehyt hoặc chức xeton nhưng không có chức oxy khác, các anhydrit, halogenua, peroxit, peroxyaxit của chúng và các dẫn xuất của các chất trên	0	0	0
	- Loại khác:			
2918.91.00	- - 2,4,5- T (ISO) (axit 2,4,5- trichlorophenoxyaxetic), muối và este của nó	0	0	0

2918.99.00	- - Loại khác	0	0	0
29.19	Este phosphoric và muối của chúng, kể cả lacto phosphat; các dẫn xuất đã halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng.			
2919.10.00	- Tris (2,3- dibromopropyl) phosphat	0	0	0
2919.90.00	- Loại khác	0	0	0
29.20	Este của axit vô cơ khác của các phi kim loại (trừ este của hydro halogenua) và muối của chúng; các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của các chất trên.			
	- Este thiophosphoric (phosphorothioates) và muối của chúng; các dẫn xuất halogen hóa, sulphonat hóa, nitro hóa hoặc nitroso hóa của chúng:			
2920.11.00	- - Parathion (ISO) và parathion -metyl (ISO) (metyl-parathion)	0	0	0
2920.19.00	- - Loại khác	0	0	0
2920.90	- Loại khác:			
2920.90.10	- - Dimetyl sulphat	0	0	0
2920.90.90	- - Loại khác	0	0	0
29.21	Hợp chất chức amin.			
	- Amin đơn chức mạch hở và các dẫn xuất của chúng; muối của chúng:			
2921.11.00	- - Metylamin, di- hoặc trimetylamin và muối của chúng	0	0	0
2921.19.00	- - Loại khác	0	0	0
	- Amin đa chức mạch hở và các dẫn xuất của chúng; muối của chúng:			
2921.21.00	- - Etylendiamin và muối của nó	0	0	0
2921.22.00	- - Hexametylendiamin và muối của nó	0	0	0
2921.29.00	- - Loại khác	0	0	0
2921.30.00	- Amin đơn hoặc đa chức của cyclanic, cyclenic hoặc cycloaterpenic, và các dẫn xuất của chúng; muối của chúng	0	0	0
	- Amin thơm đơn chức và các dẫn xuất của chúng; muối của chúng:			
2921.41.00	- - Anilin và muối của nó	0	0	0
2921.42.00	- - Các dẫn xuất anilin và muối của chúng	0	0	0
2921.43.00	- - Toluidin và các dẫn xuất của chúng; muối của chúng	0	0	0
2921.44.00	- - Diphenylamin và các dẫn xuất của chúng; muối của chúng	0	0	0
2921.45.00	- - 1- Naphthylamin (alpha-naphthylamin), 2-naphthylamin (beta-naphthylamin) và các dẫn xuất của chúng; muối của chúng	0	0	0
2921.46.00	- - Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mafenorex (INN) và phentermine (INN); muối của chúng	0	0	0
2921.49.00	- - Loại khác	0	0	0
	- Amin thơm đa chức và các chất dẫn xuất của chúng; muối của chúng:			
2921.51.00	- - o-, m-, p- Phenylendiamine, diaminotoluenes và các dẫn xuất của chúng; muối của chúng	0	0	0

2921.59.00	- - Loại khác	0	0	0
29.22	Hợp chất amino chức oxy.			
	- Rượu - amino, trừ loại chứa 2 chức oxy trở lên, ete và este của chúng; muối của chúng:			
2922.11.00	- - Monoetanolamin và muối của chúng	0	0	0
2922.12.00	- - Dietanolamin và muối của chúng	0	0	0
2922.13.00	- - Trietanolamin và muối của chúng	0	0	0
2922.14.00	- - Dextropropoxyphene (INN) và muối của chúng	0	0	0
2922.19	- - Loại khác:			
2922.19.10	- - - Ethambutol và muối của nó, este và các dẫn xuất khác dùng để sản xuất chế phẩm chống lao	0	0	0
2922.19.20	- - - Rượu n-butyl D-2-Amino (D-2-Amino-n-Butyl-alcohol)	0	0	0
2922.19.90	- - - Loại khác	0	0	0
	- Amino-naphthol và amino-phenol khác, trừ loại chứa hai chức oxy trở lên, ete và este của chúng; muối của chúng:			
2922.21.00	- - Axit aminohydroxynaphthalensulphonic và muối của chúng	0	0	0
2922.29.00	- - Loại khác	0	0	0
	- Amino - aldehyt, amino-xeton và amino-quinon, trừ loại chứa hai chức oxy trở lên; muối của chúng:			
2922.31.00	- - Amfepramone (INN), methadone (INN) và normethadone (INN); muối của chúng	0	0	0
2922.39.00	- - Loại khác	0	0	0
	- Axit - amino, trừ loại chứa 2 chức oxy trở lên, và este của chúng; muối của chúng:			
2922.41.00	- - Lysin và este của nó; muối của chúng	5	0	0
2922.42	- - Axit glutamic và muối của chúng:			
2922.42.10	- - - Axit glutamic	0	0	0
2922.42.20	- - - Muối natri của axit glutamic (MSG)	7	5	0
2922.42.90	- - - Muối khác	7	5	0
2922.43.00	- - Axit anthranilic và muối của nó	0	0	0
2922.44.00	- - Tilidine (INN) và muối của nó	0	0	0
2922.49	- - Loại khác:			
2922.49.10	- - - Axit mefenamic và muối của chúng	0	0	0
2922.49.90	- - - Loại khác	0	0	0
2922.50	- Phenol-rượu-amino, phenol-axit-amino và các hợp chất amino khác có chức oxy:			
2922.50.10	- - p - Aminosalicylic axit và muối, este và các dẫn xuất khác của chúng	0	0	0
2922.50.90	- - Loại khác	0	0	0
29.23	Muối và hydroxit amoni bậc 4; lecithin và phosphoaminolipid khác, đã hoặc chưa xác định về mặt hóa học.			
2923.10.00	- Cholin và muối của nó	0	0	0
2923.20	- Lecithin và các phosphoaminolipid khác:			
2923.20.10	- - Lecithin, đã hoặc chưa xác định về mặt hóa học	0	0	0

2923.20.90	- - Loại khác	0	0	0
2923.90.00	- Loại khác	0	0	0
29.24	Hợp chất chức carboxyamid; hợp chất chức amit của axit carbonic.			
	- Amit mạch hở (kể cả carbamates mạch hở) và các dẫn xuất của chúng; muối của chúng:			
2924.11.00	- - Meprobamate (INN)	0	0	0
2924.12.00	- - Fluroaxetamid (ISO), monocrotophos (ISO) và phosphamidon (ISO)	0	0	0
2924.19.00	- - Loại khác	0	0	0
	- Amit mạch vòng (kể cả carbamat mạch vòng) và các dẫn xuất của chúng; muối của chúng:			
2924.21	- - Ureines và các dẫn xuất của chúng; muối của chúng:			
2924.21.10	- - - 4- Ethoxyphenylurea (dulcin)	0	0	0
2924.21.20	- - - Diuron và monuron	0	0	0
2924.21.90	- - - Loại khác	0	0	0
2924.23.00	- - Axit 2-acetamidobenzoic (axit N-acetylanthranilic) và muối của chúng	0	0	0
2924.24.00	- - Ethinamate (INN)	0	0	0
2924.29	- - Loại khác:			
2924.29.10	- - - Aspartam	5	0	0
2924.29.20	- - - Butylphenylmetyl carbamat; metylisopropyl phenyl carbamat	0	0	0
2924.29.90	- - - Loại khác	0	0	0
29.25	Hợp chất chức carboxyimit (kể cả sacarin và muối của nó) và các hợp chất chức imin.			
	- Imit và các dẫn xuất của chúng; muối của chúng:			
2925.11.00	- - Sacarin và muối của nó	0	0	0
2925.12.00	- - Glutethimide (INN)	0	0	0
2925.19.00	- - Loại khác	0	0	0
	- Imin và các dẫn xuất của chúng; muối của chúng:			
2925.21.00	- - Clodimeform (ISO)	0	0	0
2925.29.00	- - Loại khác	0	0	0
29.26	Hợp chất chức nitril.			
2926.10.00	- Acrylonitril	0	0	0
2926.20.00	- 1-cyanoguanidin (dicyandiamit)	0	0	0
2926.30.00	- Fenproporex (INN) và muối của nó; methadone (INN) intermediate (4-cyano-2-dimethylamino-4, 4-diphenylbutane)	0	0	0
2926.90.00	- Loại khác	0	0	0
29.27	Hợp chất diazo- , azo- hoặc azoxy.			
2927.00.10	- Azodicarbonamid	0	0	0
2927.00.90	- Loại khác	0	0	0

29.28	Dẫn xuất hữu cơ của hydrazin hoặc của hydroxylamin.			
2928.00.10	- Linuron	0	0	0
2928.00.90	- Loại khác	0	0	0
29.29	Hợp chất chức nitơ khác.			
2929.10	- Isoxanat:			
2929.10.10	- - Diphenylmetan diisoxanat (MDI)	0	0	0
2929.10.20	- - Toluen diisoxanat	0	0	0
2929.10.90	- - Loại khác	0	0	0
2929.90	- Loại khác:			
2929.90.10	- - Natri xyclamat	0	0	0
2929.90.20	- - Xyclamat khác	0	0	0
2929.90.90	- - Loại khác	0	0	0
29.30	Hợp chất lưu huỳnh-hữu cơ.			
2930.20.00	- Thiocarbamat và dithiocarbamat	0	0	0
2930.30.00	- Thiuram mono-, di- hoặc tetrasulphua	0	0	0
2930.40.00	- Methionin	0	0	0
2930.50.00	- Captafol (ISO) và methamidophos (ISO)	0	0	0
2930.90	- Loại khác:			
2930.90.10	- - Dithiocarbonat	0	0	0
2930.90.90	- - Loại khác	0	0	0
29.31	Hợp chất vô cơ - hữu cơ khác.			
2931.10	- Chì tetrametyl và chì tetraetyl:			
2931.10.10	- - Chì tetrametyl	0	0	0
2931.10.20	- - Chì tetraetyl	0	0	0
2931.20.00	- Hợp chất tributyltin	0	0	0
2931.90	- Loại khác:			
2931.90.20	- - N-(phosphonomethyl) glycine và muối của chúng	0	0	0
2931.90.30	- - Ethephone	0	0	0
	- - Các hợp chất arsen- hữu cơ:			
2931.90.41	- - - Dạng lỏng	0	0	0
2931.90.49	- - - Loại khác	0	0	0
2931.90.90	- - Loại khác	0	0	0
29.32	Hợp chất dị vòng chỉ chứa (các) dị tố oxy.			
	- Hợp chất có chứa một vòng furan chưa ngưng tụ (đã hoặc chưa hydro hóa) trong cấu trúc:			
2932.11.00	- - Tetrahydrofuran	0	0	0
2932.12.00	- - 2- Furaldehyt (furfuraldehyt)	0	0	0
2932.13.00	- - Rượu furfuryl và rượu tetrahydrofurfuryl	0	0	0
2932.19.00	- - Loại khác	0	0	0
2932.20.00	- Lacton	0	0	0
	- Loại khác:			

2932.91.00	- - Isosafrol	0	0	0
2932.92.00	- - 1-(1,3-benzodioxol-5-yl) propan-2-one	0	0	0
2932.93.00	- - Piperonal	0	0	0
2932.94.00	- - Safrol	0	0	0
2932.95.00	- - Tetrahydrocannabinol (tất cả các đồng phân)	0	0	0
2932.99	- - Loại khác:			
2932.99.10	- - - Carbofuran	0	0	0
2932.99.90	- - - Loại khác	0	0	0
29.33	Hợp chất dị vòng chỉ chứa (các) dị tố ni tơ.			
	- Hợp chất có chứa một vòng pyrazol chưa ngưng tụ (đã hoặc chưa hydro hóa) trong cấu trúc:			
2933.11	- - Phenazon (antipyrin) và các dẫn xuất của nó:			
2933.11.10	- - - Dipyrone (analgin)	0	0	0
2933.11.90	- - - Loại khác	0	0	0
2933.19.00	- - Loại khác	0	0	0
	- Hợp chất có chứa một vòng imidazol chưa ngưng tụ (đã hoặc chưa hydro hóa) trong cấu trúc:			
2933.21.00	- - Hydantoin và các dẫn xuất của nó	0	0	0
2933.29	- - Loại khác:			
2933.29.10	- - - Cimetidine	0	0	0
2933.29.90	- - - Loại khác	0	0	0
	- Hợp chất có chứa một vòng pyridin chưa ngưng tụ (đã hoặc chưa hydro hóa) trong cấu trúc:			
2933.31.00	- - Piridin và muối của nó	0	0	0
2933.32.00	- - Piperidin và muối của nó	0	0	0
2933.33.00	- - Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) chất trung gian A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) và trimeperidine (INN); các muối của chúng	0	0	0
2933.39	- - Loại khác:			
2933.39.10	- - - Clopheniramin và isoniazit	0	0	0
2933.39.30	- - - Muối paraquat	0	0	0
2933.39.90	- - - Loại khác	0	0	0
	- Hợp chất chứa trong cấu trúc 1 vòng quinolin hoặc hệ vòng isoquinolin (đã hoặc chưa hydro hóa), chưa ngưng tụ thêm:			
2933.41.00	- - Levorphanol (INN) và muối của nó	0	0	0
2933.49.00	- - Loại khác	0	0	0
	- Hợp chất có chứa 1 vòng pyrimidin (đã hoặc chưa hydro hóa) hoặc vòng piperazin trong cấu trúc:			
2933.52.00	- - Malonylure (axit bacbituric) và các muối của nó	0	0	0
2933.53.00	- - Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbitol (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) và vinylbitol (INN); các muối của chúng	0	0	0

2933.54.00	- - Các dẫn xuất khác của malonylurea (axit barbituric); muối của chúng	0	0	0
2933.55.00	- - Loprazolam (INN), mecloqualone (INN), methaqualone (INN) và zipeprol (INN); các muối của chúng	0	0	0
2933.59	- - Loại khác:			
2933.59.10	- - - Diazinon	0	0	0
2933.59.90	- - - Loại khác	0	0	0
	- Hợp chất chứa vòng triazin chưa ngưng tụ (đã hoặc chưa hydro hóa) trong cấu trúc:			
2933.61.00	- - Melamin	0	0	0
2933.69.00	- - Loại khác	0	0	0
	- Lactam:			
2933.71.00	- - 6-Hexanelactam (epsilon-caprolactam)	0	0	0
2933.72.00	- - Clobazam (INN) và methypylon (INN)	0	0	0
2933.79.00	- - Lactam khác	0	0	0
	- Loại khác:			
2933.91.00	- - Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN) và triazolam (INN); muối của chúng	0	0	0
2933.99	- - Loại khác:			
2933.99.10	- - - Mebendazol hoặc parbendazol	0	0	0
2933.99.90	- - - Loại khác	0	0	0
29.34	Các axit nucleic và muối của chúng; đã hoặc chưa xác định về mặt hóa học; hợp chất dị vòng khác.			
2934.10.00	- Hợp chất có chứa 1 vòng thiazol chưa ngưng tụ (đã hoặc chưa hydro hóa) trong cấu trúc	0	0	0
2934.20.00	- Hợp chất có chứa trong cấu trúc 1 hệ vòng benzothiazol (đã hoặc chưa hydro hóa), chưa ngưng tụ thêm	0	0	0
2934.30.00	- Hợp chất có chứa trong cấu trúc 1 hệ vòng phenothiazin (đã hoặc chưa hydro hóa), chưa ngưng tụ thêm	0	0	0
	- Loại khác:			
2934.91.00	- - Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) và sufentanil (INN); muối của chúng	0	0	0
2934.99	- - Loại khác:			
2934.99.10	- - - Axit nucleic và muối của nó	0	0	0
2934.99.20	- - - Sultones; sultams; diltiazem	0	0	0
2934.99.30	- - - Axit 6-Aminopenicillanic	0	0	0
2934.99.40	- - - 3-Azido-3-deoxythymidine	0	0	0
2934.99.50	- - - Oxadiazon, với độ tinh khiết tối thiểu là 94%	0	0	0
2934.99.90	- - - Loại khác	0	0	0

2935.00.00	Sulphonamit.	0	0	0
29.36	Tiền vitamin và vitamin các loại, tự nhiên hoặc tái tạo bằng phương pháp tổng hợp (kể cả các chất cô đặc tự nhiên), các dẫn xuất của chúng sử dụng chủ yếu như vitamin, và hỗn hợp của các chất trên, có hoặc không có bất kỳ loại dung môi nào.			
	- Vitamin và các dẫn xuất của nó, chưa pha trộn:			
2936.21.00	- - Vitamin A và các dẫn xuất của nó	0	0	0
2936.22.00	- - Vitamin B ₁ và các dẫn xuất của nó	0	0	0
2936.23.00	- - Vitamin B ₂ và các dẫn xuất của nó	0	0	0
2936.24.00	- - Axit D- hoặc DL-Pantothenic (vitamin B ₃ hoặc vitamin B ₅) và các dẫn xuất của nó	0	0	0
2936.25.00	- - Vitamin B ₆ và các dẫn xuất của nó	0	0	0
2936.26.00	- - Vitamin B ₁₂ và các dẫn xuất của nó	0	0	0
2936.27.00	- - Vitamin C và các dẫn xuất của nó	0	0	0
2936.28.00	- - Vitamin E và các dẫn xuất của nó	0	0	0
2936.29.00	- - Vitamin khác và các dẫn xuất của nó	0	0	0
2936.90.00	- Loại khác, kể cả các chất cô đặc tự nhiên	0	0	0
29.37	Các hormon, prostaglandins, thromboxanes và leukotrienes, tự nhiên hoặc tái tạo bằng phương pháp tổng hợp; các dẫn xuất và các chất có cấu trúc tương tự của chúng, kể cả chuỗi polypeptit cải biến, được sử dụng chủ yếu như hormon.			
	- Các hormon polypeptit, các hormon protein và các hormon glycoprotein, các dẫn xuất và các chất có cấu trúc tương tự của chúng:			
2937.11.00	- - Somatotropin, các dẫn xuất và các chất có cấu trúc tương tự của chúng	0	0	0
2937.12.00	- - Insulin và muối của nó	0	0	0
2937.19.00	- - Loại khác	0	0	0
	- Các hormon steroid, các dẫn xuất và các chất có cấu trúc tương tự của chúng:			
2937.21.00	- - Cortisone, hydrocortisone, prednisone (dehydrocortisone) và prednisolone (dehydrohydrocortisone)	0	0	0
2937.22.00	- - Các dẫn xuất halogen hóa của các hormon corticosteroid (corticosteroidal hormones)	0	0	0
2937.23.00	- - Oestrogens và progestogens	0	0	0
2937.29.00	- - Loại khác	0	0	0
2937.50.00	- Prostaglandins, thromboxanes và leukotrienes, các dẫn xuất và các chất có cấu trúc tương tự của chúng	0	0	0
2937.90	- Loại khác:			
2937.90.10	- - Hợp chất amino chức oxy	0	0	0
2937.90.90	- - Loại khác	0	0	0
29.38	Glycosit, tự nhiên hoặc tái tạo bằng phương pháp tổng hợp, và các muối, ete, este và các dẫn xuất khác của chúng.			
2938.10.00	- Rutosit (rutin) và các dẫn xuất của nó	0	0	0

2938.90.00	- Loại khác	0	0	0
29.39	Alkaloit thực vật, tự nhiên hoặc tái tạo bằng phương pháp tổng hợp, và các muối, ete, este và các dẫn xuất của chúng.			
	- Alkaloit từ thuốc phiện và các dẫn xuất của chúng; muối của chúng:			
2939.11	- - Cao thuốc phiện; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) và thebaine; các muối của chúng:			
2939.11.10	- - - Cao thuốc phiện và muối của chúng	0	0	0
2939.11.90	- - - Loại khác	0	0	0
2939.19.00	- - Loại khác	0	0	0
2939.20	- Alkaloit của cây canh-ki-na và dẫn xuất của chúng; muối của chúng:			
2939.20.10	- - Quinine và các muối của nó	0	0	0
2939.20.90	- - Loại khác	0	0	0
2939.30.00	- Cafein và các muối của nó	0	0	0
	- Ephedrines và muối của chúng:			
2939.41.00	- - Ephedrine và muối của nó	0	0	0
2939.42.00	- - Pseudoephedrine (INN) và muối của nó	0	0	0
2939.43.00	- - Cathine (INN) và muối của nó	0	0	0
2939.44.00	- - Norephedrine và muối của nó	0	0	0
2939.49.00	- - Loại khác	0	0	0
	- Theophylline và aminophylline (theophylline-ethylenediamine) và các dẫn xuất của chúng; muối của chúng:			
2939.51.00	- - Fenetylline (INN) và muối của nó	0	0	0
2939.59.00	- - Loại khác	0	0	0
	- Alkaloit của hạt cựa (mầm) lúa mạch (alkaloids of rye ergot) và các dẫn xuất của chúng; muối của chúng:			
2939.61.00	- - Ergometrine (INN) và các muối của nó	0	0	0
2939.62.00	- - Ergotamine(INN) và các muối của nó	0	0	0
2939.63.00	- - Axit lysergic và các muối của nó	0	0	0
2939.69.00	- - Loại khác	0	0	0
	- Loại khác:			
2939.91	- - Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; các muối, este và các dẫn xuất khác của chúng:			
2939.91.10	- - - Cocain và các dẫn xuất của nó	0	0	0
2939.91.90	- - - Loại khác	0	0	0
2939.99	- - Loại khác:			
2939.99.10	- - - Nicotin sulphat	0	0	0
2939.99.90	- - - Loại khác	0	0	0
2940.00.00	Đường, tinh khiết về mặt hóa học, trừ sucroza, lactoza, mantoza, glucoza và fructoza; ete đường, axetal đường	0	0	0

	và este đường, và muối của chúng, trừ các sản phẩm thuộc nhóm 29.37, 29.38, hoặc 29.39.			
29.41	Kháng sinh.			
2941.10	- Các penicillin và các dẫn xuất của chúng có cấu trúc là axit penicillanic; muối của chúng:			
	- - Amoxicillin và muối của nó:			
2941.10.11	- - - Loại không tiết trùng	5	5	4
2941.10.19	- - - Loại khác	5	5	4
2941.10.20	- - Ampicillin và các muối của nó	5	5	4
2941.10.90	- - Loại khác	0	0	0
2941.20.00	- Streptomycin và các dẫn xuất của chúng; muối của chúng	0	0	0
2941.30.00	- Các tetracyclin và các dẫn xuất của chúng; muối của chúng	0	0	0
2941.40.00	- Cloramphenicol và các dẫn xuất của nó; muối của chúng	0	0	0
2941.50.00	- Erythromycin và các dẫn xuất của nó; muối của chúng	0	0	0
2941.90.00	- Loại khác	0	0	0
2942.00.00	Hợp chất hữu cơ khác.	0	0	0
	Chương 30 - Dược phẩm			
30.01	Các tuyến và các bộ phận cơ thể khác dùng để chữa bệnh, ở dạng khô, đã hoặc chưa làm thành dạng bột; chiết xuất từ các tuyến hoặc các bộ phận khác hoặc từ các dịch tiết của chúng dùng để chữa bệnh; heparin và các muối của nó; các chất khác từ người hoặc động vật được điều chế dùng cho phòng bệnh hoặc chữa bệnh, chưa được chi tiết hoặc ghi ở nơi khác.			
3001.20.00	- Chiết xuất từ các tuyến hoặc các bộ phận khác hoặc từ các dịch tiết của chúng	0	0	0
3001.90.00	- Loại khác	0	0	0
30.02	Máu người; máu động vật đã điều chế dùng cho chữa bệnh, phòng bệnh hoặc chẩn đoán bệnh; kháng huyết thanh, các sản phẩm khác của máu và các sản phẩm miễn dịch, có hoặc không cải biến hoặc thu được từ qui trình công nghệ sinh học; vắc xin, độc tố, vi sinh nuôi cấy (trừ các loại men) và các sản phẩm tương tự.			
3002.10	- Kháng huyết thanh và các sản phẩm khác của máu và các sản phẩm miễn dịch, có hoặc không cải biến hoặc thu được từ qui trình công nghệ sinh học:			
3002.10.10	- - Dung dịch đậm huyết thanh	0	0	0
3002.10.30	- - Kháng huyết thanh và các sản phẩm miễn dịch, đã hoặc chưa cải biến hoặc thu được từ qui trình công nghệ sinh học	0	0	0
3002.10.40	- - Bột hemoglobin	0	0	0
3002.10.90	- - Loại khác	0	0	0
3002.20	- Vắc xin cho người:			
3002.20.10	- - Vắc xin uốn ván	0	0	0
3002.20.20	- - Vắc xin ho gà, sởi, viêm màng não hoặc bại liệt	0	0	0
3002.20.90	- - Loại khác	0	0	0

3002.30.00	- Vắc xin thú y	0	0	0
3002.90.00	- Loại khác	0	0	0
30.03	Thuốc (trừ các mặt hàng thuộc nhóm 30.02, 30.05 hoặc 30.06) gồm từ hai hay nhiều thành phần trở lên đã pha trộn với nhau dùng cho phòng bệnh hoặc chữa bệnh, chưa được đóng gói theo liều lượng hoặc làm thành dạng nhất định hoặc đóng gói để bán lẻ.			
3003.10	- Chứa penicillin hoặc dẫn xuất của chúng, có cấu trúc axit penicillanic, hoặc streptomycin hoặc các dẫn xuất của chúng:			
3003.10.10	- - Chứa amoxicillin (INN) hoặc muối của nó	5	5	4
3003.10.20	- - Chứa ampicillin (INN) hoặc muối của nó	5	5	4
3003.10.90	- - Loại khác	0	0	0
3003.20.00	- Chứa các kháng sinh khác	0	0	0
	- Chứa hormon hoặc các sản phẩm khác thuộc nhóm 29.37 nhưng không chứa kháng sinh:			
3003.31.00	- - Chứa insulin	0	0	0
3003.39.00	- - Loại khác	0	0	0
3003.40.00	- Chứa alkaloit hoặc dẫn xuất của chúng nhưng không chứa hormon hoặc các sản phẩm khác thuộc nhóm 29.37 hoặc các kháng sinh	0	0	0
3003.90.00	- Loại khác	0	0	0
30.04	Thuốc (trừ các mặt hàng thuộc nhóm 30.02, 30.05 hoặc 30.06) gồm các sản phẩm đã hoặc chưa pha trộn dùng cho phòng bệnh hoặc chữa bệnh, đã được đóng gói theo liều lượng (kể cả các sản phẩm thuộc loại dùng để hấp thụ qua da) hoặc làm thành dạng nhất định hoặc đóng gói để bán lẻ.			
3004.10	- Chứa penicillin hoặc các dẫn xuất của chúng, có cấu trúc axit penicillanic, hoặc các streptomycin hoặc các dẫn xuất của chúng:			
	- - Chứa các penicillin hoặc các dẫn xuất của chúng:			
3004.10.15	- - - Chứa penicillin G (trừ penicillin G benzathin), phenoxymethyl penicillin hoặc muối của chúng	0	0	0
3004.10.16	- - - Chứa ampicillin, amoxycillin hoặc muối của nó, dạng uống	0	0	0
3004.10.19	- - - Loại khác	0	0	0
	- - Chứa các streptomycin hoặc các dẫn xuất của chúng:			
3004.10.21	- - - Dạng mỡ	0	0	0
3004.10.29	- - - Loại khác	0	0	0
3004.20	- Chứa các kháng sinh khác:			
3004.20.10	- - Chứa gentamycin, lincomycin, sulphamethoxazole hoặc các dẫn xuất của chúng, dạng uống hoặc dạng mỡ	0	0	0
	- - Chứa erythromycin hoặc các dẫn xuất của chúng:			
3004.20.31	- - - Dạng uống	0	0	0
3004.20.32	- - - Dạng mỡ	0	0	0
3004.20.39	- - - Loại khác	0	0	0
	- - Chứa tetracylin hoặc chloramphenicol hoặc các dẫn xuất của chúng:			

3004.20.71	- - - Dạng uống hoặc dạng mỡ	0	0	0
3004.20.79	- - - Loại khác	0	0	0
	- - Loại khác:			
3004.20.91	- - - Dạng uống hoặc dạng mỡ	0	0	0
3004.20.99	- - - Loại khác	0	0	0
	- Chứa hormon hoặc các sản phẩm khác thuộc nhóm 29.37, nhưng không chứa các kháng sinh:			
3004.31.00	- - Chứa insulin	0	0	0
3004.32	- - Chứa hormon tuyến thượng thận, các dẫn xuất của chúng hoặc cấu trúc tương tự:			
3004.32.10	- - - Chứa dexamethasone hoặc các dẫn xuất của chúng	0	0	0
3004.32.40	- - - Chứa hydrocortisone natri succinate hoặc fluocinolone acetonide	0	0	0
3004.32.90	- - - Loại khác	0	0	0
3004.39.00	- - Loại khác	0	0	0
3004.40	- Chứa alkaloit hoặc các dẫn xuất của chúng, nhưng không chứa hormon, các sản phẩm khác thuộc nhóm 29.37 hoặc các kháng sinh:			
3004.40.10	- - Chứa morphin hoặc các dẫn xuất của nó, dạng tiêm	0	0	0
3004.40.20	- - Chứa quinin hydroclorua hoặc clorua dihydroquinin, dạng tiêm	0	0	0
3004.40.30	- - Chứa quinin sulphat hoặc bisulphat, dạng uống	0	0	0
3004.40.40	- - Chứa quinin hoặc các muối của nó hoặc các chất chống sốt rét khác, trừ hàng hóa thuộc phân nhóm 3004.40.20 hoặc 3004.40.30	0	0	0
3004.40.50	- - Chứa papaverin hoặc berberin, dạng uống	0	0	0
3004.40.60	- - Chứa theophylin, dạng uống	0	0	0
3004.40.70	- - Chứa atropin sulphat	0	0	0
3004.40.90	- - Loại khác	0	0	0
3004.50	- Các thuốc khác có chứa vitamin hoặc các sản phẩm khác thuộc nhóm 29.36:			
3004.50.10	- - Loại phù hợp cho trẻ em, dạng xirô	0	0	0
	- - Loại khác, chứa nhiều hơn một loại vitamin:			
3004.50.21	- - - Dạng uống	0	0	0
3004.50.29	- - - Loại khác	0	0	0
	- - Loại khác:			
3004.50.91	- - - Chứa vitamin A, B hoặc C	0	0	0
3004.50.99	- - - Loại khác	0	0	0
3004.90	- Loại khác:			
3004.90.10	- - Miếng thấm thấu qua da dùng điều trị bệnh ung thư hoặc bệnh tim	0	0	0
3004.90.20	- - Nước vô trùng đóng kín để xông, loại dược phẩm	0	0	0
3004.90.30	- - Thuốc khử trùng	0	0	0
	- - Chất gây tê, gây mê (Anaesthetic):			
3004.90.41	- - - Có chứa procain hydroclorua	0	0	0
3004.90.49	- - - Loại khác	0	0	0
	- - Thuốc giảm đau, thuốc hạ sốt và các loại dược phẩm khác dùng để điều trị ho hoặc cảm lạnh, có hoặc không chứa chất			

	kháng histamin:			
3004.90.51	- - - Chứa axit acetylsalicylic, paracetamol hoặc dipyron (INN), dạng uống	10	10	10
3004.90.52	- - - Chứa clorpheniramin maleat	0	0	0
3004.90.53	- - - Chứa diclofenac, dạng uống	0	0	0
3004.90.54	- - - Chứa piroxicam (INN) hoặc ibuprofen	0	0	0
3004.90.55	- - - Loại khác, dạng dầu xoa bóp	0	0	0
3004.90.59	- - - Loại khác	0	0	0
	- - Thuốc chống sốt rét:			
3004.90.61	- - - Chứa artemisinin, artesunate hoặc chloroquine	0	0	0
3004.90.62	- - - Chứa primaquine	0	0	0
	- - - Loại khác:			
3004.90.63	- - - - Thuốc đông y từ thảo dược	0	0	0
3004.90.69	- - - - Loại khác	0	0	0
	- - Thuốc tẩy giun:			
3004.90.71	- - - Chứa piperazine hoặc mebendazole (INN)	0	0	0
	- - - Loại khác:			
3004.90.72	- - - - Thuốc đông y từ thảo dược	0	0	0
3004.90.79	- - - - Loại khác	0	0	0
	- - Các thuốc khác điều trị ung thư, HIV/AIDS hoặc các bệnh khó chữa khác:			
3004.90.81	- - - Chứa deferoxamine, dạng tiêm	0	0	0
3004.90.82	- - - Thuốc chống HIV/AIDS	0	0	0
3004.90.89	- - - Loại khác	0	0	0
	- - Loại khác:			
3004.90.91	- - - Chứa natri clorua hoặc glucose, dạng truyền	0	0	0
3004.90.92	- - - Chứa sorbitol hoặc salbutamol, dạng truyền	0	0	0
3004.90.93	- - - Chứa sorbitol hoặc salbutamol, ở dạng khác	5	5	4
3004.90.94	- - - Chứa cimetidine (INN) hoặc ranitidine (INN) trừ dạng tiêm	10	10	10
3004.90.95	- - - Chứa phenobarbital, diazepam hoặc chlorpromazine, trừ dạng tiêm hoặc dạng truyền	0	0	0
3004.90.96	- - - Thuốc nhỏ mũi có chứa naphazoline, xylometazoline hoặc oxymetazoline	0	0	0
	- - - Loại khác:			
3004.90.98	- - - - Thuốc đông y từ thảo dược	10	10	10
3004.90.99	- - - - Loại khác	0	0	0
30.05	Bông, gạc, băng và các sản phẩm tương tự (ví dụ, băng để băng bó, cao dán, thuốc đắp), đã thấm tẩm hoặc tráng bằng dược chất hoặc làm thành dạng nhất định hoặc đóng gói để bán lẻ dùng cho y tế, phẫu thuật, nha khoa hoặc thú y.			
3005.10	- Băng dính và các sản phẩm khác có một lớp dính:			
3005.10.10	- - Đã tráng phủ hoặc thấm tẩm dược chất	0	0	0
3005.10.90	- - Loại khác	0	0	0
3005.90	- Loại khác:			
3005.90.10	- - Băng	0	0	0

3005.90.20	- - Gạc	0	0	0
3005.90.90	- - Loại khác	0	0	0
30.06	Các mặt hàng được phẩm ghi trong Chú giải 4 của Chương này.			
3006.10	- Chỉ catgut phẫu thuật vô trùng, các vật liệu khâu (suture) vô trùng tương tự (kể cả chỉ tự tiêu vô trùng dùng cho nha khoa hoặc phẫu thuật) và keo tạo màng vô trùng dùng để khép miệng vết thương trong phẫu thuật; tảo nong và nút tảo nong vô trùng; sản phẩm cầm máu tự tiêu vô trùng trong phẫu thuật hoặc nha khoa; miếng chắn dính vô trùng dùng trong nha khoa hoặc phẫu thuật, có hoặc không tự tiêu:			
3006.10.10	- - Chỉ tự tiêu vô trùng dùng cho nha khoa hoặc phẫu thuật; miếng chắn dính vô trùng dùng trong nha khoa hoặc phẫu thuật, có hoặc không tự tiêu	0	0	0
3006.10.90	- - Loại khác	0	0	0
3006.20.00	- Chất thử nhóm máu	0	0	0
3006.30	- Chế phẩm cản quang dùng trong chiếu chụp bằng tia X; các chất thử chẩn đoán bệnh được chỉ định dùng cho bệnh nhân:			
3006.30.10	- - Bari sulphat, dạng uống	0	0	0
3006.30.20	- - Các chất thử nguồn gốc vi khuẩn, loại phù hợp để chẩn đoán sinh học trong thú y	0	0	0
3006.30.30	- - Các chất thử chẩn đoán vi sinh khác	0	0	0
3006.30.90	- - Loại khác	0	0	0
3006.40	- Xi măng hàn răng và các chất hàn răng khác; xi măng gắn xương:			
3006.40.10	- - Xi măng hàn răng và các chất hàn răng khác	0	0	0
3006.40.20	- - Xi măng gắn xương	0	0	0
3006.50.00	- Hộp và bộ dụng cụ cấp cứu	0	0	0
3006.60.00	- Các chế phẩm hóa học dùng để tránh thai dựa trên hormon, dựa trên các sản phẩm khác của nhóm 29.37 hoặc dựa trên các chất diệt tinh trùng	0	0	0
3006.70.00	- Các chế phẩm gel được sản xuất để dùng cho người hoặc thú y như chất bôi trơn cho các bộ phận của cơ thể khi tiến hành phẫu thuật hoặc khám bệnh hoặc như một chất gắn kết giữa cơ thể và thiết bị y tế	0	0	0
	- Loại khác:			
3006.91.00	- - Dụng cụ chuyên dụng cho mổ tạo hậu môn giả	5	0	0
3006.92	- - Phế thải dược phẩm:			
3006.92.10	- - - Cửa thuốc điều trị ung thư, HIV/AIDS hoặc các bệnh khó chữa khác	*	*	*
3006.92.90	- - - Loại khác	*	*	*
	Chương 31 - Phân bón			
31.01	Phân bón gốc thực vật hoặc động vật, đã hoặc chưa pha trộn với nhau hoặc qua xử lý hóa học; phân bón sản xuất bằng cách pha trộn hoặc xử lý hóa học các sản phẩm động vật hoặc thực vật.			
	- Nguồn gốc chỉ từ thực vật:			
3101.00.11	- - Phân bón bổ sung dạng lỏng, chưa xử lý hóa học	0	0	0

3101.00.12	- - Loại khác, đã xử lý hóa học	0	0	0
3101.00.19	- - Loại khác	0	0	0
	- Loại khác:			
3101.00.91	- - Phân bón bổ sung dạng lỏng, chưa xử lý hóa học	0	0	0
3101.00.92	- - Loại khác, có nguồn gốc động vật (trừ phân chim, dơi), đã qua xử lý hóa học	0	0	0
3101.00.99	- - Loại khác	0	0	0
31.02	Phân khoáng hoặc phân hóa học, có chứa nitơ.			
3102.10.00	- Urê, có hoặc không ở trong dung dịch nước	0	0	0
	- Amoni sulphat; muối kép và hỗn hợp của amoni sulphat và amoni nitrat:			
3102.21.00	- - Amoni sulphat	0	0	0
3102.29.00	- - Loại khác	0	0	0
3102.30.00	- Amoni nitrat, có hoặc không ở trong dung dịch nước	0	0	0
3102.40.00	- Hỗn hợp của amoni nitrat với canxi carbonat hoặc các chất vô cơ khác không phải phân bón	0	0	0
3102.50.00	- Natri nitrat	0	0	0
3102.60.00	- Muối kép và hỗn hợp của canxi nitrat và amoni nitrat	0	0	0
3102.80.00	- Hỗn hợp urê và amoni nitrat ở trong dung dịch nước hoặc dung dịch amoniac	0	0	0
3102.90.00	- Loại khác, kể cả hỗn hợp chưa được chi tiết trong các phân nhóm trước	0	0	0
31.03	Phân khoáng hoặc phân hóa học, có chứa phosphat (phân lân).			
3103.10	- Suphophosphat:			
3103.10.10	- - Loại dùng làm thức ăn chăn nuôi	0	0	0
3103.10.90	- - Loại khác	0	0	0
3103.90	- Loại khác:			
3103.90.10	- - Phân phosphat đã nung	0	0	0
3103.90.90	- - Loại khác	0	0	0
31.04	Phân khoáng hoặc phân hóa học, có chứa kali.			
3104.20.00	- Kali clorua	0	0	0
3104.30.00	- Kali sulphat	0	0	0
3104.90.00	- Loại khác	0	0	0
31.05	Phân khoáng hoặc phân hóa học chứa hai hoặc ba nguyên tố cấu thành phân bón là nitơ, phospho và kali; phân bón khác; các mặt hàng của Chương này ở dạng viên hoặc các dạng tương tự hoặc đóng gói với trọng lượng cả bì không quá 10 kg.			
3105.10	- Các mặt hàng của Chương này ở dạng viên hoặc các dạng tương tự hoặc đóng gói với trọng lượng cả bì không quá 10 kg:			
3105.10.10	- - Suphophosphat và phân bón có chứa phosphat đã nung	0	0	0
3105.10.20	- - Phân khoáng hoặc phân hóa học có chứa hai hoặc ba	0	0	0

	trong số các nguyên tố nitơ, phospho và kali			
3105.10.90	- - Loại khác	0	0	0
3105.20.00	- Phân khoáng hoặc phân hóa học có chứa ba nguyên tố là nitơ, phospho và kali	0	0	0
3105.30.00	- Diamoni hydro orthophosphat (diamoni phosphat)	0	0	0
3105.40.00	- Amoni dihydro orthophosphat (monoameni phosphat) và hỗn hợp của nó với diamoni hydro orthophosphat (diamoni phosphat)	0	0	0
	- Phân khoáng hoặc phân hóa học khác có chứa hai nguyên tố là nitơ và phospho:			
3105.51.00	- - Chứa nitrat và phosphat	0	0	0
3105.59.00	- - Loại khác	0	0	0
3105.60.00	- Phân khoáng hoặc phân hóa học có chứa hai nguyên tố là phospho và kali	0	0	0
3105.90.00	- Loại khác	0	0	0
	Chương 32 - Các chất chiết xuất làm thuốc nhuộm hoặc thuộc da; ta nanh và các chất dẫn xuất của chúng; thuốc nhuộm, thuốc màu và các chất màu khác; sơn và véc ni; chất gắn và các loại ma tít khác; các loại mực			
32.01	Chất chiết xuất để thuộc da có nguồn gốc từ thực vật; ta nanh và các muối, ete, este của chúng và các chất dẫn xuất khác.			
3201.10.00	- Chất chiết xuất từ cây mè riú (Quebracho)	0	0	0
3201.20.00	- Chất chiết xuất từ cây keo (Wattle)	0	0	0
3201.90	- Loại khác:			
3201.90.10	- - Gambier	0	0	0
3201.90.90	- - Loại khác	0	0	0
32.02	Chất thuộc da hữu cơ tổng hợp; chất thuộc da vô cơ; các chế phẩm thuộc da, có hoặc không chứa chất thuộc da tự nhiên; các chế phẩm enzym dùng để chuẩn bị thuộc da.			
3202.10.00	- Chất thuộc da hữu cơ tổng hợp	0	0	0
3202.90.00	- Loại khác	0	0	0
32.03	Các chất màu có nguồn gốc từ thực vật hoặc động vật (kể cả các chất chiết xuất nhuộm nhưng trừ muối than động vật), đã hoặc chưa xác định về mặt hóa học; các chế phẩm đã được ghi trong Chú giải 3 của Chương này dựa trên chất màu có nguồn gốc từ thực vật hoặc động vật.			
3203.00.10	- Loại sử dụng trong công nghiệp thực phẩm hoặc đồ uống	0	0	0
3203.00.90	- Loại khác	0	0	0
32.04	Chất màu hữu cơ tổng hợp, đã hoặc chưa xác định về mặt hóa học; các chế phẩm đã được ghi trong Chú giải 3 của Chương này dựa trên chất màu hữu cơ tổng hợp; các sản phẩm hữu cơ tổng hợp được dùng như tác nhân tăng sáng huỳnh quang hoặc như các chất phát quang, đã hoặc chưa xác định về mặt hóa học.			

	- Chất màu hữu cơ tổng hợp và các chế phẩm từ chúng như đã ghi trong Chú giải 3 của Chương này:			
3204.11	- - Thuốc nhuộm phân tán và các chế phẩm từ chúng:			
3204.11.10	- - - Dạng thô	0	0	0
3204.11.90	- - - Loại khác	0	0	0
3204.12	- - Thuốc nhuộm axit, có hoặc không tạo phức kim loại, và các chế phẩm từ chúng; thuốc nhuộm cầm màu và các chế phẩm từ chúng:			
3204.12.10	- - - Thuốc nhuộm axit	0	0	0
3204.12.90	- - - Loại khác	0	0	0
3204.13.00	- - Thuốc nhuộm bazơ và các chế phẩm từ chúng	0	0	0
3204.14.00	- - Thuốc nhuộm trực tiếp và các chế phẩm từ chúng	0	0	0
3204.15.00	- - Thuốc nhuộm chàm (kể cả loại có thể dùng như thuốc màu) và các chế phẩm từ chúng	0	0	0
3204.16.00	- - Thuốc nhuộm hoạt tính và các chế phẩm từ chúng	0	0	0
3204.17.00	- - Thuốc màu và các chế phẩm từ chúng	0	0	0
3204.19.00	- - Loại khác, kể cả hỗn hợp chất màu từ hai phân nhóm (của các phân nhóm từ 3204.11 đến 3204.19) trở lên	0	0	0
3204.20.00	- Các sản phẩm hữu cơ tổng hợp được dùng như tác nhân tăng sáng huỳnh quang	0	0	0
3204.90.00	- Loại khác	0	0	0
3205.00.00	Các chất màu (colour lakes); các chế phẩm dựa trên các chất màu như đã ghi trong Chú giải 3 của Chương này.	0	0	0
32.06	Chất màu khác; các chế phẩm như đã ghi trong Chú giải 3 của Chương này, trừ các loại thuộc nhóm 32.03, 32.04 hoặc 32.05; các sản phẩm vô cơ được dùng như chất phát quang, đã hoặc chưa xác định về mặt hóa học.			
	- Thuốc màu và các chế phẩm từ dioxit titan:			
3206.11	- - Chứa hàm lượng dioxit titan từ 80% trở lên tính theo trọng lượng khô:			
3206.11.10	- - - Thuốc màu	0	0	0
3206.11.90	- - - Loại khác	0	0	0
3206.19	- - Loại khác:			
3206.19.10	- - - Thuốc màu	0	0	0
3206.19.90	- - - Loại khác	0	0	0
3206.20	- Thuốc màu và các chế phẩm từ hợp chất crom:			
3206.20.10	- - Màu vàng crom, màu xanh crom, màu da cam molybdat hoặc màu đỏ molybdat từ hợp chất crom	0	0	0
3206.20.90	- - Loại khác	0	0	0
	- Chất màu khác và các chế phẩm khác:			
3206.41	- - Chất màu xanh nước biển và các chế phẩm từ chúng:			
3206.41.10	- - - Các chế phẩm	0	0	0
3206.41.90	- - - Loại khác	0	0	0
3206.42	- - Litopon và các thuốc màu khác và các chế phẩm từ kẽm sulphua:			
3206.42.10	- - - Các chế phẩm	0	0	0

3206.42.90	- - - Loại khác	0	0	0
3206.49	- - Loại khác:			
3206.49.10	- - - Các chế phẩm	0	0	0
3206.49.90	- - - Loại khác	0	0	0
3206.50	- Các sản phẩm vô cơ được dùng như chất phát quang:			
3206.50.10	- - Các chế phẩm	0	0	0
3206.50.90	- - Loại khác	0	0	0
32.07	Thuốc màu đã pha chế, các chất cản quang đã pha chế và các loại màu đã pha chế, các chất men kính và men sứ, men sành (slips), các chất láng bóng dạng lỏng và các chế phẩm tương tự, loại dùng trong công nghiệp gốm sứ, tráng men hoặc thủy tinh; phối liệu để nấu thủy tinh và thủy tinh khác, ở dạng bột, hạt hoặc vảy.			
3207.10.00	- Thuốc màu đã pha chế, chất cản quang đã pha chế, các loại màu đã pha chế và các chế phẩm tương tự	0	0	0
3207.20	- Men kính và men sứ, men sành (slips) và các chế phẩm tương tự:			
3207.20.10	- - Phối liệu men kính	0	0	0
3207.20.90	- - Loại khác	0	0	0
3207.30.00	- Các chất láng bóng dạng lỏng và các chế phẩm tương tự	0	0	0
3207.40.00	- Phối liệu để nấu thủy tinh và thủy tinh khác, ở dạng bột, hạt hoặc vảy	0	0	0
32.08	Sơn và vecni (kể cả men tráng và dầu bóng) làm từ các loại polyme tổng hợp hoặc các polyme tự nhiên đã biến đổi về mặt hóa học, đã phân tán hay hòa tan trong môi trường không chứa nước; các dung dịch như đã ghi trong Chú giải 4 của Chương này.			
3208.10	- Từ polyeste:			
	- - Vecni (kể cả dầu bóng):			
3208.10.11	- - - Dùng trong nha khoa	0	0	0
3208.10.19	- - - Loại khác	0	0	0
3208.10.90	- - Loại khác	7	5	0
3208.20	- Từ polyme acrylic hoặc polyme vinyl:			
3208.20.40	- - Sơn chống hà hoặc sơn chống ăn mòn dùng để sơn vỏ tàu thủy	0	0	0
3208.20.70	- - Vecni (kể cả dầu bóng), loại dùng trong nha khoa	0	0	0
3208.20.90	- - Loại khác	0	0	0
3208.90	- Loại khác:			
	- - Vecni (kể cả dầu bóng), loại chịu được nhiệt trên 100°C:			
3208.90.11	- - - Dùng trong nha khoa	0	0	0
3208.90.19	- - - Loại khác	0	0	0
	- - Vecni (kể cả dầu bóng), loại chịu nhiệt không quá 100°C:			
3208.90.21	- - - Loại dùng trong nha khoa	0	0	0
3208.90.29	- - - Loại khác	7	5	0
3208.90.90	- - Loại khác	0	0	0

32.09	Sơn và vecni (kể cả các loại men trắng (enamels) và dầu bóng) làm từ các loại polyme tổng hợp hoặc các polyme tự nhiên đã biến đổi về mặt hóa học, đã phân tán hay hòa tan trong môi trường nước.			
3209.10	- Từ polyme acrylic hoặc polyme vinyl:			
3209.10.10	- - Vecni (kể cả dầu bóng)	0	0	0
3209.10.40	- - Sơn cho da thuộc	0	0	0
3209.10.50	- - Sơn chống hà và sơn chống ăn mòn dùng để sơn vỏ tàu thủy	0	0	0
3209.10.90	- - Loại khác	7	5	0
3209.90.00	- Loại khác	0	0	0
32.10	Sơn và vecni khác (kể cả các loại men trắng (enamels), dầu bóng và màu keo); các loại thuốc màu nước đã pha chế dùng để hoàn thiện da.			
3210.00.10	- Vecni (kể cả dầu bóng)	0	0	0
3210.00.20	- Màu keo	0	0	0
3210.00.30	- Thuốc màu nước đã pha chế dùng để hoàn thiện da	0	0	0
3210.00.50	- Chất phủ hắc ín polyurethan	7	5	0
	- Loại khác:			
3210.00.91	- - Sơn chống hà và sơn chống ăn mòn dùng để sơn vỏ tàu thủy	0	0	0
3210.00.99	- - Loại khác	7	5	0
3211.00.00	Chất làm khô đã điều chế.	0	0	0
32.12	Thuốc màu (pigments) (kể cả bột và vảy kim loại) được phân tán trong môi trường không có nước, ở dạng lỏng hay dạng nhão, dùng để sản xuất sơn (kể cả men trắng); lá phôi dập; thuốc nhuộm và các chất màu khác đã làm thành dạng nhất định hay đã đóng gói để bán lẻ.			
3212.10.00	- Lá phôi dập	0	0	0
3212.90	- Loại khác:			
	- - Thuốc màu (kể cả bột và vảy kim loại) được phân tán trong môi trường không có nước, ở dạng lỏng hay dạng nhão, dùng để sản xuất sơn (kể cả men trắng):			
3212.90.11	- - - Bột nhão nhôm	0	0	0
3212.90.13	- - - Loại chì trắng phân tán trong dầu	0	0	0
3212.90.14	- - - Loại khác, dùng cho da thuộc	0	0	0
3212.90.19	- - - Loại khác	0	0	0
	- - Thuốc nhuộm và chất màu khác đã làm thành dạng nhất định hoặc đóng gói để bán lẻ:			
3212.90.21	- - - Loại dùng trong công nghiệp thực phẩm hoặc đồ uống	0	0	0
3212.90.22	- - - Loại khác, thuốc nhuộm	0	0	0
3212.90.29	- - - Loại khác	0	0	0
32.13	Chất màu dùng cho nghệ thuật hội họa, học đường hoặc sơn bảng hiệu, chất màu pha, màu trang trí và các loại màu tương tự, ở dạng viên, tuýp, hộp, lọ, khay hay các dạng hoặc đóng gói tương tự.			

3213.10.00	- Bộ màu vẽ	0	0	0
3213.90.00	- Loại khác	0	0	0
32.14	Ma tít để gắn kính, để ghép nối, các chất gắn nhựa, các hợp chất dùng để trát, gắn và các loại ma tít khác; các chất bả bề mặt trước khi sơn; các vật liệu phủ bề mặt không chịu nhiệt, dùng để phủ bề mặt chính nhà, tường trong nhà, sàn, trần nhà hoặc tương tự.			
3214.10.00	- Ma tít để gắn kính, ma tít để ghép nối, các chất gắn nhựa, các hợp chất dùng để trát, gắn và các loại ma tít khác; chất bả bề mặt trước khi sơn	0	0	0
3214.90.00	- Loại khác	0	0	0
32.15	Mực in, mực viết hoặc mực vẽ và các loại mực khác, đã hoặc chưa cô đặc hoặc làm thành thể rắn.			
	- Mực in:			
3215.11	- - Màu đen:			
3215.11.10	- - - Mực in được làm khô bằng tia cực tím	0	0	0
3215.11.90	- - - Loại khác	0	0	0
3215.19.00	- - Loại khác	0	0	0
3215.90	- Loại khác:			
3215.90.10	- - Khối carbon loại dùng để sản xuất giấy than dùng 1 lần	0	0	0
3215.90.60	- - Mực vẽ và mực viết	0	0	0
3215.90.70	- - Mực dùng cho máy nhân bản thuộc nhóm 84.72	0	0	0
3215.90.90	- - Loại khác	0	0	0
	Chương 33 - Tinh dầu và các chất tựa nhựa; nước hoa, mỹ phẩm hoặc các chế phẩm dùng cho vệ sinh			
33.01	Tinh dầu (đã hoặc chưa khử terpen), kể cả tinh dầu sáp và tinh dầu nguyên chất; chất tựa nhựa; nhựa dầu đã chiết; tinh dầu cô đặc trong chất béo, trong các loại dầu không bay hơi, trong các loại sáp hay các chất tương tự, thu được bằng phương pháp tách hương liệu hoặc ngâm tẩm; sản phẩm phụ terpen từ quá trình khử terpen các loại tinh dầu; nước cất tinh dầu và dung dịch nước của các loại tinh dầu.			
	- Tinh dầu của các loại quả chi cam quýt:			
3301.12.00	- - Của cam	0	0	0
3301.13.00	- - Của chanh	0	0	0
3301.19.00	- - Loại khác	0	0	0
	- Tinh dầu khác trừ tinh dầu của các loại quả chi cam quýt:			
3301.24.00	- - Của cây bạc hà cay (<i>Mantha piperita</i>)	0	0	0
3301.25.00	- - Của cây bạc hà khác	0	0	0
3301.29.00	- - Loại khác	0	0	0
3301.30.00	- Chất tựa nhựa	0	0	0
3301.90	- Loại khác:			
3301.90.10	- - Nước cất và dung dịch nước của các loại tinh dầu phù hợp dùng để làm thuốc	0	0	0

3301.90.90	- - Loại khác	0	0	0
33.02	Hỗn hợp các chất thơm và các hỗn hợp (kể cả dung dịch có cồn) với thành phần chủ yếu gồm một hoặc nhiều các chất thơm này, dùng làm nguyên liệu thô trong công nghiệp; các chế phẩm khác làm từ các chất thơm, dùng cho sản xuất đồ uống.			
3302.10	- Loại dùng trong công nghiệp thực phẩm hoặc đồ uống:			
3302.10.10	- - Chế phẩm rượu thơm, loại dùng để sản xuất đồ uống có cồn, ở dạng lỏng	0	0	0
3302.10.20	- - Chế phẩm rượu thơm, loại dùng để sản xuất đồ uống có cồn, ở dạng khác	0	0	0
3302.10.90	- - Loại khác	5	5	4
3302.90.00	- Loại khác	0	0	0
3303.00.00	Nước hoa và nước thơm.	7	5	0
33.04	Mỹ phẩm hoặc các chế phẩm để trang điểm và các chế phẩm dưỡng da (trừ dược phẩm), kể cả các chế phẩm chống nắng hoặc bắt nắng; các chế phẩm dùng cho móng tay hoặc móng chân.			
3304.10.00	- Chế phẩm trang điểm môi	7	5	0
3304.20.00	- Chế phẩm trang điểm mắt	7	5	0
3304.30.00	- Chế phẩm dùng cho móng tay và móng chân	7	5	0
	- Loại khác:			
3304.91.00	- - Phấn, đã hoặc chưa nén	7	5	0
3304.99	- - Loại khác:			
3304.99.20	- - - Kem ngăn ngừa mụn trứng cá	5	0	0
3304.99.30	- - - Kem và dung dịch (lotion) bôi mặt hoặc bôi da khác	7	5	5
3304.99.90	- - - Loại khác	7	5	0
33.05	Chế phẩm dùng cho tóc.			
3305.10	- Dầu gội đầu:			
3305.10.10	- - Có tính chất chống nấm	5	5	5
3305.10.90	- - Loại khác	7	5	5
3305.20.00	- Chế phẩm uốn tóc hoặc làm duỗi tóc	7	5	5
3305.30.00	- Keo xịt tóc (hair lacquers)	7	5	0
3305.90.00	- Loại khác	7	5	0
33.06	Chế phẩm dùng cho vệ sinh răng hoặc miệng, kể cả kem và bột làm sạch chân răng; chỉ tơ nha khoa làm sạch kẽ răng, đã đóng gói để bán lẻ.			
3306.10	- Chế phẩm đánh răng:			
3306.10.10	- - Dạng kem hoặc bột để ngăn ngừa các bệnh về răng	7	5	0
3306.10.90	- - Loại khác	7	5	0
3306.20.00	- Chỉ tơ nha khoa làm sạch kẽ răng	7	5	0
3306.90.00	- Loại khác	7	5	0

33.07	Các chế phẩm dùng trước, trong hoặc sau khi cạo, các chất khử mùi cơ thể, các chế phẩm dùng để tắm, chế phẩm làm rụng lông và các chế phẩm nước hoa, mỹ phẩm hoặc vệ sinh khác, chưa được chi tiết hoặc ghi ở nơi khác; các chất khử mùi phòng đã được pha chế, có hoặc không có mùi thơm hoặc có đặc tính tẩy uế.			
3307.10.00	- Các chế phẩm dùng trước, trong hoặc sau khi cạo	7	5	0
3307.20.00	- Chất khử mùi cá nhân và chất chống ra nhiều mồ hôi	7	5	0
3307.30.00	- Muối thơm dùng để tắm và các chế phẩm dùng để tắm khác	7	5	0
	- Các chế phẩm dùng để làm thơm hoặc khử mùi phòng, kể cả các chế phẩm có mùi thơm dùng trong nghi lễ tôn giáo:			
3307.41	- - “Nhang, hương” và các chế phẩm có mùi thơm khi đốt cháy:			
3307.41.10	- - - Bột thơm (hương) sử dụng trong nghi lễ tôn giáo	7	5	0
3307.41.90	- - - Loại khác	7	5	0
3307.49	- - Loại khác:			
3307.49.10	- - - Các chế phẩm làm thơm phòng, có hoặc không có đặc tính tẩy uế	7	5	0
3307.49.90	- - - Loại khác	7	5	0
3307.90	- Loại khác:			
3307.90.10	- - Chế phẩm vệ sinh động vật	7	5	0
3307.90.30	- - Khăn và giấy, đã được thấm hoặc phủ nước hoa hoặc mỹ phẩm	7	5	0
3307.90.40	- - Nước hoa hoặc mỹ phẩm khác, kể cả chế phẩm làm rụng lông	7	5	0
3307.90.50	- - Dung dịch dùng cho kính áp tròng hoặc mắt nhân tạo	7	5	0
3307.90.90	- - Loại khác	7	5	0
	Chương 34 - Xà phòng, các chất hữu cơ hoạt động bề mặt, các chế phẩm dùng để giặt, rửa, các chế phẩm bôi trơn, các loại sáp nhân tạo, sáp đã được chế biến, các chế phẩm dùng để đánh bóng hoặc tẩy sạch, nến và các sản phẩm tương tự, bột nhào dùng làm hình mẫu, sáp dùng trong nha khoa và các chế phẩm dùng trong nha khoa có thành phần cơ bản là thạch cao.			
34.01	Xà phòng; các sản phẩm và các chế phẩm hữu cơ hoạt động bề mặt dùng như xà phòng, ở dạng thanh, miếng, bánh, được nén thành miếng hoặc hình dạng nhất định, có hoặc không chứa xà phòng; các sản phẩm và các chế phẩm hữu cơ hoạt động bề mặt dùng để làm sạch da, ở dạng lỏng hoặc ở dạng kem và đã được đóng gói để bán lẻ, có hoặc không chứa xà phòng; giấy, mền xơ, ni và sản phẩm không dệt, đã thấm tẩm, tráng hoặc phủ xà phòng hoặc chất tẩy.			
	- Xà phòng và các sản phẩm và các chế phẩm hữu cơ hoạt động bề mặt, ở dạng thanh, bánh, được nén thành miếng hoặc hình dạng nhất định, và giấy, mền xơ, ni và sản phẩm không dệt, đã thấm tẩm, tráng hoặc phủ xà phòng hoặc chất tẩy:			
3401.11	- - Dùng cho vệ sinh (kể cả các sản phẩm đã tẩm thuốc):			
3401.11.10	- - - Sản phẩm đã tẩm thuốc	7	5	5
3401.11.20	- - - Xà phòng tẩm	7	5	5
3401.11.30	- - - Loại khác, bằng ni hoặc sản phẩm không dệt, đã được	7	5	5

	thấm tẩm, tráng hoặc phủ xà phòng hoặc chất tẩy			
3401.11.90	- - - Loại khác	7	5	5
3401.19	- - Loại khác:			
3401.19.10	- - - Bằng nilon hoặc sản phẩm không dệt, đã được thấm tẩm, tráng hoặc phủ xà phòng hoặc chất tẩy	7	5	5
3401.19.90	- - - Loại khác	7	5	5
3401.20	- Xà phòng ở dạng khác:			
3401.20.20	- - Phôi xà phòng	5	5	5
	- - Loại khác:			
3401.20.91	- - - Dùng để tẩy mực, khử mực giấy tái chế	7	5	5
3401.20.99	- - - Loại khác	7	5	5
3401.30.00	- Các sản phẩm và chế phẩm hữu cơ hoạt động bề mặt dùng để làm sạch da, ở dạng lỏng hoặc dạng kem và đã được đóng gói để bán lẻ, có hoặc không chứa xà phòng	7	5	5
34.02	Chất hữu cơ hoạt động bề mặt (trừ xà phòng); các chế phẩm hoạt động bề mặt, các chế phẩm dùng để giặt, rửa (kể cả các chế phẩm dùng để giặt, rửa phụ trợ) và các chế phẩm làm sạch, có hoặc không chứa xà phòng, trừ các loại thuộc nhóm 34.01.			
	- Các chất hữu cơ hoạt động bề mặt, đã hoặc chưa đóng gói để bán lẻ:			
3402.11	- - Dạng anion:			
3402.11.10	- - - Còn béo đã sulphat hóa	5	5	4
3402.11.40	- - - Alkylbenzene đã sulphonat hóa	5	5	4
	- - - Loại khác:			
3402.11.91	- - - - Chất thấm ướt dùng để sản xuất thuốc diệt cỏ	5	5	4
3402.11.99	- - - - Loại khác	5	5	4
3402.12	- - Dạng cation:			
3402.12.10	- - - Chất thấm ướt dùng để sản xuất thuốc diệt cỏ	5	5	4
3402.12.90	- - - Loại khác	5	5	4
3402.13	- - Dạng không phân ly (non - ionic):			
3402.13.10	- - - Hydroxyl- terminated polybutadiene (HTPB)	5	5	4
3402.13.90	- - - Loại khác	5	5	4
3402.19	- - Loại khác:			
3402.19.10	- - - Loại thích hợp để sử dụng trong các chế phẩm chữa cháy	5	5	4
3402.19.90	- - - Loại khác	5	5	4
3402.20	- Chế phẩm đã đóng gói để bán lẻ:			
	- - Dạng lỏng:			
3402.20.11	- - - Chế phẩm hoạt động bề mặt dạng anion	5	5	4
3402.20.12	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch dạng anion, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	5
3402.20.13	- - - Chế phẩm hoạt động bề mặt khác	5	5	4
3402.20.19	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch khác, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	5
	- - Loại khác:			
3402.20.91	- - - Chế phẩm hoạt động bề mặt dạng anion	5	5	4

3402.20.92	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch dạng anion, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	5
3402.20.93	- - - Chế phẩm hoạt động bề mặt khác	5	5	4
3402.20.99	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch khác, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	5
3402.90	- Loại khác:			
	- - Ở dạng lỏng:			
	- - - Chế phẩm hoạt động bề mặt dạng anion:			
3402.90.11	- - - - Chất thấm ướt	5	5	4
3402.90.12	- - - - Loại khác	5	5	4
3402.90.13	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch dạng anion, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	5
	- - - Chế phẩm hoạt động bề mặt khác:			
3402.90.14	- - - - Chất thấm ướt	5	5	4
3402.90.15	- - - - Loại khác	5	5	4
3402.90.19	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch khác, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	5
	- - Loại khác:			
	- - - Chế phẩm hoạt động bề mặt dạng anion:			
3402.90.91	- - - - Chất thấm ướt	5	5	4
3402.90.92	- - - - Loại khác	5	5	4
3402.90.93	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch dạng anion, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	4
	- - - Chế phẩm hoạt động bề mặt khác:			
3402.90.94	- - - - Chất thấm ướt	5	5	4
3402.90.95	- - - - Loại khác	5	5	4
3402.90.99	- - - Chế phẩm giặt, rửa hoặc chế phẩm làm sạch khác, kể cả các chế phẩm tẩy trắng, làm sạch hoặc tẩy nhờn	5	5	4
34.03	Các chế phẩm bôi trơn (kể cả các chế phẩm dầu cắt, các chế phẩm dùng cho việc tháo bu lông hoặc đai ốc, các chế phẩm chống gỉ hoặc chống mài mòn và các chế phẩm dùng cho việc tách khuôn đúc, có thành phần cơ bản là dầu bôi trơn) và các chế phẩm dùng để xử lý bằng dầu hoặc mỡ cho các vật liệu dệt, da thuộc, da lông hoặc các vật liệu khác, nhưng trừ các chế phẩm có thành phần cơ bản chứa 70% trở lên tính theo trọng lượng là dầu có nguồn gốc từ dầu mỏ hoặc các loại dầu thu được từ khoáng bi-tum.			
	- Có chứa các loại dầu có nguồn gốc từ dầu mỏ hoặc dầu thu được từ khoáng bi-tum:			
3403.11	- - Chế phẩm dùng để xử lý các vật liệu dệt, da thuộc, da lông hoặc các vật liệu khác:			
	- - - Dạng lỏng:			
3403.11.11	- - - - Chế phẩm dầu bôi trơn	0	0	0
3403.11.19	- - - - Loại khác	0	0	0
3403.11.90	- - - Loại khác	0	0	0
3403.19	- - Loại khác:			
	- - - Ở dạng lỏng:			
3403.19.11	- - - - Dùng cho động cơ máy bay	0	0	0

3403.19.12	- - - - Chế phẩm chứa dầu silicon	0	0	0
3403.19.19	- - - - Loại khác	5	0	0
3403.19.90	- - - Loại khác	0	0	0
	- Loại khác:			
3403.91	- - Chế phẩm dùng để xử lý các vật liệu dệt, da thuộc, da lông hay các vật liệu khác:			
	- - - Dạng lỏng:			
3403.91.11	- - - - Chế phẩm chứa dầu silicon	0	0	0
3403.91.19	- - - - Loại khác	0	0	0
3403.91.90	- - - Loại khác	0	0	0
3403.99	- - Loại khác:			
	- - - Dạng lỏng:			
3403.99.11	- - - - Dùng cho động cơ máy bay	0	0	0
3403.99.12	- - - - Chế phẩm khác chứa dầu silicon	0	0	0
3403.99.19	- - - - Loại khác	5	0	0
3403.99.90	- - - Loại khác	0	0	0
34.04	Sáp nhân tạo và sáp đã được chế biến.			
3404.20.00	- Từ poly(oxyetylen) (polyetylen glycol)	0	0	0
3404.90	- Loại khác:			
3404.90.10	- - Cửa than non đã biến đổi hóa học	0	0	0
3404.90.90	- - Loại khác	0	0	0
34.05	Chất đánh bóng và các loại kem, dùng cho giày dép, đồ nội thất, sàn nhà, khuôn cửa, kính hoặc kim loại, các loại bột nhão và bột khô để cọ rửa và chế phẩm tương tự (có hoặc không ở dạng giấy, mền xơ, ni, tấm không dệt, plastic xốp hoặc cao su xốp, đã được thấm tẩm, tráng hoặc phủ bằng các chế phẩm trên), trừ các loại sáp thuộc nhóm 34.04.			
3405.10.00	- Chất đánh bóng, kem và các chế phẩm tương tự dùng cho giày dép hoặc da thuộc	7	5	0
3405.20.00	- Chất đánh bóng, kem và các chế phẩm tương tự dùng để bảo quản đồ nội thất bằng gỗ, sàn gỗ hoặc các hàng hóa khác bằng gỗ	7	5	0
3405.30.00	- Chất đánh bóng và các chế phẩm tương tự dùng để đánh bóng khuôn cửa, trừ các chất đánh bóng kim loại	7	5	0
3405.40	- Bột nhão và bột khô để cọ rửa và các chế phẩm cọ rửa khác:			
3405.40.10	- - Bột nhão và bột khô để cọ rửa	7	5	0
3405.40.90	- - Loại khác	7	5	0
3405.90	- Loại khác:			
3405.90.10	- - Chất đánh bóng kim loại	5	0	0
3405.90.90	- - Loại khác	7	5	0
3406.00.00	Nén, nén cây và các loại tương tự.	7	5	0
34.07	Bột nhão dùng để làm khuôn mẫu, tạo hình, kể cả đất nặn			

	dùng cho trẻ em; các chế phẩm được coi như “sáp dùng trong nha khoa” hay như “các hợp chất tạo khuôn răng”, đã đóng gói thành bộ để bán lẻ hoặc ở dạng phiến, dạng móng ngựa, dạng thanh hoặc các dạng tương tự; các chế phẩm khác dùng trong nha khoa, với thành phần cơ bản là thạch cao plaster (thạch cao nung hoặc canxi sulphat nung).			
3407.00.10	- Bột nhào dùng để làm khuôn mẫu, tạo hình, kể cả đất nặn hình dùng cho trẻ em	0	0	0
3407.00.20	- Các chế phẩm được coi như “sáp dùng trong nha khoa” hoặc như “hợp chất làm khuôn răng”, đã đóng gói thành bộ để bán lẻ hoặc ở dạng phiến, dạng móng ngựa, dạng thanh hoặc các dạng tương tự	0	0	0
3407.00.30	- Chế phẩm khác dùng trong nha khoa có thành phần cơ bản là thạch cao plaster (thạch cao nung hoặc canxi sulphat nung)	0	0	0
	Chương 35 - Các chất chứa albumin; các dạng tinh bột biến tính; keo hồ; enzym			
35.01	Casein, các muối của casein và các chất dẫn xuất casein khác; keo casein.			
3501.10.00	- Casein	5	5	4
3501.90	- Loại khác:			
3501.90.10	- - Các muối của casein và các chất dẫn xuất casein khác	0	0	0
3501.90.20	- - Keo casein	0	0	0
35.02	Albumin (kể cả các chất cô đặc của hai hoặc nhiều whey protein, chứa trên 80% whey protein tính theo trọng lượng khô), các muối của albumin và các dẫn xuất albumin khác.			
	- Albumin trứng:			
3502.11.00	- - Đã làm khô	0	0	0
3502.19.00	- - Loại khác	0	0	0
3502.20.00	- Albumin sữa, kể cả các chất cô đặc của hai hoặc nhiều whey protein	5	5	4
3502.90.00	- Loại khác	5	5	4
35.03	Gelatin (kể cả gelatin ở dạng tấm hình chữ nhật (kể cả hình vuông), đã hoặc chưa gia công bề mặt hoặc tạo màu) và các dẫn xuất gelatin; keo điều chế từ bong bóng cá; các loại keo khác có nguồn gốc động vật, trừ keo casein thuộc nhóm 35.01.			
	- Keo:			
3503.00.11	- - Các loại keo có nguồn gốc từ cá	0	0	0
3503.00.19	- - Loại khác	0	0	0
3503.00.30	- Keo điều chế từ bong bóng cá	0	0	0
	- Gelatin và các dẫn xuất gelatin:			
3503.00.41	- - Dạng bột có độ trương nở từ A-250 hoặc B-230 trở lên theo hệ thống thang đo Bloom	0	0	0
3503.00.49	- - Loại khác	0	0	0

3504.00.00	Pepton và các dẫn xuất của chúng; protein khác và các dẫn xuất của chúng, chưa được chi tiết hoặc ghi ở nơi khác; bột da sống, đã hoặc chưa crom hóa.	0	0	0
35.05	Dextrin và các dạng tinh bột biến tính khác (ví dụ, tinh bột đã tiền gelatin hóa hoặc este hóa); các loại keo dựa trên tinh bột, hoặc dextrin hoặc các dạng tinh bột biến tính khác.			
3505.10	- Dextrin và các dạng tinh bột biến tính khác:			
3505.10.10	- - Dextrin; tinh bột tan hoặc tinh bột đã rang	0	0	0
3505.10.90	- - Loại khác	0	0	0
3505.20.00	- Keo	5	0	0
35.06	Keo đã điều chế và các chất dính đã điều chế khác, chưa được chi tiết hoặc ghi ở nơi khác; các sản phẩm phù hợp dùng như keo hoặc các chất kết dính, đã đóng gói để bán lẻ như keo hoặc như các chất kết dính, trọng lượng tịnh không quá 1 kg.			
3506.10.00	- Các sản phẩm phù hợp dùng như keo hoặc như các chất kết dính, đã đóng gói để bán lẻ như keo hoặc như các chất kết dính, trọng lượng tịnh không quá 1kg	0	0	0
	- Loại khác:			
3506.91.00	- - Chất kết dính làm từ các polyme thuộc các nhóm từ 39.01 đến 39.13 hoặc từ cao su	0	0	0
3506.99.00	- - Loại khác	0	0	0
35.07	Enzym; enzym đã chế biến chưa được chi tiết hoặc ghi ở nơi khác.			
3507.10.00	- Rennet và dạng cô đặc của nó	0	0	0
3507.90.00	- Loại khác	0	0	0
	Chương 36 - Chất nổ; các sản phẩm pháo; diêm; các hợp kim tự cháy; các chế phẩm dễ cháy khác			
3601.00.00	Bột nổ đẩy.	*	*	*
3602.00.00	Thuốc nổ đã điều chế, trừ bột nổ đẩy.	*	*	*
36.03	Dây cháy chậm; ngòi nổ; nụ xòe hoặc kíp nổ; bộ phận đánh lửa; kíp nổ điện.			
3603.00.10	- Dây cháy chậm bán thành phẩm; kíp nổ cơ bản; tuýp tín hiệu	*	*	*
3603.00.20	- Dây cháy chậm hoặc ngòi nổ	*	*	*
3603.00.90	- Loại khác	*	*	*
36.04	Pháo hoa, pháo hiệu, pháo mưa, pháo hiệu sương mù và các sản phẩm pháo khác.			
3604.10.00	- Pháo hoa	*	*	*
3604.90	- Loại khác:			
3604.90.20	- - Pháo hoa nhỏ và kíp nổ dùng làm đồ chơi	*	*	*

3604.90.30	- - Pháo hiệu hoặc pháo thăng thiên	*	*	*
3604.90.90	- - Loại khác	*	*	*
3605.00.00	Diêm, trừ các sản phẩm pháo thuộc nhóm 36.04.	7	5	0
36.06	Hộp kim xeri-sắt và các hộp kim tự cháy khác ở tất cả các dạng; các sản phẩm làm từ vật liệu dễ cháy như đã nêu trong Chú giải 2 của Chương này.			
3606.10.00	- Nhiên liệu lỏng hoặc nhiên liệu khí hóa lỏng trong các vật chứa loại sử dụng để nạp hoặc nạp lại ga bật lửa và có dung tích không quá 300 cm ³	7	5	0
3606.90	- Loại khác:			
3606.90.10	- - Nhiên liệu rắn hoặc bán rắn, còn rắn và các nhiên liệu được điều chế tương tự	5	0	0
3606.90.20	- - Đá lửa dùng cho bật lửa	5	0	0
3606.90.30	- - Hộp kim xeri-sắt và các hộp kim tự cháy khác ở tất cả các dạng	5	0	0
3606.90.40	- - Đuốc nhựa cây, các vật tạo sáng bằng lửa và các loại tương tự	5	0	0
3606.90.90	- - Loại khác	5	0	0
	Chương 37 - Vật liệu ảnh hoặc điện ảnh			
37.01	Các tấm và phim để tạo ảnh ở dạng phẳng, có phủ lớp chất nhạy, chưa phơi sáng, bằng vật liệu bất kỳ trừ giấy, bìa hoặc vật liệu dệt; phim in ngay dạng phẳng, có phủ lớp chất nhạy, chưa phơi sáng, đã hoặc chưa đóng gói.			
3701.10.00	- Dùng cho chụp X quang	0	0	0
3701.20.00	- Phim in ngay	5	0	0
3701.30.00	- Tấm và phim loại khác, có một chiều trên 255 mm	0	0	0
	- Loại khác:			
3701.91	- - Dùng cho ảnh màu (đa màu):			
3701.91.10	- - - Loại phù hợp dùng cho công nghiệp in	0	0	0
3701.91.90	- - - Loại khác	5	0	0
3701.99	- - Loại khác:			
3701.99.10	- - - Loại phù hợp dùng cho công nghiệp in	0	0	0
3701.99.90	- - - Loại khác	5	0	0
37.02	Phim để tạo ảnh ở dạng cuộn, có phủ lớp chất nhạy, chưa phơi sáng, bằng vật liệu bất kỳ trừ giấy, bìa hoặc vật liệu dệt; phim in ngay ở dạng cuộn, có phủ lớp chất nhạy, chưa phơi sáng.			
3702.10.00	- Dùng cho chụp X quang	0	0	0
	- Phim khác, không có dây lỗ kéo phim, có chiều rộng không quá 105 mm:			
3702.31.00	- - Dùng cho ảnh màu (đa màu)	5	0	0
3702.32.00	- - Loại khác, có tráng nhũ tương bạc halogenua	0	0	0
3702.39.00	- - Loại khác	5	0	0
	- Phim loại khác, không có dây lỗ kéo phim, có chiều rộng			

	trên 105 mm:			
3702.41.00	- - Loại chiều rộng trên 610 mm và chiều dài trên 200 m, dùng cho ảnh màu (đa màu)	0	0	0
3702.42.00	- - Loại chiều rộng trên 610 mm và chiều dài trên 200 m, trừ loại dùng cho ảnh màu	0	0	0
3702.43.00	- - Loại chiều rộng trên 610 mm và chiều dài không quá 200 m	0	0	0
3702.44.00	- - Loại chiều rộng trên 105 mm nhưng không quá 610 mm	0	0	0
	- Phim loại khác, dùng cho ảnh màu (đa màu):			
3702.52	- - Loại chiều rộng không quá 16 mm:			
3702.52.20	- - - Loại phù hợp dùng cho điện ảnh	0	0	0
3702.52.90	- - - Loại khác	0	0	0
3702.53.00	- - Loại chiều rộng trên 16 mm nhưng không quá 35 mm và chiều dài không quá 30 m, dùng làm phim chiếu	0	0	0
3702.54	- - Loại chiều rộng trên 16 mm nhưng không quá 35 mm và chiều dài không quá 30 m, trừ loại dùng làm phim chiếu:			
3702.54.40	- - - Loại phù hợp dùng cho y tế, phẫu thuật, nha khoa hoặc thú y hoặc trong công nghiệp in	0	0	0
3702.54.90	- - - Loại khác	0	0	0
3702.55	- - Loại chiều rộng trên 16 mm nhưng không quá 35 mm và chiều dài trên 30 m:			
3702.55.20	- - - Loại phù hợp dùng cho điện ảnh	0	0	0
3702.55.50	- - - Loại phù hợp dùng cho y tế, phẫu thuật, nha khoa hoặc thú y hoặc trong công nghiệp in	0	0	0
3702.55.90	- - - Loại khác	5	0	0
3702.56	- - Loại chiều rộng trên 35 mm:			
3702.56.20	- - - Loại phù hợp dùng cho điện ảnh	0	0	0
3702.56.90	- - - Loại khác	0	0	0
	- Loại khác:			
3702.96	- - Loại chiều rộng không quá 35 mm và chiều dài không quá 30 m:			
3702.96.10	- - - Loại phù hợp dùng cho điện ảnh	0	0	0
3702.96.90	- - - Loại khác	0	0	0
3702.97	- - Loại chiều rộng không quá 35 mm và chiều dài trên 30 m:			
3702.97.10	- - - Loại phù hợp dùng cho điện ảnh	0	0	0
3702.97.90	- - - Loại khác	0	0	0
3702.98	- - Loại chiều rộng trên 35 mm:			
3702.98.10	- - - Loại phù hợp dùng cho điện ảnh	0	0	0
3702.98.30	- - - Loại khác, chiều dài từ 120 m trở lên	5	0	0
3702.98.90	- - - Loại khác	0	0	0
37.03	Giấy, bìa và vật liệu dệt để tạo ảnh, có phủ lớp chất nhạy, chưa phơi sáng.			
3703.10	- Ổ dạng cuộn, có chiều rộng trên 610 mm:			
3703.10.10	- - Chiều rộng không quá 1.000 mm	5	0	0
3703.10.90	- - Loại khác	0	0	0
3703.20.00	- Loại khác, dùng cho ảnh màu (đa màu)	5	0	0
3703.90.00	- Loại khác	5	0	0

37.04	Tấm, phim, giấy, bìa và vật liệu dệt để tạo ảnh, đã phơi sáng nhưng chưa tráng.			
3704.00.10	- Tấm hoặc phim dùng cho chụp X quang	0	0	0
3704.00.90	- Loại khác	5	0	0
37.05	Tấm và phim để tạo ảnh, đã phơi sáng, đã tráng, trừ phim dùng trong điện ảnh.			
3705.10.00	- Dùng cho in offset	0	0	0
3705.90	- Loại khác:			
3705.90.10	- - Dùng cho chụp X quang	0	0	0
3705.90.20	- - Vi phim (microfilm)	0	0	0
3705.90.90	- - Loại khác	5	0	0
37.06	Phim dùng trong điện ảnh, đã phơi sáng và đã tráng, đã hoặc chưa có rãnh tiếng hoặc chỉ có duy nhất rãnh tiếng.			
3706.10	- Loại chiều rộng từ 35 mm trở lên:			
3706.10.10	- - Phim thời sự, phim du lịch, phim kỹ thuật và phim khoa học	0	0	0
3706.10.30	- - Phim tài liệu khác	0	0	0
3706.10.40	- - Loại khác, chỉ có duy nhất rãnh tiếng	0	0	0
3706.10.90	- - Loại khác	0	0	0
3706.90	- Loại khác:			
3706.90.10	- - Phim thời sự, phim du lịch, phim kỹ thuật và phim khoa học	0	0	0
3706.90.30	- - Phim tài liệu khác	0	0	0
3706.90.40	- - Loại khác, chỉ có duy nhất rãnh tiếng	0	0	0
3706.90.90	- - Loại khác	0	0	0
37.07	Chế phẩm hóa chất để tạo ảnh (trừ vecni, keo hồ, chất kết dính và các chế phẩm tương tự); các sản phẩm chưa pha trộn dùng để tạo ảnh, đã đóng gói theo định lượng hoặc đóng gói để bán lẻ ở dạng sử dụng được ngay.			
3707.10.00	- Dạng nhũ tương nhạy	0	0	0
3707.90	- Loại khác:			
3707.90.10	- - Vật liệu phát sáng	0	0	0
3707.90.90	- - Loại khác	0	0	0
	Chương 38 - Các sản phẩm hóa chất khác			
38.01	Graphit nhân tạo; graphit dạng keo hoặc dạng bán keo; các chế phẩm làm từ graphit hoặc carbon khác ở dạng bột nhão, khối, tấm hoặc ở dạng bán thành phẩm khác.			
3801.10.00	- Graphit nhân tạo	0	0	0
3801.20.00	- Graphit dạng keo hoặc dạng bán keo	0	0	0
3801.30.00	- Bột nhão carbon làm điện cực và các dạng bột nhão tương tự dùng để lót lò nung	0	0	0
3801.90.00	- Loại khác	0	0	0

38.02	Carbon hoạt tính; các sản phẩm khoáng chất tự nhiên hoạt tính; muối động vật, kể cả tàn muối động vật.			
3802.10.00	- Carbon hoạt tính	0	0	0
3802.90	- Loại khác:			
3802.90.10	- - Bauxit hoạt tính	0	0	0
3802.90.20	- - Đất sét hoạt tính hoặc đất hoạt tính	0	0	0
3802.90.90	- - Loại khác	0	0	0
3803.00.00	Dầu tall, đã hoặc chưa tinh chế.	0	0	0
38.04	Dung dịch kiềm thải ra trong quá trình sản xuất bột giấy từ gỗ, đã hoặc chưa cô đặc, khử đường hoặc xử lý hóa học, kể cả lignin sulphonat, nhưng trừ dầu tall thuộc nhóm 38.03.			
3804.00.10	- Dung dịch kiềm sulphit cô đặc	0	0	0
3804.00.90	- Loại khác	0	0	0
38.05	Dầu turpentine gồm, dầu turpentine gỗ hoặc dầu turpentine sulphate và các loại dầu terpenic khác được sản xuất bằng phương pháp chưng cất hoặc xử lý cách khác từ gỗ cây lá kim; chất dipentene thô; turpentine sulphit và para-cymene thô khác; dầu thông có chứa alpha-terpineol như thành phần chủ yếu.			
3805.10.00	- Dầu turpentine gồm, dầu turpentine gỗ hoặc dầu turpentine sulphate	0	0	0
3805.90.00	- Loại khác	0	0	0
38.06	Colophan và axit nhựa cây, và các dẫn xuất của chúng; tinh dầu colophan và dầu colophan; gồm nấu chảy lại.			
3806.10.00	- Colophan và axit nhựa cây	0	0	0
3806.20.00	- Muối colophan, muối của axit nhựa cây hoặc muối của các dẫn xuất của colophan hoặc axit nhựa cây, trừ các muối của sản phẩm cộng của colophan	0	0	0
3806.30	- Gôm este:			
3806.30.10	- - Dạng khối	0	0	0
3806.30.90	- - Loại khác	0	0	0
3806.90	- Loại khác:			
3806.90.10	- - Gôm nấu chảy lại ở dạng khối	0	0	0
3806.90.90	- - Loại khác	0	0	0
3807.00.00	Hắc ín gỗ; dầu hắc ín gỗ; creosote gỗ; naphtha gỗ; hắc ín thực vật; hắc ín cho quá trình ủ rượu, bia và các chế phẩm tương tự dựa trên colophan, axit nhựa cây hay các hắc ín thực vật.	0	0	0
38.08	Thuốc trừ côn trùng, thuốc diệt loài gặm nhấm, thuốc diệt nấm, thuốc diệt cỏ, thuốc chống nảy mầm và thuốc điều hòa sinh trưởng cây trồng, thuốc khử trùng và các sản phẩm tương tự, đóng gói sẵn hoặc đóng gói để bán lẻ hoặc như các chế phẩm hoặc sản phẩm (ví dụ, băng, bấc và nến đã xử lý lưu huỳnh và giấy bẫy ruồi).			

3808.50	- Hàng hóa đã nêu trong Chú giải phân nhóm 1 của Chương này:			
3808.50.10	- - Thuốc trừ côn trùng	0	0	0
	- - Thuốc diệt nấm:			
3808.50.21	- - - Dạng bình xịt	0	0	0
3808.50.29	- - - Loại khác	0	0	0
	- - Thuốc diệt cỏ:			
3808.50.31	- - - Dạng bình xịt	0	0	0
3808.50.39	- - - Loại khác	0	0	0
3808.50.40	- - Thuốc chống nảy mầm	0	0	0
3808.50.50	- - Thuốc điều hòa sinh trưởng cây trồng	0	0	0
3808.50.60	- - Thuốc khử trùng	0	0	0
	- - Loại khác:			
3808.50.91	- - - Thuốc bảo quản gỗ, là chế phẩm chứa chất diệt côn trùng hoặc diệt nấm, trừ chất phủ bề mặt	0	0	0
3808.50.99	- - - Loại khác	0	0	0
	- Loại khác:			
3808.91	- - Thuốc trừ côn trùng:			
	- - - Chế phẩm trung gian để sản xuất thuốc trừ côn trùng:			
3808.91.11	- - - - Có 2-(1-Methylpropyl) phenol methylcarbamate)	0	0	0
3808.91.19	- - - - Loại khác	0	0	0
3808.91.20	- - - Hương vòng chống muỗi	0	0	0
3808.91.30	- - - Tấm thuốc diệt muỗi	0	0	0
	- - - Loại khác:			
	- - - - Dạng bình xịt:			
3808.91.91	- - - - - Có chức năng khử mùi	0	0	0
3808.91.92	- - - - - Loại khác	0	0	0
	- - - - Loại khác:			
3808.91.93	- - - - - Có chức năng khử mùi	0	0	0
3808.91.99	- - - - - Loại khác	0	0	0
3808.92	- - Thuốc diệt nấm:			
	- - - Dạng bình xịt:			
3808.92.11	- - - - Có hàm lượng validamycin không vượt quá 3% tính theo trọng lượng tịnh	0	0	0
3808.92.19	- - - - Loại khác	0	0	0
3808.92.90	- - - Loại khác	0	0	0
3808.93	- - Thuốc diệt cỏ, thuốc chống nảy mầm và thuốc điều hòa sinh trưởng cây trồng:			
	- - - Thuốc diệt cỏ:			
3808.93.11	- - - - Dạng bình xịt	0	0	0
3808.93.19	- - - - Loại khác	0	0	0
3808.93.20	- - - Thuốc chống nảy mầm	0	0	0
3808.93.30	- - - Thuốc điều hòa sinh trưởng cây trồng	0	0	0
3808.94	- - Thuốc khử trùng:			
3808.94.10	- - - Có chứa hỗn hợp các axit hắc ín than đá và các chất	0	0	0

	kiềm			
3808.94.20	- - - Loại khác, dạng bình xịt	0	0	0
3808.94.90	- - - Loại khác	0	0	0
3808.99	- - Loại khác:			
3808.99.10	- - - Thuốc bảo quản gỗ, chứa chất diệt côn trùng hoặc diệt nấm	0	0	0
3808.99.90	- - - Loại khác	0	0	0
38.09	Tác nhân để hoàn tất, các chế phẩm tải thuốc nhuộm để làm tăng tốc độ nhuộm màu hoặc để hãm màu và các sản phẩm và chế phẩm khác (ví dụ, chất xử lý hoàn tất vải và thuốc gắn màu), dùng trong ngành dệt, giấy, thuộc da hoặc các ngành công nghiệp tương tự, chưa được chi tiết hoặc ghi ở nơi khác.			
3809.10.00	- Dựa trên thành phần cơ bản là tinh bột	0	0	0
	- Loại khác:			
3809.91	- - Loại dùng trong công nghiệp dệt hoặc các ngành công nghiệp tương tự:			
3809.91.10	- - - Tác nhân làm mềm (chất làm mềm)	0	0	0
3809.91.90	- - - Loại khác	0	0	0
3809.92.00	- - Loại dùng trong công nghiệp giấy hoặc các ngành công nghiệp tương tự	0	0	0
3809.93.00	- - Loại dùng trong công nghiệp thuộc da hoặc các ngành công nghiệp tương tự	0	0	0
38.10	Chế phẩm tẩy sạch cho bề mặt kim loại; chất giúp chảy và các chế phẩm phụ trợ khác dùng cho hàn thiếc, hàn hơi hoặc hàn điện; bột và bột nhão gồm kim loại và các vật liệu khác dùng để hàn thiếc, hàn hơi hoặc hàn điện; các chế phẩm dùng làm lõi hoặc vỏ cho điện cực hàn hoặc que hàn.			
3810.10.00	- Các chế phẩm tẩy sạch cho bề mặt kim loại; bột và bột nhão gồm kim loại và các vật liệu khác dùng để hàn thiếc, hàn hơi hoặc hàn điện	0	0	0
3810.90.00	- Loại khác	0	0	0
38.11	Chế phẩm chống kích nổ, chất ức chế quá trình oxy hóa, chất chống dính, chất làm tăng độ nhớt, chế phẩm chống ăn mòn và các chất phụ gia đã điều chế khác, dùng cho dầu khoáng (kể cả xăng) hoặc cho các loại chất lỏng dùng như dầu khoáng.			
	- Chế phẩm chống kích nổ:			
3811.11.00	- - Từ hợp chất chì	0	0	0
3811.19.00	- - Loại khác	0	0	0
	- Các phụ gia cho dầu bôi trơn:			
3811.21	- - Chứa dầu có nguồn gốc từ dầu mỏ hoặc các loại dầu thu được từ khoáng bitum:			
3811.21.10	- - - Đã đóng gói để bán lẻ	0	0	0
3811.21.90	- - - Loại khác	0	0	0
3811.29.00	- - Loại khác	0	0	0
3811.90	- Loại khác:			

3811.90.10	- - Chế phẩm chống gỉ hoặc chống ăn mòn	0	0	0
3811.90.90	- - Loại khác	0	0	0
38.12	Hỗn hợp xúc tiến lưu hóa cao su đã điều chế; các hợp chất hóa dẻo cao su hoặc plastic, chưa được chi tiết hoặc ghi ở nơi khác; các chế phẩm chống oxy hóa và các hợp chất khác làm ổn định cao su hoặc plastic.			
3812.10.00	- Hỗn hợp xúc tiến lưu hóa cao su đã điều chế	0	0	0
3812.20.00	- Hợp chất hóa dẻo dùng cho cao su hay plastic	0	0	0
3812.30.00	- Các chế phẩm chống oxy hóa và các hợp chất khác làm ổn định cao su hay plastic	0	0	0
3813.00.00	Các chế phẩm và các vật liệu nạp cho bình dập lửa; lựu đạn dập lửa đã nạp.	0	0	0
3814.00.00	Hỗn hợp dung môi hữu cơ và các chất pha loãng, chưa được chi tiết hoặc ghi ở nơi khác; các chất tẩy sơn hoặc tẩy vecni đã pha chế.	0	0	0
38.15	Chất khơi mào phản ứng, các chất xúc tác phản ứng và các chế phẩm xúc tác, chưa được chi tiết hoặc ghi ở nơi khác.			
	- Chất xúc tác có nền:			
3815.11.00	- - Chứa niken hoặc hợp chất niken như chất hoạt tính	0	0	0
3815.12.00	- - Chứa kim loại quý hoặc hợp chất kim loại quý như chất hoạt tính	0	0	0
3815.19.00	- - Loại khác	0	0	0
3815.90.00	- Loại khác	0	0	0
38.16	Xi măng, vữa, bê tông chịu lửa và các loại vật liệu kết cấu tương tự, trừ các sản phẩm thuộc nhóm 38.01.			
3816.00.10	- Xi măng chịu lửa	0	0	0
3816.00.90	- Loại khác	0	0	0
3817.00.00	Các loại alkylbenzen hỗn hợp và các loại alkyl-naphthalene hỗn hợp, trừ các chất thuộc nhóm 27.07 hoặc nhóm 29.02.	0	0	0
3818.00.00	Các nguyên tố hóa học đã được kích tạt dùng trong điện tử, ở dạng đĩa, tấm mỏng hoặc các dạng tương tự; các hợp chất hóa học đã được kích tạt dùng trong điện tử.	0	0	0
3819.00.00	Chất lỏng dùng trong bộ hãm thủy lực và các chất lỏng đã được điều chế khác dùng cho sự truyền động thủy lực, không chứa hoặc chứa dưới 70% tính theo trọng lượng dầu có nguồn gốc từ dầu mỏ hay các loại dầu thu được từ khoáng bi-tum.	0	0	0
3820.00.00	Chế phẩm chống đông và chất lỏng khử đóng băng đã điều chế.	0	0	0

38.21	Môi trường nuôi cấy đã điều chế để phát triển hoặc nuôi các vi sinh vật (kể cả các virút và các loại tương tự) hoặc tế bào của thực vật, người hoặc động vật.			
3821.00.10	- Môi trường nuôi cấy đã điều chế để phát triển các vi sinh vật	0	0	0
3821.00.90	- Loại khác	0	0	0
38.22	Chất thử chẩn đoán bệnh hoặc chất thử thí nghiệm có lớp bồi, chất thử chẩn đoán hoặc chất thử thí nghiệm được điều chế có hoặc không có lớp bồi, trừ loại thuộc nhóm 30.02 hoặc nhóm 30.06; các chất quy chiếu được chứng nhận.			
3822.00.10	- Tấm, phiến, màng, lá và dải bằng plastic được thấm, tẩm hoặc tráng phủ chất thử chẩn đoán bệnh hoặc chất thử thí nghiệm	0	0	0
3822.00.20	- Bìa, tấm xơ sợi xenlulo và màng xơ sợi xenlulo được thấm, tẩm hoặc tráng phủ chất thử chẩn đoán bệnh hay chất thử thí nghiệm	0	0	0
3822.00.30	- Dải và băng chỉ thị màu dùng cho nồi hấp khử trùng	5	0	0
3822.00.90	- Loại khác	0	0	0
38.23	Axit béo monocarboxylic công nghiệp; dầu axit từ quá trình tinh lọc; cồn béo công nghiệp.			
	- Axit béo monocarboxylic công nghiệp; dầu axit từ quá trình tinh lọc:			
3823.11.00	- - Axit stearic	0	0	0
3823.12.00	- - Axit oleic	0	0	0
3823.13.00	- - Axit béo dầu tall	0	0	0
3823.19	- - Loại khác:			
3823.19.10	- - - Dầu axit từ quá trình tinh lọc	0	0	0
3823.19.90	- - - Loại khác	0	0	0
3823.70	- Cồn béo công nghiệp:			
3823.70.10	- - Dạng sáp	0	0	0
3823.70.90	- - Loại khác	0	0	0
38.24	Chất gắn đã điều chế dùng cho các loại khuôn đúc hoặc lõi đúc; các sản phẩm và chế phẩm hóa học của ngành công nghiệp hóa chất hoặc các ngành công nghiệp có liên quan (kể cả các sản phẩm và chế phẩm chứa hỗn hợp các sản phẩm tự nhiên), chưa được chi tiết hoặc ghi ở nơi khác.			
3824.10.00	- Các chất gắn đã điều chế dùng cho khuôn đúc hoặc lõi đúc	0	0	0
3824.30.00	- Cacbua kim loại không kết tụ trộn với nhau hoặc trộn với các chất gắn kim loại	0	0	0
3824.40.00	- Phụ gia đã điều chế dùng cho xi măng, vữa hoặc bê tông	0	0	0
3824.50.00	- Vữa và bê tông không chịu lửa	0	0	0
3824.60.00	- Sorbitol trừ loại thuộc phân nhóm 2905.44	0	0	0
	- Hỗn hợp chứa các dẫn xuất halogen hóa của metan, etan hoặc propan:			
3824.71	- - Chứa chlorofluorocarbons (CFCs), chứa hoặc không chứa hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) hoặc hydrofluorocarbons (HFCs):			

3824.71.10	- - - Dầu dùng cho máy biến thế và bộ phận ngắt mạch, có hàm lượng nhỏ hơn 70% tính theo trọng lượng là dầu có nguồn gốc từ dầu mỏ hoặc các loại dầu thu được từ các khoáng bi-tum	0	0	0
3824.71.90	- - - Loại khác	0	0	0
3824.72.00	- - Chứa bromochlorodifluoromethane, bromotrifluoromethane hoặc dibromotetrafluoroethanes	0	0	0
3824.73.00	- - Chứa hydrobromofluorocarbons (HBFCs)	0	0	0
3824.74	- - Chứa hydrochlorofluorocarbons (HCFCs), chứa hoặc không chứa perfluorocarbons (PFCs) hoặc hydrofluorocarbons (HFCs), nhưng không chứa chlorofluorocarbons (CFCs):			
3824.74.10	- - - Dầu dùng cho máy biến thế và bộ phận ngắt mạch, có hàm lượng nhỏ hơn 70% tính theo trọng lượng là dầu có nguồn gốc từ dầu mỏ hoặc các loại dầu thu được từ các khoáng bi-tum	0	0	0
3824.74.90	- - - Loại khác	0	0	0
3824.75.00	- - Chứa carbon tetrachloride	0	0	0
3824.76.00	- - Chứa 1,1,1 - trichloroethane (methyl chloroform)	0	0	0
3824.77.00	- - Chứa bromomethane (methyl bromide) hoặc bromochloromethane	0	0	0
3824.78.00	- - Chứa perfluorocarbons (PFCs) hoặc hydrofluorocarbons (HFCs), nhưng không chứa chlorofluorocarbons (CFCs) hoặc hydrochlorofluorocarbons (HCFCs)	0	0	0
3824.79.00	- - Loại khác	0	0	0
	- Hỗn hợp và các chế phẩm chứa oxirane (oxit etylen), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) hoặc tris(2,3-dibromopropyl) phosphate:			
3824.81.00	- - Chứa oxirane (oxit etylen)	0	0	0
3824.82.00	- - Chứa polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) hoặc polybrominated biphenyls (PBBs)	0	0	0
3824.83.00	- - Chứa (2,3-dibromopropyl) phosphate	0	0	0
3824.90	- Loại khác:			
3824.90.10	- - Chất tẩy mực, sữa bản in từ khuôn tô và chất tẩy rửa dạng lỏng khác, đã đóng gói để bán lẻ	0	0	0
3824.90.30	- - Bột nhào để sao in với thành phần cơ bản là gelatin, đã đóng thành trọng lượng lớn hoặc dùng ngay (ví dụ, bôi trên giấy hay trên vật liệu dệt)	0	0	0
3824.90.40	- - Hỗn hợp dung môi vô cơ	0	0	0
3824.90.50	- - Dầu acetone	0	0	0
3824.90.60	- - Các chế phẩm hóa chất có chứa bột ngọt (monosodium glutamate)	7	5	0
3824.90.70	- - Các chế phẩm hóa chất khác, dùng trong chế biến thực phẩm	0	0	0
	- - Loại khác:			
3824.90.91	- - - Naphthenic axit, muối không tan trong nước và este của chúng	0	0	0
3824.90.99	- - - Loại khác	0	0	0
38.25	Các sản phẩm còn lại của ngành công nghiệp hóa chất hoặc các ngành công nghiệp có liên quan, chưa được chi tiết hoặc ghi ở nơi khác; rác thải đô thị; bùn cặn của			

	nước thải; các chất thải khác được nêu ở Chú giải 6 của Chương này.			
3825.10.00	- Rác thải đô thị	*	*	*
3825.20.00	- Bùn cặn của nước thải	*	*	*
3825.30	- Rác thải bệnh viện:			
3825.30.10	- - Bơm tiêm, kim tiêm, ống dẫn lưu và các loại tương tự	*	*	*
3825.30.90	- - Loại khác	*	*	*
	- Dung môi hữu cơ thải:			
3825.41.00	- - Đã halogen hóa	*	*	*
3825.49.00	- - Loại khác	*	*	*
3825.50.00	- Chất thải từ dung dịch tẩy kim loại, chất lỏng thủy lực, dầu phanh và chất lỏng chống đông	*	*	*
	- Chất thải khác từ ngành công nghiệp hóa chất hoặc các ngành công nghiệp có liên quan:			
3825.61.00	- - Chứa chủ yếu các hợp chất hữu cơ	*	*	*
3825.69.00	- - Loại khác	*	*	*
3825.90.00	- Loại khác	*	*	*
38.26	Diesel sinh học và hỗn hợp của chúng, không chứa hoặc chứa dưới 70% trọng lượng là dầu có nguồn gốc từ dầu mỏ hoặc dầu thu được từ các khoáng bi-tum.			
3826.00.10	- Este metyl dầu dừa (CME)	0	0	0
3826.00.90	- Loại khác	0	0	0
	Chương 39 - Plastic và các sản phẩm bằng plastic			
39.01	Polyme từ etylen, dạng nguyên sinh.			
3901.10	- Polyetylen có trọng lượng riêng dưới 0,94:			
	- - Dạng lỏng hoặc dạng nhão:			
3901.10.12	- - - Polyetylen cấu trúc thẳng có nhánh ngắn tỷ trọng thấp (LLDPE)	0	0	0
3901.10.19	- - - Loại khác	0	0	0
	- - Loại khác:			
3901.10.92	- - - Polyetylen cấu trúc thẳng có nhánh ngắn tỷ trọng thấp (LLDPE)	0	0	0
3901.10.99	- - - Loại khác	0	0	0
3901.20.00	- Polyetylen có trọng lượng riêng từ 0,94 trở lên	0	0	0
3901.30.00	- Copolyme etylen-vinyl axetat	0	0	0
3901.90	- Loại khác:			
3901.90.40	- - Dạng phân tán	0	0	0
3901.90.90	- - Loại khác	0	0	0
39.02	Polyme từ propylen hoặc từ các olefin khác, dạng nguyên sinh.			
3902.10	- Polypropylen:			
3902.10.30	- - Dạng phân tán	0	0	0
3902.10.90	- - Loại khác	0	0	0

3902.20.00	- Polyisobutylen	0	0	0
3902.30	- Copolyme propylen:			
3902.30.30	- - Dạng lỏng hoặc dạng nhão	0	0	0
3902.30.90	- - Loại khác	0	0	0
3902.90	- Loại khác:			
3902.90.10	- - Polypropylen đã clo hóa dùng để sản xuất mực in	0	0	0
3902.90.90	- - Loại khác	0	0	0
39.03	Polyme từ styren, dạng nguyên sinh.			
	- Polystyren:			
3903.11	- - Loại giãn nở được:			
3903.11.10	- - - Dạng hạt	0	0	0
3903.11.90	- - - Dạng khác	0	0	0
3903.19	- - Loại khác:			
3903.19.10	- - - Dạng phân tán	0	0	0
	- - - Dạng hạt:			
3903.19.21	- - - - Polystyren loại chịu tác động cao (HIPS)	0	0	0
3903.19.29	- - - - Loại khác	0	0	0
	- - - Loại khác:			
3903.19.91	- - - - Polystyren Loại chịu tác động cao (HIPS)	0	0	0
3903.19.99	- - - - Loại khác	0	0	0
3903.20	- Copolyme styren-acrylonitril (SAN):			
3903.20.40	- - Dạng phân tán trong môi trường nước	0	0	0
3903.20.50	- - Dạng phân tán trong môi trường không chứa nước	0	0	0
3903.20.90	- - Loại khác	0	0	0
3903.30	- Copolyme acrylonitril-butadien-styren (ABS):			
3903.30.40	- - Dạng phân tán trong môi trường nước	0	0	0
3903.30.50	- - Dạng phân tán trong môi trường không chứa nước	0	0	0
3903.30.60	- - Dạng hạt	0	0	0
3903.30.90	- - Loại khác	0	0	0
3903.90	- Loại khác:			
3903.90.30	- - Dạng phân tán	0	0	0
	- - Loại khác:			
3903.90.91	- - - Polystyren loại chịu tác động cao (HIPS)	0	0	0
3903.90.99	- - - Loại khác	0	0	0
39.04	Polyme từ vinyl clorua hoặc từ olefin đã halogen hóa khác, dạng nguyên sinh.			
3904.10	- Poly (vinyl clorua), chưa pha trộn với bất kỳ chất nào khác:			
3904.10.10	- - Polyme đồng nhất, sản xuất theo công nghệ huyền phù	8	8	8
	- - Loại khác:			
3904.10.91	- - - Dạng hạt	10	10	10
3904.10.92	- - - Dạng bột	0	0	0
3904.10.99	- - - Loại khác	0	0	0

	- Poly (vinyl clorua) khác:			
3904.21	- - Chưa hóa dẻo:			
3904.21.10	- - - Dạng hạt	10	10	10
3904.21.20	- - - Dạng bột	8	8	8
3904.21.90	- - - Loại khác	0	0	0
3904.22	- - Đã hóa dẻo:			
3904.22.10	- - - Dạng phân tán	0	0	0
3904.22.20	- - - Dạng hạt	10	10	10
3904.22.30	- - - Dạng bột	8	8	8
3904.22.90	- - - Loại khác	0	0	0
3904.30	- Copolyme vinyl clorua-vinyl axetat:			
3904.30.10	- - Dạng hạt	0	0	0
3904.30.20	- - Dạng bột	0	0	0
3904.30.90	- - Loại khác	0	0	0
3904.40	- Copolyme vinyl clorua khác:			
3904.40.10	- - Dạng hạt	0	0	0
3904.40.20	- - Dạng bột	0	0	0
3904.40.90	- - Loại khác	0	0	0
3904.50	- Polyme vinyliden clorua:			
3904.50.40	- - Dạng phân tán	0	0	0
3904.50.50	- - Dạng hạt	0	0	0
3904.50.60	- - Dạng bột	0	0	0
3904.50.90	- - Loại khác	0	0	0
	- Fluoro-polyme:			
3904.61	- - Polytetrafloroetylen:			
3904.61.10	- - - Dạng hạt	0	0	0
3904.61.20	- - - Dạng bột	0	0	0
3904.61.90	- - - Loại khác	0	0	0
3904.69	- - Loại khác:			
3904.69.30	- - - Dạng phân tán	0	0	0
3904.69.40	- - - Dạng hạt	0	0	0
3904.69.50	- - - Dạng bột	0	0	0
3904.69.90	- - - Loại khác	0	0	0
3904.90	- Loại khác:			
3904.90.30	- - Dạng phân tán	0	0	0
3904.90.40	- - Dạng hạt	0	0	0
3904.90.50	- - Dạng bột	0	0	0
3904.90.90	- - Loại khác	0	0	0
39.05	Polyme từ vinyl axetat hay từ các vinyl este khác, dạng nguyên sinh; các polyme vinyl khác ở dạng nguyên sinh.			
	- Poly (vinyl axetat):			
3905.12.00	- - Dạng phân tán trong môi trường nước	0	0	0
3905.19	- - Loại khác:			

3905.19.10	- - - Dạng lỏng hoặc dạng nhão	0	0	0
3905.19.90	- - - Loại khác	0	0	0
	- Copolyme vinyl axetat:			
3905.21.00	- - Dạng phân tán trong môi trường nước	0	0	0
3905.29.00	- - Loại khác	0	0	0
3905.30	- Poly (vinyl alcohol), có hoặc không chứa các nhóm axetat chưa thủy phân:			
3905.30.10	- - Dạng phân tán	0	0	0
3905.30.90	- - Loại khác	0	0	0
	- Loại khác:			
3905.91	- - Copolyme:			
3905.91.10	- - - Dạng phân tán	0	0	0
3905.91.90	- - - Loại khác	0	0	0
3905.99	- - Loại khác:			
3905.99.10	- - - Dạng phân tán trong môi trường nước	0	0	0
3905.99.20	- - - Dạng phân tán trong môi trường không chứa nước	0	0	0
3905.99.90	- - - Loại khác	0	0	0
39.06	Polymer acrylic dạng nguyên sinh.			
3906.10	- Poly (metyl metacrylat):			
3906.10.10	- - Dạng phân tán	0	0	0
3906.10.90	- - Loại khác	0	0	0
3906.90	- Loại khác:			
3906.90.20	- - Dạng phân tán	0	0	0
	- - Loại khác:			
3906.90.92	- - - Natri polyacrylat	0	0	0
3906.90.99	- - - Loại khác	0	0	0
39.07	Polyaxetal, polyete khác và nhựa epoxit, dạng nguyên sinh; polycarbonat, nhựa alkyd, este polyallyl và các polyeste khác, dạng nguyên sinh.			
3907.10.00	- Polyaxetal	0	0	0
3907.20	- Polyete khác:			
3907.20.10	- - Polytetrametylen ete glycol	0	0	0
3907.20.90	- - Loại khác	0	0	0
3907.30	- Nhựa epoxit:			
3907.30.20	- - Loại dùng để phủ, dạng bột	0	0	0
3907.30.30	- - Dạng lỏng hoặc dạng nhão	0	0	0
3907.30.90	- - Loại khác	0	0	0
3907.40.00	- Polycarbonat	0	0	0
3907.50	- Nhựa alkyd:			
3907.50.10	- - Dạng lỏng hoặc dạng nhão	0	0	0
3907.50.90	- - Loại khác	0	0	0
3907.60	- Poly (etylen terephthalat):			

3907.60.10	- - Dạng phân tán	0	0	0
3907.60.20	- - Dạng hạt	0	0	0
3907.60.90	- - Loại khác	0	0	0
3907.70.00	- Poly (axit lactic)	0	0	0
	- Polyeste khác:			
3907.91	- - Chưa no:			
3907.91.20	- - - Dạng mảnh vỡ	0	0	0
3907.91.30	- - - Dạng lỏng hoặc dạng nhão	0	0	0
3907.91.90	- - - Loại khác	0	0	0
3907.99	- - Loại khác:			
3907.99.40	- - - Loại dùng để phủ, dạng bột	0	0	0
3907.99.90	- - - Loại khác	0	0	0
39.08	Polyamide dạng nguyên sinh.			
3908.10	- Polyamide-6, -11,- 12, -6,6, -6,9, -6,10 hoặc -6,12:			
3908.10.10	- - Polyamide-6	0	0	0
3908.10.90	- - Loại khác	0	0	0
3908.90.00	- Loại khác	0	0	0
39.09	Nhựa amino, nhựa phenolic và polyurethan, dạng nguyên sinh.			
3909.10	- Nhựa ure; nhựa thioure:			
3909.10.10	- - Hợp chất dùng để đúc	0	0	0
3909.10.90	- - Loại khác	0	0	0
3909.20	- Nhựa melamin:			
3909.20.10	- - Hợp chất dùng để đúc	0	0	0
3909.20.90	- - Loại khác	0	0	0
3909.30	- Nhựa amino khác:			
3909.30.10	- - Hợp chất dùng để đúc	0	0	0
	- - Loại khác:			
3909.30.91	- - - Nhựa glyoxal monourein	0	0	0
3909.30.99	- - - Loại khác	0	0	0
3909.40	- Nhựa phenolic:			
3909.40.10	- - Hợp chất dùng để đúc trừ phenol formaldehyt	0	0	0
3909.40.90	- - Loại khác	0	0	0
3909.50.00	- Polyurethan	0	0	0
39.10	Silicon dạng nguyên sinh.			
3910.00.20	- Dạng phân tán hoặc dạng hòa tan	0	0	0
3910.00.90	- Loại khác	0	0	0
39.11	Nhựa từ dầu mỏ, nhựa cumaron-inden, polyterpen, polysulphua, polysulphon và các sản phẩm khác đã nêu trong Chú giải 3 của Chương này, chưa được chi tiết hoặc ghi ở nơi khác, dạng nguyên sinh.			

3911.10.00	- Nhựa từ dầu mỏ, nhựa cumaron, nhựa inden hoặc nhựa cumaron-inden và polyterpen	0	0	0
3911.90.00	- Loại khác	0	0	0
39.12	Xenlulo và các dẫn xuất hóa học của nó, chưa được chi tiết hoặc ghi ở nơi khác, dạng nguyên sinh.			
	- Axetat xenlulo:			
3912.11.00	- - Chưa hóa dẻo	0	0	0
3912.12.00	- - Đã hóa dẻo	0	0	0
3912.20	- Nitrat xenlulo (bao gồm cả dung dịch dạng keo):			
	- - Chưa hóa dẻo:			
3912.20.11	- - - Nitroxenlulo bán hoàn thiện đã ngâm nước	0	0	0
3912.20.19	- - - Loại khác	0	0	0
3912.20.20	- - Đã hóa dẻo	0	0	0
	- Ete xenlulo:			
3912.31.00	- - Carboxymethylcellulose và muối của nó	0	0	0
3912.39.00	- - Loại khác	0	0	0
3912.90	- Loại khác:			
3912.90.20	- - Dạng hạt	0	0	0
3912.90.90	- - Loại khác	0	0	0
39.13	Polyme tự nhiên (ví dụ, axit alginic) và các polyme tự nhiên đã biến đổi (ví dụ, protein đã làm cứng, các dẫn xuất hóa học của cao su tự nhiên), chưa được chi tiết hoặc ghi ở nơi khác, dạng nguyên sinh.			
3913.10.00	- Axit alginic, các muối và este của nó	0	0	0
3913.90	- Loại khác:			
3913.90.10	- - Protein đã làm cứng	0	0	0
3913.90.20	- - Các dẫn xuất hóa học của cao su tự nhiên	0	0	0
3913.90.30	- - Polyme từ tinh bột	0	0	0
3913.90.90	- - Loại khác	0	0	0
3914.00.00	Chất trao đổi ion làm từ các polyme thuộc các nhóm từ 39.01 đến 39.13, dạng nguyên sinh.	0	0	0
39.15	Phế liệu, phế thải và mẫu vụn, của plastic.			
3915.10	- Từ polyme etylen:			
3915.10.10	- - Dạng xốp, không cứng	0	0	0
3915.10.90	- - Loại khác	0	0	0
3915.20	- Từ polyme styren:			
3915.20.10	- - Dạng xốp, không cứng	0	0	0
3915.20.90	- - Loại khác	0	0	0
3915.30	- Từ polyme vinyl clorua:			
3915.30.10	- - Dạng xốp, không cứng	0	0	0
3915.30.90	- - Loại khác	0	0	0
3915.90.00	- Từ plastic khác	0	0	0

39.16	Plastic dạng sợi monofilament có kích thước mặt cắt ngang bất kỳ trên 1 mm, dạng thanh, que và các dạng hình, đã hoặc chưa gia công bề mặt, nhưng chưa gia công cách khác.			
3916.10	- Từ polyme etylen:			
3916.10.10	- - Sợi monofilament	0	0	0
3916.10.20	- - Dạng thanh, que và các dạng hình	0	0	0
3916.20	- Từ polyme vinyl clorua:			
3916.20.10	- - Sợi monofilament	0	0	0
3916.20.20	- - Dạng thanh, que và các dạng hình	0	0	0
3916.90	- Từ plastic khác:			
	- - Từ protein đã làm cứng:			
3916.90.41	- - - Sợi monofilament	0	0	0
3916.90.49	- - - Loại khác	0	0	0
3916.90.50	- - Từ sợi lưu hóa	0	0	0
3916.90.60	- - Từ các dẫn xuất hóa học của cao su tự nhiên	0	0	0
	- - Loại khác:			
3916.90.91	- - - Sợi monofilament	0	0	0
3916.90.99	- - - Loại khác	0	0	0
39.17	Các loại ống, ống dẫn và ống vôi, và các phụ kiện dùng để ghép nối chúng (ví dụ, các đoạn nối, khuỷu, vành đệm), bằng plastic.			
3917.10	- Ruột nhân tạo (vỏ xúc xích) bằng protein đã làm cứng hoặc bằng chất liệu xenlulo:			
3917.10.10	- - Từ protein đã được làm cứng	0	0	0
3917.10.90	- - Loại khác	0	0	0
	- Ống, ống dẫn và ống vôi, loại cứng:			
3917.21.00	- - Bằng polyme etylen	5	0	0
3917.22.00	- - Bằng polyme propylen	5	0	0
3917.23.00	- - Bằng polyme vinyl clorua	5	0	0
3917.29.00	- - Bằng plastic khác	5	0	0
	- Ống, ống dẫn và ống vôi khác:			
3917.31.00	- - Ống, ống dẫn và ống vôi, loại mềm, có áp suất bực tối thiểu là 27,6 MPa	5	0	0
3917.32	- - Loại khác, chưa gia cố hoặc kết hợp với chất liệu khác, không kèm các phụ kiện:			
3917.32.10	- - - Vỏ xúc xích hoặc vỏ giảm bông	0	0	0
3917.32.90	- - - Loại khác	5	0	0
3917.33.00	- - Loại khác, chưa gia cố hoặc kết hợp với chất liệu khác, có kèm các phụ kiện	5	0	0
3917.39.00	- - Loại khác	5	0	0
3917.40.00	- Các phụ kiện	5	0	0
39.18	Tấm trải sàn bằng plastic, có hoặc không tự dính, dạng cuộn hoặc dạng tấm rời để ghép; tấm ốp tường hoặc ốp trần bằng plastic, như đã nêu trong Chú giải 9 của Chương này.			

3918.10	- Từ polyme vinyl clorua:			
	- - Tấm trải sàn:			
3918.10.11	- - - Dạng tấm rời để ghép	7	5	0
3918.10.19	- - - Loại khác	7	5	0
3918.10.90	- - Loại khác	7	5	0
3918.90	- Từ plastic khác:			
	- - Tấm trải sàn:			
3918.90.11	- - - Dạng tấm rời để ghép, bằng polyetylen	7	5	0
3918.90.13	- - - Loại khác, bằng polyetylen	7	5	0
3918.90.14	- - - Từ dẫn xuất hóa học của cao su tự nhiên	7	5	0
3918.90.19	- - - Loại khác	7	5	0
	- - Loại khác:			
3918.90.91	- - - Bằng polyetylen	7	5	0
3918.90.92	- - - Bằng dẫn xuất hóa học của cao su tự nhiên	7	5	0
3918.90.99	- - - Loại khác	7	5	0
39.19	Tấm, phiến, màng, lá, băng, dải và các hình dạng phẳng khác tự dính, bằng plastic, có hoặc không ở dạng cuộn.			
3919.10	- Ở dạng cuộn có chiều rộng không quá 20 cm:			
3919.10.10	- - Bằng polyme vinyl clorua	5	0	0
3919.10.20	- - Bằng polyetylen	5	0	0
3919.10.90	- - Loại khác	5	0	0
3919.90	- Loại khác:			
3919.90.10	- - Bằng polyme vinyl clorua	0	0	0
3919.90.20	- - Bằng protein đã được làm cứng	0	0	0
3919.90.90	- - Loại khác	0	0	0
39.20	Tấm, phiến, màng, lá và dải khác, bằng plastic, không xốp và chưa được gia cố, chưa gắn lớp mặt, chưa được bổ trợ hoặc chưa được kết hợp tương tự với các vật liệu khác.			
3920.10.00	- Từ polyme etylen	0	0	0
3920.20	- Từ polyme propylen:			
3920.20.10	- - Màng polypropylen định hướng hai chiều (BOPP)	0	0	0
3920.20.90	- - Loại khác	0	0	0
3920.30	- Từ polyme styren:			
3920.30.10	- - Loại được sử dụng như chất kết dính bằng cách làm nóng chảy	0	0	0
3920.30.20	- - Tấm Acrylonitril butadien styren (ABS) sử dụng trong sản xuất tủ lạnh	0	0	0
3920.30.90	- - Loại khác	0	0	0
	- Từ polyme vinyl clorua:			
3920.43.00	- - Có hàm lượng chất hóa dẻo không dưới 6% tính theo trọng lượng	0	0	0
3920.49.00	- - Loại khác	0	0	0
	- Từ polyme acrylic:			

3920.51.00	- - Từ poly(metyl metacrylat)	0	0	0
3920.59.00	- - Loại khác	0	0	0
	- Từ polycarbonat, nhựa alkyd, este polyallyl hoặc polyeste khác:			
3920.61	- - Từ polycarbonat:			
3920.61.10	- - - Dạng tấm và phiến	0	0	0
3920.61.90	- - - Loại khác	0	0	0
3920.62.00	- - Từ poly (etylen terephtalat)	0	0	0
3920.63.00	- - Từ polyeste chưa no	0	0	0
3920.69.00	- - Từ polyeste khác	0	0	0
	- Từ xenlulo hoặc các dẫn xuất hóa học của nó:			
3920.71	- - Từ xenlulo tái sinh:			
3920.71.10	- - - Màng xenlophan	0	0	0
3920.71.90	- - - Loại khác	0	0	0
3920.73.00	- - Từ xenlulo axetat	0	0	0
3920.79	- - Từ các dẫn xuất xenlulo khác:			
3920.79.10	- - - Từ nitrocellulose (thuốc nổ bông)	0	0	0
3920.79.90	- - - Loại khác	0	0	0
	- Từ plastic khác:			
3920.91	- - Từ poly(vinyl butyral):			
3920.91.10	- - - Màng dùng làm kính an toàn, độ dày trên 0,38 mm nhưng không quá 0,76 mm, và chiều rộng không quá 2 m	0	0	0
3920.91.90	- - - Loại khác	0	0	0
3920.92	- - Từ polyamit:			
3920.92.10	- - - Từ polyamit-6	0	0	0
3920.92.90	- - - Loại khác	0	0	0
3920.93.00	- - Từ nhựa amino	0	0	0
3920.94	- - Từ nhựa phenolic:			
3920.94.10	- - - Dạng tấm phenol formaldehyt (bakelit)	0	0	0
3920.94.90	- - - Loại khác	0	0	0
3920.99	- - Từ plastic khác:			
3920.99.10	- - - Từ protein đã làm cứng hoặc dẫn xuất hóa học của cao su tự nhiên	0	0	0
3920.99.90	- - - Loại khác	0	0	0
39.21	Tấm, phiến, màng, lá và dải khác, bằng plastic.			
	- Loại xếp:			
3921.11	- - Từ polyme styren:			
3921.11.20	- - - Loại cứng	0	0	0
3921.11.90	- - - Loại khác	0	0	0
3921.12.00	- - Từ polyme vinyl clorua	0	0	0
3921.13	- - Từ polyurethan:			
3921.13.10	- - - Loại cứng	0	0	0
3921.13.90	- - - Loại khác	0	0	0
3921.14	- - Từ xenlulo tái sinh:			

3921.14.20	- - - Loại cứng	0	0	0
3921.14.90	- - - Loại khác	0	0	0
3921.19	- - Tủ plastic khác:			
3921.19.20	- - - Loại cứng	0	0	0
3921.19.90	- - - Loại khác	0	0	0
3921.90	- Loại khác:			
3921.90.10	- - Tủ sợi lưu hóa	0	0	0
3921.90.20	- - Tủ protein đã làm cứng	0	0	0
3921.90.30	- - Tủ các dẫn xuất hóa học của cao su tự nhiên	0	0	0
3921.90.90	- - Loại khác	0	0	0
39.22	Bồn tắm, bồn tắm vòi sen, bồn rửa, chậu rửa, bệ rửa, bệ và nắp xí bột, bình xả nước và các thiết bị vệ sinh tương tự, bằng plastic.			
3922.10	- Bồn tắm, bồn tắm vòi sen, bồn rửa và chậu rửa:			
3922.10.10	- - Bồn tắm	7	5	0
3922.10.90	- - Loại khác	7	5	0
3922.20.00	- Bệ và nắp xí bột	7	5	0
3922.90	- Loại khác:			
	- - Bệ rửa, bình xả nước và bệ tiểu:			
3922.90.11	- - - Bộ phận của bình xả nước	7	5	0
3922.90.12	- - - Bình xả nước đã lắp sẵn các bộ phận	7	5	0
3922.90.19	- - - Loại khác	7	5	0
3922.90.90	- - Loại khác	7	5	0
39.23	Các sản phẩm dùng trong vận chuyển hoặc đóng gói hàng hóa, bằng plastic; nút, nắp, mũ van và các loại nút đậy khác, bằng plastic.			
3923.10	- Hộp, hòm, thùng thưa và các loại tương tự:			
3923.10.10	- - Hộp đựng phim, băng từ và đĩa quang	5	0	0
3923.10.90	- - Loại khác	7	5	0
	- Bao và túi (kể cả loại hình nón):			
3923.21	- - Tủ polyme etylen:			
	- - - Túi vô trùng được gia cố bằng lá nhôm (trừ túi đáy nở-retort):			
3923.21.11	- - - - Có chiều rộng từ 315 mm trở lên và có chiều dài từ 410 mm trở lên, gắn với nắp đệm kín	7	5	0
3923.21.19	- - - - Loại khác	7	5	0
	- - - Loại khác:			
3923.21.91	- - - - Túi vô trùng không được gia cố bằng lá nhôm (trừ túi đáy nở-retort), chiều rộng từ 315 mm trở lên và chiều dài từ 410 mm trở lên, gắn với nắp đệm kín	7	5	0
3923.21.99	- - - - Loại khác	7	5	0
3923.29	- - Tủ plastic khác:			
3923.29.10	- - - Túi vô trùng đã hoặc chưa gia cố bằng lá nhôm (trừ túi đáy nở-retort), chiều rộng từ 315 mm trở lên và chiều dài từ 410 mm trở lên, gắn với nắp đệm kín	7	5	0

3923.29.90	- - - Loại khác	7	5	0
3923.30	- Bình, chai, lọ, bình thót cổ và các sản phẩm tương tự:			
3923.30.20	- - Bình chứa nhiên liệu nhiều lớp được gia cố bằng sợi thủy tinh	7	5	0
3923.30.90	- - Loại khác	7	5	0
3923.40	- Suốt chỉ, ống chỉ, lõi và các vật phẩm tương tự:			
3923.40.10	- - Loại phù hợp sử dụng với máy móc thuộc nhóm 84.44, 84.45 hoặc 84.48	0	0	0
3923.40.90	- - Loại khác	0	0	0
3923.50.00	- Nút, nắp, mũ van và các nút đậy khác	7	5	0
3923.90	- Loại khác:			
3923.90.10	- - Tuýp để đựng kem đánh răng	0	0	0
3923.90.90	- - Loại khác	7	5	0
39.24	Bộ đồ ăn, bộ đồ dùng nhà bếp, các sản phẩm gia dụng khác và các sản phẩm phục vụ vệ sinh, bằng plastic.			
3924.10.00	- Bộ đồ ăn và bộ đồ dùng nhà bếp	7	5	0
3924.90	- Loại khác:			
3924.90.10	- - Bô để giường bệnh, bô đi tiểu (loại xách tay được) hoặc bô để phòng ngủ	7	5	0
3924.90.90	- - Loại khác	7	5	0
39.25	Đồ vật bằng plastic dùng trong xây lắp, chưa được chi tiết hoặc ghi ở nơi khác.			
3925.10.00	- Thùng chứa, bể và các loại đồ chứa đựng tương tự, dung tích trên 300 lít	7	5	0
3925.20.00	- Cửa ra vào, cửa sổ và khung cửa chúng và ngưỡng cửa ra vào	7	5	0
3925.30.00	- Cửa chớp, màn che (kể cả màn chớp lật), các sản phẩm tương tự và các bộ phận của nó	7	5	0
3925.90.00	- Loại khác	7	5	0
39.26	Các sản phẩm khác bằng plastic và các sản phẩm bằng các vật liệu khác của các nhóm từ 39.01 đến 39.14.			
3926.10.00	- Đồ dùng trong văn phòng hoặc trường học	7	5	0
3926.20	- Hàng may mặc và đồ phụ trợ may mặc (kể cả găng tay, găng hở ngón và găng bao tay):			
3926.20.60	- - Hàng may mặc dùng để phòng hóa, phóng xạ hoặc lửa	5	0	0
3926.20.90	- - Loại khác	7	5	0
3926.30.00	- Phụ kiện lắp vào đồ nội thất, trên thân xe (coachwork) hoặc các loại tương tự	7	5	0
3926.40.00	- Tượng nhỏ và các đồ trang trí khác	7	5	0
3926.90	- Loại khác:			
3926.90.10	- - Phao cho lưới đánh cá	7	5	0
3926.90.20	- - Quạt và màn che kéo bằng tay, khung và tay cầm, quai kèm theo, và các bộ phận của chúng	7	5	0
	- - Các sản phẩm vệ sinh, y tế và phẫu thuật:			
3926.90.32	- - - Khuôn plastic lấy dấu răng	5	0	0

3926.90.39	- - - Loại khác	5	0	0
	- - Các thiết bị, dụng cụ an toàn và bảo vệ:			
3926.90.41	- - - Lá chắn bảo vệ của cảnh sát	0	0	0
3926.90.42	- - - Mặt nạ bảo hộ và các vật phẩm tương tự sử dụng khi hàn và trong các công việc tương tự	5	0	0
3926.90.44	- - - Đệm cứu sinh dùng để bảo vệ người ngã từ trên cao xuống	5	0	0
3926.90.49	- - - Loại khác	3	0	0
	- - Các sản phẩm dùng cho công nghiệp:			
3926.90.53	- - - Băng truyền hoặc băng tải hoặc dây curoa	5	0	0
3926.90.55	- - - Móc hình chữ J hoặc khối chùm bằng plastic dùng cho ngòi nổ, kíp nổ	5	0	0
3926.90.59	- - - Loại khác	5	0	0
3926.90.60	- - Dụng cụ cho gia cầm ăn	7	5	0
3926.90.70	- - Miếng đệm cho các sản phẩm may mặc hoặc các đồ phụ trợ của quần áo	7	5	0
	- - Tấm thẻ để trình bày đồ nữ trang hoặc những đồ vật nhỏ để trang điểm cá nhân; chuỗi hạt; phom giày:			
3926.90.81	- - - Khuôn (phom) giày	7	5	0
3926.90.82	- - - Chuỗi hạt cầu nguyện	7	5	0
3926.90.89	- - - Loại khác	7	5	0
	- - Loại khác:			
3926.90.91	- - - Loại dùng để chứa ngũ cốc	7	5	0
3926.90.92	- - - Vỏ viên nhộng loại dùng để làm thuốc	7	5	0
3926.90.99	- - - Loại khác	7	5	0
	Chương 40 - Cao su và các sản phẩm bằng cao su			
40.01	Cao su tự nhiên, nhựa cây batata, nhựa két, nhựa cây cóc cao su, nhựa cây họ sacolasea và các loại nhựa tự nhiên tương tự, ở dạng nguyên sinh hoặc dạng tấm, lá hoặc dải.			
4001.10	- Mủ cao su tự nhiên, đã hoặc chưa tiền lưu hóa:			
	- - Chứa trên 0,5% hàm lượng amoniac tính theo thể tích:			
4001.10.11	- - - Được cô đặc bằng ly tâm	0	0	0
4001.10.19	- - - Loại khác	0	0	0
	- - Chứa không quá 0,5% hàm lượng amoniac tính theo thể tích:			
4001.10.21	- - - Được cô đặc bằng ly tâm	0	0	0
4001.10.29	- - - Loại khác	0	0	0
	- Cao su tự nhiên ở dạng khác:			
4001.21	- - Tờ cao su xông khói:			
4001.21.10	- - - RSS hạng 1	0	0	0
4001.21.20	- - - RSS hạng 2	0	0	0
4001.21.30	- - - RSS hạng 3	0	0	0
4001.21.40	- - - RSS hạng 4	0	0	0
4001.21.50	- - - RSS hạng 5	0	0	0

4001.21.90	- - - Loại khác	0	0	0
4001.22	- - Cao su tự nhiên đã định chuẩn về kỹ thuật (TSNR):			
4001.22.10	- - - TSNR 10	0	0	0
4001.22.20	- - - TSNR 20	0	0	0
4001.22.30	- - - TSNR L	0	0	0
4001.22.40	- - - TSNR CV	0	0	0
4001.22.50	- - - TSNR GP	0	0	0
4001.22.90	- - - Loại khác	0	0	0
4001.29	- - Loại khác:			
4001.29.10	- - - Cao su dạng tờ được làm khô bằng không khí	0	0	0
4001.29.20	- - - Crép từ mũ cao su	0	0	0
4001.29.30	- - - Crép làm đế giày	0	0	0
4001.29.40	- - - Crép tái chế, kể cả vỏ crep làm từ mẫu cao su vụn	0	0	0
4001.29.50	- - - Crép loại khác	0	0	0
4001.29.60	- - - Cao su chế biến cao cấp	0	0	0
4001.29.70	- - - Váng cao su	0	0	0
4001.29.80	- - - Loại tận thu (trên cây, dưới đất hoặc loại đã hun khói) và phần thừa lại trên cốc	0	0	0
	- - - Loại khác:			
4001.29.91	- - - - Dạng nguyên sinh	0	0	0
4001.29.99	- - - - Loại khác	0	0	0
4001.30	- Nhựa cây balata, nhựa kết, nhựa cây cóc cao su, nhựa cây họ sacolasea và các loại nhựa tự nhiên tương tự:			
	- - Jelutong:			
4001.30.11	- - - Dạng nguyên sinh	0	0	0
4001.30.19	- - - Loại khác	0	0	0
	- - Loại khác:			
4001.30.91	- - - Dạng nguyên sinh	0	0	0
4001.30.99	- - - Loại khác	0	0	0
40.02	Cao su tổng hợp và các chất thay thế cao su dẫn xuất từ dầu, ở dạng nguyên sinh hoặc dạng tấm, tờ hoặc dải; hỗn hợp của một sản phẩm bất kỳ của nhóm 40.01 với một sản phẩm bất kỳ của nhóm này, ở dạng nguyên sinh hoặc dạng tấm, tờ hoặc dải.			
	- Cao su styren-butadien (SBR); cao su styren-butadien đã được carboxyl hóa (XSBR):			
4002.11.00	- - Dạng latex (dạng mũ cao su)	0	0	0
4002.19	- - Loại khác:			
4002.19.10	- - - Dạng nguyên sinh hoặc dạng tấm, tờ hoặc dải chưa lưu hóa, chưa pha trộn	0	0	0
4002.19.90	- - - Loại khác	0	0	0
4002.20	- Cao su butadien (BR):			
4002.20.10	- - Dạng nguyên sinh	0	0	0
4002.20.90	- - Loại khác	0	0	0
	- Cao su isobuten-isopren (butyl) (IIR); cao su halo-isobuten-isopren (CIIR hoặc BIIR):			

4002.31	- - Cao su isobuten-isopren (butyl) (IIR):			
4002.31.10	- - - Dạng tấm, tờ hoặc dải chưa lưu hóa, chưa pha trộn	0	0	0
4002.31.90	- - - Loại khác	0	0	0
4002.39	- - Loại khác:			
4002.39.10	- - - Dạng tấm, tờ hoặc dải chưa lưu hóa, chưa pha trộn	0	0	0
4002.39.90	- - - Loại khác	0	0	0
	- Cao su clopren (clobutadien) (CR):			
4002.41.00	- - Dạng latex (dạng mủ cao su)	0	0	0
4002.49	- - Loại khác:			
4002.49.10	- - - Dạng nguyên sinh	0	0	0
4002.49.90	- - - Loại khác	0	0	0
	- Cao su acrylonitril-butadien (NBR):			
4002.51.00	- - Dạng latex (dạng mủ cao su)	0	0	0
4002.59	- - Loại khác:			
4002.59.10	- - - Dạng nguyên sinh	0	0	0
4002.59.90	- - - Loại khác	0	0	0
4002.60	- Cao su isopren (IR):			
4002.60.10	- - Dạng nguyên sinh	0	0	0
4002.60.90	- - Loại khác	0	0	0
4002.70	- Cao su diene chưa liên hợp-etylen-propylen (EPDM):			
4002.70.10	- - Dạng nguyên sinh	0	0	0
4002.70.90	- - Loại khác	0	0	0
4002.80	- Hỗn hợp của sản phẩm bất kỳ thuộc nhóm 40.01 với sản phẩm bất kỳ của nhóm này:			
4002.80.10	- - Hỗn hợp mủ cao su tự nhiên với mủ cao su tổng hợp	0	0	0
4002.80.90	- - Loại khác	0	0	0
	- Loại khác:			
4002.91.00	- - Dạng latex (dạng mủ cao su)	0	0	0
4002.99	- - Loại khác:			
4002.99.20	- - - Dạng nguyên sinh hoặc dạng tấm, tờ hoặc dải chưa lưu hóa, chưa pha trộn	0	0	0
4002.99.90	- - - Loại khác	0	0	0
4003.00.00	Cao su tái sinh ở dạng nguyên sinh hoặc dạng tấm, tờ hoặc dải.	0	0	0
4004.00.00	Phế liệu, phế thải và mảnh vụn từ cao su (trừ cao su cứng) và bột và hạt thu được từ chúng.	0	0	0
40.05	Cao su hỗn hợp, chưa lưu hóa, ở dạng nguyên sinh hoặc dạng tấm, tờ hoặc dải.			
4005.10	- Hỗn hợp với muối carbon hoặc silica:			
4005.10.10	- - Của keo tự nhiên	0	0	0
4005.10.90	- - Loại khác	0	0	0
4005.20.00	- Dạng hòa tan; dạng phân tán trừ các sản phẩm thuộc phân nhóm 4005.10	0	0	0

	- Loại khác:			
4005.91	- - Dạng tấm, tờ và dải:			
4005.91.10	- - - Cửa keo tự nhiên	0	0	0
4005.91.90	- - - Loại khác	0	0	0
4005.99	- - Loại khác:			
4005.99.10	- - - Dạng latex (dạng mũ cao su)	0	0	0
4005.99.90	- - - Loại khác	0	0	0
40.06	Các dạng khác (ví dụ, thanh, ống và dạng hình) và các sản phẩm khác (ví dụ, đĩa và vòng), bằng cao su chưa lưu hóa.			
4006.10.00	- Dải “camel- back” dùng để đắp lại lớp cao su	0	0	0
4006.90	- Loại khác:			
4006.90.10	- - Cửa keo tự nhiên	0	0	0
4006.90.90	- - Loại khác	0	0	0
4007.00.00	Chỉ sợi và dây bện bằng cao su lưu hóa.	0	0	0
40.08	Tấm, tờ, dải, thanh và dạng hình, bằng cao su lưu hóa trừ cao su cứng.			
	- Từ cao su xốp:			
4008.11	- - Dạng tấm, tờ và dải:			
4008.11.10	- - - Chiều dày trên 5 mm, có một mặt được lót vải dệt	0	0	0
4008.11.20	- - - Loại khác, miếng, tấm ghép với nhau lát nền và ốp tường	0	0	0
4008.11.90	- - - Loại khác	0	0	0
4008.19.00	- - Loại khác	0	0	0
	- Từ cao su không xốp:			
4008.21	- - Dạng tấm, tờ và dải:			
4008.21.10	- - - Chiều dày trên 5 mm, có một mặt được lót vải dệt	0	0	0
4008.21.20	- - - Loại khác, miếng, tấm ghép với nhau lát nền và ốp tường	0	0	0
4008.21.90	- - - Loại khác	0	0	0
4008.29.00	- - Loại khác	0	0	0
40.09	Các loại ống, ống dẫn và ống vòi, bằng cao su lưu hóa trừ cao su cứng, có hoặc không kèm theo các phụ kiện để ghép nối (ví dụ, các đoạn nối, khớp, khuỷu, vành đệm).			
	- Chưa gia cố hoặc kết hợp với các vật liệu khác:			
4009.11.00	- - Không kèm phụ kiện ghép nối	0	0	0
4009.12	- - Có kèm phụ kiện ghép nối:			
4009.12.10	- - - Ống hút và xả bùn dùng trong khai thác mỏ	0	0	0
4009.12.90	- - - Loại khác	0	0	0
	- Đã gia cố hoặc kết hợp duy nhất với kim loại:			
4009.21	- - Không kèm phụ kiện ghép nối:			
4009.21.10	- - - Ống hút và xả bùn dùng trong khai thác mỏ	0	0	0
4009.21.90	- - - Loại khác	0	0	0

4009.22	- - Có kèm phụ kiện ghép nối:			
4009.22.10	- - - Ống hút và xả bùn dùng trong khai thác mỏ	0	0	0
4009.22.90	- - - Loại khác	0	0	0
	- Đã gia cố hoặc kết hợp duy nhất với vật liệu dệt:			
4009.31	- - Không kèm phụ kiện ghép nối:			
4009.31.10	- - - Ống hút và xả bùn dùng trong khai thác mỏ	0	0	0
	- - - Loại khác:			
4009.31.91	- - - - Ống dẫn nhiên liệu, ống dẫn nhiệt và ống dẫn nước, dùng cho xe gắn động cơ thuộc nhóm 87.02, 87.03, 87.04	0	0	0
4009.31.99	- - - - Loại khác	0	0	0
4009.32	- - Có kèm phụ kiện ghép nối:			
4009.32.10	- - - Ống hút và xả bùn dùng trong khai thác mỏ	0	0	0
4009.32.90	- - - Loại khác	0	0	0
	- Đã gia cố hoặc kết hợp với vật liệu khác:			
4009.41.00	- - Không kèm phụ kiện ghép nối	0	0	0
4009.42	- - Có kèm phụ kiện ghép nối:			
4009.42.10	- - - Ống hút và xả bùn dùng trong khai thác mỏ	0	0	0
4009.42.90	- - - Loại khác	0	0	0
40.10	Bảng tải hoặc đai tải bằng truyền (dây cu roa) hoặc đai truyền, bằng cao su lưu hóa.			
	- Bảng tải hoặc đai tải:			
4010.11.00	- - Chỉ được gia cố bằng kim loại	0	0	0
4010.12.00	- - Chỉ được gia cố bằng vật liệu dệt	0	0	0
4010.19.00	- - Loại khác	0	0	0
	- Bảng truyền hoặc đai truyền:			
4010.31.00	- - Bảng truyền liên tục có mặt cắt hình thang (băng chữ V), có gân hình chữ V, với chu vi ngoài trên 60 cm đến 180 cm	0	0	0
4010.32.00	- - Bảng truyền có mặt cắt hình thang (băng chữ V), trừ băng truyền có gân hình chữ V, với chu vi ngoài trên 60 cm đến 180 cm	0	0	0
4010.33.00	- - Bảng truyền liên tục có mặt cắt hình thang (băng chữ V), có gân hình chữ V, với chu vi ngoài trên 180 cm đến 240 cm	0	0	0
4010.34.00	- - Bảng truyền liên tục có mặt cắt hình thang (băng chữ V), trừ băng truyền có gân hình chữ V, với chu vi ngoài trên 180 cm đến 240 cm	0	0	0
4010.35.00	- - Bảng truyền đồng bộ liên tục, có chu vi ngoài trên 60 cm đến 150 cm	0	0	0
4010.36.00	- - Bảng truyền đồng bộ liên tục, có chu vi ngoài trên 150 cm đến 198 cm	0	0	0
4010.39.00	- - Loại khác	0	0	0
40.11	Lốp loại bơm hơi bằng cao su, chưa qua sử dụng.			
4011.10.00	- Loại sử dụng cho ô tô con (motor car) (kể cả loại ô tô chở người có khoang chở hành lý chung (station wagons) và ô tô đua)	30	25	20
4011.20	- Loại dùng cho ô tô buýt hoặc ô tô vận tải:			
4011.20.10	- - Chiều rộng không quá 450 mm	30	25	20

4011.20.90	- - Loại khác	10	10	10
4011.30.00	- Loại sử dụng cho phương tiện bay	0	0	0
4011.40.00	- Loại dùng cho xe mô tô	30	25	20
4011.50.00	- Loại dùng cho xe đạp	30	25	20
	- Loại khác, có hoa lốp hình chữ chi hoặc tương tự:			
4011.61	- - Loại dùng cho xe và máy nông nghiệp hoặc lâm nghiệp:			
4011.61.10	- - - Loại dùng cho máy kéo nông nghiệp hoặc lâm nghiệp thuộc nhóm 87.01 hoặc dùng cho máy nông nghiệp hoặc lâm nghiệp thuộc nhóm 84.29 hoặc 84.30	5	0	0
4011.61.90	- - - Loại khác	5	0	0
4011.62	- - Loại dùng cho xe và máy xây dựng hoặc xếp dỡ công nghiệp và có kích thước vành không quá 61 cm:			
4011.62.10	- - - Loại dùng cho máy kéo, máy thuộc nhóm 84.29 hoặc 84.30, xe nâng hàng hoặc xe và máy xếp dỡ công nghiệp khác	5	0	0
4011.62.90	- - - Loại khác	5	0	0
4011.63	- - Loại dùng cho xe và máy xây dựng hoặc xếp dỡ công nghiệp và có kích thước vành trên 61 cm:			
4011.63.10	- - - Loại dùng cho máy kéo, máy thuộc nhóm 84.29 hoặc 84.30, xe nâng hàng hoặc xe và máy xếp dỡ công nghiệp khác	5	0	0
4011.63.90	- - - Loại khác	5	0	0
4011.69.00	- - Loại khác	5	0	0
	- Loại khác:			
4011.92	- - Loại dùng cho xe và máy nông nghiệp hoặc lâm nghiệp:			
4011.92.10	- - - Loại dùng cho máy kéo, máy thuộc phân nhóm 84.29 hoặc 84.30 hoặc xe cắt cỏ	5	0	0
4011.92.90	- - - Loại khác	5	0	0
4011.93	- - Loại dùng cho xe và máy xây dựng hoặc xếp dỡ công nghiệp và có kích thước vành không quá 61 cm:			
4011.93.10	- - - Loại dùng cho máy kéo, máy thuộc nhóm 84.29 hoặc 84.30, xe nâng hàng hoặc xe và máy xếp dỡ công nghiệp khác	5	0	0
4011.93.90	- - - Loại khác	5	0	0
4011.94	- - Loại dùng cho xe và máy xây dựng hoặc xếp dỡ công nghiệp và có kích thước vành trên 61 cm:			
4011.94.10	- - - Loại dùng cho máy thuộc nhóm 84.29 hoặc 84.30	5	0	0
4011.94.20	- - - Loại dùng cho máy kéo, xe nâng hàng hoặc xe và máy xếp dỡ công nghiệp khác	5	0	0
4011.94.90	- - - Loại khác	5	0	0
4011.99	- - Loại khác:			
4011.99.10	- - - Loại dùng cho xe thuộc Chương 87	5	0	0
4011.99.20	- - - Loại dùng cho máy thuộc nhóm 84.29 hoặc 84.30	5	0	0
4011.99.30	- - - Loại khác, có chiều rộng trên 450 mm	0	0	0
4011.99.90	- - - Loại khác	0	0	0
40.12	Lốp bằng cao su loại bơm hơi đã qua sử dụng hoặc đắp lại; lốp đặc hoặc nửa đặc, hoa lốp và lót vành, bằng cao su.			

	- Lớp đắp lại:			
4012.11.00	- - Loại sử dụng cho ô tô con (motor car) (kể cả loại ô tô chở người có khoang chở hành lý chung (station wagons) và ô tô đưa)	*	*	*
4012.12	- - Loại dùng cho ô tô buýt hoặc ô tô vận tải:			
4012.12.10	- - - Chiều rộng không quá 450 mm	*	*	*
4012.12.90	- - - Loại khác	*	*	*
4012.13.00	- - Loại sử dụng cho phương tiện bay	*	*	*
4012.19	- - Loại khác:			
4012.19.10	- - - Loại dùng cho xe mô tô	*	*	*
4012.19.20	- - - Loại dùng cho xe đạp	*	*	*
4012.19.30	- - - Loại dùng cho máy thuộc nhóm 84.29 hoặc 84.30	*	*	*
4012.19.40	- - - Loại dùng cho các xe khác thuộc Chương 87	*	*	*
4012.19.90	- - - Loại khác	*	*	*
4012.20	- Lớp loại bơm hơi đã qua sử dụng:			
4012.20.10	- - Loại sử dụng cho ô tô con (motor car) (kể cả loại ô tô chở người có khoang chở hành lý chung (station wagons) và ô tô đưa)	*	*	*
	- - Loại dùng cho ô tô buýt hoặc ô tô vận tải:			
4012.20.21	- - - Chiều rộng không quá 450 mm	*	*	*
4012.20.29	- - - Loại khác	*	*	*
4012.20.30	- - Loại sử dụng cho phương tiện bay	*	*	*
4012.20.40	- - Loại dùng cho xe mô tô	*	*	*
4012.20.50	- - Loại dùng cho xe đạp	*	*	*
4012.20.60	- - Loại dùng cho máy thuộc nhóm 84.29 hoặc 84.30	*	*	*
4012.20.70	- - Loại dùng cho các xe khác thuộc Chương 87	*	*	*
	- - Loại khác:			
4012.20.91	- - - Lớp trơn	*	*	*
4012.20.99	- - - Loại khác	*	*	*
4012.90	- Loại khác:			
	- - Lớp đặc:			
4012.90.14	- - - Lớp đặc có đường kính ngoài trên 250 mm, chiều rộng không quá 450 mm	*	*	*
4012.90.15	- - - Lớp đặc có đường kính ngoài trên 250 mm, chiều rộng trên 450 mm, dùng cho xe thuộc nhóm 87.09	*	*	*
4012.90.16	- - - Lớp đặc khác có đường kính ngoài trên 250 mm, chiều rộng trên 450 mm	*	*	*
4012.90.19	- - - Loại khác	*	*	*
	- - Lớp nửa đặc:			
4012.90.21	- - - Có chiều rộng không quá 450 mm	*	*	*
4012.90.22	- - - Có chiều rộng trên 450 mm	*	*	*
4012.90.70	- - Lớp có thể đắp lại hoa lốp chiều rộng không quá 450 mm	*	*	*
4012.90.80	- - Lót vành	*	*	*
4012.90.90	- - Loại khác	*	*	*
40.13	Săm các loại, bằng cao su.			

4013.10	- Loại dùng cho ô tô con (motor car) (kể cả ô tô chở người có khoang chở hành lý chung (station wagons) và ô tô đua), ô tô buýt hoặc ô tô tải:			
	- - Loại dùng cho ô tô con (motor car) (kể cả ô tô chở người có khoang chở hành lý chung (station wagons) và ô tô đua):			
4013.10.11	- - - Dùng cho loại lốp có chiều rộng không quá 450 mm	30	25	20
4013.10.19	- - - Dùng cho loại lốp có chiều rộng trên 450 mm	10	10	10
	- - Loại dùng cho ô tô buýt hoặc ô tô tải:			
4013.10.21	- - - Dùng cho loại lốp có chiều rộng không quá 450 mm	30	25	20
4013.10.29	- - - Dùng cho loại lốp có chiều rộng trên 450 mm	10	10	10
4013.20.00	- Loại dùng cho xe đạp	30	25	20
4013.90	- Loại khác:			
	- - Loại dùng cho máy thuộc nhóm 84.29 hoặc 84.30:			
4013.90.11	- - - Phù hợp lắp cho loại lốp có chiều rộng không quá 450 mm	30	25	20
4013.90.19	- - - Phù hợp lắp cho loại lốp có chiều rộng trên 450 mm	5	5	5
4013.90.20	- - Loại dùng cho xe mô tô	30	25	20
	- - Loại dùng cho các xe khác thuộc Chương 87:			
4013.90.31	- - - Phù hợp lắp cho loại lốp có chiều rộng không quá 450 mm	30	25	20
4013.90.39	- - - Phù hợp lắp cho loại lốp có chiều rộng trên 450 mm	5	5	5
4013.90.40	- - Loại sử dụng cho phương tiện bay	0	0	0
	- - Loại khác:			
4013.90.91	- - - Phù hợp lắp cho loại lốp có chiều rộng không quá 450 mm	30	25	20
4013.90.99	- - - Phù hợp lắp cho loại lốp có chiều rộng trên 450 mm	5	5	5
40.14	Sản phẩm vệ sinh hoặc y tế (kể cả núm vú cao su), bằng cao su lưu hóa trừ cao su cứng, có hoặc không kèm theo các phụ kiện để ghép nối bằng cao su cứng.			
4014.10.00	- Bao tránh thai	0	0	0
4014.90	- Loại khác:			
4014.90.10	- - Núm vú của bình cho trẻ em ăn và các loại tương tự	0	0	0
4014.90.40	- - Nút chai dùng cho dược phẩm	0	0	0
4014.90.90	- - Loại khác	0	0	0
40.15	Sản phẩm may mặc và đồ phụ trợ may mặc (kể cả găng tay, găng hở ngón và găng bao tay), dùng cho mọi mục đích, bằng cao su lưu hóa trừ cao su cứng.			
	- Găng tay, găng tay hở ngón và găng bao tay:			
4015.11.00	- - Dùng trong phẫu thuật	5	0	0
4015.19.00	- - Loại khác	5	0	0
4015.90	- Loại khác:			
4015.90.10	- - Tạp dề chì để chống phóng xạ	0	0	0
4015.90.20	- - Trang phục lặn	5	0	0
4015.90.90	- - Loại khác	5	0	0

40.16	Các sản phẩm khác bằng cao su lưu hóa trừ cao su cứng.			
4016.10	- Bằng cao su xốp:			
4016.10.10	- - Miếng đệm cho các sản phẩm may mặc hoặc các đồ phụ trợ của quần áo	5	5	5
4016.10.20	- - Tấm, miếng ghép để trải nền và ốp tường	5	5	5
4016.10.90	- - Loại khác	5	5	5
	- Loại khác:			
4016.91	- - Tấm phủ sàn và tấm (đệm) trải sàn (mat):			
4016.91.10	- - - Tấm đệm (mat)	7	5	0
4016.91.20	- - - Dạng miếng ghép với nhau	7	5	0
4016.91.90	- - - Loại khác	7	5	0
4016.92	- - Tẩy:			
4016.92.10	- - - Đầu tẩy (eraser tips)	5	0	0
4016.92.90	- - - Loại khác	5	0	0
4016.93	- - Miếng đệm, vòng đệm và các miếng chèn khác:			
4016.93.10	- - - Loại dùng để cách điện cho các chân tụ điện	0	0	0
4016.93.20	- - - Miếng đệm và vành khung tròn, loại dùng cho xe có động cơ thuộc nhóm 87.02, 87.03, 87.04 hoặc 87.11	0	0	0
4016.93.90	- - - Loại khác	0	0	0
4016.94.00	- - Đệm chống va cho tàu thuyền hoặc ụ tàu, có hoặc không bơm phồng được	0	0	0
4016.95.00	- - Các sản phẩm có thể bơm phồng khác	0	0	0
4016.99	- - Loại khác:			
	- - - Bộ phận và phụ kiện dùng cho xe thuộc Chương 87:			
4016.99.13	- - - - Viên cao su quanh kính cửa, dùng cho xe có động cơ thuộc nhóm 87.02, 87.03 hoặc 87.04	7	5	0
4016.99.14	- - - - Loại khác, dùng cho xe thuộc nhóm 87.02, 87.03, 87.04, 87.05 hoặc 87.11	7	5	0
4016.99.15	- - - - Dùng cho xe thuộc nhóm 87.09, 87.13, 87.15 hoặc 87.16	0	0	0
4016.99.16	- - - - Chấn bùn xe đạp	7	5	0
4016.99.17	- - - - Bộ phận của xe đạp	7	5	0
4016.99.18	- - - - Phụ kiện khác của xe đạp	7	5	0
4016.99.19	- - - - Loại khác	0	0	0
4016.99.20	- - - Bộ phận và phụ kiện của dù xoay thuộc nhóm 88.04	0	0	0
4016.99.30	- - - Dải cao su	0	0	0
4016.99.40	- - - Miếng ghép với nhau để ốp tường	0	0	0
	- - - Các sản phẩm khác sử dụng cho máy hoặc các thiết bị điện hoặc cơ khí, hoặc cho các mục đích kỹ thuật khác:			
4016.99.51	- - - - Trục lăn cao su	0	0	0
4016.99.52	- - - - Cốt làm lốp (Tyre mould bladders)	0	0	0
4016.99.53	- - - - Nắp chụp cách điện	0	0	0
4016.99.54	- - - - Vòng và vỏ bọc bằng cao su sử dụng cho hệ thống dây điện của ô tô	0	0	0
4016.99.59	- - - - Loại khác	0	0	0
4016.99.60	- - - Lót đường ray xe lửa (rail pad)	0	0	0

4016.99.70	- - - Loại chịu lực xây dựng kể cả lực cầu	0	0	0
	- - - Loại khác:			
4016.99.91	- - - - Khăn trải bàn	5	0	0
4016.99.99	- - - - Loại khác	0	0	0
40.17	Cao su cứng (ví dụ, ebonit) ở các dạng, kể cả phế liệu và phế thải; các sản phẩm bằng cao su cứng.			
4017.00.10	- Miếng ghép với nhau để ốp tường và lát sàn	0	0	0
4017.00.20	- Các sản phẩm bằng cao su cứng khác	0	0	0
4017.00.90	- Loại khác	0	0	0
	Chương 41 - Da sống (trừ da lông) và da thuộc			
41.01	Da sống của động vật họ trâu bò (kể cả trâu) hoặc động vật họ ngựa (tươi, hoặc muối, khô, ngâm vôi, axit hóa hoặc được bảo quản cách khác, nhưng chưa thuộc, chưa làm thành da giấy hoặc gia công thêm), đã hoặc chưa khử lông hoặc lạng xẻ.			
4101.20	- Da sống nguyên con, trọng lượng da một con không quá 8 kg khi làm khô đơn giản, 10 kg khi muối khô, hoặc 16 kg ở dạng tươi, dạng muối ướt hoặc bảo quản cách khác:			
4101.20.10	- - Đã được chuẩn bị để thuộc	0	0	0
4101.20.90	- - Loại khác	0	0	0
4101.50	- Da sống nguyên con, trọng lượng trên 16 kg:			
4101.50.10	- - Đã được chuẩn bị để thuộc	0	0	0
4101.50.90	- - Loại khác	0	0	0
4101.90	- Loại khác, kể cả da móng, khuỷu và bụng:			
4101.90.10	- - Đã được chuẩn bị để thuộc	0	0	0
4101.90.90	- - Loại khác	0	0	0
41.02	Da sống của cừu hoặc cừu non (tươi, hoặc muối, khô, ngâm vôi, axit hóa hoặc được bảo quản cách khác, nhưng chưa thuộc, chưa làm thành da giấy hoặc gia công thêm), có hoặc không còn lông hoặc lạng xẻ, trừ các loại đã ghi ở Chú giải 1(c) của Chương này.			
4102.10.00	- Loại còn lông	0	0	0
	- Loại không còn lông:			
4102.21.00	- - Đã được axit hóa	0	0	0
4102.29	- - Loại khác:			
4102.29.10	- - - Đã được chuẩn bị để thuộc	0	0	0
4102.29.90	- - - Loại khác	0	0	0
41.03	Da sống của loài động vật khác (tươi, hoặc muối, khô, ngâm vôi, axit hóa hoặc được bảo quản cách khác, nhưng chưa thuộc, chưa làm thành da giấy hoặc gia công thêm), đã hoặc chưa khử lông hoặc lạng xẻ, trừ các loại đã loại trừ trong Chú giải 1(b) hoặc 1(c) của Chương này.			
4103.20	- Của loài bò sát:			

4103.20.10	- - Đã được chuẩn bị để thuộc	0	0	0
4103.20.90	- - Loại khác	0	0	0
4103.30.00	- Cửa lợn	0	0	0
4103.90.00	- Loại khác	0	0	0
41.04	Da thuộc hoặc da mọc của động vật họ trâu bò (kể cả trâu) hoặc loài ngựa, không có lông, đã hoặc chưa lạng xẻ, nhưng chưa được gia công thêm.			
	- Ở dạng ướt (kể cả xanh-ướt):			
4104.11.00	- - Da cật, chưa xẻ; da váng có mặt cật (da lợn)	0	0	0
4104.19.00	- - Loại khác	0	0	0
	- Ở dạng khô (mộc):			
4104.41.00	- - Da cật, chưa xẻ; da váng có mặt cật (da lợn)	0	0	0
4104.49.00	- - Loại khác	0	0	0
41.05	Da thuộc hoặc da mọc của cừu hoặc cừu non, không có lông, đã hoặc chưa lạng xẻ, nhưng chưa được gia công thêm.			
4105.10.00	- Ở dạng ướt (kể cả xanh-ướt)	0	0	0
4105.30.00	- Ở dạng khô (mộc)	0	0	0
41.06	Da thuộc hoặc da mọc của các loài động vật khác, không có lông, đã hoặc chưa xẻ, nhưng chưa được gia công thêm.			
	- Cửa dê:			
4106.21.00	- - Ở dạng ướt (kể cả xanh-ướt)	0	0	0
4106.22.00	- - Ở dạng khô (mộc)	0	0	0
	- Cửa lợn:			
4106.31.00	- - Ở dạng ướt (kể cả xanh-ướt)	0	0	0
4106.32.00	- - Ở dạng khô (mộc)	0	0	0
4106.40	- Cửa loài bò sát:			
4106.40.10	- - Ở dạng ướt (kể cả xanh-ướt)	0	0	0
4106.40.20	- - Ở dạng khô (mộc)	0	0	0
	- Loại khác:			
4106.91.00	- - Ở dạng ướt (kể cả xanh-ướt)	0	0	0
4106.92.00	- - Ở dạng khô (mộc)	0	0	0
41.07	Da thuộc đã được gia công thêm sau khi thuộc hoặc làm mộc, kể cả da giấy, của động vật họ trâu bò (kể cả trâu) hoặc của ngựa, không có lông, đã hoặc chưa xẻ, trừ da thuộc nhóm 41.14.			
	- Da nguyên con:			
4107.11.00	- - Da cật, chưa xẻ	0	0	0
4107.12.00	- - Da váng có mặt cật (da lợn)	0	0	0
4107.19.00	- - Loại khác	0	0	0
	- Loại khác, kể cả nửa con:			
4107.91.00	- - Da cật, chưa xẻ	0	0	0

4107.92.00	- - Da vàng có mặt cắt (da lợn)	0	0	0
4107.99.00	- - Loại khác	5	5	0
4112.00.00	Da thuộc đã được gia công thêm sau khi thuộc hoặc làm mộc, kể cả da giấy, của cừu hoặc cừu non, không có lông, đã hoặc chưa xẻ, trừ da thuộc nhóm 41.14.	0	0	0
41.13	Da thuộc đã được gia công thêm sau khi thuộc hoặc làm mộc, kể cả da giấy, của các loài động vật khác, không có lông, đã hoặc chưa xẻ, trừ da thuộc nhóm 41.14.			
4113.10.00	- Cửa dê hoặc dê non	0	0	0
4113.20.00	- Cửa lợn	0	0	0
4113.30.00	- Cửa loài bò sát	0	0	0
4113.90.00	- Loại khác	5	5	4
41.14	Da thuộc dầu (kể cả da thuộc dầu kết hợp); da láng và da láng bằng màng mỏng được tạo trước; da nhũ kim loại.			
4114.10.00	- Da thuộc dầu (kể cả da thuộc dầu kết hợp)	0	0	0
4114.20.00	- Da láng và da láng bằng màng mỏng được tạo trước; da nhũ kim loại	0	0	0
41.15	Da thuộc tổng hợp với thành phần cơ bản là da thuộc hoặc sợi da thuộc, dạng tấm, tấm mỏng hoặc dạng dải, có hoặc không ở dạng cuộn; da vụn và phế liệu khác từ da thuộc hoặc da tổng hợp, không phù hợp dùng cho sản xuất hàng da; bụi da và các loại bột da.			
4115.10.00	- Da thuộc tổng hợp với thành phần cơ bản là da thuộc hoặc sợi da thuộc, dạng tấm, tấm mỏng hoặc dạng dải, có hoặc không ở dạng cuộn	0	0	0
4115.20.00	- Da vụn và phế liệu khác từ da thuộc hoặc da tổng hợp, không phù hợp dùng cho sản xuất hàng da; bụi da, các loại bột da	0	0	0
	Chương 42 - Các sản phẩm bằng da thuộc; yên cương và bộ yên cương; các mặt hàng du lịch, túi xách và các loại đồ chứa tương tự; các sản phẩm làm từ ruột động vật (trừ ruột con tằm)			
4201.00.00	Yên cương và bộ yên cương dùng cho các loại động vật (kể cả dây kéo, dây dắt, miếng đệm đầu gối, đai hoặc rọ bịt mõm, vải lót yên, túi yên, áo chó và các loại tương tự), làm bằng vật liệu bất kỳ.	7	5	0
42.02	Hòm, valy, xác đựng đồ nữ trang, cặp tài liệu, cặp sách, túi, cặp đeo vai cho học sinh, bao kính, bao ống nhòm, hộp camera, hộp nhạc cụ, bao súng, bao súng ngắn mắc vào yên ngựa và các loại đồ chứa tương tự; túi du lịch, túi đựng đồ ăn hoặc đồ uống có phủ lớp cách, túi đựng đồ vệ sinh cá nhân, ba lô, túi xách tay, túi đi chợ, xác cốt, ví, túi đựng bàn đồ, hộp đựng thuốc lá điếu, hộp đựng thuốc lá sợi, túi đựng dụng cụ, túi thể thao, túi đựng chai rượu, hộp đựng đồ trang sức, hộp đựng phấn, hộp đựng dao kéo và các loại túi hộp tương tự bằng da thuộc hoặc da thuộc tổng hợp, bằng tấm plastic, bằng vật liệu dệt, bằng sợi lưu hóa hoặc bằng bìa, hoặc được phủ toàn bộ			

	hay chủ yếu bằng các vật liệu trên hoặc bằng giấy.			
	- Hòm, valy, xách đựng đồ nữ trang, cặp tài liệu, cặp sách, túi, cặp đeo vai cho học sinh và các loại đồ chứa tương tự:			
4202.11.00	- - Mặt ngoài bằng da thuộc hoặc da thuộc tổng hợp	7	5	0
4202.12	- - Mặt ngoài bằng plastic hoặc vật liệu dệt:			
	- - - Túi, cặp đeo vai cho học sinh:			
4202.12.11	- - - - Mặt ngoài bằng sợi lưu hóa	7	5	0
4202.12.19	- - - - Loại khác	7	5	0
	- - - Loại khác:			
4202.12.91	- - - - Mặt ngoài bằng sợi lưu hóa	7	5	0
4202.12.99	- - - - Loại khác	7	5	0
4202.19	- - Loại khác:			
4202.19.20	- - - Mặt ngoài bằng bìa	7	5	0
4202.19.90	- - - Loại khác	7	5	0
	- Túi xách tay, có hoặc không có quai đeo vai, kể cả loại không có tay cầm:			
4202.21.00	- - Mặt ngoài bằng da thuộc hoặc da thuộc tổng hợp	7	5	0
4202.22.00	- - Mặt ngoài bằng plastic hoặc vật liệu dệt	7	5	0
4202.29.00	- - Loại khác	7	5	0
	- Các đồ vật thuộc loại thường mang theo trong túi hoặc trong túi xách tay:			
4202.31.00	- - Mặt ngoài bằng da thuộc hoặc da thuộc tổng hợp	7	5	0
4202.32.00	- - Mặt ngoài bằng tấm plastic hoặc vật liệu dệt	7	5	0
4202.39	- - Loại khác:			
4202.39.10	- - - Bằng đồng	7	5	0
4202.39.20	- - - Bằng ni-ken	7	5	0
4202.39.30	- - - Bằng gỗ hoặc kẽm hoặc vật liệu được trạm khắc từ nguồn động vật hoặc thực vật hoặc khoáng vật	7	5	0
4202.39.90	- - - Loại khác	7	5	0
	- Loại khác:			
4202.91	- - Mặt ngoài bằng da thuộc hoặc da thuộc tổng hợp:			
	- - - Túi đựng đồ thể thao:			
4202.91.11	- - - - Túi đựng đồ Bowling	7	5	0
4202.91.19	- - - - Loại khác	7	5	0
4202.91.90	- - - Loại khác	7	5	0
4202.92	- - Mặt ngoài bằng plastic hoặc vật liệu dệt:			
4202.92.10	- - - Túi dùng trong nhà vệ sinh, làm bằng plastic	7	5	0
4202.92.20	- - - Túi đựng đồ Bowling	7	5	0
4202.92.90	- - - Loại khác	7	5	0
4202.99	- - Loại khác:			
4202.99.10	- - - Mặt ngoài bằng sợi lưu hóa hoặc bìa	7	5	0
4202.99.20	- - - Bằng đồng	7	5	0
4202.99.30	- - - Bằng ni-ken	7	5	0
4202.99.40	- - - Bằng kẽm hoặc vật liệu được trạm khắc từ nguồn động vật hoặc thực vật hoặc khoáng vật	7	5	0
4202.99.90	- - - Loại khác	7	5	0

42.03	Hàng may mặc và đồ phụ trợ quần áo, bằng da thuộc hoặc bằng da tổng hợp.			
4203.10.00	- Hàng may mặc	7	5	0
	- Găng tay thường, găng tay hở ngón và găng tay bao:			
4203.21.00	- - Thiết kế đặc biệt dùng cho thể thao	5	0	0
4203.29	- - Găng tay khác:			
4203.29.10	- - - Găng tay bảo hộ lao động	7	5	0
4203.29.90	- - - Loại khác	7	5	0
4203.30.00	- Thắt lưng và dây đeo súng	7	5	0
4203.40.00	- Đồ phụ trợ quần áo khác	7	5	0
42.05	Sản phẩm khác bằng da thuộc hoặc da tổng hợp.			
4205.00.10	- Dây buộc giày; tấm lót	5	0	0
4205.00.20	- Dây đai an toàn và dây bảo vệ dùng trong công nghiệp	5	0	0
4205.00.30	- Dây hoặc dây tết bằng da thuộc dùng để trang sức hoặc sản phẩm trang điểm cá nhân	5	0	0
4205.00.40	- Sản phẩm khác dùng cho máy móc hoặc thiết bị cơ khí hoặc mục đích kỹ thuật khác	0	0	0
4205.00.90	- Loại khác	5	0	0
42.06	Sản phẩm làm bằng ruột động vật (trừ ruột con tằm), bằng màng ruột già (dùng trong kỹ thuật dát vàng), bằng bong bóng hoặc bằng gân.			
4206.00.10	- Hộp đựng thuốc lá	0	0	0
4206.00.90	- Loại khác	0	0	0
	Chương 43 - Da lông và da lông nhân tạo; các sản phẩm làm từ da lông và da lông nhân tạo			
43.01	Da lông sống (kể cả đầu, đuôi, bàn chân và các mẫu hoặc các mảnh cắt khác, thích hợp cho việc thuộc da lông), trừ da sống trong nhóm 41.01, 41.02 hoặc 41.03.			
4301.10.00	- Của loài chồn vizôn, da nguyên con, có hoặc không có đầu, đuôi hoặc bàn chân	0	0	0
4301.30.00	- Của các giống cừu như: Astrakhan, Broadtail, Caracul, Ba Tư và các giống cừu tương tự, cừu Ấn Độ, Trung Quốc, Mông Cổ hoặc Tây Tạng, da nguyên con, có hoặc không có đầu, đuôi hoặc bàn chân	0	0	0
4301.60.00	- Của loài cáo, da nguyên con, có hoặc không có đầu, đuôi hoặc bàn chân	0	0	0
4301.80.00	- Của loài động vật khác, da nguyên con, có hoặc không có đầu, đuôi hoặc bàn chân	0	0	0
4301.90.00	- Đầu, đuôi, bàn chân và các mẫu hoặc mảnh cắt khác, thích hợp cho việc thuộc da lông	0	0	0
43.02	Da lông đã thuộc hoặc chuội (kể cả đầu, đuôi, bàn chân và các mẫu hoặc các mảnh cắt khác), đã hoặc chưa ghép nối (không có thêm các vật liệu phụ trợ khác) trừ loại thuộc nhóm 43.03.			

	- Loại da nguyên con, có hoặc không có đầu, đuôi hoặc bàn chân, chưa ghép nối:			
4302.11.00	- - Cửa loài chồn vizon	0	0	0
4302.19.00	- - Loại khác	0	0	0
4302.20.00	- Đầu, đuôi, bàn chân và các mẫu hoặc các mảnh cắt, chưa ghép nối	0	0	0
4302.30.00	- Loại da nguyên con và các mẫu hoặc các mảnh cắt của chúng, đã ghép nối	0	0	0
43.03	Hàng may mặc, đồ phụ trợ quần áo và các vật phẩm khác bằng da lông.			
4303.10.00	- Hàng may mặc và đồ phụ trợ quần áo	7	5	0
4303.90	- Loại khác:			
4303.90.20	- - Sản phẩm dùng cho mục đích công nghiệp	7	5	0
4303.90.90	- - Loại khác	7	5	0
43.04	Da lông nhân tạo và các sản phẩm làm bằng da lông nhân tạo.			
4304.00.10	- Da lông nhân tạo	7	5	0
4304.00.20	- Sản phẩm dùng cho mục đích công nghiệp	7	5	0
	- Loại khác:			
4304.00.91	- - Túi thể thao	7	5	0
4304.00.99	- - Loại khác	7	5	0
	Chương 44 - Gỗ và các mặt hàng bằng gỗ; than từ gỗ			
44.01	Gỗ nhiên liệu, dạng khúc, thanh nhỏ, cành, bó hoặc các dạng tương tự; vỏ bào hoặc dăm gỗ; mùn cưa và phế liệu gỗ, đã hoặc chưa đóng thành khối, bánh (briquettes), viên hoặc các dạng tương tự.			
4401.10.00	- Gỗ nhiên liệu, dạng khúc, thanh nhỏ, cành, bó hoặc các dạng tương tự	0	0	0
	- Vỏ bào hoặc dăm gỗ:			
4401.21.00	- - Từ cây lá kim	0	0	0
4401.22.00	- - Từ cây không thuộc loại lá kim	0	0	0
	- Mùn cưa và phế liệu gỗ, đã hoặc chưa đóng thành dạng khối, bánh (briquettes), viên hoặc các dạng tương tự:			
4401.31.00	- - Viên gỗ	0	0	0
4401.39.00	- - Loại khác	0	0	0
44.02	Than củi (kể cả than đốt từ vỏ quả hoặc hạt), đã hoặc chưa đóng thành khối.			
4402.10.00	- Củi tre	0	0	0
4402.90	- Loại khác:			
4402.90.10	- - Than gáo dừa	0	0	0
4402.90.90	- - Loại khác	0	0	0
44.03	Gỗ cây dạng thô, đã hoặc chưa bóc vỏ hoặc dác gỗ hoặc			

	đếo vuông thô.			
4403.10	- Đã xử lý bằng sơn, chất màu, chất creozot hoặc các chất bảo quản khác:			
4403.10.10	- - Cột sào, khúc gỗ xẻ và gỗ lạng	0	0	0
4403.10.90	- - Loại khác	0	0	0
4403.20	- Loại khác, từ cây lá kim:			
4403.20.10	- - Cột sào, khúc gỗ xẻ và gỗ lạng	0	0	0
4403.20.90	- - Loại khác	0	0	0
	- Loại khác, bằng gỗ nhiệt đới đã nêu trong Chú giải phân nhóm 2 của Chương này:			
4403.41	- - Meranti đỏ sẫm, gỗ Meranti đỏ nhạt và gỗ Meranti Bakau:			
4403.41.10	- - - Cột sào, khúc gỗ xẻ và gỗ lạng	0	0	0
4403.41.90	- - - Loại khác	0	0	0
4403.49	- - Loại khác:			
4403.49.10	- - - Cột sào, khúc gỗ xẻ và gỗ lạng	0	0	0
4403.49.90	- - - Loại khác	0	0	0
	- Loại khác:			
4403.91	- - Gỗ sồi (<i>Quercus spp.</i>):			
4403.91.10	- - - Cột sào, khúc gỗ xẻ và gỗ lạng	0	0	0
4403.91.90	- - - Loại khác	0	0	0
4403.92	- - Gỗ dẻ gai (<i>Fagus spp.</i>):			
4403.92.10	- - - Cột sào, khúc gỗ xẻ và gỗ lạng	0	0	0
4403.92.90	- - - Loại khác	0	0	0
4403.99	- - Loại khác:			
4403.99.10	- - - Cột sào, khúc gỗ xẻ và gỗ lạng	0	0	0
4403.99.90	- - - Loại khác	0	0	0
44.04	Gỗ đai thùng; cọc chẻ; sào, cột và cọc bằng gỗ, vót nhọn, nhưng không xẻ dọc; gậy gỗ, đã cắt nhưng chưa tiện, uốn cong hoặc gia công cách khác, phù hợp cho sản xuất ba toong, cán ô, chuôi, tay cầm dụng cụ hoặc tương tự; nan gỗ (chipwood) và các dạng tương tự.			
4404.10.00	- Từ cây lá kim	0	0	0
4404.20	- Từ cây không thuộc loại lá kim:			
4404.20.10	- - Nan gỗ (Chipwood)	0	0	0
4404.20.90	- - Loại khác	0	0	0
44.05	Sợi gỗ; bột gỗ.			
4405.00.10	- Sợi gỗ	0	0	0
4405.00.20	- Bột gỗ	0	0	0
44.06	Tà vẹt đường sắt hoặc đường xe điện (thanh ngang) bằng gỗ.			
4406.10.00	- Loại chưa được ngâm tẩm	0	0	0
4406.90.00	- Loại khác	0	0	0
44.07	Gỗ đã cưa hoặc xẻ theo chiều dọc, lạng hoặc bóc, đã			

	hoặc chưa bào, chà nhám hoặc ghép nối đầu, có độ dày trên 6 mm.			
4407.10.00	- Gỗ từ cây lá kim	0	0	0
	- Các loại gỗ nhiệt đới được nêu trong Chú giải phân nhóm 2 của Chương này:			
4407.21	- - Gỗ Mahogany (<i>Swietenia spp.</i>):			
4407.21.10	- - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.21.90	- - - Loại khác	0	0	0
4407.22	- - Gỗ Virola, Imbuia và Balsa:			
4407.22.10	- - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.22.90	- - - Loại khác	0	0	0
4407.25	- - Gỗ Meranti đỏ sẫm, gỗ Meranti đỏ nhạt và gỗ Meranti Bakau:			
	- - - Gỗ Meranti đỏ sẫm hoặc gỗ Meranti đỏ nhạt:			
4407.25.11	- - - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.25.19	- - - - Loại khác	0	0	0
	- - - Gỗ Meranti Bakau:			
4407.25.21	- - - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.25.29	- - - - Loại khác	0	0	0
4407.26	- - Gỗ Lauan trắng, gỗ Meranti trắng, gỗ Seraya trắng, gỗ Meranti vàng và gỗ Alan:			
4407.26.10	- - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.26.90	- - - Loại khác	0	0	0
4407.27	- - Gỗ Sapelli:			
4407.27.10	- - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.27.90	- - - Loại khác	0	0	0
4407.28	- - Gỗ Iroko:			
4407.28.10	- - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.28.90	- - - Loại khác	0	0	0
4407.29	- - Loại khác:			
	- - - Gỗ Jelutong (<i>Dyera spp.</i>):			
4407.29.11	- - - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.29.19	- - - - Loại khác	0	0	0
	- - - Gỗ Kapur (<i>Dryobalanops spp.</i>):			
4407.29.21	- - - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.29.29	- - - - Loại khác	0	0	0
	- - - Gỗ Kempas (<i>Koompassia spp.</i>):			
4407.29.31	- - - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.29.39	- - - - Loại khác	0	0	0
	- - - Gỗ Keruing (<i>Dipterocarpus spp.</i>):			
4407.29.41	- - - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.29.49	- - - - Loại khác	0	0	0
	- - - Gỗ Ramin (<i>Gonystylus spp.</i>):			
4407.29.51	- - - - Đã bào, đã chà nhám hoặc nối đầu	0	0	0
4407.29.59	- - - - Loại khác	0	0	0

	- - - Gỗ Téch (<i>Tectong spp.</i>):			
4407.29.61	- - - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.29.69	- - - - Loại khác	0	0	0
	- - - Gỗ Balau (<i>Shorea spp.</i>):			
4407.29.71	- - - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.29.79	- - - - Loại khác	0	0	0
	- - - Gỗ Mengkulang (<i>Heritiera spp.</i>):			
4407.29.81	- - - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.29.89	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4407.29.91	- - - - Gỗ Jongkong (<i>Dactylocladus spp.</i>) và gỗ Merbau (<i>Intsia spp.</i>), đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.29.92	- - - - Gỗ Jongkong (<i>Dactylocladus spp.</i>) và gỗ Merbau (<i>Intsia spp.</i>), loại khác	0	0	0
4407.29.93	- - - - Loại khác, đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.29.99	- - - - Loại khác	0	0	0
	- Loại khác:			
4407.91	- - Gỗ sồi (<i>Quercus spp.</i>):			
4407.91.10	- - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.91.90	- - - Loại khác	0	0	0
4407.92	- - Gỗ dẻ gai (<i>Fagus spp.</i>):			
4407.92.10	- - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.92.90	- - - Loại khác	0	0	0
4407.93	- - Gỗ thích (<i>Acer spp.</i>):			
4407.93.10	- - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.93.90	- - - Loại khác	0	0	0
4407.94	- - Gỗ anh đào (<i>Prunus spp.</i>):			
4407.94.10	- - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.94.90	- - - Loại khác	0	0	0
4407.95	- - Gỗ tần bì (<i>Fraxinus spp.</i>):			
4407.95.10	- - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.95.90	- - - Loại khác	0	0	0
4407.99	- - Loại khác:			
4407.99.10	- - - Đã bào, đã chà nhám hoặc nổi đầu	0	0	0
4407.99.90	- - - Loại khác	0	0	0
44.08	Tấm gỗ để làm lớp mặt (kể cả những tấm thu được bằng cách lạng gỗ ghép), để làm gỗ dán hoặc để làm gỗ ghép tương tự khác và gỗ khác, đã được xẻ dọc, lạng hoặc bóc tách, đã hoặc chưa bào, chà nhám, ghép hoặc nổi đầu, có độ dày không quá 6 mm.			
4408.10	- Từ cây lá kim:			
4408.10.10	- - Thanh mỏng bằng gỗ tuyết tùng loại sử dụng để sản xuất bút chì; gỗ thông radiata loại sử dụng để sản xuất ván ghép (blockboard)	0	0	0
4408.10.30	- - Ván lạng làm lớp mặt	0	0	0
4408.10.90	- - Loại khác	0	0	0

	- Các loại gỗ nhiệt đới được ghi trong Chú giải phân nhóm 2 của Chương này:			
4408.31.00	- - Gỗ Meranti đỏ sẫm, gỗ Meranti đỏ nhạt và gỗ Meranti Bakau	0	0	0
4408.39	- - Loại khác:			
4408.39.10	- - - Thanh mỏng gỗ Jelutong loại sử dụng để sản xuất bút chì	0	0	0
4408.39.90	- - - Loại khác	0	0	0
4408.90.00	- Loại khác	0	0	0
44.09	Gỗ (kể cả gỗ thanh và viên dài gỗ trang trí (friezes) để làm sàn, chưa lắp ghép) được tạo dáng liên tục (làm mỏng, soi rãnh, bào rãnh, vát cạnh, ghép chữ V, tạo gân, gờ dạng chuỗi hạt, tạo khuôn hình, tiện tròn hoặc gia công tương tự) dọc theo các cạnh, đầu hoặc bề mặt, đã hoặc chưa bào, chà nhám hoặc nổi đầu.			
4409.10.00	- Từ cây lá kim	0	0	0
	- Từ cây không thuộc loại lá kim:			
4409.21.00	- - Từ tre	0	0	0
4409.29.00	- - Loại khác	0	0	0
44.10	Ván dăm, ván dăm định hướng (OSB) và các loại ván tương tự (ví dụ, ván xốp) bằng gỗ hoặc bằng các loại vật liệu có chất gỗ khác, đã hoặc chưa liên kết bằng keo hoặc bằng chất kết dính hữu cơ khác.			
	- Bằng gỗ:			
4410.11.00	- - Ván dăm	0	0	0
4410.12.00	- - Ván dăm định hướng (OSB)	0	0	0
4410.19.00	- - Loại khác	0	0	0
4410.90.00	- Loại khác	5	5	4
44.11	Ván sợi bằng gỗ hoặc bằng các loại vật liệu có chất gỗ khác, đã hoặc chưa ghép lại bằng keo hoặc bằng các chất kết dính hữu cơ khác.			
	- Ván sợi có tỷ trọng trung bình (MDF):			
4411.12.00	- - Loại có chiều dày không quá 5 mm	0	0	0
4411.13.00	- - Loại có chiều dày trên 5 mm nhưng không quá 9 mm	0	0	0
4411.14.00	- - Loại có chiều dày trên 9 mm	0	0	0
	- Loại khác:			
4411.92.00	- - Có tỷ trọng trên 0,8 g/cm ³	0	0	0
4411.93.00	- - Có tỷ trọng trên 0,5 g/cm ³ nhưng không quá 0,8 g/cm ³	0	0	0
4411.94.00	- - Có tỷ trọng không quá 0,5 g/cm ³	0	0	0
44.12	Gỗ dán, tấm gỗ dán ván lạng và các loại gỗ ghép tương tự.			
4412.10.00	- Từ tre	0	0	0
	- Gỗ dán khác, chỉ bao gồm những lớp gỗ (trừ tre), mỗi lớp có chiều dày không quá 6 mm:			
4412.31.00	- - Có ít nhất một lớp mặt ngoài bằng gỗ nhiệt đới đã được nêu trong Chú giải phân nhóm 2 của Chương này	0	0	0

4412.32.00	- - Loại khác, với ít nhất một lớp mặt ngoài bằng gỗ không thuộc loại lá kim	0	0	0
4412.39.00	- - Loại khác	0	0	0
	- Loại khác:			
4412.94.00	- - Tấm khối, tấm mỏng và tấm lót	0	0	0
4412.99.00	- - Loại khác	0	0	0
4413.00.00	Gỗ đã được làm tăng độ rắn, ở dạng khối, tấm, thanh hoặc các dạng hình.	0	0	0
4414.00.00	Khung tranh, khung ảnh, khung gương bằng gỗ hoặc các sản phẩm bằng gỗ tương tự.	7	5	0
44.15	Hòm, hộp, thùng thưa, thùng hình trống và các loại bao bì tương tự, bằng gỗ; tang cuốn cáp bằng gỗ; giá kệ để kê hàng, giá để hàng kiểu thùng và các loại giá để hàng khác, bằng gỗ; vành đệm giá kệ để hàng bằng gỗ.			
4415.10.00	- Hòm, hộp, thùng thưa, thùng hình trống và các loại bao bì tương tự; tang cuốn cáp	7	5	0
4415.20.00	- Giá kệ để kê hàng, giá kệ để hàng kiểu thùng và các loại giá để hàng khác; vành đệm giá kệ để hàng	7	5	0
44.16	Thùng tô nôm, thùng tròn, thùng hình trống, hình trụ, có đai, các loại thùng có đai khác và các bộ phận của chúng, bằng gỗ, kể cả các loại tấm ván cong.			
4416.00.10	- Tấm ván cong	7	5	0
4416.00.90	- Loại khác	7	5	0
44.17	Dụng cụ các loại, thân dụng cụ, tay cầm dụng cụ, thân và cán chổi hoặc bàn chải, bằng gỗ; cốt và khuôn giày hoặc ủng, bằng gỗ.			
4417.00.10	- Cốt hoặc khuôn (phom) của giày hoặc ủng	5	0	0
4417.00.90	- Loại khác	7	5	0
44.18	Đồ mộc dùng trong xây dựng, kể cả panel gỗ có lõi xốp, panel lát sàn và ván lợp đã lắp ghép.			
4418.10.00	- Cửa sổ, cửa sổ sát đất và khung cửa sổ	0	0	0
4418.20.00	- Cửa ra vào và khung cửa ra vào và ngưỡng cửa của chúng	0	0	0
4418.40.00	- Ván cốt pha xây dựng	0	0	0
4418.50.00	- Ván lợp	0	0	0
4418.60.00	- Cột trụ và xà, rầm	0	0	0
	- Panel lát sàn đã lắp ghép:			
4418.71.00	- - Cho sàn đã khảm	0	0	0
4418.72.00	- - Loại khác, nhiều lớp	0	0	0
4418.79.00	- - Loại khác	0	0	0
4418.90	- Loại khác:			
4418.90.10	- - Panel gỗ có lõi xốp	0	0	0
4418.90.90	- - Loại khác	0	0	0

4419.00.00	Bộ đồ ăn và bộ đồ làm bếp, bằng gỗ.	7	5	0
44.20	Gỗ khảm và dát; tráp và các loại hộp đựng đồ trang sức hoặc đựng dao kéo, và các sản phẩm tương tự, bằng gỗ; tượng nhỏ và đồ trang trí khác, bằng gỗ; các loại đồ nội thất bằng gỗ không thuộc Chương 94.			
4420.10.00	- Tượng nhỏ và các đồ trang trí khác, bằng gỗ	7	5	0
4420.90	- Loại khác:			
4420.90.10	- - Các đồ nội thất bằng gỗ không thuộc Chương 94	7	5	0
4420.90.90	- - Loại khác	7	5	0
44.21	Các sản phẩm bằng gỗ khác.			
4421.10.00	- Mắc treo quần áo	7	5	0
4421.90	- Loại khác:			
4421.90.10	- - Lõi cuộn chỉ, ống sợi và suốt sợi, guồng cuốn chỉ may và các sản phẩm tương tự	5	0	0
4421.90.20	- - Thanh gỗ để làm diêm	7	5	0
4421.90.30	- - Móc gỗ hoặc ghim gỗ dùng cho giày dép	7	5	0
4421.90.40	- - Que kẹo, que kem và thìa xúc kem	7	5	0
4421.90.70	- - Quạt tay và màn che kéo bằng tay, khung và cán của khung và bộ phận của khung và cán	7	5	0
4421.90.80	- - Tăm	7	5	0
	- - Loại khác:			
4421.90.93	- - - Chuối hạt cầu nguyện	7	5	0
4421.90.94	- - - Chuối hạt khác	7	5	0
4421.90.99	- - - Loại khác	7	5	0
	Chương 45 - Lie và các sản phẩm bằng lie			
45.01	Lie tự nhiên, thô hoặc đã sơ chế; lie phế liệu; lie đã ép, nghiền thành hạt hoặc thành bột.			
4501.10.00	- Lie tự nhiên, thô hoặc đã sơ chế	0	0	0
4501.90.00	- Loại khác	0	0	0
4502.00.00	Lie tự nhiên, đã bóc vỏ hoặc đã đẽo thô thành hình vuông, hoặc ở dạng khối, tấm, lá, hình chữ nhật (kể cả hình vuông) hoặc dài (kể cả dạng phôi lie đã cắt cạnh dùng làm nút hoặc nắp đậy).	0	0	0
45.03	Các sản phẩm bằng lie tự nhiên.			
4503.10.00	- Nút và nắp đậy	5	0	0
4503.90.00	- Loại khác	5	0	0
45.04	Lie kết dính (có hoặc không có chất gắn) và các sản phẩm bằng lie kết dính.			
4504.10.00	- Dạng khối, tấm, lá và dài; tấm lát ở mọi hình dạng; dạng hình trụ đặc, kể cả dạng đĩa	0	0	0

4504.90.00	- Loại khác	5	0	0
	Chương 46 - Sản phẩm làm từ rơm, cỏ giấy hoặc từ các loại vật liệu tết bện khác; các sản phẩm bằng liễu gai và song mây			
46.01	Dây tết bện và các sản phẩm tương tự làm bằng vật liệu tết bện, đã hoặc chưa ghép thành dải; các vật liệu tết bện, các dây bện và các sản phẩm tương tự bằng vật liệu tết bện, đã kết lại với nhau trong các tao dây song song hoặc đã được dệt, ở dạng tấm, có hay không ở dạng thành phẩm (ví dụ, chiếu, thảm, màn).			
	- Chiếu, thảm và màn bằng vật liệu thực vật:			
4601.21.00	- - Từ tre	7	5	0
4601.22.00	- - Từ song mây	7	5	0
4601.29.00	- - Loại khác	7	5	0
	- Loại khác:			
4601.92	- - Từ tre:			
4601.92.10	- - - Dây tết bện và các sản phẩm tương tự làm bằng vật liệu tết bện, đã hoặc chưa ghép thành dải	7	5	0
4601.92.90	- - - Loại khác	7	5	0
4601.93	- - Từ song mây:			
4601.93.10	- - - Dây tết bện và các sản phẩm tương tự làm bằng vật liệu tết bện, đã hoặc chưa ghép thành dải	7	5	0
4601.93.90	- - - Loại khác	7	5	0
4601.94	- - Từ vật liệu thực vật khác:			
4601.94.10	- - - Dây tết bện và các sản phẩm tương tự làm bằng vật liệu tết bện, đã hoặc chưa ghép thành dải	7	5	0
4601.94.90	- - - Loại khác	7	5	0
4601.99	- - Loại khác:			
4601.99.10	- - - Chiếu và thảm	7	5	0
4601.99.20	- - - Dây tết bện và các sản phẩm tương tự làm bằng vật liệu tết bện, đã hoặc chưa ghép thành dải	7	5	0
4601.99.90	- - - Loại khác	7	5	0
46.02	Hàng mây tre, liễu gai và các mặt hàng khác, làm trực tiếp từ vật liệu tết bện hoặc làm từ các mặt hàng thuộc nhóm 46.01; các sản phẩm từ cây họ mướp.			
	- Bằng vật liệu thực vật:			
4602.11.00	- - Từ tre	7	5	0
4602.12.00	- - Từ song mây	7	5	0
4602.19.00	- - Loại khác	7	5	0
4602.90.00	- Loại khác	7	5	0
	Chương 47 - Bột giấy từ gỗ hoặc từ nguyên liệu xơ xenlulo khác; giấy loại hoặc bìa loại thu hồi (phế liệu và vụn thừa)			
4701.00.00	Bột giấy cơ học từ gỗ.	0	0	0

4702.00.00	Bột giấy hóa học từ gỗ, loại hòa tan.	0	0	0
47.03	Bột giấy hóa học từ gỗ, sản xuất bằng phương pháp sulphat hoặc kiềm, trừ loại hòa tan.			
	- Chưa tẩy trắng:			
4703.11.00	- - Từ gỗ cây lá kim	0	0	0
4703.19.00	- - Từ gỗ không thuộc loại cây lá kim	0	0	0
	- Đã qua bán tẩy trắng hoặc tẩy trắng:			
4703.21.00	- - Từ gỗ cây lá kim	0	0	0
4703.29.00	- - Từ gỗ không thuộc loại cây lá kim	0	0	0
47.04	Bột giấy hóa học từ gỗ, sản xuất bằng phương pháp sulphite, trừ loại hòa tan.			
	- Chưa tẩy trắng:			
4704.11.00	- - Từ gỗ cây lá kim	0	0	0
4704.19.00	- - Từ gỗ không thuộc loại cây lá kim	0	0	0
	- Đã qua bán tẩy trắng hoặc tẩy trắng:			
4704.21.00	- - Từ gỗ cây lá kim	0	0	0
4704.29.00	- - Từ gỗ không thuộc loại cây lá kim	0	0	0
4705.00.00	Bột giấy từ gỗ thu được bằng việc kết hợp các phương pháp nghiền cơ học và hóa học.	0	0	0
47.06	Bột giấy từ xơ, sợi thu được từ việc tái chế giấy loại hoặc bìa loại (phế liệu và vụn thừa) hoặc từ vật liệu xơ sợi xenlulo khác.			
4706.10.00	- Bột giấy từ xơ bông vụn	0	0	0
4706.20.00	- Bột giấy từ xơ, sợi thu được từ việc tái chế giấy loại hoặc bìa loại (phế liệu và vụn thừa)	0	0	0
4706.30.00	- Loại khác, từ tre	0	0	0
	- Loại khác:			
4706.91.00	- - Thu được từ quá trình cơ học	0	0	0
4706.92.00	- - Thu được từ quá trình hóa học	0	0	0
4706.93.00	- - Thu được từ quá trình kết hợp cơ học và hóa học	0	0	0
47.07	Giấy loại hoặc bìa loại thu hồi (phế liệu và vụn thừa).			
4707.10.00	- Giấy kraft hoặc bìa kraft hoặc giấy hoặc bìa sóng, chưa tẩy trắng	0	0	0
4707.20.00	- Giấy hoặc bìa khác được làm chủ yếu bằng bột giấy thu được từ quá trình hóa học đã tẩy trắng, chưa nhuộm màu toàn bộ	0	0	0
4707.30.00	- Giấy hoặc bìa được làm chủ yếu bằng bột giấy thu được từ quá trình cơ học (ví dụ, giấy in báo, tạp chí và các ấn phẩm tương tự)	0	0	0
4707.90.00	- Loại khác, kể cả phế liệu và vụn thừa chưa phân loại	0	0	0
	Chương 48 - Giấy và bìa; các sản phẩm làm bằng bột			

	giấy, bằng giấy hoặc bằng bìa			
48.01	Giấy in báo, dạng cuộn hoặc tờ.			
4801.00.10	- Định lượng không quá 55g/m ²	30	25	20
4801.00.90	- Loại khác	30	25	20
48.02	Giấy và bìa không trắng, loại dùng để in, viết hoặc dùng cho các mục đích đồ bản khác, và giấy làm thẻ và giấy bằng chưa đục lỗ, dạng cuộn hoặc tờ hình chữ nhật (kể cả hình vuông), kích thước bất kỳ, trừ giấy thuộc nhóm 48.01 hoặc 48.03; giấy và bìa sản xuất thủ công.			
4802.10.00	- Giấy và bìa sản xuất thủ công	30	25	20
4802.20	- Giấy và bìa sử dụng làm nền cho sản xuất giấy và bìa nhạy sáng, nhạy nhiệt hoặc nhạy điện:			
4802.20.10	- - Ở dạng cuộn có chiều rộng không quá 15cm hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4802.20.90	- - Loại khác	0	0	0
4802.40	- Giấy làm nền sản xuất giấy dán tường:			
4802.40.10	- - Ở dạng cuộn có chiều rộng không quá 15cm hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4802.40.90	- - Loại khác	0	0	0
	- Giấy và bìa khác, không chứa bột giấy thu được từ quá trình cơ học hoặc quá trình hóa cơ học có hàm lượng các bột giấy này không quá 10% so với tổng lượng bột giấy tính theo trọng lượng:			
4802.54	- - Có định lượng dưới 40 g/m ² :			
	- - - Giấy làm nền sản xuất giấy carbon, có định lượng dưới 20g/m ² :			
4802.54.11	- - - - Ở dạng cuộn với chiều rộng không lớn hơn 15 cm hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4802.54.19	- - - - Loại khác	0	0	0
	- - - Giấy làm nền sản xuất giấy carbon khác:			
4802.54.21	- - - - Ở dạng cuộn với chiều rộng không lớn hơn 15 cm hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4802.54.29	- - - - Loại khác	0	0	0
4802.54.30	- - - Giấy làm nền sản xuất giấy trắng nhôm	0	0	0
4802.54.90	- - - Loại khác	30	25	20
4802.55	- - Có định lượng từ 40 g/m ² trở lên nhưng không quá 150g/m ² , dạng cuộn:			
4802.55.20	- - - Giấy và bìa trang trí, kể cả loại có hình bóng nước, loại làm giả vân đá, loại có hoa văn xò sồi, đốm màu hoặc hoa văn da giả cổ	30	25	20
	- - - Giấy làm nền sản xuất giấy carbon:			
4802.55.31	- - - - Với chiều rộng không quá 150mm	0	0	0
4802.55.39	- - - - Loại khác	0	0	0
4802.55.40	- - - Giấy làm nền sản xuất giấy trắng nhôm	0	0	0
4802.55.50	- - - Giấy làm nền sản xuất giấy chống dính	30	25	20

4802.55.90	- - - Loại khác	30	25	20
4802.56	- - Có định lượng từ 40g/m ² trở lên nhưng không quá 150g/m ² , dạng tờ với một chiều không quá 435 mm và chiều kia không quá 297 mm ở dạng không gấp:			
4802.56.20	- - - Giấy và bìa trang trí, kể cả loại có hình bóng nước, loại làm giả vân đá, loại có hoa văn xơ sợi, đốm màu hoặc hoa văn da giả cổ	30	25	20
	- - - Giấy làm nền sản xuất giấy carbon:			
4802.56.31	- - - - Không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4802.56.39	- - - - Loại khác	0	0	0
4802.56.90	- - - Loại khác	30	25	20
4802.57	- - Loại khác, định lượng từ 40 g/m ² trở lên nhưng không quá 150 g/m ² :			
	- - - Giấy làm nền sản xuất giấy carbon:			
4802.57.11	- - - - Không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4802.57.19	- - - - Loại khác	0	0	0
4802.57.90	- - - Loại khác	30	25	20
4802.58	- - Định lượng lớn hơn 150 g/m ² :			
	- - - Giấy và bìa trang trí, kể cả loại có hình bóng nước, loại làm giả vân đá, loại có hoa văn xơ sợi, đốm màu hoặc hoa văn da giả cổ:			
4802.58.21	- - - - Ở dạng cuộn với chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) với một chiều từ 36 cm trở xuống và chiều kia từ 15 cm trở xuống ở dạng không gấp	30	25	20
4802.58.29	- - - - Loại khác	30	25	20
4802.58.90	- - - Loại khác	15	13	10
	- Giấy và bìa khác, có hàm lượng bột giấy thu được từ quá trình cơ học hoặc cơ - hóa trên 10% so với tổng bột giấy tính theo trọng lượng:			
4802.61	- - Dạng cuộn:			
4802.61.30	- - - Giấy và bìa trang trí kể cả loại có hình bóng nước, loại làm giả vân đá, loại có hoa văn xơ sợi, đốm màu hoặc hoa văn da giả cổ	30	25	20
4802.61.40	- - - Giấy làm nền sản xuất giấy tráng nhôm	0	0	0
4802.61.90	- - - Loại khác	15	13	10
4802.62	- - Dạng tờ với một chiều không quá 435 mm và chiều kia không quá 297 mm ở dạng không gấp:			
4802.62.10	- - - Giấy và bìa trang trí, kể cả loại có hình bóng nước, loại làm giả vân đá, loại có hoa văn xơ sợi, đốm màu hoặc hoa văn da giả cổ, dạng tờ hình chữ nhật (kể cả hình vuông) với một chiều từ 36 cm trở xuống và chiều kia từ 15 cm trở xuống ở dạng không gấp	30	25	20
4802.62.20	- - - Giấy và bìa trang trí, kể cả loại có hình bóng nước, loại làm giả vân đá, loại có hoa văn xơ sợi, đốm màu hoặc hoa văn da giả cổ	30	25	20
4802.62.90	- - - Loại khác	0	0	0
4802.69.00	- - Loại khác	0	0	0
48.03	Giấy để làm giấy vệ sinh hoặc lau mặt, khăn giấy, khăn ăn và các loại giấy tương tự dùng trong gia đình hoặc vệ sinh, tấm xenlulo và màng xơ sợi xenlulo, đã hoặc chưa			

	làm chun, làm nhẵn, dập nổi, đục lỗ, nhuộm màu bề mặt, trang trí hoặc in bề mặt, ở dạng cuộn hoặc tờ.			
4803.00.30	- Tấm xenlulo hoặc màng xơ sợi xenlulo	30	25	20
4803.00.90	- Loại khác	30	25	20
48.04	Giấy và bìa kraft không tráng, ở dạng cuộn hoặc tờ, trừ loại thuộc nhóm 48.02 hoặc 48.03.			
	- Kraft lớp mặt:			
4804.11.00	- - Loại chưa tẩy trắng	5	0	0
4804.19.00	- - Loại khác	7	5	5
	- Giấy kraft làm bao:			
4804.21	- - Loại chưa tẩy trắng:			
4804.21.10	- - - Loại dùng làm bao xi măng	0	0	0
4804.21.90	- - - Loại khác	7	5	5
4804.29.00	- - Loại khác	5	0	0
	- Giấy và bìa kraft khác có định lượng từ 150 g/m ² trở xuống:			
4804.31	- Loại chưa tẩy trắng:			
4804.31.10	- - - Giấy kraft cách điện	0	0	0
4804.31.30	- - - Có độ bền ướt từ 40 g đến 60 g, dùng để sản xuất băng dán gỗ dán	0	0	0
4804.31.40	- - - Giấy làm nền sản xuất giấy ráp	5	0	0
4804.31.50	- - - Loại dùng làm bao xi măng	5	0	0
4804.31.90	- - - Loại khác	5	0	0
4804.39	- - Loại khác:			
4804.39.10	- - - Có độ bền ướt từ 40 g đến 60 g, dùng để sản xuất băng dán gỗ dán	0	0	0
4804.39.20	- - - Giấy gói thực phẩm	5	0	0
4804.39.90	- - - Loại khác	5	0	0
	- Giấy và bìa kraft khác có định lượng trên 150 g/m ² nhưng dưới 225 g/m ² :			
4804.41	- - Loại chưa tẩy trắng:			
4804.41.10	- - - Giấy kraft cách điện	0	0	0
4804.41.90	- - - Loại khác	7	5	0
4804.42.00	- - Loại đã được tẩy trắng toàn bộ và có trên 95% trọng lượng của bột giấy là bột gỗ thu được từ quá trình hóa học	7	5	5
4804.49	- - Loại khác:			
4804.49.10	- - - Bìa gói thực phẩm	7	5	5
4804.49.90	- - - Loại khác	7	5	5
	- Giấy và bìa kraft khác có định lượng từ 225 g/m ² trở lên:			
4804.51	- - Loại chưa tẩy trắng:			
4804.51.10	- - - Giấy kraft cách điện	0	0	0
4804.51.20	- - - Bìa ép có định lượng từ 600g/m ² trở lên	0	0	0
4804.51.30	- - - Có độ bền ướt từ 40 g đến 60 g, dùng để sản xuất băng dán gỗ dán	0	0	0
4804.51.90	- - - Loại khác	7	5	5
4804.52.00	- - Loại đã được tẩy trắng toàn bộ và có trên 95% trọng lượng của bột giấy là bột gỗ thu được từ quá trình hóa học	7	5	5

4804.59.00	- - Loại khác	7	5	5
48.05	Giấy và bìa không trắng khác, ở dạng cuộn hoặc tờ, chưa được gia công hơn mức đã chi tiết trong Chú giải 3 của Chương này.			
	- Giấy để tạo lớp sóng:			
4805.11.00	- - Từ bột giấy bán hóa	0	0	0
4805.12	- - Từ bột giấy rơm rạ:			
4805.12.10	- - - Có định lượng trên 150 g/m ² nhưng dưới 225 g/m ²	0	0	0
4805.12.90	- - - Loại khác	0	0	0
4805.19	- - Loại khác:			
4805.19.10	- - - Có định lượng trên 150 g/m ² nhưng dưới 225 g/m ²	0	0	0
4805.19.90	- - - Loại khác	0	0	0
	- Bìa lớp mặt (chủ yếu hoặc toàn bộ từ bột giấy tái chế):			
4805.24.00	- - Có định lượng từ 150 g/m ² trở xuống	0	0	0
4805.25	- - Có định lượng trên 150 g/m ² :			
4805.25.10	- - - Có định lượng nhỏ hơn 225 g/m ²	0	0	0
4805.25.90	- - - Loại khác	0	0	0
4805.30	- Giấy bao gói làm từ bột giấy sulphit:			
4805.30.10	- - Giấy bao quanh hộp diêm, đã nhuộm màu	0	0	0
4805.30.90	- - Loại khác	0	0	0
4805.40.00	- Giấy lọc và bìa lọc	0	0	0
4805.50.00	- Giấy nỉ và bìa nỉ	0	0	0
	- Loại khác:			
4805.91	- - Có định lượng từ 150 g/m ² trở xuống:			
4805.91.10	- - - Giấy dùng để lót vào giữa các sản phẩm thủy tinh phẳng khi đóng gói, có hàm lượng nhựa không quá 0,6% tính theo trọng lượng	0	0	0
4805.91.20	- - - Giấy vàng mã	7	5	0
4805.91.90	- - - Loại khác	3	0	0
4805.92	- - Có định lượng trên 150 g/m ² nhưng dưới 225 g/m ² :			
4805.92.10	- - - Giấy và bìa nhiều lớp	0	0	0
4805.92.90	- - - Loại khác	0	0	0
4805.93	- - Có định lượng từ 225 g/m ² trở lên:			
4805.93.10	- - - Giấy và bìa nhiều lớp	0	0	0
4805.93.20	- - - Giấy thấm	0	0	0
4805.93.90	- - - Loại khác	0	0	0
48.06	Giấy giả da gốc thực vật, giấy không thấm dầu mỡ, giấy can, giấy bóng mờ và giấy bóng trong hoặc các loại giấy trong khác, dạng cuộn hoặc tờ.			
4806.10.00	- Giấy giả da gốc thực vật	0	0	0
4806.20.00	- Giấy không thấm dầu mỡ	0	0	0
4806.30.00	- Giấy can	0	0	0
4806.40.00	- Giấy bóng mờ và giấy bóng trong hoặc các loại giấy trong khác	0	0	0

4807.00.00	Giấy và bìa bồi (được làm bằng cách dán các lớp giấy phẳng hoặc bìa phẳng với nhau bằng keo dính), chưa tráng hoặc chưa thấm tẩm bề mặt, đã hoặc chưa được gia cố bên trong, ở dạng cuộn hoặc tờ.	7	5	0
48.08	Giấy và bìa, đã tạo sóng (có hoặc không dán các lớp mặt phẳng), đã làm chun, làm nhăn, rập nổi hoặc đục lỗ, ở dạng cuộn hoặc tờ, trừ các loại thuộc nhóm 48.03.			
4808.10.00	- Giấy và bìa sóng, đã hoặc chưa đục lỗ	0	0	0
4808.40.00	- Giấy kraft, đã làm chun hoặc làm nhăn, có hoặc không rập nổi hoặc đục lỗ	0	0	0
4808.90	- Loại khác:			
4808.90.20	- - Đã làm chun hoặc làm nhăn	0	0	0
4808.90.30	- - Đã dập nổi	0	0	0
4808.90.90	- - Loại khác	0	0	0
48.09	Giấy than, giấy tự nhân bản và các loại giấy sao chép hoặc giấy chuyển khác (kể cả giấy đã tráng hoặc thấm tẩm dùng cho giấy nền nhân bản hoặc các tấm in offset), đã hoặc chưa in, dạng cuộn hoặc tờ.			
4809.20.00	- Giấy tự nhân bản	0	0	0
4809.90	- Loại khác:			
4809.90.10	- - Giấy than và các loại giấy sao chép tương tự	5	0	0
4809.90.90	- - Loại khác	5	0	0
48.10	Giấy và bìa, đã tráng một hoặc cả hai mặt bằng cao lanh (China clay) hoặc bằng các chất vô cơ khác, có hoặc không có chất kết dính, và không có lớp phủ tráng nào khác, có hoặc không nhuộm màu bề mặt, có hoặc không trang trí hoặc in bề mặt, ở dạng cuộn hoặc tờ hình chữ nhật (kể cả hình vuông), với mọi kích cỡ.			
	- Giấy và bìa loại dùng để viết, in hoặc các mục đích đồ bản khác, không chứa bột giấy thu được từ quá trình cơ học hoặc quá trình hóa cơ hoặc có hàm lượng các bột giấy này không quá 10% so với tổng lượng bột giấy tính theo trọng lượng:			
4810.13	- - Dạng cuộn:			
	- - - Đã in, dùng cho máy ghi tự động, có chiều rộng từ 150 mm trở xuống:			
4810.13.11	- - - - Dùng cho các máy điện tim, siêu âm, phở dung kế, não điện kế và kiểm tra thai nhi	0	0	0
4810.13.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4810.13.91	- - - - Có chiều rộng từ 150mm trở xuống	0	0	0
4810.13.99	- - - - Loại khác	0	0	0
4810.14	- - Dạng tờ có một cạnh không quá 435 mm và cạnh kia không quá 297 mm ở dạng không gấp:			
	- - - Đã in, dùng cho máy ghi tự động, không có chiều nào trên 360 mm:			
4810.14.11	- - - - Dùng cho các máy điện tim, siêu âm, phở dung kế, não điện kế và kiểm tra thai nhi	0	0	0

4810.14.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4810.14.91	- - - - Không có chiều nào trên 360 mm	0	0	0
4810.14.99	- - - - Loại khác	0	0	0
4810.19	- - Loại khác:			
	- - - Đã in, dùng cho máy ghi tự động, không có chiều nào trên 360 mm ở dạng không gấp:			
4810.19.11	- - - - Dùng cho các máy điện tim, siêu âm, phế dung kế, não điện kế và kiểm tra thai nhi	0	0	0
4810.19.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4810.19.91	- - - - Không có chiều nào trên 360 mm	0	0	0
4810.19.99	- - - - Loại khác	0	0	0
	- Giấy và bìa loại dùng để viết, in hoặc các mục đích đồ bản khác, có hàm lượng bột giấy thu được từ quá trình cơ học hoặc quá trình hóa cơ trên 10% so với tổng lượng bột giấy tính theo trọng lượng:			
4810.22	- - Giấy tráng nhẹ:			
	- - - Đã in, dùng cho máy ghi tự động, dạng cuộn có chiều rộng từ 150 mm trở xuống, hoặc dạng tờ không có chiều nào quá 360 mm ở dạng không gấp:			
4810.22.11	- - - - Dùng cho máy điện tim, siêu âm, phế dung kế, não điện kế và kiểm tra thai nhi	0	0	0
4810.22.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4810.22.91	- - - - Dạng cuộn có chiều rộng không quá 150 mm, hoặc dạng tờ không có chiều nào quá 360 mm ở dạng không gấp	0	0	0
4810.22.99	- - - - Loại khác	0	0	0
4810.29	- - Loại khác:			
	- - - Đã in, dùng cho máy ghi tự động, dạng cuộn có chiều rộng từ 150 mm trở xuống, hoặc dạng tờ không có chiều nào quá 360 mm ở dạng không gấp:			
4810.29.11	- - - - Dùng cho máy điện tim, siêu âm, phế dung kế, não điện kế và kiểm tra thai nhi	0	0	0
4810.29.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4810.29.91	- - - - Dạng cuộn có chiều rộng từ 150 mm trở xuống, hoặc dạng tờ không có chiều nào trên 360 mm ở dạng không gấp	0	0	0
4810.29.99	- - - - Loại khác	0	0	0
	- Giấy kraft và bìa kraft, trừ loại dùng để viết, in hoặc dùng cho các mục đích đồ bản khác:			
4810.31	- - Loại làm toàn bộ bằng bột giấy tẩy trắng có hàm lượng bột giấy từ gỗ thu được từ quá trình hóa học trên 95% so với tổng lượng bột giấy tính theo trọng lượng, và có định lượng từ 150g/m ² trở xuống:			
	- - - Dạng cuộn có chiều rộng không quá 150 mm hoặc dạng tờ không có chiều nào trên 360 mm ở dạng không gấp:			
4810.31.31	- - - - Giấy làm nền sản xuất giấy tráng nhôm	0	0	0
4810.31.39	- - - - Loại khác	0	0	0
	- - - Loại khác:			

4810.31.91	- - - - Giấy làm nền sản xuất giấy tráng nhôm	0	0	0
4810.31.99	- - - - Loại khác	0	0	0
4810.32	- - Loại làm toàn bộ bằng bột giấy tẩy trắng có hàm lượng bột giấy từ gỗ thu được từ quá trình hóa học trên 95% so với tổng lượng bột giấy tính theo trọng lượng, và có định lượng trên 150 g/m ² :			
4810.32.30	- - - Dạng cuộn có chiều rộng không quá 150 mm hoặc ở dạng tờ không có chiều nào trên 360 mm ở dạng không gấp	0	0	0
4810.32.90	- - - Loại khác	0	0	0
4810.39	- - Loại khác:			
4810.39.30	- - - Dạng cuộn có chiều rộng không quá 150 mm hoặc ở dạng tờ không có chiều nào trên 360 mm ở dạng không gấp	0	0	0
4810.39.90	- - - Loại khác	0	0	0
	- Giấy và bìa khác:			
4810.92	- - Loại nhiều lớp:			
4810.92.40	- - - Dạng cuộn có chiều rộng không quá 150 mm hoặc ở dạng tờ không có chiều nào trên 360 mm ở dạng không gấp	0	0	0
4810.92.90	- - - Loại khác	0	0	0
4810.99	- - Loại khác:			
4810.99.40	- - - Dạng cuộn có chiều rộng không quá 150 mm hoặc ở dạng tờ không có chiều nào trên 360 mm ở dạng không gấp	0	0	0
4810.99.90	- - - Loại khác	0	0	0
48.11	Giấy, bìa, tấm xenlulo và màng xơ sợi xenlulo, đã trắng, thấm tẩm, phủ, nhuộm màu bề mặt, trang trí hoặc in bề mặt, ở dạng cuộn hoặc tờ hình chữ nhật (kể cả hình vuông), với kích thước bất kỳ, trừ các loại thuộc các nhóm 48.03, 48.09 hoặc 48.10.			
4811.10	- Giấy và bìa đã quét hắc ín, chất bi-tum hoặc nhựa đường:			
	- - Dạng cuộn có chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp:			
4811.10.21	- - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.10.29	- - - Loại khác	0	0	0
	- - Loại khác:			
4811.10.91	- - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.10.99	- - - Loại khác	0	0	0
	- Giấy và bìa dính hoặc đã quét lớp keo dính:			
4811.41	- - Loại tự dính:			
4811.41.20	- - - Dạng cuộn có chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4811.41.90	- - - Loại khác	0	0	0
4811.49	- - Loại khác:			
4811.49.20	- - - Dạng cuộn có chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4811.49.90	- - - Loại khác	0	0	0
	- Giấy và bìa đã trắng, thấm tẩm hoặc phủ bằng plastic (trừ chất dính):			

4811.51	- - Loại đã tẩy trắng, định lượng trên 150 g/m ² :			
	- - - Dạng cuộn có chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp:			
4811.51.31	- - - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.51.39	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4811.51.91	- - - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.51.99	- - - - Loại khác	7	5	0
4811.59	- - Loại khác:			
4811.59.20	- - - Giấy và bìa đã phủ cả hai mặt bằng màng plastic trong suốt và được lót trong bằng một lớp nhôm mỏng, sử dụng để đóng gói thực phẩm dạng lỏng	0	0	0
	- - - Dạng cuộn có chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp:			
4811.59.41	- - - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.59.49	- - - - Loại khác	0	0	0
	- - - Loại khác:			
4811.59.91	- - - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.59.99	- - - - Loại khác	0	0	0
4811.60	- Giấy và bìa, đã trắng, thấm, tẩy hoặc phủ bằng sáp, sáp parafin, stearin, dầu hoặc glycerol:			
4811.60.20	- - Dạng cuộn có chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp	0	0	0
4811.60.90	- - Loại khác	0	0	0
4811.90	- Giấy, bìa, tấm xenlulo và màng xơ sợi xenlulo khác:			
	- - Dạng cuộn có chiều rộng từ 15 cm trở xuống hoặc ở dạng tờ hình chữ nhật (kể cả hình vuông) không có chiều nào trên 36 cm ở dạng không gấp:			
4811.90.41	- - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.90.49	- - - Loại khác	0	0	0
	- - Loại khác:			
4811.90.91	- - - Tấm phủ sàn làm từ giấy hoặc bìa	7	5	0
4811.90.99	- - - Loại khác	0	0	0
4812.00.00	Khối, miếng và tấm lọc, bằng bột giấy.	0	0	0
48.13	Giấy cuộn thuốc lá, đã hoặc chưa cắt theo cỡ hoặc ở dạng tập nhỏ hoặc cuộn sẵn thành ống.			
4813.10.00	- Dạng tập hoặc cuộn sẵn thành ống	7	5	0
4813.20.00	- Dạng cuộn với chiều rộng không quá 5 cm	7	5	0
4813.90	- Loại khác:			
4813.90.10	- - Dạng cuộn với chiều rộng trên 5 cm, đã phủ	7	5	0
4813.90.90	- - Loại khác	7	5	0
48.14	Giấy dán tường và các loại tấm phủ tường tương tự; tấm			

	che cửa sổ trong suốt bằng giấy.			
4814.20.00	- Giấy dán tường và các loại tấm phủ tường tương tự, bao gồm giấy đã được tráng hoặc phủ, trên bề mặt, bằng một lớp plastic có hạt nổi, rập nổi, nhuộm màu, in hình hoặc trang trí cách khác	7	5	0
4814.90.00	- Loại khác	7	5	0
48.16	Giấy than, giấy tự nhân bản và các loại giấy dùng để sao chụp khác hoặc giấy chuyển (trừ các loại thuộc nhóm 48.09), giấy nền nhân bản và các tấm in offset, bằng giấy, đã hoặc chưa đóng hộp.			
4816.20	- Giấy tự nhân bản:			
4816.20.10	- - Dạng cuộn với chiều rộng trên 15 cm nhưng không quá 36 cm	0	0	0
4816.20.90	- - Loại khác	0	0	0
4816.90	- Loại khác:			
4816.90.10	- - Giấy than	5	0	0
4816.90.20	- - Giấy dùng để sao chụp khác	5	0	0
4816.90.30	- - Tấm in offset	0	0	0
4816.90.40	- - Giấy chuyển nhiệt	0	0	0
4816.90.90	- - Loại khác	5	0	0
48.17	Phong bì, bưu thiếp, bưu thiếp trơn và các loại danh thiếp, bằng giấy hoặc bìa; các loại hộp, túi ví, cặp tài liệu và cặp hồ sơ in sẵn, bằng giấy hoặc bìa, có chứa văn phòng phẩm bằng giấy.			
4817.10.00	- Phong bì	7	5	0
4817.20.00	- Bưu thiếp, bưu thiếp trơn và danh thiếp	7	5	0
4817.30.00	- Hộp, túi ví, cặp tài liệu và cặp hồ sơ in sẵn, bằng giấy hoặc bìa, có chứa văn phòng phẩm bằng giấy	7	5	0
48.18	Giấy vệ sinh và giấy tương tự, tấm xenlulo hoặc màng xơ sợi xenlulo, dùng trong gia đình hoặc vệ sinh, dạng cuộn có chiều rộng không quá 36 cm, hoặc cắt theo hình dạng hoặc kích thước; khăn tay, giấy lụa lau, khăn mặt, khăn trải bàn, khăn ăn, khăn trải giường và các đồ dùng nội trợ, vệ sinh hoặc các vật phẩm dùng cho bệnh viện tương tự, các vật phẩm trang trí và đồ phụ kiện may mặc, bằng bột giấy, giấy, tấm xenlulo hoặc màng xơ sợi xenlulo.			
4818.10.00	- Giấy vệ sinh	7	5	0
4818.20.00	- Khăn tay, giấy lụa lau chùi hoặc lau mặt và khăn mặt	7	5	0
4818.30	- Khăn trải bàn và khăn ăn:			
4818.30.10	- - Khăn trải bàn	7	5	0
4818.30.20	- - Khăn ăn	7	5	0
4818.50.00	- Các vật phẩm dùng cho trang trí và đồ phụ kiện may mặc	7	5	0
4818.90.00	- Loại khác	7	5	0
48.19	Thùng, hộp, vỏ chứa, túi xách và các loại bao bì khác, bằng giấy, bìa, tấm xenlulo hoặc màng xơ sợi xenlulo; hộp đựng hồ sơ (files), khay thư, và các vật phẩm tương tự, bằng giấy hoặc bìa dùng cho văn phòng, cửa hàng			

	hoặc những nơi tương tự.			
4819.10.00	- Thùng, hộp và vỏ chứa, bằng giấy sóng hoặc bìa sóng	7	5	0
4819.20.00	- Thùng, hộp và vỏ chứa gấp lại được, bằng giấy hoặc bìa không sóng	7	5	0
4819.30.00	- Bao và túi xách, có đáy rộng từ 40 cm trở lên	7	5	0
4819.40.00	- Bao và túi xách loại khác, kể cả hình nón cụt (cones)	7	5	0
4819.50.00	- Bao bì đựng khác, kể cả túi đựng đĩa	7	5	0
4819.60.00	- Hộp đựng hồ sơ (box files), khay thư, hộp lưu trữ và các vật phẩm tương tự, loại dùng trong văn phòng, cửa hàng hoặc những nơi tương tự	7	5	0
48.20	Sổ đăng ký, sổ sách kế toán, vở ghi chép, sổ đặt hàng, quyển biên lai, tập viết thư, tập ghi nhớ, sổ nhật ký và các ấn phẩm tương tự, vở bài tập, quyển giấy thấm, bìa đóng hồ sơ (loại tờ rời hoặc loại khác), bìa kẹp hồ sơ, vở bìa kẹp hồ sơ, biểu mẫu thương mại các loại, tập giấy ghi chép có chèn giấy than và các vật phẩm văn phòng khác, bằng giấy hoặc bìa; album để mẫu hoặc để bộ sưu tập và các loại bìa sách, bằng giấy hoặc bìa.			
4820.10.00	- Sổ đăng ký, sổ kế toán, vở ghi chép, sổ đặt hàng, quyển biên lai, tập viết thư, tập ghi nhớ, sổ nhật ký và các ấn phẩm tương tự	7	5	0
4820.20.00	- Vở bài tập	7	5	0
4820.30.00	- Bìa đóng hồ sơ (trừ bìa đóng sách), bìa kẹp hồ sơ và vỏ bìa kẹp hồ sơ	7	5	0
4820.40.00	- Biểu mẫu thương mại và tập giấy ghi chép có chèn giấy than	7	5	0
4820.50.00	- Album để mẫu hay để bộ sưu tập	7	5	0
4820.90.00	- Loại khác	7	5	0
48.21	Các loại nhãn mác bằng giấy hoặc bìa, đã hoặc chưa in.			
4821.10	- Đã in:			
4821.10.10	- - Nhãn mác dùng cho đồ trang sức, kể cả loại cho đồ trang sức cá nhân hoặc các vật dụng cá nhân được để trong ví, túi xách hoặc mang trên người	7	5	0
4821.10.90	- - Loại khác	7	5	0
4821.90	- Loại khác:			
4821.90.10	- - Nhãn mác dùng cho đồ trang sức, kể cả loại cho đồ trang sức cá nhân hoặc các vật dụng cá nhân được để trong ví, túi xách hoặc mang trên người	7	5	0
4821.90.90	- - Loại khác	7	5	0
48.22	Ống lõi, suốt, củi và các loại lõi tương tự bằng bột giấy, giấy hoặc bìa (đã hoặc chưa đục lỗ hoặc làm cứng).			
4822.10	- Loại dùng để cuốn sợi dệt:			
4822.10.10	- - Hình nón cụt (cones)	0	0	0
4822.10.90	- - Loại khác	0	0	0
4822.90	- Loại khác:			
4822.90.10	- - Hình nón cụt (cones)	0	0	0
4822.90.90	- - Loại khác	0	0	0

48.23	Giấy, bìa, tấm xenlulo và màng xơ sợi xenlulo khác, đã cắt theo kích cỡ hoặc hình dạng; các vật phẩm khác bằng bột giấy, giấy, bìa, tấm xenlulo hoặc màng xơ sợi xenlulo.			
4823.20	- Giấy lọc và bìa lọc:			
4823.20.10	- - Dạng dải, cuộn hoặc tờ	0	0	0
4823.20.90	- - Loại khác	0	0	0
4823.40	- Dạng cuộn, tờ và đĩa, đã in dùng cho máy tự ghi:			
	- - Dùng cho máy điện ghi trong ngành y:			
4823.40.21	- - - Giấy ghi điện tâm đồ	0	0	0
4823.40.29	- - - Loại khác	0	0	0
4823.40.90	- - Loại khác	0	0	0
	- Khay, bát, đĩa, cốc, chén và các sản phẩm tương tự, bằng giấy hoặc bìa:			
4823.61.00	- - Từ tre (bamboo)	7	5	0
4823.69.00	- - Loại khác	7	5	0
4823.70.00	- Các sản phẩm đúc hoặc nén bằng bột giấy	0	0	0
4823.90	- Loại khác:			
4823.90.10	- - Khung kén tấm	5	0	0
4823.90.20	- - Thẻ trưng bày đồ trang sức, kể cả loại cho đồ trang sức cá nhân hoặc các vật dụng cá nhân được để trong ví, túi xách hoặc mang trên người	7	5	0
4823.90.30	- - Bìa trắng polyetylen đã cắt dập thành hình để sản xuất cốc giấy	7	5	0
4823.90.40	- - Bộ ống giấy để sản xuất pháo hoa	7	5	0
	- - Giấy kraft ở dạng cuộn có chiều rộng 209 mm, loại sử dụng làm bao gói cho thỏi dynamit:			
4823.90.51	- - - Định lượng từ 150 g/m ² trở xuống	0	0	0
4823.90.59	- - - Loại khác	7	5	5
4823.90.60	- - Thẻ jacquard đã đục lỗ	7	5	0
4823.90.70	- - Quạt và màn che kéo bằng tay	7	5	0
	- - Loại khác:			
4823.90.92	- - - Giấy vàng mã	7	5	0
4823.90.94	- - - Tấm xenlulo và màng xơ sợi xenlulo, được tạo màu hoặc tạo vân toàn bộ	5	0	0
4823.90.95	- - - Tấm phủ sàn làm từ giấy hoặc bìa	5	0	0
4823.90.96	- - - Loại khác, đã cắt thành hình trừ hình chữ nhật hoặc hình vuông	5	0	0
4823.90.99	- - - Loại khác	5	0	0
	Chương 49 - Sách, báo, tranh ảnh và các sản phẩm khác của công nghiệp in; các loại bản thảo viết bằng tay, đánh máy và sơ đồ			
49.01	Các loại sách in, sách gấp, sách mỏng và các ấn phẩm in tương tự, dạng tờ đơn hoặc không phải dạng tờ đơn.			
4901.10.00	- Dạng tờ đơn, có hoặc không gấp	0	0	0
	- Loại khác:			

4901.91.00	- - Từ điển và bộ bách khoa toàn thư, và các phụ trương của chúng	0	0	0
4901.99	- - Loại khác:			
4901.99.10	- - - Sách giáo dục, kỹ thuật, khoa học, lịch sử hoặc văn hóa xã hội	0	0	0
4901.99.90	- - - Loại khác	0	0	0
49.02	Báo, tạp chí chuyên ngành và các xuất bản phẩm định kỳ, có hoặc không có minh họa tranh ảnh hoặc chứa nội dung quảng cáo.			
4902.10.00	- Phát hành ít nhất 4 lần trong một tuần	0	0	0
4902.90	- Loại khác:			
4902.90.10	- - Tạp chí và ấn phẩm định kỳ về giáo dục, kỹ thuật, khoa học, lịch sử hoặc văn hóa	0	0	0
4902.90.90	- - Loại khác	0	0	0
4903.00.00	Sách tranh ảnh, sách vẽ hoặc sách tô màu cho trẻ em.	0	0	0
4904.00.00	Bản nhạc, in hoặc viết tay, đã hoặc chưa đóng thành quyển hoặc minh họa tranh ảnh.	0	0	0
49.05	Bản đồ và biểu đồ thủy văn hoặc các loại biểu đồ tương tự, kể cả tập bản đồ, bản đồ treo tường, bản đồ địa hình và quả địa cầu, đã in.			
4905.10.00	- Quả địa cầu	0	0	0
	- Loại khác:			
4905.91.00	- - Dạng quyển	0	0	0
4905.99.00	- - Loại khác	0	0	0
49.06	Các loại sơ đồ và bản vẽ cho kiến trúc, kỹ thuật, công nghiệp, thương mại, địa hình hoặc các mục đích tương tự, là bản gốc vẽ tay; văn bản viết tay; các bản sao chụp lại bằng giấy có phủ lớp chất nhạy và bằng giấy than của các loại kể trên.			
4906.00.10	- Các loại sơ đồ và bản vẽ, kể cả các bản sao chụp lại trên giấy có chất nhạy sáng	0	0	0
4906.00.90	- Loại khác	0	0	0
49.07	Các loại tem bưu chính, tem thuế hoặc tem tương tự đang được lưu hành hoặc mới phát hành, chưa sử dụng tại nước mà chúng có, hoặc sẽ có giá trị, mệnh giá được công nhận; giấy có dấu tem sẵn; các loại giấy bạc (tiền giấy); mẫu séc, chứng khoán, cổ phiếu hoặc chứng chỉ trái phiếu và các loại tương tự.			
4907.00.10	- Giấy bạc (tiền giấy), hợp pháp nhưng chưa đưa vào lưu thông	0	0	0
	- Tem bưu chính, tem thuế hoặc các loại tem tương tự chưa sử dụng:			
4907.00.21	- - Tem bưu chính	5	0	0
4907.00.29	- - Loại khác	0	0	0

4907.00.40	- Chứng khoán, cổ phiếu hoặc chứng chỉ trái phiếu và các loại chứng từ, tài liệu tương tự; mẫu séc	0	0	0
4907.00.90	- Loại khác	5	0	0
49.08	Đề can các loại (decalcomanias).			
4908.10.00	- Đề can các loại (decalcomanias), dùng cho các sản phẩm thủy tinh	0	0	0
4908.90.00	- Loại khác	5	0	0
4909.00.00	Bưu thiếp in hoặc bưu ảnh; các loại thiếp in sẵn chứa lời chúc, thông điệp hoặc thông báo, có hoặc không có minh họa, có hoặc không có phong bì kèm theo hoặc phụ kiện trang trí.	7	5	0
4910.00.00	Các loại lịch in, kể cả bloc lịch.	7	5	0
49.11	Các ấn phẩm in khác, kể cả tranh và ảnh in.			
4911.10	- Các ấn phẩm quảng cáo thương mại, các catalog thương mại và các ấn phẩm tương tự:			
4911.10.10	- - Catalog liệt kê tên sách và các ấn phẩm về giáo dục, kỹ thuật, khoa học, lịch sử, văn hóa	5	0	0
4911.10.90	- - Loại khác	5	0	0
	- Loại khác:			
4911.91	- - Tranh, bản thiết kế và ảnh các loại:			
	- - - Tranh ảnh và sơ đồ treo tường dùng cho mục đích hướng dẫn:			
4911.91.21	- - - - Biểu đồ và đồ thị giải phẫu động vật hoặc thực vật	0	0	0
4911.91.29	- - - - Loại khác	7	5	0
	- - - Tranh in và ảnh khác:			
4911.91.31	- - - - Biểu đồ và đồ thị giải phẫu động vật hoặc thực vật	0	0	0
4911.91.39	- - - - Loại khác	7	5	0
4911.91.90	- - - Loại khác	0	0	0
4911.99	- - Loại khác:			
4911.99.10	- - - Thẻ in sẵn cho đồ trang sức hoặc cho các đồ tư trang nhỏ trang điểm cá nhân hoặc đồ dùng cá nhân thường được mang theo trong ví, túi sách tay hoặc mang theo người	7	5	0
4911.99.20	- - - Nhãn đã được in để báo nguy hiểm dễ nổ	7	5	0
4911.99.30	- - - Bộ thẻ đã được in nội dung về giáo dục, kỹ thuật, khoa học, lịch sử hoặc văn hóa	7	5	0
4911.99.90	- - - Loại khác	7	5	0
	Chương 50 - Tơ tằm			
5001.00.00	Kén tằm phù hợp dùng làm tơ.	0	0	0
5002.00.00	Tơ tằm thô (chưa xe).	0	0	0
5003.00.00	Tơ tằm phế phẩm (kể cả kén không thích hợp để quay tơ,	0	0	0

	xơ sợi phế liệu và xơ sợi tái chế).			
5004.00.00	Sợi tơ tằm (trừ sợi kéo từ phế liệu tơ tằm) chưa đóng gói để bán lẻ.	0	0	0
5005.00.00	Sợi kéo từ phế liệu tơ tằm, chưa đóng gói để bán lẻ.	0	0	0
5006.00.00	Sợi tơ tằm và sợi kéo từ phế liệu tơ tằm, đã đóng gói để bán lẻ; ruột con tằm.	0	0	0
50.07	Vải dệt thoi dệt từ tơ tằm hoặc từ phế liệu tơ tằm.			
5007.10	- Vải dệt thoi từ tơ vụn:			
5007.10.10	- - Được in bởi quá trình batik truyền thống	7	5	0
5007.10.90	- - Loại khác	7	5	0
5007.20	- Các loại vải dệt thoi khác, có chứa 85% trở lên tính theo trọng lượng của tơ hoặc phế liệu tơ tằm ngoại trừ tơ vụn:			
5007.20.10	- - Được in bởi quá trình batik truyền thống	7	5	0
5007.20.90	- - Loại khác	7	5	0
5007.90	- Các loại vải khác:			
5007.90.10	- - Được in bởi quá trình batik truyền thống	7	5	0
5007.90.90	- - Loại khác	7	5	0
	Chương 51 - Lông cừu, lông động vật loại mịn hoặc loại thô; sợi từ lông đuôi hoặc bờm ngựa và vải dệt thoi từ các nguyên liệu trên			
51.01	Lông cừu, chưa chải thô hoặc chải kỹ.			
	- Nhòn, kể cả len lông cừu đã rửa sạch:			
5101.11.00	- - Lông cừu đã xén	0	0	0
5101.19.00	- - Loại khác	0	0	0
	- Đã tẩy nhòn, chưa được carbon hóa:			
5101.21.00	- - Lông cừu đã xén	0	0	0
5101.29.00	- - Loại khác	0	0	0
5101.30.00	- Đã được carbon hóa	0	0	0
51.02	Lông động vật loại thô hoặc mịn, chưa chải thô hoặc chải kỹ.			
	- Lông động vật loại mịn:			
5102.11.00	- - Cửa dê Ca-sơ-mia (len casơmia)	0	0	0
5102.19.00	- - Loại khác	0	0	0
5102.20.00	- Lông động vật loại thô	0	0	0
51.03	Phế liệu lông cừu hoặc lông động vật loại mịn hoặc loại thô, kể cả phế liệu sợi nhưng trừ lông tái chế.			
5103.10.00	- Xơ vụn từ lông cừu hoặc từ lông động vật loại mịn	0	0	0
5103.20.00	- Phế liệu khác từ lông cừu hoặc từ lông động vật loại mịn	0	0	0
5103.30.00	- Phế liệu từ lông động vật loại thô	0	0	0

5104.00.00	Lông cừu hoặc lông động vật loại mịn hoặc thô tái chế.	0	0	0
51.05	Lông cừu và lông động vật loại mịn hoặc loại thô, đã chải thô hoặc chải kỹ (kể cả lông cừu chải kỹ dạng từng đoạn).			
5105.10.00	- Lông cừu chải thô	0	0	0
	- Cúi (top) lông cừu và lông cừu chải kỹ khác:			
5105.21.00	- - Lông cừu chải kỹ dạng từng đoạn	0	0	0
5105.29.00	- - Loại khác	0	0	0
	- Lông động vật loại mịn, đã chải thô hoặc chải kỹ:			
5105.31.00	- - Cửa dê Ca-sơ-mia (len casormia)	0	0	0
5105.39.00	- - Loại khác	0	0	0
5105.40.00	- Lông động vật loại thô, đã chải thô hoặc chải kỹ	0	0	0
51.06	Sợi len lông cừu chải thô, chưa đóng gói để bán lẻ.			
5106.10.00	- Có tỷ trọng lông cừu từ 85% trở lên	5	0	0
5106.20.00	- Có tỷ trọng lông cừu dưới 85%	5	0	0
51.07	Sợi len lông cừu chải kỹ, chưa đóng gói để bán lẻ.			
5107.10.00	- Có tỷ trọng lông cừu từ 85% trở lên	5	0	0
5107.20.00	- Có tỷ trọng lông cừu dưới 85%	5	0	0
51.08	Sợi lông động vật loại mịn (chải thô hoặc chải kỹ), chưa đóng gói để bán lẻ.			
5108.10.00	- Chải thô	5	0	0
5108.20.00	- Chải kỹ	5	0	0
51.09	Sợi len lông cừu hoặc lông động vật loại mịn, đã đóng gói để bán lẻ.			
5109.10.00	- Có tỷ trọng lông cừu hoặc lông động vật loại mịn từ 85% trở lên	5	0	0
5109.90.00	- Loại khác	5	0	0
5110.00.00	Sợi làm từ lông động vật loại thô hoặc từ lông đuôi hoặc bờm ngựa (kể cả sợi quần bọc từ lông đuôi hoặc bờm ngựa), đã hoặc chưa đóng gói để bán lẻ.	5	0	0
51.11	Vải dệt thoi từ sợi len lông cừu chải thô hoặc từ sợi lông động vật loại mịn chải thô.			
	- Có tỷ trọng lông cừu hoặc lông động vật loại mịn từ 85% trở lên:			
5111.11	- - Trọng lượng không quá 300 g/m ² :			
5111.11.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5111.11.90	- - - Loại khác	7	5	0
5111.19	- - Loại khác:			
5111.19.10	- - - Đã được in kiểu batik truyền thống	7	5	0

5111.19.90	- - - Loại khác	7	5	0
5111.20.00	- Loại khác, pha chủ yếu hoặc pha duy nhất với sợi filament nhân tạo	7	5	0
5111.30.00	- Loại khác, pha chủ yếu hoặc pha duy nhất với xơ staple nhân tạo	7	5	0
5111.90.00	- Loại khác	7	5	0
51.12	Vải dệt thoi từ sợi len lông cừu chải kỹ hoặc sợi từ lông động vật loại mịn chải kỹ.			
	- Có tỷ trọng lông cừu hoặc lông động vật loại mịn từ 85% trở lên:			
5112.11	- - Trọng lượng không quá 200 g/m ² :			
5112.11.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5112.11.90	- - - Loại khác	7	5	0
5112.19	- - Loại khác:			
5112.19.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5112.19.90	- - - Loại khác	7	5	0
5112.20.00	- Loại khác, pha chủ yếu hoặc pha duy nhất với sợi filament nhân tạo	7	5	0
5112.30.00	- Loại khác, pha chủ yếu hoặc pha duy nhất với xơ staple nhân tạo	7	5	0
5112.90.00	- Loại khác	7	5	0
5113.00.00	Vải dệt thoi từ sợi lông động vật loại thô hoặc sợi lông đuôi hoặc bờm ngựa.	7	5	0
	Chương 52 - Bông			
5201.00.00	Xơ bông, chưa chải thô hoặc chưa chải kỹ.	0	0	0
52.02	Phế liệu bông (kể cả phế liệu sợi và bông tái chế).			
5202.10.00	- Phế liệu sợi (kể cả phế liệu chỉ)	0	0	0
	- Loại khác:			
5202.91.00	- - Bông tái chế	0	0	0
5202.99.00	- - Loại khác	0	0	0
5203.00.00	Xơ bông, chải thô hoặc chải kỹ.	0	0	0
52.04	Chỉ khâu làm từ bông, đã hoặc chưa đóng gói để bán lẻ.			
	- Chưa đóng gói để bán lẻ:			
5204.11.00	- - Có tỷ trọng bông từ 85% trở lên	7	5	0
5204.19.00	- - Loại khác	7	5	0
5204.20.00	- Đã đóng gói để bán lẻ	7	5	0
52.05	Sợi bông (trừ chỉ khâu), có tỷ trọng bông từ 85% trở lên, chưa đóng gói để bán lẻ.			
	- Sợi đơn, làm từ xơ không chải kỹ:			
5205.11.00	- - Sợi có độ mảnh từ 714,29 decitex trở lên (chỉ số mét	5	0	0

	không quá 14)			
5205.12.00	- - Sợi có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chỉ số mét từ trên 14 đến 43)	5	0	0
5205.13.00	- - Sợi có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chỉ số mét trên 43 đến 52)	5	0	0
5205.14.00	- - Sợi có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chỉ số mét trên 52 đến 80)	5	0	0
5205.15.00	- - Sợi có độ mảnh dưới 125 decitex (chỉ số mét trên 80)	5	0	0
	- Sợi đơn, làm từ xơ chải kỹ:			
5205.21.00	- - Sợi có độ mảnh từ 714,29 decitex trở lên (chỉ số mét không quá 14)	5	0	0
5205.22.00	- - Sợi có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chỉ số mét trên 14 đến 43)	5	0	0
5205.23.00	- - Sợi có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chỉ số mét trên 43 đến 52)	5	0	0
5205.24.00	- - Sợi có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chỉ số mét trên 52 đến 80)	5	0	0
5205.26.00	- - Sợi có độ mảnh từ 106,38 decitex đến dưới 125 decitex (chỉ số mét trên 80 đến 94)	5	0	0
5205.27.00	- - Sợi có độ mảnh từ 83,33 decitex đến dưới 106,38 decitex (chỉ số mét trên 94 đến 120)	5	0	0
5205.28.00	- - Sợi có độ mảnh dưới 83,33 decitex (chỉ số mét trên 120)	5	0	0
	- Sợi xe hoặc sợi cáp, làm từ xơ không chải kỹ:			
5205.31.00	- - Từ mỗi sợi đơn có độ mảnh từ 714,29 decitex trở lên (chỉ số mét sợi đơn không quá 14)	5	0	0
5205.32.00	- - Từ mỗi sợi đơn có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chỉ số mét sợi đơn trên 14 đến 43)	5	0	0
5205.33.00	- - Từ mỗi sợi đơn có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chỉ số mét sợi đơn trên 43 đến 52)	5	0	0
5205.34.00	- - Từ mỗi sợi đơn có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chỉ số mét sợi đơn trên 52 đến 80)	5	0	0
5205.35.00	- - Từ mỗi sợi đơn có độ mảnh dưới 125 decitex (chỉ số mét sợi đơn trên 80)	5	0	0
	- Sợi xe hoặc sợi cáp, từ xơ chải kỹ:			
5205.41.00	- - Từ mỗi sợi đơn có độ mảnh từ 714,29 decitex trở lên (chỉ số mét sợi đơn không quá 14)	5	0	0
5205.42.00	- - Từ mỗi sợi đơn có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chỉ số mét sợi đơn trên 14 đến 43)	5	0	0
5205.43.00	- - Từ mỗi sợi đơn có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chỉ số mét sợi đơn trên 43 đến 52)	5	0	0
5205.44.00	- - Từ mỗi sợi đơn có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chỉ số mét sợi đơn trên 52 đến 80)	5	0	0
5205.46.00	- - Từ mỗi sợi đơn có độ mảnh từ 106,38 decitex đến dưới 125 decitex (chỉ số mét sợi đơn trên 80 đến 94)	5	0	0
5205.47.00	- - Từ mỗi sợi đơn có độ mảnh từ 83,33 decitex đến dưới 106,38 decitex (chỉ số mét sợi đơn trên 94 đến 120)	5	0	0
5205.48.00	- - Từ mỗi sợi đơn có độ mảnh dưới 83,33 decitex (chỉ số mét sợi đơn trên 120)	5	0	0
52.06	Sợi bông (trừ chỉ khâu), có tỷ trọng bông dưới 85%, chưa đóng gói để bán lẻ.			
	- Sợi đơn, làm từ xơ không chải kỹ:			

5206.11.00	- - Sợi có độ mảnh từ 714,29 decitex trở lên (chi số mét không quá 14)	5	0	0
5206.12.00	- - Sợi có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chi số mét trên 14 đến 43)	5	0	0
5206.13.00	- - Sợi có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chi số mét trên 43 đến 52)	5	0	0
5206.14.00	- - Sợi có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chi số mét trên 52 đến 80)	5	0	0
5206.15.00	- - Sợi có độ mảnh dưới 125 decitex (chi số mét trên 80)	5	0	0
	- Sợi đơn, làm từ xơ đã chải kỹ:			
5206.21.00	- - Sợi có độ mảnh từ 714,29 decitex trở lên (chi số mét không quá 14)	5	0	0
5206.22.00	- - Sợi có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chi số mét trên 14 đến 43)	5	0	0
5206.23.00	- - Sợi có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chi số mét trên 43 đến 52)	5	0	0
5206.24.00	- - Sợi có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chi số mét trên 52 đến 80)	5	0	0
5206.25.00	- - Sợi có độ mảnh dưới 125 decitex (chi số mét trên 80)	5	0	0
	- Sợi xe hoặc sợi cáp, làm từ xơ không chải kỹ:			
5206.31.00	- - Từ mỗi sợi đơn có độ mảnh từ 714,29 decitex trở lên (chi số mét sợi đơn không quá 14)	5	0	0
5206.32.00	- - Từ mỗi sợi đơn có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chi số mét sợi đơn trên 14 đến 43)	5	0	0
5206.33.00	- - Từ mỗi sợi đơn có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chi số mét sợi đơn trên 43 đến 52)	5	0	0
5206.34.00	- - Từ mỗi sợi đơn có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chi số mét sợi đơn trên 52 đến 80)	5	0	0
5206.35.00	- - Từ mỗi sợi đơn có độ mảnh dưới 125 decitex (chi số mét sợi đơn trên 80)	5	0	0
	- Sợi xe hoặc sợi cáp, từ xơ chải kỹ:			
5206.41.00	- - Từ mỗi sợi đơn có độ mảnh từ 714,29 decitex trở lên (chi số mét sợi đơn không quá 14)	5	0	0
5206.42.00	- - Từ mỗi sợi đơn có độ mảnh từ 232,56 decitex đến dưới 714,29 decitex (chi số mét sợi đơn trên 14 đến 43)	5	0	0
5206.43.00	- - Từ mỗi sợi đơn có độ mảnh từ 192,31 decitex đến dưới 232,56 decitex (chi số mét sợi đơn trên 43 đến 52)	5	0	0
5206.44.00	- - Từ mỗi sợi đơn có độ mảnh từ 125 decitex đến dưới 192,31 decitex (chi số mét sợi đơn trên 52 đến 80)	5	0	0
5206.45.00	- - Từ mỗi sợi đơn có độ mảnh dưới 125 decitex (chi số mét sợi đơn trên 80)	5	0	0
52.07	Sợi bông (trừ chỉ khâu) đã đóng gói để bán lẻ.			
5207.10.00	- Có tỷ trọng bông từ 85% trở lên	5	0	0
5207.90.00	- Loại khác	5	0	0
52.08	Vải dệt thoi từ bông, có tỷ trọng bông từ 85% trở lên, trọng lượng không quá 200 g/m².			
	- Chưa tẩy trắng:			
5208.11.00	- - Vải vân điểm, trọng lượng không quá 100 g/m ²	7	5	0

5208.12.00	- - Vải vân điểm, trọng lượng trên 100 g/m ²	7	5	0
5208.13.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5208.19.00	- - Vải dệt khác	7	5	0
	- Đã tẩy trắng:			
5208.21.00	- - Vải vân điểm, trọng lượng không quá 100 g/m ²	7	5	0
5208.22.00	- - Vải vân điểm, trọng lượng trên 100 g/m ²	7	5	0
5208.23.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5208.29.00	- - Vải dệt khác	7	5	0
	- Đã nhuộm:			
5208.31.00	- - Vải vân điểm, trọng lượng không quá 100 g/m ²	7	5	0
5208.32.00	- - Vải vân điểm, trọng lượng trên 100 g/m ²	7	5	0
5208.33.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5208.39.00	- - Vải dệt khác	7	5	0
	- Từ các sợi có các màu khác nhau:			
5208.41.00	- - Vải vân điểm, trọng lượng không quá 100 g/m ²	7	5	0
5208.42.00	- - Vải vân điểm, trọng lượng trên 100 g/m ²	7	5	0
5208.43.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5208.49.00	- - Vải dệt khác	7	5	0
	- Đã in:			
5208.51	- - Vải vân điểm, trọng lượng không quá 100 g/m ² :			
5208.51.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5208.51.90	- - - Loại khác	7	5	0
5208.52	- - Vải vân điểm, trọng lượng trên 100 g/m ² :			
5208.52.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5208.52.90	- - - Loại khác	7	5	0
5208.59	- - Vải dệt khác:			
5208.59.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5208.59.90	- - - Loại khác	7	5	0
52.09	Vải dệt thoi từ bông, có tỷ trọng bông từ 85% trở lên, trọng lượng trên 200 g/m².			
	- Chưa tẩy trắng:			
5209.11.00	- - Vải vân điểm	7	5	0
5209.12.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5209.19.00	- - Vải dệt khác	7	5	0
	- Đã tẩy trắng:			
5209.21.00	- - Vải vân điểm	7	5	0
5209.22.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5209.29.00	- - Vải dệt khác	7	5	0
	- Đã nhuộm:			

5209.31.00	- - Vải vân điểm	7	5	0
5209.32.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5209.39.00	- - Vải dệt khác	7	5	0
	- Từ các sợi có các màu khác nhau:			
5209.41.00	- - Vải vân điểm	7	5	0
5209.42.00	- - Vải denim	7	5	0
5209.43.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5209.49.00	- - Vải dệt khác	7	5	0
	- Đã in:			
5209.51	- - Vải vân điểm:			
5209.51.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5209.51.90	- - - Loại khác	7	5	0
5209.52	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân:			
5209.52.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5209.52.90	- - - Loại khác	7	5	0
5209.59	- - Vải dệt khác:			
5209.59.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5209.59.90	- - - Loại khác	7	5	0
52.10	Vải dệt thoi từ bông, có tỷ trọng bông dưới 85%, pha chủ yếu hoặc pha duy nhất với xơ sợi nhân tạo, có trọng lượng không quá 200 g/m².			
	- Chưa tẩy trắng:			
5210.11.00	- - Vải vân điểm	7	5	0
5210.19.00	- - Vải dệt khác	7	5	0
	- Đã tẩy trắng:			
5210.21.00	- - Vải vân điểm	7	5	0
5210.29.00	- - Vải dệt khác	7	5	0
	- Đã nhuộm:			
5210.31.00	- - Vải vân điểm	7	5	0
5210.32.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5210.39.00	- - Vải dệt khác	7	5	0
	- Từ các sợi có màu khác nhau:			
5210.41.00	- - Vải vân điểm	7	5	0
5210.49.00	- - Vải dệt khác	7	5	0
	- Đã in:			
5210.51	- - Vải vân điểm:			
5210.51.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5210.51.90	- - - Loại khác	7	5	0
5210.59	- - Vải dệt khác:			
5210.59.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5210.59.90	- - - Loại khác	7	5	0

52.11	Vải dệt thoi từ bông, có tỷ trọng bông dưới 85%, pha chủ yếu hoặc pha duy nhất với xơ sợi nhân tạo, có trọng lượng trên 200 g/m².			
	- Chưa tẩy trắng:			
5211.11.00	- - Vải vân điểm	7	5	0
5211.12.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5211.19.00	- - Vải dệt khác	7	5	0
5211.20.00	- Đã tẩy trắng	7	5	0
	- Đã nhuộm:			
5211.31.00	- - Vải vân điểm	7	5	0
5211.32.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5211.39.00	- - Vải dệt khác	7	5	0
	- Từ các sợi có các màu khác nhau:			
5211.41.00	- - Vải vân điểm	7	5	0
5211.42.00	- - Vải denim	7	5	0
5211.43.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân	7	5	0
5211.49.00	- - Vải dệt khác	7	5	0
	- Đã in:			
5211.51	- - Vải vân điểm:			
5211.51.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5211.51.90	- - - Loại khác	7	5	0
5211.52	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo dấu nhân:			
5211.52.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5211.52.90	- - - Loại khác	7	5	0
5211.59	- - Vải dệt khác:			
5211.59.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5211.59.90	- - - Loại khác	7	5	0
52.12	Vải dệt thoi khác từ bông.			
	- Trọng lượng không quá 200 g/m²:			
5212.11.00	- - Chưa tẩy trắng	7	5	0
5212.12.00	- - Đã tẩy trắng	7	5	0
5212.13.00	- - Đã nhuộm	7	5	0
5212.14.00	- - Từ các sợi có các màu khác nhau	7	5	0
5212.15	- - Đã in:			
5212.15.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5212.15.90	- - - Loại khác	7	5	0
	- Trọng lượng trên 200 g/m²:			
5212.21.00	- - Chưa tẩy trắng	7	5	0
5212.22.00	- - Đã tẩy trắng	7	5	0
5212.23.00	- - Đã nhuộm	7	5	0

5212.24.00	- - Từ các sợi có màu khác nhau	7	5	0
5212.25	- - Đã in:			
5212.25.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5212.25.90	- - - Loại khác	7	5	0
	Chương 53 - Xơ dệt gốc thực vật khác; sợi giấy và vải dệt thoi từ sợi giấy			
53.01	Lanh, dạng nguyên liệu thô hoặc đã chế biến nhưng chưa kéo thành sợi; xơ lanh dạng ngắn và phế liệu lanh (kể cả phế liệu sợi và sợi tái chế).			
5301.10.00	- Lanh, dạng nguyên liệu thô hoặc đã ngâm	0	0	0
	- Lanh, đã tách lõi, đã đập, đã chải hoặc gia công bằng cách khác, nhưng chưa kéo thành sợi:			
5301.21.00	- - Đã tách lõi hoặc đã đập	0	0	0
5301.29.00	- - Loại khác	0	0	0
5301.30.00	- Xơ lanh dạng ngắn hoặc phế liệu lanh	0	0	0
53.02	Gai dầu (<i>Cannabis sativa</i> L.), dạng nguyên liệu thô hoặc đã chế biến nhưng chưa kéo thành sợi; xơ gai dầu dạng ngắn và phế liệu gai (kể cả phế liệu sợi và sợi tái chế).			
5302.10.00	- Gai dầu, dạng nguyên liệu thô hoặc đã ngâm	0	0	0
5302.90.00	- Loại khác	0	0	0
53.03	Đay và các loại xơ libe dệt khác (trừ lanh, gai dầu và xơ gai ramie), dạng nguyên liệu thô hoặc đã chế biến nhưng chưa kéo thành sợi; xơ dạng ngắn và phế liệu của các loại xơ này (kể cả phế liệu sợi và sợi tái chế).			
5303.10.00	- Đay và các loại xơ libe dệt khác, dạng nguyên liệu thô hoặc đã ngâm	0	0	0
5303.90.00	- Loại khác	0	0	0
53.05	Xơ dừa, xơ chuối (loại xơ gai Manila hoặc <i>Musa textilis</i> Nee), xơ gai ramie và xơ dệt gốc thực vật khác, chưa được ghi hay chỉ tiết ở nơi khác hoặc kể cả, thô hoặc đã chế biến nhưng chưa kéo thành sợi; xơ dạng ngắn, xơ vụn và phế liệu của các loại xơ này (kể cả phế liệu sợi và sợi tái chế).			
5305.00.10	- Sợi xidan và xơ dệt khác của cây thùa; sợi ngắn và phế liệu của các loại xơ này (kể cả phế liệu sợi và sợi tái chế)	0	0	0
5305.00.20	- Sợi dừa (xơ dừa) và các sợi xơ chuối	0	0	0
5305.00.90	- Loại khác	0	0	0
53.06	Sợi lanh.			
5306.10.00	- Sợi đơn	0	0	0
5306.20.00	- Sợi xe (folded) hoặc sợi cáp	0	0	0
53.07	Sợi đay hoặc sợi từ các loại xơ libe dệt khác thuộc nhóm 53.03.			
5307.10.00	- Sợi đơn	5	0	0

5307.20.00	- Sợi xe (folded) hoặc sợi cáp	5	0	0
53.08	Sợi từ các loại xơ dệt gốc thực vật khác; sợi giấy.			
5308.10.00	- Sợi dừa	5	0	0
5308.20.00	- Sợi gai dầu	5	0	0
5308.90	- Loại khác:			
5308.90.10	- - Sợi giấy	5	0	0
5308.90.90	- - Loại khác	5	0	0
53.09	Vải dệt thoi từ sợi lanh.			
	- Có tỷ trọng lanh từ 85% trở lên:			
5309.11	- - Chưa hoặc đã tẩy trắng:			
5309.11.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5309.11.90	- - - Loại khác	7	5	0
5309.19	- - Loại khác:			
5309.19.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5309.19.90	- - - Loại khác	7	5	0
	- Có tỷ trọng lanh dưới 85%:			
5309.21	- - Chưa hoặc đã tẩy trắng:			
5309.21.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5309.21.90	- - - Loại khác	7	5	0
5309.29	- - Loại khác:			
5309.29.10	- - - Đã được in kiểu batik truyền thống	7	5	0
5309.29.90	- - - Loại khác	7	5	0
53.10	Vải dệt thoi từ sợi đay hoặc từ các loại xơ libe dệt khác thuộc nhóm 53.03.			
5310.10.00	- Chưa tẩy trắng	7	5	0
5310.90	- Loại khác:			
5310.90.10	- - Đã được in kiểu batik truyền thống	7	5	0
5310.90.90	- - Loại khác	7	5	0
53.11	Vải dệt thoi từ các loại sợi dệt gốc thực vật khác; vải dệt thoi từ sợi giấy.			
5311.00.10	- Đã được in kiểu batik truyền thống	7	5	0
5311.00.90	- Loại khác	7	5	0
	Chương 54 - Sợi filament nhân tạo; dài và các dạng tương tự từ nguyên liệu dệt nhân tạo			
54.01	Chỉ khâu làm từ sợi filament nhân tạo, đã hoặc chưa đóng gói để bán lẻ.			
5401.10	- Từ sợi filament tổng hợp:			
5401.10.10	- - Đóng gói để bán lẻ	7	5	0
5401.10.90	- - Loại khác	7	5	0

5401.20	- Từ sợi filament tái tạo:			
5401.20.10	- - Đóng gói để bán lẻ	7	5	0
5401.20.90	- - Loại khác	7	5	0
54.02	Sợi filament tổng hợp (trừ chỉ khâu), chưa đóng gói để bán lẻ, kể cả sợi monofilament tổng hợp có độ mảnh dưới 67 decitex.			
	- Sợi có độ bền cao làm từ ni lông hoặc các polyamit khác:			
5402.11.00	- - Từ các aramit	0	0	0
5402.19.00	- - Loại khác	0	0	0
5402.20.00	- Sợi có độ bền cao từ polyeste	0	0	0
	- Sợi dún:			
5402.31.00	- - Từ ni lông hoặc các polyamit khác, độ mảnh mỗi sợi đơn không quá 50 tex	0	0	0
5402.32.00	- - Từ ni lông hoặc các polyamit khác, độ mảnh mỗi sợi đơn trên 50 tex	0	0	0
5402.33.00	- - Từ các polyeste	0	0	0
5402.34.00	- - Từ polypropylen	0	0	0
5402.39.00	- - Loại khác	0	0	0
	- Sợi khác, đơn, không xoắn hoặc xoắn không quá 50 vòng xoắn trên mét:			
5402.44.00	- - Từ nhựa đàn hồi	0	0	0
5402.45.00	- - Loại khác, từ ni lông hoặc từ các polyamit khác	0	0	0
5402.46.00	- - Loại khác, từ các polyeste, được định hướng một phần	0	0	0
5402.47.00	- - Loại khác, từ các polyeste	0	0	0
5402.48.00	- - Loại khác, từ polypropylen	0	0	0
5402.49.00	- - Loại khác	0	0	0
	- Sợi khác, đơn, xoắn trên 50 vòng xoắn trên mét:			
5402.51.00	- - Từ ni lông hoặc các polyamit khác	0	0	0
5402.52.00	- - Từ polyeste	0	0	0
5402.59	- - Loại khác:			
5402.59.10	- - - Từ polypropylen	0	0	0
5402.59.90	- - - Loại khác	0	0	0
	- Sợi khác, sợi xe (folded) hoặc sợi cáp:			
5402.61.00	- - Từ ni lông hoặc các polyamit khác	0	0	0
5402.62.00	- - Từ polyeste	0	0	0
5402.69	- - Loại khác:			
5402.69.10	- - - Từ polypropylen	0	0	0
5402.69.90	- - - Loại khác	0	0	0
54.03	Sợi filament tái tạo (trừ chỉ khâu), chưa đóng gói để bán lẻ, kể cả sợi monofilament tái tạo có độ mảnh dưới 67 decitex.			
5403.10.00	- Sợi có độ bền cao từ tơ tái tạo vit-cô (viscose)	0	0	0
	- Sợi khác, đơn:			
5403.31	- - Từ tơ tái tạo vit-cô (viscose), không xoắn hoặc xoắn không quá 120 vòng xoắn trên mét:			

5403.31.10	- - - Sợi đã được dệt	0	0	0
5403.31.90	- - - Loại khác	0	0	0
5403.32	- - Từ tơ tái tạo vit-cô (viscose), xoắn trên 120 vòng xoắn trên mét:			
5403.32.10	- - - Sợi đã được dệt	0	0	0
5403.32.90	- - - Loại khác	0	0	0
5403.33	- - Từ xenlulo axetat:			
5403.33.10	- - - Sợi đã được dệt	0	0	0
5403.33.90	- - - Loại khác	0	0	0
5403.39	- - Loại khác:			
5403.39.10	- - - Sợi đã được dệt	0	0	0
5403.39.90	- - - Loại khác	0	0	0
	- Sợi khác, sợi xe (folded) hoặc sợi cáp:			
5403.41	- - Từ tơ tái tạo vit-cô (viscose):			
5403.41.10	- - - Sợi đã được dệt	0	0	0
5403.41.90	- - - Loại khác	0	0	0
5403.42	- - Từ xenlulo axetat:			
5403.42.10	- - - Sợi đã được dệt	0	0	0
5403.42.90	- - - Loại khác	0	0	0
5403.49	- - Loại khác:			
5403.49.10	- - - Sợi đã được dệt	0	0	0
5403.49.90	- - - Loại khác	0	0	0
54.04	Sợi monofilament tổng hợp có độ mảnh từ 67 decitex trở lên và kích thước mặt cắt ngang không quá 1 mm; dài và dạng tương tự (ví dụ, sợi giả rơm) từ vật liệu dệt tổng hợp có chiều rộng bề mặt không quá 5 mm.			
	- Sợi monofilament:			
5404.11.00	- - Từ nhựa đàn hồi	0	0	0
5404.12.00	- - Loại khác, từ polypropylen	0	0	0
5404.19.00	- - Loại khác	0	0	0
5404.90.00	- Loại khác	0	0	0
5405.00.00	Sợi monofilament tái tạo có độ mảnh từ 67 decitex trở lên và kích thước mặt cắt ngang không quá 1 mm; dài và dạng tương tự (ví dụ, sợi giả rơm) từ vật liệu dệt tái tạo có chiều rộng bề mặt không quá 5 mm.	0	0	0
5406.00.00	Sợi filament nhân tạo (trừ chỉ khâu), đã đóng gói để bán lẻ.	0	0	0
54.07	Vải dệt thoi bằng sợi filament tổng hợp, kể cả vải dệt thoi thu được từ các nguyên liệu thuộc nhóm 54.04.			
5407.10	- Vải dệt thoi từ sợi có độ bền cao bằng ni lông hoặc các polyamit hoặc các polyeste khác:			
5407.10.20	- - Vải làm lớp xe; vải làm băng tải	7	5	0

5407.10.90	- - Loại khác	7	5	0
5407.20.00	- Vải dệt thoi từ dài hoặc dạng tương tự	7	5	0
5407.30.00	- Vải dệt thoi đã được nêu ở Chú giải 9 Phần XI	7	5	0
	- Vải dệt thoi khác, có tỷ trọng sợi filament bằng ni lông hoặc các polyamit khác từ 85% trở lên:			
5407.41	- - Chưa hoặc đã tẩy trắng:			
5407.41.10	- - - Vải lưới ni lông dệt thoi từ sợi filament không xoắn thích hợp để sử dụng như vật liệu gia cố cho vải sơn dầu	7	5	0
5407.41.90	- - - Loại khác	7	5	0
5407.42.00	- - Đã nhuộm	7	5	0
5407.43.00	- - Từ các sợi có các màu khác nhau	7	5	0
5407.44.00	- - Đã in	7	5	0
	- Vải dệt thoi khác, có tỷ trọng sợi filament polyeste dún từ 85% trở lên:			
5407.51.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5407.52.00	- - Đã nhuộm	7	5	0
5407.53.00	- - Từ các sợi có các màu khác nhau	7	5	0
5407.54.00	- - Đã in	7	5	0
	- Vải dệt thoi khác, có tỷ trọng sợi filament polyeste từ 85% trở lên:			
5407.61.00	- - Có tỷ trọng sợi filament polyeste không dún từ 85% trở lên	7	5	0
5407.69.00	- - Loại khác	7	5	0
	- Vải dệt thoi khác, có tỷ trọng sợi filament tổng hợp từ 85% trở lên:			
5407.71.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5407.72.00	- - Đã nhuộm	7	5	0
5407.73.00	- - Từ các sợi có các màu khác nhau	7	5	0
5407.74.00	- - Đã in	7	5	0
	- Vải dệt thoi khác, có tỷ trọng sợi filament tổng hợp dưới 85%, được pha chủ yếu hay pha duy nhất với bông:			
5407.81.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5407.82.00	- - Đã nhuộm	7	5	0
5407.83.00	- - Từ các sợi có các màu khác nhau	7	5	0
5407.84.00	- - Đã in	7	5	0
	- Vải dệt thoi khác:			
5407.91.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5407.92.00	- - Đã nhuộm	7	5	0
5407.93.00	- - Từ các sợi có các màu khác nhau	7	5	0
5407.94.00	- - Đã in	7	5	0
54.08	Vải dệt thoi bằng sợi filament tái tạo, kể cả vải dệt thoi thu được từ các nguyên liệu thuộc nhóm 54.05.			
5408.10.00	- Vải dệt thoi bằng sợi có độ bền cao từ tơ tái tạo vit-cô (viscose)	7	5	0
	- Vải dệt thoi khác, có tỷ trọng sợi filament tái tạo hoặc dài hoặc dạng tương tự từ 85% trở lên:			
5408.21.00	- - Chưa hoặc đã tẩy trắng	7	5	0

5408.22.00	- - Đã nhuộm	7	5	0
5408.23.00	- - Từ các sợi có các màu khác nhau	7	5	0
5408.24.00	- - Đã in	7	5	0
	- Vải dệt thoi khác:			
5408.31.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5408.32.00	- - Đã nhuộm	7	5	0
5408.33.00	- - Từ các sợi có các màu khác nhau	7	5	0
5408.34.00	- - Đã in	7	5	0
	Chương 55 - Xơ sợi staple nhân tạo			
55.01	Tô (tow) filament tổng hợp.			
5501.10.00	- Từ ni lông hoặc từ polyamit khác	0	0	0
5501.20.00	- Từ các polyeste	0	0	0
5501.30.00	- Từ acrylic hoặc modacrylic	0	0	0
5501.40.00	- Từ polypropylen	0	0	0
5501.90.00	- Loại khác	0	0	0
5502.00.00	Tô (tow) filament tái tạo.	0	0	0
55.03	Xơ staple tổng hợp, chưa chải thô, chưa chải kỹ hoặc chưa gia công cách khác để kéo sợi.			
	- Từ ni lông hoặc từ các polyamit khác:			
5503.11.00	- - Từ các aramit	0	0	0
5503.19.00	- - Loại khác	0	0	0
5503.20.00	- Từ các polyeste	0	0	0
5503.30.00	- Từ acrylic hoặc modacrylic	0	0	0
5503.40.00	- Từ polypropylen	0	0	0
5503.90.00	- Loại khác	0	0	0
55.04	Xơ staple tái tạo, chưa chải thô, chưa chải kỹ hoặc chưa gia công cách khác để kéo sợi.			
5504.10.00	- Từ tơ tái tạo vit-cô (viscose)	0	0	0
5504.90.00	- Loại khác	0	0	0
55.05	Phế liệu (kể cả phế liệu xơ, phế liệu sợi và nguyên liệu tái chế) từ xơ nhân tạo.			
5505.10.00	- Từ các xơ tổng hợp	0	0	0
5505.20.00	- Từ các xơ tái tạo	0	0	0
55.06	Xơ staple tổng hợp, đã chải thô, chải kỹ hoặc gia công cách khác để kéo sợi.			
5506.10.00	- Từ ni lông hay từ các polyamit khác	0	0	0
5506.20.00	- Từ các polyeste	0	0	0
5506.30.00	- Từ acrylic hoặc modacrylic	0	0	0

5506.90.00	- Loại khác	0	0	0
5507.00.00	Xơ staple tái tạo, đã chải thô, chải kỹ hoặc gia công cách khác để kéo sợi.	0	0	0
55.08	Chỉ khâu làm từ xơ staple nhân tạo, đã hoặc chưa đóng gói để bán lẻ.			
5508.10	- Từ xơ staple tổng hợp:			
5508.10.10	- - Đóng gói để bán lẻ	7	5	0
5508.10.90	- - Loại khác	7	5	0
5508.20	- Từ xơ staple tái tạo:			
5508.20.10	- - Đóng gói để bán lẻ	7	5	0
5508.20.90	- - Loại khác	7	5	0
55.09	Sợi (trừ chỉ khâu) từ xơ staple tổng hợp, chưa đóng gói để bán lẻ.			
	- Có tỷ trọng xơ staple bằng ni lông hoặc các polyamit khác từ 85% trở lên:			
5509.11.00	- - Sợi đơn	5	0	0
5509.12.00	- - Sợi xe (folded) hoặc sợi cáp	5	0	0
	- Có tỷ trọng xơ staple polyeste từ 85% trở lên:			
5509.21.00	- - Sợi đơn	5	0	0
5509.22.00	- - Sợi xe (folded) hoặc sợi cáp	5	0	0
	- Có tỷ trọng xơ staple bằng acrylic hoặc modacrylic từ 85% trở lên:			
5509.31.00	- - Sợi đơn	5	0	0
5509.32.00	- - Sợi xe (folded) hoặc sợi cáp	5	0	0
	- Sợi khác, có tỷ trọng xơ staple tổng hợp từ 85% trở lên:			
5509.41.00	- - Sợi đơn	5	0	0
5509.42.00	- - Sợi xe (folded) hoặc sợi cáp	5	0	0
	- Sợi khác, từ xơ staple polyeste:			
5509.51.00	- - Được pha chủ yếu hoặc pha duy nhất với xơ staple tái tạo	0	0	0
5509.52	- - Được pha chủ yếu hoặc pha duy nhất với lông cừu hay lông động vật loại mịn:			
5509.52.10	- - - Sợi đơn	0	0	0
5509.52.90	- - - Loại khác	0	0	0
5509.53.00	- - Được pha chủ yếu hoặc pha duy nhất với bông	5	0	0
5509.59.00	- - Loại khác	5	0	0
	- Sợi khác, từ xơ staple bằng acrylic hoặc modacrylic:			
5509.61.00	- - Được pha chủ yếu hoặc pha duy nhất với lông cừu hay lông động vật loại mịn	0	0	0
5509.62.00	- - Được pha chủ yếu hoặc pha duy nhất với bông	5	0	0
5509.69.00	- - Loại khác	5	0	0
	- Sợi khác:			
5509.91.00	- - Được pha chủ yếu hoặc pha duy nhất với lông cừu hay lông động vật loại mịn	0	0	0
5509.92.00	- - Được pha chủ yếu hoặc pha duy nhất với bông	5	0	0

5509.99.00	- - Loại khác	5	0	0
55.10	Sợi (trừ chỉ khâu) từ xơ staple tái tạo, chưa đóng gói để bán lẻ.			
	- Có tỷ trọng xơ staple tái tạo từ 85% trở lên:			
5510.11.00	- - Sợi đơn	5	0	0
5510.12.00	- - Sợi xe (folded) hoặc sợi cáp	5	0	0
5510.20.00	- Sợi khác, được pha chủ yếu hoặc duy nhất với lông cừu hay lông động vật loại mịn	5	0	0
5510.30.00	- Sợi khác, được pha chủ yếu hoặc duy nhất với bông	5	0	0
5510.90.00	- Sợi khác	5	0	0
55.11	Sợi (trừ chỉ khâu) từ xơ staple nhân tạo, đã đóng gói để bán lẻ.			
5511.10	- Từ xơ staple tổng hợp, có tỷ trọng loại xơ này từ 85% trở lên:			
5511.10.10	- - Sợi dệt kim, sợi móc và chỉ thêu	7	5	0
5511.10.90	- - Loại khác	7	5	0
5511.20	- Từ xơ staple tổng hợp, có tỷ trọng loại xơ này dưới 85%:			
5511.20.10	- - Sợi dệt kim, sợi móc và chỉ thêu	7	5	0
5511.20.90	- - Loại khác	7	5	0
5511.30.00	- Từ xơ staple tái tạo	7	5	0
55.12	Các loại vải dệt thoi từ xơ staple tổng hợp, có tỷ trọng loại xơ này từ 85% trở lên.			
	- Có tỷ trọng xơ staple polyeste từ 85% trở lên:			
5512.11.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5512.19.00	- - Loại khác	7	5	0
	- Có tỷ trọng xơ staple bằng acrylic hoặc modacrylic từ 85% trở lên:			
5512.21.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5512.29.00	- - Loại khác	7	5	0
	- Loại khác:			
5512.91.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5512.99.00	- - Loại khác	7	5	0
55.13	Vải dệt thoi bằng xơ staple tổng hợp, có tỷ trọng loại xơ này dưới 85%, pha chủ yếu hoặc pha duy nhất với bông, trọng lượng không quá 170 g/m²			
	- Chưa hoặc đã tẩy trắng:			
5513.11.00	- - Từ xơ staple polyeste, dệt vân điểm	7	5	0
5513.12.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo chữ nhân, từ xơ staple polyeste	7	5	0
5513.13.00	- - Vải dệt thoi khác từ xơ staple polyeste	7	5	0
5513.19.00	- - Vải dệt thoi khác	7	5	0
	- Đã nhuộm:			
5513.21.00	- - Từ xơ staple polyeste, dệt vân điểm	7	5	0

5513.23.00	- - Vải dệt thoi khác từ xơ staple polyeste	7	5	0
5513.29.00	- - Vải dệt thoi khác	7	5	0
	- Từ các sợi có các màu khác nhau:			
5513.31.00	- - Từ xơ staple polyeste, dệt vân điểm	7	5	0
5513.39.00	- - Vải dệt thoi khác	7	5	0
	- Đã in:			
5513.41.00	- - Từ xơ staple polyeste, dệt vân điểm	7	5	0
5513.49.00	- - Vải dệt thoi khác	7	5	0
55.14	Vải dệt thoi bằng xơ staple tổng hợp, có tỷ trọng loại xơ này dưới 85%, pha chủ yếu hoặc pha duy nhất với bông, trọng lượng trên 170 g/m².			
	- Chưa hoặc đã tẩy trắng:			
5514.11.00	- - Từ xơ staple polyeste, dệt vân điểm	7	5	0
5514.12.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo chữ nhân, từ xơ staple polyeste	7	5	0
5514.19.00	- - Vải dệt thoi khác	7	5	0
	- Đã nhuộm:			
5514.21.00	- - Từ xơ staple polyeste, dệt vân điểm	7	5	0
5514.22.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo chữ nhân, từ xơ staple polyeste	7	5	0
5514.23.00	- - Vải dệt thoi khác từ xơ staple polyeste	7	5	0
5514.29.00	- - Vải dệt thoi khác	7	5	0
5514.30.00	- Từ các sợi có các màu khác nhau	7	5	0
	- Đã in:			
5514.41.00	- - Từ xơ staple polyeste, dệt vân điểm	7	5	0
5514.42.00	- - Vải vân chéo 3 sợi hoặc vân chéo 4 sợi, kể cả vải vân chéo chữ nhân, từ xơ staple polyeste	7	5	0
5514.43.00	- - Vải dệt thoi khác từ xơ staple polyeste	7	5	0
5514.49.00	- - Vải dệt thoi khác	7	5	0
55.15	Các loại vải dệt thoi khác từ xơ staple tổng hợp.			
	- Từ xơ staple polyeste:			
5515.11.00	- - Pha chủ yếu hoặc pha duy nhất với xơ staple tơ tái tạo vit-cô (viscose)	7	5	0
5515.12.00	- - Pha chủ yếu hoặc pha duy nhất với sợi filament nhân tạo	7	5	0
5515.13.00	- - Pha chủ yếu hoặc pha duy nhất với lông cừu hoặc lông động vật loại mịn	7	5	0
5515.19.00	- - Loại khác	7	5	0
	- Từ xơ staple bằng acrylic hoặc modacrylic:			0
5515.21.00	- - Pha chủ yếu hoặc pha duy nhất với sợi filament nhân tạo	7	5	0
5515.22.00	- - Pha chủ yếu hoặc pha duy nhất với lông cừu hoặc lông động vật loại mịn	7	5	0
5515.29.00	- - Loại khác	7	5	0
	- Vải dệt thoi khác:			
5515.91.00	- - Pha chủ yếu hoặc pha duy nhất với sợi filament nhân tạo	7	5	0
5515.99	- - Loại khác:			

5515.99.10	- - Pha chủ yếu hoặc duy nhất với lông cừu hoặc lông động vật loại mịn	7	5	0
5515.99.90	- - Loại khác	7	5	0
55.16	Vải dệt thoi từ xơ staple tái tạo.			
	- Có tỷ trọng xơ staple tái tạo từ 85% trở lên:			
5516.11.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5516.12.00	- - Đã nhuộm	7	5	0
5516.13.00	- - Từ các sợi có các màu khác nhau	7	5	0
5516.14.00	- - Đã in	7	5	0
	- Có tỷ trọng xơ staple tái tạo dưới 85%, được pha chủ yếu hoặc pha duy nhất với sợi filament tái tạo:			
5516.21.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5516.22.00	- - Đã nhuộm	7	5	0
5516.23.00	- - Từ các sợi có các màu khác nhau	7	5	0
5516.24.00	- - Đã in	7	5	0
	- Có tỷ trọng xơ staple tái tạo dưới 85%, được pha chủ yếu hoặc pha duy nhất với lông cừu hoặc lông động vật loại mịn:			
5516.31.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5516.32.00	- - Đã nhuộm	7	5	0
5516.33.00	- - Từ các sợi có các màu khác nhau	7	5	0
5516.34.00	- - Đã in	7	5	0
	- Có tỷ trọng xơ staple tái tạo dưới 85%, được pha chủ yếu hoặc pha duy nhất với bông:			
5516.41.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5516.42.00	- - Đã nhuộm	7	5	0
5516.43.00	- - Từ các sợi có các màu khác nhau	7	5	0
5516.44.00	- - Đã in	7	5	0
	- Loại khác:			
5516.91.00	- - Chưa hoặc đã tẩy trắng	7	5	0
5516.92.00	- - Đã nhuộm	7	5	0
5516.93.00	- - Từ các sợi có các màu khác nhau	7	5	0
5516.94.00	- - Đã in	7	5	0
	Chương 56 - Mền xơ, phốt và các sản phẩm không dệt; các loại sợi đặc biệt; sợi xe, chảo bện (cordage), thừng và cáp và các sản phẩm của chúng			
56.01	Mền xơ bằng vật liệu dệt và các sản phẩm của nó; các loại xơ dệt, chiều dài không quá 5 mm (xơ vụn), bụi xơ và kết xơ (neps).			
	- Mền xơ; các sản phẩm khác làm từ mền xơ:			
5601.21.00	- - Từ bông	7	5	0
5601.22.00	- - Từ xơ nhân tạo	0	0	0
5601.29.00	- - Loại khác	7	5	0
5601.30	- Xơ vụn và bụi xơ và kết xơ:			
5601.30.10	- - Xơ vụn polyamit	0	0	0

5601.30.20	- - Xơ vụn bằng polypropylen	0	0	0
5601.30.90	- - Loại khác	0	0	0
56.02	Phốt, nỉ đã hoặc chưa ngâm tẩm, tráng, phủ hoặc ép lớp.			
5602.10.00	- Phốt, nỉ xuyên kim và vải khâu đính	7	5	0
	- Phốt, nỉ khác, chưa ngâm tẩm, tráng, phủ hoặc ép:			
5602.21.00	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
5602.29.00	- - Từ vật liệu dệt khác	7	5	0
5602.90.00	- Loại khác	7	5	0
56.03	Các sản phẩm không dệt, đã hoặc chưa ngâm tẩm, tráng phủ hoặc ép lớp.			
	- Từ sợi filament nhân tạo:			
5603.11.00	- - Trọng lượng không quá 25 g/m ²	0	0	0
5603.12.00	- - Trọng lượng trên 25 g/m ² nhưng không quá 70 g/m ²	0	0	0
5603.13.00	- - Trọng lượng trên 70 g/m ² nhưng không quá 150 g/m ²	0	0	0
5603.14.00	- - Trọng lượng trên 150 g/m ²	0	0	0
	- Loại khác:			
5603.91.00	- - Trọng lượng không quá 25 g/m ²	0	0	0
5603.92.00	- - Trọng lượng trên 25 g/m ² nhưng không quá 70 g/m ²	0	0	0
5603.93.00	- - Trọng lượng trên 70 g/m ² nhưng không quá 150 g/m ²	0	0	0
5603.94.00	- - Trọng lượng trên 150 g/m ²	0	0	0
56.04	Chỉ cao su và sợi (cord) cao su, được bọc bằng vật liệu dệt; sợi dệt, và dải và dạng tương tự thuộc nhóm 54.04 hoặc 54.05, đã ngâm tẩm, tráng, phủ hoặc bao ngoài bằng cao su hoặc plastic.			
5604.10.00	- Chỉ cao su và sợi (cord) cao su, được bọc bằng vật liệu dệt	5	0	0
5604.90	- Loại khác:			
5604.90.10	- - Chỉ giả catgut, bằng sợi tơ tằm	5	0	0
5604.90.20	- - Sợi dệt được ngâm tẩm cao su	5	0	0
5604.90.30	- - Sợi có độ bền cao từ polyeste, ni lông hoặc polyamit khác hoặc từ sợi vit-cô (viscose) tái tạo	5	0	0
5604.90.90	- - Loại khác	5	0	0
5605.00.00	Sợi trộn kim loại, có hoặc không quấn bọc, là loại sợi dệt, hoặc dải hoặc dạng tương tự thuộc nhóm 54.04 hoặc 54.05, được kết hợp với kim loại ở dạng dây, dải hoặc bột hoặc phủ bằng kim loại.	5	0	0
5606.00.00	Sợi cuộn bọc, và dải và các dạng tương tự thuộc nhóm 54.04 hoặc 54.05, đã quấn bọc (trừ các loại thuộc nhóm 56.05 và sợi quấn bọc lông bờm ngựa); sợi sơnin (chenille) (kể cả sợi sơnin xù); sợi sùi vòng.	7	5	0
56.07	Dây xe, chảo bện (cordage), thừng và cáp, đã hoặc chưa tết hoặc bện và đã hoặc chưa ngâm tẩm, tráng, phủ hoặc bao ngoài bằng cao su hoặc plastic.			

	- Từ xizan (sisal) hoặc từ xơ dẹt khác của các cây thuộc chi cây thùa (Agave):			
5607.21.00	- - Dây xe để buộc hoặc đóng kiện	7	5	0
5607.29.00	- - Loại khác	7	5	0
	- Từ polyetylen hoặc polypropylen:			
5607.41.00	- - Dây xe để buộc hoặc đóng kiện	5	0	0
5607.49.00	- - Loại khác	5	0	0
5607.50	- Từ xơ tổng hợp khác:			
5607.50.10	- - Sợi bền (cord) cho dây đai chữ V làm từ xơ nhân tạo đã xử lý bằng resorcinol formaldehyde; sợi polyamit và sợi polytetrafloro-ethylen có độ mảnh lớn hơn 10.000 decitex, dùng để làm kín các loại bơm, van và các sản phẩm tương tự	5	0	0
5607.50.90	- - Loại khác	5	0	0
5607.90	- Loại khác:			
5607.90.10	- - Từ sợi tái tạo	5	0	0
5607.90.20	- - Từ tơ chuối abaca (Manila hemp hoặc <i>Musa textilis Nee</i>) hoặc các sợi (lá thực vật) cứng khác	5	0	0
5607.90.30	- - Từ sợi đay hoặc sợi libe khác thuộc nhóm 53.03	5	0	0
5607.90.90	- - Loại khác	5	0	0
56.08	Tấm lưới được thắt nút bằng sợi xe, chảo bền (cordage) hoặc thùng; lưới đánh cá và các loại lưới khác đã hoàn thiện, từ vật liệu dệt.			
	- Từ vật liệu dệt nhân tạo:			
5608.11.00	- - Lưới đánh cá thành phẩm	0	0	0
5608.19	- - Loại khác:			
5608.19.20	- - - Túi lưới	5	0	0
5608.19.90	- - - Loại khác	0	0	0
5608.90	- Loại khác:			
5608.90.10	- - Túi lưới	5	0	0
5608.90.90	- - Loại khác	0	0	0
5609.00.00	Các sản phẩm làm từ sợi, dải hoặc dạng tương tự thuộc nhóm 54.04 hoặc 54.05, dây xe, chảo bền (cordage), thùng hoặc cáp, chưa được chi tiết hoặc ghi ở nơi khác.	5	0	0
	Chương 57 - Thảm và các loại hàng dệt trải sàn khác			
57.01	Thảm và các loại hàng dệt trải sàn khác, thắt nút, đã hoặc chưa hoàn thiện.			
5701.10	- Từ lông cừu hoặc lông động vật loại mịn:			
5701.10.10	- - Thảm cầu nguyện	7	5	0
5701.10.90	- - Loại khác	7	5	0
5701.90	- Từ các vật liệu dệt khác:			
	- - Từ bông:			
5701.90.11	- - - Thảm cầu nguyện	7	5	0
5701.90.19	- - - Loại khác	7	5	0

	- - Loại khác:			
5701.90.91	- - - Thảm cầu nguyện	7	5	0
5701.90.99	- - - Loại khác	7	5	0
57.02	Thảm và các loại hàng dệt trải sàn khác, dệt thoi, không chần sợi vòng hoặc phủ xơ vụn, đã hoặc chưa hoàn thiện, kể cả thảm “Kelem”, “Schumacks”, “Karamanie” và các loại thảm dệt thủ công tương tự.			
5702.10.00	- Thảm “Kelem”, “Schumacks”, “Karamanie” và các loại thảm dệt thủ công tương tự	7	5	0
5702.20.00	- Hàng trải sàn từ xơ dừa	7	5	0
	- Loại khác, có cấu tạo vòng lông, chưa hoàn thiện:			
5702.31.00	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
5702.32.00	- - Từ các vật liệu dệt nhân tạo	7	5	0
5702.39	- - Từ các loại vật liệu dệt khác:			
5702.39.10	- - - Từ bông	7	5	0
5702.39.20	- - - Từ xơ đay	7	5	0
5702.39.90	- - - Loại khác	7	5	0
	- Loại khác, có cấu tạo vòng lông, đã hoàn thiện:			
5702.41	- - Từ lông cừu hoặc lông động vật loại mịn:			
5702.41.10	- - - Thảm cầu nguyện	7	5	0
5702.41.90	- - - Loại khác	7	5	0
5702.42	- - Từ các vật liệu dệt nhân tạo:			
5702.42.10	- - - Thảm cầu nguyện	7	5	0
5702.42.90	- - - Loại khác	7	5	0
5702.49	- - Từ các vật liệu dệt khác:			
	- - - Từ bông:			
5702.49.11	- - - - Thảm cầu nguyện	7	5	0
5702.49.19	- - - - Loại khác	7	5	0
5702.49.20	- - - Từ xơ đay	7	5	0
5702.49.90	- - - Loại khác	7	5	0
5702.50	- Loại khác, không có cấu tạo vòng lông, chưa hoàn thiện:			
5702.50.10	- - Từ bông	7	5	0
5702.50.20	- - Từ xơ đay	7	5	0
5702.50.90	- - Loại khác	7	5	0
	- Loại khác, không có cấu tạo vòng lông, đã hoàn thiện:			
5702.91	- - Từ lông cừu hoặc lông động vật loại mịn:			
5702.91.10	- - - Thảm cầu nguyện	7	5	0
5702.91.90	- - - Loại khác	7	5	0
5702.92	- - Từ các vật liệu dệt nhân tạo:			
5702.92.10	- - - Thảm cầu nguyện	7	5	0
5702.92.90	- - - Loại khác	7	5	0
5702.99	- - Từ các loại vật liệu dệt khác:			
	- - - Từ bông:			
5702.99.11	- - - - Thảm cầu nguyện	7	5	0

5702.99.19	- - - Loại khác	7	5	0
5702.99.20	- - - Từ xơ đay	7	5	0
5702.99.90	- - - Loại khác	7	5	0
57.03	Thảm và các loại hàng dệt trải sàn khác, được chần, đã hoặc chưa hoàn thiện.			
5703.10	- Từ lông cừu hoặc lông động vật loại mịn:			
5703.10.10	- - Thảm trải sàn, loại dùng cho xe có động cơ thuộc nhóm 87.02, 87.03 hoặc 87.04	7	5	0
5703.10.20	- - Thảm cầu nguyện	7	5	0
5703.10.90	- - Loại khác	7	5	0
5703.20	- Từ ni lông hoặc các polyamit khác:			
5703.20.10	- - Thảm cầu nguyện	7	5	0
5703.20.90	- - Loại khác	7	5	0
5703.30	- Từ các vật liệu dệt nhân tạo khác:			
5703.30.10	- - Thảm cầu nguyện	7	5	0
5703.30.90	- - Loại khác	7	5	0
5703.90	- Từ các vật liệu dệt khác:			
	- - Từ bông:			
5703.90.11	- - - Thảm cầu nguyện	7	5	0
5703.90.19	- - - Loại khác	7	5	0
	- - Từ xơ đay:			
5703.90.21	- - - Thảm trải sàn, loại dùng cho xe có động cơ thuộc nhóm 87.02, 87.03 hoặc 87.04	7	5	0
5703.90.29	- - - Loại khác	7	5	0
	- - Loại khác:			
5703.90.91	- - - Thảm trải sàn, loại dùng cho xe có động cơ thuộc nhóm 87.02, 87.03 hoặc 87.04	7	5	0
5703.90.99	- - - Loại khác	7	5	0
57.04	Thảm và các loại hàng dệt trải sàn khác, từ phớt, không chần hoặc phủ xơ vụn, đã hoặc chưa hoàn thiện.			
5704.10.00	- Các tấm để ghép, có diện tích bề mặt tối đa là 0,3 m ²	7	5	0
5704.90.00	- Loại khác	7	5	0
57.05	Các loại thảm khác và các loại hàng dệt trải sàn khác, đã hoặc chưa hoàn thiện.			
	- Từ bông:			
5705.00.11	- - Thảm cầu nguyện	7	5	0
5705.00.19	- - Loại khác	7	5	0
	- Từ xơ đay:			
5705.00.21	- - Tấm trải sàn không dệt, loại dùng cho xe có động cơ thuộc nhóm 87.02, 87.03 hoặc 87.04	7	5	0
5705.00.29	- - Loại khác	7	5	0
	- Loại khác:			
5705.00.91	- - Thảm cầu nguyện	7	5	0

5705.00.92	- - Tấm trải sàn không dệt, loại dùng cho xe có động cơ thuộc nhóm 87.02, 87.03 hoặc 87.04	7	5	0
5705.00.99	- - Loại khác	7	5	0
	Chương 58 - Các loại vải dệt thoi đặc biệt; các loại vải dệt chần sợi vòng; hàng ren; thảm trang trí; hàng trang trí; hàng thêu			
58.01	Các loại vải dệt nổi vòng và các loại vải sơnin (chenille), trừ các loại vải thuộc nhóm 58.02 hoặc 58.06.			
5801.10	- Từ lông cừu hoặc lông động vật loại mịn:			
5801.10.10	- - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.10.90	- - Loại khác	7	5	0
	- Từ bông:			
5801.21	- - Vải có sợi ngang nổi vòng không cắt:			
5801.21.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.21.90	- - - Loại khác	7	5	0
5801.22	- - Nhung kẻ đã cắt:			
5801.22.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.22.90	- - - Loại khác	7	5	0
5801.23	- - Vải có sợi ngang nổi vòng khác:			
5801.23.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.23.90	- - - Loại khác	7	5	0
5801.26	- - Các loại vải sơnin:			
5801.26.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.26.90	- - - Loại khác	7	5	0
5801.27	- - Vải có sợi dọc nổi vòng:			
5801.27.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.27.90	- - - Loại khác	7	5	0
	- Từ xơ nhân tạo:			
5801.31	- - Vải có sợi ngang nổi vòng chưa cắt:			
5801.31.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.31.90	- - - Loại khác	7	5	0
5801.32	- - Nhung kẻ đã cắt:			
5801.32.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.32.90	- - - Loại khác	7	5	0
5801.33	- - Vải có sợi ngang nổi vòng khác:			
5801.33.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.33.90	- - - Loại khác	7	5	0
5801.36	- - Các loại vải sơnin:			
5801.36.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.36.90	- - - Loại khác	7	5	0
5801.37	- - Vải có sợi dọc nổi vòng:			
5801.37.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.37.90	- - - Loại khác	7	5	0

5801.90	- Từ các vật liệu dệt khác:			
	- - Từ lụa:			
5801.90.11	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.90.19	- - - Loại khác	7	5	0
	- - Loại khác:			
5801.90.91	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5801.90.99	- - - Loại khác	7	5	0
58.02	Vải khăn lông và các loại vải dệt thoi tạo vòng lông tương tự, trừ các loại vải khổ hẹp thuộc nhóm 58.06; các loại vải dệt chần sợi nổi vòng, trừ các sản phẩm thuộc nhóm 57.03.			
	- Vải khăn lông và các loại vải dệt thoi tạo vòng lông tương tự, từ bông:			
5802.11.00	- - Chưa tẩy trắng	7	5	0
5802.19.00	- - Loại khác	7	5	0
5802.20.00	- Vải khăn lông và các loại vải dệt thoi tạo vòng lông tương tự, từ các vật liệu dệt khác	7	5	0
5802.30	- Các loại vải dệt có chần sợi nổi vòng:			
5802.30.10	- - Đã ngâm tẩm, tráng hoặc phủ	7	5	0
5802.30.20	- - Dệt thoi, từ bông hoặc sợi nhân tạo	7	5	0
5802.30.30	- - Dệt thoi, từ vật liệu khác	7	5	0
5802.30.90	- - Loại khác	7	5	0
58.03	Vải dệt quăn, trừ các loại vải khổ hẹp thuộc nhóm 58.06.			
5803.00.10	- Từ bông	7	5	0
5803.00.20	- Từ xơ nhân tạo	7	5	0
	- Loại khác:			
5803.00.91	- - Loại sử dụng để phủ cây trồng	0	0	0
5803.00.99	- - Loại khác	7	5	0
58.04	Các loại vải tuyn và các loại vải dệt lưới khác, không bao gồm vải dệt thoi, dệt kim hoặc móc; hàng ren dạng mảnh, dạng dải hoặc dạng mẫu hoa văn, trừ các loại vải thuộc các nhóm từ 60.02 đến 60.06.			
5804.10	- Vải tuyn và vải dệt lưới khác:			
	- - Từ lụa:			
5804.10.11	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5804.10.19	- - - Loại khác	7	5	0
	- - Từ bông:			
5804.10.21	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5804.10.29	- - - Loại khác	7	5	0
	- - Loại khác:			
5804.10.91	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5804.10.99	- - - Loại khác	7	5	0
	- Ren dệt bằng máy:			
5804.21	- - Từ xơ nhân tạo:			

5804.21.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5804.21.90	- - - Loại khác	7	5	0
5804.29	- - Từ vật liệu dệt khác:			
5804.29.10	- - - Đã ngâm tẩm, tráng, phủ hoặc ép bề mặt	7	5	0
5804.29.90	- - - Loại khác	7	5	0
5804.30.00	- Ren làm bằng tay	7	5	0
58.05	Thảm trang trí dệt thủ công theo kiểu Gobelins, Flanders, Aubusson, Beauvais và các kiểu tương tự, và các loại thảm trang trí thêu tay (ví dụ, thêu mũi nhỏ, thêu chữ thập), đã hoặc chưa hoàn thiện.			
5805.00.10	- Từ bông	7	5	0
5805.00.90	- Loại khác	7	5	0
58.06	Vải dệt thoi khổ hẹp, trừ các loại hàng thuộc nhóm 58.07; vải khổ hẹp gồm toàn sợi dọc không có sợi ngang liên kết với nhau bằng chất keo dính (bolducs).			
5806.10	- Vải dệt thoi có tạo vòng lông (kể cả vải khăn lông và vải dệt tạo vòng lông tương tự) và vải dệt từ sợi sơnin:			
5806.10.10	- - Từ tơ tằm	7	5	0
5806.10.20	- - Từ bông	7	5	0
5806.10.90	- - Loại khác	7	5	0
5806.20	- Vải dệt thoi khác, có chứa sợi đàn hồi (elastomeric) hoặc sợi cao su từ 5% trở lên tính theo trọng lượng:			
5806.20.10	- - Băng thể thao loại dùng để quấn tay cầm của các dụng cụ thể thao	7	5	0
5806.20.90	- - Loại khác	7	5	0
	- Vải dệt thoi khác:			
5806.31	- - Từ bông:			
5806.31.10	- - - Vải dệt thoi khổ hẹp thích hợp cho sản xuất băng mực dùng cho máy chữ hoặc các loại máy tương tự	5	0	0
5806.31.20	- - - Làm nền cho giấy cách điện	7	5	0
5806.31.90	- - - Loại khác	7	5	0
5806.32	- - Từ xơ nhân tạo:			
5806.32.10	- - - Vải dệt thoi khổ hẹp thích hợp cho sản xuất băng mực dùng cho máy chữ hoặc các loại máy tương tự; băng vải dùng làm dây đai an toàn ghế ngồi	5	0	0
5806.32.40	- - - Làm nền cho giấy cách điện	7	5	0
5806.32.90	- - - Loại khác	7	5	0
5806.39	- - Từ vật liệu dệt khác:			
5806.39.10	- - - Từ tơ tằm	7	5	0
	- - - Loại khác:			
5806.39.91	- - - - Làm nền cho giấy cách điện	7	5	0
5806.39.99	- - - - Loại khác	7	5	0
5806.40.00	- Các loại vải dệt chỉ có sợi dọc không có sợi ngang liên kết với nhau bằng chất kết dính (bolducs)	7	5	0
58.07	Các loại nhũ, phù hiệu và các mặt hàng tương tự từ vật			

	liệu dệt, dạng chiếc, dạng dài hoặc đã cắt theo hình hoặc kích cỡ, không thêu.			
5807.10.00	- Dệt thoi	7	5	0
5807.90.00	- Loại khác	7	5	0
58.08	Các dải bện dạng chiếc; dải, mảnh trang trí dạng chiếc, không thêu, trừ loại dệt kim hoặc móc; tua, ngù và các mặt hàng tương tự.			
5808.10	- Các dải bện dạng chiếc:			
5808.10.10	- - Kết hợp với sợi cao su	7	5	0
5808.10.90	- - Loại khác	7	5	0
5808.90	- Loại khác:			
5808.90.10	- - Kết hợp với sợi cao su	7	5	0
5808.90.90	- - Loại khác	7	5	0
5809.00.00	Vải dệt thoi từ sợi kim loại và vải dệt thoi từ sợi trộn kim loại thuộc nhóm 56.05, sử dụng để trang trí, như các loại vải trang trí nội thất hoặc cho các mục đích tương tự, chưa được chi tiết hay ghi ở nơi khác.	7	5	0
58.10	Hàng thêu dạng chiếc, dạng dài hoặc dạng theo mẫu hoa văn.			
5810.10.00	- Hàng thêu không lộ nền	7	5	0
	- Hàng thêu khác:			
5810.91.00	- - Từ bông	7	5	0
5810.92.00	- - Từ xơ nhân tạo	7	5	0
5810.99.00	- - Từ vật liệu dệt khác	7	5	0
58.11	Các sản phẩm dệt đã chần dạng chiếc, bao gồm một hay nhiều lớp vật liệu dệt kết hợp với lớp đệm bằng cách khâu hoặc cách khác, trừ hàng thêu thuộc nhóm 58.10.			
5811.00.10	- Từ lông cừu hoặc lông động vật loại mịn hoặc loại thô	7	5	0
5811.00.90	- Loại khác	7	5	0
	Chương 59 - Các loại vải dệt đã được ngâm tẩm, tráng, phủ hoặc ép lớp; các mặt hàng dệt thích hợp dùng trong công nghiệp			
59.01	Vải dệt được tráng keo hoặc hồ tinh bột, dùng để bọc ngoài bìa sách hoặc loại tương tự; vải can; vải bạt đã xử lý để vẽ; vải hồ cứng và các loại vải dệt đã được làm cứng tương tự để làm cốt mũ.			
5901.10.00	- Vải dệt được tráng keo hoặc hồ tinh bột, dùng để bọc ngoài bìa sách hoặc các loại tương tự	0	0	0
5901.90	- Loại khác:			
5901.90.10	- - Vải can	0	0	0
5901.90.20	- - Vải bạt đã xử lý để vẽ	0	0	0
5901.90.90	- - Loại khác	0	0	0

59.02	Vải mảnh dùng làm lớp từ sợi có độ bền cao từ ni lông hoặc các polyamit khác, các polyeste hoặc tơ nhân tạo vit-cô.			
5902.10	- Từ ni lông hoặc các polyamit khác:			
	- - Vải trắng cao su làm mép lớp:			
5902.10.11	- - - Từ sợi ni lông 6 (Nylon-6)	0	0	0
5902.10.19	- - - Loại khác	0	0	0
	- - Loại khác:			
5902.10.91	- - - Từ sợi ni lông 6 (Nylon-6)	0	0	0
5902.10.99	- - - Loại khác	0	0	0
5902.20	- Từ polyeste:			
5902.20.20	- - Vải trắng cao su làm mép lớp	0	0	0
	- - Loại khác:			
5902.20.91	- - - Chứa bông	0	0	0
5902.20.99	- - - Loại khác	0	0	0
5902.90	- Loại khác:			
5902.90.10	- - Vải trắng cao su làm mép lớp	0	0	0
5902.90.90	- - Loại khác	0	0	0
59.03	Vải dệt đã được ngâm tẩm, tráng, phủ hoặc ép với plastic, trừ các loại thuộc nhóm 59.02.			
5903.10.00	- Với poly (vinyl clorua)	7	5	0
5903.20.00	- Với polyurethan	7	5	0
5903.90.00	- Loại khác	7	5	0
59.04	Vải sơn, đã hoặc chưa cắt theo hình; các loại trải sàn có một lớp tráng hoặc phủ gắn trên lớp bồi là vật liệu dệt, đã hoặc chưa cắt thành hình.			
5904.10.00	- Vải sơn	5	0	0
5904.90.00	- Loại khác	5	0	0
59.05	Các loại vải dệt phủ tường.			
5905.00.10	- Từ lông cừu hoặc lông động vật loại mịn hoặc loại thô	5	0	0
5905.00.90	- Loại khác	5	0	0
59.06	Vải dệt cao su hóa, trừ các loại thuộc nhóm 59.02.			
5906.10.00	- Bảng dính có chiều rộng không quá 20 cm	0	0	0
	- Loại khác:			
5906.91.00	- - Vải dệt kim hoặc vải móc	0	0	0
5906.99	- - Loại khác:			
5906.99.10	- - - Tấm vải cao su dùng cho bệnh viện	0	0	0
5906.99.90	- - - Loại khác	0	0	0
59.07	Các loại vải dệt được ngâm tẩm, tráng hoặc phủ bằng cách khác; bạt đã vẽ làm phong màn cho sân khấu, phong trường quay hoặc loại tương tự.			

5907.00.10	- Các loại vải dệt được ngâm tẩm, tráng hoặc phủ với dầu hoặc các chế phẩm từ dầu	0	0	0
5907.00.30	- Các loại vải dệt được ngâm tẩm, tráng hoặc phủ với hóa chất chịu lửa	0	0	0
5907.00.40	- Các loại vải được ngâm tẩm, tráng hoặc phủ với nhung xơ vụn, toàn bộ bề mặt được phủ với xơ vụn dệt	0	0	0
5907.00.50	- Các loại vải được ngâm tẩm, tráng hoặc phủ lớp sáp, hắc ín, bi-tum hoặc các sản phẩm tương tự	0	0	0
5907.00.60	- Các loại vải được ngâm tẩm, tráng hoặc phủ bằng các vật liệu khác	0	0	0
5907.00.90	- Loại khác	0	0	0
59.08	Các loại bắc dệt thoi, kết, tết hoặc dệt kim, dùng cho đèn, bếp dầu, bếp lửa, nền hoặc loại tương tự; mạng đèn măng xông và các loại vải dệt kim hình ống dùng làm mạng đèn măng xông, đã hoặc chưa ngâm tẩm.			
5908.00.10	- Bắc; mạng đèn măng xông	7	5	0
5908.00.90	- Loại khác	7	5	0
59.09	Các loại ống dẫn dệt mềm và các loại ống dệt tương tự có lót hoặc không lót, bọc vỏ cứng hoặc có các phụ kiện từ vật liệu khác.			
5909.00.10	- Các loại vòi cứu hỏa	0	0	0
5909.00.90	- Loại khác	0	0	0
5910.00.00	Băng tải hoặc băng truyền hoặc băng đai, bằng vật liệu dệt, đã hoặc chưa ngâm tẩm, tráng, phủ hoặc ép bằng plastic, hoặc gia cố bằng kim loại hoặc vật liệu khác.	0	0	0
59.11	Các sản phẩm và mặt hàng dệt, phục vụ cho mục đích kỹ thuật, đã nêu tại Chú giải 7 của Chương này.			
5911.10.00	- Vải dệt, phớt và vải dệt thoi lót phớt đã được tráng, phủ, hoặc ép bằng cao su, da thuộc hoặc vật liệu khác, loại sử dụng cho băng kim máy khâu, và vải tương tự phục vụ cho mục đích kỹ thuật khác, kể cả vải khổ hẹp làm từ nhung được ngâm tẩm cao su, để bọc các lõi, trục dệt	0	0	0
5911.20.00	- Vải dùng để sàng, đã hoặc chưa hoàn thiện	0	0	0
	- Vải dệt và phớt, được dệt liền hoặc kèm theo cơ cấu nổi, ráp, dùng cho máy sản xuất giấy hoặc các máy tương tự (ví dụ, để chế biến bột giấy hoặc xi măng amiăng):			
5911.31.00	- - Trọng lượng dưới 650 g/m ²	0	0	0
5911.32.00	- - Trọng lượng từ 650 g/m ² trở lên	0	0	0
5911.40.00	- Vải lọc dùng trong ép dầu hoặc loại tương tự, kể cả loại làm từ tóc người	0	0	0
5911.90	- Loại khác:			
5911.90.10	- - Miếng đệm và miếng chèn	0	0	0
5911.90.90	- - Loại khác	0	0	0
	Chương 60 - Các loại hàng dệt kim hoặc móc			
60.01	Vải có tạo vòng lông, kể cả các loại vải “vòng lông dài”			

	và vải khăn lông, dệt kim hoặc móc.			
6001.10.00	- Vải “vòng lông dài”:	7	5	0
	- Vải tạo vòng lông bằng dệt kim:			
6001.21.00	- - Từ bông	7	5	0
6001.22.00	- - Từ xơ nhân tạo	7	5	0
6001.29.00	- - Từ các loại vật liệu dệt khác	7	5	0
	- Loại khác:			
6001.91.00	- - Từ bông	7	5	0
6001.92	- - Từ xơ nhân tạo:			
6001.92.20	- - - Vải có tạo vòng lông từ xơ staple 100% polyeste, có chiều rộng không nhỏ hơn 63,5 mm nhưng không quá 76,2 mm, sử dụng trong sản xuất con lăn sơn	7	5	0
6001.92.30	- - - Chứa sợi đàn hồi hoặc sợi cao su	7	5	0
6001.92.90	- - - Loại khác	7	5	0
6001.99	- - Từ các vật liệu dệt khác:			
	- - - Chưa tẩy trắng, không ngâm kiềm:			
6001.99.11	- - - - Chứa sợi đàn hồi hoặc sợi cao su	7	5	0
6001.99.19	- - - - Loại khác	7	5	0
	- - - Loại khác:			
6001.99.91	- - - - Chứa sợi đàn hồi hoặc sợi cao su	7	5	0
6001.99.99	- - - - Loại khác	7	5	0
60.02	Vải dệt kim hoặc móc có khổ rộng không quá 30 cm, có tỷ trọng sợi đàn hồi hoặc sợi cao su từ 5% trở lên, trừ loại thuộc nhóm 60.01.			
6002.40.00	- Có tỷ trọng sợi đàn hồi từ 5% trở lên nhưng không có sợi cao su	7	5	0
6002.90.00	- Loại khác	7	5	0
60.03	Vải dệt kim hoặc móc có khổ rộng không quá 30 cm, trừ loại thuộc nhóm 60.01 hoặc 60.02.			
6003.10.00	- Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6003.20.00	- Từ bông	7	5	0
6003.30.00	- Từ xơ tổng hợp	7	5	0
6003.40.00	- Từ xơ tái tạo	7	5	0
6003.90.00	- Loại khác	7	5	0
60.04	Vải dệt kim hoặc móc có khổ rộng hơn 30 cm, có tỷ trọng sợi đàn hồi hoặc sợi cao su từ 5% trở lên, trừ các loại thuộc nhóm 60.01.			
6004.10	- Có tỷ trọng sợi đàn hồi từ 5% trở lên nhưng không có sợi cao su:			
6004.10.10	- - Có tỷ trọng sợi đàn hồi không quá 20%	7	5	0
6004.10.90	- - Loại khác	7	5	0
6004.90.00	- Loại khác	7	5	0
60.05	Vải dệt kim sợi dọc (kể cả các loại làm trên máy dệt kim dệt dải trang trí), trừ loại thuộc các nhóm 60.01 đến 60.04.			

	- Từ bông:			
6005.21.00	- - Chưa hoặc đã tẩy trắng	7	5	0
6005.22.00	- - Đã nhuộm	7	5	0
6005.23.00	- - Từ các sợi có màu khác nhau	7	5	0
6005.24.00	- - Đã in	7	5	0
	- Từ xơ tổng hợp:			
6005.31	- - Chưa hoặc đã tẩy trắng:			
6005.31.10	- - - Vải dệt kim làm từ polyeste và polybutylen terephthalat trong đó polyeste chiếm tỷ trọng lớn hơn dùng để làm quần áo bơi	7	5	0
6005.31.90	- - - Loại khác	7	5	0
6005.32	- - Đã nhuộm:			
6005.32.10	- - - Vải dệt kim làm từ polyeste và polybutylen terephthalat trong đó polyeste chiếm tỷ trọng lớn hơn dùng để làm quần áo bơi	7	5	0
6005.32.90	- - - Loại khác	7	5	0
6005.33	- - Từ các sợi có màu khác nhau:			
6005.33.10	- - - Vải dệt kim làm từ polyeste và polybutylen terephthalat trong đó polyeste chiếm tỷ trọng lớn hơn dùng để làm quần áo bơi	7	5	0
6005.33.90	- - - Loại khác	7	5	0
6005.34	- - Đã in:			
6005.34.10	- - - Vải dệt kim làm từ polyeste và polybutylen terephthalat trong đó polyeste chiếm tỷ trọng lớn hơn dùng để làm quần áo bơi	7	5	0
6005.34.90	- - - Loại khác	7	5	0
	- Từ xơ tái tạo:			
6005.41.00	- - Chưa hoặc đã tẩy trắng	7	5	0
6005.42.00	- - Đã nhuộm	7	5	0
6005.43.00	- - Từ các sợi có màu khác nhau	7	5	0
6005.44.00	- - Đã in	7	5	0
6005.90	- Loại khác:			
6005.90.10	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6005.90.90	- - Loại khác	7	5	0
60.06	Vải dệt kim hoặc móc khác.			
6006.10.00	- Từ lông cừu hoặc lông động vật loại mịn	7	5	0
	- Từ bông:			
6006.21.00	- - Chưa hoặc đã tẩy trắng	7	5	0
6006.22.00	- - Đã nhuộm	7	5	0
6006.23.00	- - Từ các sợi có màu khác nhau	7	5	0
6006.24.00	- - Đã in	7	5	0
	- Từ xơ sợi tổng hợp:			
6006.31	- - Chưa hoặc đã tẩy trắng:			
6006.31.10	- - - Tấm lưới từ sợi ni lông dùng làm vật liệu bồi cho các tấm ghép khảm	7	5	0

6006.31.20	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.31.90	- - - Loại khác	7	5	0
6006.32	- - Đã nhuộm:			
6006.32.10	- - - Tấm lưới từ sợi ni lông dùng làm vật liệu bồi cho các tấm ghép khảm	7	5	0
6006.32.20	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.32.90	- - - Loại khác	7	5	0
6006.33	- - Từ các sợi có màu khác nhau:			
6006.33.10	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.33.90	- - - Loại khác	7	5	0
6006.34	- - Đã in:			
6006.34.10	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.34.90	- - - Loại khác	7	5	0
	- Từ xơ tái tạo:			
6006.41	- - Chưa hoặc đã tẩy trắng:			
6006.41.10	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.41.90	- - - Loại khác	7	5	0
6006.42	- - Đã nhuộm:			
6006.42.10	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.42.90	- - - Loại khác	7	5	0
6006.43	- - Từ các sợi có màu khác nhau:			
6006.43.10	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.43.90	- - - Loại khác	7	5	0
6006.44	- - Đã in:			
6006.44.10	- - - Đàn hồi (kết hợp với sợi cao su)	7	5	0
6006.44.90	- - - Loại khác	7	5	0
6006.90.00	- Loại khác	7	5	0
	Chương 61 - Quần áo và hàng may mặc phụ trợ, dệt kim hoặc móc			
61.01	Áo khoác dài, áo khoác mặc khi đi xe (car-coat), áo khoác không tay, áo choàng không tay, áo khoác có mũ (kể cả áo jacket trượt tuyết), áo gió, áo jacket chống gió và các loại tương tự, dùng cho nam giới hoặc trẻ em trai, dệt kim hoặc móc, trừ các loại thuộc nhóm 61.03.			
6101.20.00	- Từ bông	7	5	0
6101.30.00	- Từ sợi nhân tạo	7	5	0
6101.90.00	- Từ các vật liệu dệt khác	7	5	0
61.02	Áo khoác dài, áo khoác mặc khi đi xe (car-coat), áo khoác không tay, áo choàng không tay, áo khoác có mũ trùm (kể cả áo jacket trượt tuyết), áo gió, áo jacket chống gió và các loại tương tự, dùng cho phụ nữ hoặc trẻ em gái, dệt kim hoặc móc, trừ các loại thuộc nhóm 61.04.			
6102.10.00	- Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6102.20.00	- Từ bông	7	5	0

6102.30.00	- Tủ sợi nhân tạo	7	5	0
6102.90.00	- Tủ các vật liệu dệt khác	7	5	0
61.03	Bộ com-lê, bộ quần áo đồng bộ, áo jacket, áo blazers, quần dài, quần yếm có dây đeo, quần ống chèn và quần soóc (trừ quần áo bơi), dùng cho nam giới hoặc trẻ em trai, dệt kim hoặc móc.			
6103.10.00	- Bộ com-lê	7	5	0
	- Bộ quần áo đồng bộ:			
6103.22.00	- - Tủ bông	7	5	0
6103.23.00	- - Tủ sợi tổng hợp	7	5	0
6103.29.00	- - Tủ các vật liệu dệt khác	7	5	0
	- Áo jacket và blazer:			
6103.31.00	- - Tủ lông cừu hoặc lông động vật loại mịn	7	5	0
6103.32.00	- - Tủ bông	7	5	0
6103.33.00	- - Tủ sợi tổng hợp	7	5	0
6103.39.00	- - Tủ các vật liệu dệt khác	7	5	0
	- Quần dài, quần yếm có dây đeo, quần ống chèn và quần soóc:			
6103.41.00	- - Tủ lông cừu hoặc lông động vật loại mịn	7	5	0
6103.42.00	- - Tủ bông	7	5	0
6103.43.00	- - Tủ sợi tổng hợp	7	5	0
6103.49.00	- - Tủ các vật liệu dệt khác	7	5	0
61.04	Bộ com-lê, bộ quần áo đồng bộ, áo jacket, blazers, áo váy (dress), chân váy (skirt), chân váy dạng quần, quần dài, quần yếm có dây đeo, quần ống chèn và quần soóc (trừ quần áo bơi), dùng cho phụ nữ hoặc trẻ em gái, dệt kim hoặc móc.			
	- Bộ com-lê:			
6104.13.00	- - Tủ sợi tổng hợp	7	5	0
6104.19	- - Tủ các vật liệu dệt khác:			
6104.19.20	- - - Tủ bông	7	5	0
6104.19.90	- - - Loại khác	7	5	0
	- Bộ quần áo đồng bộ:			
6104.22.00	- - Tủ bông	7	5	0
6104.23.00	- - Tủ sợi tổng hợp	7	5	0
6104.29.00	- - Tủ các vật liệu dệt khác	7	5	0
	- Áo jacket và blazer:			
6104.31.00	- - Tủ lông cừu hoặc lông động vật loại mịn	7	5	0
6104.32.00	- - Tủ bông	7	5	0
6104.33.00	- - Tủ sợi tổng hợp	7	5	0
6104.39.00	- - Tủ các vật liệu dệt khác	7	5	0
	- Áo váy (dress):			
6104.41.00	- - Tủ lông cừu hoặc lông động vật loại mịn	7	5	0
6104.42.00	- - Tủ bông	7	5	0
6104.43.00	- - Tủ sợi tổng hợp	7	5	0

6104.44.00	- - Từ sợi tái tạo	7	5	0
6104.49.00	- - Từ các vật liệu dệt khác	7	5	0
	- Các loại chân váy (skirt) và chân váy dạng quần:			
6104.51.00	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6104.52.00	- - Từ bông	7	5	0
6104.53.00	- - Từ sợi tổng hợp	7	5	0
6104.59.00	- - Từ các vật liệu dệt khác	7	5	0
	- Các loại quần dài, quần yếm có dây đeo, quần ống chèn và quần soóc:			
6104.61.00	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6104.62.00	- - Từ bông	7	5	0
6104.63.00	- - Từ sợi tổng hợp	7	5	0
6104.69.00	- - Từ các vật liệu dệt khác	7	5	0
61.05	Áo sơ mi nam giới hoặc trẻ em trai, dệt kim hoặc móc.			
6105.10.00	- Từ bông	7	5	0
6105.20.00	- Từ sợi nhân tạo	7	5	0
6105.90.00	- Từ các vật liệu dệt khác	7	5	0
61.06	Áo blouse, sơ mi và sơ mi cách điệu (shirt-blouse) dùng cho phụ nữ hoặc trẻ em gái, dệt kim hoặc móc.			
6106.10.00	- Từ bông	7	5	0
6106.20.00	- Từ sợi nhân tạo	7	5	0
6106.90.00	- Từ các vật liệu dệt khác	7	5	0
61.07	Quần lót, quần sịp, áo ngủ, bộ pyjama, áo choàng tắm, áo khoác ngoài mặc trong nhà và các loại tương tự, dùng cho nam giới hoặc trẻ em trai, dệt kim hoặc móc.			
	- Quần lót và quần sịp:			
6107.11.00	- - Từ bông	7	5	0
6107.12.00	- - Từ sợi nhân tạo	7	5	0
6107.19.00	- - Từ các vật liệu dệt khác	7	5	0
	- Các loại áo ngủ và bộ pyjama:			
6107.21.00	- - Từ bông	7	5	0
6107.22.00	- - Từ sợi nhân tạo	7	5	0
6107.29.00	- - Từ các vật liệu dệt khác	7	5	0
	- Loại khác:			
6107.91.00	- - Từ bông	7	5	0
6107.99.00	- - Từ các vật liệu dệt khác	7	5	0
61.08	Váy lót có dây đeo, váy lót trong, quần xi líp, quần đùi bó, váy ngủ, bộ pyjama, áo mỏng mặc trong nhà (négligés), áo choàng tắm, áo khoác ngoài mặc trong nhà và các loại tương tự dùng cho phụ nữ hoặc trẻ em gái, dệt kim hoặc móc.			
	- Váy lót có dây đeo và váy lót trong:			
6108.11.00	- - Từ sợi nhân tạo	7	5	0

6108.19	- - Từ các vật liệu dệt khác:			
6108.19.20	- - - Từ lông cừu hoặc lông động vật mịn	7	5	0
6108.19.30	- - - Từ bông	7	5	0
6108.19.90	- - - Loại khác	7	5	0
	- Quần xi líp và quần đùi bó:			
6108.21.00	- - Từ bông	7	5	0
6108.22.00	- - Từ sợi nhân tạo	7	5	0
6108.29.00	- - Từ các vật liệu dệt khác	7	5	0
	- Váy ngủ và bộ pyjama:			
6108.31.00	- - Từ bông	7	5	0
6108.32.00	- - Từ sợi nhân tạo	7	5	0
6108.39.00	- - Từ các vật liệu dệt khác	7	5	0
	- Loại khác:			
6108.91.00	- - Từ bông	7	5	0
6108.92.00	- - Từ sợi nhân tạo	7	5	0
6108.99.00	- - Từ các vật liệu dệt khác	7	5	0
61.09	Áo phông, áo may ô và các loại áo lót khác, dệt kim hoặc móc.			
6109.10	- Từ bông:			
6109.10.10	- - Dùng cho nam giới hoặc trẻ em trai	7	5	0
6109.10.20	- - Dùng cho phụ nữ hoặc trẻ em gái	7	5	0
6109.90	- Từ các vật liệu dệt khác:			
6109.90.10	- - Dùng cho nam giới hoặc trẻ em trai, từ gai (ramie), lanh hoặc tơ tằm	7	5	0
6109.90.20	- - Dùng cho nam giới hoặc trẻ em trai, từ các vật liệu dệt khác	7	5	0
6109.90.30	- - Dùng cho phụ nữ hoặc trẻ em gái	7	5	0
61.10	Áo bó, áo chui đầu, áo cài khuy (cardigan), gi-lê và các mặt hàng tương tự, dệt kim hoặc móc.			
	- Từ lông cừu hoặc lông động vật loại mịn:			
6110.11.00	- - Từ lông cừu	7	5	0
6110.12.00	- - Từ lông dê Ca-sơ-mia	7	5	0
6110.19.00	- - Loại khác	7	5	0
6110.20.00	- Từ bông	7	5	0
6110.30.00	- Từ sợi nhân tạo	7	5	0
6110.90.00	- Từ các vật liệu dệt khác	7	5	0
61.11	Quần áo và hàng may mặc phụ trợ dùng cho trẻ em, dệt kim hoặc móc.			
6111.20.00	- Từ bông	7	5	0
6111.30.00	- Từ sợi tổng hợp	7	5	0
6111.90.00	- Từ các vật liệu dệt khác	7	5	0

61.12	Bộ quần áo thể thao, bộ quần áo trượt tuyết và bộ quần áo bơi, dệt kim hoặc móc.			
	- Bộ quần áo thể thao:			
6112.11.00	- - Từ bông	7	5	0
6112.12.00	- - Từ sợi tổng hợp	7	5	0
6112.19.00	- - Từ các vật liệu dệt khác	7	5	0
6112.20.00	- Bộ quần áo trượt tuyết	7	5	0
	- Quần áo bơi cho nam giới hoặc trẻ em trai:			
6112.31.00	- - Từ sợi tổng hợp	7	5	0
6112.39.00	- - Từ các vật liệu dệt khác	7	5	0
	- Quần áo bơi cho phụ nữ hoặc trẻ em gái:			
6112.41.00	- - Từ sợi tổng hợp	7	5	0
6112.49.00	- - Từ các vật liệu dệt khác	7	5	0
61.13	Quần áo được may từ các loại vải dệt kim hoặc móc thuộc nhóm 59.03, 59.06 hoặc 59.07.			
6113.00.10	- Bộ đồ của thợ lặn	7	5	0
6113.00.30	- Quần áo chống cháy	0	0	0
6113.00.40	- Quần áo bảo hộ khác	7	5	0
6113.00.90	- Loại khác	0	0	0
61.14	Các loại quần áo khác, dệt kim hoặc móc.			
6114.20.00	- Từ bông	7	5	0
6114.30	- Từ sợi nhân tạo:			
6114.30.20	- - Quần áo chống cháy	0	0	0
6114.30.90	- - Loại khác	7	5	0
6114.90.00	- Từ các vật liệu dệt khác	7	5	0
61.15	Quần tất, quần áo nịt, bít tất dài (trên đầu gối), bít tất ngắn và các loại hàng bít tất dệt kim khác, kể cả nịt chân (ví dụ, dùng cho người giãn tĩnh mạch) và giày dép không đế, dệt kim hoặc móc.			
6115.10	- Nịt chân (ví dụ, dùng cho người giãn tĩnh mạch):			
6115.10.10	- - Vớ cho người giãn tĩnh mạch, từ sợi tổng hợp	7	5	0
6115.10.90	- - Loại khác	7	5	0
	- Quần tất và quần áo nịt khác:			
6115.21.00	- - Từ sợi tổng hợp, có độ mảnh sợi đơn dưới 67 decitex	7	5	0
6115.22.00	- - Từ sợi tổng hợp, có độ mảnh sợi đơn từ 67 decitex trở lên	7	5	0
6115.29	- - Từ các vật liệu dệt khác:			
6115.29.10	- - - Từ bông	7	5	0
6115.29.90	- - - Loại khác	7	5	0
6115.30	- Tất dài đến đầu gối hoặc trên đầu gối dùng cho phụ nữ, có độ mảnh mỗi sợi đơn dưới 67 decitex:			
6115.30.10	- - Từ bông	7	5	0
6115.30.90	- - Loại khác	7	5	0
	- Loại khác:			

6115.94.00	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6115.95.00	- - Từ bông	7	5	0
6115.96.00	- - Từ sợi tổng hợp	7	5	0
6115.99.00	- - Từ các vật liệu dệt khác	7	5	0
61.16	Găng tay, găng tay hở ngón và găng tay bao, dệt kim hoặc móc.			
6116.10	- Được ngâm tẩm, tráng hoặc phủ với plastic hoặc cao su:			
6116.10.10	- - Găng tay của thợ lặn	7	5	0
6116.10.90	- - Loại khác	7	5	0
	- Loại khác:			
6116.91.00	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6116.92.00	- - Từ bông	7	5	0
6116.93.00	- - Từ sợi tổng hợp	7	5	0
6116.99.00	- - Từ các vật liệu dệt khác	7	5	0
61.17	Hàng phụ kiện may mặc đã hoàn chỉnh, dệt kim hoặc móc khác; các chi tiết dệt kim hoặc móc của quần áo hoặc của hàng may mặc phụ trợ.			
6117.10	- Khăn choàng, khăn quàng cổ, khăn choàng rộng đội đầu, khăn choàng vai, mạng che mặt và các loại tương tự:			
6117.10.10	- - Từ bông	7	5	0
6117.10.90	- - Loại khác	7	5	0
6117.80	- Các đồ phụ trợ khác:			
	- - Cà vạt, nơ con bướm và cravat:			
6117.80.11	- - - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6117.80.19	- - - Loại khác	7	5	0
6117.80.20	- - Băng cổ tay, băng đầu gối, băng mắt cá chân	7	5	0
6117.80.90	- - Loại khác	7	5	0
6117.90.00	- Các chi tiết	7	5	0
	Chương 62 - Quần áo và các hàng may mặc phụ trợ, không dệt kim hoặc móc			
62.01	Áo khoác ngoài, áo choàng mặc khi đi xe (car-coats), áo khoác không tay, áo choàng không tay, áo khoác có mũ trùm (kể cả áo jacket trượt tuyết), áo gió, áo jacket chống gió và các loại tương tự, dùng cho nam giới hoặc trẻ em trai, trừ các loại thuộc nhóm 62.03.			
	- Áo khoác ngoài, áo mưa, áo choàng mặc khi đi xe, áo khoác không tay, áo choàng không tay và các loại tương tự:			
6201.11.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6201.12.00	- - Từ bông	7	5	0
6201.13.00	- - Từ sợi nhân tạo	7	5	0
6201.19.00	- - Từ các vật liệu dệt khác	7	5	0
	- Loại khác:			
6201.91.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0

6201.92.00	- - Từ bông	7	5	0
6201.93.00	- - Từ sợi nhân tạo	7	5	0
6201.99.00	- - Từ các vật liệu dệt khác	7	5	0
62.02	Áo khoác ngoài, áo choàng mặc khi đi xe (car-coats), áo khoác không tay, áo choàng không tay, áo khoác có mũ (kể cả áo jacket trượt tuyết), áo gió, áo jacket chống gió và các loại tương tự, dùng cho phụ nữ hoặc trẻ em gái, trừ loại thuộc nhóm 62.04.			
	- Áo khoác ngoài, áo mưa, áo choàng mặc khi đi xe, áo khoác không tay, áo choàng không tay và các loại tương tự:			
6202.11.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6202.12.00	- - Từ bông	7	5	0
6202.13.00	- - Từ sợi nhân tạo	7	5	0
6202.19.00	- - Từ các vật liệu dệt khác	7	5	0
	- Loại khác:			
6202.91.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6202.92.00	- - Từ bông	7	5	0
6202.93.00	- - Từ sợi nhân tạo	7	5	0
6202.99.00	- - Từ các vật liệu dệt khác	7	5	0
62.03	Bộ com-lê, bộ quần áo đồng bộ, áo jacket, blazer, quần dài, quần yếm có dây đeo, quần ống chên và quần soóc (trừ quần áo bơi) dùng cho nam giới hoặc trẻ em trai.			
	- Bộ com-lê:			
6203.11.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6203.12.00	- - Từ sợi tổng hợp	7	5	0
6203.19	- - Từ các vật liệu dệt khác:			
6203.19.10	- - - Từ bông	7	5	0
6203.19.90	- - - Loại khác	7	5	0
	- Bộ quần áo đồng bộ:			
6203.22.00	- - Từ bông	7	5	0
6203.23.00	- - Từ sợi tổng hợp	7	5	0
6203.29	- - Từ các vật liệu dệt khác:			
6203.29.10	- - - Từ lông động vật loại mịn hoặc thô	7	5	0
6203.29.90	- - - Loại khác	7	5	0
	- Áo jacket và blazer:			
6203.31.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6203.32.00	- - Từ bông	7	5	0
6203.33.00	- - Từ sợi tổng hợp	7	5	0
6203.39.00	- - Từ các vật liệu dệt khác	7	5	0
	- Quần dài, quần yếm có dây đeo, quần ống chên và quần soóc:			
6203.41.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6203.42	- - Từ bông:			
6203.42.10	- - - Quần yếm có dây đeo	7	5	0
6203.42.90	- - - Loại khác	7	5	0

6203.43.00	- - Từ sợi tổng hợp	7	5	0
6203.49.00	- - Từ các vật liệu dệt khác	7	5	0
62.04	Bộ com-lê, bộ quần áo đồng bộ, áo jacket, blazer, áo váy (dress), chân váy (skirt), chân váy dạng quần, quần yếm có dây đeo, quần ống chèn và quần soóc (trừ quần áo bơi) dùng cho phụ nữ hoặc trẻ em gái.			
	- Bộ com-lê:			
6204.11.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6204.12.00	- - Từ bông	7	5	0
6204.13.00	- - Từ sợi tổng hợp	7	5	0
6204.19.00	- - Từ các vật liệu dệt khác	7	5	0
	- Bộ quần áo đồng bộ:			
6204.21.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6204.22.00	- - Từ bông	7	5	0
6204.23.00	- - Từ sợi tổng hợp	7	5	0
6204.29.00	- - Từ các vật liệu dệt khác	7	5	0
	- Áo jacket và blazer:			
6204.31.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6204.32.00	- - Từ bông	7	5	0
6204.33.00	- - Từ sợi tổng hợp	7	5	0
6204.39.00	- - Từ các vật liệu dệt khác	7	5	0
	- Áo váy (dress):			
6204.41.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6204.42.00	- - Từ bông	7	5	0
6204.43.00	- - Từ sợi tổng hợp	7	5	0
6204.44.00	- - Từ sợi tái tạo	7	5	0
6204.49.00	- - Từ các vật liệu dệt khác	7	5	0
	- Chân váy (skirt) và chân váy dạng quần:			
6204.51.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6204.52.00	- - Từ bông	7	5	0
6204.53.00	- - Từ sợi tổng hợp	7	5	0
6204.59.00	- - Từ các vật liệu dệt khác	7	5	0
	- Quần dài, quần yếm có dây đeo, quần ống chèn và quần soóc:			
6204.61.00	- - Từ lông cừu hay lông động vật loại mịn	7	5	0
6204.62.00	- - Từ bông	7	5	0
6204.63.00	- - Từ sợi tổng hợp	7	5	0
6204.69.00	- - Từ các vật liệu dệt khác	7	5	0
62.05	Áo sơ mi nam giới hoặc trẻ em trai.			
6205.20.00	- Từ bông	7	5	0
6205.30.00	- Từ sợi nhân tạo	7	5	0
6205.90	- Từ các vật liệu dệt khác:			
6205.90.10	- - Từ lông cừu hay lông động vật loại mịn	7	5	0

6205.90.90	- - Loại khác	7	5	0
62.06	Áo blouse, sơ mi và sơ mi cách điệu (shirt-blouses) dùng cho phụ nữ hoặc trẻ em gái.			
6206.10.00	- Từ tơ tằm hoặc phế liệu tơ tằm	7	5	0
6206.20.00	- Từ lông cừu hay lông động vật loại mịn	7	5	0
6206.30.00	- Từ bông	7	5	0
6206.40.00	- Từ sợi nhân tạo	7	5	0
6206.90.00	- Từ các vật liệu dệt khác	7	5	0
62.07	Áo may ô và các loại áo lót khác, quần lót, quần đùi, quần sịp, áo ngủ, bộ pyjama, áo choàng tắm, áo khoác ngoài mặc trong nhà và các loại tương tự dùng cho nam giới hoặc trẻ em trai.			
	- Quần lót, quần đùi và quần sịp:			
6207.11.00	- - Từ bông	7	5	0
6207.19.00	- - Từ vật liệu dệt khác	7	5	0
	- Áo ngủ và bộ pyjama:			
6207.21.00	- - Từ bông	7	5	0
6207.22.00	- - Từ sợi nhân tạo	7	5	0
6207.29.00	- - Từ vật liệu dệt khác	7	5	0
	- Loại khác:			
6207.91.00	- - Từ bông	7	5	0
6207.99	- - Từ vật liệu dệt khác:			
6207.99.10	- - - Từ sợi nhân tạo	7	5	0
6207.99.90	- - - Loại khác	7	5	0
62.08	Áo may ô và các loại áo lót khác, váy lót, váy lót trong, quần xi líp, quần đùi bó, váy ngủ, bộ pyjama, áo mỏng mặc trong nhà (négligés), áo choàng tắm, áo khoác ngoài mặc trong nhà và các loại tương tự dùng cho phụ nữ hoặc trẻ em gái.			
	- Váy lót và váy lót trong:			
6208.11.00	- - Từ sợi nhân tạo	7	5	0
6208.19.00	- - Từ vật liệu dệt khác	7	5	0
	- Váy ngủ và bộ pyjama:			
6208.21.00	- - Từ bông	7	5	0
6208.22.00	- - Từ sợi nhân tạo	7	5	0
6208.29.00	- - Từ vật liệu dệt khác	7	5	0
	- Loại khác:			
6208.91.00	- - Từ bông	7	5	0
6208.92.00	- - Từ sợi nhân tạo	7	5	0
6208.99	- - Từ vật liệu dệt khác:			
6208.99.10	- - - Từ lông cừu hay lông động vật loại mịn	7	5	0
6208.99.90	- - - Loại khác	7	5	0
62.09	Quần áo may sẵn và phụ kiện may mặc cho trẻ em.			

6209.20	- Từ bông:			
6209.20.30	- - Áo phông, áo sơ mi, bộ quần áo pyjama và các loại tương tự	7	5	0
6209.20.90	- - Loại khác	7	5	0
6209.30	- Từ sợi tổng hợp:			
6209.30.10	- - Bộ com-lê, quần và các loại tương tự	7	5	0
6209.30.30	- - Áo phông, áo sơ mi, bộ quần áo pyjama và các loại tương tự	7	5	0
6209.30.40	- - Phụ kiện may mặc	7	5	0
6209.30.90	- - Loại khác	7	5	0
6209.90.00	- Từ vật liệu dệt khác	7	5	0
62.10	Quần áo may từ các loại vải thuộc nhóm 56.02, 56.03, 59.03, 59.06 hoặc 59.07.			
6210.10	- Từ các loại vải thuộc nhóm 56.02 hoặc 56.03:			
	- - Quần áo bảo hộ dùng trong công nghiệp:			
6210.10.11	- - - Quần áo chống các chất hóa học, phóng xạ hoặc chống cháy	7	5	0
6210.10.19	- - - Loại khác	7	5	0
6210.10.90	- - Loại khác	7	5	0
6210.20	- Quần áo khác, loại được mô tả từ phân nhóm 6201.11 đến 6201.19:			
6210.20.20	- - Quần áo chống cháy	0	0	0
6210.20.30	- - Quần áo chống các chất hóa học hoặc phóng xạ	7	5	0
6210.20.40	- - Các loại quần áo bảo hộ khác	7	5	0
6210.20.90	- - Loại khác	0	0	0
6210.30	- Quần áo khác, loại được mô tả từ phân nhóm 6202.11 đến 6202.19:			
6210.30.20	- - Quần áo chống cháy	0	0	0
6210.30.30	- - Quần áo chống các chất hóa học hoặc phóng xạ	7	5	0
6210.30.40	- - Các loại quần áo bảo hộ khác	7	5	0
6210.30.90	- - Loại khác	0	0	0
6210.40	- Quần áo khác dùng cho nam giới hoặc trẻ em trai:			
6210.40.10	- - Quần áo chống cháy	0	0	0
6210.40.20	- - Quần áo chống các chất hóa học hoặc phóng xạ	7	5	0
6210.40.90	- - Loại khác	7	5	0
6210.50	- Quần áo khác dùng cho phụ nữ hoặc trẻ em gái:			
6210.50.10	- - Quần áo chống cháy	0	0	0
6210.50.20	- - Quần áo chống các chất hóa học hoặc phóng xạ	7	5	0
6210.50.90	- - Loại khác	7	5	0
62.11	Bộ quần áo thể thao, bộ quần áo trượt tuyết và quần áo bơi; quần áo khác.			
	- Quần áo bơi:			
6211.11.00	- - Dùng cho nam giới hoặc trẻ em trai	7	5	0
6211.12.00	- - Dùng cho phụ nữ hoặc trẻ em gái	7	5	0

6211.20.00	- Bộ quần áo trượt tuyết	7	5	0
	- Quần áo khác, dùng cho nam giới hoặc trẻ em trai:			
6211.32	- - Từ bông:			
6211.32.10	- - - Quần áo đấu kiếm hoặc đấu vật	7	5	0
6211.32.20	- - - Áo choàng hành hương (erham)	7	5	0
6211.32.90	- - - Loại khác	7	5	0
6211.33	- - Từ sợi nhân tạo:			
6211.33.10	- - - Quần áo đấu kiếm hoặc đấu vật	7	5	0
6211.33.20	- - - Quần áo chống cháy	0	0	0
6211.33.30	- - - Quần áo chống các chất hóa học hoặc phóng xạ	7	5	0
6211.33.90	- - - Loại khác	7	5	0
6211.39	- - Từ vật liệu dệt khác:			
6211.39.10	- - - Quần áo đấu kiếm hoặc đấu vật	7	5	0
6211.39.20	- - - Quần áo chống cháy	0	0	0
6211.39.30	- - - Quần áo chống các chất hóa học hoặc phóng xạ	7	5	0
6211.39.90	- - - Loại khác	7	5	0
	- Quần áo khác dùng cho phụ nữ hoặc trẻ em gái:			
6211.42	- - Từ bông:			
6211.42.10	- - - Quần áo đấu kiếm hoặc đấu vật	7	5	0
6211.42.20	- - - Áo choàng không tay dùng để cầu nguyện	7	5	0
6211.42.90	- - - Loại khác	7	5	0
6211.43	- - Từ sợi nhân tạo:			
6211.43.10	- - - Áo phẫu thuật	7	5	0
6211.43.20	- - - Áo choàng không tay dùng để cầu nguyện	7	5	0
6211.43.30	- - - Bộ quần áo bảo hộ chống nổ	7	5	0
6211.43.40	- - - Quần áo đấu kiếm hoặc đấu vật	7	5	0
6211.43.50	- - - Quần áo chống các chất hóa học, phóng xạ hoặc chống cháy	7	5	0
6211.43.90	- - - Loại khác	7	5	0
6211.49	- - Từ vật liệu dệt khác:			
6211.49.10	- - - Quần áo đấu kiếm hoặc đấu vật	7	5	0
6211.49.20	- - - Quần áo chống các chất hóa học, phóng xạ hoặc chống cháy	7	5	0
6211.49.30	- - - Áo choàng không tay dùng để cầu nguyện	7	5	0
6211.49.40	- - - Loại khác, từ lông động vật loại mịn hoặc thô	7	5	0
6211.49.90	- - - Loại khác	7	5	0
62.12	Xu chiêng, gen, áo nịt ngực, dây đeo quần, dây móc bít tất, nịt tất, các sản phẩm tương tự và các chi tiết của chúng, được làm hoặc không được làm từ dệt kim hoặc móc.			
6212.10	- Xu chiêng:			
6212.10.10	- - Từ bông	7	5	0
6212.10.90	- - Từ các loại vật liệu dệt khác	7	5	0
6212.20	- Gen và quần gen:			

6212.20.10	- - Từ bông	7	5	0
6212.20.90	- - Từ các loại vật liệu dệt khác	7	5	0
6212.30	- Áo nịt toàn thân:			
6212.30.10	- - Từ bông	7	5	0
6212.30.90	- - Từ các loại vật liệu dệt khác	7	5	0
6212.90	- Loại khác:			
	- - Từ bông:			
6212.90.11	- - - Hàng may mặc, loại có tính đàn hồi bó chặt, để điều trị mô vết sẹo và ghép da	7	5	0
6212.90.12	- - - Vật hỗ trợ cho các môn điền kinh	7	5	0
6212.90.19	- - - Loại khác	7	5	0
	- - Từ vật liệu dệt khác:			
6212.90.91	- - - Hàng may mặc, loại có tính đàn hồi bó chặt, để điều trị mô vết sẹo và ghép da	7	5	0
6212.90.92	- - - Vật hỗ trợ cho các môn điền kinh	7	5	0
6212.90.99	- - - Loại khác	7	5	0
62.13	Khăn tay và khăn vuông nhỏ quàng cổ.			
6213.20	- Từ bông:			
6213.20.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6213.20.90	- - Loại khác	7	5	0
6213.90	- Từ các loại vật liệu dệt khác:			
	- - Từ tơ tằm hoặc tơ tằm phế phẩm:			
6213.90.11	- - - Đã được in kiểu batik truyền thống	7	5	0
6213.90.19	- - - Loại khác	7	5	0
	- - Loại khác:			
6213.90.91	- - - Đã được in kiểu batik truyền thống	7	5	0
6213.90.99	- - - Loại khác	7	5	0
62.14	Khăn choàng, khăn quàng cổ, khăn choàng rộng đội đầu, khăn choàng vai, mạng che và các loại tương tự.			
6214.10	- Từ tơ tằm hoặc phế liệu tơ tằm:			
6214.10.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6214.10.90	- - Loại khác	7	5	0
6214.20.00	- Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6214.30	- Từ sợi tổng hợp:			
6214.30.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6214.30.90	- - Loại khác	7	5	0
6214.40	- Từ sợi tái tạo:			
6214.40.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6214.40.90	- - Loại khác	7	5	0
6214.90	- Từ vật liệu dệt khác:			
6214.90.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6214.90.90	- - Loại khác	7	5	0

62.15	Cà vạt, nơ con bướm và cravat.			
6215.10	- Từ tơ tằm hoặc phế liệu tơ tằm:			
6215.10.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6215.10.90	- - Loại khác	7	5	0
6215.20	- Từ sợi nhân tạo:			
6215.20.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6215.20.90	- - Loại khác	7	5	0
6215.90	- Từ vật liệu dệt khác:			
6215.90.10	- - Được in bởi kiểu batik truyền thống	7	5	0
6215.90.90	- - Loại khác	7	5	0
62.16	Găng tay, găng tay hở ngón và găng tay bao.			
6216.00.10	- Găng tay bảo hộ lao động, găng tay hở ngón và găng tay bao	7	5	0
	- Loại khác:			
6216.00.91	- - Từ lông cừu hoặc lông động vật loại mịn	7	5	0
6216.00.92	- - Từ bông	7	5	0
6216.00.99	- - Loại khác	7	5	0
62.17	Hàng phụ kiện may mặc đã hoàn chỉnh khác; các chi tiết của quần áo hoặc của hàng may mặc phụ trợ, trừ các loại thuộc nhóm 62.12.			
6217.10	- Hàng phụ trợ:			
6217.10.10	- - Đai Ju đô	7	5	0
6217.10.90	- - Loại khác	7	5	0
6217.90.00	- Các chi tiết	7	5	0
	Chương 63 - Các mặt hàng dệt đã hoàn thiện khác; bộ vải; quần áo dệt và các loại hàng dệt đã qua sử dụng khác; vải vụn			
63.01	Chăn và chăn du lịch.			
6301.10.00	- Chăn điện	7	5	0
6301.20.00	- Chăn (trừ chăn điện) và chăn du lịch, từ lông cừu hoặc lông động vật loại mịn	7	5	0
6301.30.00	- Chăn (trừ chăn điện) và chăn du lịch, từ bông	7	5	0
6301.40.00	- Chăn (trừ chăn điện) và chăn du lịch, từ xơ sợi tổng hợp	7	5	0
6301.90.00	- Chăn và chăn du lịch khác	7	5	0
63.02	Khăn trải giường, khăn trải bàn, khăn trong phòng vệ sinh và khăn nhà bếp.			
6302.10.00	- Khăn trải giường, dệt kim hoặc móc	7	5	0
	- Khăn trải giường khác, đã in:			
6302.21.00	- - Từ bông	7	5	0
6302.22	- - Từ sợi nhân tạo:			
6302.22.10	- - - Từ vải không dệt	7	5	0

6302.22.90	- - - Loại khác	7	5	0
6302.29.00	- - Từ vật liệu dệt khác	7	5	0
	- Khăn trải giường khác:			
6302.31.00	- - Từ bông	7	5	0
6302.32	- - Từ sợi nhân tạo:			
6302.32.10	- - - Từ vải không dệt	7	5	0
6302.32.90	- - - Loại khác	7	5	0
6302.39.00	- - Từ vật liệu dệt khác	7	5	0
6302.40.00	- Khăn trải bàn, dệt kim hoặc móc	7	5	0
	- Khăn trải bàn khác:			
6302.51.00	- - Từ bông	7	5	0
6302.53.00	- - Từ sợi nhân tạo	7	5	0
6302.59.00	- - Từ vật liệu dệt khác	7	5	0
6302.60.00	- Khăn trong phòng vệ sinh và khăn nhà bếp, từ vải dệt vòng lông hoặc các loại vải dệt vòng lông tương tự, từ bông	7	5	0
	- Loại khác:			
6302.91.00	- - Từ bông	7	5	0
6302.93.00	- - Từ sợi nhân tạo	7	5	0
6302.99.00	- - Từ vật liệu dệt khác	7	5	0
63.03	Màn che (kể cả rèm trang trí) và rèm mờ che phía trong; diềm màn che hoặc diềm giường.			
	- Dệt kim hoặc móc:			
6303.12.00	- - Từ sợi tổng hợp	7	5	0
6303.19	- - Từ các vật liệu dệt khác:			
6303.19.10	- - - Từ bông	7	5	0
6303.19.90	- - - Loại khác	7	5	0
	- Loại khác:			
6303.91.00	- - Từ bông	7	5	0
6303.92.00	- - Từ sợi tổng hợp	7	5	0
6303.99.00	- - Từ các vật liệu dệt khác	7	5	0
63.04	Các sản phẩm trang trí nội thất khác, trừ các loại thuộc nhóm 94.04.			
	- Các bộ khăn phủ giường:			
6304.11.00	- - Dệt kim hoặc móc	7	5	0
6304.19	- - Loại khác:			
6304.19.10	- - - Từ bông	7	5	0
6304.19.20	- - - Loại khác, không dệt	7	5	0
6304.19.90	- - - Loại khác	7	5	0
	- Loại khác:			
6304.91	- - Dệt kim hoặc móc:			
6304.91.10	- - - Màn chống muỗi	7	5	0
6304.91.90	- - - Loại khác	7	5	0
6304.92.00	- - Không dệt kim hoặc móc, từ bông	7	5	0

6304.93.00	- - Không dệt kim hoặc móc, từ sợi tổng hợp	7	5	0
6304.99.00	- - Không dệt kim hoặc móc, từ vật liệu dệt khác	7	5	0
63.05	Bao và túi, loại dùng để đóng gói hàng.			
6305.10	- Từ dây hoặc các nguyên liệu dệt từ sợi libe khác thuộc nhóm 53.03:			
	- - Mới:			
6305.10.11	- - - Từ dây	7	5	0
6305.10.19	- - - Loại khác	7	5	0
	- - Đã qua sử dụng:			
6305.10.21	- - - Từ dây	7	5	0
6305.10.29	- - - Loại khác	7	5	0
6305.20.00	- Từ bông	7	5	0
	- Từ vật liệu dệt nhân tạo:			
6305.32	- - Túi, bao đựng hàng loại lớn có thể gấp, mở linh hoạt:			
6305.32.10	- - - Từ vải không dệt	7	5	0
6305.32.20	- - - Dệt kim hoặc móc	7	5	0
6305.32.90	- - - Loại khác	7	5	0
6305.33	- - Loại khác, từ polyetylen hoặc dải polypropylen hoặc dạng tương tự:			
6305.33.10	- - - Dệt kim hoặc móc	7	5	0
6305.33.20	- - - Bằng sợi dệt dạng dải hoặc tương tự	7	5	0
6305.33.90	- - - Loại khác	7	5	0
6305.39	- - Loại khác:			
6305.39.10	- - - Từ vải không dệt	7	5	0
6305.39.20	- - - Dệt kim hoặc móc	7	5	0
6305.39.90	- - - Loại khác	7	5	0
6305.90	- Từ vật liệu dệt khác:			
6305.90.10	- - Từ gai dầu thuộc nhóm 53.05	7	5	0
6305.90.20	- - Từ dừa (xơ dừa) thuộc nhóm 53.05	7	5	0
6305.90.90	- - Loại khác	7	5	0
63.06	Tấm vải chống thấm nước, tấm hiên và tấm che nắng; tăng (lều); buồm cho tàu thuyền, ván lướt hoặc ván lướt cát; các sản phẩm dùng cho cắm trại.			
	- Tấm vải chống thấm nước, tấm hiên và tấm che nắng:			
6306.12.00	- - Từ sợi tổng hợp	7	5	0
6306.19	- - Từ vật liệu dệt khác:			
6306.19.10	- - - Từ sợi dệt thực vật thuộc nhóm 53.05	7	5	0
6306.19.20	- - - Từ bông	7	5	0
6306.19.90	- - - Loại khác	7	5	0
	- Tăng (lều):			
6306.22.00	- - Từ sợi tổng hợp	7	5	0
6306.29	- - Từ vật liệu dệt khác:			
6306.29.10	- - - Từ bông	7	5	0

6306.29.90	- - - Loại khác	7	5	0
6306.30.00	- Buồm cho tàu thuyền	7	5	0
6306.40	- Đệm hơi:			
6306.40.10	- - Từ bông	7	5	0
6306.40.90	- - Loại khác	7	5	0
6306.90.00	- Loại khác	7	5	0
63.07	Các mặt hàng đã hoàn thiện khác, kể cả mẫu cắt may.			
6307.10	- Khăn lau sàn, khăn lau bát đĩa, khăn lau bụi và các loại khăn lau tương tự:			
6307.10.10	- - Từ vải không dệt trừ phớt	7	5	0
6307.10.20	- - Từ phớt	7	5	0
6307.10.90	- - Loại khác	7	5	0
6307.20.00	- Áo cứu sinh và đai cứu sinh	0	0	0
6307.90	- Loại khác:			
6307.90.30	- - Tấm phủ ô che cắt sẵn hình tam giác	7	5	0
6307.90.40	- - Khẩu trang phẫu thuật	0	0	0
	- - Các loại đai an toàn:			
6307.90.61	- - - Thích hợp dùng trong công nghiệp	0	0	0
6307.90.69	- - - Loại khác	7	5	0
6307.90.70	- - Quạt và màn che kéo bằng tay	5	0	0
6307.90.90	- - Loại khác	5	0	0
6308.00.00	Bộ vải bao gồm vải dệt thoi và chỉ, có hoặc không có phụ kiện, dùng để làm chăn, thảm trang trí, khăn trải bàn hoặc khăn ăn đã thêu, hoặc các sản phẩm dệt tương tự, đóng gói sẵn để bán lẻ.	7	5	0
6309.00.00	Quần áo và các sản phẩm dệt may đã qua sử dụng khác.	*	*	*
63.10	Vải vụn, mẩu dây xe, chảo bện (cordage), thùng và cáp đã qua sử dụng hoặc mới và các phế liệu từ vải vụn, dây xe, chảo bện (cordage), thùng hoặc cáp, từ vật liệu dệt.			
6310.10	- Đã được phân loại:			
6310.10.10	- - Vải vụn đã qua sử dụng hoặc mới	*	*	*
6310.10.90	- - Loại khác	*	*	*
6310.90	- Loại khác:			
6310.90.10	- - Vải vụn đã qua sử dụng hoặc mới	*	*	*
6310.90.90	- - Loại khác	*	*	*
	Chương 64 - Giày, dép, ghệt và các sản phẩm tương tự; các bộ phận của các sản phẩm trên			
64.01	Giày, dép không thấm nước có đế ngoài và mũ giày bằng cao su hoặc plastic, mũ giày, dép không gắn hoặc lắp ghép với đế bằng cách khâu, tán đinh, xoáy ốc, cắm đinh hoặc các cách tương tự.			
6401.10.00	- Giày, dép có mũi gắn kim loại bảo vệ	7	5	0
	- Giày, dép khác:			

6401.92.00	- - Giày cổ cao quá mắt cá chân nhưng không qua đầu gối	7	5	0
6401.99.00	- - Loại khác	7	5	0
64.02	Các loại giày, dép khác có đế ngoài và mũ bằng cao su hoặc plastic.			
	- Giày, dép thể thao:			
6402.12.00	- - Giày ống trượt tuyết, giày ống trượt tuyết việt dã và giày ống gắn ván trượt	7	5	0
6402.19	- - Loại khác:			
6402.19.10	- - - Giày dép cho đấu vật	7	5	0
6402.19.90	- - - Loại khác	7	5	0
6402.20.00	- Giày, dép có đai hoặc dây gắn mũ giày với đế bằng chốt cài	7	5	0
	- Giày, dép khác:			
6402.91	- - Giày cổ cao quá mắt cá chân:			
6402.91.10	- - - Giày lặn	7	5	0
	- - - Loại khác:			
6402.91.91	- - - - Mũi giày được gắn kim loại để bảo vệ	7	5	0
6402.91.99	- - - - Loại khác	7	5	0
6402.99	- - Loại khác:			
6402.99.10	- - - Mũi giày được gắn kim loại để bảo vệ	7	5	0
6402.99.90	- - - Loại khác	7	5	0
64.03	Giày, dép có đế ngoài bằng cao su, plastic, da thuộc hoặc da tổng hợp và mũ giày bằng da thuộc.			
	- Giày, dép thể thao:			
6403.12.00	- - Giày ống trượt tuyết, giày ống trượt tuyết việt dã và giày ống gắn ván trượt	7	5	0
6403.19	- - Loại khác:			
6403.19.10	- - - Giày, dép có gắn đinh, gắn miếng đế chân hoặc các loại tương tự	7	5	0
6403.19.20	- - - Ủng đi ngựa hoặc giày chơi Bowling	7	5	0
6403.19.30	- - - Giày, dép dùng trong đấu vật, cử tạ hoặc thể dục thể hình	7	5	0
6403.19.90	- - - Loại khác	7	5	0
6403.20.00	- Giày dép có đế ngoài bằng da thuộc, và mũ giày có đai vòng qua mu bàn chân và quai xỏ ngón chân cái	7	5	0
6403.40.00	- Giày, dép khác, có mũi gắn kim loại bảo vệ	7	5	0
	- Giày, dép khác có đế ngoài bằng da thuộc:			
6403.51.00	- - Giày cổ cao quá mắt cá chân	7	5	0
6403.59.00	- - Loại khác	7	5	0
	- Giày, dép khác:			
6403.91.00	- - Giày cổ cao quá mắt cá chân	7	5	0
6403.99.00	- - Loại khác	7	5	0
64.04	Giày, dép có đế ngoài bằng cao su, plastic, da thuộc hoặc da tổng hợp và mũ giày bằng vật liệu dệt.			
	- Giày, dép có đế ngoài bằng cao su hoặc plastic:			

6404.11	- - Giày, dép thể thao, giày tennis, giày bóng rổ, giày thể dục, giày luyện tập và các loại tương tự:			
6404.11.10	- - - Giày, dép có gấn đinh, gấn miếng đế chân hoặc các loại tương tự	7	5	0
6404.11.20	- - - Giày, dép dùng trong đấu vật, cử tạ hoặc thể dục thể hình	7	5	0
6404.11.90	- - - Loại khác	7	5	0
6404.19.00	- - Loại khác	7	5	0
6404.20.00	- Giày, dép có đế ngoài bằng da thuộc hoặc da tổng hợp	7	5	0
64.05	Giày, dép khác.			
6405.10.00	- Có mũ giày bằng da thuộc hoặc da tổng hợp	7	5	0
6405.20.00	- Có mũ giày bằng vật liệu dệt	7	5	0
6405.90.00	- Loại khác	7	5	0
64.06	Các bộ phận của giày, dép (kể cả mũ giày đã hoặc chưa gắn để trừ đế ngoài); miếng lót của giày, dép có thể tháo rời, đệm gót chân và các sản phẩm tương tự; ghệt, quần ôm sát chân và các sản phẩm tương tự, và các bộ phận của chúng.			
6406.10	- Mũ giày và các bộ phận của chúng, trừ miếng lót bằng vật liệu cứng trong mũ giày:			
6406.10.10	- - Mũ giày bằng kim loại	5	0	0
6406.10.90	- - Loại khác	5	0	0
6406.20.00	- Đế ngoài và gót giày, bằng cao su hoặc plastic	7	5	0
6406.90	- Loại khác:			
6406.90.10	- - Bằng gỗ	5	0	0
	- - Bằng kim loại:			
6406.90.21	- - - Bằng sắt hoặc thép	0	0	0
6406.90.29	- - - Loại khác	0	0	0
	- - Bằng plastic hoặc cao su:			
6406.90.31	- - - Tấm lót giày	0	0	0
6406.90.32	- - - Đế giày đã hoàn thiện	0	0	0
6406.90.39	- - - Loại khác	0	0	0
	- - Loại khác:			
6406.90.91	- - - Ghệt, quần ôm sát chân và các loại tương tự và bộ phận của chúng	0	0	0
6406.90.99	- - - Loại khác	0	0	0
	Chương 65 - Mũ và các vật đội đầu khác và các bộ phận của chúng			
6501.00.00	Các loại thân mũ hình nón, hình chuông bằng phớt (nỉ, dạ), chưa dựng theo khuôn, chưa làm vành; thân mũ chóp bằng và thân mũ hình trụ (kể cả thân mũ hình trụ đa giác), bằng phớt (nỉ, dạ).	0	0	0
6502.00.00	Các loại thân mũ, được làm bằng cách tết hoặc ghép các dải làm bằng vật liệu bất kỳ, chưa dựng theo khuôn, chưa làm vành, chưa có lót, chưa có trang trí.	0	0	0

6504.00.00	Các loại mũ và các vật đội đầu khác, được làm bằng cách tết hoặc ghép các dải làm bằng chất liệu bất kỳ, đã hoặc chưa có lót hoặc trang trí.	7	5	0
65.05	Các loại mũ và các vật đội đầu khác, dệt kim hoặc móc, hoặc làm từ ren, nỉ hoặc vải dệt khác, ở dạng mảnh (trừ dạng dải), đã hoặc chưa lót hoặc trang trí; lưới bao tóc bằng vật liệu bất kỳ, đã hoặc chưa có lót hoặc trang trí.			
6505.00.10	- Mũ thuộc loại sử dụng cho mục đích tôn giáo	7	5	0
6505.00.20	- Lưới bao tóc	7	5	0
6505.00.90	- Loại khác	7	5	0
65.06	Mũ và các vật đội đầu khác, đã hoặc chưa lót hoặc trang trí.			
6506.10	- Mũ bảo hộ:			
6506.10.10	- - Mũ bảo hiểm cho người đi xe máy	5	0	0
6506.10.20	- - Mũ bảo hộ công nghiệp và mũ bảo hiểm cho lính cứu hỏa, trừ mũ bảo hộ bằng thép	0	0	0
6506.10.30	- - Mũ bảo hộ bằng thép	0	0	0
6506.10.40	- - Mũ dùng trong chơi water-polo	0	0	0
6506.10.90	- - Loại khác	0	0	0
	- Loại khác:			
6506.91.00	- - Bằng cao su hoặc plastic	7	5	0
6506.99	- - Bằng vật liệu khác:			
6506.99.10	- - - Bằng da lông	7	5	0
6506.99.90	- - - Loại khác	7	5	0
6507.00.00	Băng lót vành trong thân mũ, lớp lót, lớp bọc, cốt, khung, lưới trai và quai, dùng để sản xuất mũ và các vật đội đầu khác.	7	5	0
	Chương 66 - Ô, dù che, ba toong, gậy tay cầm có thể chuyển thành ghế, roi, gậy điều khiển, roi điều khiển súc vật thồ kéo và các bộ phận của các sản phẩm trên			
66.01	Các loại ô và dù (kể cả ô có cán là ba toong, dù che trong vườn và các loại ô, dù tương tự).			
6601.10.00	- Dù che trong vườn và các loại ô, dù tương tự	7	5	0
	- Loại khác:			
6601.91.00	- - Có cán kiểu ống lồng	7	5	0
6601.99.00	- - Loại khác	7	5	0
6602.00.00	Ba toong, gậy tay cầm có thể chuyển thành ghế, roi da, roi điều khiển súc vật thồ, kéo và các loại tương tự.	7	5	0
66.03	Các bộ phận, đồ trang trí và đồ phụ trợ cho các mặt hàng thuộc nhóm 66.01 hoặc 66.02.			
6603.20.00	- Khung ô, kể cả khung có gắn với cán (thân gậy)	7	5	0

6603.90	- Loại khác:			
6603.90.10	- - Cho hàng hóa thuộc nhóm 66.01	7	5	0
6603.90.20	- - Cho hàng hóa thuộc nhóm 66.02	7	5	0
	Chương 67 - Lông vũ và lông tơ chế biến, các sản phẩm bằng lông vũ hoặc lông tơ; hoa nhân tạo; các sản phẩm làm từ tóc người			
6701.00.00	Da và các bộ phận khác của loài chim có lông vũ hoặc lông tơ, lông vũ, các phần của lông vũ, lông tơ và các sản phẩm làm từ chúng (trừ các mặt hàng thuộc nhóm 05.05 và các ống, lông cánh, lông đuôi đã chế biến).	5	0	0
67.02	Hoa, cành, lá, quả nhân tạo và các phần của chúng; các sản phẩm làm bằng hoa, cành, lá hoặc quả nhân tạo.			
6702.10.00	- Bằng plastic	7	5	0
6702.90	- Bằng vật liệu khác:			
6702.90.10	- - Bằng giấy	7	5	0
6702.90.20	- - Bằng vật liệu dệt	7	5	0
6702.90.90	- - Loại khác	7	5	0
6703.00.00	Tóc người, đã được chải, nhuộm, tẩy hoặc xử lý bằng cách khác; lông cừu hoặc lông động vật khác hoặc loại vật liệu dệt khác, được chế biến để dùng làm tóc giả hoặc sản phẩm tương tự.	5	0	0
67.04	Tóc giả, râu, lông mi, lông mày giả, tóc độn và các loại sản phẩm tương tự, bằng tóc người hoặc lông động vật hoặc các loại vật liệu dệt; các sản phẩm bằng tóc người chưa được chi tiết hay ghi ở nơi khác.			
	- Bằng vật liệu dệt tổng hợp:			
6704.11.00	- - Bộ tóc giả hoàn chỉnh	7	5	0
6704.19.00	- - Loại khác	7	5	0
6704.20.00	- Bằng tóc người	7	5	0
6704.90.00	- Bằng vật liệu khác	7	5	0
	Chương 68 - Sản phẩm làm bằng đá, thạch cao, xi măng, amiăng, mica hoặc các vật liệu tương tự			
6801.00.00	Các loại đá lát, đá lát lề đường và phiến đá lát đường, bằng đá tự nhiên (trừ đá phiến).	7	5	0
68.02	Đá làm tượng đài hoặc đá xây dựng đã được gia công (trừ đá phiến) và các sản phẩm làm từ các loại đá trên, trừ các sản phẩm thuộc nhóm 68.01; đá khối dùng để khảm và các loại tương tự, bằng đá tự nhiên (kể cả đá phiến), có hoặc không có lớp lót; đá hạt, đá dăm và bột đá đã nhuộm màu nhân tạo, làm bằng đá tự nhiên (kể cả đá phiến).			
6802.10.00	- Đá lát, đá khối và các sản phẩm tương tự, có hoặc không ở dạng hình chữ nhật (kể cả dạng hình vuông), mà diện tích bề	7	5	0

	mặt lớn nhất của nó có thể nằm gọn trong một hình vuông có cạnh nhỏ hơn 7 cm; đá hạt, đá dăm và bột đá đã nhuộm màu nhân tạo			
	- Đá làm tượng đài hoặc đá xây dựng khác và các sản phẩm làm từ chúng, mới chỉ cắt hoặc cưa đơn giản, có bề mặt nhẵn hoặc phẳng:			
6802.21.00	- - Đá hoa (marble), tra-véc-tin và thạch cao tuyết hoa	7	5	0
6802.23.00	- - Đá granit	7	5	0
6802.29	- - Đá khác:			
6802.29.10	- - - Đá vôi khác	7	5	0
6802.29.90	- - - Loại khác	7	5	0
	- Loại khác:			
6802.91	- - Đá hoa (marble), tra-véc-tin và thạch cao tuyết hoa:			
6802.91.10	- - - Đá hoa (marble)	7	5	0
6802.91.90	- - - Loại khác	7	5	0
6802.92.00	- - Đá vôi khác	7	5	0
6802.93.00	- - Đá granit	7	5	0
6802.99.00	- - Đá khác	7	5	0
6803.00.00	Đá phiến đã gia công và các sản phẩm làm bằng đá phiến hoặc làm bằng đá phiến kết khối (từ bột đá phiến kết lại thành khối).	5	0	0
68.04	Đá nghiền, đá mài, đá mài dạng hình tròn và tương tự, không có cốt, dùng để nghiền, mài, đánh bóng, giũa hoặc cắt, đá mài hoặc đá đánh bóng bằng tay, và các phần của chúng, bằng đá tự nhiên, bằng các vật liệu mài tự nhiên hoặc nhân tạo đã được kết khối, hoặc bằng gốm, có hoặc không kèm theo các bộ phận bằng các vật liệu khác.			
6804.10.00	- Đá nghiền (thốt cối xay) và đá mài để nghiền, mài hoặc xay thành bột	5	0	0
	- Đá nghiền, đá mài khác, đá mài dạng hình tròn và dạng tương tự:			
6804.21.00	- - Bằng kim cương tự nhiên hoặc kim cương nhân tạo đã được kết khối	0	0	0
6804.22.00	- - Bằng vật liệu mài đã được kết khối hoặc bằng gốm khác	0	0	0
6804.23.00	- - Bằng đá tự nhiên	3	0	0
6804.30.00	- Đá mài hoặc đá đánh bóng bằng tay	3	0	0
68.05	Bột mài hoặc hạt mài tự nhiên hay nhân tạo, có nền bằng vật liệu dệt, giấy, bìa hoặc các vật liệu khác, đã hoặc chưa cắt thành hình hoặc đã khâu hoặc hoàn thiện bằng cách khác.			
6805.10.00	- Trên nền chỉ bằng vải dệt	0	0	0
6805.20.00	- Trên nền chỉ bằng giấy hoặc bìa	0	0	0
6805.30.00	- Trên nền bằng vật liệu khác	0	0	0
68.06	Sợi xi, bông len đá (rock wool) và các loại sợi khoáng tương tự; vermiculite nung nở, đất sét trương nở, xi bột và các loại vật liệu khoáng trương nở tương tự; các hỗn hợp và các sản phẩm cách nhiệt, cách âm hoặc các vật			

	liệu khoáng hấp thụ âm, trừ các sản phẩm thuộc nhóm 68.11 hoặc 68.12 hoặc Chương 69.			
6806.10.00	- Sợi xỉ, bông len đá (rock wool) và các loại sợi khoáng tương tự (kể cả hỗn hợp của chúng), ở dạng rời, dạng tấm hoặc dạng cuộn	0	0	0
6806.20.00	- Vermiculite nung nở, đất sét trương nở, xỉ bột và các loại vật liệu quặng khoáng trương nở tương tự (kể cả hỗn hợp của chúng)	0	0	0
6806.90.00	- Loại khác	0	0	0
68.07	Các sản phẩm bằng asphalt hoặc bằng vật liệu tương tự (ví dụ, bi-tum dầu mỏ hoặc hắc ín than đá).			
6807.10.00	- Dạng cuộn	0	0	0
6807.90	- Loại khác:			
6807.90.10	- - Tấm lát (tiles)	0	0	0
6807.90.90	- - Loại khác	0	0	0
68.08	Panen, tấm, tấm lát (tiles), khối và các sản phẩm tương tự làm bằng sợi thực vật, rơm rạ hoặc bằng phoi bào, mặt gỗ, dăm gỗ, mùn cưa hoặc phế liệu khác, bằng gỗ, đã được kết khối bằng xi măng, thạch cao hoặc chất kết dính khoáng khác.			
6808.00.10	- Ngói, panen, tấm, khối và các sản phẩm tương tự dùng để lợp mái	7	5	0
6808.00.90	- Loại khác	7	5	0
68.09	Các sản phẩm làm bằng thạch cao hoặc bằng các hỗn hợp có thành phần cơ bản là thạch cao.			
	- Tấm, lá, panen, tấm lát (tiles) và các sản phẩm tương tự, chưa được trang trí:			
6809.11.00	- - Được phủ mặt hoặc gia cố chỉ bằng giấy hoặc bìa	7	5	0
6809.19	- - Loại khác:			
6809.19.10	- - - Tấm lát	7	5	0
6809.19.90	- - - Loại khác	7	5	0
6809.90	- Các sản phẩm khác:			
6809.90.10	- - Khuôn bằng thạch cao dùng trong nha khoa	0	0	0
6809.90.90	- - Loại khác	7	5	0
68.10	Các sản phẩm bằng xi măng, bằng bê tông hoặc đá nhân tạo, đã hoặc chưa được gia cố.			
	- Tấm lát (tiles), phiến đá lát đường, gạch và các sản phẩm tương tự:			
6810.11.00	- - Gạch và gạch khối xây dựng	7	5	0
6810.19	- - Loại khác:			
6810.19.10	- - - Tấm lát (tiles)	7	5	0
6810.19.90	- - - Loại khác	7	5	0
	- Sản phẩm khác:			
6810.91.00	- - Các cấu kiện làm sẵn cho xây dựng hoặc kỹ thuật dân dụng	7	5	0
6810.99.00	- - Loại khác	7	5	0

68.11	Các sản phẩm bằng xi măng-amiăng, bằng xi măng-sợi xenlulô hoặc tương tự.			
6811.40	- Chứa amiăng:			
6811.40.10	- - Tấm làn sóng	5	0	0
	- - Tấm, panen, tấm lát (tiles) và các sản phẩm tương tự khác:			
6811.40.21	- - - Gạch lát nền hoặc ốp tường chứa plastic	5	0	0
6811.40.29	- - - Loại khác	5	0	0
6811.40.30	- - Ống hoặc ống dẫn	5	0	0
6811.40.40	- - Các phụ kiện để ghép nối ống hoặc ống dẫn	5	0	0
6811.40.90	- - Loại khác	5	0	0
	- Không chứa amiăng:			
6811.81.00	- - Tấm làn sóng	5	0	0
6811.82	- - Tấm, panen, tấm lát (tiles) và các sản phẩm tương tự khác:			
6811.82.10	- - - Gạch lát nền hoặc ốp tường chứa plastic	5	0	0
6811.82.90	- - - Loại khác	5	0	0
6811.89	- - Loại khác:			
6811.89.10	- - - Ống hoặc ống dẫn	5	0	0
6811.89.20	- - - Các phụ kiện để ghép nối ống hoặc ống dẫn	5	0	0
6811.89.90	- - - Loại khác	5	0	0
68.12	Sợi amiăng đã được gia công; các hỗn hợp với thành phần cơ bản là amiăng hoặc thành phần chính là amiăng và magie carbonat; các sản phẩm làm từ hỗn hợp đó hoặc làm từ amiăng (ví dụ, chỉ, vải dệt thoi, quần áo, mũ và vật đội đầu khác, giày dép, các miếng đệm), đã hoặc chưa được gia cố, trừ các loại thuộc nhóm 68.11 hoặc 68.13.			
6812.80	- Bảng crocidolite:			
6812.80.20	- - Quần áo	0	0	0
6812.80.30	- - Giấy, bìa cứng và nỉ	0	0	0
6812.80.40	- - Gạch lát nền hoặc ốp tường	0	0	0
6812.80.50	- - Phụ kiện quần áo, giày dép và vật đội đầu; sợi crocidolite đã được gia công; các hỗn hợp với thành phần cơ bản là crocidolite hoặc có thành phần cơ bản là crocidolite và magie carbonat; sợi và chỉ; sợi bện (cord) và dây, đã hoặc chưa bện; vải dệt kim hoặc dệt thoi	0	0	0
6812.80.90	- - Loại khác	0	0	0
	- Loại khác:			
6812.91	- - Quần áo, phụ kiện quần áo, giày dép và vật đội đầu:			
6812.91.10	- - - Quần áo	0	0	0
6812.91.90	- - - Loại khác	0	0	0
6812.92.00	- - Giấy, bìa cứng và nỉ	0	0	0
6812.93.00	- - Vật liệu ghép nối làm bằng sợi amiăng ép, ở dạng tấm hoặc cuộn	0	0	0
6812.99	- - Loại khác:			
	- - - Sợi amiăng (trừ loại làm từ crocidolite) đã được gia công;			

	các hỗn hợp với thành phần cơ bản là amiăng (trừ loại làm từ crocidolite) hoặc có thành phần cơ bản là amiăng (trừ loại làm từ crocidolite) và magie carbonat; sợi và chỉ; sợi bện (cord) và dây, đã hoặc chưa bện; vải dệt kim hoặc dệt thoi:			
6812.99.11	- - - Các hỗn hợp với thành phần cơ bản là amiăng hoặc có thành phần cơ bản là amiăng và magie carbonat loại dùng để sản xuất các mặt hàng thuộc nhóm 68.13	0	0	0
6812.99.19	- - - Loại khác	0	0	0
6812.99.20	- - - Gạch lát nền hoặc ốp tường	0	0	0
6812.99.90	- - - Loại khác	0	0	0
68.13	Vật liệu ma sát và các sản phẩm từ vật liệu ma sát (ví dụ, tấm mỏng, cuộn, dải, đoạn, đĩa, vòng đệm, tấm lót), chưa lắp ráp, để làm phanh, côn hoặc các sản phẩm tương tự, với thành phần chính là amiăng, các chất khoáng khác hoặc xenlulo, đã hoặc chưa kết hợp với vật liệu dệt hoặc các vật liệu khác.			
6813.20	- Chứa amiăng:			
6813.20.10	- - Lót và đệm phanh	0	0	0
6813.20.90	- - Loại khác	0	0	0
	- Không chứa amiăng:			
6813.81.00	- - Lót và đệm phanh	0	0	0
6813.89.00	- - Loại khác	0	0	0
68.14	Mica đã gia công và các sản phẩm làm từ mica, kể cả mica đã được liên kết khối hoặc tái chế, có hoặc không có lớp nền bằng giấy, bìa hoặc các vật liệu khác.			
6814.10.00	- Tấm, tấm mỏng và dải bằng mica đã được kết khối hoặc tái chế, có hoặc không có lớp nền phụ trợ	0	0	0
6814.90.00	- Loại khác	0	0	0
68.15	Các sản phẩm bằng đá hoặc bằng các chất liệu khoáng khác (kể cả sợi carbon, các sản phẩm bằng sợi carbon và các sản phẩm làm bằng than bùn), chưa được chi tiết hay ghi ở nơi khác.			
6815.10	- Các sản phẩm làm từ graphit hoặc carbon khác không phải là sản phẩm điện:			
6815.10.10	- - Sợi hoặc chỉ	0	0	0
6815.10.20	- - Gạch, đá lát nền, các loại vật liệu dùng để lát và các sản phẩm xây dựng tương tự	5	0	0
	- - Loại khác:			
6815.10.91	- - - Sợi carbon	5	0	0
6815.10.99	- - - Loại khác	5	0	0
6815.20.00	- Sản phẩm từ than bùn	5	0	0
	- Các loại sản phẩm khác:			
6815.91.00	- - Có chứa magiezit, dolomit hoặc cromit	0	0	0
6815.99.00	- - Loại khác	0	0	0
	Chương 69 - Đồ gốm, sứ			

6901.00.00	Gạch, gạch khối, tấm lát (tiles) và các loại hàng gốm khác làm từ bột silic hóa thạch (ví dụ, đất tảo cát, đá tảo silic hoặc diatomit) hoặc từ các loại đất silic tương tự.	7	5	0
69.02	Gạch, gạch khối, tấm lát (tiles) chịu lửa và các loại vật liệu xây dựng bằng gốm chịu lửa tương tự, trừ các sản phẩm làm bằng bột silic hóa thạch hoặc đất silic tương tự.			
6902.10.00	- Chứa trên 50% tính theo trọng lượng là 1 hay nhiều nguyên tố magie (Mg), canxi (Ca) hoặc crom (Cr), thể hiện ở dạng magie oxit (MgO), canxi oxit (CaO) hoặc crom oxit (Cr ₂ O ₃)	0	0	0
6902.20.00	- Chứa trên 50% tính theo trọng lượng là oxit nhôm (Al ₂ O ₃), đioxit silic (SiO ₂) hoặc hỗn hợp hay hợp chất của các chất này	0	0	0
6902.90.00	- Loại khác	0	0	0
69.03	Các loại hàng gốm, sứ chịu lửa khác (ví dụ, bình cổ cong, nồi nấu kim loại, lò muffle, nút, phích cắm, giá đỡ, chén thử vàng bạc, các loại ống, ống dẫn, bao vỏ và tay cầm), trừ các sản phẩm làm bằng bột silic hóa thạch hoặc đất silic tương tự.			
6903.10.00	- Chứa trên 50% tính theo trọng lượng là graphit hoặc carbon khác hoặc hỗn hợp của các sản phẩm này	0	0	0
6903.20.00	- Chứa trên 50% tính theo trọng lượng là oxit nhôm (Al ₂ O ₃) hoặc hỗn hợp hay hợp chất của oxit nhôm và đioxit silic (SiO ₂)	0	0	0
6903.90.00	- Loại khác	0	0	0
69.04	Gạch xây dựng, gạch khối lát nền, tấm đỡ hoặc tấm lót và các loại tương tự bằng gốm, sứ.			
6904.10.00	- Gạch xây dựng	7	5	0
6904.90.00	- Loại khác	7	5	0
69.05	Ngói lợp, ống khói, chụp ống khói, lớp lót trong ống khói, hàng trang trí kiến trúc và hàng xây dựng bằng gốm, sứ khác.			
6905.10.00	- Ngói lợp mái	7	5	0
6905.90.00	- Loại khác	7	5	0
6906.00.00	Ống dẫn, máng dẫn, máng thoát nước và các phụ kiện để lắp ráp bằng gốm, sứ.	7	5	0
69.07	Các loại phiến lát đường và tấm lát đường, lát nền và lòng lò sưởi hoặc tấm lát tường bằng gốm, sứ không tráng men; các khối khảm và các loại sản phẩm tương tự bằng gốm, sứ không tráng men, có hoặc không có lớp nền.			
6907.10	- Tấm lát, khối và các sản phẩm tương tự, dạng hình chữ nhật hoặc dạng khác, diện tích bề mặt lớn nhất của nó có thể nằm gọn trong một hình vuông có cạnh dưới 7 cm:			
6907.10.10	- - Tấm lát đường, lát nền và lòng lò sưởi hoặc tấm lát tường	7	5	0
6907.10.90	- - Loại khác	7	5	0
6907.90	- Loại khác:			
6907.90.10	- - Tấm lát đường, lát nền và lòng lò sưởi hoặc tấm lát tường	7	5	0

6907.90.20	- - Gạch lót dùng cho máy nghiền	7	5	0
6907.90.90	- - Loại khác	7	5	0
69.08	Các loại phiến lát đường và tấm lát đường, lát nền và lòng lò sưởi hoặc tấm lát tường bằng gốm, sứ đã tráng men; các khối khảm và các sản phẩm tương tự bằng gốm, sứ đã tráng men, có hoặc không có lớp nền.			
6908.10	- Tấm lát, khối và các sản phẩm tương tự, dạng hình chữ nhật hoặc dạng khác, diện tích bề mặt lớn nhất của nó có thể nằm gọn trong một hình vuông có cạnh dưới 7 cm:			
6908.10.10	- - Tấm lát đường, lát nền và lòng lò sưởi hoặc tấm lát tường	7	5	0
6908.10.90	- - Loại khác	7	5	0
6908.90	- Loại khác:			
	- - Tấm lát trơn (chưa có hoa văn):			
6908.90.11	- - - Tấm lát đường, lát nền và lòng lò sưởi hoặc tấm lát tường	7	5	0
6908.90.19	- - - Loại khác	7	5	0
	- - Loại khác:			
6908.90.91	- - - Tấm lát đường, lát nền và lòng lò sưởi hoặc tấm lát tường	7	5	0
6908.90.99	- - - Loại khác	7	5	0
69.09	Đồ gốm sứ dùng trong phòng thí nghiệm, dùng trong lĩnh vực hóa học hoặc kỹ thuật khác; máng, chậu và các vật chứa tương tự dùng trong nông nghiệp bằng gốm, sứ; bình, hũ, liễn và các sản phẩm tương tự bằng gốm, sứ dùng trong việc chuyên chở hoặc đóng hàng.			
	- Đồ gốm sứ dùng trong phòng thí nghiệm, dùng trong hóa học hoặc kỹ thuật khác:			
6909.11.00	- - Bằng sứ	0	0	0
6909.12.00	- - Các sản phẩm có độ cứng tương đương từ 9 trở lên trong thang đo độ cứng Mohs	0	0	0
6909.19.00	- - Loại khác	0	0	0
6909.90.00	- Loại khác	5	0	0
69.10	Bồn rửa, chậu giặt, bệ chậu giặt, bồn tắm, chậu vệ sinh dành cho phụ nữ, bệ xí bệt, bình xối nước, bệ đi tiểu nam và các sản phẩm vệ sinh tương tự gắn cố định bằng gốm, sứ.			
6910.10.00	- Bằng sứ	7	5	0
6910.90.00	- Loại khác	7	5	0
69.11	Bộ đồ ăn, bộ đồ nhà bếp, đồ gia dụng và đồ sứ vệ sinh khác, bằng sứ.			
6911.10.00	- Bộ đồ ăn và bộ đồ nhà bếp	7	5	0
6911.90.00	- Loại khác	7	5	0
6912.00.00	Bộ đồ ăn, bộ đồ nhà bếp, đồ gia dụng và đồ vệ sinh bằng gốm, trừ loại bằng sứ.	7	5	0

69.13	Các loại tượng nhỏ và các loại sản phẩm trang trí bằng gốm, sứ khác.			
6913.10	- Bằng sứ:			
6913.10.10	- - Hộp đựng thuốc lá và gạt tàn trang trí	7	5	0
6913.10.90	- - Loại khác	7	5	0
6913.90	- Loại khác:			
6913.90.10	- - Hộp đựng thuốc lá và gạt tàn trang trí	7	5	0
6913.90.90	- - Loại khác	7	5	0
69.14	Các sản phẩm bằng gốm, sứ khác.			
6914.10.00	- Bằng sứ	7	5	0
6914.90.00	- Loại khác	7	5	0
	Chương 70 - Thủy tinh và các sản phẩm bằng thủy tinh			
7001.00.00	Thủy tinh vụn và thủy tinh phế liệu và mảnh vụn khác; thủy tinh ở dạng khối.	0	0	0
70.02	Thủy tinh ở dạng hình cầu (trừ loại vi cầu thủy tinh thuộc nhóm 70.18), dạng thanh hoặc ống, chưa gia công.			
7002.10.00	- Dạng hình cầu	0	0	0
7002.20.00	- Dạng thanh	0	0	0
	- Dạng ống:			
7002.31	- - Bằng thạch anh nung chảy hoặc các dạng dioxit silic nung chảy khác:			
7002.31.10	- - - Loại sử dụng để sản xuất ống chân không	7	5	0
7002.31.90	- - - Loại khác	0	0	0
7002.32	- - Bằng thủy tinh khác có hệ số giãn nở tuyến tính không quá 5×10^{-6} độ Kelvin khi ở nhiệt độ từ 0°C đến 300°C:			
7002.32.10	- - - Loại sử dụng để sản xuất ống chân không	7	5	0
7002.32.20	- - - Ống thủy tinh trung tính trong suốt, đường kính từ 3 mm đến 22 mm	0	0	0
7002.32.90	- - - Loại khác	0	0	0
7002.39	- - Loại khác:			
7002.39.10	- - - Loại sử dụng để sản xuất ống chân không	7	5	0
7002.39.20	- - - Ống thủy tinh trung tính trong suốt, đường kính từ 3 mm đến 22 mm	0	0	0
7002.39.90	- - - Loại khác	0	0	0
70.03	Thủy tinh đúc và thủy tinh cán, ở dạng tấm hoặc dạng hình, đã hoặc chưa tráng lớp hấp thụ, lớp phản chiếu hoặc không phản chiếu, nhưng chưa gia công cách khác.			
	- Dạng tấm không có cốt thép:			
7003.12	- - Thủy tinh được phủ màu toàn bộ, mờ, sáng hoặc có tráng lớp hấp thụ, lớp phản chiếu hoặc không phản chiếu:			
7003.12.10	- - - Thủy tinh quang học, chưa được gia công về mặt quang học	0	0	0
7003.12.20	- - - Loại khác, hình vuông hoặc hình chữ nhật (kể cả loại đã	7	5	0

	cắt 1, 2, 3 hoặc 4 góc)			
7003.12.90	- - - Loại khác	7	5	0
7003.19	- - Loại khác:			
7003.19.10	- - - Thủy tinh quang học, chưa được gia công về mặt quang học	0	0	0
7003.19.90	- - - Loại khác	7	5	0
7003.20.00	- Dạng tấm có cốt thép	7	5	0
7003.30.00	- Dạng hình	7	5	0
70.04	Kính kéo và kính thổi, ở dạng tấm, đã hoặc chưa tráng lớp hấp thụ, lớp phản chiếu hoặc không phản chiếu, nhưng chưa gia công cách khác.			
7004.20	- Kính, được phủ màu toàn bộ, mờ, sáng hoặc có tráng lớp hấp thụ, lớp phản chiếu hoặc không phản chiếu:			
7004.20.10	- - Kính quang học, chưa được gia công về mặt quang học	0	0	0
7004.20.90	- - Loại khác	7	5	0
7004.90	- Loại kính khác:			
7004.90.10	- - Kính quang học, chưa được gia công về mặt quang học	0	0	0
7004.90.90	- - Loại khác	7	5	0
70.05	Kính nổi và kính đã mài hoặc đánh bóng bề mặt, ở dạng tấm, đã hoặc chưa tráng lớp hấp thụ, lớp phản chiếu hoặc không phản chiếu, nhưng chưa gia công cách khác.			
7005.10	- Kính không có cốt thép, có tráng lớp hấp thụ, lớp phản chiếu hoặc không phản chiếu:			
7005.10.10	- - Kính quang học, chưa được gia công về mặt quang học	0	0	0
7005.10.90	- - Loại khác	7	5	0
	- Kính không có cốt thép khác:			
7005.21	- - Phủ màu toàn bộ, mờ, sáng hoặc chỉ mài bề mặt:			
7005.21.10	- - - Kính quang học, chưa được gia công về mặt quang học	0	0	0
7005.21.90	- - - Loại khác	7	5	0
7005.29	- - Loại khác:			
7005.29.10	- - - Kính quang học, chưa được gia công về mặt quang học	0	0	0
7005.29.90	- - - Loại khác	7	5	0
7005.30.00	- Kính có cốt thép	7	5	0
70.06	Kính thuộc các nhóm 70.03, 70.04 hoặc 70.05, đã uốn cong, gia công cạnh, khắc, khoan, tráng hoặc gia công cách khác, nhưng chưa làm khung hoặc lắp với các vật liệu khác.			
7006.00.10	- Kính quang học, chưa được gia công về mặt quang học	0	0	0
7006.00.90	- Loại khác	7	5	0
70.07	Kính an toàn, làm bằng thủy tinh cứng (đã tôi) hoặc thủy tinh nhiều lớp.			
	- Kính an toàn cứng (đã tôi):			
7007.11	- - Có kích cỡ và hình dạng phù hợp với từng loại xe, phương tiện bay, tàu vũ trụ hoặc tàu thuyền:			

7007.11.10	- - - Phù hợp dùng cho xe thuộc Chương 87	7	5	0
7007.11.20	- - - Phù hợp dùng cho phương tiện bay hoặc tàu vũ trụ thuộc Chương 88	0	0	0
7007.11.30	- - - Phù hợp dùng cho đầu máy xe lửa hoặc xe điện hoặc toa, đầu máy loại khác di chuyển trên đường sắt hay đường xe điện thuộc Chương 86	0	0	0
7007.11.40	- - - Phù hợp dùng cho tàu, thuyền hoặc các kết cấu nổi thuộc Chương 89	0	0	0
7007.19	- - Loại khác:			
7007.19.10	- - - Phù hợp dùng cho các máy thuộc nhóm 84.29 hoặc 84.30	0	0	0
7007.19.90	- - - Loại khác	0	0	0
	- Kính an toàn nhiều lớp:			
7007.21	- - Có kích cỡ và hình dạng phù hợp với từng loại xe, phương tiện bay, tàu vũ trụ hoặc tàu thuyền:			
7007.21.10	- - - Phù hợp dùng cho xe thuộc Chương 87	7	5	0
7007.21.20	- - - Phù hợp dùng cho phương tiện bay hoặc tàu vũ trụ thuộc Chương 88	0	0	0
7007.21.30	- - - Phù hợp dùng cho đầu máy xe lửa hoặc xe điện hoặc toa, đầu máy loại khác di chuyển trên đường sắt hay đường xe điện thuộc Chương 86	0	0	0
7007.21.40	- - - Phù hợp dùng cho tàu, thuyền hoặc các kết cấu nổi thuộc Chương 89	0	0	0
7007.29	- - Loại khác:			
7007.29.10	- - - Phù hợp dùng cho các máy thuộc nhóm 84.29 hoặc 84.30	0	0	0
7007.29.90	- - - Loại khác	0	0	0
7008.00.00	Kính dùng làm tường ngăn nhiều lớp.	7	5	0
70.09	Gương thủy tinh, có hoặc không có khung, kể cả gương chiếu hậu.			
7009.10.00	- Gương chiếu hậu dùng cho xe	7	5	0
	- Loại khác:			
7009.91.00	- - Chưa có khung	7	5	0
7009.92.00	- - Có khung	7	5	0
70.10	Bình lớn có vỏ bọc ngoài, chai, bình thót cổ, lọ, ống, ống đựng thuốc tiêm và các loại đồ chứa khác, bằng thủy tinh, dùng trong vận chuyển hoặc đóng hàng; lọ, bình bảo quản bằng thủy tinh; nút chai, nắp đậy và các loại nắp khác, bằng thủy tinh.			
7010.10.00	- Ống đựng thuốc tiêm	0	0	0
7010.20.00	- Nút chai, nắp đậy và các loại nắp khác	5	0	0
7010.90	- Loại khác:			
7010.90.10	- - Bình lớn có vỏ bọc ngoài và bình thót cổ	5	0	0
7010.90.40	- - Chai và lọ để đựng thuốc kháng sinh, huyết thanh và các chất tiêm truyền khác; chai để đựng dung dịch tiêm, truyền tĩnh mạch	0	0	0
7010.90.90	- - Loại khác	5	0	0

70.11	Vỏ bóng đèn thủy tinh (kể cả bóng dạng bầu và dạng ống), dạng hờ, và các bộ phận bằng thủy tinh của vỏ bóng đèn, chưa có các bộ phận lắp ghép, dùng cho đèn điện, ống đèn tia âm cực hoặc các loại tương tự.			
7011.10	- Dùng cho đèn điện:			
7011.10.10	- - Trụ (stem) giữ dây tóc bóng đèn	0	0	0
7011.10.90	- - Loại khác	7	5	0
7011.20.00	- Dùng cho ống đèn tia âm cực	0	0	0
7011.90.00	- Loại khác	0	0	0
70.13	Bộ đồ ăn, đồ nhà bếp, đồ vệ sinh, đồ dùng văn phòng, đồ trang trí nội thất hoặc đồ dùng cho các mục đích tương tự bằng thủy tinh (trừ các sản phẩm thuộc nhóm 70.10 hoặc 70.18).			
7013.10.00	- Bảng gồm thủy tinh	7	5	0
	- Cốc (ly) có chân, bằng thủy tinh, trừ loại bảng gồm thủy tinh:			
7013.22.00	- - Bảng pha lê chì	7	5	0
7013.28.00	- - Loại khác	7	5	0
	- Cốc (ly) bằng thủy tinh khác, trừ loại bảng gồm thủy tinh:			
7013.33.00	- - Bảng pha lê chì	7	5	0
7013.37.00	- - Loại khác	7	5	0
	- Bộ đồ ăn (trừ bộ đồ dùng để uống) hoặc đồ nhà bếp bằng thủy tinh, trừ loại bảng gồm thủy tinh:			
7013.41.00	- - Bảng pha lê chì	7	5	0
7013.42.00	- - Bảng thủy tinh có hệ số giãn nở tuyến tính không quá 5×10^{-6} độ Kelvin khi ở nhiệt độ từ 0°C đến 300 °C	7	5	0
7013.49.00	- - Loại khác	7	5	0
	- Đồ dùng bằng thủy tinh khác:			
7013.91.00	- - Bảng pha lê chì	7	5	0
7013.99.00	- - Loại khác	7	5	0
70.14	Dụng cụ tín hiệu bằng thủy tinh và các bộ phận quang học bằng thủy tinh (trừ những sản phẩm thuộc nhóm 70.15), chưa được gia công về mặt quang học.			
7014.00.10	- Loại phù hợp dùng cho xe có động cơ	0	0	0
7014.00.90	- Loại khác	0	0	0
70.15	Kính đồng hồ treo tường hoặc kính đồng hồ cá nhân và các loại kính tương tự, các loại kính đeo để hiệu chỉnh hoặc không hiệu chỉnh, được uốn cong, làm lõm, lõm hoặc tương tự, chưa được gia công về mặt quang học; hạt cầu thủy tinh rỗng và mảnh của chúng, dùng để sản xuất các loại kính trên.			
7015.10.00	- Các loại kính hiệu chỉnh dùng cho kính đeo mắt	0	0	0
7015.90	- Loại khác:			
7015.90.10	- - Kính đồng hồ treo tường, để bàn hoặc đồng hồ cá nhân	0	0	0
7015.90.90	- - Loại khác	0	0	0

70.16	Khối lát, tấm, gạch, tấm vuông, tấm lát (tiles) và các sản phẩm khác bằng thủy tinh ép hoặc thủy tinh đúc, có hoặc không có cốt thép, thuộc loại được sử dụng trong xây dựng hoặc mục đích xây dựng; khối thủy tinh nhỏ và đồ thủy tinh nhỏ khác, có hoặc không có lớp lót nền, dùng để khảm hoặc cho các mục đích trang trí tương tự; đèn phủ chì và các loại tương tự; thủy tinh đa phân tử hoặc thủy tinh bọt dạng khối, panen, tấm, lớp, vỏ hoặc các dạng tương tự.			
7016.10.00	- Thủy tinh dạng khối và đồ thủy tinh nhỏ khác, có hoặc không có lớp lót nền, dùng để khảm hoặc các mục đích trang trí tương tự	7	5	0
7016.90.00	- Loại khác	7	5	0
70.17	Đồ thủy tinh dùng cho phòng thí nghiệm, cho vệ sinh hoặc được phẩm, đã hoặc chưa được chia độ hoặc định cỡ.			
7017.10	- Bảng thạch anh nấu chảy hoặc dioxit silic nấu chảy khác:			
7017.10.10	- - Ống thạch anh dùng trong lò phản ứng và vòng kẹp được thiết kế để chèn vào lò luyện khuếch tán và lò ôxi hóa để sản xuất tấm bán dẫn mỏng	0	0	0
7017.10.90	- - Loại khác	0	0	0
7017.20.00	- Bảng thủy tinh khác có hệ số giãn nở tuyến tính không quá 5×10^{-6} độ Kelvin khi ở nhiệt độ từ 0°C đến 300 °C	0	0	0
7017.90.00	- Loại khác	0	0	0
70.18	Hạt bi thủy tinh, thủy tinh giả ngọc trai, thủy tinh giả đá quý hoặc đá bán quý và các đồ vật nhỏ tương tự bằng thủy tinh, và các sản phẩm làm từ các loại trên trừ đồ trang sức làm bằng chất liệu khác; mắt thủy tinh trừ các bộ phận cơ thể giả khác; tượng nhỏ và các đồ trang trí khác, trừ đồ trang sức làm bằng chất liệu khác; vi cầu thủy tinh có đường kính không quá 1 mm.			
7018.10.00	- Hạt bi thủy tinh, thủy tinh giả ngọc trai, thủy tinh giả đá quý hoặc đá bán quý và các đồ vật nhỏ tương tự bằng thủy tinh	7	5	0
7018.20.00	- Vi cầu thủy tinh có đường kính không quá 1 mm	0	0	0
7018.90.00	- Loại khác	0	0	0
70.19	Sợi thủy tinh (kể cả len thủy tinh) và các sản phẩm của nó (ví dụ, sợi, vải dệt).			
	- Ở dạng bị cắt mảnh, sợi thô, sợi xe và sợi bện đã cắt đoạn:			
7019.11.00	- - Sợi bện đã cắt đoạn, chiều dài không quá 50 mm	0	0	0
7019.12.00	- - Sợi thô	0	0	0
7019.19	- - Loại khác:			
7019.19.10	- - - Sợi xe	0	0	0
7019.19.90	- - - Loại khác	0	0	0
	- Tấm mỏng (voan), mạng, chiếu, đệm, tấm và các sản phẩm không dệt tương tự:			
7019.31.00	- - Chiếu	0	0	0
7019.32.00	- - Tấm mỏng (voan)	0	0	0
7019.39	- - Loại khác:			
7019.39.10	- - - Vật liệu bọc ngoài đường ống bằng sợi thủy tinh đã được thấm tẩm nhựa đường hoặc nhựa than đá	0	0	0

7019.39.90	- - - Loại khác	0	0	0
7019.40.00	- Vải dệt thoi từ sợi thô	0	0	0
	- Vải dệt thoi khác:			
7019.51.00	- - Có chiều rộng không quá 30 cm	0	0	0
7019.52.00	- - Có chiều rộng trên 30 cm, dệt trơn, trọng lượng dưới 250 g/m ² , dệt từ sợi filament có độ mảnh mỗi sợi đơn không quá 136 tex	0	0	0
7019.59.00	- - Loại khác	0	0	0
7019.90	- Loại khác:			
7019.90.10	- - Sợi thủy tinh (kể cả len thủy tinh)	0	0	0
7019.90.90	- - Loại khác	0	0	0
70.20	Các sản phẩm khác bằng thủy tinh.			
	- Khuôn bằng thủy tinh:			
7020.00.11	- - Loại dùng để sản xuất các sản phẩm có acrylic	0	0	0
7020.00.19	- - Loại khác	0	0	0
7020.00.20	- Ống thạch anh dùng trong lò phản ứng và vòng kẹp được thiết kế để chèn vào lò luyện khuếch tán và lò ôxi hóa để sản xuất tấm bán dẫn mỏng	7	5	0
7020.00.30	- Ruột phích hoặc ruột bình chân không khác	7	5	0
7020.00.40	- Ống chân không sử dụng trong bình nước nóng năng lượng mặt trời	7	5	0
	- Loại khác:			
7020.00.91	- - Thủy tinh đục (Blinds)	7	5	0
7020.00.99	- - Loại khác	7	5	0
	Chương 71 - Ngọc trai tự nhiên hoặc nuôi cấy, đá quý hoặc đá bán quý, kim loại quý, kim loại được dát phủ kim loại quý, và các sản phẩm của chúng; đồ trang sức làm bằng chất liệu khác; tiền kim loại			
71.01	Ngọc trai, tự nhiên hoặc nuôi cấy, đã hoặc chưa được gia công hoặc phân loại nhưng chưa xâu thành chuỗi, chưa gắn hoặc nạm dát; ngọc trai, tự nhiên hoặc nuôi cấy, đã được xâu thành chuỗi tạm thời để tiện vận chuyển.			
7101.10.00	- Ngọc trai tự nhiên	0	0	0
	- Ngọc trai nuôi cấy:			
7101.21.00	- - Chưa được gia công	0	0	0
7101.22.00	- - Đã gia công	0	0	0
71.02	Kim cương, đã hoặc chưa được gia công, nhưng chưa được gắn hoặc nạm dát.			
7102.10.00	- Kim cương chưa được phân loại	0	0	0
	- Kim cương công nghiệp:			
7102.21.00	- - Chưa gia công hoặc mới chỉ được cắt, tách một cách đơn giản hay mới chỉ được chuốt hoặc mài sơ qua	0	0	0
7102.29.00	- - Loại khác	0	0	0
	- Kim cương phi công nghiệp:			

7102.31.00	- - Chưa gia công, hoặc mới chỉ được cắt, tách một cách đơn giản hay mới chỉ được chuốt hoặc mài sơ qua	0	0	0
7102.39.00	- - Loại khác	0	0	0
71.03	Đá quý (trừ kim cương) và đá bán quý, đã hoặc chưa được gia công hoặc phân loại nhưng chưa xâu chuỗi, chưa gắn hoặc nạm dát; đá quý (trừ kim cương) và đá bán quý chưa được phân loại, đã được xâu thành chuỗi tạm thời để tiện vận chuyển.			
7103.10	- Chưa gia công hoặc mới chỉ được cắt đơn giản hoặc tạo hình thô:			
7103.10.10	- - Rubi	0	0	0
7103.10.20	- - Ngọc bích (nephrite và jadeite)	0	0	0
7103.10.90	- - Loại khác	0	0	0
	- Đã gia công cách khác:			
7103.91	- - Rubi, saphia và ngọc lục bảo:			
7103.91.10	- - - Rubi	0	0	0
7103.91.90	- - - Loại khác	0	0	0
7103.99.00	- - Loại khác	0	0	0
71.04	Đá quý hoặc đá bán quý tổng hợp hoặc tái tạo, đã hoặc chưa gia công hoặc phân loại nhưng chưa xâu thành chuỗi, chưa gắn hoặc nạm dát; đá quý hoặc đá bán quý tổng hợp hoặc tái tạo chưa phân loại, đã được xâu thành chuỗi tạm thời để tiện vận chuyển.			
7104.10	- Thạch anh áp điện:			
7104.10.10	- - Chưa gia công	0	0	0
7104.10.20	- - Đã gia công	0	0	0
7104.20.00	- Loại khác, chưa gia công hoặc mới chỉ được cắt đơn giản hoặc tạo hình thô	0	0	0
7104.90.00	- Loại khác	0	0	0
71.05	Bụi và bột của đá quý hoặc đá bán quý tự nhiên hoặc tổng hợp.			
7105.10.00	- Cửa kim cương	0	0	0
7105.90.00	- Loại khác	0	0	0
71.06	Bạc (kể cả bạc được mạ vàng hoặc bạch kim), chưa gia công hoặc ở dạng bán thành phẩm, hoặc dạng bột.			
7106.10.00	- Dạng bột	0	0	0
	- Dạng khác:			
7106.91.00	- - Chưa gia công	0	0	0
7106.92.00	- - Dạng bán thành phẩm	0	0	0
7107.00.00	Kim loại cơ bản được dát phủ bạc, chưa gia công quá mức bán thành phẩm.	0	0	0
71.08	Vàng (kể cả vàng mạ bạch kim) chưa gia công hoặc ở dạng bán thành phẩm, hoặc ở dạng bột.			
	- Không phải dạng tiền tệ:			

7108.11.00	- - Dạng bột	0	0	0
7108.12.00	- - Dạng chưa gia công khác	1	1	1
7108.13.00	- - Dạng bán thành phẩm khác	0	0	0
7108.20.00	- Dạng tiền tệ	0	0	0
7109.00.00	Kim loại cơ bản hoặc bạc, dát phủ vàng, chưa được gia công quá mức bán thành phẩm.	0	0	0
71.10	Bạch kim, chưa gia công hoặc ở dạng bán thành phẩm, hoặc dạng bột.			
	- Bạch kim:			
7110.11.00	- - Chưa gia công hoặc ở dạng bột	0	0	0
7110.19.00	- - Loại khác	0	0	0
	- Paladi:			
7110.21.00	- - Chưa gia công hoặc ở dạng bột	0	0	0
7110.29.00	- - Loại khác	0	0	0
	- Rodi:			
7110.31.00	- - Chưa gia công hoặc ở dạng bột	0	0	0
7110.39.00	- - Loại khác	0	0	0
	- Iridi, osmi và ruteni:			
7110.41.00	- - Chưa gia công hoặc ở dạng bột	0	0	0
7110.49.00	- - Loại khác	0	0	0
71.11	Kim loại cơ bản, bạc hoặc vàng, dát phủ bạch kim, chưa gia công quá mức bán thành phẩm.			
7111.00.10	- Bạc hoặc vàng, mạ bạch kim	0	0	0
7111.00.90	- Loại khác	0	0	0
71.12	Phế liệu và mảnh vụn của kim loại quý hoặc kim loại dát phủ kim loại quý; phế liệu và mảnh vụn khác chứa kim loại quý hoặc các hợp chất kim loại quý, loại sử dụng chủ yếu cho việc thu hồi kim loại quý.			
7112.30.00	- Tro (xỉ) có chứa kim loại quý hoặc các hợp chất kim loại quý	0	0	0
	- Loại khác:			
7112.91.00	- - Từ vàng, kể cả kim loại dát phủ vàng trừ mảnh vụn có chứa các kim loại quý khác	0	0	0
7112.92.00	- - Từ bạch kim, kể cả kim loại dát phủ bạch kim trừ mảnh vụn có chứa các kim loại quý khác	0	0	0
7112.99	- - Loại khác:			
7112.99.10	- - - Từ bạc, kể cả kim loại dát phủ bạc trừ mảnh vụn có chứa các kim loại quý khác	0	0	0
7112.99.90	- - - Loại khác	0	0	0
71.13	Đồ trang sức và các bộ phận rời của đồ trang sức, bằng kim loại quý hoặc kim loại được dát phủ kim loại quý.			
	- Bằng kim loại quý đã hoặc chưa mạ hoặc dát phủ kim loại quý:			
7113.11	- - Bằng bạc, đã hoặc chưa mạ hoặc dát phủ kim loại quý khác:			

7113.11.10	- - - Bộ phận	7	5	0
7113.11.90	- - - Loại khác	7	5	0
7113.19	- - Bảng kim loại quý khác, đã hoặc chưa mạ hoặc dát phủ kim loại quý:			
7113.19.10	- - - Bộ phận	7	5	0
7113.19.90	- - - Loại khác	7	5	0
7113.20	- Bảng kim loại cơ bản dát phủ kim loại quý:			
7113.20.10	- - Bộ phận	7	5	0
7113.20.90	- - Loại khác	7	5	0
71.14	Đồ kỹ nghệ vàng hoặc bạc và các bộ phận rời của đồ kỹ nghệ vàng bạc, bằng kim loại quý hoặc kim loại dát phủ kim loại quý.			
	- Bảng kim loại quý đã hoặc chưa mạ hoặc dát phủ kim loại quý:			
7114.11.00	- - Bảng bạc, đã hoặc chưa mạ hoặc dát phủ kim loại quý khác	7	5	0
7114.19.00	- - Bảng kim loại quý khác, đã hoặc chưa mạ hoặc dát phủ kim loại quý	7	5	0
7114.20.00	- Bảng kim loại cơ bản dát phủ kim loại quý	7	5	0
71.15	Các sản phẩm khác bằng kim loại quý hoặc kim loại dát phủ kim loại quý.			
7115.10.00	- Vật xúc tác ở dạng tấm đan hoặc lưới, bằng bạch kim	7	5	0
7115.90	- Loại khác:			
7115.90.10	- - Bảng vàng hoặc bạc	7	5	0
7115.90.20	- - Bảng kim loại mạ vàng hoặc mạ bạc	7	5	0
7115.90.90	- - Loại khác	7	5	0
71.16	Sản phẩm bằng ngọc trai tự nhiên hoặc nuôi cấy, đá quý hoặc đá bán quý (tự nhiên, tổng hợp hoặc tái tạo).			
7116.10.00	- Bảng ngọc trai tự nhiên hoặc nuôi cấy	7	5	0
7116.20.00	- Bảng đá quý hoặc đá bán quý (tự nhiên, tổng hợp hoặc tái tạo)	7	5	0
71.17	Đồ trang sức làm bằng chất liệu khác.			
	- Bảng kim loại cơ bản, đã hoặc chưa mạ kim loại quý:			
7117.11	- - Khuy măng sét và khuy rời:			
7117.11.10	- - - Bộ phận	7	5	0
7117.11.90	- - - Loại khác	7	5	0
7117.19	- - Loại khác:			
7117.19.10	- - - Vòng	7	5	0
7117.19.20	- - - Đồ trang sức khác làm bằng kim loại cơ bản, đã hoặc chưa mạ kim loại quý	7	5	0
7117.19.90	- - - Bộ phận	7	5	0
7117.90	- Loại khác:			
	- - Vòng:			

7117.90.11	- - - Làm toàn bộ bằng plastic hoặc bằng thủy tinh	7	5	0
7117.90.12	- - - Làm toàn bộ bằng gỗ, vật liệu khắc từ mai rùa, ngà voi, xương, sừng, san hô, xà cừ và các loại động vật khác đã gia công, vật liệu khắc từ thực vật đã gia công hoặc vật liệu khoáng sản đã gia công	7	5	0
7117.90.13	- - - Làm toàn bộ bằng sứ	7	5	0
7117.90.19	- - - Loại khác	7	5	0
	- - Đồ trang sức khác làm bằng chất liệu khác:			
7117.90.21	- - - Làm toàn bộ bằng plastic hoặc bằng thủy tinh	7	5	0
7117.90.22	- - - Làm toàn bộ bằng gỗ, vật liệu khắc từ mai rùa, ngà voi, xương, sừng, san hô, xà cừ và các loại động vật khác đã gia công, vật liệu khắc từ thực vật đã gia công hoặc vật liệu khoáng sản đã gia công	7	5	0
7117.90.23	- - - Làm toàn bộ bằng sứ	7	5	0
7117.90.29	- - - Loại khác	7	5	0
	- - Bộ phận:			
7117.90.91	- - - Làm toàn bộ bằng plastic hoặc bằng thủy tinh	7	5	0
7117.90.92	- - - Làm toàn bộ bằng gỗ, vật liệu khắc từ mai rùa, ngà voi, xương, sừng, san hô, xà cừ và các loại động vật khác đã gia công, vật liệu khắc từ thực vật đã gia công hoặc vật liệu khoáng sản đã gia công	7	5	0
7117.90.93	- - - Làm toàn bộ bằng sứ	7	5	0
7117.90.99	- - - Loại khác	7	5	0
71.18	Tiền kim loại.			
7118.10	- Tiền kim loại (trừ tiền vàng), không được coi là tiền tệ chính thức:			
7118.10.10	- - Tiền bằng bạc	7	5	0
7118.10.90	- - Loại khác	7	5	0
7118.90	- Loại khác:			
7118.90.10	- - Tiền bằng vàng, được coi là tiền tệ chính thức hoặc không chính thức	7	5	0
7118.90.20	- - Tiền bằng bạc, loại được coi là tiền tệ chính thức	7	5	0
7118.90.90	- - Loại khác	7	5	0
	Chương 72 - Sắt và thép			
72.01	Gang thổi và, gang kính ở dạng thổi, dạng khối hoặc dạng thô khác.			
7201.10.00	- Gang thổi không hợp kim có hàm lượng phospho từ 0,5% trở xuống tính theo trọng lượng	0	0	0
7201.20.00	- Gang thổi không hợp kim có hàm lượng phospho trên 0,5% tính theo trọng lượng	0	0	0
7201.50.00	- Gang thổi hợp kim; gang kính	0	0	0
72.02	Hợp kim fero.			
	- Fero - mangan:			
7202.11.00	- - Có hàm lượng carbon trên 2% tính theo trọng lượng	0	0	0
7202.19.00	- - Loại khác	0	0	0

	- Fero - silic:			
7202.21.00	- - Có hàm lượng silic trên 55% tính theo trọng lượng	0	0	0
7202.29.00	- - Loại khác	0	0	0
7202.30.00	- Fero - silic - mangan	0	0	0
	- Fero - crôm:			
7202.41.00	- - Có hàm lượng carbon trên 4% tính theo trọng lượng	0	0	0
7202.49.00	- - Loại khác	0	0	0
7202.50.00	- Fero - silic - crôm	0	0	0
7202.60.00	- Fero - niken	0	0	0
7202.70.00	- Fero - molipđen	0	0	0
7202.80.00	- Fero - vonfram và fero - silic - vonfram	0	0	0
	- Loại khác:			
7202.91.00	- - Fero - titan và fero - silic - titan	0	0	0
7202.92.00	- - Fero - vanadi	0	0	0
7202.93.00	- - Fero - niobi	0	0	0
7202.99.00	- - Loại khác	0	0	0
72.03	Các sản phẩm chứa sắt được hoàn nguyên trực tiếp từ quặng sắt và các sản phẩm sắt xộp khác, dạng tảng, cục hoặc các dạng tương tự; sắt có độ tinh khiết tối thiểu là 99,94%, ở dạng tảng, cục hoặc các dạng tương tự.			
7203.10.00	- Các sản phẩm chứa sắt được hoàn nguyên trực tiếp từ quặng sắt	0	0	0
7203.90.00	- Loại khác	0	0	0
72.04	Phế liệu và mảnh vụn sắt; thỏi đúc phế liệu nấu lại từ sắt hoặc thép.			
7204.10.00	- Phế liệu và mảnh vụn của gang đúc	0	0	0
	- Phế liệu và mảnh vụn của thép hợp kim:			
7204.21.00	- - Bảng thép không gỉ	0	0	0
7204.29.00	- - Loại khác	0	0	0
7204.30.00	- Phế liệu và mảnh vụn của sắt hoặc thép tráng thiếc	0	0	0
	- Phế liệu và mảnh vụn khác:			
7204.41.00	- - Phoi tiện, phoi bào, mảnh vỡ, vảy cán, mặt cưa, mặt giũa, phoi cắt và bavias, đã hoặc chưa được ép thành khối hay đóng thành kiện, bánh, bó	0	0	0
7204.49.00	- - Loại khác	0	0	0
7204.50.00	- Thỏi đúc phế liệu nấu lại	0	0	0
72.05	Hạt và bột, của gang thổi, gang kính, sắt hoặc thép.			
7205.10.00	- Hạt	0	0	0
	- Bột:			
7205.21.00	- Của thép hợp kim	0	0	0
7205.29.00	- - Loại khác	0	0	0
72.06	Sắt và thép không hợp kim dạng thỏi đúc hoặc các dạng thô khác (trừ sắt thuộc nhóm 72.03).			

7206.10	- Dạng thỏi đúc:			
7206.10.10	- - Có hàm lượng carbon trên 0,6% tính theo trọng lượng	0	0	0
7206.10.90	- - Loại khác	0	0	0
7206.90.00	- Loại khác	0	0	0
72.07	Sắt hoặc thép không hợp kim ở dạng bán thành phẩm.			
	- Có hàm lượng carbon dưới 0,25% tính theo trọng lượng:			
7207.11.00	- - Mặt cắt ngang hình chữ nhật (kể cả hình vuông), có chiều rộng nhỏ hơn hai lần chiều dày	*	*	*
7207.12	- - Loại khác, có mặt cắt ngang hình chữ nhật (trừ hình vuông):			
7207.12.10	- - - Phôi dẹt (dạng phiến)	3	3	3
7207.12.90	- - - Loại khác	10	10	10
7207.19.00	- - Loại khác	10	10	10
7207.20	- Có hàm lượng carbon từ 0,25% trở lên tính theo trọng lượng:			
	- - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
7207.20.10	- - - Phôi dẹt (dạng phiến)	3	3	3
	- - - Loại khác:			
7207.20.21	- - - - Dạng khối được tạo hình thô bằng cách rèn; phôi dạng tấm	3	3	3
7207.20.29	- - - - Loại khác	*	*	*
	- - Loại khác:			
7207.20.91	- - - Phôi dẹt (dạng phiến)	3	3	3
	- - - Loại khác:			
7207.20.92	- - - - Dạng khối được tạo hình thô bằng cách rèn; phôi dạng tấm	3	3	3
7207.20.99	- - - - Loại khác	10	10	10
72.08	Các sản phẩm sắt hoặc thép không hợp kim được cán phẳng, có chiều rộng từ 600mm trở lên, được cán nóng, chưa phủ, mạ hoặc tráng.			
7208.10.00	- Dạng cuộn, chưa được gia công quá mức cán nóng, có hình đập nổi	0	0	0
	- Loại khác, dạng cuộn, chưa được gia công quá mức cán nóng, đã ngâm tẩy gỉ:			
7208.25.00	- - Chiều dày từ 4,75 mm trở lên	0	0	0
7208.26.00	- - Chiều dày từ 3 mm đến dưới 4,75 mm	0	0	0
7208.27	- - Chiều dày dưới 3mm:			
7208.27.10	- - - Chiều dày dưới 2mm	0	0	0
7208.27.90	- - - Loại khác	0	0	0
	- Loại khác, dạng cuộn, chưa được gia công quá mức cán nóng:			
7208.36.00	- - Chiều dày trên 10 mm	5	5	5
7208.37.00	- - Chiều dày từ 4,75 mm đến 10 mm	0	0	0
7208.38.00	- - Chiều dày từ 3 mm đến dưới 4,75 mm	0	0	0
7208.39.00	- - Chiều dày dưới 3 mm	0	0	0

7208.40.00	- Dạng không cuộn, chưa được gia công quá mức cán nóng, có hình dập nổi trên bề mặt	0	0	0
	- Loại khác, dạng không cuộn, chưa được gia công quá mức cán nóng:			
7208.51.00	- - Chiều dày trên 10 mm	0	0	0
7208.52.00	- - Chiều dày từ 4,75 mm đến 10 mm	0	0	0
7208.53.00	- - Chiều dày từ 3 mm đến dưới 4,75 mm	0	0	0
7208.54.00	- - Chiều dày dưới 3 mm	5	5	5
7208.90.00	- Loại khác	0	0	0
72.09	Các sản phẩm sắt hoặc thép không hợp kim được cán phẳng, có chiều rộng từ 600 mm trở lên, cán nguội (ép nguội), chưa dát phủ, mạ hoặc tráng.			
	- Ở dạng cuộn, chưa được gia công quá mức cán nguội (ép nguội):			
7209.15.00	- - Có chiều dày từ 3 mm trở lên	*	*	*
7209.16.00	- - Có chiều dày trên 1 mm đến dưới 3 mm	*	*	*
7209.17.00	- - Có chiều dày từ 0,5 mm đến 1 mm	7	7	7
7209.18	- - Có chiều dày dưới 0,5 mm:			
7209.18.10	- - - Tấm thép đen (tôn đen) cán để tráng thiếc (Tin - mill blackplate - TMBP)	7	7	7
	- - - Loại khác:			
7209.18.91	- - - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 0,17 mm	7	7	7
7209.18.99	- - - - Loại khác	7	7	7
	- Ở dạng không cuộn, chưa được gia công quá mức cán nguội (ép nguội):			
7209.25.00	- - Có chiều dày từ 3 mm trở lên	*	*	*
7209.26.00	- - Có chiều dày trên 1 mm đến dưới 3 mm	*	*	*
7209.27.00	- - Có chiều dày từ 0,5 mm đến 1 mm	*	*	*
7209.28	- - Có chiều dày dưới 0,5 mm:			
7209.28.10	- - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 0,17 mm	*	*	*
7209.28.90	- - - Loại khác	*	*	*
7209.90	- Loại khác:			
7209.90.10	- - Dạng lượn sóng	*	*	*
7209.90.90	- - Loại khác	*	*	*
72.10	Các sản phẩm sắt hoặc thép không hợp kim được cán phẳng, có chiều rộng từ 600mm trở lên, đã phủ, mạ hoặc tráng.			
	- Được mạ hoặc tráng thiếc:			
7210.11	- - Có chiều dày từ 0,5 mm trở lên:			
7210.11.10	- - - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng lượng	7	7	7
7210.11.90	- - - Loại khác	7	7	7
7210.12	- - Có chiều dày dưới 0,5 mm:			
7210.12.10	- - - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng	7	7	7

	lượng			
7210.12.90	- - - Loại khác	7	7	7
7210.20	- Được mạ hoặc tráng chì, kể cả hợp kim chì thiếc:			
7210.20.10	- - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	0	0	0
7210.20.90	- - Loại khác	0	0	0
7210.30	- Được mạ hoặc tráng kẽm bằng phương pháp điện phân:			
	- - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
7210.30.11	- - - Chiều dày không quá 1,2 mm	10	10	10
7210.30.12	- - - Chiều dày trên 1,2 mm nhưng không quá 1,5 mm	5	5	5
7210.30.19	- - - Loại khác	5	5	5
	- - Loại khác:			
7210.30.91	- - - Chiều dày không quá 1,2 mm	10	10	10
7210.30.99	- - - Loại khác	5	5	5
	- Được mạ hoặc tráng kẽm bằng phương pháp khác:			
7210.41	- - Dạng lượn sóng:			
	- - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
7210.41.11	- - - - Chiều dày không quá 1,2 mm	10	10	10
7210.41.12	- - - - Chiều dày trên 1,2 mm nhưng không quá 1,5 mm	10	10	10
7210.41.19	- - - - Loại khác	10	10	10
	- - - Loại khác:			
7210.41.91	- - - - Chiều dày không quá 1,2 mm	*	*	*
7210.41.99	- - - - Loại khác	10	10	10
7210.49	- - Loại khác:			
	- - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
7210.49.11	- - - - Được phủ, mạ hoặc tráng kẽm bằng phương pháp hợp kim hóa bề mặt có hàm lượng carbon dưới 0,04% tính theo trọng lượng và chiều dày không quá 1,2 mm	10	10	10
7210.49.12	- - - - Loại khác, chiều dày không quá 1,2 mm	25	25	25
7210.49.13	- - - - Chiều dày trên 1,2 mm nhưng không quá 1,5 mm	10	10	10
7210.49.19	- - - - Loại khác	10	10	10
	- - - Loại khác:			
7210.49.91	- - - - Chiều dày không quá 1,2 mm	40	40	40
7210.49.99	- - - - Loại khác	10	10	10
7210.50.00	- Được mạ hoặc tráng bằng oxit crom hoặc bằng crom và oxit crom	7	7	7
	- Được mạ hoặc tráng nhôm:			
7210.61	- - Được mạ hoặc tráng hợp kim nhôm-kẽm:			
	- - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
7210.61.11	- - - - Chiều dày không quá 1,2 mm	40	40	40
7210.61.12	- - - - Chiều dày trên 1,2 mm nhưng không quá 1,5 mm	10	10	10
7210.61.19	- - - - Loại khác	10	10	10
	- - - Loại khác:			
7210.61.91	- - - - Chiều dày không quá 1,2 mm	40	40	40
7210.61.99	- - - - Loại khác	10	10	10

7210.69	- - Loại khác:			
	- - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
7210.69.11	- - - - Chiều dày không quá 1,2 mm	*	*	*
7210.69.12	- - - - Chiều dày trên 1,2 mm nhưng không quá 1,5 mm	10	10	10
7210.69.19	- - - - Loại khác	10	10	10
	- - - Loại khác:			
7210.69.91	- - - - Chiều dày không quá 1,2 mm	*	*	*
7210.69.99	- - - - Loại khác	10	10	10
7210.70	- Được sơn, quét vécni hoặc phủ plastic:			
7210.70.10	- - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	30	25	20
7210.70.90	- - Loại khác	30	25	20
7210.90	- Loại khác:			
7210.90.10	- - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	10	10	10
7210.90.90	- - Loại khác	10	10	10
72.11	Các sản phẩm sắt hoặc thép không hợp kim cán phẳng, có chiều rộng dưới 600mm, chưa phủ, mạ hoặc tráng.			
	- Chưa được gia công quá mức cán nóng:			
7211.13	- - Được cán 4 mặt hoặc ở dạng khuôn hộp kín, có chiều rộng trên 150 mm và chiều dày không dưới 4 mm, không ở dạng cuộn và không có hình nổi:			
7211.13.10	- - - Dạng đai và dải, chiều rộng trên 150 mm nhưng không quá 400 mm	0	0	0
7211.13.90	- - - Loại khác	0	0	0
7211.14	- - Loại khác, chiều dày từ 4,75 mm trở lên:			
	- - - Chiều dày từ 4,75mm trở lên nhưng không quá 10 mm:			
7211.14.11	- - - - Dạng đai và dải, chiều rộng không quá 400 mm	3	3	3
7211.14.12	- - - - Dạng lượn sóng, có hàm lượng carbon dưới 0,6% tính theo trọng lượng	3	3	3
7211.14.19	- - - - Loại khác	3	3	3
	- - - Chiều dày trên 10mm:			
7211.14.21	- - - - Dạng đai và dải, chiều rộng không quá 400 mm	3	3	3
7211.14.22	- - - - Dạng lượn sóng, có hàm lượng carbon dưới 0,6% tính theo trọng lượng	3	3	3
7211.14.29	- - - - Loại khác	3	3	3
7211.19	- - Loại khác:			
	- - - Chiều dày từ 2 mm trở lên nhưng dưới 4,75 mm:			
7211.19.11	- - - - Dạng đai và dải, chiều rộng không quá 400 mm	3	3	3
7211.19.12	- - - - Dạng lượn sóng, có hàm lượng carbon dưới 0,6% tính theo trọng lượng	3	3	3
7211.19.19	- - - - Loại khác	3	3	3
	- - - Chiều dày dưới 2 mm:			
7211.19.21	- - - - Dạng đai và dải, chiều rộng không quá 400 mm	3	3	3
7211.19.22	- - - - Dạng lượn sóng, có hàm lượng carbon dưới 0,6% tính theo trọng lượng	3	3	3

7211.19.23	- - - - Loại khác, chiều dày không quá 0,17mm	3	3	3
7211.19.29	- - - - Loại khác	3	3	3
	- Chưa được gia công quá mức cán nguội (ép nguội):			
7211.23	- - Có hàm lượng carbon dưới 0,25% tính theo trọng lượng:			
7211.23.10	- - - Dạng lượn sóng	0	0	0
7211.23.20	- - - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7211.23.30	- - - Loại khác, chiều dày không quá 0,17 mm	0	0	0
7211.23.90	- - - Loại khác	0	0	0
7211.29	- - Loại khác:			
7211.29.10	- - - Dạng lượn sóng	0	0	0
7211.29.20	- - - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7211.29.30	- - - Loại khác, chiều dày không quá 0,17 mm	0	0	0
7211.29.90	- - - Loại khác	0	0	0
7211.90	- Loại khác:			
7211.90.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7211.90.20	- - Dạng lượn sóng, có hàm lượng carbon dưới 0,6% tính theo trọng lượng	0	0	0
7211.90.30	- - Loại khác, chiều dày không quá 0,17 mm	0	0	0
7211.90.90	- - Loại khác	0	0	0
72.12	Các sản phẩm sắt hoặc thép không hợp kim cán phẳng, có chiều rộng dưới 600mm, đã phủ, mạ hoặc tráng.			
7212.10	- Được mạ hoặc tráng thiếc:			
7212.10.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	3	3	3
	- - Loại khác:			
7212.10.91	- - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng	3	3	3
7212.10.99	- - - Loại khác	3	3	3
7212.20	- Được mạ hoặc tráng kẽm bằng phương pháp điện phân:			
7212.20.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	5	5	5
7212.20.20	- - Loại khác, có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	5	5	5
7212.20.90	- - Loại khác	5	5	5
7212.30	- Được mạ hoặc tráng kẽm bằng phương pháp khác:			
7212.30.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	10	10	10
7212.30.20	- - Loại khác, có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	10	10	10
	- - Loại khác:			
7212.30.91	- - - Được phủ, mạ hoặc tráng kẽm bằng phương pháp hợp kim hóa bề mặt có hàm lượng carbon dưới 0,04% tính theo trọng lượng	10	10	10
7212.30.99	- - - Loại khác	10	10	10
7212.40	- Được sơn, quét vecni hoặc phủ plastic:			
7212.40.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	5	5	5
7212.40.20	- - Loại khác, có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	5	5	5
7212.40.90	- - Loại khác	5	5	5

7212.50	- Được mạ hoặc tráng bằng phương pháp khác:			
	- - Mạ hoặc tráng bằng oxit crôm hoặc bằng crôm và oxit crôm:			
7212.50.11	- - - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7212.50.12	- - - Loại khác, có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	0	0	0
7212.50.19	- - - Loại khác	0	0	0
	- - Mạ hoặc tráng hợp kim nhôm-kẽm:			
7212.50.21	- - - Dạng đai và dải, chiều rộng không quá 400 mm	10	10	10
7212.50.22	- - - Loại khác, có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	10	10	10
7212.50.29	- - - Loại khác	10	10	10
	- - Loại khác:			
7212.50.91	- - - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7212.50.92	- - - Loại khác, có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	5	5	5
7212.50.99	- - - Loại khác	5	5	5
7212.60	- Được dát phủ:			
7212.60.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7212.60.20	- - Loại khác, có hàm lượng carbon dưới 0,6% tính theo trọng lượng và chiều dày không quá 1,5 mm	0	0	0
7212.60.90	- - Loại khác	0	0	0
72.13	Sắt hoặc thép không hợp kim, dạng thanh và que, dạng cuộn cuộn không đều, được cán nóng.			
7213.10.00	- Có răng khía, rãnh, gân hoặc các dạng khác được tạo thành trong quá trình cán	10	10	10
7213.20.00	- Loại khác, bằng thép dễ cắt gọt	0	0	0
	- Loại khác:			
7213.91	- - Có đường kính mặt cắt ngang hình tròn dưới 14 mm:			
7213.91.10	- - - Loại dùng để sản xuất que hàn	5	5	5
7213.91.20	- - - Thép cốt bê tông	10	10	10
7213.91.90	- - - Loại khác	10	10	10
7213.99	- - Loại khác:			
7213.99.10	- - - Loại dùng để sản xuất que hàn	5	5	5
7213.99.20	- - - Thép cốt bê tông	10	10	10
7213.99.90	- - - Loại khác	10	10	10
72.14	Sắt hoặc thép không hợp kim ở dạng thanh và que khác, chưa được gia công quá mức rèn, cán nóng, kéo nóng hoặc ép đùn nóng, nhưng kể cả những dạng này được xoắn sau khi cán.			
7214.10	- Đã qua rèn:			
	- - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
7214.10.11	- - - Có mặt cắt ngang hình tròn	*	*	*
7214.10.19	- - - Loại khác	*	*	*
	- - Loại khác:			

7214.10.21	- - - Có mặt cắt ngang hình tròn	*	*	*
7214.10.29	- - - Loại khác	*	*	*
7214.20	- Có răng khía, rãnh, gân hoặc các dạng khác được tạo thành trong quá trình cán hoặc xoắn sau khi cán:			
	- - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng:			
	- - - Có mặt cắt ngang hình tròn:			
7214.20.31	- - - - Thép cốt bê tông	*	*	*
7214.20.39	- - - - Loại khác	*	*	*
	- - - Loại khác:			
7214.20.41	- - - - Thép cốt bê tông	*	*	*
7214.20.49	- - - - Loại khác	*	*	*
	- - Loại khác:			
	- - - Có mặt cắt ngang hình tròn:			
7214.20.51	- - - - Thép cốt bê tông	*	*	*
7214.20.59	- - - - Loại khác	*	*	*
	- - - Loại khác:			
7214.20.61	- - - - Thép cốt bê tông	*	*	*
7214.20.69	- - - - Loại khác	*	*	*
7214.30.00	- Loại khác, bằng thép dễ cắt gọt	0	0	0
	- Loại khác:			
7214.91	- - Mặt cắt ngang hình chữ nhật (trừ hình vuông);			
7214.91.10	- - - Có hàm lượng carbon dưới 0,6% tính theo trọng lượng	*	*	*
7214.91.20	- - - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng lượng	*	*	*
7214.99	- - Loại khác:			
7214.99.10	- - - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng lượng, loại trừ dạng mặt cắt ngang hình tròn	*	*	*
7214.99.90	- - - Loại khác	*	*	*
72.15	Sắt hoặc thép không hợp kim ở dạng thanh và que khác.			
7215.10.00	- Bằng thép dễ cắt gọt, chưa được gia công quá mức tạo hình nguội hoặc gia công kết thúc nguội	0	0	0
7215.50	- Loại khác, chưa được gia công quá mức tạo hình nguội hoặc gia công kết thúc nguội:			
7215.50.10	- - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng lượng, trừ dạng mặt cắt ngang hình tròn	*	*	*
	- - Loại khác:			
7215.50.91	- - - Thép cốt bê tông	*	*	*
7215.50.99	- - - Loại khác	*	*	*
7215.90	- Loại khác:			
7215.90.10	- - Thép cốt bê tông	*	*	*
7215.90.90	- - Loại khác	*	*	*
72.16	Sắt hoặc thép không hợp kim dạng góc, khuôn, hình.			
7216.10.00	- Hình chữ U, I hoặc H, chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn, có chiều cao dưới 80 mm	*	*	*

	- Hình chữ L hoặc chữ T, chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn, có chiều cao dưới 80 mm:			
7216.21.00	- - Hình chữ L	*	*	*
7216.22.00	- - Hình chữ T	10	10	10
	- Hình chữ U, I hoặc H, chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn có chiều cao từ 80 mm trở lên:			
7216.31.00	- - Hình chữ U	10	10	10
7216.32.00	- - Hình chữ I	10	10	10
7216.33.00	- - Hình chữ H	10	10	10
7216.40.00	- Hình chữ L hoặc chữ T, chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn, có chiều cao từ 80 mm trở lên	10	10	10
7216.50	- Góc, khuôn và hình khác, chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn qua khuôn:			
7216.50.10	- - Có chiều cao dưới 80 mm	10	10	10
7216.50.90	- - Loại khác	10	10	10
	- Góc, khuôn và hình khác, chưa được gia công quá mức tạo hình nguội hoặc gia công kết thúc nguội:			
7216.61.00	- - Thu được từ các sản phẩm cán phẳng	10	10	10
7216.69.00	- - Loại khác	10	10	10
	- Loại khác:			
7216.91.00	- - Được tạo hình hoặc hoàn thiện trong quá trình gia công nguội từ các sản phẩm cán phẳng	10	10	10
7216.99.00	- - Loại khác	10	10	10
72.17	Dây của sắt hoặc thép không hợp kim.			
7217.10	- Không được mạ hoặc tráng, đã hoặc chưa được đánh bóng:			
7217.10.10	- - Có hàm lượng carbon dưới 0,25% tính theo trọng lượng	30	25	20
	- - Có hàm lượng carbon từ 0,25% đến dưới 0,6% tính theo trọng lượng:			
7217.10.22	- - - Dây tanh; thép dây dẹt cuộn tang; thép dây dự ứng lực; dây thép dễ cắt gọt	5	5	5
7217.10.29	- - - Loại khác	5	5	5
	- - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng lượng:			
7217.10.31	- - - Dây thép làm nan hoa; dây tanh; thép dây dẹt cuộn tang; thép dây dự ứng lực; dây thép dễ cắt gọt	5	5	5
7217.10.39	- - - Loại khác	5	5	5
7217.20	- Được mạ hoặc tráng kẽm:			
7217.20.10	- - Chứa hàm lượng carbon dưới 0,25% tính theo trọng lượng	30	25	20
7217.20.20	- - Chứa hàm lượng carbon từ 0,25% đến dưới 0,45% tính theo trọng lượng	5	5	5
	- - Chứa hàm lượng carbon từ 0,45% trở lên tính theo trọng lượng:			
7217.20.91	- - - Dây thép dùng làm lõi cho cáp dẫn điện bằng nhôm (ACSR)	5	5	5
7217.20.99	- - - Loại khác	5	5	5
7217.30	- Được mạ hoặc tráng kim loại cơ bản khác:			
	- - Có hàm lượng carbon dưới 0,25% tính theo trọng lượng:			

7217.30.11	- - - Mạ hoặc tráng thiếc	30	25	20
7217.30.19	- - - Loại khác	30	25	20
	- - Có hàm lượng carbon từ 0,25% đến dưới 0,6% tính theo trọng lượng:			
7217.30.21	- - - Mạ hoặc tráng thiếc	5	5	5
7217.30.29	- - - Loại khác	5	5	5
	- - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng lượng:			
7217.30.31	- - - Dây thép phủ hợp kim đồng loại dùng để làm tanh lớp cao su loại bơm hơi (dây tanh)	5	5	5
7217.30.32	- - - Loại khác, mạ hoặc tráng thiếc	5	5	5
7217.30.39	- - - Loại khác	5	5	5
7217.90	- Loại khác:			
7217.90.10	- - Có hàm lượng carbon dưới 0,25% tính theo trọng lượng	30	25	20
7217.90.90	- - Loại khác	5	5	5
72.18	Thép không gỉ ở dạng thỏi đúc hoặc dạng thô khác; bán thành phẩm của thép không gỉ.			
7218.10.00	- Ở dạng thỏi đúc và dạng thô khác	0	0	0
	- Loại khác:			
7218.91.00	- - Có mặt cắt ngang hình chữ nhật (trừ hình vuông)	0	0	0
7218.99.00	- - Loại khác	0	0	0
72.19	Các sản phẩm của thép không gỉ cán phẳng, có chiều rộng từ 600 mm trở lên.			
	- Chưa được gia công quá mức cán nóng, ở dạng cuộn:			
7219.11.00	- - Chiều dày trên 10 mm	0	0	0
7219.12.00	- - Chiều dày từ 4,75 mm đến 10 mm	0	0	0
7219.13.00	- - Chiều dày từ 3 mm đến dưới 4,75 mm	0	0	0
7219.14.00	- - Chiều dày dưới 3 mm	0	0	0
	- Chưa được gia công quá mức cán nóng, không ở dạng cuộn:			
7219.21.00	- - Chiều dày trên 10 mm	0	0	0
7219.22.00	- - Chiều dày từ 4,75 mm đến 10 mm	0	0	0
7219.23.00	- - Chiều dày từ 3 mm đến dưới 4,75mm	0	0	0
7219.24.00	- - Chiều dày dưới 3 mm	0	0	0
	- Chưa được gia công quá mức cán nguội (ép nguội):			
7219.31.00	- - Chiều dày từ 4,75 mm trở lên	0	0	0
7219.32.00	- - Chiều dày từ 3 mm đến dưới 4,75 mm	0	0	0
7219.33.00	- - Chiều dày trên 1mm đến dưới 3 mm	0	0	0
7219.34.00	- - Chiều dày từ 0,5 mm đến 1 mm	0	0	0
7219.35.00	- - Chiều dày dưới 0,5 mm	0	0	0
7219.90.00	- Loại khác	0	0	0
72.20	Các sản phẩm thép không gỉ được cán phẳng, có chiều rộng dưới 600 mm.			
	- Chưa được gia công quá mức cán nóng:			

7220.11	- - Chiều dày từ 4,75mm trở lên:			
7220.11.10	- - - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7220.11.90	- - - Loại khác	0	0	0
7220.12	- - Chiều dày dưới 4,75 mm:			
7220.12.10	- - - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7220.12.90	- - - Loại khác	0	0	0
7220.20	- Chưa được gia công quá mức cán nguội (ép nguội):			
7220.20.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7220.20.90	- - Loại khác	0	0	0
7220.90	- Loại khác:			
7220.90.10	- - Dạng đai và dải, chiều rộng không quá 400 mm	0	0	0
7220.90.90	- - Loại khác	0	0	0
7221.00.00	Thanh và que thép không gỉ được cán nóng, dạng cuộn cuộn không đều.	0	0	0
72.22	Thép không gỉ dạng thanh và que khác; thép không gỉ ở dạng góc, khuôn và hình khác.			
	- Dạng thanh và que, chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn qua khuôn:			
7222.11.00	- - Có mặt cắt ngang hình tròn	0	0	0
7222.19.00	- - Loại khác	0	0	0
7222.20	- Dạng thanh và que, chưa được gia công quá mức tạo hình nguội hoặc gia công kết thúc nguội:			
7222.20.10	- - Có mặt cắt ngang hình tròn	0	0	0
7222.20.90	- - Loại khác	0	0	0
7222.30	- Các thanh và que khác:			
7222.30.10	- - Có mặt cắt ngang hình tròn	0	0	0
7222.30.90	- - Loại khác	0	0	0
7222.40	- Các dạng góc, khuôn và hình:			
7222.40.10	- - Chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn qua khuôn	0	0	0
7222.40.90	- - Loại khác	0	0	0
7223.00.00	Dây thép không gỉ.	0	0	0
72.24	Thép hợp kim khác ở dạng thỏi đúc hoặc dạng thô khác; các bán thành phẩm bằng thép hợp kim khác.			
7224.10.00	- Ở dạng thỏi đúc và dạng thô khác	0	0	0
7224.90.00	- Loại khác	0	0	0
72.25	Thép hợp kim khác được cán phẳng, có chiều rộng từ 600 mm trở lên.			
	- Bằng thép silic kỹ thuật điện:			
7225.11.00	- - Các hạt (cấu trúc tế vi) kết tinh có định hướng	0	0	0
7225.19.00	- - Loại khác	0	0	0

7225.30	- Loại khác, chưa được gia công quá mức cán nóng, ở dạng cuộn:			
7225.30.10	- - Thép gió	0	0	0
7225.30.90	- - Loại khác	0	0	0
7225.40	- Loại khác, chưa được gia công quá mức cán nóng, không ở dạng cuộn:			
7225.40.10	- - Thép gió	0	0	0
7225.40.90	- - Loại khác	0	0	0
7225.50	- Loại khác, chưa được gia công quá mức cán nguội (ép nguội):			
7225.50.10	- - Thép gió	0	0	0
7225.50.90	- - Loại khác	0	0	0
	- Loại khác:			
7225.91	- - Được mạ hoặc tráng kẽm bằng phương pháp điện phân:			
7225.91.10	- - - Thép gió	0	0	0
7225.91.90	- - - Loại khác	0	0	0
7225.92	- - Được mạ hoặc tráng kẽm bằng phương pháp khác:			
7225.92.10	- - - Thép gió	0	0	0
7225.92.90	- - - Loại khác	0	0	0
7225.99	- - Loại khác:			
7225.99.10	- - - Thép gió	0	0	0
7225.99.90	- - - Loại khác	0	0	0
72.26	Sản phẩm của thép hợp kim khác được cán phẳng, có chiều rộng dưới 600 mm.			
	- Bằng thép silic kỹ thuật điện:			
7226.11	- - Các hạt tinh thể (cấu trúc tế vi) có định hướng:			
7226.11.10	- - - Dạng dài và dài, chiều rộng không quá 400 mm	0	0	0
7226.11.90	- - - Loại khác	0	0	0
7226.19	- - Loại khác:			
7226.19.10	- - - Dạng dài và dài, chiều rộng không quá 400 mm	0	0	0
7226.19.90	- - - Loại khác	0	0	0
7226.20	- Bằng thép gió:			
7226.20.10	- - Dạng dài và dài, chiều rộng không quá 400 mm	0	0	0
7226.20.90	- - Loại khác	0	0	0
	- Loại khác:			
7226.91	- - Chưa được gia công quá mức cán nóng:			
7226.91.10	- - - Dạng dài và dài, chiều rộng không quá 400 mm	0	0	0
7226.91.90	- - - Loại khác	0	0	0
7226.92	- - Chưa được gia công quá mức cán nguội (ép nguội):			
7226.92.10	- - - Dạng dài và dài, chiều rộng không quá 400 mm	0	0	0
7226.92.90	- - - Loại khác	0	0	0
7226.99	- - Loại khác:			
	- - - Dạng dài và dài, chiều rộng không quá 400 mm:			
7226.99.11	- - - - Mạ hoặc tráng kẽm	0	0	0

7226.99.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
7226.99.91	- - - - Mạ hoặc tráng kẽm	0	0	0
7226.99.99	- - - - Loại khác	0	0	0
72.27	Các dạng thanh và que, của thép hợp kim khác, được cán nóng, dạng cuộn không đều.			
7227.10.00	- Bảng thép gió	0	0	0
7227.20.00	- Bảng thép mangan - silic	0	0	0
7227.90.00	- Loại khác	0	0	0
72.28	Các dạng thanh và que khác bằng thép hợp kim khác; các dạng góc, khuôn và hình, bằng thép hợp kim khác; thanh và que rỗng, bằng thép hợp kim hoặc không hợp kim.			
7228.10	- Ở dạng thanh và que, bằng thép gió:			
7228.10.10	- - Có mặt cắt ngang hình tròn	0	0	0
7228.10.90	- - Loại khác	0	0	0
7228.20	- Ở dạng thanh và que, bằng thép silic-mangan:			
	- - Có mặt cắt ngang hình tròn:			
7228.20.11	- - - Chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn qua khuôn	0	0	0
7228.20.19	- - - Loại khác	0	0	0
	- - Loại khác:			
7228.20.91	- - - Chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn qua khuôn	0	0	0
7228.20.99	- - - Loại khác	0	0	0
7228.30	- Dạng thanh và que khác, chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn:			
7228.30.10	- - Có mặt cắt ngang hình tròn	0	0	0
7228.30.90	- - Loại khác	0	0	0
7228.40	- Các loại thanh và que khác, chưa được gia công quá mức rèn:			
7228.40.10	- - Có mặt cắt ngang hình tròn	0	0	0
7228.40.90	- - Loại khác	0	0	0
7228.50	- Các loại thanh và que khác, chưa được gia công quá mức cán nguội hoặc gia công kết thúc nguội:			
7228.50.10	- - Có mặt cắt ngang hình tròn	0	0	0
7228.50.90	- - Loại khác	0	0	0
7228.60	- Các loại thanh và que khác:			
7228.60.10	- - Có mặt cắt ngang hình tròn	0	0	0
7228.60.90	- - Loại khác	0	0	0
7228.70	- Các dạng góc, khuôn và hình:			
7228.70.10	- - Chưa được gia công quá mức cán nóng, kéo nóng hoặc ép đùn qua khuôn	0	0	0
7228.70.90	- - Loại khác	0	0	0
7228.80	- Thanh và que rỗng:			

	- - Có hàm lượng carbon từ 0,6% trở lên tính theo trọng lượng:			
7228.80.11	- - - Có mặt cắt ngang hình tròn	0	0	0
7228.80.19	- - - Loại khác	0	0	0
7228.80.90	- - Loại khác	0	0	0
72.29	Dây thép hợp kim khác.			
7229.20.00	- Bảng thép silic-mangan	0	0	0
7229.90	- Loại khác:			
7229.90.10	- - Bảng thép gió	0	0	0
7229.90.90	- - Loại khác	0	0	0
	Chương 73 - Các sản phẩm bằng sắt hoặc thép			
73.01	Cọc cừ (sheet piling) bằng sắt hoặc thép, đã hoặc chưa khoan lỗ, đục lỗ hoặc ghép từ các bộ phận lắp ráp; sắt hoặc thép, ở dạng góc, khuôn và dạng hình đã được hàn.			
7301.10.00	- Cọc cừ	0	0	0
7301.20.00	- Dạng góc, khuôn và hình	0	0	0
73.02	Vật liệu xây dựng đường ray xe lửa hoặc xe điện bằng sắt hoặc thép, như: ray, ray dẫn hướng và ray có răng, lưới ghi, ghi chéo, cần bẻ ghi và các đoạn nối chéo khác, tà vẹt (dầm ngang), thanh nối ray, gối ray, tấm đệm ray, tấm đế (đế ray), thanh chống xô, bệ đỡ (bedplate), tà vẹt và vật liệu chuyên dùng khác cho việc ghép hoặc định vị đường ray.			
7302.10.00	- Ray	0	0	0
7302.30.00	- Lưới ghi, ghi chéo, cần bẻ ghi và các đoạn nối chéo khác	0	0	0
7302.40.00	- Thanh nối ray và tấm đế	0	0	0
7302.90	- Loại khác:			
7302.90.10	- - Tà vẹt (dầm ngang)	0	0	0
7302.90.90	- - Loại khác	0	0	0
73.03	Các loại ống, ống dẫn và thanh hình rỗng, bằng gang đúc.			
	- Các loại ống và ống dẫn: .			
7303.00.11	- - Ống và ống dẫn không có đầu nối	0	0	0
7303.00.19	- - Loại khác	0	0	0
7303.00.90	- Loại khác	0	0	0
73.04	Các loại ống, ống dẫn và thanh hình rỗng, không nối, bằng sắt (trừ gang đúc) hoặc thép.			
	- Ống dẫn sử dụng cho đường ống dẫn dầu hoặc khí:			
7304.11.00	- - Bảng thép không gỉ	0	0	0
7304.19.00	- - Loại khác	0	0	0
	- Ống chống, ống và ống khoan, sử dụng cho khoan dầu hoặc khí:			

7304.22.00	- - Ống khoan bằng thép không gỉ	0	0	0
7304.23.00	- - Ống khoan khác	0	0	0
7304.24.00	- - Loại khác, bằng thép không gỉ	0	0	0
7304.29.00	- - Loại khác	0	0	0
	- Loại khác, có mặt cắt ngang hình tròn, bằng sắt hoặc thép không hợp kim:			
7304.31	- - Được kéo nguội hoặc cán nguội (ép nguội):			
7304.31.10	- - - Ống chống và ống nối của cần khoan có ren trong và ren ngoài	0	0	0
7304.31.20	- - - Ống dẫn chịu áp lực cao	0	0	0
7304.31.40	- - - Loại khác, có đường kính ngoài dưới 140mm và hàm lượng carbon dưới 0,45% tính theo trọng lượng	0	0	0
7304.31.90	- - - Loại khác	0	0	0
7304.39	- - Loại khác:			
7304.39.20	- - - Ống dẫn chịu áp lực cao	0	0	0
7304.39.40	- - - Loại khác, có đường kính ngoài dưới 140mm và hàm lượng carbon dưới 0,45% tính theo trọng lượng	0	0	0
7304.39.90	- - - Loại khác	0	0	0
	- Loại khác, có mặt cắt ngang hình tròn, bằng thép không gỉ:			
7304.41.00	- - Được kéo nguội hoặc cán nguội (ép nguội)	0	0	0
7304.49.00	- - Loại khác	0	0	0
	- Loại khác, có mặt cắt ngang hình tròn, bằng thép hợp kim khác:			
7304.51	- - Được kéo nguội hoặc cán nguội (ép nguội):			
7304.51.10	- - - Ống chống và ống nối của cần khoan có ren trong và ren ngoài	0	0	0
7304.51.90	- - - Loại khác	0	0	0
7304.59.00	- - Loại khác	0	0	0
7304.90	- Loại khác:			
7304.90.10	- - Ống dẫn chịu áp lực cao	0	0	0
7304.90.30	- - Loại khác, có đường kính ngoài dưới 140mm và hàm lượng carbon dưới 0,45% tính theo trọng lượng	0	0	0
7304.90.90	- - Loại khác	0	0	0
73.05	Các loại ống và ống dẫn khác bằng sắt hoặc thép (ví dụ, được hàn, tán bằng đinh hoặc ghép với nhau bằng cách tương tự), có mặt cắt ngang hình tròn, đường kính ngoài trên 406,4 mm.			
	- Ống dẫn được sử dụng cho đường ống dẫn dầu hoặc khí:			
7305.11.00	- - Hàn chìm theo chiều dọc bằng hồ quang	0	0	0
7305.12	- - Loại khác, hàn theo chiều dọc:			
7305.12.10	- - - Hàn kháng điện	0	0	0
7305.12.90	- - - Loại khác	0	0	0
7305.19	- - Loại khác:			
7305.19.10	- - - Hàn chìm xoắn hoặc xoắn ốc bằng hồ quang	0	0	0
7305.19.90	- - - Loại khác	0	0	0
7305.20.00	- Ống chống sử dụng trong khoan dầu hoặc khí	0	0	0

	- Loại khác, được hàn:			
7305.31	- - Hàn theo chiều dọc:			
7305.31.10	- - - Ống và ống dẫn bằng thép không gỉ	0	0	0
7305.31.90	- - - Loại khác	0	0	0
7305.39	- - Loại khác:			
7305.39.10	- - - Ống dẫn chịu áp lực cao	0	0	0
7305.39.90	- - - Loại khác	0	0	0
7305.90.00	- Loại khác	0	0	0
73.06	Các loại ống, ống dẫn và thanh hình chữ nhật khác, bằng sắt hoặc thép (ví dụ, nối hàn hoặc hàn, tán đinh hoặc ghép bằng cách tương tự).			
	- Ống dẫn sử dụng cho đường ống dẫn dầu hoặc khí:			
7306.11	- - Hàn, bằng thép không gỉ:			
7306.11.10	- - - Hàn kháng điện theo chiều dọc (ERW)	0	0	0
7306.11.20	- - - Hàn chìm xoắn hoặc xoắn ốc bằng hồ quang	0	0	0
7306.11.90	- - - Loại khác	0	0	0
7306.19	- - Loại khác:			
7306.19.10	- - - Hàn kháng điện theo chiều dọc (ERW)	0	0	0
7306.19.20	- - - Hàn chìm xoắn hoặc xoắn ốc bằng hồ quang	0	0	0
7306.19.90	- - - Loại khác	0	0	0
	- Ống chống và ống sử dụng cho khoan dầu hoặc khí:			
7306.21.00	- - Hàn, bằng thép không gỉ	0	0	0
7306.29.00	- - Loại khác	0	0	0
7306.30	- Loại khác, được hàn, có mặt cắt ngang hình tròn, bằng sắt hoặc thép không hợp kim:			
7306.30.10	- - Ống dùng cho nồi hơi	0	0	0
7306.30.20	- - Ống thép được mạ đồng, tráng nhựa flo hóa hoặc phủ kẽm cromat có đường kính ngoài không quá 15 mm	0	0	0
7306.30.30	- - Ống loại được sử dụng làm ống bọc (ống nhiệt) dùng cho các bộ phận phát nhiệt của bàn là điện phẳng hoặc nồi cơm điện, có đường kính ngoài không quá 12 mm	0	0	0
7306.30.40	- - Ống dẫn chịu áp lực cao	0	0	0
7306.30.90	- - Loại khác	0	0	0
7306.40	- Loại khác, được hàn, có mặt cắt ngang hình tròn, bằng thép không gỉ:			
7306.40.10	- - Ống dùng cho nồi hơi	0	0	0
7306.40.20	- - Ống và ống dẫn bằng thép không gỉ, có đường kính ngoài trên 105 mm	0	0	0
7306.40.30	- - Ống và ống dẫn có chứa hàm lượng niken ít nhất là 30% tính theo trọng lượng, với đường kính ngoài không quá 10 mm	0	0	0
7306.40.90	- - Loại khác	0	0	0
7306.50	- Loại khác, được hàn, có mặt cắt ngang hình tròn, bằng thép hợp kim khác:			
7306.50.10	- - Ống dùng cho nồi hơi	0	0	0
7306.50.90	- - Loại khác	0	0	0
	- Loại khác, được hàn, có mặt cắt ngang không phải là hình			

	tròn:			
7306.61.00	- - Mặt cắt ngang hình vuông hoặc hình chữ nhật	0	0	0
7306.69.00	- - Loại khác, có mặt cắt ngang không phải là hình tròn	0	0	0
7306.90	- Loại khác:			
7306.90.10	- - Ống và ống dẫn hàn đồng (cooper brazed)	0	0	0
7306.90.90	- - Loại khác	10	10	10
73.07	Phụ kiện ghép nối cho ống hoặc ống dẫn (ví dụ, khớp nối đôi, khuỷu, măng sông), bằng sắt hoặc thép.			
	- Phụ kiện dạng đúc:			
7307.11	- - Bằng gang đúc không dẻo:			
7307.11.10	- - - Phụ kiện của ống hoặc ống dẫn không có đầu nối	0	0	0
7307.11.90	- - - Loại khác	0	0	0
7307.19.00	- - Loại khác	0	0	0
	- Loại khác, bằng thép không gỉ:			
7307.21	- - Mặt bích:			
7307.21.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.21.90	- - - Loại khác	0	0	0
7307.22	- - Ống khuỷu, khuỷu nối ống và măng sông, loại có ren để ghép nối:			
7307.22.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.22.90	- - - Loại khác	0	0	0
7307.23	- - Loại hàn giáp mối:			
7307.23.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.23.90	- - - Loại khác	0	0	0
7307.29	- - Loại khác:			
7307.29.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.29.90	- - - Loại khác	0	0	0
	- Loại khác:			
7307.91	- - Mặt bích:			
7307.91.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.91.90	- - - Loại khác	0	0	0
7307.92	- - Ống khuỷu, khuỷu nối ống và măng sông, loại có ren để ghép nối:			
7307.92.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.92.90	- - - Loại khác	0	0	0
7307.93	- - Loại hàn giáp mối:			
7307.93.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.93.90	- - - Loại khác	0	0	0
7307.99	- - Loại khác:			
7307.99.10	- - - Có đường kính trong dưới 15 cm	0	0	0
7307.99.90	- - - Loại khác	0	0	0
73.08	Các kết cấu (trừ nhà lắp ghép thuộc nhóm 94.06) và các bộ phận rời của các kết cấu (ví dụ, cầu và nhịp cầu, cửa cổng, tháp, cột lưới, mái nhà, khung mái, cửa ra vào, cửa			

	sổ, và các loại khung cửa, ngưỡng cửa ra vào, cửa chớp, lan can, cột trụ và các loại cột khác), bằng sắt hoặc thép; tấm, thanh, góc, khuôn, hình, ống và các loại tương tự, đã được gia công để dùng làm kết cấu, bằng sắt hoặc thép.			
7308.10	- Cầu và nhịp cầu:			
7308.10.10	- - Dạng cấu kiện tiền chế được lắp ráp bằng các khớp nối	0	0	0
7308.10.90	- - Loại khác	0	0	0
7308.20	- Tháp và cột lưới (kết cấu giàn):			
	- - Tháp:			
7308.20.11	- - - Dạng cấu kiện tiền chế được lắp ráp bằng các khớp nối	0	0	0
7308.20.19	- - - Loại khác	0	0	0
	- - Cột lưới (kết cấu giàn):			
7308.20.21	- - - Dạng cấu kiện tiền chế được lắp ráp bằng các khớp nối	0	0	0
7308.20.29	- - - Loại khác	0	0	0
7308.30.00	- Cửa ra vào, cửa sổ và các loại khung cửa và ngưỡng cửa ra vào	5	0	0
7308.40	- Thiết bị dùng cho giàn giáo, ván khuôn, vật chống hoặc cột trụ chống hầm lò:			
7308.40.10	- - Dạng cấu kiện tiền chế được lắp ráp bằng các khớp nối	0	0	0
7308.40.90	- - Loại khác	0	0	0
7308.90	- Loại khác:			
7308.90.20	- - Dạng cấu kiện tiền chế được lắp ráp bằng các khớp nối	0	0	0
7308.90.40	- - Tấm hoặc lá mạ kẽm được làm lượn sóng và uốn cong dùng trong ống dẫn, cống ngầm hoặc đường hầm	0	0	0
7308.90.50	- - Khung ray dùng để vận chuyển công-ten-nơ trên tàu thủy	5	5	4
7308.90.60	- - Máng đỡ cáp điện có lỗ	5	0	0
	- - Loại khác:			
7308.90.92	- - - Lan can bảo vệ	5	0	0
7308.90.99	- - - Loại khác	5	0	0
73.09	Các loại bể chứa, két, bình chứa và các thùng chứa tương tự dùng để chứa mọi loại vật liệu (trừ khí nén hoặc khí hóa lỏng), bằng sắt hoặc thép, có dung tích trên 300 lít, đã hoặc chưa được lót hoặc tạo lớp cách nhiệt, nhưng chưa được lắp ráp với thiết bị cơ khí hoặc thiết bị nhiệt.			
	- Loại sử dụng trong vận chuyển hoặc đóng gói hàng hóa:			
7309.00.11	- - Được lót hoặc được cách nhiệt	0	0	0
7309.00.19	- - Loại khác	0	0	0
	- Loại khác:			
7309.00.91	- - Được lót hoặc được cách nhiệt	0	0	0
7309.00.99	- - Loại khác	0	0	0
73.10	Các loại đồ chứa dạng két, thùng phuy, thùng hình trống, hình hộp, lon và các loại đồ chứa tương tự, dùng để chứa mọi loại vật liệu (trừ khí nén hoặc khí hóa lỏng), bằng sắt hoặc thép, dung tích không quá 300 lít, đã hoặc chưa được lót hoặc tạo lớp cách nhiệt, nhưng chưa được ghép với thiết bị cơ khí hoặc thiết bị nhiệt.			

7310.10	- Có dung tích từ 50 lít trở lên:			
7310.10.10	- - Được tráng thiếc	0	0	0
7310.10.90	- - Loại khác	0	0	0
	- Có dung tích dưới 50 lít:			
7310.21	- - Lon, hộp được đóng kín bằng cách hàn hoặc gấp nếp (vê mép):			
7310.21.10	- - - Có dung tích dưới 1 lít	0	0	0
	- - - Loại khác:			
7310.21.91	- - - - Được tráng thiếc	0	0	0
7310.21.99	- - - - Loại khác	0	0	0
7310.29	- - Loại khác:			
7310.29.10	- - - Có dung tích dưới 1 lít	0	0	0
	- - - Loại khác:			
7310.29.91	- - - - Được tráng thiếc	0	0	0
7310.29.99	- - - - Loại khác	0	0	0
73.11	Các loại thùng chứa khí nén hoặc khí hóa lỏng, bằng sắt hoặc thép.			
	- Dạng hình trụ bằng thép đúc liền:			
7311.00.21	- - Có dung tích dưới 30 lít	5	0	0
7311.00.22	- - Có dung tích từ 30 lít trở lên nhưng dưới 110 lít	0	0	0
7311.00.29	- - Loại khác	0	0	0
	- Loại khác:			
7311.00.93	- - Có dung tích dưới 30 lít	5	0	0
7311.00.94	- - Có dung tích từ 30 lít trở lên nhưng dưới 110 lít	0	0	0
7311.00.99	- - Loại khác	0	0	0
73.12	Dây bện tạo, thùng, cáp, băng tết, dây treo và các loại tương tự, bằng sắt hoặc thép, chưa cách điện.			
7312.10	- Dây bện tạo, thùng và cáp:			
7312.10.10	- - Cuộn dây bện tạo kiểu bọc, dây tạo dệt và dây cáp xoắn ngược	0	0	0
7312.10.20	- - Loại được mạ hoặc tráng bằng đồng thau và có đường kính danh định không quá 3 mm	0	0	0
	- - Loại khác:			
7312.10.91	- - - Cáp thép dự ứng lực	0	0	0
7312.10.99	- - - Loại khác	0	0	0
7312.90.00	- Loại khác	0	0	0
7313.00.00	Dây gai bằng sắt hoặc thép; dây đai xoắn hoặc dây đơn dệt, có gai hoặc không có gai, và dây đôi xoắn, dùng làm hàng rào, bằng sắt hoặc thép.	7	5	0
73.14	Tấm đan (kể cả đai liền), phen, lưới và rào, làm bằng dây sắt hoặc thép; sản phẩm dạng lưới được tạo hình bằng phương pháp đột dập và kéo giãn thành lưới bằng sắt hoặc thép.			

	- Tấm đan:			
7314.12.00	- - Loại đai liền dùng cho máy móc, bằng thép không gỉ	0	0	0
7314.14.00	- - Tấm đan khác, bằng thép không gỉ	0	0	0
7314.19	- - Loại khác:			
7314.19.10	- - - Đai liền dùng cho máy móc, trừ loại bằng thép không gỉ	0	0	0
7314.19.90	- - - Loại khác	0	0	0
7314.20.00	- Phên, lưới và rào, được hàn ở mắt nối, bằng dây với kích thước mặt cắt ngang tối đa từ 3 mm trở lên và có cỡ mắt lưới từ 100 cm ² trở lên	5	0	0
	- Các loại phên, lưới và rào khác, được hàn ở các mắt nối:			
7314.31.00	- - Được mạ hoặc tráng kẽm	5	0	0
7314.39.00	- - Loại khác	5	0	0
	- Tấm đan, phên, lưới và rào khác:			
7314.41.00	- - Được mạ hoặc tráng kẽm	7	5	0
7314.42.00	- - Được tráng plastic	7	5	0
7314.49.00	- - Loại khác	7	5	0
7314.50.00	- Sản phẩm dạng lưới được tạo hình bằng phương pháp đột dập và kéo giãn thành lưới	5	0	0
73.15	Xích và các bộ phận rời của xích, bằng sắt hoặc thép.			
	- Xích gồm nhiều mắt được nối bằng khớp dạng bản lề và các bộ phận của nó:			
7315.11	- - Xích con lăn:			
7315.11.10	- - - Xích xe đạp hoặc xích xe mô tô	30	25	20
	- - - Loại khác:			
7315.11.91	- - - - Xích truyền, có độ dài mắt xích từ 6 mm đến 32 mm	0	0	0
7315.11.99	- - - - Loại khác	0	0	0
7315.12	- - Xích khác:			
7315.12.10	- - - Xích xe đạp hoặc xích xe mô tô	0	0	0
7315.12.90	- - - Loại khác	0	0	0
7315.19	- - Các bộ phận:			
7315.19.10	- - - Xích xe đạp hoặc xích xe mô tô	30	25	20
7315.19.90	- - - Loại khác	0	0	0
7315.20.00	- Xích trượt	0	0	0
	- Xích khác:			
7315.81.00	- - Nối bằng chốt có ren hai đầu	0	0	0
7315.82.00	- - Loại khác, ghép nối bằng mối hàn	0	0	0
7315.89	- - Loại khác:			
7315.89.10	- - - Xích xe đạp hoặc xích xe mô tô	30	25	20
7315.89.90	- - - Loại khác	0	0	0
7315.90	- Các bộ phận khác:			
7315.90.20	- - Xích xe đạp hoặc xích xe mô tô	30	25	20
7315.90.90	- - Loại khác	0	0	0
7316.00.00	Neo, neo móc và các bộ phận rời của chúng, bằng sắt	0	0	0

	hoặc thép.			
73.17	Đinh, đinh bấm, đinh ấn (đinh rập), đinh gấp, ghim dập (trừ các sản phẩm thuộc nhóm 83.05) và các sản phẩm tương tự, bằng sắt hoặc thép, có hoặc không có đầu bằng vật liệu khác, nhưng trừ loại có đầu bằng đồng.			
7317.00.10	- Đinh dây	5	0	0
7317.00.20	- Ghim dập	5	0	0
7317.00.90	- Loại khác	5	0	0
73.18	Vít, bu lông, đai ốc, vít đầu vuông, vít treo, đinh tán, chốt hãm, chốt định vị, vòng đệm (kể cả vòng đệm lò xo vênh) và các sản phẩm tương tự, bằng sắt hoặc thép.			
	- Các sản phẩm đã ren:			
7318.11.00	- - Vít đầu vuông	0	0	0
7318.12.00	- - Vít khác dùng cho gỗ	7	5	0
7318.13.00	- - Đinh móc và đinh vòng	5	0	0
7318.14.00	- - Vít tự hãm	7	5	0
7318.15.00	- - Đinh vít và bu lông khác, có hoặc không có đai ốc hoặc vòng đệm	5	0	0
7318.16.00	- - Đai ốc	7	5	0
7318.19.00	- - Loại khác	7	5	0
	- Các sản phẩm không có ren:			
7318.21.00	- - Vòng đệm lò xo vênh và vòng đệm hãm khác	5	0	0
7318.22.00	- - Vòng đệm khác	5	0	0
7318.23.00	- - Đinh tán	5	0	0
7318.24.00	- - Chốt hãm và chốt định vị	7	5	0
7318.29.00	- - Loại khác	5	0	0
73.19	Kim khâu, kim đan, cái xỏ dây, kim móc, kim khâu và các loại tương tự, để sử dụng bằng tay, bằng sắt hoặc thép; ghim bằng và các loại ghim khác bằng sắt hoặc thép, chưa được ghi hoặc chi tiết ở nơi khác.			
7319.40.00	- Ghim bằng và các loại ghim khác	7	5	0
7319.90	- Loại khác:			
7319.90.10	- - Kim khâu, kim mạng hoặc kim khâu	7	5	0
7319.90.90	- - Loại khác	7	5	0
73.20	Lò xo và lá lò xo, bằng sắt hoặc thép.			
7320.10	- Lò xo lá và các lá lò xo:			
	- - Dùng cho xe có động cơ hoặc các loại máy thuộc nhóm 84.29 hoặc 84.30:			
7320.10.11	- - - Dùng cho xe có động cơ thuộc nhóm 87.02, 87.03 hoặc 87.04	0	0	0
7320.10.19	- - - Loại khác	0	0	0
7320.10.90	- - Loại khác	0	0	0
7320.20	- Lò xo cuộn:			
7320.20.10	- - Dùng cho xe có động cơ hoặc các loại máy thuộc nhóm	0	0	0

	84.29 hoặc 84.30			
7320.20.90	- - Loại khác	0	0	0
7320.90	- Loại khác:			
7320.90.10	- - Dùng cho xe có động cơ	0	0	0
7320.90.90	- - Loại khác	0	0	0
73.21	Bếp, bếp có lò nướng, vỉ lò, bếp nấu (kể cả loại có nồi hơi phụ dùng cho hệ thống gia nhiệt trung tâm), vỉ nướng, lò nướng, lò ga hình vòng, dụng cụ hâm nóng dạng tấm và các loại đồ dùng gia đình không dùng điện tương tự, và các bộ phận rời của chúng, bằng sắt hoặc thép.			
	- Dụng cụ nấu và dụng cụ hâm nóng dạng tấm:			
7321.11.00	- - Loại dùng nhiên liệu khí hoặc dùng cả khí và nhiên liệu khác	7	5	5
7321.12.00	- - Loại dùng nhiên liệu lỏng	7	5	5
7321.19.00	- - Loại khác, kể cả dụng cụ dùng nhiên liệu rắn	7	5	5
	- Dụng cụ khác:			
7321.81.00	- - Loại dùng nhiên liệu khí hoặc dùng cả khí và nhiên liệu khác	7	5	5
7321.82.00	- - Loại dùng nhiên liệu lỏng	7	5	5
7321.89.00	- - Loại khác, kể cả dụng cụ dùng nhiên liệu rắn	7	5	5
7321.90	- Bộ phận:			
7321.90.10	- - Cửa bếp dầu hỏa	7	5	5
7321.90.20	- - Cửa dụng cụ nấu và dụng cụ hâm nóng dạng tấm dùng nhiên liệu khí	7	5	5
7321.90.90	- - Loại khác	7	5	5
73.22	Lò sưởi của hệ thống nhiệt trung tâm không dùng điện và các bộ phận rời của chúng, bằng sắt hoặc thép; thiết bị làm nóng không khí và bộ phận phân phối khí nóng (kể cả loại có khả năng phân phối không khí tự nhiên hoặc khí điều hòa), không sử dụng năng lượng điện, có lắp quạt chạy bằng mô tơ hoặc quạt gió, và bộ phận của chúng, bằng sắt hoặc thép.			
	- Lò sưởi và bộ phận của chúng:			
7322.11.00	- - Bằng gang đúc	7	5	0
7322.19.00	- - Loại khác	7	5	0
7322.90.00	- Loại khác	7	5	0
73.23	Bộ đồ ăn, đồ nhà bếp hoặc các loại đồ gia dụng khác và các bộ phận rời của chúng, bằng sắt hoặc thép; bụi nhùi bằng sắt hoặc thép; miếng cọ nồi và cọ rửa hoặc đánh bóng, bao tay và các loại tương tự, bằng sắt hoặc thép.			
7323.10.00	- Bụi nhùi bằng sắt hoặc thép; miếng cọ nồi và cọ rửa hoặc đánh bóng, bao tay và các loại tương tự	7	5	0
	- Loại khác:			
7323.91	- - Bằng gang đúc, chưa tráng men:			
7323.91.10	- - - Đồ dùng nhà bếp	7	5	0
7323.91.20	- - - Gạt tàn thuốc lá	7	5	0

7323.91.90	- - - Loại khác	7	5	0
7323.92.00	- - Bảng gang đúc, đã tráng men	7	5	0
7323.93	- - Bảng thép không gỉ:			
7323.93.10	- - - Đồ dùng nhà bếp	7	5	0
7323.93.20	- - - Gạt tàn thuốc lá	7	5	0
7323.93.90	- - - Loại khác	7	5	0
7323.94.00	- - Bảng sắt (trừ gang đúc) hoặc thép, đã tráng men	7	5	0
7323.99	- - Loại khác:			
7323.99.10	- - - Đồ dùng nhà bếp	7	5	0
7323.99.20	- - - Gạt tàn thuốc lá	7	5	0
7323.99.90	- - - Loại khác	7	5	0
73.24	Thiết bị vệ sinh và các bộ phận rời của chúng, bằng sắt hoặc thép.			
7324.10	- Chậu rửa và bồn rửa, bằng thép không gỉ:			
7324.10.10	- - Bồn rửa nhà bếp	7	5	5
7324.10.90	- - Loại khác	7	5	5
	- Bồn tắm:			
7324.21	- - Bảng gang đúc, đã hoặc chưa được tráng men:			
7324.21.10	- - - Bồn tắm hình dài	7	5	5
7324.21.90	- - - Loại khác	7	5	5
7324.29.00	- - Loại khác	7	5	5
7324.90	- Loại khác, kể cả các bộ phận:			
7324.90.10	- - Dùng cho bệ xí hoặc bệ tiểu giặt nước (loại cố định)	7	5	5
7324.90.30	- - Bô, lọ đựng nước tiểu và bô đi tiểu loại có thể di chuyển được	7	5	5
	- - Loại khác:			
7324.90.91	- - - Bộ phận của bồn rửa nhà bếp hoặc bồn tắm	7	5	5
7324.90.93	- - - Bộ phận của bệ xí hoặc bệ tiểu giặt nước (loại cố định)	7	5	5
7324.90.99	- - - Loại khác	7	5	5
73.25	Các sản phẩm đúc khác bằng sắt hoặc thép.			
7325.10	- Bảng gang đúc không dẻo:			
7325.10.20	- - Nắp cống, lưới che cống và khung của chúng	5	0	0
7325.10.90	- - Loại khác	5	0	0
	- Loại khác:			
7325.91.00	- - Bi nghiền và các hàng hóa tương tự dùng cho máy nghiền	5	0	0
7325.99	- - Loại khác:			
7325.99.20	- - - Nắp cống, lưới che cống và khung của chúng	5	0	0
7325.99.90	- - - Loại khác	5	0	0
73.26	Các sản phẩm khác bằng sắt hoặc thép.			
	- Đã được rèn hoặc dập, nhưng chưa được gia công tiếp:			
7326.11.00	- - Bi nghiền và các hàng hóa tương tự dùng cho máy nghiền	5	0	0

7326.19.00	- - Loại khác	5	0	0
7326.20	- Sản phẩm bằng dây sắt hoặc thép:			
7326.20.50	- - Lồng nuôi gia cầm và loại tương tự	5	0	0
7326.20.90	- - Loại khác	5	0	0
7326.90	- Loại khác:			
7326.90.10	- - Bánh lái tàu thủy	0	0	0
7326.90.30	- - Bộ kẹp bằng thép không gỉ đã lắp với mảng sóng cao su dùng cho các ống không có đầu nối và phụ kiện ghép nối bằng gang đúc	5	0	0
7326.90.60	- - Đèn Bunsen	5	0	0
7326.90.70	- - Móng ngựa; mấu, gai, đinh móc lắp trên giày để thúc ngựa	5	0	0
	- - Loại khác:			
7326.90.91	- - - Hộp đựng thuốc lá điếu	5	0	0
7326.90.99	- - - Loại khác	0	0	0
	Chương 74 - Đồng và các sản phẩm bằng đồng			
7401.00.00	Sten đồng; đồng xi măng hóa (đồng kết tủa).	0	0	0
7402.00.00	Đồng chưa tinh luyện; cực dương đồng dùng cho điện phân tinh luyện.	0	0	0
74.03	Đồng tinh luyện và hợp kim đồng, chưa gia công.			
	- Đồng tinh luyện:			
7403.11.00	- - Cực âm và các phần của cực âm	0	0	0
7403.12.00	- - Thanh để kéo dây	0	0	0
7403.13.00	- - Que	0	0	0
7403.19.00	- - Loại khác	0	0	0
	- Hợp kim đồng:			
7403.21.00	- - Hợp kim trên cơ sở đồng-kẽm (đồng thau)	0	0	0
7403.22.00	- - Hợp kim trên cơ sở đồng-thiếc (đồng thanh)	0	0	0
7403.29.00	- - Hợp kim đồng khác (trừ các loại hợp kim đồng chủ thuộc nhóm 74.05)	0	0	0
7404.00.00	Phế liệu và mảnh vụn của đồng.	0	0	0
7405.00.00	Hợp kim đồng chủ.	0	0	0
74.06	Bột và vảy đồng.			
7406.10.00	- Bột không có cấu trúc lớp	0	0	0
7406.20.00	- Bột có cấu trúc lớp; vảy đồng	0	0	0
74.07	Đồng ở dạng thanh, que và dạng hình.			
7407.10	- Bảng đồng tinh luyện:			
7407.10.30	- - Dạng hình	0	0	0

7407.10.40	- - Dạng thanh và que	0	0	0
	- Bảng hợp kim đồng:			
7407.21.00	- - Bảng hợp kim đồng-kẽm (đồng thau)	0	0	0
7407.29.00	- - Loại khác	0	0	0
74.08	Dây đồng.			
	- Bảng đồng tinh luyện:			
7408.11	- - Có kích thước mặt cắt ngang tối đa trên 6 mm:			
7408.11.10	- - - Có kích thước mặt cắt ngang tối đa không quá 14 mm	0	0	0
7408.11.90	- - - Loại khác	0	0	0
7408.19.00	- - Loại khác	0	0	0
	- Bảng hợp kim đồng:			
7408.21.00	- - Bảng hợp kim đồng-kẽm (đồng thau)	0	0	0
7408.22.00	- - Bảng hợp kim đồng-niken (đồng niken) hoặc hợp kim đồng-niken-kẽm (bạc-niken)	0	0	0
7408.29.00	- - Loại khác	0	0	0
74.09	Đồng ở dạng tấm, lá và dải, có chiều dày trên 0,15 mm.			
	- Bảng đồng tinh luyện:			
7409.11.00	- - Dạng cuộn	0	0	0
7409.19.00	- - Loại khác	0	0	0
	- Bảng hợp kim đồng-kẽm (đồng thau):			
7409.21.00	- - Dạng cuộn	0	0	0
7409.29.00	- - Loại khác	0	0	0
	- Bảng hợp kim đồng-thiếc (đồng thanh):			
7409.31.00	- - Dạng cuộn	0	0	0
7409.39.00	- - Loại khác	0	0	0
7409.40.00	- Bảng hợp kim đồng-niken (đồng niken) hoặc hợp kim đồng-niken-kẽm (bạc-niken)	0	0	0
7409.90.00	- Bảng hợp kim đồng khác	0	0	0
74.10	Đồng lá mỏng (đã hoặc chưa in hoặc bồi trên giấy, bìa, plastic hoặc vật liệu bồi tương tự), với chiều dày (không kể phần bồi) không quá 0,15 mm.			
	- Chưa được bồi:			
7410.11.00	- - Bảng đồng tinh luyện	0	0	0
7410.12.00	- - Bảng hợp kim đồng	0	0	0
	- Đã được bồi:			
7410.21.00	- - Bảng đồng tinh luyện	0	0	0
7410.22.00	- - Bảng hợp kim đồng khác	0	0	0
74.11	Các loại ống và ống dẫn bằng đồng.			
7411.10.00	- Bảng đồng tinh luyện	0	0	0
	- Bảng hợp kim đồng:			
7411.21.00	- - Bảng hợp kim đồng-kẽm (đồng thau)	0	0	0

7411.22.00	- - Bảng hợp kim đồng-niken (đồng kền) hoặc hợp kim đồng-niken-kẽm (bạc-niken)	0	0	0
7411.29.00	- - Loại khác	0	0	0
74.12	Phụ kiện để ghép nối của ống hoặc ống dẫn bằng đồng (ví dụ, khớp nối đôi, nối khuỷu, măng sông).			
7412.10.00	- Bảng đồng tinh luyện	0	0	0
7412.20	- Bảng hợp kim đồng:			
7412.20.10	- - Bảng hợp kim đồng-kẽm (đồng thau)	0	0	0
7412.20.90	- - Loại khác	0	0	0
74.13	Dây bên tạo, cáp, dây tết và các loại tương tự, bằng đồng, chưa được cách điện.			
7413.00.10	- Có đường kính không quá 28,28mm	0	0	0
7413.00.90	- Loại khác	0	0	0
74.15	Đinh, đinh bấm, đinh ấn, ghim dập (trừ các loại thuộc nhóm 83.05) và các sản phẩm tương tự, bằng đồng hoặc bằng sắt hoặc thép có đầu bịt đồng; đinh vít, bu lông, đai ốc, đinh móc, đinh tán, chốt hãm, chốt định vị, vòng đệm (kể cả vòng đệm lò xo vĩnh) và các sản phẩm tương tự, bằng đồng.			
7415.10	- Đinh và đinh bấm, đinh ấn, ghim dập và các sản phẩm tương tự:			
7415.10.10	- - Đinh	5	0	0
7415.10.20	- - Ghim dập	5	0	0
7415.10.90	- - Loại khác	5	0	0
	- Các loại khác, chưa được ren:			
7415.21.00	- - Vòng đệm (kể cả vòng đệm lò xo vĩnh)	0	0	0
7415.29.00	- - Loại khác	0	0	0
	- Loại khác đã được ren:			
7415.33	- - Đinh vít; bu lông và đai ốc:			
7415.33.10	- - - Đinh vít	0	0	0
7415.33.20	- - - Bu lông và đai ốc	0	0	0
7415.39.00	- - Loại khác	0	0	0
74.18	Bộ đồ ăn, đồ nhà bếp hoặc đồ gia dụng khác và các bộ phận rời của chúng, bằng đồng; miếng cọ nồi và cọ rửa hoặc đánh bóng, bao tay và các loại tương tự, bằng đồng; đồ trang bị trong nhà vệ sinh và các bộ phận rời của chúng, bằng đồng.			
7418.10	- Bộ đồ ăn, đồ nhà bếp hoặc các đồ gia dụng khác và các bộ phận rời của chúng; miếng cọ nồi và cọ rửa hoặc đánh bóng, bao tay và các loại tương tự:			
7418.10.10	- - Miếng cọ nồi và cọ rửa hoặc đánh bóng, bao tay và các loại tương tự	7	5	0
7418.10.30	- - Thiết bị nấu hoặc đun nóng dùng trong gia đình, không dùng điện và các bộ phận của các sản phẩm này	7	5	0
7418.10.90	- - Loại khác	7	5	0
7418.20.00	- Đồ trang bị trong nhà vệ sinh và các bộ phận rời của chúng	7	5	0

74.19	Các sản phẩm khác bằng đồng.			
7419.10.00	- Xích và các bộ phận rời của xích	0	0	0
	- Loại khác:			
7419.91.00	- - Đã được đúc, đúc khuôn, dập hoặc rèn nhưng chưa được gia công thêm	0	0	0
7419.99	- - Loại khác:			
	- - - Tấm đan (kể cả đai liên), phen và lưới, bằng dây đồng; sản phẩm dạng lưới bằng đồng được tạo hình bằng phương pháp đột dập và kéo giãn thành lưới:			
7419.99.31	- - - - Dùng cho máy móc	0	0	0
7419.99.39	- - - - Loại khác	0	0	0
7419.99.40	- - - Lò xo	0	0	0
7419.99.50	- - - Hộp đựng thuốc lá điếu	0	0	0
7419.99.60	- - - Thiết bị nấu hoặc đun nóng, trừ loại dùng trong gia đình, và các bộ phận của các sản phẩm này	0	0	0
7419.99.70	- - - Các vật dụng được thiết kế riêng sử dụng trong nghi lễ tôn giáo	0	0	0
7419.99.90	- - - Loại khác	0	0	0
	Chương 75 - Niken và các sản phẩm bằng niken			
75.01	Sten niken, oxit niken thiêu kết và các sản phẩm trung gian khác của quá trình luyện niken.			
7501.10.00	- Sten niken	0	0	0
7501.20.00	- Oxit niken thiêu kết và các sản phẩm trung gian khác của quá trình luyện niken	0	0	0
75.02	Niken chưa gia công.			
7502.10.00	- Niken, không hợp kim	0	0	0
7502.20.00	- Hợp kim niken	0	0	0
7503.00.00	Phế liệu và mảnh vụn niken.	0	0	0
7504.00.00	Bột và vảy niken.	0	0	0
75.05	Niken ở dạng thanh, que, hình và dây.			
	- Thanh, que và hình:			
7505.11.00	- - Bằng niken, không hợp kim	0	0	0
7505.12.00	- - Bằng hợp kim niken	0	0	0
	- Dây:			
7505.21.00	- - Bằng niken, không hợp kim	0	0	0
7505.22.00	- - Bằng hợp kim niken	0	0	0
75.06	Niken ở dạng tấm, lá, dải và lá mỏng.			
7506.10.00	- Bằng niken, không hợp kim	0	0	0

7506.20.00	- Bảng hợp kim niken	0	0	0
75.07	Các loại ống, ống dẫn và các phụ kiện để ghép nối của ống hoặc ống dẫn bằng niken (ví dụ, khớp nối đôi, khuỷu, măng sông).			
	- Ống và ống dẫn:			
7507.11.00	- - Bảng niken, không hợp kim	0	0	0
7507.12.00	- - Bảng hợp kim niken	0	0	0
7507.20.00	- Phụ kiện để ghép nối của ống hoặc ống dẫn	0	0	0
75.08	Sản phẩm khác bằng niken.			
7508.10.00	- Tấm đan, phen và lưới, bằng dây niken	0	0	0
7508.90	- Loại khác:			
7508.90.30	- - Bulông và đai ốc	0	0	0
7508.90.40	- - Các sản phẩm khác dùng trong xây dựng	0	0	0
7508.90.50	- - Các sản phẩm mạ điện cực dương, bao gồm cả các sản phẩm sản xuất bằng phương pháp điện phân	0	0	0
7508.90.90	- - Loại khác	0	0	0
	Chương 76 - Nhôm và các sản phẩm bằng nhôm			
76.01	Nhôm chưa gia công.			
7601.10.00	- Nhôm, không hợp kim	0	0	0
7601.20.00	- Hợp kim nhôm	0	0	0
7602.00.00	Phế liệu và mảnh vụn nhôm.	0	0	0
76.03	Bột và vảy nhôm.			
7603.10.00	- Bột không có cấu trúc vảy	0	0	0
7603.20.00	- Bột có cấu trúc vảy; vảy nhôm	0	0	0
76.04	Nhôm ở dạng thanh, que và hình.			
7604.10	- Bảng nhôm, không hợp kim:			
7604.10.10	- - Dạng thanh và que	0	0	0
7604.10.90	- - Loại khác	0	0	0
	- Bảng hợp kim nhôm:			
7604.21	- - Dạng hình rỗng:			
7604.21.10	- - - Dàn ống dùng để làm dàn lạnh của máy điều hòa không khí cho xe có động cơ	0	0	0
7604.21.90	- - - Loại khác	0	0	0
7604.29	- - Loại khác:			
7604.29.10	- - - Dạng thanh và que được ép đùn	0	0	0
7604.29.30	- - - Dạng hình chữ Y dùng cho dây khóa kéo, ở dạng cuộn	0	0	0
7604.29.90	- - - Loại khác	0	0	0

76.05	Dây nhôm.			
	- Bảng nhôm, không hợp kim:			
7605.11.00	- - Kích thước mặt cắt ngang lớn nhất trên 7 mm	0	0	0
7605.19	- - Loại khác:			
7605.19.10	- - - Đường kính không quá 0,0508 mm	0	0	0
7605.19.90	- - - Loại khác	0	0	0
	- Bảng hợp kim nhôm:			
7605.21.00	- - Kích thước mặt cắt ngang lớn nhất trên 7 mm	0	0	0
7605.29.00	- - Loại khác	0	0	0
76.06	Nhôm ở dạng tấm, lá và dải, chiều dày trên 0,2 mm.			
	- Hình chữ nhật (kể cả hình vuông);			
7606.11	- - Bảng nhôm, không hợp kim:			
7606.11.10	- - - Được dát phẳng hoặc tạo hình bằng phương pháp cán hay ép, nhưng chưa xử lý bề mặt	0	0	0
7606.11.90	- - - Loại khác	0	0	0
7606.12	- - Bảng hợp kim nhôm:			
7606.12.10	- - - Để làm lon kể cả để làm phần nắp và làm phần móc mở nắp lon, dạng cuộn	0	0	0
7606.12.20	- - - Để bản nhôm, chưa nhay, dùng trong công nghệ in	0	0	0
	- - - Dạng lá:			
7606.12.31	- - - - Bảng hợp kim nhôm 5082 hoặc 5182, chiều rộng trên 1 m, dạng cuộn	0	0	0
7606.12.39	- - - - Loại khác	0	0	0
7606.12.90	- - - Loại khác	0	0	0
	- Loại khác:			
7606.91.00	- - Bảng nhôm, không hợp kim	0	0	0
7606.92.00	- - Bảng hợp kim nhôm	0	0	0
76.07	Nhôm lá mỏng (đã hoặc chưa in hoặc bồi trên giấy, bìa, plastic hoặc vật liệu bồi tương tự) có chiều dày (trừ phần bồi) không quá 0,2 mm.			
	- Chưa được bồi:			
7607.11.00	- - Đã được cán nhưng chưa gia công thêm	0	0	0
7607.19.00	- - Loại khác	0	0	0
7607.20.00	- Đã bồi	0	0	0
76.08	Các loại ống và ống dẫn bằng nhôm.			
7608.10.00	- Bảng nhôm, không hợp kim	0	0	0
7608.20.00	- Bảng hợp kim nhôm	0	0	0
7609.00.00	Các phụ kiện để ghép nối của ống hoặc ống dẫn (ví dụ, khớp nối đôi, khuỷu, măng sông) bằng nhôm.	0	0	0
76.10	Các kết cấu bằng nhôm (trừ nhà lắp ghép thuộc nhóm 94.06) và các bộ phận rời của cấu kiện bằng nhôm (ví dụ, cầu và nhịp cầu, tháp, cột lưới, mái nhà, khung mái, cửa			

	ra vào và cửa sổ và các loại khung cửa và ngưỡng cửa ra vào, cửa chớp, lan can, cột trụ và các loại cột); tấm, thanh, dạng hình, ống và các loại tương tự bằng nhôm, đã được gia công để sử dụng làm kết cấu.			
7610.10.00	- Cửa ra vào, cửa sổ và các loại khung cửa và ngưỡng cửa ra vào	5	5	5
7610.90	- Loại khác:			
7610.90.20	- - Mái phao trong hoặc mái phao ngoài dùng cho bể chứa xăng dầu	5	0	0
7610.90.90	- - Loại khác	5	0	0
7611.00.00	Các loại bể chứa nước, két, bình chứa và các loại tương tự, dùng để chứa các loại vật liệu (trừ khí nén hoặc khí hóa lỏng), có dung tích trên 300 lít, bằng nhôm, đã hoặc chưa lót hoặc cách nhiệt, nhưng chưa lắp ghép với thiết bị cơ khí hoặc thiết bị nhiệt.	0	0	0
76.12	Thùng phuy, thùng hình trống, lon, hộp và các loại đồ chứa tương tự (kể cả các loại thùng chứa hình ống cứng hoặc có thể xếp lại được), để chứa mọi loại vật liệu (trừ khí nén hoặc khí hóa lỏng), dung tích không quá 300 lít, đã hoặc chưa lót hoặc cách nhiệt, nhưng chưa lắp ghép với thiết bị cơ khí hoặc thiết bị nhiệt.			
7612.10.00	- Thùng chứa hình ống có thể xếp lại được	5	0	0
7612.90	- Loại khác:			
7612.90.10	- - Đồ chứa được đúc liền phù hợp dùng để đựng sữa tươi	5	0	0
7612.90.90	- - Loại khác	5	0	0
7613.00.00	Các loại thùng chứa khí nén hoặc khí hóa lỏng bằng nhôm.	0	0	0
76.14	Dây bện tạo, cáp, băng tết và các loại tương tự, bằng nhôm, chưa cách điện.			
7614.10	- Có lõi thép:			
	- - Cáp:			
7614.10.11	- - - Có đường kính không quá 25,3 mm	5	0	0
7614.10.12	- - - Có đường kính trên 25,3 mm nhưng không quá 28,28 mm	0	0	0
7614.10.19	- - - Loại khác	0	0	0
7614.10.90	- - Loại khác	0	0	0
7614.90	- Loại khác:			
	- - Cáp:			
7614.90.11	- - - Có đường kính không quá 25,3 mm	5	0	0
7614.90.12	- - - Có đường kính trên 25,3 mm nhưng không quá 28,28 mm	0	0	0
7614.90.19	- - - Loại khác	0	0	0
7614.90.90	- - Loại khác	0	0	0
76.15	Bộ đồ ăn, đồ nhà bếp hoặc các loại đồ gia dụng khác và các bộ phận của chúng, bằng nhôm; miếng dùng để cạo			

	nồi và cọ rửa hoặc đánh bóng, bao tay và các loại tương tự bằng nhôm; đồ trang bị trong nhà vệ sinh và các bộ phận của chúng, bằng nhôm.			
7615.10	- Bộ đồ ăn, đồ nhà bếp hoặc các loại đồ gia dụng khác và các bộ phận của chúng; miếng dùng để cọ nồi và cọ rửa hoặc đánh bóng, bao tay và loại tương tự:			
7615.10.10	- - Miếng dùng để cọ nồi và cọ rửa hoặc đánh bóng, bao tay và loại tương tự	7	5	0
7615.10.90	- - Loại khác	7	5	0
7615.20	- Đồ trang bị trong nhà vệ sinh và bộ phận của chúng:			
7615.20.20	- - Bô, lọ đựng nước tiểu và chậu đựng nước tiểu trong phòng	7	5	0
7615.20.90	- - Loại khác	7	5	0
76.16	Các sản phẩm khác bằng nhôm.			
7616.10	- Đinh, đinh bấm, ghim dập (trừ các loại thuộc nhóm 83.05), đinh vít, bu lông, đai ốc, đinh móc, đinh tán, chốt hãm, chốt định vị, vòng đệm và các sản phẩm tương tự:			
7616.10.10	- - Đinh	5	0	0
7616.10.20	- - Ghim dập và đinh móc; bulông và đai ốc	5	0	0
7616.10.90	- - Loại khác	5	0	0
	- Loại khác:			
7616.91.00	- - Tấm đan, phen, lưới và rào, bằng dây nhôm	5	0	0
7616.99	- - Loại khác:			
7616.99.20	- - - Nhôm bịt đầu ống loại phù hợp dùng để sản xuất bút chì	5	0	0
7616.99.30	- - - Đồng xèng, hình tròn, kích thước chiều dày trên 1/10 đường kính	5	0	0
7616.99.40	- - - Ống chỉ, lõi suốt, guồng quay tơ và sản phẩm tương tự dùng cho sợi dệt	5	0	0
7616.99.60	- - - Ống và cốc loại phù hợp dùng thu nhựa mủ	5	0	0
	- - - Loại khác:			
7616.99.91	- - - - Hộp đựng thuốc lá điếu; mảnh	5	0	0
7616.99.92	- - - - Sản phẩm dạng lưới được tạo hình bằng phương pháp đột dập và kéo giãn thành lưới	5	0	0
7616.99.99	- - - - Loại khác	5	0	0
	Chương 78 - Chì và các sản phẩm bằng chì			
78.01	Chì chưa gia công.			
7801.10.00	- Chì tinh luyện	0	0	0
	- Loại khác:			
7801.91.00	- - Có hàm lượng antimon tính theo trọng lượng theo Bảng các nguyên tố khác trong chú giải phân nhóm chương này	0	0	0
7801.99.00	- - Loại khác	0	0	0
7802.00.00	Phế liệu và mảnh vụn chì.	0	0	0
78.04	Chì ở dạng tấm, lá, dải và lá mỏng; bột và vảy chì.			

	- Chì ở dạng tấm, lá, dải và lá mỏng:			
7804.11.00	- - Lá, dải và lá mỏng có chiều dày (trừ phần bồi) không quá 0,2 mm	0	0	0
7804.19.00	- - Loại khác	0	0	0
7804.20.00	- Bột và vảy chì	0	0	0
78.06	Các sản phẩm khác bằng chì.			
7806.00.20	- Thanh, que, dạng hình và dây	0	0	0
7806.00.30	- Các loại ống, ống dẫn và phụ kiện của ống hoặc ống dẫn (ví dụ, khớp nối đôi, khuỷu, măng sông)	0	0	0
7806.00.90	- Loại khác	0	0	0
	Chương 79 - Kẽm và các sản phẩm bằng kẽm			
79.01	Kẽm chưa gia công.			
	- Kẽm, không hợp kim:			
7901.11.00	- - Có hàm lượng kẽm từ 99,99% trở lên tính theo trọng lượng	0	0	0
7901.12.00	- - Có hàm lượng kẽm dưới 99,99% tính theo trọng lượng	0	0	0
7901.20.00	- Hợp kim kẽm	0	0	0
7902.00.00	Phế liệu và mảnh vụn kẽm.	0	0	0
79.03	Bột, bụi và vảy kẽm.			
7903.10.00	- Bụi kẽm	0	0	0
7903.90.00	- Loại khác	0	0	0
7904.00.00	Kẽm ở dạng thanh, que, hình và dây.	0	0	0
79.05	Kẽm ở dạng tấm, lá, dải và lá mỏng.			
7905.00.30	- Dạng lá mỏng có chiều dày không quá 0,25 mm	0	0	0
7905.00.90	- Loại khác	0	0	0
79.07	Các sản phẩm khác bằng kẽm.			
7907.00.30	- Ống máng, mái nhà, khung cửa sổ của mái nhà và các cấu kiện xây dựng khác	0	0	0
7907.00.40	- Các loại ống, ống dẫn và phụ kiện để ghép nối của ống hoặc ống dẫn (ví dụ, khớp nối đôi, khuỷu, măng sông)	0	0	0
	- Loại khác:			
7907.00.91	- - Hộp đựng thuốc lá điều; gạt tàn thuốc lá	0	0	0
7907.00.92	- - Các sản phẩm gia dụng khác	0	0	0
7907.00.99	- - Loại khác	0	0	0
	Chương 80 - Thiếc và các sản phẩm bằng thiếc			

80.01	Thiếc chưa gia công.			
8001.10.00	- Thiếc, không hợp kim	0	0	0
8001.20.00	- Hợp kim thiếc	0	0	0
8002.00.00	Phế liệu và mảnh vụn thiếc.	0	0	0
80.03	Thiếc ở dạng thanh, que, dạng hình và dây.			
8003.00.10	- Thanh hàn	0	0	0
8003.00.90	- Loại khác	0	0	0
80.07	Các sản phẩm khác bằng thiếc.			
8007.00.20	- Dạng tấm, lá và dải, có chiều dày trên 0,2 mm	0	0	0
8007.00.30	- Lá mỏng (đã hoặc chưa in hoặc bồi trên giấy, bìa, plastic hoặc vật liệu bồi tương tự), có chiều dày (trừ phần bồi) không quá 0,2 mm; dạng bột và vảy	0	0	0
8007.00.40	- Các loại ống, ống dẫn và phụ kiện để ghép nối của ống hoặc ống dẫn (ví dụ, khớp nối đôi, khuỷu, măng sông)	0	0	0
	- Loại khác:			
8007.00.91	- - Hộp đựng thuốc lá điều; gạt tàn thuốc lá	5	0	0
8007.00.92	- - Các sản phẩm gia dụng khác	5	0	0
8007.00.99	- - Loại khác	5	0	0
	Chương 81 - Kim loại cơ bản khác; gồm kim loại; các sản phẩm của chúng			
81.01	Vonfram và các sản phẩm làm từ vonfram, kể cả phế liệu và mảnh vụn.			
8101.10.00	- Bột	0	0	0
	- Loại khác:			
8101.94.00	- - Vonfram chưa gia công, kể cả thanh và que thu được từ quá trình thiêu kết	0	0	0
8101.96.00	- - Dây	0	0	0
8101.97.00	- - Phế liệu và mảnh vụn	0	0	0
8101.99	- - Loại khác:			
8101.99.10	- - - Thanh và que, trừ các loại thu được từ quá trình thiêu kết; dạng hình, lá, dải và lá mỏng	0	0	0
8101.99.90	- - - Loại khác	0	0	0
81.02	Molypđen và các sản phẩm làm từ molypđen, kể cả phế liệu và mảnh vụn.			
8102.10.00	- Bột	0	0	0
	- Loại khác:			
8102.94.00	- - Molypđen chưa gia công, kể cả thanh và que thu được từ quá trình thiêu kết	0	0	0
8102.95.00	- - Thanh và que, trừ các loại thu được từ quá trình thiêu kết, dạng hình, tấm, lá, dải và lá mỏng	0	0	0
8102.96.00	- - Dây	0	0	0

8102.97.00	- - Phế liệu và mảnh vụn	0	0	0
8102.99.00	- - Loại khác	0	0	0
81.03	Tantan và các sản phẩm làm từ tantan, kể cả phế liệu và mảnh vụn.			
8103.20.00	- Tantan chưa gia công, kể cả thanh và que thu được từ quá trình thiêu kết; bột	0	0	0
8103.30.00	- Phế liệu và mảnh vụn	0	0	0
8103.90.00	- Loại khác	0	0	0
81.04	Magie và các sản phẩm của magie, kể cả phế liệu và mảnh vụn.			
	- Magie chưa gia công:			
8104.11.00	- - Có chứa hàm lượng magie ít nhất 99,8% tính theo trọng lượng	0	0	0
8104.19.00	- - Loại khác	0	0	0
8104.20.00	- Phế liệu và mảnh vụn	0	0	0
8104.30.00	- Mạt giữa, phoi tiện và hạt, đã được phân loại theo kích cỡ; bột	0	0	0
8104.90.00	- Loại khác	0	0	0
81.05	Coban sten và các sản phẩm trung gian khác từ luyện coban; coban và các sản phẩm bằng coban, kể cả phế liệu và mảnh vụn.			
8105.20	- Coban sten và các sản phẩm trung gian khác từ luyện coban; coban chưa gia công; bột:			
8105.20.10	- - Coban chưa gia công	0	0	0
8105.20.90	- - Loại khác	0	0	0
8105.30.00	- Phế liệu và mảnh vụn	0	0	0
8105.90.00	- Loại khác	0	0	0
81.06	Bismut và các sản phẩm làm từ bismut, kể cả phế liệu và mảnh vụn.			
8106.00.10	- Bismut chưa gia công; phế liệu và mảnh vụn; bột	0	0	0
8106.00.90	- Loại khác	0	0	0
81.07	Cadimi và các sản phẩm làm từ cadimi, kể cả phế liệu và mảnh vụn.			
8107.20.00	- Cadimi chưa gia công; bột	0	0	0
8107.30.00	- Phế liệu và mảnh vụn	0	0	0
8107.90.00	- Loại khác	0	0	0
81.08	Titan và các sản phẩm làm từ titan, kể cả phế liệu và mảnh vụn.			
8108.20.00	- Titan chưa gia công; bột	0	0	0
8108.30.00	- Phế liệu và mảnh vụn	0	0	0
8108.90.00	- Loại khác	0	0	0

81.09	Zircon và các sản phẩm làm từ zircon, kể cả phế liệu và mảnh vụn.			
8109.20.00	- Zircon chưa gia công; bột	0	0	0
8109.30.00	- Phế liệu và mảnh vụn	0	0	0
8109.90.00	- Loại khác	0	0	0
81.10	Antimon và các sản phẩm làm từ antimon, kể cả phế liệu và mảnh vụn.			
8110.10.00	- Antimon chưa gia công; bột	0	0	0
8110.20.00	- Phế liệu và mảnh vụn	0	0	0
8110.90.00	- Loại khác	0	0	0
8111.00.00	Mangan và các sản phẩm làm từ mangan, kể cả phế liệu và mảnh vụn.	0	0	0
81.12	Beryli, crôm, germani, vanadi, gali, hafini, indi, niobi (columbi), reni và tali, và các sản phẩm từ các kim loại này, kể cả phế liệu và mảnh vụn.			
	- Beryli:			
8112.12.00	- - Chưa gia công; bột	0	0	0
8112.13.00	- - Phế liệu và mảnh vụn	0	0	0
8112.19.00	- - Loại khác	0	0	0
	- Crôm:			
8112.21.00	- - Chưa gia công; bột	0	0	0
8112.22.00	- - Phế liệu và mảnh vụn	0	0	0
8112.29.00	- - Loại khác	0	0	0
	- Tali:			
8112.51.00	- - Chưa gia công; bột	0	0	0
8112.52.00	- - Phế liệu và mảnh vụn	0	0	0
8112.59.00	- - Loại khác	0	0	0
	- Loại khác:			
8112.92.00	- - Chưa gia công; phế liệu và mảnh vụn; bột	0	0	0
8112.99.00	- - Loại khác	0	0	0
8113.00.00	Gốm kim loại và các sản phẩm làm từ gốm kim loại, kể cả phế liệu và mảnh vụn.	0	0	0
	Chương 82 - Dụng cụ, đồ nghề, dao, kéo và bộ đồ ăn làm từ kim loại cơ bản; các bộ phận của chúng làm từ kim loại cơ bản			
82.01	Dụng cụ cầm tay, gồm: mai, xẻng, cuốc chim, cuốc, dụng cụ xới và làm tơi đất, chĩa và cào; rìu, câu liềm và các dụng cụ tương tự dùng để cắt chặt; kéo cắt cây và kéo tỉa cây các loại; hái, liềm, dao cắt cỏ, kéo tỉa xén hàng rào, cái nêm gỗ và các dụng cụ khác dùng trong nông nghiệp, làm vườn hoặc trong lâm nghiệp.			
8201.10.00	- Mai và xẻng	5	0	0

8201.30	- Cuốc chim, cuốc, dụng cụ xới và cào đất:			
8201.30.10	- - Dụng cụ xới và cào đất	5	0	0
8201.30.90	- - Loại khác	5	0	0
8201.40.00	- Rìu, câu liêm và các dụng cụ tương tự dùng để cắt chặt	5	0	0
8201.50.00	- Kéo tỉa cây và kéo cắt tỉa, kéo để tỉa loại lớn tương tự, loại sử dụng một tay (kể cả kéo cắt gia cầm)	5	0	0
8201.60.00	- Kéo tỉa xén hàng rào, kéo tỉa xén sử dụng hai tay và các loại kéo tương tự loại sử dụng hai tay	5	0	0
8201.90.00	- Dụng cụ cầm tay khác thuộc loại sử dụng trong nông nghiệp, làm vườn hoặc lâm nghiệp	5	0	0
82.02	Cưa tay; lưỡi cưa các loại (kể cả các loại lưỡi rạch, lưỡi khía răng cưa hoặc lưỡi cưa không răng).			
8202.10.00	- Cưa tay	5	0	0
8202.20	- Lưỡi cưa vòng:			
8202.20.10	- - Lưỡi cưa vòng dạng cuộn	0	0	0
8202.20.90	- - Loại khác	0	0	0
	- Lưỡi cưa đĩa (kể cả các loại lưỡi cưa đã rạch hoặc khía):			
8202.31	- - Có bộ phận vận hành làm bằng thép:			
8202.31.10	- - - Lưỡi cưa lọng	0	0	0
8202.31.90	- - - Loại khác	0	0	0
8202.39.00	- - Loại khác, kể cả các bộ phận	0	0	0
8202.40.00	- Lưỡi cưa xích	0	0	0
	- Lưỡi cưa khác:			
8202.91.00	- - Lưỡi cưa thẳng, để gia công kim loại	0	0	0
8202.99	- - Loại khác:			
8202.99.10	- - - Lưỡi cưa thẳng	0	0	0
8202.99.90	- - - Loại khác	0	0	0
82.03	Giũa, nạo, kìm (kể cả kìm cắt), panh, nhíp, lưỡi cắt kim loại, dụng cụ cắt ống, xén bu lông, mũi đột lỗ và các dụng cụ cầm tay tương tự.			
8203.10.00	- Giũa, nạo và các dụng cụ tương tự	7	5	0
8203.20.00	- Kìm (kể cả kìm cắt), panh, nhíp và dụng cụ tương tự	7	5	0
8203.30.00	- Lưỡi cắt kim loại và dụng cụ tương tự	0	0	0
8203.40.00	- Dụng cụ cắt ống, xén bu lông, mũi đột lỗ và các dụng cụ tương tự	0	0	0
82.04	Cờ lê và thanh vặn ốc (bu lông) và đai ốc loại vặn bằng tay (kể cả cờ lê định lực nhưng trừ thanh vặn tarô); đầu cờ lê có thể thay đổi được, có hoặc không có tay vặn.			
	- Cờ lê và thanh vặn ốc (bu lông) và đai ốc, loại vặn bằng tay:			
8204.11.00	- - Không điều chỉnh được	7	5	0
8204.12.00	- - Điều chỉnh được	7	5	0
8204.20.00	- Đầu cờ lê có thể thay đổi, có hoặc không có tay vặn	7	5	0
82.05	Dụng cụ cầm tay (kể cả đầu nạm kim cương để cắt kính),			

	chưa được ghi hay chi tiết ở nơi khác; đèn xì; mỏ cạp, bàn cạp và các đồ nghề tương tự, trừ các loại phụ kiện và các bộ phận phụ trợ của máy công cụ; đe; bộ bệ rèn xách tay; bàn mài quay hoạt động bằng tay hoặc chân.			
8205.10.00	- Dụng cụ để khoan, ren hoặc ta rô	7	5	0
8205.20.00	- Búa và búa tạ	7	5	0
8205.30.00	- Bào, đục, đục máng và dụng cụ cắt tương tự cho việc chế biến gỗ	5	0	0
8205.40.00	- Tuốc nơ vít	7	5	0
	- Dụng cụ cầm tay khác (kể cả đầu nạm kim cương để cắt kính):			
8205.51	- - Dụng cụ dùng trong gia đình:			
8205.51.10	- - - Bàn là phẳng	7	5	0
8205.51.90	- - - Loại khác	7	5	0
8205.59.00	- - Loại khác	5	0	0
8205.60.00	- Đèn hàn	7	5	0
8205.70.00	- Mỏ cạp, bàn cạp và các đồ nghề tương tự	7	5	0
8205.90.00	- Loại khác, bao gồm bộ dụng cụ của hai phân nhóm trở lên thuộc nhóm này	7	5	0
8206.00.00	Bộ dụng cụ từ hai nhóm trở lên thuộc các nhóm từ 82.02 đến 82.05, đã đóng bộ để bán lẻ.	7	5	0
82.07	Các dụng cụ có thể thay đổi được dùng cho các dụng cụ cầm tay, có hoặc không hoạt động bằng điện, hoặc dùng cho máy công cụ (ví dụ, để ép, dập, đục lỗ, ta rô, ren, khoan, chuốt, phay, cán, tiện hay bắt, đóng vít), kể cả khuôn kéo để kéo hoặc ép đùn kim loại, và các loại dụng cụ để khoan đá hoặc khoan đất.			
	- Dụng cụ để khoan đá hay khoan đất:			
8207.13.00	- - Có bộ phận làm việc bằng gốm kim loại	0	0	0
8207.19.00	- - Loại khác, kể cả bộ phận	0	0	0
8207.20.00	- Khuôn dùng để kéo hoặc ép đùn kim loại	0	0	0
8207.30.00	- Dụng cụ để ép, dập hoặc đục lỗ	0	0	0
8207.40.00	- Dụng cụ để tarô hoặc ren	0	0	0
8207.50.00	- Dụng cụ để khoan, trừ các loại để khoan đá	0	0	0
8207.60.00	- Dụng cụ để doa hoặc chuốt	0	0	0
8207.70.00	- Dụng cụ để cán	0	0	0
8207.80.00	- Dụng cụ để tiện	0	0	0
8207.90.00	- Các dụng cụ có thể thay đổi được khác	0	0	0
82.08	Dao và lưỡi cắt, dùng cho máy hoặc dụng cụ cơ khí.			
8208.10.00	- Để gia công kim loại	0	0	0
8208.20.00	- Để chế biến gỗ	0	0	0
8208.30.00	- Dùng cho dụng cụ nhà bếp hoặc cho máy dùng trong công nghiệp thực phẩm	5	0	0
8208.40.00	- Dùng cho máy nông nghiệp, làm vườn hoặc lâm nghiệp	0	0	0
8208.90.00	- Loại khác	0	0	0

8209.00.00	Chi tiết hình đĩa, thanh cỡ nhỏ, mũi chóp và các chi tiết tương tự cho dụng cụ, chưa được gắn vào dụng cụ, làm bằng gốm kim loại.	0	0	0
8210.00.00	Đồ dùng cơ khí hoạt động bằng tay, nặng 10 kg trở xuống, dùng để chế biến, pha chế hoặc phục vụ đồ ăn hoặc đồ uống.	5	0	0
82.11	Dao có lưỡi cắt, có hoặc không có răng cưa (kể cả dao tĩa), trừ loại dao thuộc nhóm 82.08, và lưỡi của nó.			
8211.10.00	- Bộ sản phẩm tổ hợp	0	0	0
	- Loại khác:			
8211.91.00	- - Dao ăn có lưỡi cố định	0	0	0
8211.92	- - Dao khác có lưỡi cố định:			
8211.92.50	- - - Loại phù hợp dùng trong nông nghiệp, làm vườn hoặc lâm nghiệp	0	0	0
8211.92.90	- - - Loại khác	0	0	0
8211.93	- - Dao khác, trừ loại có lưỡi cố định:			
8211.93.20	- - - Dùng trong nông nghiệp, làm vườn hoặc lâm nghiệp	0	0	0
8211.93.90	- - - Loại khác	0	0	0
8211.94	- - Lưỡi dao:			
8211.94.10	- - - Loại phù hợp dùng trong nông nghiệp, làm vườn hoặc lâm nghiệp	0	0	0
8211.94.90	- - - Loại khác	0	0	0
8211.95.00	- - Cán dao bằng kim loại cơ bản	0	0	0
82.12	Dao cạo và lưỡi dao cạo (kể cả lưỡi dao cạo chưa hoàn thiện ở dạng dài).			
8212.10.00	- Dao cạo	7	5	0
8212.20	- Lưỡi dao cạo an toàn, kể cả lưỡi dao cạo chưa hoàn thiện ở dạng dài:			
8212.20.10	- - Lưỡi dao cạo kép	7	5	0
8212.20.90	- - Loại khác	7	5	0
8212.90.00	- Các bộ phận khác	7	5	0
8213.00.00	Kéo, kéo thợ may và các loại kéo tương tự, và lưỡi của chúng.	7	5	0
82.14	Đồ dao kéo khác (ví dụ, tông đơ cắt tóc, dao pha dùng cho cửa hàng thịt hoặc làm bếp, dao bầu và dao băm, dao rọc giấy); bộ đồ và dụng cụ cắt sửa móng tay hoặc móng chân (kể cả dũa móng).			
8214.10.00	- Dao rọc giấy, mở thư, dao cào giấy, vót bút chì và lưỡi của các loại dao đó	7	5	0
8214.20.00	- Bộ đồ và dụng cụ cắt sửa móng tay hoặc móng chân (kể cả dũa móng)	7	5	0
8214.90.00	- Loại khác	7	5	0
82.15	Thìa, đĩa, muôi, thìa hớt kem, hớt bột, đồ xúc bánh, dao			

	ăn cá, dao cắt bơ, kệ gấp đường và các loại đồ dùng nhà bếp hoặc bộ đồ ăn tương tự.			
8215.10.00	- Bộ sản phẩm có ít nhất một thứ đã được mạ kim loại quý	7	5	0
8215.20.00	- Bộ sản phẩm tổ hợp khác	7	5	0
	- Loại khác:			
8215.91.00	- - Được mạ kim loại quý	7	5	0
8215.99.00	- - Loại khác	7	5	0
	Chương 83 - Hàng tạp hóa làm từ kim loại cơ bản			
83.01	Khóa móc và ổ khóa (loại mở bằng chìa, số hoặc điện), bằng kim loại cơ bản; móc cài và khung có móc cài, đi cùng ổ khóa, bằng kim loại cơ bản; chìa của các loại khóa trên, bằng kim loại cơ bản.			
8301.10.00	- Khóa móc	30	25	20
8301.20.00	- Ổ khóa thuộc loại sử dụng cho xe có động cơ	30	25	20
8301.30.00	- Ổ khóa thuộc loại sử dụng cho đồ nội thất	30	25	20
8301.40	- Khóa loại khác:			
8301.40.10	- - Còng, xích tay	0	0	0
8301.40.90	- - Loại khác	30	25	20
8301.50.00	- Móc cài và khung có móc cài, đi cùng với ổ khóa	30	25	20
8301.60.00	- Bộ phận	30	25	20
8301.70.00	- Chìa rời	30	25	20
83.02	Giá, khung, phụ kiện và các sản phẩm tương tự bằng kim loại cơ bản dùng cho đồ nội thất, cho cửa ra vào, cầu thang, cửa sổ, màn che, khung vỏ xe, yên cương, rương, hòm hay các loại tương tự; giá để mũ, mắc mũ, chân giá đỡ và các loại giá cố định tương tự; bánh xe đẩy loại nhỏ có giá đỡ bằng kim loại cơ bản; cơ cấu đóng cửa tự động bằng kim loại cơ bản.			
8302.10.00	- Bản lề (Hinges)	7	5	0
8302.20	- Bánh xe đẩy loại nhỏ:			
8302.20.10	- - Loại có đường kính (bao gồm cả lốp) trên 100 mm nhưng không quá 250 mm	7	5	0
8302.20.90	- - Loại khác	7	5	0
8302.30	- Giá, khung, phụ kiện và các sản phẩm tương tự khác dùng cho xe có động cơ:			
8302.30.10	- - Bản lề để móc khóa (Hasps)	7	5	0
8302.30.90	- - Loại khác	7	5	0
	- Giá, khung, phụ kiện và các sản phẩm tương tự khác:			
8302.41	- - Dùng cho xây dựng:			
	- - - Bản lề để móc khóa và đinh kẹp dùng cho cửa ra vào; móc và mắt cài khóa; chốt cửa:			
8302.41.31	- - - - Bản lề để móc khóa	7	5	0
8302.41.39	- - - - Loại khác	7	5	0
8302.41.90	- - - Loại khác	7	5	0
8302.42	- - Loại khác, dùng cho đồ nội thất:			
8302.42.20	- - - Bản lề để móc khóa	7	5	0

8302.42.90	- - - Loại khác	7	5	0
8302.49	- - Loại khác:			
8302.49.10	- - - Dừng cho yên cương	7	5	0
	- - - Loại khác:			
8302.49.91	- - - - Bản lề để móc khóa	7	5	0
8302.49.99	- - - - Loại khác	7	5	0
8302.50.00	- Giá để mũ, mắc mũ, chân giá đỡ và các loại giá cố định tương tự	7	5	0
8302.60.00	- Cơ cấu đóng cửa tự động	7	5	0
8303.00.00	Két an toàn đã được bọc thép hoặc gia cố, két bạc và cửa bọc thép và két để đồ an toàn có khóa dùng cho phòng bọc thép, hòm để tiền hay tủ đựng chứng từ tài liệu và các loại tương tự, bằng kim loại cơ bản.	7	5	0
83.04	Tủ đựng hồ sơ, tủ đựng bộ phiếu thư mục, khay để giấy tờ, giá kẹp giấy, khay để bút, giá để con dấu văn phòng và các loại đồ dùng văn phòng hoặc các đồ dùng để bàn tương tự, bằng kim loại cơ bản, trừ đồ nội thất văn phòng thuộc nhóm 94.03.			
8304.00.10	- Tủ đựng tài liệu hồ sơ và tủ đựng bộ phiếu thư mục	7	5	0
	- Loại khác:			
8304.00.91	- - Bằng nhôm	7	5	0
8304.00.99	- - Loại khác	7	5	0
83.05	Các chi tiết ghép nối dùng cho cặp giữ tờ rời hoặc hồ sơ tài liệu rời, cái kẹp thư, để thư, kẹp giấy, kẹp phiếu mục lục và các vật phẩm văn phòng tương tự, bằng kim loại cơ bản; ghim dập dạng băng (ví dụ, dùng cho văn phòng, dùng cho công nghệ làm đệm, đóng gói), bằng kim loại cơ bản.			
8305.10	- Các chi tiết ghép nối dùng cho cặp giữ tờ rời hoặc hồ sơ tài liệu rời:			
8305.10.10	- - Dừng cho bìa gáy xoắn	7	5	0
8305.10.90	- - Loại khác	7	5	0
8305.20	- Ghim dập dạng băng:			
8305.20.10	- - Loại sử dụng cho văn phòng	7	5	0
8305.20.20	- - Loại khác, bằng sắt hoặc thép	7	5	0
8305.20.90	- - Loại khác	7	5	0
8305.90	- Loại khác, kể cả bộ phận:			
8305.90.10	- - Kẹp giấy	7	5	0
8305.90.90	- - Loại khác	7	5	0
83.06	Chuông, chuông đĩa và các loại tương tự, không dùng điện, bằng kim loại cơ bản; tượng nhỏ và đồ trang trí khác, bằng kim loại cơ bản; khung ảnh, khung tranh hay các loại khung tương tự, bằng kim loại cơ bản; gương bằng kim loại cơ bản.			
8306.10	- Chuông, chuông đĩa và các loại tương tự:			
8306.10.10	- - Dừng cho xe đạp chân	7	5	0

8306.10.20	- - Loại khác, bằng đồng	7	5	0
8306.10.90	- - Loại khác	7	5	0
	- Tượng nhỏ và đồ trang trí khác:			
8306.21.00	- - Được mạ bằng kim loại quý	7	5	0
8306.29	- - Loại khác:			
8306.29.10	- - - Bằng đồng hoặc chì	7	5	0
8306.29.20	- - - Bằng niken	7	5	0
8306.29.30	- - - Bằng nhôm	7	5	0
8306.29.90	- - - Loại khác	7	5	0
8306.30	- Khung ảnh, khung tranh hoặc các loại khung tương tự; gương:			
8306.30.10	- - Bằng đồng	7	5	0
	- - Loại khác:			
8306.30.91	- - - Gương kim loại phản chiếu hình ảnh giao thông đặt tại các giao lộ hoặc các góc đường	7	5	0
8306.30.99	- - - Loại khác	7	5	0
83.07	Ống dễ uốn bằng kim loại cơ bản, có hoặc không có phụ kiện để ghép nối.			
8307.10.00	- Bằng sắt hoặc thép	0	0	0
8307.90.00	- Bằng kim loại cơ bản khác	0	0	0
83.08	Móc cài, khóa móc cài, khóa thắt lưng, cài thắt lưng, khóa có chốt, mắt cài khóa, khoen và các loại tương tự, bằng kim loại cơ bản, dùng cho quần áo, giày dép, tăng bạt, túi xách tay, hàng du lịch hoặc các sản phẩm hoàn thiện khác; đinh tán hình ống hoặc đinh tán có chân xòe, bằng kim loại cơ bản; hạt trang trí và trang kim, bằng kim loại cơ bản.			
8308.10.00	- Khóa có chốt, mắt cài khóa và khoen	7	5	0
8308.20.00	- Đinh tán hình ống hoặc đinh tán có chân xòe	5	0	0
8308.90	- Loại khác, kể cả bộ phận:			
8308.90.10	- - Hạt trang trí	7	5	0
8308.90.90	- - Loại khác	7	5	0
83.09	Nút chai lọ, nút bịt và nắp đậy (kể cả nắp hình vương miện, nút xoáy và nút một chiều), bao thiếc bịt nút chai, nút thùng có ren, tấm đậy lỗ thoát của thùng, dụng cụ niêm phong và bộ phận đóng gói khác, bằng kim loại cơ bản.			
8309.10.00	- Nắp hình vương miện	0	0	0
8309.90	- Loại khác:			
8309.90.10	- - Bao thiếc bịt nút chai	0	0	0
8309.90.20	- - Nắp của hộp (lon) nhôm	0	0	0
8309.90.60	- - Nắp bình phun xịt, bằng thiếc	0	0	0
8309.90.70	- - Nắp hộp khác	0	0	0
	- - Loại khác, bằng nhôm:			
8309.90.81	- - - Nút chai và nút xoáy	0	0	0

8309.90.89	- - - Loại khác	0	0	0
	- - Loại khác:			
8309.90.91	- - - Nút chai và nút xoáy	0	0	0
8309.90.99	- - - Loại khác	0	0	0
8310.00.00	Biển chỉ dẫn, ghi tên, ghi địa chỉ và các loại biển báo tương tự, chữ số, chữ và các loại biểu tượng khác, bằng kim loại cơ bản, trừ các loại thuộc nhóm 94.05.	0	0	0
83.11	Dây, que, ống, tấm, điện cực và các sản phẩm tương tự, bằng kim loại cơ bản hoặc cacbua kim loại, được bọc, phủ hoặc có lõi bằng chất trợ dung, loại dùng để hàn xì, hàn hơi, hàn điện hoặc bằng cách ngưng tụ kim loại hoặc cacbua kim loại; dây và thanh, được kết tụ bằng bột kim loại cơ bản, sử dụng trong phun kim loại.			
8311.10.00	- Điện cực bằng kim loại cơ bản, đã được phủ chất trợ dung, để hàn hồ quang điện	7	5	0
8311.20	- Dây hàn bằng kim loại cơ bản, có lõi là chất trợ dung, dùng để hàn hồ quang điện:			
8311.20.20	- - Dây hàn bằng thép hợp kim, có lõi là chất trợ dung chứa hàm lượng carbon từ 4,5% trở lên và hàm lượng crôm từ 20% trở lên	7	5	0
8311.20.90	- - Loại khác	7	5	0
8311.30	- Dạng que hàn được phủ, bọc và dây hàn có lõi, bằng kim loại cơ bản, dùng để hàn chảy, hàn hơi hoặc hàn bằng ngọn lửa:			
8311.30.20	- - Dây hàn bằng thép hợp kim, có lõi là chất trợ dung chứa hàm lượng carbon từ 4,5% trở lên và hàm lượng crôm từ 20% trở lên	7	5	0
8311.30.90	- - Loại khác	7	5	0
8311.90.00	- Loại khác	7	5	0
	Chương 84 - Lò phản ứng hạt nhân, nồi hơi, máy và thiết bị cơ khí; các bộ phận của chúng			
84.01	Lò phản ứng hạt nhân; các bộ phận chứa nhiên liệu (cartridges), không bị bức xạ, dùng cho các lò phản ứng hạt nhân; máy và thiết bị để tách chất đồng vị.			
8401.10.00	- Lò phản ứng hạt nhân	0	0	0
8401.20.00	- Máy và thiết bị để tách chất đồng vị, và bộ phận của chúng	0	0	0
8401.30.00	- Bộ phận chứa nhiên liệu (cartridges), không bị bức xạ	0	0	0
8401.40.00	- Các bộ phận của lò phản ứng hạt nhân	0	0	0
84.02	Nồi hơi tạo ra hơi nước hoặc tạo ra hơi khác (trừ các nồi hơi đun nóng nước trung tâm có khả năng sản xuất ra hơi với áp suất thấp); nồi hơi nước quá nhiệt.			
	- Nồi hơi tạo ra hơi nước hoặc tạo ra hơi khác:			
8402.11	- - Nồi hơi dạng ống nước với công suất hơi nước trên 45 tấn/giờ:			
8402.11.10	- - - Hoạt động bằng điện	0	0	0
8402.11.20	- - - Không hoạt động bằng điện	0	0	0

8402.12	- - Nồi hơi dạng ống nước với công suất hơi nước không quá 45 tấn/giờ:			
	- - - Hoạt động bằng điện:			
8402.12.11	- - - - Nồi hơi với công suất hơi nước trên 15 tấn/giờ	0	0	0
8402.12.19	- - - - Loại khác	0	0	0
	- - - Không hoạt động bằng điện:			
8402.12.21	- - - - Nồi hơi với công suất hơi nước trên 15 tấn/giờ	0	0	0
8402.12.29	- - - - Loại khác	0	0	0
8402.19	- - Nồi hơi tạo ra hơi khác, kể cả loại nồi hơi kiểu lai ghép:			
	- - - Hoạt động bằng điện:			
8402.19.11	- - - - Nồi hơi với công suất hơi nước trên 15 tấn/giờ	0	0	0
8402.19.19	- - - - Loại khác	0	0	0
	- - - Không hoạt động bằng điện:			
8402.19.21	- - - - Nồi hơi với công suất hơi nước trên 15 tấn/giờ	0	0	0
8402.19.29	- - - - Loại khác	0	0	0
8402.20	- Nồi hơi nước quá nhiệt:			
8402.20.10	- - Hoạt động bằng điện	0	0	0
8402.20.20	- - Không hoạt động bằng điện	0	0	0
8402.90	- Bộ phận:			
8402.90.10	- - Thân hoặc vỏ nồi hơi	0	0	0
8402.90.90	- - Loại khác	0	0	0
84.03	Nồi hơi nước sưởi trung tâm trừ các loại thuộc nhóm 84.02.			
8403.10.00	- Nồi hơi	0	0	0
8403.90	- Bộ phận:			
8403.90.10	- - Thân hoặc vỏ nồi hơi	0	0	0
8403.90.90	- - Loại khác	0	0	0
84.04	Thiết bị phụ trợ dùng cho các loại nồi hơi thuộc nhóm 84.02 hoặc 84.03 (ví dụ, bộ tiết kiệm nhiên liệu, thiết bị quá nhiệt, máy cạo rửa nồi hơi, thiết bị thu hồi chất khí); thiết bị ngưng tụ dùng cho các tổ máy động lực hơi nước hoặc hơi khác.			
8404.10	- Thiết bị phụ trợ dùng cho các loại nồi hơi thuộc nhóm 84.02 hoặc 84.03:			
8404.10.10	- - Dùng cho nồi hơi thuộc nhóm 84.02	0	0	0
8404.10.20	- - Dùng cho nồi hơi thuộc nhóm 84.03	0	0	0
8404.20.00	- Thiết bị ngưng tụ dùng cho tổ máy động lực hơi nước hoặc hơi khác	0	0	0
8404.90	- Bộ phận:			
	- - Cửa thiết bị thuộc phân nhóm 8404.10.10:			
8404.90.11	- - - Thân hoặc vỏ nồi hơi	0	0	0
8404.90.19	- - - Loại khác	0	0	0
	- - Cửa thiết bị thuộc phân nhóm 8404.10.20:			
8404.90.21	- - - Thân hoặc vỏ nồi hơi	0	0	0
8404.90.29	- - - Loại khác	0	0	0

8404.90.90	- - Loại khác	0	0	0
84.05	Máy sản xuất chất khí hoặc hơi nước, có hoặc không kèm theo bộ lọc; máy sản xuất khí acetylen và các loại máy sản xuất chất khí theo qui trình xử lý bằng nước tương tự, có hoặc không kèm theo bộ lọc.			
8405.10.00	- Máy sản xuất chất khí hoặc hơi nước, có hoặc không kèm theo bộ lọc; máy sản xuất khí acetylen và các loại máy sản xuất chất khí theo qui trình xử lý bằng nước tương tự, có hoặc không kèm theo bộ lọc	0	0	0
8405.90.00	- Bộ phận	0	0	0
84.06	Tua bin hơi nước và các loại tua bin hơi khác.			
8406.10.00	- Tua bin dùng cho máy thủy	0	0	0
	- Tua bin loại khác:			
8406.81.00	- - Công suất trên 40 MW	0	0	0
8406.82.00	- - Công suất không quá 40 MW	0	0	0
8406.90.00	- Bộ phận	0	0	0
84.07	Động cơ đốt trong kiểu piston chuyển động tịnh tiến hoặc kiểu piston chuyển động quay tròn, đốt cháy bằng tia lửa điện.			
8407.10.00	- Động cơ phương tiện bay	0	0	0
	- Động cơ máy thủy:			
8407.21	- - Động cơ gắn ngoài:			
8407.21.10	- - - Công suất không quá 22,38 kW (30hp)	7	5	5
8407.21.90	- - - Loại khác	5	5	4
8407.29	- - Loại khác:			
8407.29.20	- - - Công suất không quá 22,38 kW (30hp)	7	5	5
8407.29.90	- - - Loại khác	5	5	4
	- Động cơ đốt trong kiểu piston chuyển động tịnh tiến dùng để tạo động lực cho các loại xe thuộc Chương 87:			
8407.31.00	- - Dung tích xi lanh không quá 50 cc	30	25	20
8407.32	- - Dung tích xi lanh trên 50 cc nhưng không quá 250 cc:			
	- - - Dung tích xi lanh trên 50 cc nhưng không quá 110 cc:			
8407.32.11	- - - - Dùng cho các loại xe thuộc nhóm 87.01	30	25	20
8407.32.12	- - - - Dùng cho các loại xe thuộc nhóm 87.11	30	25	20
8407.32.19	- - - - Loại khác	30	25	20
	- - - Dung tích xi lanh trên 110 cc nhưng không quá 250 cc:			
8407.32.21	- - - - Dùng cho các loại xe thuộc nhóm 87.01	30	25	20
8407.32.22	- - - - Dùng cho các loại xe thuộc nhóm 87.11	30	25	20
8407.32.29	- - - - Loại khác	30	25	20
8407.33	- - Dung tích xi lanh trên 250 cc nhưng không quá 1.000 cc:			
8407.33.10	- - - Dùng cho các loại xe thuộc nhóm 87.01	7	5	5
8407.33.20	- - - Dùng cho các loại xe thuộc nhóm 87.11	30	25	20
8407.33.90	- - - Loại khác	7	5	5
8407.34	- - Dung tích xi lanh trên 1.000 cc:			

	- - - Đã lắp ráp hoàn chỉnh:			
8407.34.40	- - - - Dùng cho máy kéo cầm tay, dung tích xi lanh không quá 1.100 cc	7	5	5
8407.34.50	- - - - Dùng cho các loại xe thuộc nhóm 87.01	7	5	5
8407.34.60	- - - - Dùng cho các loại xe thuộc nhóm 87.11	7	5	5
	- - - - Loại khác:			
8407.34.71	- - - - - Dung tích xi lanh không quá 2.000 cc	7	5	0
8407.34.72	- - - - - Dung tích xi lanh trên 2.000 cc nhưng không quá 3.000 cc	7	5	0
8407.34.73	- - - - - Dung tích xi lanh trên 3.000 cc	7	5	0
	- - - Loại khác:			
8407.34.91	- - - - Dùng cho máy kéo cầm tay, dung tích xi lanh không quá 1.100 cc	7	5	5
8407.34.92	- - - - Dùng cho các loại xe thuộc nhóm 87.01	7	5	5
8407.34.93	- - - - Dùng cho các loại xe thuộc nhóm 87.11	7	5	5
	- - - - Loại khác:			
8407.34.94	- - - - - Dung tích xi lanh không quá 2.000 cc	7	5	0
8407.34.95	- - - - - Dung tích xi lanh trên 2.000 cc nhưng không quá 3.000 cc	7	5	0
8407.34.99	- - - - - Dung tích xi lanh trên 3.000.cc	7	5	0
8407.90	- Động cơ khác:			
8407.90.10	- - Công suất không quá 18,65 kW	7	5	0
8407.90.20	- - Công suất trên 18,65 kW nhưng không quá 22,38 kW	7	5	0
8407.90.90	- - Loại khác	0	0	0
84.08	Động cơ đốt trong kiểu piston đốt cháy bằng sức nén (động cơ diesel hoặc bán diesel).			
8408.10	- Động cơ máy thủy:			
8408.10.10	- - Công suất không quá 22,38 kW	30	25	20
8408.10.20	- - Công suất trên 22,38 kW nhưng không quá 100 kW	4	4	4
8408.10.90	- - Loại khác	0	0	0
8408.20	- Động cơ dùng để tạo động lực cho các loại xe thuộc Chương 87:			
	- - Đã lắp ráp hoàn chỉnh:			
8408.20.10	- - - Dùng cho xe thuộc phân nhóm 8701.10	18	15	10
	- - - Loại khác:			
8408.20.21	- - - - Dung tích xi lanh không quá 2.000 cc	28	23	18
8408.20.22	- - - - Dung tích xi lanh trên 2.000 cc nhưng không quá 3.500 cc	25	21	16
8408.20.23	- - - - Dung tích xi lanh trên 3.500 cc	5	5	0
	- - Loại khác:			
8408.20.93	- - - Dùng cho xe thuộc phân nhóm 8701.10	30	25	20
	- - - Loại khác:			
8408.20.94	- - - - Dung tích xi lanh không quá 2.000 cc	30	25	20
8408.20.95	- - - - Dung tích xi lanh trên 2.000 cc nhưng không quá 3.500 cc	30	25	20
8408.20.96	- - - - Dung tích xi lanh trên 3.500 cc	30	25	20

8408.90	- Động cơ khác:			
8408.90.10	- - Công suất không quá 18,65 kW	7	5	0
8408.90.50	- - Công suất trên 100 kW	0	0	0
	- - Loại khác:			
8408.90.91	- - - Dùng cho máy thuộc nhóm 84.29 hoặc 84.30	7	5	0
8408.90.99	- - - Loại khác	0	0	0
84.09	Các bộ phận chỉ dùng hoặc chủ yếu dùng cho các loại động cơ thuộc nhóm 84.07 hoặc 84.08.			
8409.10.00	- Dùng cho động cơ phương tiện bay	0	0	0
	- Loại khác:			
8409.91	- - Chỉ dùng hoặc chủ yếu dùng cho động cơ đốt trong kiểu đốt cháy bằng tia lửa điện:			
	- - - Dùng cho các máy thuộc nhóm 84.29 hoặc 84.30:			
8409.91.11	- - - - Chế hòa khí và bộ phận của chúng	5	0	0
8409.91.12	- - - - Thân động cơ	5	0	0
8409.91.13	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	5	0	0
8409.91.14	- - - - Ống xi lanh khác	5	0	0
8409.91.15	- - - - Quy lát và nắp quy lát	5	0	0
8409.91.16	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	5	0	0
8409.91.17	- - - - Piston khác	5	0	0
8409.91.18	- - - - Bạc piston và chốt piston	5	0	0
8409.91.19	- - - - Loại khác	5	0	0
	- - - Dùng cho xe của nhóm 87.01:			
8409.91.21	- - - - Chế hòa khí và bộ phận của chúng	5	5	0
8409.91.22	- - - - Thân động cơ	5	5	0
8409.91.23	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	5	5	0
8409.91.24	- - - - Ống xi lanh khác	5	5	0
8409.91.25	- - - - Quy lát và nắp quy lát	5	5	0
8409.91.26	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	5	5	0
8409.91.27	- - - - Piston khác	5	5	0
8409.91.28	- - - - Bạc piston và chốt piston	5	5	0
8409.91.29	- - - - Loại khác	5	5	0
	- - - Dùng cho xe của nhóm 87.11:			
8409.91.31	- - - - Chế hòa khí và bộ phận của chúng	30	25	20
8409.91.32	- - - - Thân động cơ; hộp trục khuỷu	30	25	20
8409.91.34	- - - - Ống xi lanh	30	25	20
8409.91.35	- - - - Quy lát và nắp quy lát	30	25	20
8409.91.37	- - - - Piston	30	25	20
8409.91.38	- - - - Bạc piston và chốt piston	30	25	20
8409.91.39	- - - - Loại khác	30	25	20
	- - - Dùng cho xe khác thuộc Chương 87:			

8409.91.41	- - - - Chế hòa khí và bộ phận của chúng	20	20	20
8409.91.42	- - - - Thân động cơ; hộp trục khuỷu	20	20	20
8409.91.43	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.91.44	- - - - Ống xi lanh khác	20	20	20
8409.91.45	- - - - Quy lát và nắp quy lát	20	20	20
8409.91.46	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.91.47	- - - - Piston khác	20	20	20
8409.91.48	- - - - Bạc piston và chốt piston	20	20	20
8409.91.49	- - - - Loại khác	20	20	20
	- - - Dùng cho tàu thuyền thuộc Chương 89:			
	- - - - Cho động cơ máy thủy công suất không quá 22,38 kW:			
8409.91.51	- - - - Thân động cơ; hộp trục khuỷu	0	0	0
8409.91.52	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0
8409.91.53	- - - - Ống xi lanh khác	0	0	0
8409.91.54	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0
8409.91.55	- - - - Piston khác	0	0	0
8409.91.59	- - - - Loại khác	0	0	0
	- - - Cho động cơ máy thủy công suất trên 22,38 kW:			
8409.91.61	- - - - Thân động cơ; hộp trục khuỷu	0	0	0
8409.91.62	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0
8409.91.63	- - - - Ống xi lanh khác	0	0	0
8409.91.64	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0
8409.91.65	- - - - Piston khác	0	0	0
8409.91.69	- - - - Loại khác	0	0	0
	- - - Dùng cho động cơ khác:			
8409.91.71	- - - - Chế hòa khí và bộ phận của chúng	20	20	20
8409.91.72	- - - - Thân động cơ	20	20	20
8409.91.73	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.91.74	- - - - Ống xi lanh khác	20	20	20
8409.91.75	- - - - Quy lát và nắp quy lát	20	20	20
8409.91.76	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.91.77	- - - - Piston khác	20	20	20
8409.91.78	- - - - Bạc piston và chốt piston	20	20	20
8409.91.79	- - - - Loại khác	20	20	20
8409.99	- - Loại khác:			
	- - - Dùng cho động cơ của máy thuộc nhóm 84.29 hoặc 84.30:			
8409.99.11	- - - - Chế hòa khí và bộ phận của chúng	5	0	0
8409.99.12	- - - - Thân động cơ	5	0	0

8409.99.13	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	5	0	0
8409.99.14	- - - - Ống xi lanh khác	5	0	0
8409.99.15	- - - - Quy lát và nắp quy lát	5	0	0
8409.99.16	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	5	0	0
8409.99.17	- - - - Piston khác	5	0	0
8409.99.18	- - - - Bạc piston và chốt piston	5	0	0
8409.99.19	- - - - Loại khác	5	0	0
	- - - Dùng cho động cơ của xe thuộc nhóm 87.01:			
8409.99.21	- - - - Chế hòa khí và bộ phận của chúng	5	0	0
8409.99.22	- - - - Thân động cơ	5	0	0
8409.99.23	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	5	0	0
8409.99.24	- - - - Ống xi lanh khác	5	0	0
8409.99.25	- - - - Quy lát và nắp quy lát	5	0	0
8409.99.26	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	5	0	0
8409.99.27	- - - - Piston khác	5	0	0
8409.99.28	- - - - Bạc piston và chốt piston	5	0	0
8409.99.29	- - - - Loại khác	5	0	0
	- - - Dùng cho động cơ của xe thuộc nhóm 87.11:			
8409.99.31	- - - - Chế hòa khí và bộ phận của chúng	20	20	20
8409.99.32	- - - - Thân động cơ; hộp trục khuỷu	20	20	20
8409.99.33	- - - - Ống xi lanh	20	20	20
8409.99.34	- - - - Quy lát và nắp quy lát	20	20	20
8409.99.35	- - - - Piston	20	20	20
8409.99.36	- - - - Bạc piston và chốt piston	20	20	20
8409.99.39	- - - - Loại khác	20	20	20
	- - - Dùng cho động cơ của xe khác thuộc Chương 87:			
8409.99.41	- - - - Chế hòa khí và bộ phận của chúng	20	20	20
8409.99.42	- - - - Thân động cơ; hộp trục khuỷu	20	20	20
8409.99.43	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.99.44	- - - - Ống xi lanh khác	20	20	20
8409.99.45	- - - - Quy lát và nắp quy lát	20	20	20
8409.99.46	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.99.47	- - - - Piston khác	20	20	20
8409.99.48	- - - - Bạc piston và chốt piston	20	20	20
8409.99.49	- - - - Loại khác	20	20	20
	- - - Dùng cho động cơ tàu thuyền thuộc Chương 89:			
	- - - - Cho động cơ máy thủy công suất không quá 22,38 kW:			
8409.99.51	- - - - Thân động cơ; hộp trục khuỷu	0	0	0
8409.99.52	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0

8409.99.53	- - - - Ống xi lanh khác	0	0	0
8409.99.54	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0
8409.99.55	- - - - Piston khác	0	0	0
8409.99.59	- - - - Loại khác	0	0	0
	- - - Cho động cơ máy thủy công suất trên 22,38 kW:			
8409.99.61	- - - - Thân động cơ; hộp trục khuỷu	0	0	0
8409.99.62	- - - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0
8409.99.63	- - - - Ống xi lanh khác	0	0	0
8409.99.64	- - - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	0	0	0
8409.99.65	- - - - Piston khác	0	0	0
8409.99.69	- - - - Loại khác	0	0	0
	- - - Loại khác:			
8409.99.71	- - - Chế hòa khí và bộ phận của chúng	20	20	20
8409.99.72	- - - Thân động cơ	20	20	20
8409.99.73	- - - Ống xi lanh, có đường kính trong từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.99.74	- - - Ống xi lanh khác	20	20	20
8409.99.75	- - - Quy lát và nắp quy lát	20	20	20
8409.99.76	- - - Piston, có đường kính ngoài từ 50 mm trở lên, nhưng không quá 155 mm	20	20	20
8409.99.77	- - - Piston khác	20	20	20
8409.99.78	- - - Bạc piston và chốt piston	20	20	20
8409.99.79	- - - Loại khác	20	20	20
84.10	Tua bin thủy lực, bánh xe guồng nước, và các bộ điều chỉnh của chúng.			
	- Tua bin thủy lực và bánh xe guồng nước:			
8410.11.00	- - Công suất không quá 1.000 kW	0	0	0
8410.12.00	- - Công suất trên 1.000 kW nhưng không quá 10.000 kW	0	0	0
8410.13.00	- - Công suất trên 10.000 kW	0	0	0
8410.90.00	- Bộ phận, kể cả bộ điều chỉnh	0	0	0
84.11	Tua bin phản lực, tua bin cánh quạt và các loại tua bin khí khác.			
	- Tua bin phản lực:			
8411.11.00	- - Có lực đẩy không quá 25 kN	0	0	0
8411.12.00	- - Có lực đẩy trên 25 kN	0	0	0
	- Tua bin cánh quạt:			
8411.21.00	- - Công suất không quá 1.100 kW	0	0	0
8411.22.00	- - Công suất trên 1.100 kW	0	0	0
	- Các loại tua bin khí khác:			
8411.81.00	- - Công suất không quá 5.000 kW	0	0	0
8411.82.00	- - Công suất trên 5.000 kW	0	0	0

	- Bộ phận:			
8411.91.00	- - Cửa tua bin phản lực hoặc tua bin cánh quạt	0	0	0
8411.99.00	- - Loại khác	0	0	0
84.12	Động cơ và mô tơ khác.			
8412.10.00	- Động cơ phản lực trừ tua bin phản lực	0	0	0
	- Động cơ và mô tơ thủy lực:			
8412.21.00	- - Chuyển động tịnh tiến (xi lanh)	0	0	0
8412.29.00	- - Loại khác	0	0	0
	- Động cơ và mô tơ dùng khí nén:			
8412.31.00	- - Chuyển động tịnh tiến (xi lanh)	0	0	0
8412.39.00	- - Loại khác	0	0	0
8412.80.00	- Loại khác	0	0	0
8412.90	- Bộ phận:			
8412.90.10	- - Cửa động cơ thuộc phân nhóm 8412.10	0	0	0
8412.90.90	- - Loại khác	0	0	0
84.13	Bơm chất lỏng, có hoặc không lắp thiết bị đo lường; máy đẩy chất lỏng.			
	- Bơm có lắp hoặc thiết kế để lắp thiết bị đo lường:			
8413.11.00	- - Bơm phân phối nhiên liệu hoặc dầu bôi trơn, loại dùng cho trạm đổ xăng hoặc cho gara	0	0	0
8413.19.00	- - Loại khác	0	0	0
8413.20	- Bơm tay, trừ loại thuộc phân nhóm 8413.11 hoặc 8413.19:			
8413.20.10	- - Bơm nước	7	5	0
8413.20.90	- - Loại khác	7	5	0
8413.30	- Bơm nhiên liệu, dầu bôi trơn hoặc bơm chất làm mát, dùng cho động cơ đốt trong kiểu piston:			
	- - Loại chuyển động tịnh tiến hoặc chuyển động quay:			
8413.30.12	- - - Bơm nước hoặc bơm nhiên liệu, loại sử dụng cho động cơ của xe thuộc nhóm 87.02, 87.03 hoặc 87.04	0	0	0
8413.30.19	- - - Loại khác	0	0	0
	- - Loại ly tâm:			
8413.30.21	- - - Bơm nước hoặc bơm nhiên liệu, loại sử dụng cho động cơ của xe thuộc nhóm 87.02, 87.03 hoặc 87.04	0	0	0
8413.30.29	- - - Loại khác	0	0	0
	- - Loại khác:			
8413.30.92	- - - Bơm nước hoặc bơm nhiên liệu, loại sử dụng cho động cơ của xe thuộc nhóm 87.02, 87.03 hoặc 87.04	0	0	0
8413.30.99	- - - Loại khác	0	0	0
8413.40.00	- Bơm bê tông	0	0	0
8413.50	- Bơm hoạt động kiểu piston chuyển động tịnh tiến khác:			
8413.50.30	- - Bơm nước, với công suất không quá 8.000 m ³ /h	7	5	0
8413.50.40	- - Bơm nước, với công suất trên 8.000 m ³ /h nhưng không quá 13.000 m ³ /h	0	0	0
8413.50.90	- - Loại khác	0	0	0

8413.60	- Bơm hoạt động kiểu piston quay khác:			
8413.60.30	- - Bơm nước, với công suất không quá 8.000 m ³ /h	7	5	5
8413.60.40	- - Bơm nước, với công suất trên 8.000 m ³ /h nhưng không quá 13.000 m ³ /h	0	0	0
8413.60.90	- - Loại khác	0	0	0
8413.70	- Bơm ly tâm khác:			
	- - Bơm nước một tầng, một chiều hút, trục ngang được truyền động bằng dây đai hoặc khớp nối trực tiếp, trừ loại bơm đồng trục với động cơ:			
8413.70.11	- - - Với đường kính cửa hút không quá 200 mm	5	5	5
8413.70.19	- - - Loại khác	5	5	5
	- - Bơm nước được thiết kế đặt chìm dưới biển:			
8413.70.31	- - - Với đường kính cửa hút không quá 200 mm	5	5	4
8413.70.39	- - - Loại khác	5	5	4
	- - Bơm nước khác, với công suất không quá 8.000 m ³ /h:			
8413.70.41	- - - Với đường kính cửa hút không quá 200 mm	7	5	5
8413.70.49	- - - Loại khác	7	5	5
	- - Bơm nước khác, với công suất trên 8.000 m ³ /h nhưng không quá 13.000 m ³ /h:			
8413.70.51	- - - Với đường kính cửa hút không quá 200 mm	5	5	4
8413.70.59	- - - Loại khác	5	5	4
	- - Loại khác:			
8413.70.91	- - - Với đường kính cửa hút không quá 200 mm	0	0	0
8413.70.99	- - - Loại khác	0	0	0
	- Bơm khác; máy đẩy chất lỏng:			
8413.81	- - Bơm:			
8413.81.11	- - - Bơm nước, với công suất không quá 8.000 m ³ /h	7	5	5
8413.81.12	- - - Bơm nước, với công suất trên 8.000 m ³ /h nhưng không quá 13.000 m ³ /h	0	0	0
8413.81.19	- - - Loại khác	0	0	0
8413.82.00	- - Máy đẩy chất lỏng	0	0	0
	- Bộ phận:			
8413.91	- - Cửa bơm:			
8413.91.10	- - - Cửa bơm thuộc phân nhóm 8413.20.10	5	5	5
8413.91.20	- - - Cửa bơm thuộc phân nhóm 8413.20.90	5	5	5
8413.91.30	- - - Cửa bơm thuộc phân nhóm 8413.70.11 và 8413.70.19	5	5	4
8413.91.40	- - - Cửa bơm ly tâm khác	5	5	4
8413.91.90	- - - Cửa bơm khác	0	0	0
8413.92.00	- - Cửa máy đẩy chất lỏng	0	0	0
84.14	Bơm không khí hoặc bơm chân không, máy nén không khí hay chất khí khác và quạt; nắp chụp hút tuần hoàn gió hoặc thông gió có kèm theo quạt, có hoặc không lắp bộ phận lọc.			
8414.10.00	- Bơm chân không	0	0	0
8414.20	- Bơm không khí điều khiển bằng tay hoặc chân:			
8414.20.10	- - Bơm xe đạp	5	5	5

8414.20.90	- - Loại khác	5	5	5
8414.30	- Máy nén sử dụng trong thiết bị làm lạnh:			
8414.30.20	- - Dùng cho máy điều hòa xe ô tô	5	5	4
8414.30.30	- - Loại khác, dạng kín dùng cho máy điều hòa không khí	5	5	4
8414.30.40	- - Loại khác, có công suất trên 21,10 kW, hoặc có dung tích công tác trên một chu kỳ từ 220 cc trở lên	5	5	4
8414.30.90	- - Loại khác	5	5	4
8414.40.00	- Máy nén không khí lắp trên khung có bánh xe di chuyển	0	0	0
	- Quạt:			
8414.51	- - Quạt bàn, quạt sàn, quạt tường, quạt cửa sổ, quạt trần hoặc quạt mái, có động cơ điện gắn liền với công suất không quá 125 W:			
8414.51.10	- - - Quạt bàn và quạt dạng hộp	7	5	5
	- - - Loại khác:			
8414.51.91	- - - - Có lưới bảo vệ	7	5	5
8414.51.99	- - - - Loại khác	7	5	5
8414.59	- - Loại khác:			
	- - - Công suất không quá 125 kW:			
8414.59.20	- - - - Quạt gió phòng nổ, loại sử dụng trong hầm lò	5	5	5
8414.59.30	- - - - Máy thổi khí	5	5	5
	- - - - Loại khác:			
8414.59.41	- - - - - Có lưới bảo vệ	5	5	5
8414.59.49	- - - - - Loại khác	5	5	5
	- - - Loại khác:			
8414.59.50	- - - - Máy thổi khí	0	0	0
	- - - - Loại khác:			
8414.59.91	- - - - - Có lưới bảo vệ	0	0	0
8414.59.99	- - - - - Loại khác	0	0	0
8414.60	- Nắp chụp hút có kích thước chiều ngang tối đa không quá 120 cm:			
	- - Đã lắp với bộ phận lọc:			
8414.60.11	- - - Tủ hút, lọc không khí sử dụng trong phòng thí nghiệm	0	0	0
8414.60.19	- - - Loại khác	7	5	0
	- - Loại khác:			
8414.60.91	- - - Phù hợp dùng trong công nghiệp	7	5	0
8414.60.99	- - - Loại khác	7	5	0
8414.80	- Loại khác:			
	- - Nắp chụp hút có kích thước chiều ngang tối đa trên 120 cm:			
	- - - Đã lắp với bộ phận lọc:			
8414.80.13	- - - - Tủ hút, lọc không khí sử dụng trong phòng thí nghiệm	0	0	0
8414.80.14	- - - - Loại khác	0	0	0
8414.80.15	- - - Chưa lắp với bộ phận lọc, sử dụng trong công nghiệp	0	0	0
8414.80.19	- - - Chưa lắp với bộ phận lọc, trừ loại sử dụng trong công nghiệp	0	0	0
8414.80.30	- - Thiết bị tạo gió có cơ cấu piston dịch chuyển tự do dùng	0	0	0

	cho tua bin khí			
	- - Máy nén trừ loại thuộc phân nhóm 8414.30 hoặc 8414.40:			
8414.80.41	- - - Modun nén khí sử dụng trong khoan dầu mỏ	0	0	0
8414.80.49	- - - Loại khác	3	2	0
8414.80.50	- - Máy bơm không khí	0	0	0
8414.80.90	- - Loại khác	0	0	0
8414.90	- Bộ phận:			
	- - Cửa bơm hoặc máy nén:			
8414.90.13	- - - Cửa hàng hóa thuộc phân nhóm 8414.10	0	0	0
8414.90.14	- - - Cửa hàng hóa thuộc phân nhóm 8414.20	0	0	0
8414.90.15	- - - Cửa hàng hóa thuộc phân nhóm 8414.30	0	0	0
8414.90.16	- - - Cửa hàng hóa thuộc phân nhóm 8414.40	0	0	0
8414.90.19	- - - Loại khác	0	0	0
	- - Cửa quạt:			
8414.90.21	- - - Cửa loại quạt dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 85.09 hoặc 85.16	7	5	5
8414.90.29	- - - Loại khác	7	5	5
	- - Cửa nắp chụp hút:			
8414.90.31	- - - Cửa các mặt hàng thuộc phân nhóm 8414.60	0	0	0
8414.90.32	- - - Cửa các mặt hàng thuộc phân nhóm 8414.80	0	0	0
84.15	Máy điều hòa không khí, gồm có một quạt chạy bằng motor và các bộ phận làm thay đổi nhiệt độ và độ ẩm, kể cả loại máy không điều chỉnh độ ẩm một cách riêng biệt.			
8415.10	- Loại lắp vào cửa sổ hoặc lắp vào tường, kiểu một khối (lắp liền trong cùng một vỏ, một cục) hoặc "hệ thống nhiều khối chức năng" (cục nóng, cục lạnh tách biệt):			
8415.10.10	- - Công suất không quá 26,38 kW	7	5	5
8415.10.90	- - Loại khác	5	0	0
8415.20	- Loại sử dụng cho người, trong xe có động cơ:			
8415.20.10	- - Công suất không quá 26,38 kW	7	5	5
8415.20.90	- - Loại khác	7	5	5
	- Loại khác:			
8415.81	- - Kèm theo một bộ phận làm lạnh và một van đảo chiều chu trình nóng/lạnh (bơm nhiệt có đảo chiều):			
	- - - Loại sử dụng cho phương tiện bay:			
8415.81.11	- - - - Công suất không quá 21,10 kW	7	5	5
8415.81.12	- - - - Công suất trên 21,10 kW và có tốc độ dòng không khí đi qua mỗi dàn bay hơi trên 67,96 m ³ /phút	5	0	0
8415.81.19	- - - - Loại khác	5	0	0
	- - - Sử dụng cho xe chạy trên đường ray:			
8415.81.21	- - - - Công suất không quá 26,38 kW	7	5	5
8415.81.29	- - - - Loại khác	5	0	0
	- - - Sử dụng cho xe có động cơ (trừ loại thuộc phân nhóm 8415.20);			
8415.81.31	- - - - Công suất không quá 26,38 kW	7	5	5
8415.81.39	- - - - Loại khác	5	0	0

	- - - Loại khác:			
8415.81.91	- - - - Công suất trên 21,10 kW và có tốc độ dòng không khí đi qua mỗi dàn bay hơi trên 67,96 m ³ /phút	5	0	0
	- - - - Loại khác:			
8415.81.93	- - - - - Công suất không quá 21,10 kW	7	5	5
8415.81.94	- - - - - Công suất trên 21,10 kW nhưng không quá 26,38 kW	7	5	5
8415.81.99	- - - - - Loại khác	5	0	0
8415.82	- - Loại khác, có kèm theo bộ phận làm lạnh:			
	- - - Loại sử dụng cho phương tiện bay:			
8415.82.11	- - - - Công suất trên 21,10 kW và có tốc độ dòng không khí đi qua mỗi dàn bay hơi trên 67,96 m ³ /phút	5	0	0
8415.82.19	- - - - Loại khác	5	0	0
	- - - Sử dụng cho xe chạy trên đường ray:			
8415.82.21	- - - - Công suất không quá 26,38 kW	7	5	5
8415.82.29	- - - - Loại khác	5	0	0
	- - - Sử dụng cho xe có động cơ (trừ loại thuộc phân nhóm 8415.20):			
8415.82.31	- - - - Công suất không quá 26,38 kW	7	5	5
8415.82.39	- - - - Loại khác	5	0	0
	- - - Loại khác:			
8415.82.91	- - - - Công suất không quá 26,38 kW	7	5	5
8415.82.99	- - - - Loại khác	5	0	0
8415.83	- - Không gắn kèm bộ phận làm lạnh:			
	- - - Loại sử dụng cho phương tiện bay:			
8415.83.11	- - - - Công suất trên 21,10 kW và có tốc độ dòng không khí đi qua mỗi dàn bay hơi trên 67,96 m ³ /phút	5	0	0
8415.83.19	- - - - Loại khác	5	0	0
	- - - Sử dụng cho xe chạy trên đường ray:			
8415.83.21	- - - - Công suất không quá 26,38 kW	7	5	5
8415.83.29	- - - - Loại khác	5	0	0
	- - - Sử dụng cho xe có động cơ (trừ loại thuộc phân nhóm 8415.20):			
8415.83.31	- - - - Công suất không quá 26,38 kW	7	5	5
8415.83.39	- - - - Loại khác	5	0	0
	- - - Loại khác:			
8415.83.91	- - - - Công suất không quá 26,38 kW	7	5	5
8415.83.99	- - - - Loại khác	5	0	0
8415.90	- Bộ phận:			
	- - Cửa máy có công suất không quá 21,10 kW:			
8415.90.13	- - - Loại dùng cho phương tiện bay hoặc xe chạy trên đường ray	5	0	0
8415.90.14	- - - Thiết bị làm bay hơi hoặc ngưng tụ dùng cho máy điều hòa không khí lắp trên xe có động cơ	0	0	0
8415.90.19	- - - Loại khác	5	0	0
	- - Cửa máy có công suất trên 21,10 kW nhưng không quá 26,38 kW:			
	- - - Có tốc độ dòng không khí đi qua một dàn bay hơi vượt			

	quá 67,96 m ³ /phút:			
8415.90.24	- - - - Loại dùng cho phương tiện bay hoặc xe chạy trên đường ray	7	5	0
8415.90.25	- - - - Loại khác	7	5	0
	- - - Loại khác:			
8415.90.26	- - - - Loại dùng cho phương tiện bay hoặc xe chạy trên đường ray	7	5	0
8415.90.29	- - - - Loại khác	7	5	0
	- - Cửa máy có công suất trên 26,38 kW nhưng không quá 52,75 kW:			
	- - - Có tốc độ dòng không khí đi qua mỗi dàn bay hơi trên 67,96 m ³ /phút:			
8415.90.34	- - - - Loại dùng cho phương tiện bay hoặc xe chạy trên đường ray	0	0	0
8415.90.35	- - - - Loại khác	0	0	0
	- - - Loại khác:			
8415.90.36	- - - - Loại dùng cho phương tiện bay hoặc xe chạy trên đường ray	0	0	0
8415.90.39	- - - - Loại khác	0	0	0
	- - Cửa máy có công suất trên 52,75 kW:			
	- - - Có tốc độ dòng không khí đi qua mỗi dàn bay hơi trên 67,96 m ³ /phút:			
8415.90.44	- - - - Loại dùng cho phương tiện bay hoặc xe chạy trên đường ray	0	0	0
8415.90.45	- - - - Loại khác	0	0	0
	- - - Loại khác:			
8415.90.46	- - - - Loại dùng cho phương tiện bay hoặc xe chạy trên đường ray	0	0	0
8415.90.49	- - - - Loại khác	0	0	0
84.16	Đầu đốt dùng cho lò luyện, nung sử dụng nhiên liệu lỏng, nhiên liệu rắn dạng bột hoặc nhiên liệu khí; máy nạp nhiên liệu cơ khí, kể cả ghi lò, bộ phận xả tro xỉ và các bộ phận tương tự của chúng.			
8416.10.00	- Đầu đốt cho lò luyện, nung sử dụng nhiên liệu lỏng	0	0	0
8416.20.00	- Đầu đốt cho lò luyện, nung khác, kể cả lò luyện, nung dùng nhiên liệu kết hợp	0	0	0
8416.30.00	- Máy nạp nhiên liệu cơ khí, kể cả ghi lò, bộ phận xả tro xỉ và các bộ phận tương tự của chúng	0	0	0
8416.90.00	- Bộ phận	0	0	0
84.17	Lò luyện, nung và lò dùng trong công nghiệp hoặc trong phòng thí nghiệm, kể cả lò thiêu, không dùng điện.			
8417.10.00	- Lò luyện, nung và lò dùng để nung, nấu chảy hoặc xử lý nhiệt các loại quặng, quặng pirit hoặc kim loại	0	0	0
8417.20.00	- Lò nướng bánh, kể cả lò nướng bánh quy	0	0	0
8417.80.00	- Loại khác	0	0	0
8417.90.00	- Bộ phận	0	0	0
84.18	Tủ lạnh, tủ kết đông và thiết bị làm lạnh hoặc kết đông			

	khác, loại dùng điện hoặc loại khác; bơm nhiệt trừ máy điều hòa không khí thuộc nhóm 84.15.			
8418.10	- Tủ kết đông lạnh liên hợp (dạng thiết bị có buồng làm đá và làm lạnh riêng biệt), có các cửa mở riêng biệt:			
8418.10.10	- - Loại sử dụng trong gia đình	7	5	5
8418.10.90	- - Loại khác	0	0	0
	- Tủ lạnh, loại sử dụng trong gia đình:			
8418.21.00	- - Loại sử dụng máy nén	7	5	5
8418.29.00	- - Loại khác	7	5	5
8418.30	- Tủ kết đông, loại cửa trên, dung tích không quá 800 lít:			
8418.30.10	- - Dung tích không quá 200 lít	7	5	5
8418.30.90	- - Loại khác	7	5	5
8418.40	- Tủ kết đông, loại cửa trước, dung tích không quá 900 lít:			
8418.40.10	- - Dung tích không quá 200 lít	7	5	5
8418.40.90	- - Loại khác	7	5	5
8418.50	- Loại có kiểu dáng nội thất khác (tủ, tủ ngăn, quầy hàng, tủ bày hàng và loại tương tự) để bảo quản và trưng bày, có lắp thiết bị làm lạnh hoặc kết đông:			
	- - Quầy hàng, tủ bày hàng và các loại tương tự, có lắp thiết bị làm lạnh, dung tích trên 200 lít:			
8418.50.11	- - - Phù hợp dùng trong y tế, phẫu thuật hoặc phòng thí nghiệm	0	0	0
8418.50.19	- - - Loại khác	5	5	5
	- - Loại khác:			
8418.50.91	- - - Phù hợp dùng trong y tế, phẫu thuật hoặc phòng thí nghiệm	0	0	0
8418.50.99	- - - Loại khác	7	5	5
	- Thiết bị làm lạnh hoặc kết đông khác; bơm nhiệt:			
8418.61.00	- - Bơm nhiệt trừ loại máy điều hòa không khí của nhóm 84.15	0	0	0
8418.69	- - Loại khác:			
8418.69.10	- - - Thiết bị làm lạnh đồ uống	0	0	0
8418.69.30	- - - Thiết bị làm lạnh nước uống	0	0	0
	- - - Thiết bị làm lạnh nước có công suất trên 21,10 kW:			
8418.69.41	- - - - Dùng cho máy điều hòa không khí	0	0	0
8418.69.49	- - - - Loại khác	0	0	0
8418.69.50	- - - Thiết bị sản xuất đá vảy	0	0	0
8418.69.90	- - - Loại khác	0	0	0
	- Bộ phận:			
8418.91.00	- - Có kiểu dáng nội thất được thiết kế để lắp đặt thiết bị làm lạnh hoặc kết đông	0	0	0
8418.99	- - Loại khác:			
8418.99.10	- - - Thiết bị làm bay hơi hoặc ngưng tụ	0	0	0
8418.99.40	- - - Panel nhôm cán-ghép dùng cho hàng hóa thuộc phân nhóm 8418.10.10, 8418.21.00 hoặc 8418.29.00	0	0	0
8418.99.90	- - - Loại khác	0	0	0
84.19	Trang thiết bị cho phòng thí nghiệm hoặc máy, thiết bị,			

	gia nhiệt bằng điện hoặc không bằng điện (trừ lò nấu luyện, lò nung sấy và các thiết bị khác thuộc nhóm 85.14) để xử lý các loại vật liệu bằng quá trình thay đổi nhiệt như làm nóng, nấu, rang, chưng cất, tinh cất, sát trùng, thanh trùng, phun hơi nước, sấy, làm bay hơi, làm khô, cô đặc hoặc làm mát trừ các loại máy hoặc thiết bị dùng cho gia đình; thiết bị đun nước nóng nhanh hoặc thiết bị đun chứa nước nóng, không dùng điện.			
	- Thiết bị đun nước nóng nhanh hoặc thiết bị đun chứa nước nóng, không dùng điện:			
8419.11	- - Thiết bị đun nước nóng nhanh bằng ga:			
8419.11.10	- - - Loại sử dụng trong gia đình	0	0	0
8419.11.90	- - - Loại khác	0	0	0
8419.19	- - Loại khác:			
8419.19.10	- - - Loại sử dụng trong gia đình	0	0	0
8419.19.90	- - - Loại khác	0	0	0
8419.20.00	- Thiết bị khử trùng trong y tế, phẫu thuật hoặc phòng thí nghiệm	0	0	0
	- Máy sấy:			
8419.31	- - Dùng để sấy nông sản:			
8419.31.10	- - - Hoạt động bằng điện	0	0	0
8419.31.20	- - - Không hoạt động bằng điện	0	0	0
8419.32	- - Dùng để sấy gỗ, bột giấy, giấy hoặc bìa:			
8419.32.10	- - - Hoạt động bằng điện	0	0	0
8419.32.20	- - - Không hoạt động bằng điện	0	0	0
8419.39	- - Loại khác:			
	- - - Hoạt động bằng điện:			
8419.39.11	- - - - Máy xử lý vật liệu bằng quá trình nung nóng, để sản xuất tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8419.39.19	- - - - Loại khác	0	0	0
8419.39.20	- - - Không hoạt động bằng điện	0	0	0
8419.40	- Thiết bị chưng cất hoặc tinh cất:			
8419.40.10	- - Hoạt động bằng điện	0	0	0
8419.40.20	- - Không hoạt động bằng điện	0	0	0
8419.50	- Bộ phận trao đổi nhiệt:			
8419.50.10	- - Tháp làm mát	0	0	0
8419.50.90	- - Loại khác	0	0	0
8419.60	- Máy hóa lỏng không khí hay các loại chất khí khác:			
8419.60.10	- - Hoạt động bằng điện	0	0	0
8419.60.20	- - Không hoạt động bằng điện	0	0	0
	- Máy và thiết bị khác:			
8419.81	- - Để làm nóng đồ uống hoặc nấu hoặc hâm nóng thực phẩm:			
8419.81.10	- - - Hoạt động bằng điện	5	0	0
8419.81.20	- - - Không hoạt động bằng điện	5	0	0
8419.89	- - Loại khác:			
	- - - Hoạt động bằng điện:			

8419.89.13	- - - Máy xử lý vật liệu bằng quá trình gia nhiệt, để sản xuất tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8419.89.19	- - - Loại khác	0	0	0
8419.89.20	- - Không hoạt động bằng điện	0	0	0
8419.90	- Bộ phận:			
	- - Cửa thiết bị hoạt động bằng điện:			
8419.90.12	- - - Cửa máy xử lý vật liệu bằng quá trình gia nhiệt, để sản xuất tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8419.90.13	- - - Vỏ của tháp làm mát	0	0	0
8419.90.19	- - - Loại khác	0	0	0
	- - Cửa thiết bị không hoạt động bằng điện:			
8419.90.21	- - - Loại sử dụng trong gia đình	0	0	0
8419.90.29	- - - Loại khác	0	0	0
84.20	Các loại máy cán là hay máy cán ép phẳng kiểu trục lăn khác, trừ các loại máy dùng để cán, ép kim loại hoặc thủy tinh, và các loại trục cán của chúng.			
8420.10	- Máy cán là hoặc máy cán ép phẳng kiểu trục lăn khác:			
8420.10.10	- - Thiết bị có ứng dụng phim khô hay dung dịch cảm quang, lớp cảm quang, bột hàn nhão, vật liệu hàn hoặc vật liệu kết dính phủ lên các đế của tấm mạch in hoặc tấm mạch dây in hoặc các linh kiện của chúng	0	0	0
8420.10.20	- - Máy là hoặc máy vắt phù hợp sử dụng cho gia đình	0	0	0
8420.10.90	- - Loại khác	0	0	0
	- Bộ phận:			
8420.91	- - Trục cán:			
8420.91.10	- - - Bộ phận của thiết bị có ứng dụng phim khô hay dung dịch cảm quang, lớp cảm quang, bột hàn nhão, vật liệu hàn hoặc vật liệu kết dính phủ lên các đế của tấm mạch in hoặc tấm mạch dây in hoặc các linh kiện của chúng	0	0	0
8420.91.90	- - - Loại khác	0	0	0
8420.99	- - Loại khác:			
8420.99.10	- - - Bộ phận của thiết bị có ứng dụng phim khô hay dung dịch cảm quang, lớp cảm quang, bột hàn nhão, vật liệu hàn hoặc vật liệu kết dính phủ lên các đế của tấm mạch in hoặc tấm mạch dây in hoặc các linh kiện của chúng	0	0	0
8420.99.90	- - - Loại khác	0	0	0
84.21	Máy ly tâm, kể cả máy làm khô bằng ly tâm; máy và thiết bị lọc hay tinh chế chất lỏng hoặc chất khí.			
	- Máy ly tâm, kể cả máy làm khô bằng ly tâm:			
8421.11.00	- - Máy tách kem	0	0	0
8421.12.00	- - Máy làm khô quần áo	7	5	5
8421.19	- - Loại khác:			
8421.19.10	- - - Loại sử dụng sản xuất đường	0	0	0
8421.19.90	- - - Loại khác	0	0	0
	- Máy và thiết bị lọc hoặc tinh chế chất lỏng:			
8421.21	- - Để lọc hoặc tinh chế nước:			

	- - - Công suất lọc không quá 500 lít/giờ:			
8421.21.11	- - - - Máy và thiết bị lọc sử dụng trong gia đình	0	0	0
8421.21.19	- - - - Loại khác	0	0	0
	- - - Công suất lọc trên 500 lít/giờ:			
8421.21.22	- - - - Hoạt động bằng điện	0	0	0
8421.21.23	- - - - Không hoạt động bằng điện	5	0	0
8421.22	- - Để lọc hoặc tinh chế đồ uống trừ nước:			
8421.22.30	- - - Hoạt động bằng điện, công suất trên 500 lít/giờ	0	0	0
8421.22.90	- - - Loại khác	5	0	0
8421.23	- - Bộ lọc dầu hoặc xăng cho động cơ đốt trong:			
	- - - Dùng cho các máy thuộc nhóm 84.29 hoặc 84.30:			
8421.23.11	- - - - Bộ lọc dầu	0	0	0
8421.23.19	- - - - Loại khác	0	0	0
	- - - Dùng cho xe có động cơ thuộc Chương 87:			
8421.23.21	- - - - Bộ lọc dầu	5	0	0
8421.23.29	- - - - Loại khác	5	0	0
	- - - Loại khác:			
8421.23.91	- - - - Bộ lọc dầu	0	0	0
8421.23.99	- - - - Loại khác	0	0	0
8421.29	- - Loại khác:			
8421.29.10	- - - Loại phù hợp sử dụng trong y tế, phẫu thuật hoặc phòng thí nghiệm	0	0	0
8421.29.20	- - - Loại sử dụng trong sản xuất đường	0	0	0
8421.29.30	- - - Loại sử dụng trong hoạt động khoan dầu	0	0	0
8421.29.40	- - - Loại khác, bộ lọc xăng	0	0	0
8421.29.50	- - - Loại khác, bộ lọc dầu	0	0	0
8421.29.90	- - - Loại khác	0	0	0
	- Máy và thiết bị lọc hoặc tinh chế các loại khí:			
8421.31	- - Bộ lọc khí nạp cho động cơ đốt trong:			
8421.31.10	- - - Dùng cho các máy thuộc nhóm 84.29 hoặc 84.30	0	0	0
8421.31.20	- - - Dùng cho xe có động cơ thuộc Chương 87	0	0	0
8421.31.90	- - - Loại khác	0	0	0
8421.39	- - Loại khác:			
8421.39.20	- - - Máy lọc không khí	0	0	0
8421.39.90	- - - Loại khác	0	0	0
	- Bộ phận:			
8421.91	- - Cửa máy ly tâm, kể cả máy làm khô bằng ly tâm:			
8421.91.10	- - - Cửa hàng hóa thuộc phân nhóm 8421.12.00	0	0	0
8421.91.20	- - - Cửa hàng hóa thuộc phân nhóm 8421.19.10	0	0	0
8421.91.90	- - - Cửa hàng hóa thuộc phân nhóm 8421.11.00 hoặc 8421.19.90	0	0	0
8421.99	- - Loại khác:			
8421.99.20	- - - Lõi lọc của thiết bị lọc thuộc phân nhóm 8421.23	0	0	0
8421.99.30	- - - Cửa hàng hóa thuộc phân nhóm 8421.31	0	0	0

	- - - Loại khác:			
8421.99.91	- - - - Cửa hàng hóa thuộc phân nhóm 8421.29.20	0	0	0
8421.99.94	- - - - Cửa hàng hóa thuộc phân nhóm 8421.21.11	0	0	0
8421.99.95	- - - - Cửa hàng hóa thuộc phân nhóm 8421.23.11, 8421.23.19, 8421.23.91 hoặc 8421.23.99	0	0	0
8421.99.99	- - - - Loại khác	0	0	0
84.22	Máy rửa bát đĩa; máy làm sạch hoặc làm khô chai lọ hoặc các loại đồ chứa khác; máy rót, đóng kín, gắn xi, đóng nắp hoặc dán nhãn vào các chai, lon, hộp, túi hoặc đồ chứa khác; máy bọc chai lọ, ống và các loại đồ chứa tương tự; máy đóng gói hay bao gói khác (kể cả máy bọc màng co nhiệt); máy nạp ga cho đồ uống.			
	- Máy rửa bát đĩa:			
8422.11.00	- - Loại sử dụng trong gia đình	7	5	0
8422.19.00	- - Loại khác	5	0	0
8422.20.00	- Máy làm sạch hay làm khô chai lọ hoặc các loại đồ chứa khác	0	0	0
8422.30.00	- Máy rót, đóng kín, đóng nắp, làm kín hoặc dán nhãn vào các chai, lon, hộp, túi hoặc đồ chứa khác; máy bọc chai, lọ, ống và các đồ chứa tương tự; máy nạp ga cho đồ uống	0	0	0
8422.40.00	- Máy đóng gói khác hoặc bao gói khác (kể cả máy bọc màng co nhiệt)	0	0	0
8422.90	- Bộ phận:			
8422.90.10	- - Cửa các máy thuộc phân nhóm 8422.11	0	0	0
8422.90.90	- - Loại khác	0	0	0
84.23	Cân (trừ loại cân đo có độ nhạy 5 cg hoặc nhạy hơn), kể cả máy đếm hoặc máy kiểm tra, hoạt động bằng nguyên lý cân; các loại quả cân.			
8423.10	- Cân người, kể cả cân trẻ em; cân sử dụng trong gia đình:			
8423.10.10	- - Hoạt động bằng điện	7	5	0
8423.10.20	- - Không hoạt động bằng điện	7	5	0
8423.20	- Cân hàng hóa sử dụng trong băng chuyền:			
8423.20.10	- - Hoạt động bằng điện	0	0	0
8423.20.20	- - Không hoạt động bằng điện	0	0	0
8423.30	- Cân trọng lượng cố định và cân dùng cho việc đóng gói vật liệu với trọng lượng xác định trước vào bao túi hoặc đồ chứa, kể cả cân phễu:			
8423.30.10	- - Hoạt động bằng điện	0	0	0
8423.30.20	- - Không hoạt động bằng điện	0	0	0
	- Cân trọng lượng khác:			
8423.81	- - Có khả năng cân tối đa không quá 30 kg:			
8423.81.10	- - - Hoạt động bằng điện	7	5	0
8423.81.20	- - - Không hoạt động bằng điện	7	5	0
8423.82	- - Có khả năng cân tối đa trên 30 kg nhưng không quá 5.000 kg:			
	- - - Hoạt động bằng điện:			
8423.82.11	- - - - Có khả năng cân tối đa không quá 1.000 kg	5	0	0

8423.82.19	- - - - Loại khác	0	0	0
	- - - Không hoạt động bằng điện:			
8423.82.21	- - - - Có khả năng cân tối đa không quá 1.000 kg	5	0	0
8423.82.29	- - - - Loại khác	0	0	0
8423.89	- - Loại khác:			
8423.89.10	- - - Hoạt động bằng điện	0	0	0
8423.89.20	- - - Không hoạt động bằng điện	0	0	0
8423.90	- Quả cân của các loại cân; các bộ phận của cân:			
8423.90.10	- - Quả cân	5	0	0
	- - Bộ phận khác của cân:			
8423.90.21	- - - Cửa máy hoạt động bằng điện	5	0	0
8423.90.29	- - - Cửa máy không hoạt động bằng điện	5	0	0
84.24	Thiết bị cơ khí (được điều khiển bằng tay hoặc không) để phun bắn, phun rải hoặc phun áp lực các chất lỏng hoặc chất bột; bình dập lửa, đã hoặc chưa nạp; súng phun và các thiết bị tương tự; máy phun bắn hơi nước hoặc cát và các loại máy phun bắn tia tương tự.			
8424.10	- Bình dập lửa, đã hoặc chưa nạp:			
8424.10.10	- - Loại sử dụng cho phương tiện bay	0	0	0
8424.10.90	- - Loại khác	0	0	0
8424.20	- Súng phun và các thiết bị tương tự:			
	- - Hoạt động bằng điện:			
8424.20.11	- - - Dùng trong nông nghiệp hoặc làm vườn	0	0	0
8424.20.19	- - - Loại khác	0	0	0
	- - Không hoạt động bằng điện:			
8424.20.21	- - - Dùng trong nông nghiệp hoặc làm vườn	0	0	0
8424.20.29	- - - Loại khác	0	0	0
8424.30.00	- Máy phun bắn hơi nước hoặc cát và các loại máy bắn tia tương tự	0	0	0
	- Thiết bị khác:			
8424.81	- - Dùng trong nông nghiệp hoặc làm vườn:			
8424.81.10	- - - Hệ thống tưới kiểu nhỏ giọt	0	0	0
8424.81.30	- - - Thiết bị phun thuốc trừ sâu hoạt động bằng tay	5	0	0
8424.81.40	- - - Loại khác, không hoạt động bằng điện	0	0	0
8424.81.50	- - - Loại khác, hoạt động bằng điện	0	0	0
8424.89	- - Loại khác:			
8424.89.10	- - - Thiết bị phun, xịt điều khiển bằng tay sử dụng trong gia đình có dung tích không quá 3 lít	0	0	0
8424.89.20	- - - Đầu bình phun, xịt có gắn vòi	0	0	0
8424.89.40	- - - Thiết bị gia công ướt, bằng cách phun bắn, phun rải hoặc phun áp lực các dung dịch hóa học hoặc điện hóa lên các bề mặt của các tấm mạch in hoặc tấm mạch dây in; thiết bị tạo vết của các chất lỏng, bột hàn nhão, bi hàn, vật liệu hàn hoặc chất bịt kín lên tấm mạch in, tấm mạch dây in hoặc linh kiện của chúng; thiết bị có ứng dụng phim khô hoặc dung dịch cảm quang, lớp cảm quang, bột hàn nhão, vật liệu hàn hoặc vật liệu kết dính lên các bề mặt của tấm mạch in, tấm mạch dây in hoặc linh kiện của chúng	0	0	0

8424.89.50	- - - Loại khác, hoạt động bằng điện	0	0	0
8424.89.90	- - - Loại khác, không hoạt động bằng điện	0	0	0
8424.90	- Bộ phận:			
8424.90.10	- - Cửa bình dập lửa	0	0	0
	- - Cửa súng phun và các thiết bị tương tự:			
	- - - Hoạt động bằng điện:			
8424.90.21	- - - - Cửa hàng hóa thuộc phân nhóm 8424.20.11	0	0	0
8424.90.23	- - - - Loại khác	0	0	0
	- - - Không hoạt động bằng điện:			
8424.90.24	- - - - Cửa hàng hóa thuộc phân nhóm 8424.20.21	0	0	0
8424.90.29	- - - - Loại khác	0	0	0
8424.90.30	- - Cửa máy phun bắn hơi nước hoặc cát và các loại máy bắn tia tương tự	0	0	0
	- - Cửa thiết bị khác:			
8424.90.93	- - - Cửa hàng hóa thuộc phân nhóm 8424.81.10	0	0	0
8424.90.94	- - - Cửa hàng hóa thuộc phân nhóm 8424.81.30 hoặc 8424.81.40	0	0	0
8424.90.95	- - - Cửa hàng hóa thuộc phân nhóm 8424.81.50	0	0	0
8424.90.99	- - - Loại khác	0	0	0
84.25	Hệ ròng rọc và hệ tời trừ tời nâng kiểu gầu nâng (trục tải thùng kíp); tời ngang và tời dọc; kích các loại.			
	- Hệ ròng rọc và hệ tời trừ tời nâng kiểu gầu nâng (trục tải thùng kíp) hoặc hệ tời dùng để nâng xe:			
8425.11.00	- - Loại chạy bằng động cơ điện	0	0	0
8425.19.00	- - Loại khác	0	0	0
	- Tời ngang; tời dọc:			
8425.31.00	- - Loại chạy bằng động cơ điện	0	0	0
8425.39.00	- - Loại khác	0	0	0
	- Kích; tời nâng xe:			
8425.41.00	- - Hệ thống kích tầng dùng trong ga ra	0	0	0
8425.42	- - Loại kích và tời khác, dùng thủy lực:			
8425.42.10	- - - Kích nâng dùng cho cơ cấu tự đổ của xe tải	0	0	0
8425.42.90	- - - Loại khác	0	0	0
8425.49	- - Loại khác:			
8425.49.10	- - - Hoạt động bằng điện	0	0	0
8425.49.20	- - - Không hoạt động bằng điện	0	0	0
84.26	Cần cầu của tàu thủy; cần trục, kể cả cần trục cáp; khung thang nâng di động, xe chuyên chở kiểu khung đỡ cột chống và xe công xưởng có lắp cần cầu.			
	- Cần trục trượt trên giàn trượt (cần trục cổng di động), cần trục vận tải, cổng trục, cầu trục, khung thang nâng di động và xe chuyên chở kiểu khung đỡ cột chống:			
8426.11.00	- - Cần trục cầu di chuyển trên đế cố định	0	0	0
8426.12.00	- - Khung nâng di động bằng bánh lốp xe và xe chuyên chở kiểu khung đỡ cột chống	0	0	0

8426.19	- - Loại khác:			
8426.19.20	- - - Cầu trục	0	0	0
8426.19.30	- - - Cổng trục	0	0	0
8426.19.90	- - - Loại khác	0	0	0
8426.20.00	- Cầu trục tháp	0	0	0
8426.30.00	- Cầu trục cổng hoặc cầu trục cánh xoay	0	0	0
	- Máy khác, loại tự hành:			
8426.41.00	- - Chạy bánh lốp	0	0	0
8426.49.00	- - Loại khác	0	0	0
	- Máy khác:			
8426.91.00	- - Thiết kế để nâng xe cơ giới đường bộ	0	0	0
8426.99.00	- - Loại khác	0	0	0
84.27	Xe nâng hạ xếp tầng hàng bằng cơ cấu càn nâng; các loại xe công xưởng khác có lắp thiết bị nâng hạ hoặc xếp hàng.			
8427.10.00	- Xe tự hành chạy bằng mô tơ điện	0	0	0
8427.20.00	- Xe tự hành khác	0	0	0
8427.90.00	- Các loại xe khác	0	0	0
84.28	Máy nâng hạ, giữ, xếp hoặc dỡ hàng khác (ví dụ, thang máy nâng hạ theo chiều thẳng đứng, thang cuốn, băng tải, thùng cáp treo).			
8428.10	- Thang máy nâng hạ theo chiều thẳng đứng và tời nâng kiểu gầu nâng (trục tải thùng kíp):			
8428.10.10	- - Thang máy kiểu dân dụng	0	0	0
	- - Thang máy nâng hạ khác:			
8428.10.21	- - - Loại sử dụng trong xây dựng	0	0	0
8428.10.29	- - - Loại khác	0	0	0
8428.10.90	- - Tời nâng kiểu gầu nâng (trục tải thùng kíp)	0	0	0
8428.20	- Máy nâng và băng tải dùng khí nén:			
8428.20.10	- - Loại sử dụng trong nông nghiệp	0	0	0
8428.20.20	- - Máy tự động để chuyên chở, kẹp giữ và bảo quản tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8428.20.90	- - Loại khác	0	0	0
	- Máy nâng hạ và băng tải hoạt động liên tục khác, để vận tải hàng hóa hoặc vật liệu:			
8428.31.00	- - Thiết kế chuyên sử dụng dưới lòng đất	0	0	0
8428.32	- - Loại khác, dạng gầu:			
8428.32.10	- - - Loại sử dụng trong nông nghiệp	0	0	0
8428.32.90	- - - Loại khác	0	0	0
8428.33	- - Loại khác, dạng băng tải:			
8428.33.10	- - - Loại sử dụng trong nông nghiệp	0	0	0
8428.33.20	- - - Máy tự động để chuyên chở, kẹp giữ và bảo quản tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8428.33.90	- - - Loại khác	0	0	0
8428.39	- - Loại khác:			

8428.39.10	- - - Loại sử dụng trong nông nghiệp	0	0	0
8428.39.30	- - - Máy tự động để chuyên chở, kẹp giữ và bảo quản tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8428.39.90	- - - Loại khác	0	0	0
8428.40.00	- Thang cuốn và băng tải tự động dùng cho người đi bộ	0	0	0
8428.60.00	- Thùng cáp treo, ghế treo, cơ cấu kéo người trượt tuyết lên cao dùng trong môn trượt tuyết; cơ cấu kéo dùng cho đường sắt leo núi	0	0	0
8428.90	- Máy khác:			
8428.90.20	- - Máy tự động để chuyên chở, kẹp giữ và bảo quản tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8428.90.30	- - Thiết bị đẩy xe goòng trong hầm mỏ, thanh ngang xe goòng hoặc đầu máy và các thiết bị giữ xe goòng chạy đường ray tương tự	0	0	0
8428.90.90	- - Loại khác	0	0	0
84.29	Máy ủi đất lưỡi thẳng, máy ủi đất lưỡi nghiêng, máy san đất, máy cạp đất, máy xúc, máy đào đất, máy chuyển đất bằng gầu tự xúc, máy đầm và xe lu lăn đường, loại tự hành.			
	- Máy ủi đất lưỡi thẳng và máy ủi đất lưỡi nghiêng:			
8429.11.00	- - Loại bánh xích	0	0	0
8429.19.00	- - Loại khác	0	0	0
8429.20.00	- Máy san đất	0	0	0
8429.30.00	- Máy cạp	0	0	0
8429.40	- Máy đầm và xe lu lăn đường:			
8429.40.30	- - Máy đầm	0	0	0
8429.40.40	- - Xe lu rung, với lực rung của trống không quá 20 tấn tính theo trọng lượng	0	0	0
8429.40.50	- - Các loại xe lu rung khác	0	0	0
8429.40.90	- - Loại khác	0	0	0
	- Máy xúc, máy đào đất và máy chuyển đất bằng gầu tự xúc:			
8429.51.00	- - Máy chuyển đất bằng gầu tự xúc lắp phía trước	0	0	0
8429.52.00	- - Máy có cơ cấu phần trên quay được 360°	0	0	0
8429.59.00	- - Loại khác	0	0	0
84.30	Các máy ủi xúc dọn, cào, san, cạp, đào, đầm, nén, bóc tách hoặc khoan khác dùng trong công việc về đất, khoáng hoặc quặng; máy đóng cọc và nhổ cọc; máy xới tuyết và dọn tuyết.			
8430.10.00	- Máy đóng cọc và nhổ cọc	0	0	0
8430.20.00	- Máy xới và dọn tuyết	0	0	0
	- Máy đào đường hầm và máy cắt vỉa than hoặc đá:			
8430.31.00	- - Loại tự hành	0	0	0
8430.39.00	- - Loại khác	0	0	0
	- Máy khoan hoặc máy đào sâu khác:			
8430.41.00	- - Loại tự hành	0	0	0
8430.49	- - Loại khác:			

8430.49.10	- - - Bộ dàn khoan và các mảng cấu kiện tích hợp sử dụng trong các công đoạn khoan	0	0	0
8430.49.90	- - - Loại khác	0	0	0
8430.50.00	- Máy khác, loại tự hành	0	0	0
	- Máy khác, loại không tự hành:			
8430.61.00	- - Máy đầm hoặc máy nén	0	0	0
8430.69.00	- - Loại khác	0	0	0
84.31	Các bộ phận chỉ sử dụng hoặc chủ yếu sử dụng cho các loại máy thuộc các nhóm từ 84.25 đến 84.30.			
8431.10	- Cửa máy thuộc nhóm 84.25:			
	- - Cửa máy hoạt động bằng điện:			
8431.10.13	- - - Cửa hàng hóa thuộc phân nhóm 8425.11.00, 8425.31.00 hoặc 8425.49.10	0	0	0
8431.10.19	- - - Loại khác	0	0	0
	- - Cửa máy không hoạt động bằng điện:			
8431.10.22	- - - Cửa hàng hóa thuộc phân nhóm 8425.19.00, 8425.39.00, 8425.41.00, 8425.42.10 hoặc 8425.42.90	0	0	0
8431.10.29	- - - Loại khác	0	0	0
8431.20.00	- Cửa máy móc thuộc nhóm 84.27	0	0	0
	- Cửa máy móc thuộc nhóm 84.28:			
8431.31	- - Cửa thang máy nâng hạ theo chiều thẳng đứng, tời nâng kiểu gầu nâng (trục tải thùng kíp) hoặc thang cuốn:			
8431.31.10	- - - Cửa hàng hóa thuộc phân nhóm 8428.10.21, 8428.10.29 hoặc 8428.10.90	0	0	0
8431.31.20	- - - Cửa hàng hóa thuộc phân nhóm 8428.10.10 hoặc 8428.40.00	0	0	0
8431.39	- - Loại khác:			
8431.39.10	- - - Cửa hàng hóa thuộc phân nhóm 8428.20.10, 8428.32.10, 8428.33.10 hoặc 8428.39.10	0	0	0
8431.39.20	- - - Cửa hàng hóa thuộc phân nhóm 8428.90	0	0	0
8431.39.40	- - - Cửa máy tự động dùng để chuyên chở, kẹp giữ và bảo quản các tấm mạch in, tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8431.39.90	- - - Loại khác	0	0	0
	- Cửa máy thuộc nhóm 84.26, 84.29 hoặc 84.30:			
8431.41	- - Gầu xúc, xẻng xúc, gầu ngoạm và gầu kẹp:			
8431.41.10	- - - Dùng cho hàng hóa thuộc nhóm 84.26	0	0	0
8431.41.90	- - - Loại khác	0	0	0
8431.42.00	- - Lưỡi của máy ủi đất lưỡi thẳng hoặc máy ủi đất lưỡi nghiêng	0	0	0
8431.43.00	- - Bộ phận của máy khoan hoặc máy đào sâu thuộc phân nhóm 8430.41 hoặc 8430.49	0	0	0
8431.49	- - Loại khác:			
8431.49.10	- - - Bộ phận của máy thuộc nhóm 84.26	0	0	0
8431.49.20	- - - Lưỡi cắt hoặc mũi lưỡi cắt dùng cho máy cào, máy san hoặc máy cạp	0	0	0
8431.49.40	- - - Lưỡi cắt hoặc mũi lưỡi cắt dùng cho máy ủi đất lưỡi thẳng hoặc máy ủi đất lưỡi nghiêng	0	0	0

8431.49.50	- - - Cửa xe lu lăn đường	0	0	0
8431.49.60	- - - Cửa hàng hóa thuộc phân nhóm 8430.20.00	0	0	0
8431.49.90	- - - Loại khác	0	0	0
84.32	Máy nông nghiệp, làm vườn hoặc lâm nghiệp dùng cho việc làm đất hoặc trồng trọt; máy cán cho bãi cỏ hoặc cho sân chơi thể thao.			
8432.10.00	- Máy cày	5	0	0
	- Máy bừa, máy cào, máy xới đất từ dưới lên (cultivators), máy làm cỏ và máy xới đất từ trên xuống (hoes):			
8432.21.00	- - Bừa đĩa	5	0	0
8432.29.00	- - Loại khác	5	0	0
8432.30.00	- Máy gieo hạt, máy trồng cây và máy cấy	0	0	0
8432.40.00	- Máy rải phân và máy rắc phân	0	0	0
8432.80	- Máy khác:			
8432.80.10	- - Dùng trong nông nghiệp hoặc làm vườn	0	0	0
8432.80.20	- - Máy cán cho bãi cỏ hoặc cho sân chơi thể thao	0	0	0
8432.80.90	- - Loại khác	0	0	0
8432.90	- Bộ phận:			
8432.90.10	- - Cửa máy thuộc phân nhóm 8432.80.90	0	0	0
8432.90.20	- - Cửa máy cán cho bãi cỏ hoặc cho sân chơi thể thao	0	0	0
8432.90.90	- - Loại khác	0	0	0
84.33	Máy thu hoạch hoặc máy đập, kể cả máy đóng bó, bánh (kiện) rơm hoặc cỏ khô; máy cắt cỏ tươi hoặc cỏ khô; máy làm sạch, phân loại hoặc lựa chọn trứng, hoa quả hoặc nông sản khác, trừ các loại máy thuộc nhóm 84.37.			
	- Máy cắt cỏ dùng cho các bãi cỏ, công viên hay sân chơi thể thao:			
8433.11.00	- - Chạy bằng động cơ, với chi tiết cắt quay trên mặt phẳng ngang	0	0	0
8433.19	- - Loại khác:			
8433.19.10	- - - Không dùng động cơ	0	0	0
8433.19.90	- - - Loại khác	0	0	0
8433.20.00	- Máy cắt cỏ khác, kể cả các thanh cắt lắp vào máy kéo	0	0	0
8433.30.00	- Máy dọn cỏ khô khác	0	0	0
8433.40.00	- Máy đóng bó, bánh (kiện) rơm hoặc cỏ khô, kể cả máy nâng (thu dọn) các kiện đã được đóng	0	0	0
	- Máy thu hoạch khác; máy đập:			
8433.51.00	- - Máy gặt đập liên hợp	0	0	0
8433.52.00	- - Máy đập khác	0	0	0
8433.53.00	- - Máy thu hoạch sản phẩm củ hoặc rễ	0	0	0
8433.59	- - Loại khác:			
8433.59.10	- - - Máy hái bông và máy tách hạt bông khỏi bông	0	0	0
8433.59.90	- - - Loại khác	0	0	0
8433.60	- Máy làm sạch, phân loại hay chọn trứng, hoa quả hay nông sản khác:			

8433.60.10	- - Hoạt động bằng điện	0	0	0
8433.60.20	- - Không hoạt động bằng điện	0	0	0
8433.90	- Bộ phận:			
8433.90.10	- - Các bánh xe, có đường kính (gồm cả lốp) trên 100 mm nhưng không quá 250 mm, với kích thước chiều ngang của bánh xe hoặc lốp lắp trên loại bánh xe đó vượt quá 30 mm	0	0	0
8433.90.20	- - Loại khác, của hàng hóa thuộc phân nhóm 8433.11 hoặc 8433.19.90	0	0	0
8433.90.30	- - Loại khác, của hàng hóa thuộc phân nhóm 8433.19.10	0	0	0
8433.90.90	- - Loại khác	0	0	0
84.34	Máy vắt sữa và máy chế biến sữa.			
8434.10	- Máy vắt sữa:			
8434.10.10	- - Hoạt động bằng điện	0	0	0
8434.10.20	- - Không hoạt động bằng điện	0	0	0
8434.20	- Máy chế biến sữa:			
8434.20.10	- - Hoạt động bằng điện	0	0	0
8434.20.20	- - Không hoạt động bằng điện	0	0	0
8434.90	- Bộ phận:			
8434.90.10	- - Cửa máy hoạt động bằng điện	0	0	0
8434.90.20	- - Cửa máy không hoạt động bằng điện	0	0	0
84.35	Máy ép, máy nghiền và các loại máy tương tự dùng trong sản xuất rượu vang, rượu táo, nước trái cây hoặc các loại đồ uống tương tự.			
8435.10	- Máy:			
8435.10.10	- - Hoạt động bằng điện	0	0	0
8435.10.20	- - Không hoạt động bằng điện	0	0	0
8435.90	- Bộ phận:			
8435.90.10	- - Cửa máy hoạt động bằng điện	0	0	0
8435.90.20	- - Cửa máy không hoạt động bằng điện	0	0	0
84.36	Các loại máy khác dùng trong nông nghiệp, làm vườn, lâm nghiệp, chăn nuôi gia cầm hoặc nuôi ong, kể cả máy uơm hạt giống có lắp thiết bị cơ khí hoặc thiết bị nhiệt; máy áp trứng gia cầm và thiết bị sưởi ấm gia cầm mới nở.			
8436.10	- Máy chế biến thức ăn gia súc:			
8436.10.10	- - Hoạt động bằng điện	5	0	0
8436.10.20	- - Không hoạt động bằng điện	5	0	0
	- Máy chăm sóc gia cầm; máy ấp trứng gia cầm và thiết bị sưởi ấm gia cầm mới nở:			
8436.21	- - Máy ấp trứng gia cầm và thiết bị sưởi ấm gia cầm mới nở:			
8436.21.10	- - - Hoạt động bằng điện	0	0	0
8436.21.20	- - - Không hoạt động bằng điện	0	0	0
8436.29	- - Loại khác:			
8436.29.10	- - - Hoạt động bằng điện	0	0	0

8436.29.20	- - - Không hoạt động bằng điện	0	0	0
8436.80	- Máy khác:			
	- - Hoạt động bằng điện:			
8436.80.11	- - - Dùng trong nông nghiệp hoặc làm vườn	0	0	0
8436.80.19	- - - Loại khác	0	0	0
	- - Không hoạt động bằng điện:			
8436.80.21	- - - Dùng trong nông nghiệp hoặc làm vườn	0	0	0
8436.80.29	- - - Loại khác	0	0	0
	- Bộ phận:			
8436.91	- - Cửa máy chăm sóc gia cầm hoặc máy ấp trứng gia cầm và thiết bị sưởi ấm gia cầm mới nở:			
8436.91.10	- - - Cửa máy và thiết bị hoạt động bằng điện	0	0	0
8436.91.20	- - - Cửa máy và thiết bị không hoạt động bằng điện	0	0	0
8436.99	- - Loại khác:			
	- - - Cửa máy và thiết bị hoạt động bằng điện:			
8436.99.11	- - - - Dùng trong nông nghiệp hoặc làm vườn	0	0	0
8436.99.19	- - - - Loại khác	0	0	0
	- - - Cửa máy và thiết bị không hoạt động bằng điện:			
8436.99.21	- - - - Dùng trong nông nghiệp hoặc làm vườn	0	0	0
8436.99.29	- - - - Loại khác	0	0	0
84.37	Máy làm sạch, tuyển chọn hoặc phân loại hạt giống, hạt hay các loại rau đậu đã được làm khô; máy dùng trong công nghiệp xay sát hoặc dùng cho chế biến ngũ cốc hoặc rau đậu đã được làm khô, trừ các loại máy nông nghiệp.			
8437.10	- Máy làm sạch, tuyển chọn hoặc phân loại hạt giống, hạt hay các loại rau đậu đã được làm khô:			
8437.10.10	- - Dùng cho các loại hạt, hoạt động bằng điện; máy sàng sảy hạt và các loại máy làm sạch tương tự, hoạt động bằng điện	0	0	0
8437.10.20	- - Dùng cho các loại hạt, không hoạt động bằng điện; máy sàng sảy hạt và các loại máy làm sạch tương tự, không hoạt động bằng điện	0	0	0
8437.10.30	- - Loại khác, hoạt động bằng điện	0	0	0
8437.10.40	- - Loại khác, không hoạt động bằng điện	0	0	0
8437.80	- Máy khác:			
8437.80.10	- - Máy bóc vỏ trấu và máy xát gạo hình côn, hoạt động bằng điện	5	0	0
8437.80.20	- - Máy bóc vỏ trấu và máy xát gạo hình côn, không hoạt động bằng điện	5	0	0
8437.80.30	- - Máy nghiền cà phê và ngô dạng công nghiệp, hoạt động bằng điện	5	0	0
8437.80.40	- - Máy nghiền cà phê và ngô dạng công nghiệp, không hoạt động bằng điện	5	0	0
	- - Loại khác, hoạt động bằng điện:			
8437.80.51	- - - Máy đánh bóng gạo, máy giã, sàng, rây, máy làm sạch cám và máy bóc vỏ	5	0	0
8437.80.59	- - - Loại khác	5	0	0
	- - Loại khác, không hoạt động bằng điện:			

8437.80.61	- - - Máy đánh bóng gạo, máy giã, sàng, rây, máy làm sạch cám và máy bóc vỏ	5	0	0
8437.80.69	- - - Loại khác	5	0	0
8437.90	- Bộ phận:			
	- - Cửa máy hoạt động bằng điện:			
8437.90.11	- - - Cửa máy thuộc phân nhóm 8437.10	0	0	0
8437.90.19	- - - Loại khác	0	0	0
	- - Cửa máy không hoạt động bằng điện:			
8437.90.21	- - - Cửa máy thuộc phân nhóm 8437.10	0	0	0
8437.90.29	- - - Loại khác	0	0	0
84.38	Máy chế biến công nghiệp hoặc sản xuất thực phẩm hay đồ uống, chưa được ghi hay chi tiết ở nơi khác trong Chương này, trừ các loại máy để chiết xuất hay chế biến dầu hoặc mỡ động vật hoặc dầu hoặc chất béo từ thực vật.			
8438.10	- Máy làm bánh mì và máy để sản xuất mì macaroni, spaghetti hoặc các sản phẩm tương tự:			
8438.10.10	- - Hoạt động bằng điện	0	0	0
8438.10.20	- - Không hoạt động bằng điện	0	0	0
8438.20	- Máy sản xuất mút kẹo, ca cao hay sô cô la:			
8438.20.10	- - Hoạt động bằng điện	0	0	0
8438.20.20	- - Không hoạt động bằng điện	0	0	0
8438.30	- Máy sản xuất đường:			
8438.30.10	- - Hoạt động bằng điện	0	0	0
8438.30.20	- - Không hoạt động bằng điện	0	0	0
8438.40.00	- Máy sản xuất bia	0	0	0
8438.50	- Máy chế biến thịt gia súc hoặc gia cầm:			
8438.50.10	- - Hoạt động bằng điện	0	0	0
8438.50.20	- - Không hoạt động bằng điện	0	0	0
8438.60	- Máy chế biến hoa quả, quả hạch hoặc rau:			
8438.60.10	- - Hoạt động bằng điện	0	0	0
8438.60.20	- - Không hoạt động bằng điện	0	0	0
8438.80	- Máy loại khác:			
	- - Máy xát vỏ cà phê:			
8438.80.11	- - - Hoạt động bằng điện	0	0	0
8438.80.12	- - - Không hoạt động bằng điện	0	0	0
	- - Loại khác:			
8438.80.91	- - - Hoạt động bằng điện	0	0	0
8438.80.92	- - - Không hoạt động bằng điện	0	0	0
8438.90	- Bộ phận:			
	- - Cửa máy hoạt động bằng điện:			
8438.90.11	- - - Cửa hàng hóa thuộc phân nhóm 8438.30.10	0	0	0
8438.90.12	- - - Cửa máy xát vỏ cà phê	0	0	0
8438.90.19	- - - Loại khác	0	0	0
	- - Cửa máy không hoạt động bằng điện:			

8438.90.21	- - - Cửa hàng hóa thuộc phân nhóm 8438.30.20	0	0	0
8438.90.22	- - - Cửa máy xát vỏ cà phê	0	0	0
8438.90.29	- - - Loại khác	0	0	0
84.39	Máy chế biến bột giấy từ vật liệu sợi xenlulô hoặc máy dùng cho quá trình sản xuất hoặc hoàn thiện giấy hoặc bìa.			
8439.10.00	- Máy chế biến bột giấy từ vật liệu sợi xenlulô	0	0	0
8439.20.00	- Máy dùng sản xuất giấy hoặc bìa	0	0	0
8439.30.00	- Máy dùng để hoàn thiện giấy hoặc bìa	0	0	0
	- Bộ phận:			
8439.91.00	- - Cửa máy chế biến bột giấy từ vật liệu sợi xenlulô	0	0	0
8439.99.00	- - Loại khác	0	0	0
84.40	Máy đóng sách, kể cả máy khâu sách.			
8440.10	- Máy:			
8440.10.10	- - Hoạt động bằng điện	0	0	0
8440.10.20	- - Không hoạt động bằng điện	0	0	0
8440.90	- Bộ phận:			
8440.90.10	- - Cửa máy hoạt động bằng điện	0	0	0
8440.90.20	- - Cửa máy không hoạt động bằng điện	0	0	0
84.41	Các máy khác dùng để sản xuất bột giấy, giấy hoặc bìa, kể cả máy cắt xén các loại.			
8441.10	- Máy cắt xén các loại:			
8441.10.10	- - Hoạt động bằng điện	0	0	0
8441.10.20	- - Không hoạt động bằng điện	0	0	0
8441.20	- Máy làm túi, bao hoặc phong bì:			
8441.20.10	- - Hoạt động bằng điện	0	0	0
8441.20.20	- - Không hoạt động bằng điện	0	0	0
8441.30	- Máy làm thùng bìa, hộp, hòm, thùng hình ống, hình trống hoặc đồ chứa tương tự, trừ loại máy sử dụng phương pháp đúc khuôn:			
8441.30.10	- - Hoạt động bằng điện	0	0	0
8441.30.20	- - Không hoạt động bằng điện	0	0	0
8441.40	- Máy làm các sản phẩm từ bột giấy, giấy hoặc bìa bằng phương pháp đúc khuôn:			
8441.40.10	- - Hoạt động bằng điện	0	0	0
8441.40.20	- - Không hoạt động bằng điện	0	0	0
8441.80	- Máy loại khác:			
8441.80.10	- - Hoạt động bằng điện	0	0	0
8441.80.20	- - Không hoạt động bằng điện	0	0	0
8441.90	- Bộ phận:			
8441.90.10	- - Cửa máy hoạt động bằng điện	0	0	0
8441.90.20	- - Cửa máy không hoạt động bằng điện	0	0	0

84.42	Máy, thiết bị và dụng cụ (trừ loại máy công cụ thuộc các nhóm từ 84.56 đến 84.65) dùng để đúc chữ hoặc chế bản, làm khuôn in (bát chữ), trực lăn và các bộ phận in ấn khác; khuôn in (bát chữ), trực lăn và các bộ phận in khác; khuôn in, trực lăn và đá in ly tô, được chuẩn bị cho các mục đích in (ví dụ, đã được làm phẳng, nổi vân hạt hoặc đánh bóng).			
8442.30	- Máy, thiết bị và dụng cụ:			
8442.30.10	- - Hoạt động bằng điện	0	0	0
8442.30.20	- - Không hoạt động bằng điện	0	0	0
8442.40	- Bộ phận của các máy, thiết bị hoặc dụng cụ kể trên:			
8442.40.10	- - Cửa máy, thiết bị hoặc dụng cụ hoạt động bằng điện	0	0	0
8442.40.20	- - Cửa máy, thiết bị hoặc dụng cụ không hoạt động bằng điện	0	0	0
8442.50.00	- Khuôn in (bát chữ), trực lăn và các bộ phận in khác; khuôn in, trực lăn và đá in ly tô, được chuẩn bị cho các mục đích in (ví dụ, đã được làm phẳng, nổi vân hạt hoặc đánh bóng)	0	0	0
84.43	Máy in sử dụng các bộ phận in như khuôn in (bát chữ), trực lăn và các bộ phận in khác của nhóm 84.42; máy in khác, máy copy (copying machines) và máy fax, có hoặc không kết hợp với nhau; bộ phận và các phụ kiện của chúng.			
	- Máy in sử dụng các bộ phận in như khuôn in (bát chữ), trực lăn và các bộ phận in khác thuộc nhóm 84.42:			
8443.11.00	- - Máy in offset, in cuộn	0	0	0
8443.12.00	- - Máy in offset, in theo tờ, loại sử dụng trong văn phòng (sử dụng giấy với kích thước giấy ở dạng không gấp một chiều không quá 22 cm và chiều kia không quá 36 cm)	0	0	0
8443.13.00	- - Máy in offset khác	0	0	0
8443.14.00	- - Máy in nổi, in cuộn, trừ loại máy in nổi bằng khuôn mềm	0	0	0
8443.15.00	- - Máy in nổi, trừ loại in cuộn, trừ loại máy in nổi bằng khuôn mềm	0	0	0
8443.16.00	- - Máy in nổi bằng khuôn mềm (Flexographic printing machinery)	0	0	0
8443.17.00	- - Máy in ảnh trên bản kẽm	0	0	0
8443.19.00	- - Loại khác	0	0	0
	- Máy in khác, máy copy và máy fax, có hoặc không kết hợp với nhau:			
8443.31	- - Máy kết hợp hai hoặc nhiều chức năng in, copy hoặc fax, có khả năng kết nối với máy xử lý dữ liệu tự động hoặc kết nối mạng:			
8443.31.10	- - - Máy in-copy, in bằng công nghệ in phun	0	0	0
8443.31.20	- - - Máy in-copy, in bằng công nghệ laser	0	0	0
8443.31.30	- - - Máy in-copy-fax kết hợp	0	0	0
8443.31.90	- - - Loại khác	0	0	0
8443.32	- - Loại khác, có khả năng kết nối với máy xử lý dữ liệu tự động hoặc kết nối mạng:			
8443.32.10	- - - Máy in kim	0	0	0
8443.32.20	- - - Máy in phun	0	0	0
8443.32.30	- - - Máy in laser	0	0	0
8443.32.40	- - - Máy fax	0	0	0

8443.32.50	- - - Máy in kiểu lưới dùng để sản xuất các tấm mạch in hoặc tấm mạch dây in	0	0	0
8443.32.60	- - - Máy vẽ (Plotters)	0	0	0
8443.32.90	- - - Loại khác	0	0	0
8443.39	- - Loại khác:			
	- - - Máy photocopy tĩnh điện, hoạt động bằng cách tái tạo hình ảnh gốc trực tiếp lên bản sao (quá trình tái tạo trực tiếp):			
8443.39.11	- - - - Loại màu	0	0	0
8443.39.19	- - - - Loại khác	0	0	0
8443.39.20	- - - Máy photocopy tĩnh điện, hoạt động bằng cách tái tạo hình ảnh gốc lên bản sao thông qua bước trung gian (quá trình tái tạo gián tiếp)	0	0	0
8443.39.30	- - - Máy photocopy khác kết hợp hệ thống quang học	0	0	0
8443.39.40	- - - Máy in phun	0	0	0
8443.39.90	- - - Loại khác	0	0	0
	- Bộ phận và phụ kiện:			
8443.91.00	- - Bộ phận và phụ kiện của máy in sử dụng các bộ phận in như khuôn in (bát chữ), trục lăn và các bộ phận in khác của nhóm 84.42	0	0	0
8443.99	- - Loại khác:			
8443.99.10	- - - Cửa máy in kiểu lưới dùng để sản xuất tấm mạch in hay tấm mạch dây in	0	0	0
8443.99.20	- - - Hộp mực in đã có mực in	0	0	0
8443.99.30	- - - Bộ phận cung cấp và phân loại giấy	0	0	0
8443.99.90	- - - Loại khác	0	0	0
84.44	Máy ép đùn, kéo chuỗi, tạo dún hoặc máy cắt vật liệu dệt nhân tạo.			
8444.00.10	- Hoạt động bằng điện	0	0	0
8444.00.20	- Không hoạt động bằng điện	0	0	0
84.45	Máy chuẩn bị xơ sợi dệt; máy kéo sợi, máy đay sợi hoặc máy xe sợi và các loại máy khác dùng cho sản xuất sợi dệt; máy guồng hoặc máy đánh ống sợi dệt (kể cả máy đánh suốt sợi ngang) và các loại máy chuẩn bị sơ sợi dệt dùng cho máy thuộc nhóm 84.46 hoặc 84.47.			
	- Máy chuẩn bị sợi dệt:			
8445.11	- - Máy chải thô:			
8445.11.10	- - - Hoạt động bằng điện	0	0	0
8445.11.20	- - - Không hoạt động bằng điện	0	0	0
8445.12	- - Máy chải kỹ:			
8445.12.10	- - - Hoạt động bằng điện	0	0	0
8445.12.20	- - - Không hoạt động bằng điện	0	0	0
8445.13	- - Máy ghép cúi hoặc máy sợi thô:			
8445.13.10	- - - Hoạt động bằng điện	0	0	0
8445.13.20	- - - Không hoạt động bằng điện	0	0	0
8445.19	- - Loại khác:			
8445.19.10	- - - Hoạt động bằng điện	0	0	0

8445.19.20	- - Không hoạt động bằng điện	0	0	0
8445.20	- Máy kéo sợi:			
8445.20.10	- - Hoạt động bằng điện	0	0	0
8445.20.20	- - Không hoạt động bằng điện	0	0	0
8445.30	- Máy đầu hoặc máy xe sợi:			
8445.30.10	- - Hoạt động bằng điện	0	0	0
8445.30.20	- - Không hoạt động bằng điện	0	0	0
8445.40	- Máy đánh ống (kể cả máy đánh suốt sợi ngang) hoặc máy guồng sợi:			
8445.40.10	- - Hoạt động bằng điện	0	0	0
8445.40.20	- - Không hoạt động bằng điện	0	0	0
8445.90	- Loại khác:			
8445.90.10	- - Hoạt động bằng điện	0	0	0
8445.90.20	- - Không hoạt động bằng điện	0	0	0
84.46	Máy dệt.			
8446.10	- Cho vải dệt có khổ rộng không quá 30 cm:			
8446.10.10	- - Hoạt động bằng điện	0	0	0
8446.10.20	- - Không hoạt động bằng điện	0	0	0
	- Cho vải dệt có khổ rộng trên 30 cm, loại dệt thoi:			
8446.21.00	- - Máy dệt khung cửi có động cơ	0	0	0
8446.29.00	- - Loại khác	0	0	0
8446.30.00	- Cho vải dệt có khổ rộng trên 30 cm, loại dệt không thoi	0	0	0
84.47	Máy dệt kim, máy khâu đính và máy tạo sợi cuốn, sản xuất vải tuyn, ren, thêu, trang trí, dây tết hoặc lưới và máy chần sợi nổi vòng.			
	- Máy dệt kim tròn:			
8447.11	- - Có đường kính trục cuốn không quá 165 mm:			
8447.11.10	- - - Hoạt động bằng điện	0	0	0
8447.11.20	- - - Không hoạt động bằng điện	0	0	0
8447.12	- - Có đường kính trục cuốn trên 165 mm:			
8447.12.10	- - - Hoạt động bằng điện	0	0	0
8447.12.20	- - - Không hoạt động bằng điện	0	0	0
8447.20	- Máy dệt kim phẳng; máy khâu đính:			
8447.20.10	- - Hoạt động bằng điện	0	0	0
8447.20.20	- - Không hoạt động bằng điện	0	0	0
8447.90	- Loại khác:			
8447.90.10	- - Hoạt động bằng điện	0	0	0
8447.90.20	- - Không hoạt động bằng điện	0	0	0
84.48	Máy phụ trợ dùng với các máy thuộc nhóm 84.44, 84.45, 84.46 hoặc 84.47 (ví dụ, đầu tay kéo, đầu Jacquard, cơ cấu tự dừng, cơ cấu thay thoi); các bộ phận và phụ kiện phù hợp để chỉ dùng hoặc chủ yếu dùng cho các máy thuộc nhóm này hoặc của nhóm 84.44, 84.45, 84.46 hoặc 84.47 (ví dụ, cọc sợi và găng, kim chải, lược chải kỹ,			

	phễu đùn sợi, thoi, go và khung go, kim dệt).			
	- Máy phụ trợ dùng cho các loại máy thuộc nhóm 84.44, 84.45, 84.46 hoặc 84.47:			
8448.11	- - Đầu tay kéo và đầu Jacquard; máy thu nhỏ bìa, máy sao bìa, máy đục lỗ hoặc các máy ghép bìa được sử dụng cho mục đích trên:			
8448.11.10	- - - Hoạt động bằng điện	0	0	0
8448.11.20	- - - Không hoạt động bằng điện	0	0	0
8448.19	- - Loại khác:			
8448.19.10	- - - Hoạt động bằng điện	0	0	0
8448.19.20	- - - Không hoạt động bằng điện	0	0	0
8448.20.00	- Bộ phận và phụ kiện của máy thuộc nhóm 84.44 hoặc các máy phụ trợ của chúng	0	0	0
	- Bộ phận và phụ kiện của máy thuộc nhóm 84.45 hoặc các máy phụ trợ của chúng:			
8448.31.00	- - Kim chải	0	0	0
8448.32.00	- - Cửa máy chuẩn bị xơ sợi dệt, trừ kim chải	0	0	0
8448.33.00	- - Cọc sợi, găng, nôi và khuyên	0	0	0
8448.39.00	- - Loại khác	0	0	0
	- Bộ phận và phụ kiện của máy dệt (khung cửi) hoặc máy phụ trợ của chúng:			
8448.42.00	- - Lược dệt, go và khung go	0	0	0
8448.49	- - Loại khác:			
8448.49.10	- - - Thoi	0	0	0
	- - - Loại khác:			
8448.49.91	- - - - Bộ phận của máy hoạt động bằng điện	0	0	0
8448.49.92	- - - - Bộ phận của máy không hoạt động bằng điện	0	0	0
	- Bộ phận và phụ kiện của máy thuộc nhóm 84.47 hoặc máy phụ trợ của chúng:			
8448.51.00	- - Platin tạo vòng (sinker), kim dệt và các chi tiết tạo vòng khác	0	0	0
8448.59.00	- - Loại khác	0	0	0
84.49	Máy dùng để sản xuất hay hoàn tất phốt hoặc các sản phẩm không dệt dạng mảnh hoặc dạng hình, kể cả máy làm mũ phốt; cốt làm mũ.			
8449.00.10	- Hoạt động bằng điện	0	0	0
8449.00.20	- Không hoạt động bằng điện	0	0	0
84.50	Máy giặt gia đình hoặc trong hiệu giặt, kể cả máy giặt có chức năng sấy khô.			
	- Máy giặt, có sức chứa không quá 10 kg vải khô một lần giặt:			
8450.11	- - Máy tự động hoàn toàn:			
8450.11.10	- - - Loại có sức chứa không quá 6 kg vải khô một lần giặt	7	5	5
8450.11.90	- - - Loại khác	7	5	5
8450.12.00	- - Máy giặt khác, có chức năng sấy ly tâm	7	5	5
8450.19	- - Loại khác:			
8450.19.10	- - - Hoạt động bằng điện	7	5	5

8450.19.90	- - - Loại khác	7	5	5
8450.20.00	- Máy giặt, có sức chứa trên 10 kg vải khô một lần giặt	7	5	5
8450.90	- Bộ phận:			
8450.90.10	- - Cửa máy thuộc phân nhóm 8450.20.00	7	5	0
8450.90.20	- - Cửa máy thuộc phân nhóm 8450.11, 8450.12.00 hoặc 8450.19	7	5	0
84.51	Các loại máy (trừ máy thuộc nhóm 84.50) dùng để giặt, làm sạch, vắt, sấy, là hơi, ép (kể cả ép méch), tẩy trắng, nhuộm, hồ bóng, hoàn tất, tráng phủ hoặc ngâm tẩm sợi, vải dệt hoặc hàng dệt đã hoàn thiện và các máy dùng để phết hồ lên lớp vải để hoặc lớp vải nền khác, dùng trong sản xuất hàng trải sàn như vải sơn lót sàn; máy để quần, tờ (xà), gấp, cắt hoặc cắt hình răng cưa vải dệt.			
8451.10.00	- Máy giặt khô	0	0	0
	- Máy sấy:			
8451.21.00	- - Công suất mỗi lần sấy không quá 10 kg vải khô	7	5	5
8451.29.00	- - Loại khác	0	0	0
8451.30	- Máy là và là hơi ép (kể cả ép méch):			
8451.30.10	- - Máy là trực đơn, loại gia dụng	0	0	0
8451.30.90	- - Loại khác	0	0	0
8451.40.00	- Máy giặt, tẩy trắng hoặc nhuộm	0	0	0
8451.50.00	- Máy để quần, tờ (xà), gấp, cắt hoặc cắt hình răng cưa vải dệt	0	0	0
8451.80.00	- Máy loại khác	0	0	0
8451.90	- Bộ phận:			
	- - Cửa máy có công suất mỗi lần sấy không quá 10 kg vải khô:			
8451.90.11	- - - Loại gia dụng	0	0	0
8451.90.19	- - - Loại khác	0	0	0
8451.90.90	- - Loại khác	0	0	0
84.52	Máy khâu, trừ các loại máy khâu sách thuộc nhóm 84.40; bàn, tủ, chân máy và nắp thiết kế chuyên dùng cho các loại máy khâu; kim máy khâu.			
8452.10.00	- Máy khâu dùng cho gia đình	7	5	0
	- Máy khâu khác:			
8452.21.00	- - Loại tự động	0	0	0
8452.29.00	- - Loại khác	0	0	0
8452.30.00	- Kim máy khâu	0	0	0
8452.90	- Bàn, tủ, chân máy và nắp cho máy khâu và các bộ phận của chúng; bộ phận khác của máy khâu:			
	- - Cửa máy thuộc phân nhóm 8452.10.00:			
8452.90.11	- - - Thân trên và thân dưới máy; đế đỡ có hoặc không có khung; bánh đà; bộ phận che chắn dây đai; bàn đạp các loại	7	5	0
8452.90.12	- - - Bàn, tủ, chân máy và nắp và các bộ phận của chúng	0	0	0
8452.90.19	- - - Loại khác	7	5	0
	- - Loại khác:			

8452.90.91	- - - Thân trên và thân dưới máy; đế đỡ có hoặc không có khung; bánh đà; bộ phận che chắn dây đai; bàn đạp các loại	0	0	0
8452.90.92	- - - Bàn, tủ, chân máy và nắp và các bộ phận của chúng	0	0	0
8452.90.99	- - - Loại khác	0	0	0
84.53	Máy dùng để sơ chế, thuộc da hoặc chế biến da sống hoặc da thuộc hoặc máy để sản xuất hay sửa chữa giày dép hoặc các sản phẩm khác từ da sống hoặc da thuộc, trừ các loại máy khâu.			
8453.10	- Máy dùng để sơ chế, thuộc hoặc chế biến da sống hoặc da thuộc:			
8453.10.10	- - Hoạt động bằng điện	0	0	0
8453.10.20	- - Không hoạt động bằng điện	0	0	0
8453.20	- Máy để sản xuất hoặc sửa chữa giày dép:			
8453.20.10	- - Hoạt động bằng điện	0	0	0
8453.20.20	- - Không hoạt động bằng điện	0	0	0
8453.80	- Máy khác:			
8453.80.10	- - Hoạt động bằng điện	0	0	0
8453.80.20	- - Không hoạt động bằng điện	0	0	0
8453.90.00	- Bộ phận	0	0	0
84.54	Lò thổi, nồi rót, khuôn đúc thổi và máy đúc, dùng trong luyện kim hay đúc kim loại.			
8454.10.00	- Lò thổi	0	0	0
8454.20.00	- Khuôn đúc thổi và nồi rót	0	0	0
8454.30.00	- Máy đúc	0	0	0
8454.90.00	- Bộ phận	0	0	0
84.55	Máy cán kim loại và trục cán của nó.			
8455.10.00	- Máy cán ống	0	0	0
	- Máy cán khác:			
8455.21.00	- - Máy cán nóng hay máy cán nóng và nguội kết hợp	0	0	0
8455.22.00	- - Máy cán nguội	0	0	0
8455.30.00	- Trục cán dùng cho máy cán	0	0	0
8455.90.00	- Bộ phận khác	0	0	0
84.56	Máy công cụ để gia công mọi loại vật liệu bằng cách bóc tách vật liệu, bằng các quy trình sử dụng tia laser hoặc tia sáng khác hoặc chùm pho-tông, siêu âm, phóng điện, điện hóa, chùm tia điện tử, chùm tia i-on hoặc quá trình xử lý plasma hồ quang; máy cắt bằng tia nước.			
8456.10.00	- Hoạt động bằng tia laser hoặc tia sáng khác hoặc chùm pho-tông	0	0	0
8456.20.00	- Hoạt động bằng phương pháp siêu âm	0	0	0
8456.30.00	- Hoạt động bằng phương pháp phóng điện	0	0	0
8456.90	- Loại khác:			
8456.90.10	- - Máy công cụ, điều khiển số, để gia công vật liệu bằng phương pháp bóc tách vật liệu, bằng quá trình xử lý plasma	0	0	0

	hồ quang, để sản xuất các tấm mạch in hay tấm mạch dây in			
8456.90.20	- - Thiết bị gia công ướn ứng dụng công nghệ nhúng dung dịch điện hóa, dùng để tách vật liệu trên các tấm mạch in hay tấm mạch dây in	0	0	0
8456.90.90	- - Loại khác	0	0	0
84.57	Trung tâm gia công cơ, máy kết cấu một vị trí và máy nhiều vị trí gia công chuyển dịch để gia công kim loại.			
8457.10.00	- Trung tâm gia công cơ	0	0	0
8457.20.00	- Máy một vị trí gia công	0	0	0
8457.30.00	- Máy nhiều vị trí gia công chuyển dịch	0	0	0
84.58	Máy tiện kim loại (kể cả trung tâm gia công tiện) để bóc tách kim loại.			
	- Máy tiện ngang:			
8458.11.00	- - Điều khiển số	0	0	0
8458.19	- - Loại khác:			
8458.19.10	- - - Có bán kính gia công tiện không quá 300 mm	0	0	0
8458.19.90	- - - Loại khác	0	0	0
	- Máy tiện khác:			
8458.91.00	- - Điều khiển số	0	0	0
8458.99	- - Loại khác:			
8458.99.10	- - - Có bán kính gia công tiện không quá 300 mm	0	0	0
8458.99.90	- - - Loại khác	0	0	0
84.59	Máy công cụ (kể cả đầu gia công tổ hợp có thể di chuyển được) dùng để khoan, doa, phay, ren hoặc ta rô bằng phương pháp bóc tách kim loại, trừ các loại máy tiện (kể cả trung tâm gia công tiện) thuộc nhóm 84.58.			
8459.10	- Đầu gia công tổ hợp có thể di chuyển được:			
8459.10.10	- - Hoạt động bằng điện	0	0	0
8459.10.20	- - Không hoạt động bằng điện	0	0	0
	- Máy khoan khác:			
8459.21.00	- - Điều khiển số	0	0	0
8459.29	- - Loại khác:			
8459.29.10	- - - Hoạt động bằng điện	0	0	0
8459.29.20	- - - Không hoạt động bằng điện	0	0	0
	- Máy doa-phay khác:			
8459.31.00	- - Điều khiển số	0	0	0
8459.39	- - Loại khác:			
8459.39.10	- - - Hoạt động bằng điện	0	0	0
8459.39.20	- - - Không hoạt động bằng điện	0	0	0
8459.40	- Máy doa khác:			
8459.40.10	- - Hoạt động bằng điện	0	0	0
8459.40.20	- - Không hoạt động bằng điện	0	0	0
	- Máy phay, kiểu công xôn:			
8459.51.00	- - Điều khiển số	0	0	0

8459.59	- - Loại khác:			
8459.59.10	- - - Hoạt động bằng điện	0	0	0
8459.59.20	- - - Không hoạt động bằng điện	0	0	0
	- Máy phay khác:			
8459.61.00	- - Điều khiển số	0	0	0
8459.69	- - Loại khác:			
8459.69.10	- - - Hoạt động bằng điện	0	0	0
8459.69.20	- - - Không hoạt động bằng điện	0	0	0
8459.70	- Máy ren hoặc máy ta rô khác:			
8459.70.10	- - Hoạt động bằng điện	0	0	0
8459.70.20	- - Không hoạt động bằng điện	0	0	0
84.60	Máy công cụ dùng để mài bavia, mài sắc, mài nhẵn, mài khôn, mài rà, đánh bóng hoặc bằng cách khác để gia công hoàn thiện kim loại hoặc gốm kim loại bằng các loại đá mài, vật liệu mài hoặc các chất đánh bóng, trừ các loại máy cắt răng, mài răng hoặc gia công hoàn thiện bánh răng thuộc nhóm 84.61.			
	- Máy mài phẳng, trong đó việc xác định vị trí theo trục tọa độ nào đó có thể đạt tới độ chính xác tối thiểu là 0,01 mm:			
8460.11.00	- - Điều khiển số	0	0	0
8460.19	- - Loại khác:			
8460.19.10	- - - Hoạt động bằng điện	0	0	0
8460.19.20	- - - Không hoạt động bằng điện	0	0	0
	- Máy mài khác, trong đó việc xác định vị trí theo trục tọa độ nào đó có thể đạt tới độ chính xác tối thiểu là 0,01 mm:			
8460.21.00	- - Điều khiển số	0	0	0
8460.29	- - Loại khác:			
8460.29.10	- - - Hoạt động bằng điện	0	0	0
8460.29.20	- - - Không hoạt động bằng điện	0	0	0
	- Máy mài sắc (mài dụng cụ làm việc hay lưỡi cắt):			
8460.31	- - Điều khiển số:			
8460.31.10	- - - Máy công cụ, điều khiển số, có bộ phận đồ gá kẹp mẫu gia công hình ống lắp cố định và có công suất không quá 0,74 kW, để mài sắc các mũi khoan bằng vật liệu các bua với đường kính chuôi không quá 3,175 mm	0	0	0
8460.31.90	- - - Loại khác	0	0	0
8460.39	- - Loại khác:			
8460.39.10	- - - Hoạt động bằng điện	0	0	0
8460.39.20	- - - Không hoạt động bằng điện	0	0	0
8460.40	- Máy mài khôn hoặc máy mài rà:			
8460.40.10	- - Hoạt động bằng điện	0	0	0
8460.40.20	- - Không hoạt động bằng điện	0	0	0
8460.90	- Loại khác:			
8460.90.10	- - Hoạt động bằng điện	0	0	0
8460.90.20	- - Không hoạt động bằng điện	0	0	0

84.61	Máy bào, máy bào ngang, máy xọc, máy chuốt, máy cắt bánh răng, mài hoặc máy gia công răng lần cuối, máy cưa, máy cắt đứt và các loại máy công cụ khác gia công bằng cách bóc tách kim loại hoặc gổm kim loại, chưa được ghi hay chi tiết ở nơi khác.			
8461.20	- Máy bào ngang hoặc máy xọc:			
8461.20.10	- - Hoạt động bằng điện	0	0	0
8461.20.20	- - Không hoạt động bằng điện	0	0	0
8461.30	- Máy chuốt:			
8461.30.10	- - Hoạt động bằng điện	0	0	0
8461.30.20	- - Không hoạt động bằng điện	0	0	0
8461.40	- Máy cắt bánh răng, mài hoặc gia công răng lần cuối:			
8461.40.10	- - Hoạt động bằng điện	0	0	0
8461.40.20	- - Không hoạt động bằng điện	0	0	0
8461.50	- Máy cưa hoặc máy cắt đứt:			
8461.50.10	- - Hoạt động bằng điện	0	0	0
8461.50.20	- - Không hoạt động bằng điện	0	0	0
8461.90	- Loại khác:			
	- - Hoạt động bằng điện:			
8461.90.11	- - - Máy bào	0	0	0
8461.90.19	- - - Loại khác	0	0	0
	- - Không hoạt động bằng điện:			
8461.90.91	- - - Máy bào	0	0	0
8461.90.99	- - - Loại khác	0	0	0
84.62	Máy công cụ (kể cả máy ép) dùng để gia công kim loại bằng cách rèn, gò hoặc dập khuôn; máy công cụ (kể cả máy ép) để gia công kim loại bằng cách uốn, gấp, kéo thẳng, dát phẳng, cắt xén, đột dập hoặc cắt rãnh hình chữ V; máy ép để gia công kim loại hoặc các búa kim loại chưa được chi tiết ở trên.			
8462.10	- Máy rèn hay máy dập khuôn (kể cả máy ép) và búa máy:			
8462.10.10	- - Hoạt động bằng điện	0	0	0
8462.10.20	- - Không hoạt động bằng điện	0	0	0
	- Máy uốn, gấp, làm thẳng hoặc dát phẳng (kể cả máy ép):			
8462.21.00	- - Điều khiển số	0	0	0
8462.29	- - Loại khác:			
8462.29.10	- - - Hoạt động bằng điện	0	0	0
8462.29.20	- - - Không hoạt động bằng điện	0	0	0
	- Máy xén (kể cả máy ép), trừ loại máy xén và đột dập kết hợp:			
8462.31.00	- - Điều khiển số	0	0	0
8462.39	- - Loại khác:			
8462.39.10	- - - Hoạt động bằng điện	0	0	0
8462.39.20	- - - Không hoạt động bằng điện	0	0	0
	- Máy đột dập hay máy cắt rãnh hình chữ V (kể cả máy ép), kể cả loại máy xén và đột dập kết hợp:			
8462.41.00	- - Điều khiển số	0	0	0

8462.49	- - Loại khác:			
8462.49.10	- - - Hoạt động bằng điện	0	0	0
8462.49.20	- - - Không hoạt động bằng điện	0	0	0
	- Loại khác:			
8462.91.00	- - Máy ép thủy lực	0	0	0
8462.99	- - Loại khác:			
8462.99.10	- - - Máy sản xuất hộp, lon và đồ chứa tương tự từ thiếc tấm, hoạt động bằng điện	0	0	0
8462.99.20	- - - Máy sản xuất hộp, lon và đồ chứa tương tự từ tấm mạ thiếc, không hoạt động bằng điện	0	0	0
8462.99.50	- - - Loại khác, hoạt động bằng điện	0	0	0
8462.99.60	- - - Loại khác, không hoạt động bằng điện	0	0	0
84.63	Máy công cụ khác để gia công kim loại hoặc gốm kim loại, không cần bóc tách vật liệu.			
8463.10	- Máy kéo thanh, ống, hình, dây hoặc loại tương tự:			
8463.10.10	- - Hoạt động bằng điện	0	0	0
8463.10.20	- - Không hoạt động bằng điện	0	0	0
8463.20	- Máy lăn ren:			
8463.20.10	- - Hoạt động bằng điện	0	0	0
8463.20.20	- - Không hoạt động bằng điện	0	0	0
8463.30	- Máy gia công dây:			
8463.30.10	- - Hoạt động bằng điện	0	0	0
8463.30.20	- - Không hoạt động bằng điện	0	0	0
8463.90	- Loại khác:			
8463.90.10	- - Hoạt động bằng điện	0	0	0
8463.90.20	- - Không hoạt động bằng điện	0	0	0
84.64	Máy công cụ để gia công đá, gốm, bê tông, xi măng-amiăng hoặc các loại khoáng vật tương tự hoặc máy dùng để gia công nguội thủy tinh.			
8464.10	- Máy cưa:			
8464.10.10	- - Hoạt động bằng điện	0	0	0
8464.10.20	- - Không hoạt động bằng điện	0	0	0
8464.20	- Máy mài nhẵn hay mài bóng:			
8464.20.10	- - Hoạt động bằng điện	0	0	0
8464.20.20	- - Không hoạt động bằng điện	0	0	0
8464.90	- Loại khác:			
8464.90.10	- - Hoạt động bằng điện	0	0	0
8464.90.20	- - Không hoạt động bằng điện	0	0	0
84.65	Máy công cụ (kể cả máy đóng đinh, đóng ghim, dán hoặc lắp ráp bằng cách khác) dùng để gia công gỗ, lie, xương, cao su cứng, plastic cứng hay các vật liệu cứng tương tự.			
8465.10.00	- Máy có thể thực hiện các nguyên công gia công cơ khác nhau mà không cần thay dụng cụ giữa các nguyên công	0	0	0

	- Loại khác:			
8465.91	- - Máy cưa:			
8465.91.10	- - - Để khắc vạch lên các tấm mạch in hay tấm mạch dây in hoặc các tấm đế của tấm mạch in hay tấm đế của tấm mạch dây in, hoạt động bằng điện	0	0	0
8465.91.20	- - - Loại khác, hoạt động bằng điện	0	0	0
8465.91.90	- - - Loại khác	0	0	0
8465.92	- - Máy bào, máy phay hay máy tạo khuôn (bằng phương pháp cắt):			
8465.92.10	- - - Để khắc vạch lên các tấm mạch in hay tấm mạch dây in hoặc các tấm đế của tấm mạch in hay tấm đế của tấm mạch dây in, có thể lắp vừa được mũi khắc có đường kính chuôi không quá 3,175 mm, dùng để khắc vạch lên các tấm mạch in hay tấm mạch dây in hoặc các tấm đế của tấm mạch in hay tấm đế của tấm mạch dây in	0	0	0
8465.92.20	- - - Loại khác, hoạt động bằng điện	0	0	0
8465.92.90	- - - Loại khác	0	0	0
8465.93	- - Máy mài nhẵn, máy mài dùng cát hoặc máy mài bóng:			
8465.93.10	- - - Hoạt động bằng điện	0	0	0
8465.93.20	- - - Không hoạt động bằng điện	0	0	0
8465.94	- - Máy uốn hoặc máy lắp ráp:			
8465.94.10	- - - Hoạt động bằng điện	0	0	0
8465.94.20	- - - Không hoạt động bằng điện	0	0	0
8465.95	- - Máy khoan hoặc đục mộng:			
8465.95.10	- - - Máy khoan để sản xuất các tấm mạch in hoặc tấm mạch dây in, có tốc độ quay trên 50.000 vòng/phút và có thể lắp vừa được mũi khoan có đường kính chuôi không quá 3,175 mm	0	0	0
8465.95.30	- - - Loại khác, hoạt động bằng điện	0	0	0
8465.95.90	- - - Loại khác	0	0	0
8465.96	- - Máy xẻ, lạng hay máy bóc tách:			
8465.96.10	- - - Hoạt động bằng điện	0	0	0
8465.96.20	- - - Không hoạt động bằng điện	0	0	0
8465.99	- - Loại khác:			
8465.99.30	- - - Máy tiện, hoạt động bằng điện	0	0	0
8465.99.40	- - - Máy tiện, không hoạt động bằng điện	0	0	0
8465.99.50	- - - Máy để đeo bavie bề mặt của tấm mạch in hoặc tấm mạch dây in trong quá trình sản xuất; để khắc vạch lên tấm mạch in hoặc tấm mạch dây in hoặc tấm đế của tấm mạch in hay tấm đế của tấm mạch dây in; máy ép lớp mỏng để sản xuất tấm mạch in hay tấm mạch dây in	0	0	0
8465.99.60	- - - Loại khác, hoạt động bằng điện	0	0	0
8465.99.90	- - - Loại khác	0	0	0
84.66	Bộ phận và phụ kiện chỉ dùng hay chủ yếu dùng với các máy thuộc các nhóm từ 84.56 đến 84.65, kể cả bộ phận kẹp sản phẩm hay kẹp dụng cụ, đầu cắt ren tự mở, đầu chia độ và những bộ phận phụ trợ chuyên dùng khác dùng cho các máy công cụ; bộ phận kẹp dụng cụ dùng cho mọi loại dụng cụ cầm tay.			
8466.10	- Bộ phận kẹp dụng cụ và đầu cắt ren tự mở:			

8466.10.10	- - Dùng cho máy công cụ thuộc các phân nhóm 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 hoặc 8465.99.50	0	0	0
8466.10.90	- - Loại khác	0	0	0
8466.20	- Bộ phận kẹp sản phẩm:			
8466.20.10	- - Dùng cho máy công cụ thuộc các phân nhóm 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 hoặc 8465.99.50	0	0	0
8466.20.90	- - Loại khác	0	0	0
8466.30	- Đầu chia độ và những bộ phận phụ trợ chuyên dùng khác dùng cho máy công cụ:			
8466.30.10	- - Dùng cho máy công cụ thuộc phân nhóm 8456.90.10, 8456.90.20, 8460.31.10, 8465.91.10, 8465.92.10, 8465.95.10 hoặc 8465.99.50	0	0	0
8466.30.90	- - Loại khác	0	0	0
	- Loại khác:			
8466.91.00	- - Dùng cho máy thuộc nhóm 84.64	0	0	0
8466.92	- - Dùng cho máy thuộc nhóm 84.65:			
8466.92.10	- - - Dùng cho máy thuộc phân nhóm 8465.91.10, 8465.92.10, 8465.95.10 hoặc 8465.99.50	0	0	0
8466.92.90	- - - Loại khác	0	0	0
8466.93	- - Dùng cho máy thuộc nhóm 84.56 đến 84.61:			
8466.93.20	- - - Dùng cho máy thuộc phân nhóm 8456.90.10, 8456.90.20 hoặc 8460.31.10	0	0	0
8466.93.90	- - - Loại khác	0	0	0
8466.94.00	- - Dùng cho máy thuộc nhóm 84.62 hoặc 84.63	0	0	0
84.67	Dụng cụ cầm tay, hoạt động bằng khí nén, thủy lực hoặc có gắn động cơ dùng điện hay không dùng điện.			
	- Hoạt động bằng khí nén:			
8467.11.00	- - Dạng quay (kể cả dạng kết hợp chuyển động quay và chuyển động va đập)	0	0	0
8467.19.00	- - Loại khác	0	0	0
	- Có động cơ điện gắn liền:			
8467.21.00	- - Khoan các loại	0	0	0
8467.22.00	- - Cưa	0	0	0
8467.29.00	- - Loại khác	0	0	0
	- Dụng cụ khác:			
8467.81.00	- - Cưa xích	0	0	0
8467.89.00	- - Loại khác	0	0	0
	- Bộ phận:			
8467.91	- - Cửa cửa xích:			
8467.91.10	- - - Cửa loại cơ điện	0	0	0
8467.91.90	- - - Loại khác	0	0	0
8467.92.00	- - Cửa dụng cụ hoạt động bằng khí nén	0	0	0
8467.99	- - Loại khác:			
8467.99.10	- - - Cửa hàng hóa thuộc phân nhóm 8467.21.00, 8467.22.00 hoặc 8467.29.00	0	0	0

8467.99.90	- - - Loại khác	0	0	0
84.68	Thiết bị và dụng cụ dùng để hàn thiếc, hàn đồng hoặc hàn khác, có hoặc không có khả năng cắt, trừ các loại thuộc nhóm 85.15; máy và thiết bị dùng để tôi bề mặt sử dụng khí ga.			
8468.10.00	- Ống xì cầm tay	0	0	0
8468.20	- Thiết bị và dụng cụ sử dụng khí ga khác:			
8468.20.10	- - Dụng cụ hàn hoặc cắt kim loại sử dụng khí ga, điều khiển bằng tay (loại không cầm tay)	0	0	0
8468.20.90	- - Loại khác	0	0	0
8468.80.00	- Máy và thiết bị khác	0	0	0
8468.90	- Bộ phận:			
8468.90.10	- - Cửa hàng hóa thuộc phân nhóm 8468.10.00	0	0	0
8468.90.20	- - Cửa hàng hóa thuộc phân nhóm 8468.20.10	0	0	0
8468.90.90	- - Loại khác	0	0	0
84.69	Máy chữ trừ các loại máy in thuộc nhóm 84.43; máy xử lý văn bản.			
8469.00.10	- Máy xử lý văn bản	0	0	0
8469.00.90	- Loại khác	0	0	0
84.70	Máy tính và các máy ghi, tái tạo và hiển thị dữ liệu loại bỏ túi có chức năng tính toán; máy kế toán; máy đóng dấu bưu phí, máy bán vé và các loại máy tương tự, có gắn bộ phận tính toán; máy tính tiền.			
8470.10.00	- Máy tính điện tử có thể hoạt động không cần nguồn điện ngoài và máy ghi, tái tạo và hiển thị dữ liệu, loại bỏ túi có chức năng tính toán	0	0	0
	- Máy tính điện tử khác:			
8470.21.00	- - Có gắn bộ phận in	0	0	0
8470.29.00	- - Loại khác	0	0	0
8470.30.00	- Máy tính khác	0	0	0
8470.50.00	- Máy tính tiền	0	0	0
8470.90	- Loại khác:			
8470.90.10	- - Máy đóng dấu bưu phí	0	0	0
8470.90.20	- - Máy kế toán	0	0	0
8470.90.90	- - Loại khác	0	0	0
84.71	Máy xử lý dữ liệu tự động và các khối chức năng của chúng; đầu đọc từ tính hay đầu đọc quang học, máy truyền dữ liệu lên các phương tiện truyền dữ liệu dưới dạng mã hóa và máy xử lý những dữ liệu này, chưa được chi tiết hay ghi ở nơi khác.			
8471.30	- Máy xử lý dữ liệu tự động loại xách tay, có trọng lượng không quá 10 kg, gồm ít nhất một đơn vị xử lý dữ liệu trung tâm, một bàn phím và một màn hình:			
8471.30.10	- - Máy tính nhỏ cầm tay bao gồm máy tính mini và sổ ghi chép điện tử kết hợp máy tính (PDAs)	0	0	0
8471.30.20	- - Máy tính xách tay kể cả notebook và subnotebook	0	0	0

8471.30.90	- - Loại khác	0	0	0
	- Máy xử lý dữ liệu tự động khác:			
8471.41	- - Chứa trong cùng một vỏ có ít nhất một đơn vị xử lý trung tâm, một đơn vị nhập và một đơn vị xuất, kết hợp hoặc không kết hợp với nhau:			
8471.41.10	- - - Máy tính cá nhân trừ máy tính loại xách tay của phân nhóm 8471.30	0	0	0
8471.41.90	- - - Loại khác	0	0	0
8471.49	- - Loại khác, ở dạng hệ thống:			
8471.49.10	- - - Máy tính cá nhân trừ máy tính loại xách tay của phân nhóm 8471.30	0	0	0
8471.49.90	- - - Loại khác	0	0	0
8471.50	- Bộ xử lý trừ loại của phân nhóm 8471.41 hoặc 8471.49, có hoặc không chứa trong cùng vỏ của một hoặc hai thiết bị sau: bộ lưu trữ, bộ nhập, bộ xuất:			
8471.50.10	- - Bộ xử lý dùng cho máy tính cá nhân (kể cả loại máy xách tay)	0	0	0
8471.50.90	- - Loại khác	0	0	0
8471.60	- Bộ nhập hoặc bộ xuất, có hoặc không chứa bộ lưu trữ trong cùng một vỏ:			
8471.60.30	- - Bàn phím máy tính	0	0	0
8471.60.40	- - Thiết bị nhập theo tọa độ X-Y, kể cả chuột, bút quang, cần điều khiển, bi xoay, và màn hình cảm ứng	0	0	0
8471.60.90	- - Loại khác	0	0	0
8471.70	- Bộ lưu trữ:			
8471.70.10	- - Ổ đĩa mềm	0	0	0
8471.70.20	- - Ổ đĩa cứng	0	0	0
8471.70.30	- - Ổ băng	0	0	0
8471.70.40	- - Ổ đĩa quang, kể cả ổ CD-ROM, ổ DVD và ổ CD có thể ghi được (CD-R)	0	0	0
8471.70.50	- - Các bộ lưu trữ được định dạng riêng kể cả các vật mang tin dùng cho máy xử lý dữ liệu tự động, có hoặc không có các vật mang tin có thể thay đổi được, là sản phẩm của công nghệ từ, quang hoặc công nghệ khác	0	0	0
	- - Loại khác:			
8471.70.91	- - - Hệ thống sao lưu tự động	0	0	0
8471.70.99	- - - Loại khác	0	0	0
8471.80	- Các bộ khác của máy xử lý dữ liệu tự động:			
8471.80.10	- - Bộ điều khiển và bộ thích ứng	0	0	0
8471.80.70	- - Card âm thanh hoặc card hình ảnh	0	0	0
8471.80.90	- - Loại khác	0	0	0
8471.90	- Loại khác:			
8471.90.10	- - Máy đọc mã vạch	0	0	0
8471.90.20	- - Máy đọc ký tự quang học, máy quét ảnh hoặc tài liệu	0	0	0
8471.90.90	- - Loại khác	0	0	0
84.72	Máy văn phòng khác (ví dụ, máy nhân bản in keo hoặc máy nhân bản sử dụng giấy sáp, máy ghi địa chỉ, máy rút tiền giấy tự động, máy phân loại tiền kim loại, máy đếm			

	hoặc đóng gói tiền kim loại, máy gọt bút chì, máy đột lỗ hay máy dập ghim).			
8472.10	- Máy nhân bản:			
8472.10.10	- - Hoạt động bằng điện	0	0	0
8472.10.20	- - Không hoạt động bằng điện	0	0	0
8472.30	- Máy phân loại hoặc gấp thư hoặc cho thư vào phong bì hoặc băng giấy, máy mở, gấp hay gắn kín và máy đóng dán tem hay hủy tem bưu chính:			
8472.30.10	- - Hoạt động bằng điện	0	0	0
8472.30.20	- - Không hoạt động bằng điện	0	0	0
8472.90	- Loại khác:			
8472.90.10	- - Máy thanh toán tiền tự động	0	0	0
8472.90.20	- - Hệ thống nhận dạng vân tay điện tử	0	0	0
8472.90.30	- - Loại khác, hoạt động bằng điện	0	0	0
8472.90.90	- - Loại khác, không hoạt động bằng điện	0	0	0
84.73	Bộ phận và phụ kiện (trừ vỏ, hộp đựng và các loại tương tự) chỉ dùng hoặc chủ yếu dùng với các máy thuộc các nhóm từ 84.69 đến 84.72.			
8473.10	- Bộ phận và phụ kiện của máy thuộc nhóm 84.69:			
8473.10.10	- - Tấm mạch in đã lắp ráp dùng cho máy xử lý văn bản	0	0	0
8473.10.90	- - Loại khác	0	0	0
	- Bộ phận và phụ kiện của máy thuộc nhóm 84.70:			
8473.21.00	- - Cửa máy tính điện tử thuộc phân nhóm 8470.10.00, 8470.21.00 hoặc 8470.29.00	0	0	0
8473.29.00	- - Loại khác	0	0	0
8473.30	- Bộ phận và phụ kiện của máy thuộc nhóm 84.71:			
8473.30.10	- - Tấm mạch in đã lắp ráp	0	0	0
8473.30.90	- - Loại khác	0	0	0
8473.40	- Bộ phận và phụ kiện của máy thuộc nhóm 84.72:			
	- - Dùng cho máy hoạt động bằng điện:			
8473.40.11	- - - Bộ phận, kể cả tấm mạch in đã lắp ráp sử dụng cho máy thanh toán tiền tự động	0	0	0
8473.40.19	- - - Loại khác	0	0	0
8473.40.20	- - Dùng cho máy không hoạt động bằng điện	0	0	0
8473.50	- Bộ phận và phụ kiện thích hợp dùng cho máy thuộc hai hay nhiều nhóm của các nhóm từ 84.69 đến 84.72:			
	- - Dùng cho máy hoạt động bằng điện:			
8473.50.11	- - - Thích hợp dùng cho máy thuộc nhóm 84.71	0	0	0
8473.50.19	- - - Loại khác	0	0	0
8473.50.20	- - Dùng cho máy không hoạt động bằng điện	0	0	0
84.74	Máy dùng để phân loại, sàng lọc, phân tách, rửa, nghiền, xay, trộn hay nhào đất, đá, quặng hoặc các khoáng vật khác, dạng rắn (kể cả dạng bột hoặc dạng nhão); máy dùng để đóng khối, tạo hình hoặc đúc khuôn các nhiên liệu khoáng rắn, bột gốm nhão, xi măng chưa đông cứng, thạch cao hoặc các sản phẩm khoáng khác ở dạng bột hoặc dạng nhão; máy để tạo khuôn đúc bằng cát.			

8474.10	- Máy phân loại, sàng lọc, phân tách hoặc rửa:			
8474.10.10	- - Hoạt động bằng điện	0	0	0
8474.10.20	- - Không hoạt động bằng điện	0	0	0
8474.20	- Máy nghiền hoặc xay:			
	- - Hoạt động bằng điện:			
8474.20.11	- - - Dùng cho đá	0	0	0
8474.20.19	- - - Loại khác	0	0	0
	- - Không hoạt động bằng điện:			
8474.20.21	- - - Dùng cho đá	0	0	0
8474.20.29	- - - Loại khác	0	0	0
	- Máy trộn hoặc nhào:			
8474.31	- - Máy trộn bê tông hoặc nhào vữa:			
8474.31.10	- - - Hoạt động bằng điện	0	0	0
8474.31.20	- - - Không hoạt động bằng điện	0	0	0
8474.32	- - Máy trộn khoáng vật với bi-tum:			
	- - - Hoạt động bằng điện:			
8474.32.11	- - - - Có công suất không quá 80 tấn / giờ	0	0	0
8474.32.19	- - - - Loại khác	0	0	0
	- - - Không hoạt động bằng điện:			
8474.32.21	- - - - Có công suất không quá 80 tấn / giờ	0	0	0
8474.32.29	- - - - Loại khác	0	0	0
8474.39	- - Loại khác:			
8474.39.10	- - - Hoạt động bằng điện	0	0	0
8474.39.20	- - - Không hoạt động bằng điện	0	0	0
8474.80	- Máy khác:			
8474.80.10	- - Hoạt động bằng điện	0	0	0
8474.80.20	- - Không hoạt động bằng điện	0	0	0
8474.90	- Bộ phận:			
8474.90.10	- - Cửa máy hoạt động bằng điện	0	0	0
8474.90.20	- - Cửa máy không hoạt động bằng điện	0	0	0
84.75	Máy để lắp ráp đèn điện hoặc đèn điện tử, bóng đèn ống hoặc đèn điện tử chân không hoặc đèn flash, với vỏ bọc bằng thủy tinh; máy để chế tạo hoặc gia công nóng thủy tinh hay đồ thủy tinh.			
8475.10	- Máy để lắp ráp đèn điện hay đèn điện tử, đèn ống hoặc đèn điện tử chân không hay đèn flash, với vỏ bọc bằng thủy tinh:			
8475.10.10	- - Hoạt động bằng điện	0	0	0
8475.10.20	- - Không hoạt động bằng điện	0	0	0
	- Máy để chế tạo hoặc gia công nóng thủy tinh hay đồ thủy tinh:			
8475.21.00	- - Máy sản xuất sợi quang học và phôi tạo hình trước của chúng	0	0	0
8475.29.00	- - Loại khác	0	0	0
8475.90	- Bộ phận:			
8475.90.10	- - Cửa máy hoạt động bằng điện	0	0	0

8475.90.20	- - Cửa máy không hoạt động bằng điện	0	0	0
84.76	Máy bán hàng tự động (ví dụ, máy bán tem bưu điện, máy bán thuốc lá, máy bán thực phẩm hoặc đồ uống), kể cả máy đổi tiền.			
	- Máy bán đồ uống tự động:			
8476.21.00	- - Có kèm thiết bị làm nóng hay làm lạnh	0	0	0
8476.29.00	- - Loại khác	0	0	0
	- Máy khác:			
8476.81.00	- - Có kèm thiết bị làm nóng hay làm lạnh	0	0	0
8476.89.00	- - Loại khác	0	0	0
8476.90.00	- Bộ phận	0	0	0
84.77	Máy dùng để gia công cao su hoặc plastic hay dùng trong việc sản xuất các sản phẩm từ những vật liệu trên, chưa được chi tiết hay ghi ở nơi khác trong Chương này.			
8477.10	- Máy đúc phun:			
8477.10.10	- - Để đúc cao su	0	0	0
	- - Để đúc plastic:			
8477.10.31	- - - Máy đúc phun sản phẩm poly (vinyl chloride) (PVC)	0	0	0
8477.10.39	- - - Loại khác	0	0	0
8477.20	- Máy đùn:			
8477.20.10	- - Để đùn cao su	0	0	0
8477.20.20	- - Để đùn plastic	0	0	0
8477.30.00	- Máy đúc thổi	0	0	0
8477.40	- Máy đúc chân không và các loại máy đúc nhiệt khác:			
8477.40.10	- - Để đúc hay tạo hình cao su	0	0	0
8477.40.20	- - Để đúc hay tạo hình plastic	0	0	0
	- Máy đúc hay tạo hình khác:			
8477.51.00	- - Để đúc hay tái chế lớp hơi hay để đúc hay tạo hình loại sấm khác	0	0	0
8477.59	- - Loại khác:			
8477.59.10	- - - Dùng cho cao su	0	0	0
8477.59.20	- - - Dùng cho plastic	0	0	0
8477.80	- Máy khác:			
8477.80.10	- - Để chế biến cao su hoặc sản xuất các sản phẩm từ cao su, hoạt động bằng điện	0	0	0
8477.80.20	- - Để chế biến cao su hoặc sản xuất các sản phẩm từ cao su, không hoạt động bằng điện	0	0	0
	- - Để chế biến plastic hoặc sản xuất các sản phẩm từ plastic, hoạt động bằng điện:			
8477.80.31	- - - Máy ép lớp mỏng dùng để sản xuất tấm mạch in hoặc tấm mạch dây in	0	0	0
8477.80.39	- - - Loại khác	0	0	0
8477.80.40	- - Để chế biến plastic hoặc sản xuất các sản phẩm từ plastic, không hoạt động bằng điện	0	0	0
8477.90	- Bộ phận:			

8477.90.10	- - Cửa máy chế biến cao su hoặc sản xuất các sản phẩm từ cao su hoạt động bằng điện	0	0	0
8477.90.20	- - Cửa máy để chế biến cao su hoặc sản xuất các sản phẩm từ cao su không hoạt động bằng điện	0	0	0
	- - Cửa máy chế biến plastic hoặc sản xuất các sản phẩm từ plastic hoạt động bằng điện:			
8477.90.32	- - - Bộ phận của máy ép lớp mỏng dùng để sản xuất tấm mạch in hoặc tấm mạch dây in	0	0	0
8477.90.39	- - - Loại khác	0	0	0
8477.90.40	- - Cửa máy để chế biến plastic hoặc các sản phẩm từ plastic, không hoạt động bằng điện	0	0	0
84.78	Máy chế biến hay đóng gói thuốc lá, chưa được chi tiết hay ghi ở nơi khác trong Chương này.			
8478.10	- Máy:			
8478.10.10	- - Hoạt động bằng điện	0	0	0
8478.10.20	- - Không hoạt động bằng điện	0	0	0
8478.90	- Bộ phận:			
8478.90.10	- - Cửa máy hoạt động bằng điện	0	0	0
8478.90.20	- - Cửa máy không hoạt động bằng điện	0	0	0
84.79	Máy và thiết bị cơ khí có chức năng riêng biệt, chưa được chi tiết hay ghi ở nơi khác thuộc Chương này.			
8479.10	- Máy dùng cho các công trình công cộng, xây dựng hoặc các mục đích tương tự:			
8479.10.10	- - Hoạt động bằng điện	0	0	0
8479.10.20	- - Không hoạt động bằng điện	0	0	0
8479.20	- Máy dùng để chiết xuất hoặc chế biến dầu hoặc mỡ động vật, dầu hoặc chất béo thực vật:			
8479.20.10	- - Hoạt động bằng điện	0	0	0
8479.20.20	- - Không hoạt động bằng điện	0	0	0
8479.30	- Máy ép dùng để sản xuất tấm, ván ép từ xơ sợi hoặc dăm gỗ hay từ các vật liệu bằng gỗ khác và các loại máy khác dùng để xử lý gỗ hoặc lie:			
8479.30.10	- - Hoạt động bằng điện	0	0	0
8479.30.20	- - Không hoạt động bằng điện	0	0	0
8479.40	- Máy sản xuất dây cáp hoặc dây chấu:			
8479.40.10	- - Hoạt động bằng điện	0	0	0
8479.40.20	- - Không hoạt động bằng điện	0	0	0
8479.50.00	- Rô bốt công nghiệp, chưa được chi tiết hay ghi ở nơi khác	0	0	0
8479.60.00	- Máy làm mát không khí bằng bay hơi	0	0	0
	- Cầu vận chuyển hành khách:			
8479.71.00	- - Loại sử dụng ở sân bay	0	0	0
8479.79.00	- - Loại khác	0	0	0
	- Máy và thiết bị cơ khí khác:			
8479.81	- - Để gia công kim loại, kể cả máy cuộn ống dây điện:			
8479.81.10	- - - Hoạt động bằng điện	0	0	0
8479.81.20	- - - Không hoạt động bằng điện	0	0	0

8479.82	- - Máy trộn, máy nhào, máy xay, máy nghiền, máy sàng, máy rây, máy trộn đồng hóa, máy tạo nhũ tương hoặc máy khuấy:			
8479.82.10	- - - Hoạt động bằng điện	0	0	0
8479.82.20	- - - Không hoạt động bằng điện	0	0	0
8479.89	- - Loại khác:			
8479.89.20	- - - Máy lắp ráp các bo mạch nhánh của bộ xử lý trung tâm (CPU) vào các vỏ hoặc hộp đựng bằng plastic; thiết bị tái sinh dung dịch hóa học dùng trong sản xuất tấm mạch in hoặc tấm mạch dây in; thiết bị làm sạch cơ học bề mặt của tấm mạch in hoặc tấm mạch dây in trong sản xuất; thiết bị tự động sắp đặt hoặc loại bỏ các linh kiện hoặc phần tử tiếp xúc trên các tấm mạch in hay tấm mạch dây in hoặc tấm đế khác; thiết bị đồng chỉnh tấm mạch in hay tấm mạch dây in hay tấm mạch in đã lắp ráp trong quá trình sản xuất	0	0	0
8479.89.30	- - - Loại khác, hoạt động bằng điện	0	0	0
8479.89.40	- - - Loại khác, không hoạt động bằng điện	0	0	0
8479.90	- Bộ phận:			
8479.90.20	- - Cửa hàng hóa thuộc phân nhóm 8479.89.20	0	0	0
8479.90.30	- - Cửa máy hoạt động bằng điện khác	0	0	0
8479.90.40	- - Cửa máy không hoạt động bằng điện	0	0	0
84.80	Hộp khuôn đúc kim loại; đế khuôn; mẫu làm khuôn; khuôn dùng cho kim loại (trừ khuôn đúc thổi), các búa kim loại, thủy tinh, khoáng vật, cao su hay plastic.			
8480.10.00	- Hộp khuôn đúc kim loại	0	0	0
8480.20.00	- Đế khuôn	0	0	0
8480.30	- Mẫu làm khuôn:			
8480.30.10	- - Bằng đồng	0	0	0
8480.30.90	- - Loại khác	0	0	0
	- Mẫu khuôn dùng để đúc kim loại hoặc các búa kim loại:			
8480.41.00	- - Loại phun hoặc nén	0	0	0
8480.49.00	- - Loại khác	0	0	0
8480.50.00	- Khuôn đúc thủy tinh	0	0	0
8480.60.00	- Khuôn đúc khoáng vật	0	0	0
	- Khuôn đúc cao su hoặc plastic:			
8480.71	- - Loại phun hoặc nén:			
8480.71.10	- - - Khuôn làm đế giày, dép	0	0	0
8480.71.90	- - - Loại khác	0	0	0
8480.79	- - Loại khác:			
8480.79.10	- - - Khuôn làm đế giày, dép	0	0	0
8480.79.90	- - - Loại khác	0	0	0
84.81	Vòi, van và các thiết bị tương tự dùng cho đường ống, thân nồi hơi, bể chứa hay các loại tương tự, kể cả van giảm áp và van điều chỉnh bằng nhiệt.			
8481.10	- Van giảm áp:			
	- - Bằng sắt hoặc thép:			
8481.10.11	- - - Van cổng điều khiển bằng tay có đường kính trong cửa nạp hoặc cửa thoát trên 5 cm nhưng không quá 40 cm	0	0	0

8481.10.19	- - - Loại khác	0	0	0
	- - Bảng đồng hoặc hợp kim đồng:			
8481.10.21	- - - Có đường kính trong không quá 2,5 cm	0	0	0
8481.10.22	- - - Có đường kính trong trên 2,5 cm	0	0	0
	- - Loại khác:			
8481.10.91	- - - Bảng plastic, loại có đường kính trong từ 1cm đến 2,5 cm	0	0	0
8481.10.99	- - - Loại khác	0	0	0
8481.20	- Van dùng trong truyền động dầu thủy lực hay khí nén:			
8481.20.10	- - Van cổng điều khiển bằng tay có đường kính trong cửa nạp hoặc cửa thoát trên 5 cm nhưng không quá 40 cm	0	0	0
8481.20.20	- - Bảng đồng hoặc hợp kim đồng, có đường kính trong không quá 2,5 cm, hoặc bằng plastic, có đường kính trong từ 1 cm đến 2,5 cm	0	0	0
8481.20.90	- - Loại khác	0	0	0
8481.30	- Van kiểm tra (van một chiều):			
8481.30.10	- - Van cân, bằng gang đúc, có đường kính trong cửa nạp từ 4 cm đến 60 cm	0	0	0
8481.30.20	- - Bảng đồng hoặc hợp kim đồng, có đường kính trong từ 2,5 cm trở xuống	0	0	0
8481.30.30	- - Bảng plastic, có đường kính trong từ 10 cm đến 25 cm	0	0	0
8481.30.90	- - Loại khác	0	0	0
8481.40	- Van an toàn hay van xả:			
8481.40.10	- - Bảng đồng hoặc hợp kim đồng, với đường kính trong từ 2,5 cm trở xuống	0	0	0
8481.40.20	- - Bảng plastic, có đường kính trong từ 10 cm đến 25 cm	0	0	0
8481.40.90	- - Loại khác	0	0	0
8481.80	- Thiết bị khác:			
	- - Van dùng cho sấm:			
8481.80.11	- - - Bảng đồng hay hợp kim đồng	0	0	0
8481.80.12	- - - Bảng vật liệu khác	0	0	0
	- - Van dùng cho lớp không cần sấm:			
8481.80.13	- - - Bảng đồng hay hợp kim đồng	0	0	0
8481.80.14	- - - Bảng vật liệu khác	0	0	0
	- - Van xi lanh khí hóa lỏng (LPG) bằng đồng hoặc hợp kim đồng, có kích thước như sau:			
8481.80.21	- - - Có đường kính cửa nạp hoặc cửa thoát không quá 2,5 cm	0	0	0
8481.80.22	- - - Có đường kính cửa nạp hoặc cửa thoát trên 2,5 cm	0	0	0
8481.80.30	- - Van, đã hoặc chưa lắp bộ phận đánh lửa điện từ, dùng cho các bếp nấu hoặc bếp có lò nướng bằng ga	0	0	0
	- - Van chai nước soda; bộ phận nạp bia hoạt động bằng ga:			
8481.80.41	- - - Bảng plastic và có đường kính trong từ 1 cm đến 2,5 cm	0	0	0
8481.80.49	- - - Loại khác	0	0	0
	- - Van và vòi có khoang pha trộn lưu chất:			
8481.80.51	- - - Bảng plastic và có đường kính trong từ 1 cm đến 2,5 cm	5	0	0
8481.80.59	- - - Loại khác	5	0	0
	- - Van đường ống nước:			

	- - - Van cổng, bằng gang đúc, có đường kính trong từ 4 cm trở lên; van bướm, bằng gang đúc, có đường kính trong từ 8 cm trở lên:			
8481.80.61	- - - - Van cổng điều khiển bằng tay có đường kính trong trên 5 cm nhưng không quá 40 cm	5	0	0
8481.80.62	- - - - Loại khác	5	0	0
8481.80.63	- - - Loại khác	5	0	0
	- - Núm uống nước dùng cho lợn:			
8481.80.64	- - - Bằng plastic và có đường kính trong từ 1 cm đến 2,5 cm	5	0	0
8481.80.65	- - - Loại khác	5	0	0
	- - Van nối có núm:			
8481.80.66	- - - Bằng plastic và có đường kính trong từ 1 cm đến 2,5 cm	0	0	0
8481.80.67	- - - Loại khác	0	0	0
	- - Loại khác:			
	- - - Van bi:			
8481.80.71	- - - - Bằng plastic và có đường kính trong từ 1 cm đến 2,5 cm	0	0	0
8481.80.72	- - - - Loại khác	0	0	0
	- - - Van cổng, điều khiển bằng tay, bằng sắt hoặc thép, có kích thước như sau:			
8481.80.73	- - - - Có đường kính trong cửa nạp và cửa thoát trên 5 cm nhưng không quá 40 cm	0	0	0
8481.80.74	- - - - Có đường kính trong cửa nạp và cửa thoát trên 40 cm	0	0	0
	- - - Van nhiều cửa:			
8481.80.75	- - - - Bằng plastic và có đường kính trong từ 1 cm đến 2,5 cm	0	0	0
8481.80.76	- - - - Loại khác	0	0	0
	- - - Van điều khiển bằng khí nén:			
8481.80.81	- - - - Bằng plastic và có đường kính trong từ 1 cm đến 2,5 cm	0	0	0
8481.80.82	- - - - Loại khác	0	0	0
	- - - Van plastic khác:			
8481.80.83	- - - - Có đường kính cửa nạp không dưới 1 cm và đường kính cửa thoát không quá 2,5 cm	0	0	0
8481.80.84	- - - - Có đường kính cửa nạp không dưới 1 cm và đường kính cửa thoát trên 2,5 cm	0	0	0
	- - - - Loại khác:			
8481.80.87	- - - - - Van ngắt nhiên liệu dùng cho xe thuộc nhóm 87.02, 87.03 hoặc 87.04	5	0	0
8481.80.88	- - - - - Loại khác	5	0	0
8481.80.89	- - - Loại khác, điều khiển bằng tay, trọng lượng dưới 3 kg, đã được xử lý bề mặt hoặc làm bằng thép không gỉ hoặc niken	5	0	0
	- - - Loại khác:			
8481.80.91	- - - - Vòi nước bằng đồng hoặc hợp kim đồng, có đường kính trong từ 2,5 cm trở xuống	5	0	0
	- - - - Loại khác:			
8481.80.92	- - - - - Van ngắt nhiên liệu dùng cho xe thuộc nhóm 87.02, 87.03 hoặc 87.04	5	0	0
8481.80.99	- - - - - Loại khác	5	0	0
8481.90	- Bộ phận:			
8481.90.10	- - Vỏ của van cổng hoặc van cổng có đường kính trong cửa	0	0	0

	nạp hoặc cửa thoát trên 50 mm nhưng không quá 400 mm			
	- - Dùng cho vòi, van các loại (trừ van dùng cho sấm và lớp không cần sấm) và các thiết bị tương tự, có đường kính trong từ 25 mm trở xuống:			
8481.90.21	- - - Thân, dùng cho vòi nước	5	0	0
8481.90.22	- - - Thân, dùng cho van xi lanh khí hóa lỏng (LPG)	0	0	0
8481.90.23	- - - Thân, loại khác	0	0	0
8481.90.29	- - - Loại khác	0	0	0
	- - Thân hoặc đầu van của sấm hoặc lớp không cần sấm:			
8481.90.31	- - - Bằng đồng hoặc hợp kim đồng	0	0	0
8481.90.39	- - - Loại khác	0	0	0
	- - Lõi van của sấm hoặc lớp không cần sấm:			
8481.90.41	- - - Bằng đồng hoặc hợp kim đồng	0	0	0
8481.90.49	- - - Loại khác	0	0	0
8481.90.90	- - Loại khác	0	0	0
84.82	Ổ bi hoặc ổ đĩa.			
8482.10.00	- Ổ bi	0	0	0
8482.20.00	- Ổ đĩa côn, kể cả cụm linh kiện vành côn và đĩa côn	0	0	0
8482.30.00	- Ổ đĩa cầu	0	0	0
8482.40.00	- Ổ đĩa kim	0	0	0
8482.50.00	- Các loại ổ đĩa hình trụ khác	0	0	0
8482.80.00	- Loại khác, kể cả ổ kết hợp bi cầu/bi đĩa	0	0	0
	- Bộ phận:			
8482.91.00	- - Bi, kim và đĩa	0	0	0
8482.99.00	- - Loại khác	0	0	0
84.83	Trục truyền động (kể cả trục cam và trục khuỷu) và tay biên; thân ổ và gối đỡ trục dùng ổ trượt; bánh răng và cụm bánh răng; vít bi hoặc vít đĩa; hộp số và các cơ cấu điều tốc khác, kể cả bộ biến đổi mô men xoắn; bánh đà và ròng rọc, kể cả khối puli; ly hợp và khớp nối trục (kể cả khớp nối vạn năng).			
8483.10	- Trục truyền động (kể cả trục cam và trục khuỷu) và tay biên:			
8483.10.10	- - Dùng cho các máy thuộc nhóm 84.29 hoặc 84.30	5	5	5
	- - Trục cam và trục khuỷu dùng cho động cơ xe của Chương 87:			
8483.10.24	- - - Dùng cho xe thuộc nhóm 87.11	30	25	20
	- - - Loại khác:			
8483.10.25	- - - - Cho xe có dung tích xi lanh không quá 2.000 cc	20	20	20
8483.10.26	- - - - Cho xe có dung tích xi lanh trên 2.000 cc đến 3.000 cc	20	20	20
8483.10.27	- - - - Cho xe có dung tích xi lanh trên 3.000 cc	20	20	20
	- - Dùng cho động cơ máy thủy:			
8483.10.31	- - - Công suất không quá 22,38 kW	0	0	0
8483.10.39	- - - Loại khác	0	0	0
8483.10.90	- - Loại khác	5	5	5
8483.20	- Thân ổ, dùng ổ bi hoặc ổ đĩa:			

8483.20.20	- - Dừng cho các máy thuộc nhóm 84.29 hoặc 84.30	0	0	0
8483.20.30	- - Dừng cho động cơ xe của Chương 87	5	5	5
8483.20.90	- - Loại khác	0	0	0
8483.30	- Thân ổ, không dừng ổ bi hay ổ đĩa; gối đỡ trục dừng ổ trượt:			
8483.30.20	- - Dừng cho các máy thuộc nhóm 84.29 hoặc 84.30	0	0	0
8483.30.30	- - Dừng cho động cơ xe của Chương 87	0	0	0
8483.30.90	- - Loại khác	0	0	0
8483.40	- Bộ bánh răng và cụm bánh răng ăn khớp, trừ bánh xe có răng, đĩa xích và các bộ phận truyền chuyển động ở dạng riêng biệt; vít bi hoặc vít đĩa; hộp số và các cơ cấu điều tốc khác, kể cả bộ biến đổi mô men xoắn:			
8483.40.20	- - Dừng cho tàu thuyền	0	0	0
8483.40.30	- - Dừng cho máy thuộc nhóm 84.29 hoặc 84.30	5	0	0
8483.40.90	- - Loại khác	7	5	5
8483.50.00	- Bánh đà và ròng rọc, kể cả khối pu li	0	0	0
8483.60.00	- Ly hợp và khớp nối trục (kể cả khớp nối vạn năng)	0	0	0
8483.90	- Bánh xe có răng, đĩa xích và các bộ phận truyền chuyển động riêng biệt; các bộ phận:			
	- - Bộ phận của hàng hóa thuộc phân nhóm 8483.10:			
8483.90.11	- - - Dừng cho máy kéo thuộc phân nhóm 8701.10 hoặc 8701.90	0	0	0
8483.90.13	- - - Dừng cho máy kéo khác thuộc nhóm 87.01	0	0	0
8483.90.14	- - - Dừng cho hàng hóa thuộc nhóm 87.11	5	5	4
8483.90.15	- - - Dừng cho hàng hóa khác thuộc Chương 87	5	5	4
8483.90.19	- - - Loại khác	0	0	0
	- - Loại khác:			
8483.90.91	- - - Dừng cho hàng hóa thuộc phân nhóm 8701.10 hoặc 8701.90	0	0	0
8483.90.93	- - - Dừng cho máy kéo khác thuộc nhóm 87.01	0	0	0
8483.90.94	- - - Dừng cho hàng hóa thuộc nhóm 87.11	5	5	4
8483.90.95	- - - Dừng cho hàng hóa khác thuộc Chương 87	5	5	4
8483.90.99	- - - Loại khác	0	0	0
84.84	Đệm và gioăng tương tự làm bằng tấm kim loại mỏng kết hợp với các vật liệu đệm khác hoặc bằng hai hay nhiều lớp kim loại; bộ hoặc một số chủng loại đệm và gioăng tương tự, thành phần khác nhau, được đóng trong các túi, bao hoặc đóng gói tương tự; bộ làm kín kiểu cơ khí.			
8484.10.00	- Đệm và gioăng tương tự làm bằng tấm kim loại mỏng kết hợp với các vật liệu đệm khác hoặc bằng hai hay nhiều lớp kim loại	0	0	0
8484.20.00	- Bộ làm kín kiểu cơ khí	0	0	0
8484.90.00	- Loại khác	0	0	0
84.86	Máy và thiết bị chỉ sử dụng hoặc chủ yếu sử dụng để sản xuất các khối bán dẫn hoặc tấm bán dẫn mỏng, linh kiện bán dẫn, mạch điện tử tích hợp hoặc màn hình đệm; máy và thiết bị nêu ở Chú giải 9 (C) của Chương này; bộ phận và phụ kiện.			

8486.10	- Máy và thiết bị để sản xuất khối hoặc tấm bán dẫn mỏng:			
8486.10.10	- - Thiết bị làm nóng nhanh tấm bán dẫn mỏng	0	0	0
8486.10.20	- - Máy sấy khô bằng phương pháp quay ly tâm để chế tạo tấm bán dẫn mỏng	0	0	0
8486.10.30	- - Máy công cụ để gia công mọi vật liệu bằng cách bóc tách vật liệu, bằng quy trình sử dụng tia laser hoặc tia sáng khác hoặc chùm pho-tông trong sản xuất tấm bán dẫn mỏng	0	0	0
8486.10.40	- - Máy và thiết bị để cắt khối bán dẫn đơn tinh thể thành các lớp, hoặc cửa miếng mỏng đơn tinh thể thành các chip	0	0	0
8486.10.50	- - Máy mài, đánh bóng và phủ dùng trong chế tạo tấm bán dẫn mỏng	0	0	0
8486.10.60	- - Thiết bị làm phát triển hoặc kéo khối bán dẫn đơn tinh thể	0	0	0
8486.10.90	- - Loại khác	0	0	0
8486.20	- Máy và thiết bị để sản xuất linh kiện bán dẫn hoặc mạch điện tử tích hợp:			
	- - Thiết bị tạo lớp màng mỏng:			
8486.20.11	- - - Thiết bị kết tủa khí hóa dùng cho ngành sản xuất bán dẫn	0	0	0
8486.20.12	- - - Máy kết tủa epitaxi dùng cho các tấm bán dẫn mỏng; thiết bị để tạo lớp phủ nhũ tương in ảnh lên các tấm bán dẫn mỏng bằng phương pháp quay	0	0	0
8486.20.13	- - - Thiết bị tạo kết tủa vật lý bằng phương pháp phun phủ lên các tấm bán dẫn mỏng; thiết bị lắng đọng vật lý dùng cho sản xuất bán dẫn	0	0	0
8486.20.19	- - - Loại khác	0	0	0
	- - Thiết bị tạo hợp kim hóa:			
8486.20.21	- - - Máy cấy ghép ion cho quá trình xử lý vật liệu bán dẫn	0	0	0
8486.20.29	- - - Loại khác	0	0	0
	- - Thiết bị tẩy rửa và khắc axit:			
8486.20.31	- - - Máy dùng tia sáng để làm sạch và tẩy rửa chất bẩn bám trên các đầu chân dẫn điện kim loại của các cụm linh kiện bán dẫn trước khi tiến hành điện phân; dụng cụ phun dùng để khắc axit, tẩy rửa hoặc làm sạch các tấm bán dẫn mỏng	0	0	0
8486.20.32	- - - Thiết bị sử dụng cho các bản mẫu khắc khô trên vật liệu bán dẫn	0	0	0
8486.20.33	- - - Thiết bị để khắc axit ướt, hiện ảnh, tẩy rửa hoặc làm sạch các tấm bán dẫn mỏng	0	0	0
8486.20.39	- - - Loại khác	0	0	0
	- - Thiết bị in ly tô:			
8486.20.41	- - - Thiết bị in trực tiếp lên tấm bán dẫn mỏng	0	0	0
8486.20.42	- - - Thiết bị hiệu chỉnh vị trí mẫu theo bước và lặp lại	0	0	0
8486.20.49	- - - Loại khác	0	0	0
	- - Thiết bị xử lý các tấm bán dẫn mỏng đã được phơi sáng hiện ảnh:			
8486.20.51	- - - Thiết bị khắc để đánh dấu hoặc khắc vạch lên các tấm bán dẫn mỏng	0	0	0
8486.20.59	- - - Loại khác	0	0	0
	- - Loại khác:			
8486.20.91	- - - Máy cắt laser để cắt các đường tiếp xúc bằng các chùm tia laser trong các sản phẩm bán dẫn	0	0	0
8486.20.92	- - - Máy uốn, gấp và làm thẳng các đầu chân dẫn điện của	0	0	0

	bán dẫn			
8486.20.93	- - - Lò sấy và lò luyện dùng điện trở sử dụng trong sản xuất linh kiện bán dẫn trên các tấm bán dẫn mỏng	0	0	0
8486.20.94	- - - Lò sấy và lò luyện hoạt động bằng hiệu ứng cảm ứng điện hoặc điện môi dùng cho sản xuất linh kiện bán dẫn trên các tấm bán dẫn mỏng	0	0	0
8486.20.95	- - - Máy tự động dịch chuyển hoặc bóc tách các linh kiện hoặc phần tiếp xúc trên các nguyên liệu bán dẫn	0	0	0
8486.20.99	- - - Loại khác	0	0	0
8486.30	- Máy và thiết bị dùng để sản xuất màn hình dệt:			
8486.30.10	- - Thiết bị khắc axit bằng phương pháp khô lên tấm đế của màn hình dệt	0	0	0
8486.30.20	- - Thiết bị khắc axit bằng phương pháp ướt, hiện ảnh, tẩy rửa hoặc làm sạch màn hình dệt	0	0	0
8486.30.30	- - Thiết bị kết tủa và bay hơi dùng để sản xuất màn hình dệt; thiết bị để tạo phủ lớp nhũ tương cảm quang lên các đế của màn hình dệt bằng phương pháp quay; thiết bị tạo kết tủa vật lý lên các lớp đế của màn hình dệt	0	0	0
8486.30.90	- - Loại khác	0	0	0
8486.40	- Máy và thiết bị nêu tại Chú giải 9 (C) Chương này:			
8486.40.10	- - Máy phay bằng chùm tia ion hội tụ để sản xuất hoặc sửa chữa màn và lưới quang của các định dạng trên linh kiện bán dẫn	0	0	0
8486.40.20	- - Thiết bị gắn khuôn, nối bằng tự động, nối dây và bọc nhựa để lắp ráp các chất bán dẫn; máy tự động để chuyên chở, xử lý và bảo quản các tấm bán dẫn mỏng, các khung miếng mỏng, hộp mỏng và vật liệu khác dùng cho thiết bị bán dẫn	0	0	0
8486.40.30	- - Khuôn để sản xuất linh kiện bán dẫn	0	0	0
8486.40.40	- - Kính hiển vi quang học soi nổi được lắp với thiết bị chuyên dùng để kẹp giữ và dịch chuyển tấm bán dẫn bản mỏng hoặc tấm lưới bán dẫn	0	0	0
8486.40.50	- - Kính hiển vi chụp ảnh được lắp với thiết bị chuyên dùng để kẹp giữ và dịch chuyển tấm bán dẫn bản mỏng hoặc tấm lưới bán dẫn	0	0	0
8486.40.60	- - Kính hiển vi điện tử được lắp với thiết bị chuyên dùng để kẹp giữ và dịch chuyển tấm bán dẫn bản mỏng hoặc tấm lưới bán dẫn	0	0	0
8486.40.70	- - Thiết bị tạo mẫu dùng cho quá trình tạo màn (khuôn in) hoặc lưới quang trên các đế phủ lớp cảm quang trong quá trình khắc	0	0	0
8486.40.90	- - Loại khác	0	0	0
8486.90	- Bộ phận và phụ kiện:			
	- - Cửa máy móc và thiết bị để sản xuất khối hoặc tấm bán dẫn mỏng:			
8486.90.11	- - - Cửa thiết bị nung nóng nhanh tấm bán dẫn mỏng	0	0	0
8486.90.12	- - - Cửa thiết bị sấy khô bằng phương pháp quay dùng cho quá trình gia công tấm bản mỏng	0	0	0
8486.90.13	- - - Cửa máy công cụ để gia công mọi vật liệu bằng cách bóc tách vật liệu, bằng quy trình sử dụng tia laser hoặc tia sáng khác hoặc chùm phô-tông trong sản xuất tấm bán dẫn mỏng	0	0	0
	- - - Cửa máy dùng để cắt khối bán dẫn đơn tinh thể thành các lớp, hoặc cưa miếng mỏng đơn tinh thể thành các chip:			
8486.90.14	- - - - Bộ phận kẹp dụng cụ và đầu cắt ren tự mở; bộ phận kẹp sản phẩm; đầu chia độ và những bộ phận phụ trợ đặc	0	0	0

	biệt khác dùng cho máy công cụ			
8486.90.15	- - - - Loại khác	0	0	0
8486.90.16	- - - Cửa máy mài, đánh bóng và mài rà dùng cho quá trình sản xuất tấm bán dẫn mỏng	0	0	0
8486.90.17	- - - Cửa thiết bị làm phát triển hoặc kéo dài khối bán dẫn đơn tinh thể	0	0	0
8486.90.19	- - - Loại khác	0	0	0
	- - Cửa máy và thiết bị sản xuất linh kiện bán dẫn hoặc mạch điện tử tích hợp:			
8486.90.21	- - - Cửa thiết bị kết tủa và bay hơi dùng cho sản xuất bán dẫn	0	0	0
8486.90.22	- - - Cửa máy kết tủa epitaxi dùng cho các tấm bán dẫn mỏng; cửa thiết bị để tạo lớp phủ nhũ tương cảm quang in ảnh lên các tấm bán dẫn mỏng bằng phương pháp quay	0	0	0
8486.90.23	- - - Cửa máy cấy ghép ion cho quá trình xử lý vật liệu bán dẫn; cửa thiết bị tạo kết tủa vật lý bằng phương pháp phun phủ lên tấm bán dẫn; cửa thiết bị để lắng đọng vật lý; cửa thiết bị ghi trực tiếp lên tấm bán dẫn mỏng, thiết bị hiệu chỉnh vị trí mẫu theo bước và lặp lại và thiết bị in ly tô khác	0	0	0
	- - - Cửa dụng cụ phun dùng để khắc axit, tẩy rửa hoặc làm sạch các tấm bán dẫn mỏng; cửa thiết bị để khắc axit ướt, hiện ảnh, tẩy rửa hoặc làm sạch các tấm bán dẫn mỏng; cửa các bản mẫu khắc khô trên vật liệu bán dẫn:			
8486.90.24	- - - - Bộ phận kẹp dụng cụ và đầu cắt ren tự mở; bộ phận kẹp sản phẩm; đầu chia độ và những bộ phận liên kết đặc biệt khác dùng cho máy công cụ	0	0	0
8486.90.25	- - - - Loại khác	0	0	0
	- - - Cửa máy khắc để đánh dấu hoặc khắc vạch lên các tấm bán dẫn mỏng; cửa máy cắt laser để cắt các đường tiếp xúc bằng các chùm tia laser trong các sản phẩm bán dẫn; cửa máy uốn, gấp và làm thẳng các đầu chân dẫn điện của bán dẫn:			
8486.90.26	- - - - Bộ phận kẹp dụng cụ và đầu cắt ren tự mở; bộ phận kẹp sản phẩm; đầu chia độ và những bộ phận liên kết đặc biệt khác dùng cho máy công cụ	0	0	0
8486.90.27	- - - - Loại khác	0	0	0
8486.90.28	- - - Cửa lò sấy và lò luyện dùng điện trở sử dụng trong sản xuất linh kiện bán dẫn trên tấm bán dẫn mỏng; cửa lò sấy và lò luyện hoạt động bằng hiệu ứng cảm ứng điện hoặc điện môi dùng trong sản xuất linh kiện bán dẫn trên tấm bán dẫn mỏng	0	0	0
8486.90.29	- - - Loại khác	0	0	0
	- - Cửa máy và thiết bị sản xuất màn hình dệt:			
8486.90.31	- - - Cửa thiết bị để khắc axit bằng phương pháp khô lên các lớp đế của màn hình dệt	0	0	0
	- - - Cửa thiết bị khắc axit bằng phương pháp ướt, máy điện ảnh, thiết bị tẩy rửa hoặc làm sạch màn hình dệt:			
8486.90.32	- - - - Bộ phận kẹp dụng cụ và đầu cắt ren tự mở; bộ phận kẹp sản phẩm; đầu chia độ và những bộ phận liên kết đặc biệt khác dùng cho máy công cụ	0	0	0
8486.90.33	- - - - Loại khác	0	0	0
8486.90.34	- - - Cửa thiết bị kết tủa và bay hơi dùng để sản xuất màn hình dệt	0	0	0
8486.90.35	- - - Cửa thiết bị để tạo lớp phủ nhũ tương cảm quang lên các đế của màn hình dệt	0	0	0
8486.90.36	- - - Cửa thiết bị để tạo kết tủa vật lý lên các đế của màn hình	0	0	0

	dệt			
8486.90.39	- - - Loại khác	0	0	0
	- - Cửa máy hoặc thiết bị nêu tại Chú giải 9 (C) của Chương này:			
8486.90.41	- - - Cửa máy phay bằng chùm tia ion hội tụ để sản xuất hoặc sửa chữa màn và lưới quang của các định dạng trên linh kiện bán dẫn	0	0	0
8486.90.42	- - - Cửa thiết bị gắn khuôn, nối bằng tự động, nối dây và bọc nhựa để lắp ráp các chất bán dẫn	0	0	0
8486.90.43	- - - Cửa máy tự động để chuyên chở, xử lý và bảo quản các tấm bán dẫn mỏng, các khung miếng mỏng, hộp mỏng và vật liệu khác dùng cho thiết bị bán dẫn	0	0	0
8486.90.44	- - - Cửa kính hiển vi quang học soi nổi và kính hiển vi chụp ảnh được lắp với thiết bị chuyên dùng để kẹp giữ và dịch chuyển tấm bán dẫn bản mỏng hoặc tấm lưới bán dẫn	0	0	0
8486.90.45	- - - Cửa kính hiển vi điện tử được lắp với thiết bị chuyên dùng để kẹp giữ và dịch chuyển tấm bán dẫn bản mỏng hoặc tấm lưới bán dẫn	0	0	0
8486.90.46	- - - Cửa máy phay bằng chùm tia ion hội tụ để sản xuất hoặc sửa chữa màn và lưới quang trên các đế đã phủ lớp cảm quang, kể cả tấm mạch in đã lắp ráp	0	0	0
8486.90.49	- - - Loại khác	0	0	0
84.87	Phụ tùng máy móc, không bao gồm đầu nối điện, màng ngăn, cuộn, công tắc điện hoặc các phụ tùng điện khác, không được ghi hoặc chi tiết ở nơi khác trong Chương này.			
8487.10.00	- Chân vịt của tàu hoặc thuyền và cánh của chân vịt	0	0	0
8487.90.00	- Loại khác	0	0	0
	Chương 85 - Máy điện và thiết bị điện và các bộ phận của chúng; máy ghi và tái tạo âm thanh, máy ghi và tái tạo hình ảnh và âm thanh truyền hình, bộ phận và phụ kiện của các loại máy trên			
85.01	Động cơ điện và máy phát điện (trừ tổ máy phát điện).			
8501.10	- Động cơ có công suất không quá 37,5 W:			
	- - Động cơ một chiều:			
	- - - Động cơ bước:			
8501.10.21	- - - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5
8501.10.29	- - - - Loại khác	7	5	5
8501.10.30	- - - Động cơ hướng trục	7	5	0
	- - - Loại khác:			
8501.10.41	- - - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	0
8501.10.49	- - - - Loại khác	7	5	0
	- - Động cơ khác, kể cả động cơ vạn năng (một chiều/xoay chiều);			
	- - - Động cơ bước:			
8501.10.51	- - - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5

8501.10.59	- - - - Loại khác	7	5	5
8501.10.60	- - - Động cơ hướng trục	7	5	5
	- - - Loại khác:			
8501.10.91	- - - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5
8501.10.99	- - - - Loại khác	7	5	5
8501.20	- Động cơ vận năng một chiều/xoay chiều có công suất trên 37,5 W:			
	- - Công suất không quá 1 kW:			
8501.20.12	- - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5
8501.20.19	- - - Loại khác	7	5	5
	- - Công suất trên 1 kW:			
8501.20.21	- - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5
8501.20.29	- - - Loại khác	7	5	5
	- Động cơ một chiều khác; máy phát điện một chiều:			
8501.31	- - Công suất không quá 750 W:			
8501.31.30	- - - Động cơ dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5
8501.31.40	- - - Động cơ khác	7	5	5
8501.31.50	- - - Máy phát điện	7	5	5
8501.32	- - Công suất trên 750 W nhưng không quá 75 kW:			
	- - - Công suất trên 37.5 kW:			
8501.32.11	- - - - Động cơ dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	0	0	0
8501.32.12	- - - - Động cơ khác	0	0	0
8501.32.13	- - - - Máy phát điện	0	0	0
	- - - Loại khác:			
8501.32.91	- - - - Động cơ dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	0	0	0
8501.32.92	- - - - Động cơ khác	0	0	0
8501.32.93	- - - - Máy phát điện	0	0	0
8501.33.00	- - Công suất trên 75 kW nhưng không quá 375 kW	0	0	0
8501.34.00	- - Công suất trên 375 kW	0	0	0
8501.40	- Động cơ xoay chiều khác, một pha:			
	- - Công suất không quá 1 kW:			
8501.40.11	- - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5
8501.40.19	- - - Loại khác	7	5	5
	- - Công suất trên 1 kW:			
8501.40.21	- - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	7	5	5
8501.40.29	- - - Loại khác	7	5	5
	- Động cơ xoay chiều khác, đa pha:			
8501.51	- - Công suất không quá 750 W:			
8501.51.11	- - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50,	7	5	0

	85.09 hoặc 85.16			
8501.51.19	- - - Loại khác	7	5	0
8501.52	- - Công suất trên 750 W nhưng không quá 75 kW:			
	- - - Công suất không quá 1 kW:			
8501.52.11	- - - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	0	0	0
8501.52.19	- - - - Loại khác	0	0	0
	- - - Công suất trên 1 kW nhưng không quá 37,5 kW:			
8501.52.21	- - - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	0	0	0
8501.52.29	- - - - Loại khác	0	0	0
	- - - Công suất trên 37,5 kW:			
8501.52.31	- - - - Dùng cho các mặt hàng thuộc nhóm 84.15, 84.18, 84.50, 85.09 hoặc 85.16	0	0	0
8501.52.39	- - - - Loại khác	0	0	0
8501.53.00	- - Công suất trên 75 kW	0	0	0
	- Máy phát điện xoay chiều (máy dao điện):			
8501.61	- - Công suất không quá 75 kVA:			
8501.61.10	- - - Công suất không quá 12,5 kVA	7	5	5
8501.61.20	- - - Công suất trên 12,5 kVA	7	5	5
8501.62	- - Công suất trên 75 kVA nhưng không quá 375 kVA:			
8501.62.10	- - - Công suất trên 75 kVA nhưng không quá 150 kVA	0	0	0
8501.62.90	- - - Công suất trên 150 kVA nhưng không quá 375 kVA	0	0	0
8501.63.00	- - Công suất trên 375 kVA nhưng không quá 750 kVA	0	0	0
8501.64.00	- - Công suất trên 750 kVA	0	0	0
85.02	Tổ máy phát điện và máy biến đổi điện quay.			
	- Tổ máy phát điện với động cơ đốt trong kiểu piston đốt cháy bằng sức nén (động cơ diesel hoặc bán diesel):			
8502.11.00	- - Công suất không quá 75 kVA	7	5	5
8502.12	- - Công suất trên 75 kVA nhưng không quá 375 kVA:			
8502.12.10	- - - Công suất không quá 125 kVA	0	0	0
8502.12.20	- - - Công suất trên 125 kVA	0	0	0
8502.13	- - Công suất trên 375 kVA:			
8502.13.10	- - - Công suất từ 12.500 kVA (10.000 kW) trở lên	0	0	0
8502.13.90	- - - Loại khác	0	0	0
8502.20	- Tổ máy phát điện với động cơ đốt trong kiểu piston đốt cháy bằng tia lửa điện:			
8502.20.10	- - Công suất không quá 75 kVA	7	5	5
8502.20.20	- - Công suất trên 75 kVA nhưng không quá 100 kVA	0	0	0
8502.20.30	- - Công suất trên 100 kVA nhưng không quá 10.000 kVA	0	0	0
	- - Công suất trên 10.000 kVA:			
8502.20.41	- - - Công suất từ 12.500 kVA (10.000 kW) trở lên	0	0	0
8502.20.49	- - - Loại khác	0	0	0
	- Tổ máy phát điện khác:			
8502.31	- - Chạy bằng sức gió:			

8502.31.10	- - - Công suất không quá 10.000 kVA	0	0	0
8502.31.20	- - - Công suất trên 10.000 kVA	0	0	0
8502.39	- - Loại khác:			
8502.39.10	- - - Công suất không quá 10 kVA	0	0	0
8502.39.20	- - - Công suất trên 10 kVA nhưng không quá 10.000 kVA	0	0	0
	- - - Công suất trên 10.000 kVA:			
8502.39.31	- - - - Công suất từ 12.500 kVA (10.000 kW) trở lên	0	0	0
8502.39.39	- - - - Loại khác	0	0	0
8502.40.00	- Máy biến đổi điện quay	0	0	0
85.03	Các bộ phận chỉ dùng hoặc chủ yếu dùng cho các loại máy thuộc nhóm 85.01 hoặc 85.02.			
8503.00.10	- Các bộ phận dùng để sản xuất động cơ điện thuộc nhóm 85.01; các bộ phận của máy phát điện thuộc nhóm 85.01 hoặc 85.02 có công suất từ 10.000 kW trở lên	0	0	0
8503.00.90	- Loại khác	0	0	0
85.04	Biến thế điện, máy biến đổi điện tĩnh (ví dụ, bộ chỉnh lưu) và cuộn cảm.			
8504.10.00	- Chấn lưu dùng cho đèn phóng hoặc ống phóng	0	0	0
	- Máy biến điện sử dụng điện môi lỏng:			
8504.21	- - Có công suất danh định không quá 650 kVA:			
8504.21.10	- - - Máy ổn áp từng nấc (biến áp tự ngẫu); máy biến áp điện dùng cho thiết bị đo lường có công suất danh định không quá 5 kVA	7	5	5
	- - - Loại khác:			
8504.21.92	- - - - Có công suất danh định trên 10 kVA và đầu điện áp cao từ 110 kV trở lên	7	5	5
8504.21.93	- - - - Có công suất danh định trên 10 kVA và đầu điện áp cao từ 66 kV trở lên, nhưng dưới 110 kV	7	5	5
8504.21.99	- - - - Loại khác	7	5	5
8504.22	- - Có công suất danh định trên 650 kVA nhưng không quá 10.000 kVA:			
	- - - Máy ổn áp từng nấc (biến áp tự ngẫu):			
8504.22.11	- - - - Đầu điện áp cao từ 66 kV trở lên	7	5	5
8504.22.19	- - - - Loại khác	7	5	5
	- - - Loại khác:			
8504.22.92	- - - - Đầu điện áp cao từ 110kV trở lên	7	5	5
8504.22.93	- - - - Đầu điện áp cao từ 66kV trở lên, nhưng dưới 110kV	7	5	5
8504.22.99	- - - - Loại khác	7	5	5
8504.23	- - Có công suất danh định trên 10.000 kVA:			
8504.23.10	- - - Có công suất danh định không quá 15.000 kVA	0	0	0
	- - - Có công suất danh định trên 15.000 kVA:			
8504.23.21	- - - - Không quá 20.000 kVA	0	0	0
8504.23.22	- - - - Trên 20.000 kVA nhưng không quá 30.000 kVA	0	0	0
8504.23.29	- - - - Loại khác	0	0	0
	- Máy biến điện khác:			

8504.31	- - Có công suất danh định không quá 1 kVA:			
	- - - Máy biến áp dùng cho thiết bị đo lường:			
8504.31.11	- - - - Điện áp từ 110 kV trở lên	7	5	5
8504.31.12	- - - - Điện áp từ 66 kV trở lên, nhưng dưới 110 kV	7	5	5
8504.31.13	- - - - Điện áp từ 1kV trở lên, nhưng dưới 66 kV	7	5	5
8504.31.19	- - - - Loại khác	7	5	5
	- - - Máy biến dòng dùng cho thiết bị đo lường:			
	- - - - Dòng cho đường dây có điện áp từ 110 kV trở lên:			
8504.31.21	- - - - - Máy biến dòng dạng vòng dùng cho đường dây có điện áp không quá 220 kV	7	5	5
8504.31.22	- - - - - Loại khác	7	5	5
8504.31.23	- - - - Dòng cho đường dây có điện áp từ 66 kV trở lên, nhưng dưới 110 kV	7	5	5
8504.31.24	- - - - Dòng cho đường dây có điện áp từ 1kV trở lên, nhưng dưới 66 kV	7	5	5
8504.31.29	- - - - Loại khác	7	5	5
8504.31.30	- - - Máy biến áp quét về (biến áp tần số quét ngược)	7	5	5
8504.31.40	- - - Máy biến áp trung tần	7	5	5
	- - - Loại khác:			
8504.31.91	- - - - Sử dụng cho đồ chơi, mô hình thu nhỏ hoặc các mô hình giải trí tương tự	7	5	5
8504.31.92	- - - - Biến áp thích ứng khác	7	5	5
8504.31.99	- - - - Loại khác	7	5	5
8504.32	- - Công suất danh định trên 1 kVA nhưng không quá 16 kVA:			
	- - - Máy biến điện (máy biến áp và máy biến dòng) dùng cho thiết bị đo lường loại công suất danh định không quá 5 kVA:			
8504.32.11	- - - - Biến áp thích ứng	7	5	5
8504.32.19	- - - - Loại khác	7	5	5
8504.32.20	- - - Loại khác, sử dụng cho đồ chơi, mô hình thu nhỏ hoặc các mô hình giải trí tương tự	7	5	5
8504.32.30	- - - Loại khác, tần số tối thiểu 3 MHz	0	0	0
	- - - Loại khác, có công suất danh định không quá 10 kVA:			
8504.32.41	- - - - Biến áp thích ứng	7	5	5
8504.32.49	- - - - Loại khác	7	5	5
	- - - Loại khác, công suất danh định trên 10 kVA:			
8504.32.51	- - - - Biến áp thích ứng	7	5	5
8504.32.59	- - - - Loại khác	7	5	5
8504.33	- - Có công suất danh định trên 16 kVA nhưng không quá 500 kVA:			
	- - - Có đầu điện áp cao từ 66 kV trở lên:			
8504.33.11	- - - - Biến áp thích ứng	7	5	5
8504.33.19	- - - - Loại khác	7	5	5
	- - - Loại khác:			
8504.33.91	- - - - Biến áp thích ứng	7	5	5
8504.33.99	- - - - Loại khác	7	5	5
8504.34	- - Có công suất danh định trên 500 kVA:			

	- - - Có công suất danh định không vượt quá 15.000 kVA:			
	- - - - Có công suất danh định trên 10.000 kVA và đầu điện áp cao từ 66 kV trở lên:			
8504.34.11	- - - - - Biến áp thích ứng	7	5	5
8504.34.12	- - - - - Loại khác	7	5	5
	- - - - - Loại khác:			
8504.34.13	- - - - - Biến áp thích ứng	7	5	5
8504.34.14	- - - - - Loại khác	7	5	5
	- - - Có công suất danh định trên 15.000 kVA:			
	- - - - Đầu điện áp cao từ 66 kV trở lên:			
8504.34.22	- - - - - Biến áp thích ứng	7	5	5
8504.34.23	- - - - - Loại khác	7	5	5
	- - - - - Loại khác:			
8504.34.24	- - - - - Biến áp thích ứng	7	5	5
8504.34.29	- - - - - Loại khác	7	5	5
8504.40	- Máy biến đổi tĩnh điện:			
	- - Dùng cho các máy xử lý dữ liệu tự động và các khối chức năng của chúng, và thiết bị viễn thông:			
8504.40.11	- - - Bộ nguồn cấp điện liên tục (UPS)	0	0	0
8504.40.19	- - - Loại khác	0	0	0
8504.40.20	- - Máy nạp ắc qui, pin có công suất danh định trên 100 kVA	0	0	0
8504.40.30	- - Bộ chỉnh lưu khác	0	0	0
8504.40.40	- - Bộ nghịch lưu	0	0	0
8504.40.90	- - Loại khác	0	0	0
8504.50	- Cuộn cảm khác:			
8504.50.10	- - Cuộn cảm dùng cho bộ nguồn cấp điện của các thiết bị xử lý dữ liệu tự động và các khối chức năng của chúng, và thiết bị viễn thông	0	0	0
8504.50.20	- - Cuộn cảm cố định kiểu con chip	0	0	0
	- - Loại khác:			
8504.50.93	- - - Có công suất danh định không quá 2.500 kVA	0	0	0
8504.50.94	- - - Có công suất danh định trên 2.500 kVA nhưng không quá 10.000 kVA	0	0	0
8504.50.95	- - - Có công suất danh định trên 10.000 kVA	0	0	0
8504.90	- Bộ phận:			
8504.90.10	- - Cửa hàng hóa thuộc phân nhóm 8504.10	0	0	0
8504.90.20	- - Tấm mạch in đã lắp ráp dùng cho hàng hóa thuộc phân nhóm 8504.40.11, 8504.40.19 hoặc 8504.50.10	0	0	0
	- - Dùng cho máy biến đổi điện có công suất không quá 10.000 kVA:			
8504.90.31	- - - Tấm tản nhiệt; ống tản nhiệt đã lắp ráp thành dạng tấm phẳng dùng cho biến áp phân phối và biến áp nguồn	0	0	0
8504.90.39	- - - Loại khác	0	0	0
	- - Dùng cho biến thể điện có công suất trên 10.000 kVA:			
8504.90.41	- - - Tấm tản nhiệt; ống tản nhiệt đã lắp ráp thành dạng tấm phẳng loại dùng cho biến áp phân phối và biến áp nguồn	0	0	0
8504.90.49	- - - Loại khác	0	0	0

8504.90.50	- - Loại khác, dùng cho cuộn cảm có công suất không quá 2.500 kVA	0	0	0
8504.90.60	- - Loại khác, dùng cho cuộn cảm có công suất trên 2.500 kVA	0	0	0
8504.90.90	- - Loại khác	0	0	0
85.05	Nam châm điện; nam châm vĩnh cửu và các mặt hàng được dùng làm nam châm vĩnh cửu sau khi từ hóa; bàn cặp, giá kẹp và các dụng cụ để giữ khác, hoạt động bằng nam châm điện hoặc nam châm vĩnh cửu; các khớp nối, khớp ly hợp và phanh hoạt động bằng điện từ; đầu nâng hoạt động bằng điện từ.			
	- Nam châm vĩnh cửu và các mặt hàng được dùng làm nam châm vĩnh cửu sau khi từ hóa:			
8505.11.00	- - Bảng kim loại	0	0	0
8505.19.00	- - Loại khác	0	0	0
8505.20.00	- Các khớp nối, ly hợp và phanh hoạt động bằng điện từ	0	0	0
8505.90.00	- Loại khác, kể cả bộ phận	0	0	0
85.06	Pin và bộ pin.			
8506.10	- Bảng dioxit mangan:			
8506.10.10	- - Có thể tích ngoài không quá 300 cm ³	7	5	5
8506.10.90	- - Loại khác	0	0	0
8506.30.00	- Bảng oxit thủy ngân	7	5	5
8506.40.00	- Bảng oxit bạc	7	5	5
8506.50.00	- Bảng liti	7	5	5
8506.60	- Bảng kẽm-khí:			
8506.60.10	- - Có thể tích ngoài không quá 300cm ³	7	5	5
8506.60.90	- - Loại khác	0	0	0
8506.80	- Pin và bộ pin khác:			
8506.80.10	- - Bảng kẽm carbon, có thể tích ngoài không quá 300 cm ³	7	5	5
8506.80.20	- - Bảng kẽm carbon, có thể tích ngoài trên 300 cm ³	0	0	0
	- - Loại khác:			
8506.80.91	- - - Có thể tích ngoài không quá 300cm ³	7	5	5
8506.80.99	- - - Loại khác	0	0	0
8506.90.00	- Bộ phận	0	0	0
85.07	Ắc qui điện, kể cả tấm vách ngăn của nó, có hoặc không ở dạng hình chữ nhật (kể cả hình vuông).			
8507.10	- Bảng axit - chì, loại dùng để khởi động động cơ piston:			
8507.10.10	- - Dùng cho máy bay	0	0	0
	- - Loại khác:			
	- - - 6V hoặc 12V, có dung lượng phóng điện không quá 200Ah:			
8507.10.92	- - - - Chiều cao (không bao gồm đầu cực và tay cầm) không quá 13 cm	7	5	5
8507.10.93	- - - - Loại khác	7	5	5
	- - - Loại khác:			

8507.10.94	- - - - Chiều cao (không bao gồm đầu cực và tay cầm) không quá 13 cm	7	5	5
8507.10.99	- - - - Loại khác	7	5	5
8507.20	- Ấc qui axit - chì khác:			
8507.20.10	- - Loại dùng cho máy bay	0	0	0
	- - Loại khác:			
	- - - 6V hoặc 12V, có dung lượng phóng điện không quá 200Ah:			
8507.20.91	- - - - Chiều cao (không bao gồm đầu cực và tay cầm) trên 13 cm nhưng không quá 23cm	7	5	5
8507.20.92	- - - - Loại khác	7	5	5
	- - - Loại khác:			
8507.20.93	- - - - Chiều cao (không bao gồm đầu cực và tay cầm) trên 13 cm nhưng không quá 23cm	7	5	5
8507.20.99	- - - - Loại khác	7	5	5
8507.30	- Bằng niken-cađimi:			
8507.30.10	- - Loại dùng cho máy bay	0	0	0
8507.30.90	- - Loại khác	5	5	5
8507.40	- Bằng niken-sắt:			
8507.40.10	- - Loại dùng cho máy bay	0	0	0
8507.40.90	- - Loại khác	5	5	5
8507.50.00	- Bằng Nikel - hydrua kim loại	0	0	0
8507.60	- Bằng ion liti:			
8507.60.10	- - Loại dùng cho máy tính xách tay kể cả loại notebook và subnotebook	0	0	0
8507.60.90	- - Loại khác	0	0	0
8507.80	- Ấc qui khác:			
8507.80.10	- - Loại dùng cho máy bay	0	0	0
	- - Loại khác:			
8507.80.91	- - - Loại dùng cho máy tính xách tay kể cả loại notebook và subnotebook	0	0	0
8507.80.99	- - - Loại khác	0	0	0
8507.90	- Bộ phận:			
	- - Các bản cực:			
8507.90.11	- - - Cửa hàng hóa thuộc phân nhóm 8507.10.92, 8507.10.93, 8507.10.94 hoặc 8507.10.99	0	0	0
8507.90.12	- - - Loại dùng cho máy bay	0	0	0
8507.90.19	- - - Loại khác	0	0	0
	- - Loại khác:			
8507.90.91	- - - Loại dùng cho máy bay	0	0	0
8507.90.92	- - - Vách ngăn ắc qui, sẵn sàng để sử dụng, làm từ mọi vật liệu trừ poly (vinyl clorua)	0	0	0
8507.90.93	- - - Loại khác, cửa hàng hóa thuộc phân nhóm 8507.10.92, 8507.10.93, 8507.10.94 hoặc 8507.10.99	0	0	0
8507.90.99	- - - Loại khác	0	0	0
85.08	Máy hút bụi.			

	- Có động cơ điện gắn liền:			
8508.11.00	- - Công suất không quá 1.500 W và có túi hứng bụi hay đồ chứa khác với sức chứa không quá 20 lít	7	5	5
8508.19	- - Loại khác:			
8508.19.10	- - - Loại phù hợp dùng cho mục đích gia dụng	7	5	5
8508.19.90	- - - Loại khác	0	0	0
8508.60.00	- Máy hút bụi loại khác	0	0	0
8508.70	- Bộ phận:			
8508.70.10	- - Cửa máy hút bụi thuộc phân nhóm 8508.11.00 hoặc 8508.19.10	0	0	0
8508.70.90	- - Loại khác	0	0	0
85.09	Thiết bị cơ điện gia dụng có động cơ điện gắn liền, trừ máy hút bụi của nhóm 85.08.			
8509.40.00	- Máy nghiền và trộn thức ăn; máy ép quả hay rau	7	5	5
8509.80	- Thiết bị khác:			
8509.80.10	- - Máy đánh bóng sàn nhà	7	5	5
8509.80.20	- - Thiết bị tiêu hủy chất thải nhà bếp	7	5	0
8509.80.90	- - Loại khác	7	5	0
8509.90	- Bộ phận:			
8509.90.10	- - Cửa hàng hóa thuộc phân nhóm 8509.80.10	7	5	0
8509.90.90	- - Loại khác	7	5	0
85.10	Máy cạo, tông đơ và các dụng cụ loại bỏ râu, lông, tóc, có động cơ điện gắn liền.			
8510.10.00	- Máy cạo	7	5	0
8510.20.00	- Tông đơ	7	5	0
8510.30.00	- Dụng cụ loại bỏ râu, lông, tóc	7	5	0
8510.90.00	- Bộ phận	7	5	0
85.11	Thiết bị đánh lửa hoặc khởi động bằng điện loại dùng cho động cơ đốt trong đốt cháy bằng tia lửa điện hoặc bằng sức nén (ví dụ, magneto, dynamo magneto, bobin đánh lửa, bugi và nến đánh lửa (glow plugs), động cơ khởi động); máy phát điện (ví dụ, dynamo, alternator) và thiết bị ngắt mạch loại được sử dụng cùng các động cơ nêu trên.			
8511.10	- Bugi:			
8511.10.10	- - Loại dùng cho động cơ của phương tiện bay	0	0	0
8511.10.20	- - Sử dụng cho động cơ ô tô	5	0	0
8511.10.90	- - Loại khác	5	0	0
8511.20	- Magneto đánh lửa; dynamo mangneto; bánh đà từ tính:			
8511.20.10	- - Loại dùng cho động cơ của phương tiện bay	0	0	0
	- - Sử dụng cho động cơ ô tô:			
8511.20.21	- - - Loại chưa được lắp ráp	5	0	0
8511.20.29	- - - Loại khác	5	0	0
	- - Loại khác:			

8511.20.91	- - - Loại chưa được lắp ráp	5	0	0
8511.20.99	- - - Loại khác	5	0	0
8511.30	- Bộ phân phối điện; cuộn đánh lửa:			
8511.30.30	- - Loại dùng cho động cơ của phương tiện bay	0	0	0
	- - Sử dụng cho động cơ ô tô:			
8511.30.41	- - - Loại chưa được lắp ráp	5	0	0
8511.30.49	- - - Loại khác	5	0	0
	- - Loại khác:			
8511.30.91	- - - Loại chưa được lắp ráp	5	0	0
8511.30.99	- - - Loại khác	5	0	0
8511.40	- Động cơ khởi động và máy tổ hợp hai tính năng khởi động và phát điện:			
8511.40.10	- - Loại dùng cho động cơ của phương tiện bay	0	0	0
	- - Động cơ khởi động khác chưa lắp ráp:			
8511.40.21	- - - Sử dụng cho động cơ của nhóm 87.02, 87.03, 87.04 hoặc 87.05	5	0	0
8511.40.29	- - - Loại khác	5	0	0
	- - Động cơ khởi động đã lắp ráp sử dụng cho động cơ của các nhóm từ 87.01 đến 87.05:			
8511.40.31	- - - Sử dụng cho động cơ nhóm 87.01	5	0	0
8511.40.32	- - - Sử dụng cho động cơ của các nhóm 87.02, 87.03 hoặc 87.04	5	0	0
8511.40.33	- - - Sử dụng cho động cơ của nhóm 87.05	5	0	0
	- - Loại khác:			
8511.40.91	- - - Sử dụng cho động cơ của các nhóm 87.02, 87.03, 87.04 hoặc 87.05	5	0	0
8511.40.99	- - - Loại khác	5	0	0
8511.50	- Máy phát điện khác:			
8511.50.10	- - Loại dùng cho động cơ của phương tiện bay	0	0	0
	- - Máy phát điện xoay chiều khác chưa lắp ráp:			
8511.50.21	- - - Sử dụng cho động cơ của các nhóm 87.02, 87.03, 87.04 hoặc 87.05	5	0	0
8511.50.29	- - - Loại khác	5	0	0
	- - Máy phát điện xoay chiều đã lắp ráp dùng cho động cơ của xe thuộc các nhóm từ 87.01 đến 87.05:			
8511.50.31	- - - Sử dụng cho động cơ nhóm 87.01	5	0	0
8511.50.32	- - - Sử dụng cho động cơ của các nhóm 87.02, 87.03 hoặc 87.04	5	0	0
8511.50.33	- - - Sử dụng cho động cơ của nhóm 87.05	5	0	0
	- - Loại khác:			
8511.50.91	- - - Sử dụng cho động cơ của nhóm 87.02, 87.03, 87.04 hoặc 87.05	5	0	0
8511.50.99	- - - Loại khác	5	0	0
8511.80	- Thiết bị khác:			
8511.80.10	- - Loại dùng cho động cơ của phương tiện bay	0	0	0
8511.80.20	- - Sử dụng cho động cơ ô tô	5	0	0
8511.80.90	- - Loại khác	5	0	0

8511.90	- Bộ phận:			
8511.90.10	- - Loại dùng cho động cơ của phương tiện bay	0	0	0
8511.90.20	- - Sử dụng cho động cơ ô tô	0	0	0
8511.90.90	- - Loại khác	0	0	0
85.12	Thiết bị chiếu sáng hoặc thiết bị tín hiệu hoạt động bằng điện (trừ loại thuộc nhóm 85.39), cái gạt nước, gạt và chống tạo sương và tuyết trên kính chắn, loại dùng cho xe đạp hoặc xe có động cơ.			
8512.10.00	- Thiết bị chiếu sáng hoặc tạo tín hiệu trực quan dùng cho xe đạp	7	5	0
8512.20	- Thiết bị chiếu sáng hoặc tạo tín hiệu trực quan khác:			
8512.20.20	- - Thiết bị chiếu sáng hoặc tạo tín hiệu trực quan chưa lắp ráp	30	25	20
	- - Loại khác:			
8512.20.91	- - - Dùng cho xe máy	30	25	20
8512.20.99	- - - Loại khác	30	25	20
8512.30	- Thiết bị tín hiệu âm thanh:			
8512.30.10	- - Còi, đã lắp ráp	7	5	0
8512.30.20	- - Thiết bị tín hiệu âm thanh chưa lắp ráp	7	5	0
	- - Loại khác:			
8512.30.91	- - - Thiết bị dò chướng ngại vật (cảnh báo) cho xe cộ	7	5	0
8512.30.99	- - - Loại khác	7	5	0
8512.40.00	- Cái gạt nước, gạt và chống tạo sương và tuyết	7	5	0
8512.90	- Bộ phận:			
8512.90.10	- - Cửa hàng hóa thuộc phân nhóm 8512.10	5	0	0
8512.90.20	- - Cửa hàng hóa thuộc phân nhóm 8512.20, 8512.30 hoặc 8512.40	5	0	0
85.13	Đèn điện xách tay được thiết kế để hoạt động bằng nguồn năng lượng riêng của nó (ví dụ, pin khô, ắc qui, magneto), trừ thiết bị chiếu sáng thuộc nhóm 85.12.			
8513.10	- Đèn:			
8513.10.10	- - Đèn thợ mỏ	0	0	0
8513.10.20	- - Đèn thợ khai thác đá	0	0	0
8513.10.90	- - Loại khác	7	5	0
8513.90	- Bộ phận:			
8513.90.10	- - Cửa đèn thợ mỏ hoặc cửa đèn thợ khai thác đá	0	0	0
8513.90.30	- - Bộ phận quang của đèn chớp; chi tiết trượt (gạt) bằng plastic dùng cho cơ cấu công tắc đèn chớp	5	0	0
8513.90.90	- - Loại khác	5	0	0
85.14	Lò luyện, nung và lò sấy điện dùng trong công nghiệp hoặc trong phòng thí nghiệm (kể cả các loại hoạt động bằng cảm ứng điện hoặc tổn hao điện môi); các thiết bị khác dùng trong công nghiệp hoặc trong phòng thí nghiệm để xử lý nhiệt vật liệu bằng cảm ứng điện hoặc tổn hao điện môi.			
8514.10.00	- Lò luyện, nung và lò sấy gia nhiệt bằng điện trở	0	0	0

8514.20	- Lò luyện, nung và lò sấy hoạt động bằng cảm ứng điện hoặc tổn hao điện môi:			
8514.20.20	- - Lò luyện, nung hoặc lò sấy điện cho sản xuất tấm mạch in/tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8514.20.90	- - Loại khác	0	0	0
8514.30	- Lò luyện, nung và lò sấy khác:			
8514.30.20	- - Lò luyện, nung hoặc lò sấy điện cho sản xuất tấm mạch in/tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8514.30.90	- - Loại khác	0	0	0
8514.40.00	- Thiết bị khác để xử lý nhiệt các vật liệu bằng cảm ứng điện hoặc tổn hao điện môi	0	0	0
8514.90	- Bộ phận:			
8514.90.20	- - Bộ phận của lò luyện hoặc lò sấy dùng trong công nghiệp hay phòng thí nghiệm sản xuất các tấm mạch in hay tấm mạch dây in hoặc tấm mạch in đã lắp ráp	0	0	0
8514.90.90	- - Loại khác	0	0	0
85.15	Máy và dụng cụ hàn các loại dùng điện (kể cả khí ga nung nóng bằng điện), dùng chùm tia laser hoặc chùm tia sáng khác, chùm pho-tông, siêu âm, chùm electron, xung từ hoặc hồ quang, có hoặc không có khả năng cắt; máy, dụng cụ dùng điện để xi nóng kim loại hoặc gôm kim loại.			
	- Máy và dụng cụ để hàn chảy (nguyên lý hàn thiếc, chỉ có phần nguyên liệu hàn được làm nóng chảy, đối tượng được hàn không bị nóng chảy);			
8515.11.00	- - Mỏ hàn sắt và súng hàn	0	0	0
8515.19	- - Loại khác:			
8515.19.10	- - - Máy và thiết bị để hàn các linh kiện trên tấm mạch in/tấm mạch dây in	0	0	0
8515.19.90	- - - Loại khác	0	0	0
	- Máy và thiết bị để hàn kim loại bằng nguyên lý điện trở:			
8515.21.00	- - Loại tự động hoàn toàn hoặc một phần	0	0	0
8515.29.00	- - Loại khác	0	0	0
	- Máy và thiết bị hàn hồ quang kim loại (kể cả hồ quang plasma):			
8515.31.00	- - Loại tự động hoàn toàn hoặc một phần	0	0	0
8515.39	- - Loại khác:			
8515.39.10	- - - Máy hàn hồ quang dùng điện xoay chiều, kiểu biến thế	0	0	0
8515.39.90	- - - Loại khác	0	0	0
8515.80	- Máy và thiết bị khác:			
8515.80.10	- - Máy và thiết bị điện để xi nóng kim loại hoặc cacbua kim loại đã thiêu kết	0	0	0
8515.80.90	- - Loại khác	0	0	0
8515.90	- Bộ phận:			
8515.90.10	- - Cửa máy hàn hồ quang điện xoay chiều, kiểu biến thế	0	0	0
8515.90.20	- - Bộ phận của máy và thiết bị để hàn linh kiện trên tấm mạch in/tấm mạch dây in	0	0	0
8515.90.90	- - Loại khác	0	0	0

85.16	Dụng cụ điện đun nước nóng tức thời hoặc đun nước nóng có dự trữ và đun nước nóng kiểu nhúng; dụng cụ điện làm nóng không gian dùng điện và làm nóng đất; dụng cụ nhiệt điện làm tóc (ví dụ, máy sấy tóc, máy uốn tóc, dụng cụ kẹp uốn tóc) và máy sấy làm khô tay; bàn là điện; dụng cụ nhiệt điện gia dụng khác; các loại điện trở đốt nóng bằng điện, trừ loại thuộc nhóm 85.45.			
8516.10	- Dụng cụ điện đun nước nóng tức thời hoặc đun nước nóng có dự trữ và đun nước nóng kiểu nhúng:			
8516.10.10	- - Loại đun nước nóng tức thời hoặc đun nước nóng có dự trữ	7	5	5
8516.10.30	- - Loại đun nước nóng kiểu nhúng	7	5	0
	- Dụng cụ điện làm nóng không gian và làm nóng đất:			
8516.21.00	- - Loại bức xạ giữ nhiệt	7	5	5
8516.29.00	- - Loại khác	7	5	5
	- Dụng cụ làm tóc hoặc máy sấy làm khô tay nhiệt điện:			
8516.31.00	- - Máy sấy khô tóc	7	5	5
8516.32.00	- - Dụng cụ làm tóc khác	7	5	5
8516.33.00	- - Máy sấy làm khô tay	7	5	5
8516.40	- Bàn là điện:			
8516.40.10	- - Loại được thiết kế sử dụng hơi nước từ hệ thống nồi hơi công nghiệp	5	0	0
8516.40.90	- - Loại khác	7	5	5
8516.50.00	- Lò vi sóng	7	5	5
8516.60	- Các loại lò khác; nồi nấu, bếp đun dạng tấm đun, vòng đun sôi, thiết bị kiểu vỉ nướng và lò nướng:			
8516.60.10	- - Nồi nấu cơm	7	5	5
8516.60.90	- - Loại khác	7	5	5
	- Dụng cụ nhiệt điện khác:			
8516.71.00	- - Dụng cụ pha chè hoặc cà phê	7	5	5
8516.72.00	- - Lò nướng bánh (toasters)	7	5	5
8516.79	- - Loại khác:			
8516.79.10	- - - Ấm đun nước	7	5	5
8516.79.90	- - - Loại khác	7	5	5
8516.80	- Điện trở đốt nóng bằng điện:			
8516.80.10	- - Dùng cho đúc chữ hoặc máy sắp chữ; dùng cho lò công nghiệp	0	0	0
8516.80.30	- - Dùng cho thiết bị gia dụng	7	5	5
8516.80.90	- - Loại khác	0	0	0
8516.90	- Bộ phận:			
	- - Cửa hàng hóa thuộc phân nhóm 8516.33, 8516.50, 8516.60, 8516.71 hoặc 8516.79.10:			
8516.90.21	- - - Các tấm toả nhiệt (sealed hotplates) dùng cho thiết bị gia dụng	7	5	5
8516.90.29	- - - Loại khác	5	0	0
8516.90.30	- - Cửa hàng hóa thuộc phân nhóm 8516.10	5	0	0
8516.90.40	- - Cửa điện trở đốt nóng bằng điện dùng cho máy đúc chữ hoặc máy sắp chữ	0	0	0
8516.90.90	- - Loại khác	0	0	0

85.17	Bộ điện thoại, kể cả điện thoại cho mạng di động tế bào hoặc mạng không dây khác; thiết bị khác để truyền hoặc nhận tiếng, hình ảnh hoặc dữ liệu khác, kể cả các thiết bị viễn thông nối mạng hữu tuyến hoặc không dây (như loại sử dụng trong mạng nội bộ hoặc mạng diện rộng), trừ loại thiết bị truyền hoặc thu của nhóm 84.43, 85.25, 85.27 hoặc 85.28.			
	- Bộ điện thoại, kể cả điện thoại cho mạng di động tế bào hoặc mạng không dây khác:			
8517.11.00	- - Bộ điện thoại hữu tuyến với điện thoại cầm tay không dây	5	0	0
8517.12.00	- - Điện thoại cho mạng di động tế bào hoặc mạng không dây khác	0	0	0
8517.18.00	- - Loại khác	5	0	0
	- Thiết bị khác để phát hoặc nhận tiếng, hình ảnh hoặc dữ liệu, kể cả thiết bị thông tin hữu tuyến hoặc vô tuyến (như loại sử dụng trong mạng nội bộ hoặc mạng diện rộng):			
8517.61.00	- - Trạm thu phát gốc	0	0	0
8517.62	- - Máy thu, đổi và truyền hoặc tái tạo âm thanh, hình ảnh hoặc dạng dữ liệu khác, kể cả thiết bị chuyển mạch và thiết bị định tuyến:			
8517.62.10	- - - Thiết bị phát và thu sóng vô tuyến sử dụng cho phiên dịch trực tiếp tại các hội nghị sử dụng nhiều thứ tiếng	0	0	0
	- - - Các khối chức năng của máy xử lý dữ liệu tự động trừ loại của nhóm 84.71:			
8517.62.21	- - - - Bộ điều khiển và bộ thích ứng (adaptor), kể cả cổng nối, cầu nối và bộ định tuyến	0	0	0
8517.62.29	- - - - Loại khác	0	0	0
8517.62.30	- - - Thiết bị chuyển mạch điện báo hay điện thoại	0	0	0
	- - - Thiết bị dùng cho hệ thống hữu tuyến sóng mang hoặc hệ thống hữu tuyến kỹ thuật số:			
8517.62.41	- - - - Bộ điều biến/giải biến (modem) kể cả loại sử dụng cáp nối và dạng thẻ cắm	0	0	0
8517.62.42	- - - - Bộ tập trung hoặc bộ dồn kênh	0	0	0
8517.62.49	- - - - Loại khác	0	0	0
	- - - Thiết bị truyền dẫn khác kết hợp với thiết bị thu:			
8517.62.51	- - - - Thiết bị mạng nội bộ không dây	0	0	0
8517.62.52	- - - - Thiết bị phát và thu dùng cho phiên dịch trực tiếp tại các hội nghị sử dụng nhiều thứ tiếng	0	0	0
8517.62.53	- - - - Thiết bị phát dùng cho điện báo hay điện thoại truyền dẫn dưới dạng sóng khác	0	0	0
8517.62.59	- - - - Loại khác	0	0	0
	- - - Thiết bị truyền dẫn khác:			
8517.62.61	- - - - Dùng cho điện báo hay điện thoại	0	0	0
8517.62.69	- - - - Loại khác	0	0	0
	- - - Loại khác:			
8517.62.91	- - - - Thiết bị thu xách tay để gọi, báo hiệu hoặc nhắn tin và thiết bị cảnh báo bằng tin nhắn, kể cả máy nhắn tin	0	0	0
8517.62.92	- - - - Dùng cho vô tuyến điện báo hoặc vô tuyến điện thoại	0	0	0
8517.62.99	- - - - Loại khác	0	0	0
8517.69.00	- - Loại khác	0	0	0

8517.70	- Bộ phận:			
8517.70.10	- - Cửa bộ điều khiển và bộ thích ứng (adaptor) kể cả cổng nối, cầu nối và bộ định tuyến	0	0	0
	- - Cửa thiết bị truyền dẫn, trừ loại dùng cho phát thanh sóng vô tuyến hoặc thiết bị phát truyền hình, hoặc cửa loại thiết bị thu xách tay để gọi, báo hiệu hoặc nhấn tin và thiết bị cảnh báo bằng tin nhắn, kể cả máy nhấn tin:			
8517.70.21	- - - Cửa điện thoại di động (cellular telephones)	0	0	0
8517.70.29	- - - Loại khác	0	0	0
	- - Tấm mạch in khác, đã lắp ráp:			
8517.70.31	- - - Dùng cho điện thoại hay điện báo hữu tuyến	0	0	0
8517.70.32	- - - Dùng cho điện báo hay điện thoại truyền dẫn dưới dạng sóng (vô tuyến)	0	0	0
8517.70.39	- - - Loại khác	0	0	0
8517.70.40	- - Anten sử dụng với thiết bị điện báo hay điện thoại truyền dẫn dưới dạng sóng (vô tuyến)	0	0	0
	- - Loại khác:			
8517.70.91	- - - Dùng cho điện báo hoặc điện thoại hữu tuyến	0	0	0
8517.70.92	- - - Dùng cho điện báo hoặc điện thoại truyền dẫn dưới dạng sóng (vô tuyến)	0	0	0
8517.70.99	- - - Loại khác	0	0	0
85.18	Micro và giá đỡ micro; loa, đã hoặc chưa lắp ráp vào trong vỏ loa; tai nghe có khung chụp qua đầu và tai nghe không có khung chụp qua đầu, có hoặc không ghép nối với một micro, và các bộ gồm có một micro và một hoặc nhiều loa; thiết bị điện khuếch đại âm tần; bộ tăng âm điện.			
8518.10	- Micro và giá đỡ micro:			
	- - Micro:			
8518.10.11	- - - Micro có dải tần số từ 300 Hz đến 3.400 Hz, với đường kính không quá 10 mm và cao không quá 3 mm, dùng trong viễn thông	5	0	0
8518.10.19	- - - Micro loại khác, đã hoặc chưa lắp ráp cùng với giá đỡ micro	5	0	0
8518.10.90	- - Loại khác	5	0	0
	- Loa, đã hoặc chưa lắp vào vỏ loa:			
8518.21	- - Loa đơn, đã lắp vào vỏ loa:			
8518.21.10	- - - Loa thùng	5	0	0
8518.21.90	- - - Loại khác	5	0	0
8518.22	- - Bộ loa, đã lắp vào cùng một vỏ loa:			
8518.22.10	- - - Loa thùng	5	0	0
8518.22.90	- - - Loại khác	5	0	0
8518.29	- - Loại khác:			
8518.29.20	- - - Loa, không có vỏ, có dải tần số 300 Hz đến 3.400 Hz, với đường kính không quá 50 mm, sử dụng trong viễn thông	5	0	0
8518.29.90	- - - Loại khác	5	0	0
8518.30	- Tai nghe có khung chụp qua đầu và tai nghe không có khung chụp qua đầu, có hoặc không nối với một micro, và các bộ gồm một micro và một hoặc nhiều loa:			

8518.30.10	- - Tai nghe có khung chụp qua đầu	5	0	0
8518.30.20	- - Tai nghe không có khung chụp qua đầu	5	0	0
8518.30.40	- - Tay cầm nghe - nói của điện thoại hữu tuyến	5	0	0
	- - Bộ micro / loa kết hợp khác:			
8518.30.51	- - - Cho hàng hóa của phân nhóm 8517.12.00	5	0	0
8518.30.59	- - - Loại khác	5	0	0
8518.30.90	- - Loại khác	5	0	0
8518.40	- Thiết bị điện khuếch đại âm tần:			
8518.40.20	- - Sử dụng như bộ lặp (nhắc lại) trong điện thoại hữu tuyến	5	0	0
8518.40.30	- - Sử dụng như bộ lặp (nhắc lại) trong điện thoại, trừ điện thoại hữu tuyến	0	0	0
8518.40.40	- - Loại khác, có từ 6 đường tín hiệu đầu vào trở lên, có hoặc không kết hợp với phần tử dùng cho khuếch đại công suất	0	0	0
8518.40.90	- - Loại khác	7	5	0
8518.50	- Bộ tăng âm điện:			
8518.50.10	- - Có dải công suất từ 240W trở lên	0	0	0
8518.50.20	- - Loại khác, có loa, loại thích hợp cho phát sóng, có giải điện áp 50 V hoặc hơn nhưng không quá 100 V	0	0	0
8518.50.90	- - Loại khác	7	5	0
8518.90	- Bộ phận:			
8518.90.10	- - Cửa hàng hóa thuộc phân nhóm 8518.10.11, 8518.29.20, 8518.30.40 hoặc 8518.40.20, kể cả tấm mạch in đã lắp ráp	5	0	0
8518.90.20	- - Cửa hàng hóa thuộc phân nhóm 8518.40.40	0	0	0
8518.90.30	- - Cửa hàng hóa thuộc phân nhóm 8518.21 hoặc 8518.22	0	0	0
8518.90.40	- - Cửa hàng hóa thuộc phân nhóm 8518.29.90	0	0	0
8518.90.90	- - Loại khác	5	0	0
85.19	Thiết bị ghi hoặc tái tạo âm thanh.			
8519.20	- Thiết bị hoạt động bằng tiền xu, tiền giấy, thẻ ngân hàng, xèng (token) hoặc bằng hình thức thanh toán khác:			
8519.20.10	- - Máy ghi hoạt động bằng đĩa hoặc đồng xu	7	5	0
8519.20.20	- - Loại khác	7	5	0
8519.30.00	- Đầu quay đĩa (có thể có bộ phận lưu trữ) nhưng không có bộ phận khuếch đại và không có bộ phận phát âm thanh (loa)	7	5	0
8519.50.00	- Máy trả lời điện thoại	0	0	0
	- Thiết bị khác:			
8519.81	- - Thiết bị truyền thông sử dụng công nghệ từ tính, quang học hoặc bán dẫn:			
8519.81.10	- - - Máy ghi âm cassette bỏ túi, kích thước không quá 170 mm x 100 mm x 45 mm	7	5	0
8519.81.20	- - - Máy ghi âm cassette, có bộ phận khuếch đại và một hoặc nhiều loa, hoạt động chỉ bằng nguồn điện ngoài	7	5	0
8519.81.30	- - - Đầu đĩa compact	7	5	0
	- - - Máy sao âm:			
8519.81.41	- - - - Loại dùng cho điện ảnh hoặc phát thanh	0	0	0
8519.81.49	- - - - Loại khác	7	5	0
8519.81.50	- - - Máy ghi điều lọc (dictating machines), loại chỉ hoạt động	0	0	0

	băng nguồn điện ngoài			
	- - - Máy ghi băng từ có gắn với thiết bị tái tạo âm thanh, loại âm thanh số:			
8519.81.61	- - - - Loại dùng cho điện ảnh hoặc phát thanh	0	0	0
8519.81.69	- - - - Loại khác	7	5	0
	- - - Thiết bị tái tạo âm thanh khác, kiểu cassette:			
8519.81.71	- - - - Loại dùng cho điện ảnh hoặc phát thanh	0	0	0
8519.81.79	- - - - Loại khác	7	5	0
	- - - Loại khác:			
8519.81.91	- - - - Loại dùng cho điện ảnh hoặc phát thanh	0	0	0
8519.81.99	- - - - Loại khác	7	5	0
8519.89	- - Loại khác:			
	- - - Máy tái tạo âm thanh dùng trong điện ảnh:			
8519.89.11	- - - - Dùng cho phim có chiều rộng dưới 16 mm	0	0	0
8519.89.12	- - - - Dùng cho phim có chiều rộng từ 16 mm trở lên	0	0	0
8519.89.20	- - - Máy ghi phát âm thanh có hoặc không có loa	7	5	0
8519.89.30	- - - Loại dùng cho điện ảnh hoặc phát thanh	0	0	0
8519.89.90	- - - Loại khác	7	5	0
85.21	Thiết bị ghi hoặc tái tạo video, có hoặc không gắn bộ phận thu tín hiệu video.			
8521.10	- Loại dùng băng từ:			
8521.10.10	- - Loại dùng cho điện ảnh hoặc phát thanh truyền hình	0	0	0
8521.10.90	- - Loại khác	7	5	0
8521.90	- Loại khác:			
	- - Đầu đĩa laser:			
8521.90.11	- - - Loại dùng cho điện ảnh hoặc phát thanh truyền hình	0	0	0
8521.90.19	- - - Loại khác	7	5	0
	- - Loại khác:			
8521.90.91	- - - Loại dùng cho điện ảnh hoặc phát thanh truyền hình	0	0	0
8521.90.99	- - - Loại khác	7	5	0
85.22	Bộ phận và đồ phụ trợ chỉ dùng hoặc chủ yếu dùng cho các thiết bị của nhóm 85.19 hoặc 85.21.			
8522.10.00	- Cụm đầu đọc-ghi	0	0	0
8522.90	- Loại khác:			
8522.90.20	- - Tấm mạch in đã lắp ráp dùng cho máy trả lời điện thoại	0	0	0
8522.90.30	- - Tấm mạch in đã lắp ráp dùng cho máy ghi hoặc tái tạo âm thanh dùng trong lĩnh vực điện ảnh	0	0	0
8522.90.40	- - Cơ cấu ghi hoặc đọc băng video hoặc audio và đĩa compact	5	0	0
8522.90.50	- - Đầu đọc hình hoặc âm thanh, kiểu từ tính; đầu hoặc thanh xóa từ	5	0	0
	- - Loại khác:			
8522.90.91	- - - Bộ phận và phụ kiện khác của thiết bị ghi hoặc tái tạo âm thanh dùng trong điện ảnh	0	0	0
8522.90.92	- - - Bộ phận khác của máy trả lời điện thoại	0	0	0

8522.90.93	- - - Bộ phận và phụ kiện khác của hàng hóa thuộc phân nhóm 8519.81 hoặc nhóm 85.21	0	0	0
8522.90.99	- - - Loại khác	5	0	0
85.23	Đĩa, băng, các thiết bị lưu trữ bền vững, thẻ rắn, “thẻ thông minh” và các phương tiện lưu trữ thông tin khác để ghi âm hoặc ghi các hiện tượng khác, đã hoặc chưa ghi, kể cả bản khuôn mẫu và bản gốc để sản xuất ghi đĩa, nhưng không bao gồm các sản phẩm của Chương 37.			
	- Phương tiện lưu trữ thông tin từ tính:			
8523.21	- - Thẻ có dải từ:			
8523.21.10	- - - Chưa ghi	5	0	0
8523.21.90	- - - Loại khác	5	0	0
8523.29	- - Loại khác:			
	- - - Băng từ, có chiều rộng không quá 4 mm:			
	- - - - Loại chưa ghi:			
8523.29.11	- - - - - Băng máy tính	0	0	0
8523.29.19	- - - - - Loại khác	5	0	0
	- - - - Loại khác:			
8523.29.21	- - - - - Băng video	7	5	0
8523.29.29	- - - - - Loại khác	0	0	0
	- - - Băng từ, có chiều rộng trên 4 mm nhưng không quá 6,5 mm:			
	- - - - Loại chưa ghi:			
8523.29.31	- - - - - Băng máy tính	0	0	0
8523.29.33	- - - - - Băng video	5	0	0
8523.29.39	- - - - - Loại khác	0	0	0
	- - - - Loại khác:			
8523.29.41	- - - - - Băng máy tính	0	0	0
8523.29.42	- - - - - Loại dùng cho điện ảnh	7	5	0
8523.29.43	- - - - - Loại băng video khác	7	5	0
8523.29.49	- - - - - Loại khác	0	0	0
	- - - Băng từ, có chiều rộng trên 6,5 mm:			
	- - - - Loại chưa ghi:			
8523.29.51	- - - - - Băng máy tính	0	0	0
8523.29.52	- - - - - Băng video	5	0	0
8523.29.59	- - - - - Loại khác	0	0	0
	- - - - Loại khác:			
8523.29.61	- - - - - Loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng mã nhị phân để máy có thể đọc được, và có thể thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	0	0	0
8523.29.62	- - - - - Loại dùng cho điện ảnh	0	0	0
8523.29.63	- - - - - Băng video khác	7	5	0
8523.29.69	- - - - - Loại khác	7	5	0
	- - - Đĩa từ:			

	- - - - Loại chưa ghi:			
8523.29.71	- - - - - Đĩa cứng và đĩa mềm máy vi tính	0	0	0
8523.29.79	- - - - - Loại khác	5	0	0
	- - - - Loại khác:			
	- - - - - Cửa loại để tái tạo các hiện tượng trừ âm thanh hoặc hình ảnh:			
8523.29.81	- - - - - Loại dùng cho máy vi tính	0	0	0
8523.29.82	- - - - - Loại khác	7	5	0
8523.29.83	- - - - - Loại khác, của loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng mã nhị phân để máy có thể đọc được, và có thể thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	7	5	0
8523.29.84	- - - - - Loại khác, dùng cho điện ảnh	0	0	0
8523.29.89	- - - - - Loại khác	7	5	0
	- - - Loại khác:			
	- - - - Loại chưa ghi:			
8523.29.91	- - - - - Loại dùng cho máy vi tính	0	0	0
8523.29.92	- - - - - Loại khác	0	0	0
	- - - - Loại khác:			
	- - - - - Loại sử dụng để tái tạo các hiện tượng trừ âm thanh hoặc hình ảnh:			
8523.29.93	- - - - - Loại dùng cho máy vi tính	0	0	0
8523.29.94	- - - - - Loại khác	0	0	0
8523.29.95	- - - - - Loại khác, của loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng mã nhị phân để máy có thể đọc được, và có thể thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	7	5	0
8523.29.99	- - - - - Loại khác	0	0	0
	- Phương tiện lưu trữ thông tin quang học:			
8523.41	- - Loại chưa ghi:			
8523.41.10	- - - Loại dùng cho máy vi tính	0	0	0
8523.41.90	- - - Loại khác	5	0	0
8523.49	- - Loại khác:			
	- - - Đĩa dùng cho hệ thống đọc bằng laser:			
8523.49.11	- - - - Loại sử dụng để tái tạo các hiện tượng trừ âm thanh hoặc hình ảnh	0	0	0
	- - - - Loại chỉ sử dụng để tái tạo âm thanh:			
8523.49.12	- - - - - Đĩa chứa nội dung giáo dục, kỹ thuật, khoa học, lịch sử hoặc văn hóa	7	5	0
8523.49.13	- - - - - Loại khác	0	0	0
8523.49.14	- - - - - Loại khác, của loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng mã nhị phân để máy có thể đọc được, và có thể thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	7	5	0

8523.49.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
8523.49.91	- - - - Loại sử dụng để tái tạo các hiện tượng trừ âm thanh hoặc hình ảnh	0	0	0
8523.49.92	- - - - Loại chỉ sử dụng để tái tạo âm thanh	7	5	0
8523.49.93	- - - - Loại khác, của loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng mã nhị phân để máy có thể đọc được, và có thể thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	7	5	0
8523.49.99	- - - - Loại khác	4	3	0
	- Phương tiện lưu trữ thông tin bán dẫn:			
8523.51	- - Các thiết bị lưu trữ bán dẫn không xóa:			
	- - - Loại chưa ghi:			
8523.51.11	- - - - Loại dùng cho máy vi tính	0	0	0
8523.51.19	- - - - Loại khác	5	0	0
	- - - Loại khác:			
	- - - - Loại sử dụng để tái tạo các hiện tượng trừ âm thanh hoặc hình ảnh:			
8523.51.21	- - - - - Loại dùng cho máy vi tính	0	0	0
8523.51.29	- - - - - Loại khác	7	5	0
8523.51.30	- - - - Loại khác, loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng nhị phân để máy có thể đọc được, và có khả năng thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	7	5	0
8523.51.90	- - - - Loại khác	0	0	0
8523.52.00	- - “Thẻ thông minh”	0	0	0
8523.59	- - Loại khác:			
8523.59.10	- - - Thẻ không tiếp xúc (proximity cards) và thẻ HTML (tags)	0	0	0
	- - - Loại khác, chưa ghi:			
8523.59.21	- - - - Loại dùng cho máy vi tính	0	0	0
8523.59.29	- - - - Loại khác	5	0	0
	- - - Loại khác:			
8523.59.30	- - - - Loại dùng cho tái tạo các hiện tượng trừ âm thanh hoặc hình ảnh	0	0	0
8523.59.40	- - - - Loại khác, loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng nhị phân để máy có thể đọc được, và có khả năng thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	7	5	0
8523.59.90	- - - - Loại khác	0	0	0
8523.80	- Loại khác:			
8523.80.40	- - Đĩa ghi âm sử dụng kỹ thuật analog	7	5	0
	- - Loại khác, chưa ghi:			
8523.80.51	- - - Loại dùng cho máy vi tính	0	0	0
8523.80.59	- - - Loại khác	5	0	0
	- - Loại khác:			

8523.80.91	- - - Loại dùng cho tái tạo các hiện tượng trừ âm thanh hoặc hình ảnh	0	0	0
8523.80.92	- - - Loại khác, loại sử dụng để sao chép các tập lệnh, dữ liệu, âm thanh và hình ảnh, được ghi ở dạng nhị phân để máy có thể đọc được, và có khả năng thao tác hoặc có thể tương tác với người sử dụng, thông qua một máy xử lý dữ liệu tự động; phương tiện lưu trữ được định dạng riêng (đã ghi)	7	5	0
8523.80.99	- - - Loại khác	0	0	0
85.25	Thiết bị phát dùng cho phát thanh sóng vô tuyến hoặc truyền hình, có hoặc không gắn với thiết bị thu hoặc ghi hoặc tái tạo âm thanh; camera truyền hình, camera kỹ thuật số và camera ghi hình ảnh.			
8525.50.00	- Thiết bị phát	0	0	0
8525.60.00	- Thiết bị phát có gắn với thiết bị thu	0	0	0
8525.80	- Camera truyền hình, camera kỹ thuật số và camera ghi hình ảnh:			
8525.80.10	- - Webcam	0	0	0
	- - Camera ghi hình ảnh:			
8525.80.31	- - - Cửa loại sử dụng cho lĩnh vực phát thanh	5	0	0
8525.80.39	- - - Loại khác	5	0	0
8525.80.40	- - Camera truyền hình	0	0	0
8525.80.50	- - Loại camera kỹ thuật số khác	5	0	0
85.26	Ra đa, các thiết bị dẫn đường bằng sóng vô tuyến và các thiết bị điều khiển từ xa bằng vô tuyến.			
8526.10	- Ra đa:			
8526.10.10	- - Ra đa, loại dùng trên mặt đất, hoặc trang bị trên máy bay dân dụng, hoặc chỉ dùng cho tàu thuyền đi biển	0	0	0
8526.10.90	- - Loại khác	0	0	0
	- Loại khác:			
8526.91	- - Thiết bị dẫn đường bằng sóng vô tuyến:			
8526.91.10	- - - Thiết bị dẫn đường bằng sóng vô tuyến, loại dùng trên máy bay dân dụng, hoặc chỉ dùng cho tàu thuyền đi biển	0	0	0
8526.91.90	- - - Loại khác	0	0	0
8526.92.00	- - Thiết bị điều khiển từ xa bằng sóng vô tuyến	0	0	0
85.27	Thiết bị thu dùng cho phát thanh sóng vô tuyến, có hoặc không kết hợp với thiết bị ghi hoặc tái tạo âm thanh hoặc với đồng hồ, trong cùng một khối.			
	- Máy thu thanh sóng vô tuyến có thể hoạt động không cần dùng nguồn điện ngoài:			
8527.12.00	- - Radio cát sét loại bỏ túi	7	5	5
8527.13	- - Thiết bị khác kết hợp với thiết bị ghi hoặc tái tạo âm thanh:			
8527.13.10	- - - Loại xách tay	7	5	5
8527.13.90	- - - Loại khác	7	5	5
8527.19	- - Loại khác:			
	- - - Thiết bị thu có chức năng lập sơ đồ, quản lý và giám sát phổ điện từ:			

8527.19.11	- - - - Loại xách tay	7	5	5
8527.19.19	- - - - Loại khác	7	5	5
	- - - Loại khác:			
8527.19.91	- - - - Loại xách tay	7	5	5
8527.19.99	- - - - Loại khác	7	5	5
	- Máy thu thanh sóng vô tuyến không thể hoạt động khi không có nguồn điện ngoài, loại dùng cho xe có động cơ:			
8527.21.00	- - Kết hợp với thiết bị ghi hoặc tái tạo âm thanh	7	5	5
8527.29.00	- - Loại khác	7	5	5
	- Loại khác:			
8527.91	- - Kết hợp với thiết bị ghi hoặc tái tạo âm thanh:			
8527.91.10	- - - Loại xách tay	7	5	5
8527.91.90	- - - Loại khác	7	5	5
8527.92	- - Không kết hợp với thiết bị ghi hoặc tái tạo âm thanh nhưng gắn với đồng hồ:			
8527.92.10	- - - Loại xách tay	7	5	5
	- - - Loại khác:			
8527.92.91	- - - - Hoạt động bằng dòng điện xoay chiều	7	5	5
8527.92.99	- - - - Loại khác	7	5	5
8527.99	- - Loại khác:			
8527.99.10	- - - Loại xách tay	7	5	5
	- - - Loại khác:			
8527.99.91	- - - - Hoạt động bằng dòng điện xoay chiều	7	5	5
8527.99.99	- - - - Loại khác	7	5	5
85.28	Màn hình và máy chiếu, không gắn với thiết bị thu dùng trong truyền hình; thiết bị thu dùng trong truyền hình, có hoặc không gắn với máy thu thanh sóng vô tuyến hoặc thiết bị ghi hoặc tái tạo âm thanh hoặc hình ảnh.			
	- Màn hình sử dụng ống đèn hình tia ca-tốt:			
8528.41	- - Loại chỉ sử dụng hoặc chủ yếu sử dụng cho hệ thống xử lý dữ liệu thuộc nhóm 84.71:			
8528.41.10	- - - Loại màu	0	0	0
8528.41.20	- - - Loại đơn sắc	0	0	0
8528.49	- - Loại khác:			
8528.49.10	- - - Loại màu	5	5	5
8528.49.20	- - - Loại đơn sắc	0	0	0
	- Màn hình khác:			
8528.51	- - Loại chỉ sử dụng hoặc chủ yếu sử dụng cho hệ thống xử lý dữ liệu thuộc nhóm 84.71:			
8528.51.10	- - - Màn hình dẹt kiểu chiếu hắt	0	0	0
8528.51.20	- - - Loại khác, màu	0	0	0
8528.51.30	- - - Loại khác, đơn sắc	0	0	0
8528.59	- - Loại khác:			
8528.59.10	- - - Loại màu	5	5	5
8528.59.20	- - - Loại đơn sắc	0	0	0

	- Máy chiếu:			
8528.61	- - Loại chỉ sử dụng hoặc chủ yếu sử dụng cho hệ thống xử lý dữ liệu thuộc nhóm 84.71:			
8528.61.10	- - - Kiểu màn hình dẹt	0	0	0
8528.61.90	- - - Loại khác	0	0	0
8528.69	- - Loại khác:			
8528.69.10	- - - Công suất chiếu lên màn ảnh từ 300 inch trở lên	0	0	0
8528.69.90	- - - Loại khác	5	0	0
	- Thiết bị thu dùng trong truyền hình, có hoặc không gắn với thiết bị thu thanh sóng vô tuyến hoặc thiết bị ghi hoặc tái tạo âm thanh hoặc hình ảnh:			
8528.71	- - Không thiết kế để gắn với thiết bị hiển thị video hoặc màn ảnh:			
	- - - Thiết bị chuyển đổi tín hiệu (set top boxes which have a communication function):			
8528.71.11	- - - - Hoạt động bằng dòng điện xoay chiều	0	0	0
8528.71.19	- - - - Loại khác	0	0	0
	- - - Loại khác:			
8528.71.91	- - - - Hoạt động bằng dòng điện xoay chiều	7	5	5
8528.71.99	- - - - Loại khác	7	5	5
8528.72	- - Loại khác, màu:			
8528.72.10	- - - Hoạt động bằng pin	7	5	5
	- - - Loại khác:			
8528.72.91	- - - - Loại sử dụng ống đèn hình tia ca-tốt	7	5	5
8528.72.92	- - - - LCD, LED và kiểu màn hình dẹt khác	7	5	5
8528.72.99	- - - - Loại khác	7	5	5
8528.73.00	- - Loại khác, đơn sắc	7	5	5
85.29	Bộ phận chỉ dùng hoặc chủ yếu dùng với các thiết bị thuộc các nhóm từ 85.25 đến 85.28.			
8529.10	- Ăng ten và bộ phận xạ của ăng ten; các bộ phận sử dụng kèm:			
	- - Chảo phản xạ của ăng ten parabol sử dụng cho hệ phát trực tiếp đa phương tiện và các bộ phận của chúng:			
8529.10.21	- - - Dùng cho máy thu truyền hình	0	0	0
8529.10.29	- - - Loại khác	0	0	0
8529.10.30	- - Ăng ten vệ tinh, ăng ten lưỡng cực và các loại ăng ten roi (rabbit antennae) sử dụng cho máy thu hình hoặc máy thu thanh	7	5	0
8529.10.40	- - Bộ lọc và tách tín hiệu ăng ten	5	0	0
8529.10.60	- - Loa hoặc phễu tiếp sóng (ống dẫn sóng)	5	0	0
	- - Loại khác:			
8529.10.92	- - Sử dụng với thiết bị dùng trong phát thanh sóng vô tuyến hoặc truyền hình	0	0	0
8529.10.99	- - - Loại khác	7	5	0
8529.90	- Loại khác:			
8529.90.20	- - Dùng cho bộ giải mã	0	0	0
8529.90.40	- - Dùng cho máy camera số hoặc máy ghi video camera	0	0	0

	- - Tấm mạch in khác, đã lắp ráp hoàn chỉnh:			
8529.90.51	- - - Dùng cho hàng hóa thuộc phân nhóm 8525.50 hoặc 8525.60	0	0	0
8529.90.52	- - - Dùng cho hàng hóa thuộc phân nhóm 8527.13, 8527.19, 8527.21, 8527.29, 8527.91 hoặc 8527.99	7	5	0
	- - - Dùng cho hàng hóa thuộc nhóm 85.28:			
8529.90.53	- - - - Dùng cho màn hình dẹt	0	0	0
8529.90.54	- - - - Loại khác, dùng cho máy thu truyền hình	7	5	0
8529.90.55	- - - - Loại khác	0	0	0
8529.90.59	- - - Loại khác	0	0	0
	- - Loại khác:			
8529.90.91	- - - Dùng cho máy thu truyền hình	0	0	0
8529.90.94	- - - Dùng cho màn hình dẹt	0	0	0
8529.90.99	- - - Loại khác	0	0	0
85.30	Thiết bị điện phát tín hiệu thông tin, bảo đảm an toàn hoặc điều khiển giao thông, dùng cho đường sắt, đường xe điện, đường bộ, đường sông, điểm dừng đỗ, cảng hoặc sân bay (trừ loại thuộc nhóm 86.08).			
8530.10.00	- Thiết bị dùng cho đường sắt hay đường xe điện	0	0	0
8530.80.00	- Thiết bị khác	0	0	0
8530.90.00	- Bộ phận	0	0	0
85.31	Thiết bị báo hiệu bằng âm thanh hoặc hình ảnh (ví dụ, chuông, còi báo, bảng chỉ báo, báo động chống trộm hoặc báo cháy), trừ các thiết bị thuộc nhóm 85.12 hoặc 85.30.			
8531.10	- Báo động chống trộm hoặc báo cháy và các thiết bị tương tự:			
8531.10.10	- - Báo trộm	0	0	0
8531.10.20	- - Báo cháy	0	0	0
8531.10.30	- - Báo khói; chuông báo động cá nhân bỏ túi (còi rú)	0	0	0
8531.10.90	- - Loại khác	0	0	0
8531.20.00	- Bảng chỉ báo có gắn màn hình tinh thể lỏng (LCD) hoặc diốt phát quang (LED)	0	0	0
8531.80	- Thiết bị khác:			
	- - Chuông điện tử và các thiết bị báo hiệu bằng âm thanh khác:			
8531.80.11	- - - Chuông cửa và thiết bị báo hiệu bằng âm thanh khác dùng cho cửa	5	0	0
8531.80.19	- - - Loại khác	5	0	0
	- - Màn hình dẹt (kể cả loại công nghệ quang điện tử, plasma và công nghệ khác):			
8531.80.21	- - - Màn hình sử dụng huỳnh quang chân không	0	0	0
8531.80.29	- - - Loại khác	0	0	0
8531.80.90	- - Loại khác	0	0	0
8531.90	- Bộ phận:			
8531.90.10	- - Bộ phận kể cả tấm mạch in đã lắp ráp của phân nhóm 8531.20, 8531.80.21 hoặc 8531.80.29	0	0	0

8531.90.20	- - Cửa chuông cửa hoặc các thiết bị báo hiệu bằng âm thanh khác dùng cho cửa	0	0	0
8531.90.30	- - Cửa chuông hoặc thiết bị báo hiệu bằng âm thanh khác	0	0	0
8531.90.90	- - Loại khác	0	0	0
85.32	Tụ điện, loại có điện dung cố định, biến đổi hoặc điều chỉnh được (theo mức định trước).			
8532.10.00	- Tụ điện cố định được thiết kế dùng trong mạch có tần số 50/60 Hz và có giới hạn công suất phản kháng cho phép không dưới 0,5 kvar (tụ nguồn)	0	0	0
	- Tụ điện cố định khác:			
8532.21.00	- - Tụ tantan (tantalum)	0	0	0
8532.22.00	- - Tụ nhôm	0	0	0
8532.23.00	- - Tụ gốm, một lớp	0	0	0
8532.24.00	- - Tụ gốm, nhiều lớp	0	0	0
8532.25.00	- - Tụ giấy hay plastic	0	0	0
8532.29.00	- - Loại khác	0	0	0
8532.30.00	- Tụ điện biến đổi hay tụ điện điều chỉnh được (theo mức định trước)	0	0	0
8532.90.00	- Bộ phận	0	0	0
85.33	Điện trở (kể cả biến trở và chiết áp), trừ điện trở nung nóng.			
8533.10	- Điện trở than cố định, dạng kết hợp hay dạng màng:			
8533.10.10	- - Điện trở dán	0	0	0
8533.10.90	- - Loại khác	0	0	0
	- Điện trở cố định khác:			
8533.21.00	- - Có công suất danh định không quá 20 W	0	0	0
8533.29.00	- - Loại khác	0	0	0
	- Điện trở biến đổi kiểu dây quấn, kể cả biến trở và chiết áp:			
8533.31.00	- - Có công suất danh định không quá 20 W	0	0	0
8533.39.00	- - Loại khác	0	0	0
8533.40.00	- Điện trở biến đổi khác, kể cả biến trở và chiết áp	0	0	0
8533.90.00	- Bộ phận	0	0	0
85.34	Mạch in.			
8534.00.10	- Một mặt	0	0	0
8534.00.20	- Hai mặt	0	0	0
8534.00.30	- Nhiều lớp	0	0	0
8534.00.90	- Loại khác	0	0	0
85.35	Thiết bị điện để đóng ngắt mạch hay bảo vệ mạch điện, hoặc dùng để đấu nối hay lắp trong mạch điện (ví dụ, cầu dao, công tắc, cầu chì, bộ chống sét, bộ không chế điện áp, bộ triệt xung điện, phích cắm và đầu nối khác, hộp đấu nối), dùng cho điện áp trên 1.000 V.			
8535.10.00	- Cầu chì	0	0	0

	- Bộ ngắt mạch tự động:			
8535.21	- - Có điện áp dưới 72,5 kV:			
8535.21.10	- - - Loại hộp đúc	5	0	0
8535.21.90	- - - Loại khác	0	0	0
8535.29.00	- - Loại khác	0	0	0
8535.30	- Cầu dao cách ly và thiết bị đóng - ngắt điện:			
	- - Dùng cho điện áp trên 1 kV nhưng không quá 40 kV:			
8535.30.11	- - - Thiết bị ngắt có điện áp dưới 36kV	0	0	0
8535.30.19	- - - Loại khác	0	0	0
8535.30.20	- - Dùng cho điện áp từ 66 kV trở lên	0	0	0
8535.30.90	- - Loại khác	0	0	0
8535.40.00	- Bộ chống sét, bộ khống chế điện áp và bộ triệt xung điện	0	0	0
8535.90	- Loại khác:			
8535.90.10	- - Đầu nối đã lắp ráp và bộ chuyển đổi đầu nối điện dùng cho phân phối điện hoặc máy biến áp nguồn	0	0	0
8535.90.90	- - Loại khác	0	0	0
85.36	Thiết bị điện để đóng ngắt mạch hay bảo vệ mạch điện, hoặc dùng để đầu nối hay lắp trong mạch điện (ví dụ, cầu dao, rơ le, công tắc, chi tiết đóng ngắt mạch, cầu chì, bộ triệt xung điện, phích cắm, ổ cắm, đui đèn và các đầu nối khác, hộp đầu nối), dùng cho điện áp không quá 1.000V; đầu nối dùng cho sợi quang, bó sợi quang hoặc cáp quang.			
8536.10	- Cầu chì:			
	- - Cầu chì nhiệt; cầu chì thủy tinh:			
8536.10.11	- - - Sử dụng cho quạt điện	7	5	5
8536.10.12	- - - Loại khác, dòng điện dưới 16 A	7	5	5
8536.10.13	- - - Khối cầu chì, loại sử dụng cho xe có động cơ	7	5	5
8536.10.19	- - - Loại khác	7	5	5
	- - Loại khác:			
8536.10.91	- - - Sử dụng cho quạt điện	7	5	5
8536.10.92	- - - Loại khác, có giới hạn dòng danh định không quá 16 A	7	5	5
8536.10.93	- - - Khối cầu chì, loại sử dụng cho xe có động cơ	7	5	5
8536.10.99	- - - Loại khác	7	5	5
8536.20	- Bộ ngắt mạch tự động:			
	- - Loại hộp đúc:			
8536.20.11	- - - Dòng điện dưới 16 A	5	5	5
8536.20.12	- - - Dòng điện từ 16 A trở lên nhưng không quá 32A	5	5	5
8536.20.13	- - - Dòng điện từ 32 A trở lên nhưng không quá 1.000 A	5	5	5
8536.20.19	- - - Loại khác	5	5	5
8536.20.20	- - Để lắp ghép với thiết bị nhiệt điện gia dụng thuộc nhóm 85.16	5	5	5
	- - Loại khác:			
8536.20.91	- - - Dòng điện dưới 16 A	5	5	5
8536.20.99	- - - Loại khác	5	5	5
8536.30	- Thiết bị bảo vệ mạch điện khác:			

8536.30.10	- - Bộ chống sét	0	0	0
8536.30.20	- - Loại sử dụng trong các thiết bị thu thanh hoặc quạt điện	7	5	5
8536.30.90	- - Loại khác	7	5	5
	- Rơ-le:			
8536.41	- - Dùng cho điện áp không quá 60 V:			
8536.41.10	- - - Rơ le kỹ thuật số	7	5	5
8536.41.20	- - - Cửa loại sử dụng trong các thiết bị sóng vô tuyến	7	5	5
8536.41.30	- - - Cửa loại sử dụng cho quạt điện	7	5	5
8536.41.40	- - - Loại khác, dòng điện dưới 16 A	7	5	5
8536.41.90	- - - Loại khác	7	5	5
8536.49	- - Loại khác:			
8536.49.10	- - - Rơ le kỹ thuật số	7	5	5
8536.49.90	- - - Loại khác	7	5	5
8536.50	- Thiết bị đóng ngắt mạch khác:			
8536.50.20	- - Loại tự động ngắt mạch khi có hiện tượng rò điện và quá tải	5	5	4
	- - Loại ngắt và đảo mạch khi có sốc dòng điện cao dùng cho lò nướng và lò sấy; công tắc micro; công tắc nguồn máy thu hình hoặc thu sóng vô tuyến; công tắc cho quạt điện; công tắc xoay, công tắc trượt, công tắc bập bênh và công tắc từ cho máy điều hòa không khí:			
8536.50.32	- - - Cửa loại dùng cho quạt điện hoặc thiết bị thu thanh	5	5	5
8536.50.33	- - - Loại khác, dùng cho dòng điện dưới 16 A	5	5	5
8536.50.39	- - - Loại khác	5	5	5
8536.50.40	- - Công tắc mini dùng cho nồi cơm điện hoặc lò nướng (toaster)	5	5	5
	- - Công tắc điện tử dùng cho mạch xoay chiều gồm mạch vào và mạch ra kết nối điều khiển bằng quang học (công tắc dùng cho mạch xoay chiều điều khiển bằng thyristor); công tắc điện tử, kể cả công tắc bảo vệ quá nhiệt điện tử gồm một tranzito và một chip logic (công nghệ chip-on-chip) dùng cho điện áp không quá 1.000 V; công tắc điện cơ bật nhanh dùng cho dòng điện không quá 11 A:			
8536.50.51	- - - Dòng điện dưới 16A	5	0	0
8536.50.59	- - - Loại khác	5	0	0
	- - Loại đóng ngắt mạch dùng trong mạng điện gia dụng điện áp không quá 500 V và giới hạn dòng danh định không quá 20 A:			
8536.50.61	- - - Dòng điện dưới 16 A	5	5	5
8536.50.69	- - - Loại khác	5	5	5
	- - Loại khác:			
8536.50.92	- - - Cửa loại thích hợp dùng cho quạt điện	5	5	5
8536.50.95	- - - Loại khác, thiết bị khởi động cho động cơ điện hoặc cầu chì chuyển mạch	5	5	5
8536.50.99	- - - Loại khác	5	5	5
	- Đui đèn, phích cắm và ổ cắm:			
8536.61	- - Đui đèn:			
8536.61.10	- - - Dùng cho đèn com-pac hoặc đèn ha-lo-gien	0	0	0
	- - - Loại khác:			

8536.61.91	- - - - Dòng điện dưới 16 A	7	5	0
8536.61.99	- - - - Loại khác	7	5	0
8536.69	- - Loại khác:			
	- - - Phích cắm điện thoại:			
8536.69.11	- - - - Dòng điện dưới 16 A	7	5	5
8536.69.19	- - - - Loại khác	7	5	5
	- - - Đầu cắm tín hiệu hình / tiếng và đầu cắm ống đèn tia âm cực dùng cho máy thu hình hoặc máy thu thanh:			
8536.69.22	- - - - Dòng điện dưới 16 A	5	5	5
8536.69.29	- - - - Loại khác	5	5	5
	- - - Đầu cắm và phích cắm cho cáp đồng trục và mạch in:			
8536.69.32	- - - - Dòng điện dưới 16 A	5	0	0
8536.69.39	- - - - Loại khác	5	0	0
	- - - Loại khác:			
8536.69.92	- - - - Dòng điện dưới 16 A	7	5	5
8536.69.99	- - - - Loại khác	7	5	5
8536.70	- Đầu nối dùng cho sợi quang, bó sợi quang hoặc cáp quang:			
8536.70.10	- - Bảng gồm	0	0	0
8536.70.20	- - Bảng đồng	0	0	0
8536.70.90	- - Loại khác	5	0	0
8536.90	- Thiết bị khác:			
	- - Đầu nối và các bộ phận dùng để nối cho dây dẫn và cáp; đầu dò dẹt dưới dạng miếng lát nhiều lớp (wafer prober);			
8536.90.12	- - - Dòng điện dưới 16 A	5	0	0
8536.90.19	- - - Loại khác	5	0	0
	- - Hộp đầu nối:			
8536.90.22	- - - Dòng điện dưới 16 A	5	5	5
8536.90.29	- - - Loại khác	5	5	5
	- - Đầu nối cáp gồm một phích cắm kiểu giắc, đầu cuối có hoặc không có chốt, đầu nối và bộ thích ứng (adaptor) sử dụng cho cáp đồng trục; vành đổi chiều:			
8536.90.32	- - - Dòng điện dưới 16 A	5	5	5
8536.90.39	- - - Loại khác	5	5	5
	- - Loại khác:			
	- - - Có giới hạn dòng danh định không quá 16 A:			
8536.90.93	- - - - Phiên đầu nối và khối đầu nối cáp điện thoại	7	5	5
8536.90.94	- - - - Loại khác	7	5	5
8536.90.99	- - - Loại khác	7	5	5
85.37	Bảng, panen, giá đỡ, bàn, tủ và các loại hộp và đế khác, được lắp với hai hay nhiều thiết bị thuộc nhóm 85.35 hoặc 85.36, dùng để điều khiển hoặc phân phối điện, kể cả các loại trên có lắp các dụng cụ hay thiết bị thuộc Chương 90, và các thiết bị điều khiển số, trừ các thiết bị chuyển mạch thuộc nhóm 85.17.			
8537.10	- Dùng cho điện áp không quá 1.000 V:			
	- - Bảng chuyển mạch và bảng điều khiển:			

8537.10.11	- - - Bảng điều khiển của loại thích hợp sử dụng cho hệ thống điều khiển phân tán	7	5	0
8537.10.12	- - - Bảng điều khiển có trang bị bộ xử lý lập trình	7	5	0
8537.10.13	- - - Bảng điều khiển khác của loại thích hợp dùng cho hàng hóa của nhóm 84.15, 84.18, 84.50, 85.08, 85.09 hoặc 85.16	7	5	0
8537.10.19	- - - Loại khác	7	5	0
8537.10.20	- - Bảng phân phối (gồm cả panen đỡ và tấm đỡ phẳng) chỉ dùng hoặc chủ yếu dùng với các hàng hóa thuộc nhóm 84.71, 85.17 hoặc 85.25	5	0	0
8537.10.30	- - Bộ điều khiển logic có khả năng lập trình cho máy tự động để di chuyển, kẹp giữ và lưu giữ khối tinh thể bán dẫn cho sản xuất chi tiết bán dẫn	5	0	0
	- - Loại khác:			
8537.10.91	- - - Loại sử dụng trong các thiết bị sóng vô tuyến hoặc quạt điện	7	5	0
8537.10.92	- - - Loại phù hợp sử dụng cho hệ thống điều khiển phân tán	7	5	0
8537.10.99	- - - Loại khác	7	5	0
8537.20	- Dùng cho điện áp trên 1.000 V:			
	- - Bảng chuyển mạch:			
8537.20.11	- - - Gắn với thiết bị điện để ngắt, nối hoặc bảo vệ mạch điện có điện áp từ 66 kV trở lên	0	0	0
8537.20.19	- - - Loại khác	0	0	0
	- - Bảng điều khiển:			
8537.20.21	- - - Gắn với thiết bị điện để ngắt, nối hoặc bảo vệ mạch điện có điện áp từ 66 kV trở lên	0	0	0
8537.20.29	- - - Loại khác	0	0	0
8537.20.90	- - Loại khác	0	0	0
85.38	Bộ phận chuyên dùng hay chủ yếu dùng với các thiết bị thuộc nhóm 85.35, 85.36 hoặc 85.37.			
8538.10	- Bảng, panen, giá đỡ, bàn, tủ và các loại hộp và đế khác dùng cho các mặt hàng thuộc nhóm 85.37, chưa được lắp đặt các thiết bị của chúng:			
	- - Dùng cho điện áp không quá 1.000 V:			
8538.10.11	- - - Bộ phận của bộ điều khiển logic lập trình của máy tự động vận chuyển, bốc xếp và lưu giữ để bán dẫn cho sản xuất chi tiết bán dẫn	5	0	0
8538.10.12	- - - Dùng cho thiết bị sóng vô tuyến	5	0	0
8538.10.19	- - - Loại khác	5	0	0
	- - Dùng cho điện áp trên 1.000 V:			
8538.10.21	- - - Bộ phận của bộ điều khiển logic lập trình của máy tự động vận chuyển, bốc xếp và lưu giữ để bán dẫn cho sản xuất chi tiết bán dẫn	0	0	0
8538.10.22	- - - Dùng cho thiết bị sóng vô tuyến	0	0	0
8538.10.29	- - - Loại khác	0	0	0
8538.90	- Loại khác:			
	- - Dùng cho điện áp không quá 1.000 V:			
8538.90.11	- - - Bộ phận kể cả tấm mạch in đã lắp ráp của phích cắm điện thoại; đầu nối và các bộ phận dùng để nối cho dây và cáp; đầu dò dẹt dưới dạng miếng lát nhiều lớp (wafer prober)	5	0	0

8538.90.12	- - - Bộ phận của hàng hóa thuộc phân nhóm 8536.50.51, 8536.50.59, 8536.69.32, 8536.69.39, 8536.90.12 hoặc 8536.90.19	5	0	0
8538.90.13	- - - Bộ phận của hàng hóa thuộc phân nhóm 8537.10.20	5	0	0
8538.90.19	- - - Loại khác	5	0	0
	- - Dùng cho điện áp trên 1.000 V:			
8538.90.21	- - - Bộ phận kể cả tấm mạch in đã lắp ráp của phích cắm điện thoại; đầu nối và các bộ phận dùng để nối cho dây và cáp; đầu dò dẹt dưới dạng miếng lát nhiều lớp (wafer prober)	0	0	0
8538.90.29	- - - Loại khác	0	0	0
85.39	Đèn điện dây tóc hoặc đèn phóng điện, kể cả đèn pha gắn kín và đèn tia cực tím hoặc tia hồng ngoại; đèn hồ quang.			
8539.10	- Đèn pha gắn kín (sealed beam lamp units):			
8539.10.10	- - Dùng cho xe có động cơ thuộc Chương 87	7	5	5
8539.10.90	- - Loại khác	0	0	0
	- Các loại bóng đèn dây tóc khác, trừ bóng đèn tia cực tím hoặc tia hồng ngoại:			
8539.21	- - Bóng đèn ha-lo-gien vonfram:			
8539.21.20	- - - Dùng cho thiết bị y tế	0	0	0
8539.21.30	- - - Dùng cho xe có động cơ	7	5	5
8539.21.40	- - - Bóng đèn phản xạ khác	0	0	0
8539.21.90	- - - Loại khác	0	0	0
8539.22	- - Loại khác, có công suất không quá 200 W và điện áp trên 100 V:			
8539.22.20	- - - Dùng cho thiết bị y tế	0	0	0
8539.22.30	- - - Bóng đèn phản xạ khác	0	0	0
8539.22.90	- - - Loại khác	7	5	0
8539.29	- - Loại khác:			
8539.29.10	- - - Dùng cho thiết bị y tế	0	0	0
8539.29.20	- - - Dùng cho xe có động cơ	7	5	5
8539.29.30	- - - Bóng đèn phản xạ khác	0	0	0
	- - - Bóng đèn flash; bóng đèn hiệu cỡ nhỏ, danh định đến 2,25 V:			
8539.29.41	- - - - Loại thích hợp dùng cho thiết bị y tế	0	0	0
8539.29.49	- - - - Loại khác	0	0	0
8539.29.50	- - - Loại khác, có công suất trên 200 W nhưng không quá 300 W và điện áp trên 100 V	7	5	0
8539.29.60	- - - Loại khác, có công suất không quá 200 W và điện áp không quá 100 V	0	0	0
8539.29.90	- - - Loại khác	0	0	0
	- Bóng đèn phóng, trừ đèn tia cực tím:			
8539.31	- - Bóng đèn huỳnh quang, ca-tốt nóng:			
8539.31.10	- - - Ống huỳnh quang dùng cho đèn com-pắc	7	5	0
8539.31.90	- - - Loại khác	7	5	0
8539.32.00	- - Bóng đèn hơi thủy ngân hoặc natri; bóng đèn ha-lo-gien kim loại	0	0	0

8539.39	- - Loại khác:			
8539.39.10	- - - Ống huỳnh quang dùng cho đèn com-pắc	0	0	0
8539.39.30	- - - Bóng đèn huỳnh quang ca-tốt lạnh khác	0	0	0
8539.39.90	- - - Loại khác	7	5	5
	- Bóng đèn tia cực tím hoặc bóng đèn tia hồng ngoại; đèn hồ quang:			
8539.41.00	- - Đèn hồ quang	0	0	0
8539.49.00	- - Loại khác	0	0	0
8539.90	- Bộ phận:			
8539.90.10	- - Nắp bịt nhôm dùng cho bóng đèn huỳnh quang; đui xoáy nhôm dùng cho bóng đèn dây tóc	0	0	0
8539.90.20	- - Loại khác, dùng cho đèn của xe có động cơ	5	0	0
8539.90.90	- - Loại khác	0	0	0
85.40	Đèn điện tử và ống điện tử dùng nhiệt điện tử, ca tốt lạnh hoặc ca tốt quang điện (ví dụ, đèn điện tử và ống đèn chân không hoặc nạp khí hoặc hơi, đèn và ống điện tử chỉnh lưu hồ quang thủy ngân, ống điện tử dùng tia âm cực, ống điện tử camera truyền hình).			
	- Ống đèn hình vô tuyến dùng tia âm cực, kể cả ống đèn hình của màn hình video dùng tia âm cực:			
8540.11.00	- - Loại màu	5	0	0
8540.12.00	- - Loại đơn sắc	0	0	0
8540.20.00	- Ống camera truyền hình; bộ chuyển đổi hình ảnh và bộ tăng cường hình ảnh; ống đèn âm cực quang điện khác	0	0	0
8540.40	- Ống hiển thị dữ liệu/đồ họa, đơn sắc; ống hiển thị/đồ họa, loại màu, với điểm lân quang có bước nhỏ hơn 0,4 mm:			
8540.40.10	- - Ống hiển thị dữ liệu/đồ họa, loại màu, của loại dùng cho hàng hóa thuộc nhóm 85.25	0	0	0
8540.40.90	- - Loại khác	0	0	0
8540.60.00	- Ống tia âm cực khác	0	0	0
	- Ống đèn vi sóng (ví dụ, magnetrons, klytrons, ống đèn sóng lan truyền, carcinotron), trừ ống đèn điều khiển lưới:			
8540.71.00	- - Magnetrons	0	0	0
8540.79.00	- - Loại khác	0	0	0
	- Đèn điện tử và ống điện tử khác:			
8540.81.00	- - Đèn điện tử và ống điện tử của máy thu hay máy khuếch đại	0	0	0
8540.89.00	- - Loại khác	0	0	0
	- Bộ phận:			
8540.91.00	- - Cửa ống đèn tia âm cực	0	0	0
8540.99	- - Loại khác:			
8540.99.10	- - - Cửa ống đèn vi sóng	0	0	0
8540.99.90	- - - Loại khác	0	0	0
85.41	Điốt, tranzito và các thiết bị bán dẫn tương tự; bộ phận bán dẫn cảm quang, kể cả tế bào quang điện đã hoặc chưa lắp ráp thành các mảng module hoặc thành bảng; điốt phát sáng; tinh thể áp điện đã lắp ráp hoàn chỉnh.			

8541.10.00	- Điốt, trừ điốt cảm quang hay điốt phát quang	0	0	0
	- Tranzito, trừ tranzito cảm quang:			
8541.21.00	- - Có tỷ lệ tiêu tán năng lượng dưới 1 W	0	0	0
8541.29.00	- - Loại khác	0	0	0
8541.30.00	- Thyristors, diacs và triacs, trừ thiết bị cảm quang	0	0	0
8541.40	- Thiết bị bán dẫn cảm quang, kể cả tế bào quang điện đã hoặc chưa lắp ráp thành các mảng module hoặc thành bảng; điốt phát sáng:			
8541.40.10	- - Điốt phát sáng	0	0	0
	- - Tế bào quang điện, kể cả điốt cảm quang và tranzito cảm quang:			
8541.40.21	- - - Tế bào quang điện có lớp chặn, chưa lắp ráp	0	0	0
8541.40.22	- - - Tế bào quang điện có lớp chặn được lắp ráp ở các mô-đun hoặc làm thành tấm	0	0	0
8541.40.29	- - - Loại khác	0	0	0
8541.40.90	- - Loại khác	0	0	0
8541.50.00	- Thiết bị bán dẫn khác	0	0	0
8541.60.00	- Tinh thể áp điện đã lắp ráp	0	0	0
8541.90.00	- Bộ phận	0	0	0
85.42	Mạch điện tử tích hợp.			
	- Mạch điện tử tích hợp:			
8542.31.00	- - Đơn vị xử lý và đơn vị điều khiển, có hoặc không kết hợp với bộ nhớ, bộ chuyển đổi, mạch logic, khuếch đại, đồng hồ và mạch định giờ, hoặc các mạch khác	0	0	0
8542.32.00	- - Thẻ nhớ	0	0	0
8542.33.00	- - Khuếch đại	0	0	0
8542.39.00	- - Loại khác	0	0	0
8542.90.00	- Bộ phận	0	0	0
85.43	Máy và thiết bị điện, có chức năng riêng, chưa được chi tiết hay ghi ở nơi khác trong Chương này.			
8543.10.00	- Máy gia tốc hạt	0	0	0
8543.20.00	- Máy phát tín hiệu	0	0	0
8543.30	- Máy và thiết bị dùng trong mạ điện, điện phân hay điện di:			
8543.30.20	- - Thiết bị xử lý ướt bằng phương pháp nhúng trong dung dịch hóa chất hoặc điện hóa, để tách hoặc không tách vật liệu gia công trên nền (tấm đế) của bản mạch PCB/PWB	0	0	0
8543.30.90	- - Loại khác	0	0	0
8543.70	- Máy và thiết bị khác:			
8543.70.10	- - Máy cung cấp năng lượng cho hàng rào điện	0	0	0
8543.70.20	- - Thiết bị điều khiển từ xa, trừ thiết bị điều khiển từ xa bằng sóng radio	0	0	0
8543.70.30	- - Máy, thiết bị điện có chức năng phiên dịch hay từ điển	0	0	0
8543.70.40	- - Máy tách bụi hoặc khử tĩnh điện trong quá trình chế tạo tấm mạch PCB/PWBs hoặc PCAs; máy làm đóng rắn vật liệu bằng tia cực tím dùng trong sản xuất tấm mạch PCB/PWBs hoặc PCAs	0	0	0

8543.70.50	- - Bộ thu/ giải mã tích hợp (IRD) cho hệ thống đa phương tiện truyền thông trực tiếp	0	0	0
8543.70.90	- - Loại khác	0	0	0
8543.90	- Bộ phận:			
8543.90.10	- - Cửa hàng hóa thuộc phân nhóm 8543.10 hoặc 8543.20	0	0	0
8543.90.20	- - Cửa hàng hóa thuộc phân nhóm 8543.30.20	0	0	0
8543.90.30	- - Cửa hàng hóa thuộc phân nhóm 8543.70.30	0	0	0
8543.90.40	- - Cửa hàng hóa thuộc phân nhóm 8543.70.40	0	0	0
8543.90.50	- - Cửa hàng hóa thuộc phân nhóm 8543.70.50	0	0	0
8543.90.90	- - Loại khác	0	0	0
85.44	Dây, cáp điện (kể cả cáp đồng trục) cách điện (kể cả loại đã tráng men cách điện hoặc mạ lớp cách điện) và dây dẫn cách điện khác, đã hoặc chưa gắn với đầu nối; cáp sợi quang, làm bằng các bó sợi đơn có vỏ bọc riêng biệt từng sợi, có hoặc không gắn với dây dẫn điện hoặc gắn với đầu nối.			
	- Dây đơn dạng cuộn:			
8544.11	- - Bằng đồng:			
8544.11.10	- - - Có một lớp phủ ngoài bằng sơn hoặc tráng men	0	0	0
8544.11.20	- - - Có một lớp phủ ngoài hoặc bọc bằng giấy, vật liệu dệt hoặc poly(vinyl clorua)	0	0	0
8544.11.90	- - - Loại khác	0	0	0
8544.19.00	- - Loại khác	0	0	0
8544.20	- Cáp đồng trục và các dây dẫn điện đồng trục khác:			
	- - Cáp cách điện đã gắn với đầu nối, dùng cho điện áp không quá 66 kV:			
8544.20.11	- - - Cách điện bằng cao su hoặc plastic	0	0	0
8544.20.19	- - - Loại khác	0	0	0
	- - Cáp cách điện chưa gắn với đầu nối, dùng cho điện áp không quá 66 kV:			
8544.20.21	- - - Cách điện bằng cao su hoặc plastic	0	0	0
8544.20.29	- - - Loại khác	0	0	0
	- - Cáp cách điện đã gắn với đầu nối, dùng cho điện áp trên 66 kV:			
8544.20.31	- - - Cách điện bằng cao su hoặc plastic	0	0	0
8544.20.39	- - - Loại khác	0	0	0
	- - Cáp cách điện chưa gắn với đầu nối, dùng cho điện áp trên 66 kV:			
8544.20.41	- - - Cách điện bằng cao su hoặc plastic	0	0	0
8544.20.49	- - - Loại khác	0	0	0
8544.30	- Bộ dây đánh lửa và bộ dây khác loại sử dụng cho xe, phương tiện bay hoặc tàu thuyền:			
	- - Bộ dây điện cho xe có động cơ:			
	- - - Cách điện bằng cao su hoặc plastic:			
8544.30.12	- - - - Cho xe thuộc nhóm 87.02, 87.03, 87.04 hoặc 87.11	7	5	0
8544.30.13	- - - - Loại khác	7	5	0
	- - - Loại khác:			

8544.30.14	- - - - Cho xe thuộc nhóm 87.02, 87.03, 87.04 hoặc 87.11	7	5	0
8544.30.19	- - - - Loại khác	7	5	0
	- - Loại khác:			
8544.30.91	- - - Cách điện bằng cao su hoặc plastic	0	0	0
8544.30.99	- - - Loại khác	0	0	0
	- Dây dẫn điện khác, dùng cho điện áp không quá 1.000 V:			
8544.42	- - Đã lắp với đầu nối điện:			
	- - - Dùng cho viễn thông, điện áp không quá 80 V:			
8544.42.11	- - - - Cáp điện thoại, cáp điện báo và cáp chuyển tiếp vô tuyến, ngầm dưới biển	0	0	0
8544.42.12	- - - - Cáp điện thoại, điện báo và cáp chuyển tiếp vô tuyến, loại khác	0	0	0
8544.42.19	- - - - Loại khác	0	0	0
	- - - Dùng cho viễn thông, điện áp trên 80 V nhưng không quá 1.000 V:			
8544.42.21	- - - - Cáp điện thoại, điện báo và cáp chuyển tiếp vô tuyến, ngầm dưới biển	0	0	0
8544.42.22	- - - - Cáp điện thoại, điện báo và cáp chuyển tiếp vô tuyến, loại khác	0	0	0
8544.42.29	- - - - Loại khác	0	0	0
	- - - Cáp ắc qui:			
	- - - - Cách điện bằng cao su hoặc plastic:			
8544.42.32	- - - - - Cho xe thuộc nhóm 87.02, 87.03, 87.04 hoặc 87.11	0	0	0
8544.42.33	- - - - - Loại khác	0	0	0
	- - - - Loại khác:			
8544.42.34	- - - - - Cho xe thuộc nhóm 87.02, 87.03, 87.04 hoặc 87.11	0	0	0
8544.42.39	- - - - - Loại khác	0	0	0
	- - - Loại khác:			
8544.42.91	- - - - Dây cáp điện bọc plastic có đường kính lõi không quá 19,5 mm	7	5	0
8544.42.92	- - - - Dây cáp điện bọc plastic khác	5	0	0
8544.42.99	- - - - Loại khác	0	0	0
8544.49	- - Loại khác:			
	- - - Dùng cho viễn thông, điện áp không quá 80 V:			
8544.49.11	- - - - Cáp điện thoại, cáp điện báo và cáp chuyển tiếp vô tuyến, ngầm dưới biển	0	0	0
8544.49.12	- - - - Cáp điện thoại, cáp điện báo và cáp chuyển tiếp vô tuyến, loại khác	0	0	0
8544.49.19	- - - - Loại khác	0	0	0
	- - - Loại không dùng cho viễn thông, điện áp không quá 80 V:			
8544.49.21	- - - - Dây đơn có vỏ bọc (chống nhiễu) dùng trong sản xuất bó dây dẫn điện của máy tự động	0	0	0
	- - - - Loại khác:			
8544.49.22	- - - - - Dây cáp điện bọc cách điện bằng plastic có đường kính lõi không quá 19,5 mm	7	5	0
8544.49.23	- - - - - Dây cáp điện bọc cách điện bằng plastic khác	5	0	0
8544.49.29	- - - - - Loại khác	0	0	0

	- - - Dùng cho viễn thông, điện áp trên 80 V nhưng không quá 1.000 V:			
8544.49.31	- - - - Cáp điện thoại, cáp điện báo và cáp dùng cho trạm chuyển tiếp sóng vô tuyến, ngầm dưới biển	0	0	0
8544.49.32	- - - - Loại khác, cách điện bằng plastic	0	0	0
8544.49.39	- - - - Loại khác	0	0	0
	- - - Loại không dùng cho viễn thông, điện áp trên 80 V nhưng không quá 1.000 V:			
8544.49.41	- - - - Cáp bọc cách điện bằng plastic	7	5	0
8544.49.49	- - - - Loại khác	0	0	0
8544.60	- Các dây dẫn điện khác, dùng cho điện áp trên 1000 V:			
	- - Dùng cho điện áp trên 1kV nhưng không quá 36kV:			
8544.60.11	- - - Cáp được bọc cách điện bằng plastic có đường kính lõi nhỏ hơn 22,7mm	7	5	0
8544.60.19	- - - Loại khác	0	0	0
	- - Dùng cho điện áp trên 36 kV nhưng không quá 66 kV:			
8544.60.21	- - - Cáp được bọc cách điện bằng plastic có đường kính lõi nhỏ hơn 22,7mm	0	0	0
8544.60.29	- - - Loại khác	0	0	0
8544.60.30	- - Dùng cho điện áp trên 66 kV	0	0	0
8544.70	- Cáp sợi quang:			
8544.70.10	- - Cáp điện thoại, cáp điện báo và cáp chuyển tiếp vô tuyến, ngầm dưới biển	0	0	0
8544.70.90	- - Loại khác	0	0	0
85.45	Điện cực than, chổi than, carbon cho chế tạo bóng đèn, carbon cho chế tạo pin, ắc qui và các sản phẩm khác làm bằng graphit hoặc carbon khác, có hoặc không có thành phần kim loại, dùng cho kỹ thuật điện.			
	- Điện cực:			
8545.11.00	- - Dùng cho lò nung, luyện	0	0	0
8545.19.00	- - Loại khác	0	0	0
8545.20.00	- Chổi than	0	0	0
8545.90.00	- Loại khác	0	0	0
85.46	Vật cách điện làm bằng vật liệu bất kỳ.			
8546.10.00	- Bằng thủy tinh	0	0	0
8546.20	- Bằng gốm:			
8546.20.10	- - Dùng cho đầu nối máy biến áp và thiết bị ngắt dòng	0	0	0
8546.20.90	- - Loại khác	0	0	0
8546.90.00	- Loại khác	0	0	0
85.47	Phụ kiện cách điện dùng cho máy điện, dụng cụ điện hay thiết bị điện, được làm hoàn toàn bằng vật liệu cách điện trừ một số phụ kiện thứ yếu bằng kim loại (ví dụ, phần ống có ren) đã làm sẵn khi đúc chủ yếu để lắp, trừ cách điện thuộc nhóm 85.46; ống dẫn dây điện và các khớp nối của chúng, bằng kim loại cơ bản được lót lớp vật liệu cách điện.			

8547.10.00	- Phụ kiện cách điện bằng gốm sứ	0	0	0
8547.20.00	- Phụ kiện cách điện bằng plastic	0	0	0
8547.90	- Loại khác:			
8547.90.10	- - Ống cách điện và phụ kiện nối của nó, làm bằng kim loại cơ bản được lót bằng vật liệu cách điện	0	0	0
8547.90.90	- - Loại khác	0	0	0
85.48	Phế liệu và phế thải của các loại pin, bộ pin và ắc quy điện; các loại pin, bộ pin và ắc quy điện đã sử dụng hết; các bộ phận điện của máy móc hay thiết bị, chưa được chi tiết hay ghi ở nơi khác trong Chương này.			
8548.10	- Phế liệu và phế thải của các loại pin, bộ pin và ắc quy điện; các loại pin, bộ pin và ắc quy điện đã sử dụng hết:			
	- - Phế thải pin, ắc quy axit chì, đã hoặc chưa tháo dung dịch axit:			
8548.10.12	- - - Loại dùng cho phương tiện bay	5	0	0
8548.10.19	- - - Loại khác	5	0	0
	- - Phế liệu và phế thải chủ yếu chứa sắt:			
8548.10.22	- - - Cửa pin và bộ pin	5	0	0
8548.10.23	- - - Cửa ắc quy điện loại dùng cho phương tiện bay	5	0	0
8548.10.29	- - - Loại khác	5	0	0
	- - Phế liệu và phế thải chủ yếu chứa đồng:			
8548.10.32	- - - Cửa pin và bộ pin	5	0	0
8548.10.33	- - - Cửa ắc quy điện loại dùng cho phương tiện bay	5	0	0
8548.10.39	- - - Loại khác	5	0	0
	- - Loại khác:			
8548.10.91	- - - Cửa pin và bộ pin	5	0	0
8548.10.92	- - - Cửa ắc quy điện loại dùng cho phương tiện bay	5	0	0
8548.10.99	- - - Loại khác	5	0	0
8548.90	- Loại khác:			
8548.90.10	- - Bộ cảm biến ảnh kiểu tiếp xúc gồm một bộ cảm biến quang dẫn, một tụ tích điện, một nguồn sáng của điốt phát quang, một ma trận (tấm khuôn mẫu) tranzito màng mỏng và bộ phận hội tụ ánh sáng dòng quét, có khả năng quét văn bản	0	0	0
8548.90.20	- - Tấm mạch in đã lắp ráp hoàn chỉnh kể cả mạch đã lắp ráp cho kết nối bên ngoài	0	0	0
8548.90.90	- - Loại khác	0	0	0
	Chương 86 - Đầu máy xe lửa hoặc xe điện, toa xe lửa và các bộ phận của chúng; vật cố định và ghép nối đường ray xe lửa hoặc xe điện và bộ phận của chúng; thiết bị tín hiệu giao thông bằng cơ khí (kể cả cơ điện) các loại			
86.01	Đầu máy di chuyển trên đường sắt chạy bằng nguồn điện bên ngoài hay bằng ắc quy điện.			
8601.10.00	- Loại chạy bằng nguồn điện bên ngoài	0	0	0
8601.20.00	- Loại chạy bằng ắc quy điện	0	0	0

86.02	Đầu máy di chuyển trên đường sắt khác; toa tiếp liệu đầu máy.			
8602.10.00	- Đầu máy diesel truyền động điện	0	0	0
8602.90.00	- Loại khác	0	0	0
86.03	Toa xe khách tự hành của đường sắt hoặc đường xe điện, toa xe hàng và toa xe hành lý, trừ loại thuộc nhóm 86.04.			
8603.10.00	- Loại chạy bằng nguồn điện bên ngoài	0	0	0
8603.90.00	- Loại khác	0	0	0
8604.00.00	Xe bảo dưỡng hay phục vụ dùng trong đường sắt hay đường xe điện, loại tự hành hoặc không (ví dụ, toa xưởng, xe gắn cần cầu, toa làm đầm tàu, đầu máy dùng để kéo, toa xe thử nghiệm và xe kiểm tra đường ray).	0	0	0
8605.00.00	Toa xe chờ khách không tự hành dùng cho đường sắt hoặc đường xe điện; toa xe hành lý, toa xe bưu vụ và toa xe lửa hay xe điện chuyên dùng cho mục đích đặc biệt khác, không tự hành (trừ các loại thuộc nhóm 86.04).	0	0	0
86.06	Toa xe lửa hoặc xe điện chờ hàng và toa goòng, không tự hành.			
8606.10.00	- Toa xe xi téc và các loại toa tương tự	0	0	0
8606.30.00	- Toa chờ hàng và toa goòng tự dỡ tải, trừ loại thuộc phân nhóm 8606.10	0	0	0
	- Loại khác:			
8606.91.00	- - Loại có nắp đậy và đóng kín	0	0	0
8606.92.00	- - Loại mở, với các thành bên không thể tháo rời có chiều cao trên 60 cm	0	0	0
8606.99.00	- - Loại khác	0	0	0
86.07	Các bộ phận của đầu máy xe lửa hoặc xe điện hoặc của thiết bị di chuyển trên đường sắt hay đường xe điện.			
	- Giá chuyển hướng, trục bitxen, trục và bánh xe và các phụ tùng của chúng:			
8607.11.00	- - Giá chuyển hướng và trục bitxen của đầu máy	0	0	0
8607.12.00	- - Giá chuyển hướng và trục bitxen khác	0	0	0
8607.19.00	- - Loại khác, kể cả các phụ tùng	0	0	0
	- Hãm và các phụ tùng hãm:			
8607.21.00	- - Hãm gió ép và phụ tùng hãm gió ép	0	0	0
8607.29.00	- - Loại khác	0	0	0
8607.30.00	- Móc toa và các dụng cụ ghép nối toa khác, bộ đệm giảm chấn, và phụ tùng của chúng	0	0	0
	- Loại khác:			
8607.91.00	- - Cửa đầu máy	0	0	0
8607.99.00	- - Loại khác	0	0	0
86.08	Bộ phận cố định và các khớp nối của đường ray xe lửa			

	hoặc xe điện; thiết bị tín hiệu, an toàn hoặc điều khiển giao thông bằng cơ (kể cả cơ điện) dùng cho đường xe lửa, đường xe điện, đường bộ, đường sông, điểm dừng đỗ, cảng hoặc sân bay; các bộ phận của các loại trên.			
8608.00.20	- Thiết bị cơ điện	0	0	0
8608.00.90	- Loại khác	0	0	0
8609.00.00	Công-ten-nơ (kể cả công-ten-nơ dùng vận chuyển chất lỏng) được thiết kế và trang bị đặc biệt để vận chuyển theo một hoặc nhiều phương thức.	0	0	0
	Chương 87 - Xe trừ phương tiện chạy trên đường xe lửa hoặc xe điện, và các bộ phận và phụ kiện của chúng			
87.01	Máy kéo (trừ máy kéo thuộc nhóm 87.09).			
8701.10	- Máy kéo cầm tay:			
	- - Công suất không quá 22,5 kW, có hoặc không hoạt động bằng điện:			
8701.10.11	- - - Dùng cho nông nghiệp	7	5	0
8701.10.19	- - - Loại khác	7	5	0
	- - Loại khác:			
8701.10.91	- - - Dùng cho nông nghiệp	0	0	0
8701.10.99	- - - Loại khác	0	0	0
8701.20	- Ô tô đầu kéo dùng để kéo sơ mi rơ moóc (rơ moóc 1 trục):			
8701.20.10	- - Dạng CKD	0	0	0
8701.20.90	- - Loại khác	0	0	0
8701.30.00	- Máy kéo bánh xích	0	0	0
8701.90	- Loại khác:			
8701.90.10	- - Máy kéo nông nghiệp	0	0	0
8701.90.90	- - Loại khác	0	0	0
87.02	Ô tô chở 10 người trở lên, kể cả lái xe.			
8702.10	- Loại động cơ đốt trong kiểu piston đốt cháy bằng sức nén (diesel hoặc bán diesel):			
	- - Loại khác:			
8702.10.60	- - - Ô tô (bao gồm cả xe limousine kéo dài nhưng không bao gồm ô tô khách (coaches, buses, minibuses) hoặc xe van)	100	100	100
	- - - Xe chở từ 30 người trở lên và được thiết kế đặc biệt để sử dụng trong sân bay:			
8702.10.71	- - - - Khối lượng toàn bộ theo thiết kế từ 6 tấn nhưng không quá 18 tấn	5	5	5
8702.10.79	- - - - Loại khác	5	5	5
	- - - Ô tô khách (motor coaches, buses hoặc minibuses) khác:			
8702.10.81	- - - - Khối lượng toàn bộ theo thiết kế từ 6 tấn nhưng không quá 18 tấn	100	100	100
8702.10.89	- - - - Loại khác	100	100	100
8702.10.90	- - - Loại khác	100	100	100
8702.90	- Loại khác:			

	- - Loại khác:			
8702.90.92	- - - Ô tô (bao gồm cả xe limousine kéo dài nhưng không bao gồm ô tô khách (coaches, buses, minibuses) hoặc xe van)	100	100	100
	- - - Xe chở người từ 30 chỗ trở lên:			
8702.90.93	- - - - Xe được thiết kế đặc biệt để sử dụng trong sân bay	5	5	5
8702.90.94	- - - - Loại khác	100	100	100
8702.90.95	- - - Ô tô khách (motor coaches, buses hoặc minibuses) khác	100	100	100
8702.90.99	- - - Loại khác	100	100	100
87.03	Ô tô và các loại xe khác có động cơ được thiết kế chủ yếu để chở người (trừ các loại thuộc nhóm 87.02), kể cả xe chở người có khoang hành lý chung (station wagons) và ô tô đua.			
8703.10	- Xe được thiết kế đặc biệt để đi trên tuyết; xe ô tô chơi gôn (golf car) và các loại xe tương tự:			
8703.10.10	- - Xe ô tô chơi gôn, kể cả xe phục vụ sân gôn (golf buggies)	7	5	5
8703.10.90	- - Loại khác	100	100	100
	- Xe khác, loại có động cơ đốt trong kiểu piston đốt cháy bằng tia lửa điện:			
8703.21	- - Loại dung tích xi lanh không quá 1.000 cc:			
8703.21.10	- - - Xe ô tô đua nhỏ	100	100	100
	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van):			
	- - - - Loại khác:			
8703.21.24	- - - - - Loại bốn bánh chủ động	100	100	100
8703.21.29	- - - - - Loại khác	100	100	100
	- - - Loại khác:			
8703.21.91	- - - - Xe cứu thương	100	100	100
8703.21.92	- - - - Ô tô nhà ở lưu động (có nội thất được thiết kế như căn hộ) (Motor-homes)	100	100	100
8703.21.99	- - - - Loại khác	37	37	36
8703.22	- - Loại dung tích xi lanh trên 1.000 cc nhưng không quá 1.500 cc:			
	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van):			
8703.22.19	- - - - Loại khác	100	100	80
	- - - Loại khác:			
8703.22.91	- - - - Xe cứu thương	10	10	10
8703.22.92	- - - - Ô tô nhà ở lưu động (có nội thất được thiết kế như căn hộ) (Motor-homes)	100	100	80
8703.22.99	- - - - Loại khác	37	37	29
8703.23	- - Dung tích xilanh trên 1.500 cc nhưng không quá 3.000 cc:			
8703.23.10	- - - Xe cứu thương	10	10	10
	- - - Xe tang lễ:			
8703.23.29	- - - - Loại khác	5	5	4
	- - - Xe chở phạm nhân:			

8703.23.39	- - - - Loại khác	5	5	4
8703.23.40	- - - Ô tô nhà ở lưu động (có nội thất được thiết kế như căn hộ) (Motor-homes)	100	100	80
	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van), loại khác:			
8703.23.61	- - - - Dung tích xi lanh không quá 1.800 cc	100	100	80
8703.23.62	- - - - Dung tích xi lanh trên 1.800 cc nhưng không quá 2.000 cc	100	100	80
8703.23.63	- - - - Dung tích xi lanh trên 2.000 cc nhưng không quá 2.500 cc	100	100	80
8703.23.64	- - - - Dung tích xi lanh trên 2.500 cc	100	100	80
	- - - Loại khác:			
8703.23.91	- - - - Dung tích xi lanh không quá 1.800 cc	100	100	80
8703.23.92	- - - - Dung tích xi lanh trên 1.800 cc nhưng không quá 2.000 cc	100	100	80
8703.23.93	- - - - Dung tích xi lanh trên 2.000 cc nhưng không quá 2.500 cc	100	100	80
8703.23.94	- - - - Dung tích xi lanh trên 2.500 cc	100	100	80
8703.24	- - Dung tích xi lanh trên 3.000 cc:			
8703.24.10	- - - Xe cứu thương	10	10	10
	- - - Xe tang lễ:			
8703.24.29	- - - - Loại khác	5	5	4
	- - - Xe chở phạm nhân:			
8703.24.39	- - - - Loại khác	5	5	4
	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van), loại khác:			
8703.24.51	- - - - Xe bốn bánh chủ động	100	100	80
8703.24.59	- - - - Loại khác	100	100	80
8703.24.70	- - - Ô tô nhà ở lưu động (có nội thất được thiết kế như căn hộ) (Motor-homes)	100	100	80
	- - - Loại khác:			
8703.24.91	- - - - Xe bốn bánh chủ động	100	100	80
8703.24.99	- - - - Loại khác	100	100	80
	- Xe ô tô khác, loại có động cơ đốt trong kiểu piston đốt cháy bằng sức nén (diesel hoặc bán diesel):			
8703.31	- - Dung tích xi lanh không quá 1.500 cc:			
8703.31.20	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van), loại khác	100	100	80
8703.31.40	- - - Xe cứu thương	10	10	10
8703.31.50	- - - Ô tô nhà ở lưu động (có nội thất được thiết kế như căn hộ) (Motor-homes)	100	100	80
	- - - Loại khác:			
8703.31.91	- - - - Xe bốn bánh chủ động	37	37	29
8703.31.99	- - - - Loại khác	100	100	80
8703.32	- - Dung tích xi lanh trên 1.500 cc nhưng không quá 2.500 cc:			
8703.32.10	- - - Xe cứu thương	10	10	10

	- - - Xe tang lễ:			
8703.32.29	- - - - Loại khác	5	5	4
	- - - Xe chở phạm nhân:			
8703.32.39	- - - - Loại khác	5	5	4
	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van), loại khác:			
	- - - - Loại dung tích xi lanh không quá 2.000 cc:			
8703.32.52	- - - - - Xe bốn bánh chủ động	100	100	80
8703.32.53	- - - - - Loại khác	100	100	80
	- - - - Loại khác:			
8703.32.54	- - - - - Xe bốn bánh chủ động	100	100	80
8703.32.59	- - - - - Loại khác	100	100	80
8703.32.60	- - - Ô tô nhà ở lưu động (có nội thất được thiết kế như căn hộ) (Motor-homes)	100	100	80
	- - - Loại khác:			
	- - - - Loại dung tích xi lanh không quá 2.000 cc:			
8703.32.92	- - - - - Xe bốn bánh chủ động	100	100	80
8703.32.93	- - - - - Loại khác	100	100	80
	- - - - Loại khác:			
8703.32.94	- - - - - Xe bốn bánh chủ động	100	100	80
8703.32.99	- - - - - Loại khác	100	100	80
8703.33	- - Loại dung tích xi lanh trên 2.500 cc:			
8703.33.10	- - - Xe cứu thương	10	10	10
	- - - Xe tang lễ:			
8703.33.29	- - - - Loại khác	5	5	4
	- - - Xe chở phạm nhân:			
8703.33.39	- - - - Loại khác	5	5	4
	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van), loại khác:			
	- - - - Dung tích xi lanh trên 2.500 cc nhưng không quá 3.000 cc:			
8703.33.53	- - - - - Xe bốn bánh chủ động	100	100	80
8703.33.54	- - - - - Loại khác	100	100	80
	- - - - Loại dung tích xi lanh trên 3.000 cc:			
8703.33.55	- - - - - Xe bốn bánh chủ động	100	100	80
8703.33.59	- - - - - Loại khác	100	100	80
8703.33.70	- - - Ô tô nhà ở lưu động (có nội thất được thiết kế như căn hộ) (Motor-homes)	100	100	80
	- - - Loại khác:			
8703.33.91	- - - - Xe bốn bánh chủ động	100	100	80
8703.33.99	- - - - Loại khác	100	100	80
	- Loại khác:			
8703.90	- - Xe hoạt động bằng điện:			
8703.90.11	- - - Xe cứu thương	10	10	10

8703.90.12	- - - Xe ô tô đua nhỏ	7	5	5
	- - - Loại khác:			
8703.90.19	- - - - Loại khác	7	5	5
	- - Loại khác:			
8703.90.70	- - - Ô tô (kể cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van), loại khác	100	100	100
8703.90.90	- - - Loại khác	7	5	5
87.04	Ô tô chở hàng			
8704.10	- Xe tự đổ được thiết kế để sử dụng trên các loại đường không phải đường quốc lộ:			
	- - Loại khác:			
8704.10.23	- - - Khối lượng toàn bộ theo thiết kế không quá 5 tấn	100	100	100
8704.10.24	- - - Khối lượng toàn bộ theo thiết kế trên 5 tấn nhưng không quá 10 tấn	100	100	100
8704.10.25	- - - Khối lượng toàn bộ theo thiết kế trên 10 tấn nhưng không quá 20 tấn	100	100	100
8704.10.26	- - - Khối lượng toàn bộ theo thiết kế trên 20 tấn nhưng không quá 24 tấn	100	100	100
8704.10.27	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn	10	10	10
8704.10.28	- - - Khối lượng toàn bộ theo thiết kế trên 45 tấn	10	10	10
	- Loại khác, có động cơ đốt trong kiểu piston đốt cháy bằng sức nén (diesel hoặc bán diesel):			
8704.21	- - Khối lượng toàn bộ theo thiết kế không quá 5 tấn:			
	- - - Loại khác:			
8704.21.21	- - - - Xe đông lạnh	20	20	20
8704.21.22	- - - - Xe thu gom phế thải có bộ phận nén phế thải	15	15	15
8704.21.23	- - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.21.24	- - - - Xe bọc thép để chở hàng hóa có giá trị	100	100	100
8704.21.25	- - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20
8704.21.29	- - - - Loại khác	100	100	100
8704.22	- - Khối lượng toàn bộ theo thiết kế trên 5 tấn nhưng không quá 20 tấn:			
	- - - Khối lượng toàn bộ theo thiết kế không quá 6 tấn:			
	- - - - Loại khác:			
8704.22.21	- - - - - Xe đông lạnh	20	20	20
8704.22.22	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	10	10	10
8704.22.23	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.22.24	- - - - - Xe bọc thép để chở hàng hóa có giá trị	60	60	60
8704.22.25	- - - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20
8704.22.29	- - - - - Loại khác	60	60	60
	- - - Khối lượng toàn bộ theo thiết kế trên 6 tấn nhưng không quá 20 tấn:			
	- - - - Loại khác:			
8704.22.41	- - - - - Xe đông lạnh	20	20	20

8704.22.42	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	15	15	15
8704.22.43	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.22.44	- - - - - Xe bọc thép để chở hàng hóa có giá trị	30	25	20
8704.22.45	- - - - - Xe chở bùn có thùng rời nâng hạ được	60	60	60
	- - - - - Loại khác:			
8704.22.51	- - - - - Khối lượng toàn bộ theo thiết kế trên 6 tấn nhưng không quá 10 tấn	60	60	60
8704.22.59	- - - - - Loại khác	30	25	20
8704.23	- - Khối lượng toàn bộ theo thiết kế trên 20 tấn:			
	- - - Khối lượng toàn bộ theo thiết kế không quá 24 tấn:			
	- - - - Loại khác:			
8704.23.21	- - - - - Xe đông lạnh	15	15	15
8704.23.22	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	10	10	10
8704.23.23	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.23.24	- - - - - Xe bọc thép để chở hàng hóa có giá trị	20	20	20
8704.23.25	- - - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20
8704.23.29	- - - - - Loại khác	20	20	20
	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn:			
	- - - - Loại khác:			
8704.23.61	- - - - - Xe đông lạnh	15	15	15
8704.23.62	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	10	10	10
8704.23.63	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.23.64	- - - - - Xe bọc thép để chở hàng hóa có giá trị	20	20	20
8704.23.65	- - - - - Xe chở bùn có thùng rời nâng hạ được	15	15	15
8704.23.66	- - - - - Xe tự đổ	20	20	20
8704.23.69	- - - - - Loại khác	20	20	20
	- - - Khối lượng toàn bộ theo thiết kế trên 45 tấn:			
	- - - - Loại khác:			
8704.23.81	- - - - - Xe đông lạnh	15	15	15
8704.23.82	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	10	10	10
8704.23.83	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	10	10	10
8704.23.84	- - - - - Xe bọc thép để chở hàng hóa có giá trị	10	10	10
8704.23.85	- - - - - Xe chở bùn có thùng rời nâng hạ được	10	10	10
8704.23.86	- - - - - Xe tự đổ	10	10	10
8704.23.89	- - - - - Loại khác	10	10	10
	- Loại khác, có động cơ đốt trong kiểu piston đốt cháy bằng tia lửa điện:			
8704.31	- - Khối lượng toàn bộ theo thiết kế không quá 5 tấn:			
	- - - Loại khác:			
8704.31.21	- - - - Xe đông lạnh	20	20	20
8704.31.22	- - - - Xe thu gom phế thải có bộ phận nén phế thải	15	15	15
8704.31.23	- - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.31.24	- - - - Xe bọc thép để chở hàng hóa có giá trị	100	100	100
8704.31.25	- - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20

8704.31.29	- - - - Loại khác	100	100	100
8704.32	- - Khối lượng toàn bộ theo thiết kế trên 5 tấn:			
	- - - Khối lượng toàn bộ theo thiết kế không quá 6 tấn:			
	- - - - Loại khác:			
8704.32.21	- - - - - Xe đông lạnh	20	20	20
8704.32.22	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	15	15	15
8704.32.23	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.32.24	- - - - - Xe bọc thép để vận chuyển hàng hóa có giá trị	60	60	60
8704.32.25	- - - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20
8704.32.29	- - - - - Loại khác	60	60	60
	- - - Khối lượng toàn bộ theo thiết kế trên 6 tấn nhưng không quá 20 tấn:			
	- - - - Loại khác:			
8704.32.41	- - - - - Xe đông lạnh	15	15	15
8704.32.42	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	15	15	15
8704.32.43	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	10	10	10
8704.32.44	- - - - - Xe bọc thép để chở hàng hóa có giá trị	30	25	20
8704.32.45	- - - - - Xe chở bùn có thùng rời nâng hạ được	60	60	60
	- - - - - Loại khác:			
8704.32.46	- - - - - Khối lượng toàn bộ theo thiết kế trên 6 tấn nhưng không quá 10 tấn	60	60	60
8704.32.49	- - - - - Loại khác	30	25	20
	- - - Khối lượng toàn bộ theo thiết kế trên 20 tấn nhưng không quá 24 tấn:			
	- - - - Loại khác:			
8704.32.61	- - - - - Xe đông lạnh	15	15	15
8704.32.62	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	10	10	10
8704.32.63	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.32.64	- - - - - Xe bọc thép để chở hàng hóa có giá trị	20	20	20
8704.32.65	- - - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20
8704.32.69	- - - - - Loại khác	20	20	20
	- - - Khối lượng toàn bộ theo thiết kế trên 24 tấn nhưng không quá 45 tấn:			
	- - - - Loại khác:			
8704.32.81	- - - - - Xe đông lạnh	15	15	15
8704.32.82	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	15	15	15
8704.32.83	- - - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.32.84	- - - - - Xe bọc thép để chở hàng hóa có giá trị	20	20	20
8704.32.85	- - - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20
8704.32.86	- - - - - Xe tự đổ	20	20	20
8704.32.89	- - - - - Loại khác	20	20	20
	- - - Khối lượng toàn bộ theo thiết kế trên 45 tấn:			
	- - - - Loại khác:			
8704.32.93	- - - - - Xe đông lạnh	15	15	15
8704.32.94	- - - - - Xe thu gom phế thải có bộ phận nén phế thải	15	15	15

8704.32.95	- - - - Xe xi téc; xe chở xi măng kiểu bồn	15	15	15
8704.32.96	- - - - Xe bọc thép để chở hàng hóa có giá trị	20	20	20
8704.32.97	- - - - Xe chở bùn có thùng rời nâng hạ được	20	20	20
8704.32.98	- - - - Xe tự đổ	20	20	20
870432.99	- - - - Loại khác	20	20	20
8704.90	- Loại khác:			
	- - Loại khác:			
8704.90.91	- - - Khối lượng toàn bộ theo thiết kế không quá 5 tấn	100	100	100
8704.90.92	- - - Khối lượng toàn bộ theo thiết kế trên 5 tấn nhưng không quá 10 tấn	60	60	60
8704.90.93	- - - Khối lượng toàn bộ theo thiết kế trên 10 tấn nhưng không quá 20 tấn	60	60	60
8704.90.94	- - - Khối lượng toàn bộ theo thiết kế trên 20 tấn nhưng không quá 45 tấn	20	20	20
8704.90.99	- - - Loại khác	20	20	20
87.05	Xe chuyên dùng có động cơ, trừ các loại được thiết kế chủ yếu dùng để chở người hay hàng hóa (ví dụ, xe cứu hộ, xe cần cẩu, xe cứu hỏa, xe trộn bê tông, xe quét đường, xe phun tưới, xe sửa chữa lưu động, xe chiếu chụp X-quang).			
8705.10.00	- Xe cần cẩu	0	0	0
8705.20.00	- Xe cần trục khoan	0	0	0
8705.30.00	- Xe cứu hỏa	0	0	0
8705.40.00	- Xe trộn bê tông	0	0	0
8705.90	- Loại khác:			
8705.90.50	- - Xe làm sạch đường; xe hút bùn, bể phốt; xe cứu thương lưu động; xe phun tưới các loại	0	0	0
8705.90.90	- - Loại khác	0	0	0
87.06.	Khung gầm đã lắp động cơ, dùng cho xe có động cơ thuộc các nhóm từ 87.01 đến 87.05.			
	- Dùng cho xe thuộc nhóm 87.01:			
8706.00.11	- - Dùng cho máy kéo nông nghiệp thuộc phân nhóm 8701.10 hoặc 8701.90	5	5	4
8706.00.19	- - Loại khác	5	5	4
	- Dùng cho xe thuộc nhóm 87.02:			
8706.00.21	- - Xe ô tô (bao gồm cả xe limousine kéo dài nhưng không bao gồm xe khách, xe buýt, mini buýt hoặc xe van)	20	20	20
8706.00.29	- - Loại khác	20	20	20
	- Dùng cho xe thuộc nhóm 87.03:			
8706.00.31	- - Dùng cho xe ô tô đua nhỏ (go-karts) và xe chơi gôn (golf cars), kể cả xe phục vụ sân gôn (golf buggies)	30	25	20
8706.00.32	- - Dùng cho xe cứu thương	30	25	20
8706.00.33	- - Dùng cho xe ô tô (bao gồm cả xe chở người có khoang chở hành lý chung (station wagons), SUVs và xe thể thao, nhưng không kể xe van)	30	25	20
8706.00.39	- - Loại khác	30	25	20
8706.00.40	- Dùng cho xe thuộc nhóm 87.04	5	5	5

8706.00.50	- Dừng cho xe thuộc nhóm 87.05	5	5	4
87.07	Thân xe (kể cả ca-bin), dừng cho xe có động cơ thuộc các nhóm từ 87.01 đến 87.05.			
8707.10	- Dừng cho xe thuộc nhóm 87.03:			
8707.10.10	- - Dừng cho xe ô tô đua nhỏ (go-karts) và xe chơi gôn (golf cars), kể cả xe phục vụ sân gôn (golf buggies)	30	25	20
8707.10.20	- - Dừng cho xe cứu thương	30	25	20
8707.10.90	- - Loại khác	30	25	20
8707.90	- Loại khác:			
8707.90.10	- - Dừng cho xe thuộc nhóm 87.01	5	5	4
	- - Dừng cho xe thuộc nhóm 87.02:			
8707.90.21	- - - Xe ô tô (bao gồm cả xe limousine kéo dài nhưng không bao gồm xe khách, xe buýt, mini buýt hoặc xe van)	5	5	5
8707.90.29	- - - Loại khác	5	5	5
8707.90.30	- - Dừng cho xe thuộc nhóm 87.05	5	5	4
8707.90.90	- - Loại khác	5	5	5
87.08	Bộ phận và phụ kiện của xe có động cơ thuộc các nhóm từ 87.01 đến 87.05.			
8708.10	- Thanh chắn chống va đập (ba đờ xốc) và bộ phận của nó:			
8708.10.10	- - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.10.90	- - Loại khác	7	5	0
	- Bộ phận và phụ kiện khác của thân xe (kể cả ca-bin):			
8708.21.00	- - Dây đai an toàn	7	0	0
8708.29	- - Loại khác:			
	- - - Các bộ phận của cửa xe:			
8708.29.11	- - - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.29.12	- - - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.29.14	- - - - Dừng cho xe thuộc nhóm 87.02 hoặc 87.04	7	5	0
8708.29.19	- - - - Loại khác	7	5	0
8708.29.20	- - - Bộ phận của dây đai an toàn	7	5	0
	- - - Loại khác:			
8708.29.92	- - - - Dừng cho xe thuộc nhóm 87.01	7	5	0
	- - - - Dừng cho xe thuộc nhóm 87.03:			
8708.29.93	- - - - - Phụ kiện trang trí nội thất; chắn bùn	7	5	0
8708.29.94	- - - - - Thanh chống nắp ca pô	7	5	0
8708.29.95	- - - - - Loại khác	7	5	0
	- - - - Dừng cho xe thuộc nhóm 87.02 hoặc 87.04:			
8708.29.96	- - - - - Phụ kiện trang trí nội thất; chắn bùn	7	5	0
8708.29.97	- - - - - Thanh chống nắp ca pô	7	5	0
8708.29.98	- - - - - Loại khác	7	5	0
8708.29.99	- - - - Loại khác	7	5	0
8708.30	- Phanh và trợ lực phanh; bộ phận của nó:			
8708.30.10	- - Dừng cho xe thuộc nhóm 87.01	7	5	0

	- - Dừng cho xe thuộc nhóm 87.03:			
8708.30.21	- - - Phanh trống, phanh đĩa hoặc phanh hơi	7	5	0
8708.30.29	- - - Loại khác	7	5	0
8708.30.30	- - Phanh trống, phanh đĩa hoặc phanh hơi cho xe thuộc nhóm 87.02 hoặc 87.04	7	5	0
8708.30.90	- - Loại khác	7	5	0
8708.40	- Hộp số và bộ phận của chúng:			
	- - Hộp số, chưa lắp hoàn chỉnh:			
8708.40.11	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.40.13	- - - Dừng cho xe thuộc nhóm 87.04 hoặc 87.05	7	5	0
8708.40.14	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.40.19	- - - Loại khác	7	5	0
	- - Hộp số, đã lắp ráp hoàn chỉnh:			
8708.40.25	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.40.26	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.40.27	- - - Dừng cho xe thuộc nhóm 87.04 hoặc 87.05	7	5	0
8708.40.29	- - - Loại khác	7	5	0
	- - Bộ phận:			
8708.40.91	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.40.92	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.40.99	- - - Loại khác	7	5	0
8708.50	- Cầu chủ động có vi sai, có hoặc không kèm theo chi tiết khác của cụm hộp số, và các cầu bị động; các bộ phận của chúng:			
	- - Chưa lắp ráp hoàn chỉnh:			
8708.50.11	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.50.13	- - - Dừng cho xe thuộc nhóm 87.04 hoặc nhóm 87.05	7	5	0
8708.50.15	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.50.19	- - - Loại khác	7	5	0
	- - Đã lắp ráp hoàn chỉnh:			
8708.50.25	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.50.26	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.50.27	- - - Dừng cho xe thuộc nhóm 87.04 hoặc nhóm 87.05	7	5	0
8708.50.29	- - - Loại khác	7	5	0
	- - Bộ phận:			
	- - - Dừng cho xe thuộc nhóm 87.01:			
8708.50.91	- - - - Bánh răng vành khăn và bánh răng quả dứa (bộ bánh răng vi sai)	7	5	0
8708.50.92	- - - - Loại khác	7	5	0
8708.50.93	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.50.99	- - - Loại khác	7	5	0
8708.70	- Cụm bánh xe và bộ phận và phụ kiện của chúng:			
	- - Ốp đầu trục bánh xe:			
8708.70.15	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.70.16	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0

8708.70.17	- - - Dừng cho xe thuộc nhóm 87.02 hoặc 87.04	7	5	0
8708.70.19	- - - Loại khác	7	5	0
	- - Bánh xe đã được lắp lốp:			
8708.70.21	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.70.22	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.70.29	- - - Loại khác	7	5	0
	- - Bánh xe chưa được lắp lốp:			
8708.70.31	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.70.32	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.70.39	- - - Loại khác	7	5	0
	- - Loại khác:			
8708.70.95	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.70.96	- - - Dừng cho xe thuộc nhóm 87.02 hoặc 87.04	7	5	0
8708.70.97	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.70.99	- - - Loại khác	7	5	0
8708.80	- Hệ thống giảm chấn và bộ phận của nó (kể cả giảm sóc):			
	- - Hệ thống giảm chấn:			
8708.80.15	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.80.16	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.80.17	- - - Dừng cho xe thuộc phân nhóm 8704.10 hoặc nhóm 87.05	7	5	0
8708.80.19	- - - Loại khác	7	5	0
	- - Bộ phận:			
8708.80.91	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.80.92	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.80.99	- - - Loại khác	7	5	0
	- Các bộ phận và phụ kiện khác:			
8708.91	- - Kết nước làm mát và bộ phận của chúng:			
	- - - Kết nước làm mát:			
8708.91.15	- - - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.91.16	- - - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.91.17	- - - - Dừng cho xe thuộc nhóm 87.02 hoặc nhóm 87.04	7	5	0
8708.91.19	- - - - Loại khác	7	5	0
	- - - Bộ phận:			
8708.91.91	- - - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.91.92	- - - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.91.99	- - - - Loại khác	7	5	0
8708.92	- - Ống xả và bộ giảm thanh; bộ phận của nó:			
8708.92.10	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.92.20	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.92.40	- - - Dừng cho xe thuộc nhóm 87.02 hoặc 87.04	7	5	0
8708.92.90	- - - Loại khác	7	5	0
8708.93	- - Bộ ly hợp và các bộ phận của nó:			
8708.93.50	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.93.60	- - - Dừng cho xe thuộc nhóm 87.03	7	5	0

8708.93.70	- - - Dừng cho xe thuộc nhóm 87.04 hoặc 87.05	7	5	0
8708.93.90	- - - Loại khác	7	5	0
8708.94	- - Vô lăng, trụ lái và cơ cấu lái; bộ phận của nó:			
8708.94.10	- - - Vô lăng lắp với túi khí hoàn chỉnh	7	5	0
	- - - Loại khác:			
8708.94.94	- - - - Dừng cho xe thuộc nhóm 87.01	7	5	0
8708.94.95	- - - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.94.99	- - - - Loại khác	7	5	0
8708.95	- - Túi khí an toàn lắp với hệ thống bơm phồng; bộ phận của nó:			
8708.95.10	- - - Túi khí an toàn lắp với hệ thống bơm phồng	7	5	0
8708.95.90	- - - Bộ phận	7	5	0
8708.99	- - Loại khác:			
8708.99.10	- - - Dừng cho xe thuộc nhóm 87.01	7	5	0
	- - - Dừng cho xe thuộc nhóm 87.02, 87.03 hoặc 87.04:			
	- - - - Thùng nhiên liệu và bộ phận của chúng:			
8708.99.21	- - - - - Thùng nhiên liệu	7	5	0
8708.99.23	- - - - - Bộ phận	7	5	0
8708.99.30	- - - - Chân ga (bàn đạp ga), chân phanh (bàn đạp phanh) hoặc chân côn (bàn đạp côn)	7	5	0
8708.99.40	- - - - Giá đỡ hoặc khay đỡ bình ắc qui và khung của nó	7	5	0
8708.99.50	- - - - Vỏ két nước làm mát	7	5	0
	- - - - Khung xe hoặc các bộ phận của chúng:			
8708.99.61	- - - - - Dừng cho xe thuộc nhóm 87.02	7	5	0
8708.99.62	- - - - - Dừng cho xe thuộc nhóm 87.03	7	5	0
8708.99.63	- - - - - Dừng cho xe thuộc nhóm 87.04	7	5	0
8708.99.70	- - - - Loại khác	7	5	0
8708.99.90	- - - Loại khác	7	5	0
87.09	Xe vận chuyển, loại tự hành, không lắp kèm thiết bị nâng hạ hoặc cặp giữ, thuộc loại dừng trong nhà máy, kho hàng, bến cảng hoặc sân bay để vận chuyển hàng hóa trong phạm vi gần; máy kéo loại dừng trong sân ga xe lửa; bộ phận của các loại xe kể trên.			
	- Xe:			
8709.11.00	- - Loại chạy điện	0	0	0
8709.19.00	- - Loại khác	0	0	0
8709.90.00	- Bộ phận	0	0	0
8710.00.00	Xe tăng và các loại xe chiến đấu bọc thép khác, loại cơ giới, có hoặc không lắp kèm vũ khí, và bộ phận của các loại xe này.	*	*	*
87.11	Mô tô (kể cả xe gắn máy có bàn đạp (moped)) và xe đạp có gắn động cơ phụ trợ, có hoặc không có thùng xe bên cạnh; mô tô thùng.			
8711.10	- Có động cơ đốt trong kiểu piston với dung tích xi lanh không quá 50 cc:			

	- - Dạng CKD:			
8711.10.12	- - - Xe gắn máy có bàn đạp (moped) và xe đạp có động cơ	7	5	5
8711.10.13	- - - Xe mô tô khác và xe scooter	7	5	5
8711.10.19	- - - Loại khác	30	25	20
	- - Loại khác:			
8711.10.92	- - - Xe gắn máy có bàn đạp (moped) và xe đạp có động cơ	7	5	5
8711.10.93	- - - Xe mô tô khác và xe scooter	7	5	5
8711.10.99	- - - Loại khác	30	25	20
8711.20	- Có động cơ đốt trong kiểu piston với dung tích xi lanh trên 50 cc nhưng không quá 250 cc:			
8711.20.10	- - Xe mô tô địa hình	30	25	20
8711.20.20	- - Xe gắn máy có bàn đạp (moped) và xe đạp có động cơ	7	5	5
	- - Loại khác, dạng CKD:			
	- - - Mô tô (có hoặc không có thùng xe bên cạnh), bao gồm cả xe scooter:			
8711.20.31	- - - - Loại dung tích xi lanh trên 150 cc nhưng không quá 200 cc	30	25	20
8711.20.32	- - - - Loại dung tích xi lanh trên 200 cc nhưng không quá 250 cc	30	25	20
8711.20.39	- - - - Loại khác	7	5	5
	- - - Loại khác:			
8711.20.45	- - - - Loại có dung tích xi lanh không quá 200 cc	7	5	5
8711.20.49	- - - - Loại khác	7	5	5
	- - Loại khác:			
	- - - Mô tô (có hoặc không có thùng xe bên cạnh), bao gồm cả xe scooter:			
8711.20.51	- - - - Loại dung tích xi lanh trên 150 cc nhưng không quá 200 cc	30	25	20
8711.20.52	- - - - Loại dung tích xi lanh trên 200 cc nhưng không quá 250 cc	100	100	100
8711.20.59	- - - - Loại khác	7	5	5
8711.20.90	- - - Loại khác	7	5	5
8711.30	- Có động cơ đốt trong kiểu piston với dung tích xi lanh trên 250 cc nhưng không quá 500 cc:			
8711.30.10	- - Xe mô tô địa hình	30	25	20
8711.30.30	- - Loại khác, dạng CKD	30	25	20
8711.30.90	- - Loại khác	30	25	20
8711.40	- Có động cơ đốt trong kiểu piston với dung tích xi lanh trên 500 cc nhưng không quá 800 cc:			
8711.40.10	- - Xe mô tô địa hình	30	25	20
8711.40.20	- - Loại khác, dạng CKD	30	25	20
8711.40.90	- - Loại khác	100	100	100
8711.50	- Có động cơ đốt trong kiểu piston với dung tích xi lanh trên 800 cc:			
8711.50.20	- - Dạng CKD	30	25	20
8711.50.90	- - Loại khác	30	25	20
8711.90	- Loại khác:			

8711.90.40	- - Xe mô tô 3 bánh (loại xe gắn thùng bên cạnh)	30	25	20
	- - Loại khác, dạng CKD:			
8711.90.51	- - - Xe mô tô điện	7	5	5
8711.90.52	- - - Loại khác, có dung tích xi lanh không quá 200cc	7	5	5
8711.90.53	- - - Loại khác, có dung tích xi lanh trên 200cc nhưng không quá 500cc	7	5	5
8711.90.54	- - - Loại khác, có dung tích xi lanh trên 500cc	7	5	5
	- - Loại khác:			
8711.90.91	- - - Xe mô tô điện	7	5	5
8711.90.99	- - - Loại khác	7	5	5
87.12	Xe đạp hai bánh và xe đạp khác (kể cả xe xích lô ba bánh chở hàng), không lắp động cơ.			
8712.00.10	- Xe đạp đua	0	0	0
8712.00.20	- Xe đạp được thiết kế dành cho trẻ em	7	5	5
8712.00.30	- Xe đạp khác	7	5	5
8712.00.90	- Loại khác	7	5	5
87.13	Các loại xe dành cho người tàn tật, có hoặc không lắp động cơ hoặc cơ cấu đẩy cơ khí khác.			
8713.10.00	- Loại không có cơ cấu đẩy cơ khí	0	0	0
8713.90.00	- Loại khác	0	0	0
87.14	Bộ phận và phụ kiện của xe thuộc các nhóm từ 87.11 đến 87.13.			
8714.10	- Cửa mô tô (kể cả xe gắn máy có bàn đạp (moped)):			
8714.10.10	- - Yên xe	7	5	5
8714.10.20	- - Nan hoa và ốc bắt đầu nan hoa	30	25	20
8714.10.90	- - Loại khác	30	25	20
8714.20	- Cửa xe dành cho người tàn tật:			
	- - Bánh xe nhỏ:			
8714.20.11	- - - Có đường kính (kể cả lốp) trên 75 mm nhưng không quá 100 mm, với điều kiện là chiều rộng của bánh xe hoặc lốp lắp vào không dưới 30 mm	0	0	0
8714.20.12	- - - Có đường kính (kể cả lốp) trên 100 mm nhưng không quá 250 mm, với điều kiện là chiều rộng của bánh xe hoặc lốp lắp vào không dưới 30 mm	0	0	0
8714.20.19	- - - Loại khác	0	0	0
8714.20.90	- - Loại khác	0	0	0
	- Loại khác:			
8714.91	- - Khung xe và cang xe, và các bộ phận của chúng:			
8714.91.10	- - - Dành cho xe đạp thuộc phân nhóm 8712.00.20	30	25	20
	- - - Loại khác:			
8714.91.91	- - - - Bộ phận của phuộc xe đạp	30	25	20
8714.91.99	- - - - Loại khác	30	25	20
8714.92	- - Vành bánh xe và nan hoa:			
8714.92.10	- - - Dành cho xe đạp thuộc phân nhóm 8712.00.20	30	25	20

8714.92.90	- - - Loại khác	30	25	20
8714.93	- - Moay ơ, trừ moay ơ kèm phanh (coaster braking hub) và phanh moay ơ, và lốp xe:			
8714.93.10	- - - Dừng cho xe thuộc phân nhóm 8712.00.20	30	25	20
8714.93.90	- - - Loại khác	30	25	20
8714.94	- - Phanh, kể cả moay ơ kèm phanh (coaster braking hub) và phanh moay ơ, và các bộ phận của chúng:			
8714.94.10	- - - Dừng cho xe đạp thuộc phân nhóm 8712.00.20	30	25	20
8714.94.90	- - - Loại khác	30	25	20
8714.95	- - Yên xe:			
8714.95.10	- - - Dừng cho xe đạp thuộc phân nhóm 8712.00.20	30	25	20
8714.95.90	- - - Loại khác	30	25	20
8714.96	- - Pê đan và đuôi đĩa, và bộ phận của chúng:			
8714.96.10	- - - Dừng cho xe đạp thuộc phân nhóm 8712.00.20	30	25	20
8714.96.90	- - - Loại khác	30	25	20
8714.99	- - Loại khác:			
	- - - Dừng cho xe đạp thuộc phân nhóm 8712.00.20:			
8714.99.11	- - - - Tay lái, cọc lái, chắn bùn, chi tiết phản xạ, giá đỡ, cáp điều khiển, giá hoặc vấu bắt đèn; phụ kiện khác	30	25	20
8714.99.12	- - - - Bánh xích và trục khuỷu; bộ phận khác	30	25	20
	- - - Loại khác:			
8714.99.91	- - - - Tay lái, cọc lái, chắn bùn, chi tiết phản xạ, giá đỡ, cáp điều khiển, giá hoặc vấu bắt đèn; phụ kiện khác	30	25	20
8714.99.92	- - - - Bánh xích và trục khuỷu; bộ phận khác	30	25	20
8715.00.00	Xe đẩy trẻ em và bộ phận của chúng.	7	5	0
87.16	Rơ-moóc và sơ mi rơ-moóc; xe khác, không có cơ cấu đẩy cơ khí; các bộ phận của chúng.			
8716.10.00	- Rơ-moóc và sơ mi rơ-moóc loại nhà lưu động, dùng làm nhà ở hoặc cắm trại	5	0	0
8716.20.00	- Rơ-moóc và sơ mi rơ-moóc loại tự bốc hoặc dỡ hàng dùng trong nông nghiệp	0	0	0
	- Rơ-moóc và sơ mi rơ-moóc khác dùng để vận chuyển hàng hóa:			
8716.31.00	- - Rơ-moóc và sơ mi rơ-moóc gắn xi téc	0	0	0
8716.39	- - Loại khác:			
8716.39.40	- - - Rơ-moóc và sơ mi rơ-moóc dùng trong nông nghiệp	0	0	0
	- - - Loại khác:			
8716.39.91	- - - - Có khối lượng hàng chuyên chở theo thiết kế (payload) trên 200 tấn	0	0	0
8716.39.99	- - - - Loại khác	5	0	0
8716.40.00	- Rơ-moóc và sơ mi rơ-moóc khác	0	0	0
8716.80	- Xe khác:			
8716.80.10	- - Xe kéo và xe đẩy, xe kéo, xe đẩy bằng tay để chở hàng và các loại xe tương tự được vận hành bằng tay sử dụng trong các nhà máy hay phân xưởng, trừ xe cút kít	7	5	0
8716.80.20	- - Xe cút kít	7	5	0

8716.80.90	- - Loại khác	7	5	0
8716.90	- Bộ phận:			
	- - Dùng cho xe rơ-moóc và sơ mi rơ-moóc:			
8716.90.13	- - - Dùng cho hàng hóa thuộc phân nhóm 8716.20	0	0	0
8716.90.19	- - - Loại khác	0	0	0
	- - Dùng cho xe khác:			
	- - - Dùng cho hàng hóa thuộc phân nhóm 8716.80.10 hoặc 8716.80.20:			
8716.90.92	- - - - Bánh xe, có đường kính (kể cả lốp) trên 100mm nhưng không quá 250mm có độ rộng của bánh xe hoặc đã lắp lốp lớn hơn 30mm	0	0	0
8716.90.93	- - - - Loại khác	0	0	0
	- - - Loại khác:			
8716.90.94	- - - - Nan hoa và ốc bắt đầu nan hoa	0	0	0
8716.90.95	- - - - Bánh xe, dùng cho hàng hóa thuộc phân nhóm 8716.80.90, có đường kính (kể cả lốp) trên 100mm nhưng không quá 250mm có độ rộng của bánh xe hoặc đã lắp lốp lớn hơn 30mm	0	0	0
8716.90.96	- - - - Loại bánh xe khác	0	0	0
8716.90.99	- - - - Loại khác	0	0	0
	Chương 88 - Phương tiện bay, tàu vũ trụ, và các bộ phận của chúng			
8801.00.00	Khí cầu và khinh khí cầu điều khiển được; tàu lượn, tàu lượn treo và các phương tiện bay khác không dùng động cơ.	0	0	0
88.02	Phương tiện bay khác (ví dụ, trực thăng, máy bay); tàu vũ trụ (kể cả vệ tinh) và tàu bay trong quỹ đạo và phương tiện đẩy để phóng tàu vũ trụ.			
	- Trực thăng:			
8802.11.00	- - Trọng lượng không tải không quá 2.000 kg	0	0	0
8802.12.00	- - Trọng lượng không tải trên 2.000 kg	0	0	0
8802.20	- Máy bay và phương tiện bay khác, có trọng lượng không tải không quá 2.000 kg:			
8802.20.10	- - Máy bay	0	0	0
8802.20.90	- - Loại khác	0	0	0
8802.30	- Máy bay và phương tiện bay khác, có trọng lượng không tải trên 2.000 kg nhưng không quá 15.000kg:			
8802.30.10	- - Máy bay	0	0	0
8802.30.90	- - Loại khác	0	0	0
8802.40	- Máy bay và phương tiện bay khác, có trọng lượng không tải trên 15.000kg:			
8802.40.10	- - Máy bay	0	0	0
8802.40.90	- - Loại khác	0	0	0
8802.60.00	- Tàu vũ trụ (kể cả vệ tinh) và tàu bay trong quỹ đạo và phương tiện đẩy để phóng tàu vũ trụ	0	0	0

88.03	Các bộ phận của các mặt hàng thuộc nhóm 88.01 hoặc 88.02.			
8803.10.00	- Cánh quạt và rôto và các bộ phận của chúng	0	0	0
8803.20.00	- Càng, bánh và các bộ phận của chúng	0	0	0
8803.30.00	- Các bộ phận khác của máy bay hoặc trực thăng	0	0	0
8803.90	- Loại khác:			
8803.90.10	- - Cửa vệ tinh viễn thông	0	0	0
8803.90.20	- - Cửa khí cầu, tàu lượn hoặc điều	0	0	0
8803.90.90	- - Loại khác	0	0	0
88.04	Dù (kể cả dù điều khiển được và dù lượn) và dù xoay; các bộ phận và phụ kiện của chúng.			
8804.00.10	- Dù xoay và bộ phận của chúng	0	0	0
8804.00.90	- Loại khác	0	0	0
88.05	Thiết bị phóng dùng cho phương tiện bay; dàn hãm tốc độ dùng cho tàu sân bay hoặc thiết bị tương tự; thiết bị huấn luyện bay mặt đất; các bộ phận của các thiết bị trên.			
8805.10.00	- Thiết bị phóng dùng cho phương tiện bay và các bộ phận của chúng; dàn hãm tốc độ dùng cho tàu sân bay hoặc thiết bị tương tự và các bộ phận của chúng	0	0	0
	- Thiết bị huấn luyện bay mặt đất và các bộ phận của chúng:			
8805.21.00	- - Thiết bị mô phỏng tập trận trên không và các bộ phận của chúng	0	0	0
8805.29	- - Loại khác:			
8805.29.10	- - - Thiết bị huấn luyện bay mặt đất	0	0	0
8805.29.90	- - - Loại khác	0	0	0
	Chương 89 - Tàu thủy, thuyền và các kết cấu nổi			
89.01	Tàu thủy chở khách, du thuyền, phà, tàu thủy chở hàng, xà lan và các tàu thuyền tương tự để vận chuyển người hoặc hàng hóa.			
8901.10	- Tàu thủy chở khách, du thuyền và các tàu thuyền tương tự được thiết kế chủ yếu để vận chuyển người; phà các loại:			
8901.10.10	- - Tổng dung tích (gross tonnage) không quá 26	0	0	0
8901.10.20	- - Tổng dung tích (gross tonnage) trên 26 nhưng không quá 500	0	0	0
8901.10.60	- - Tổng dung tích (gross tonnage) trên 500 nhưng không quá 1.000	0	0	0
8901.10.70	- - Tổng dung tích (gross tonnage) trên 1.000 nhưng không quá 4.000	0	0	0
8901.10.80	- - Tổng dung tích (gross tonnage) trên 4.000 nhưng không quá 5.000	0	0	0
8901.10.90	- - Tổng dung tích (gross tonnage) trên 5.000	0	0	0
8901.20	- Tàu chở chất lỏng hoặc khí hóa lỏng:			
8901.20.50	- - Tổng dung tích (gross tonnage) không quá 5.000	0	0	0
8901.20.70	- - Tổng dung tích (gross tonnage) trên 5.000 nhưng không	0	0	0

	quá 50.000			
8901.20.80	- - Tổng dung tích (gross tonnage) trên 50.000	0	0	0
8901.30	- Tàu thuyền đông lạnh, trừ loại thuộc phân nhóm 8901.20:			
8901.30.50	- - Tổng dung tích (gross tonnage) không quá 5.000	0	0	0
8901.30.70	- - Tổng dung tích (gross tonnage) trên 5.000 nhưng không quá 50.000	0	0	0
8901.30.80	- - Tổng dung tích (gross tonnage) trên 50.000	0	0	0
8901.90	- Tàu thuyền khác để vận chuyển hàng hóa và tàu thuyền khác để vận chuyển cả người và hàng hóa:			
	- - Không có động cơ đẩy:			
8901.90.11	- - - Tổng dung tích (gross tonnage) không quá 26	0	0	0
8901.90.12	- - - Tổng dung tích (gross tonnage) trên 26 nhưng không quá 500	0	0	0
8901.90.14	- - - Tổng dung tích (gross tonnage) trên 500	0	0	0
	- - Có động cơ đẩy:			
8901.90.31	- - - Tổng dung tích (gross tonnage) không quá 26	0	0	0
8901.90.32	- - - Tổng dung tích (gross tonnage) trên 26 nhưng không quá 500	0	0	0
8901.90.33	- - - Tổng dung tích (gross tonnage) trên 500 nhưng không quá 1.000	0	0	0
8901.90.34	- - - Tổng dung tích (gross tonnage) trên 1.000 nhưng không quá 4.000	0	0	0
8901.90.35	- - - Tổng dung tích (gross tonnage) trên 4.000 nhưng không quá 5.000	0	0	0
8901.90.36	- - - Tổng dung tích (gross tonnage) trên 5.000 nhưng không quá 50.000	0	0	0
8901.90.37	- - - Tổng dung tích (gross tonnage) trên 50.000	0	0	0
89.02	Tàu thuyền đánh bắt thủy sản; tàu chế biến và các loại tàu khác dùng cho chế biến hay bảo quản thủy sản đánh bắt.			
	- Tàu thuyền đánh bắt thủy sản:			
8902.00.21	- - Tổng dung tích (gross tonnage) không quá 26	10	10	10
8902.00.22	- - Tổng dung tích (gross tonnage) trên 26 nhưng dưới 40	10	10	10
8902.00.23	- - Tổng dung tích (gross tonnage) từ 40 trở lên nhưng không quá 250	10	10	10
8902.00.24	- - Tổng dung tích (gross tonnage) trên 250 nhưng không quá 1.000	0	0	0
8902.00.25	- - Tổng dung tích (gross tonnage) trên 1.000 nhưng không quá 4.000	0	0	0
8902.00.26	- - Tổng dung tích (gross tonnage) trên 4.000	0	0	0
	- Loại khác:			
8902.00.91	- - Tổng dung tích (gross tonnage) không quá 26	10	10	10
8902.00.92	- - Tổng dung tích (gross tonnage) trên 26 nhưng dưới 40	10	10	10
8902.00.93	- - Tổng dung tích (gross tonnage) từ 40 trở lên nhưng không quá 250	10	10	10
8902.00.94	- - Tổng dung tích (gross tonnage) trên 250 nhưng không quá 1.000	0	0	0
8902.00.95	- - Tổng dung tích (gross tonnage) trên 1.000 nhưng không quá 4.000	0	0	0

8902.00.96	- - Tổng dung tích (gross tonnage) trên 4.000	0	0	0
89.03	Du thuyền hạng nhẹ và các loại tàu thuyền khác phục vụ nghỉ ngơi, giải trí hoặc thể thao; thuyền dùng mái chèo và canô.			
8903.10.00	- Loại có thể bơm hơi hoặc tự bơm hơi được	0	0	0
	- Loại khác:			
8903.91.00	- - Thuyền buồm, có hoặc không có động cơ phụ trợ	0	0	0
8903.92.00	- - Thuyền máy, trừ loại thuyền máy có gắn máy bên ngoài	0	0	0
8903.99.00	- - Loại khác	0	0	0
89.04	Tàu kéo và tàu đẩy.			
8904.00.10	- Tổng dung tích (gross tonnage) không quá 26	0	0	0
	- Tổng dung tích (gross tonnage) trên 26:			
8904.00.31	- - Dùng cho loại có công suất không quá 4.000 hp	0	0	0
8904.00.39	- - Loại khác	0	0	0
89.05	Tàu đèn hiệu, tàu cứu hỏa, tàu hút nạo vét (tàu cuốc), cần cầu nổi và tàu thuyền khác mà tính năng di động trên mặt nước chỉ nhằm bổ sung cho chức năng chính của các tàu thuyền này; ụ nổi sửa chữa tàu; dàn khoan hoặc dàn sản xuất nổi hoặc nửa nổi nửa chìm.			
8905.10.00	- Tàu hút nạo vét (tàu cuốc)	0	0	0
8905.20.00	- Dàn khoan hoặc dàn sản xuất nổi hoặc nửa nổi nửa chìm	0	0	0
8905.90	- Loại khác:			
8905.90.10	- - Ụ nổi sửa chữa tàu	0	0	0
8905.90.90	- - Loại khác	0	0	0
89.06	Tàu thuyền khác, kể cả tàu chiến và xuồng cứu sinh trừ thuyền dùng mái chèo.			
8906.10.00	- Tàu chiến	0	0	0
8906.90	- Loại khác:			
8906.90.10	- - Có lượng giãn nước không quá 30 tấn	0	0	0
8906.90.20	- - Có lượng giãn nước trên 30 tấn nhưng không quá 300 tấn	0	0	0
8906.90.90	- - Loại khác	0	0	0
89.07	Kết cấu nổi khác (ví dụ, bè mảng, thùng chứa chất lỏng, ketxon giếng kín, cầu lên bờ, các loại phao nổi và mốc hiệu).			
8907.10.00	- Bè mảng có thể bơm hơi	0	0	0
8907.90	- Loại khác:			
8907.90.10	- - Các loại phao nổi (buoys)	0	0	0
8907.90.90	- - Loại khác	0	0	0
8908.00.00	Tàu thuyền và kết cấu nổi khác để phá dỡ.	0	0	0
	Chương 90 - Dụng cụ, thiết bị quang học, nhiếp ảnh, điện			

	ảnh, đo lường, kiểm tra, chính xác, y tế hoặc phẫu thuật; các bộ phận và phụ kiện của chúng			
90.01	Sợi quang và bó sợi quang; cáp sợi quang trừ các loại thuộc nhóm 85.44; vật liệu phân cực dạng tấm và lá; thấu kính (kể cả thấu kính áp tròng), lăng kính, gương và các bộ phận quang học khác, bằng vật liệu bất kỳ, chưa lắp ráp, trừ loại bằng thủy tinh chưa gia công về mặt quang học.			
9001.10	- Sợi quang, bó sợi quang và cáp sợi quang:			
9001.10.10	- - Sử dụng cho viễn thông và cho ngành điện khác	0	0	0
9001.10.90	- - Loại khác	0	0	0
9001.20.00	- Vật liệu phân cực dạng tấm và lá	0	0	0
9001.30.00	- Thấu kính áp tròng	0	0	0
9001.40.00	- Thấu kính thủy tinh làm kính đeo mắt	0	0	0
9001.50.00	- Thấu kính bằng vật liệu khác làm kính đeo mắt	0	0	0
9001.90	- Loại khác:			
9001.90.10	- - Sử dụng cho máy ảnh hoặc máy quay phim hoặc máy chiếu	0	0	0
9001.90.90	- - Loại khác	0	0	0
90.02	Thấu kính, lăng kính, gương và các bộ phận quang học khác, bằng vật liệu bất kỳ, đã lắp ráp, là các bộ phận hoặc phụ kiện để lắp ráp cho các dụng cụ hoặc thiết bị, trừ loại làm bằng thủy tinh chưa được gia công quang học.			
	- Vật kính:			
9002.11	- - Dùng cho camera, máy chiếu hoặc máy phóng to hoặc máy thu nhỏ ảnh:			
9002.11.10	- - - Dùng cho máy chiếu phim	0	0	0
9002.11.90	- - - Loại khác	0	0	0
9002.19.00	- - Loại khác	0	0	0
9002.20	- Kính lọc ánh sáng:			
9002.20.10	- - Dùng cho máy chiếu phim	0	0	0
9002.20.20	- - Dùng cho máy quay phim, máy ảnh và máy chiếu khác	0	0	0
9002.20.30	- - Dùng cho kính viễn vọng hoặc kính hiển vi	0	0	0
9002.20.90	- - Loại khác	0	0	0
9002.90	- Loại khác:			
9002.90.20	- - Dùng cho máy chiếu phim	0	0	0
9002.90.30	- - Dùng cho máy quay phim, máy ảnh và máy chiếu khác	0	0	0
9002.90.90	- - Loại khác	0	0	0
90.03	Khung và gọng cho kính đeo, kính bảo hộ hoặc các loại tương tự, và các bộ phận của chúng.			
	- Khung và gọng:			
9003.11.00	- - Bằng plastic	0	0	0
9003.19.00	- - Bằng vật liệu khác	0	0	0
9003.90.00	- Bộ phận	0	0	0

90.04	Kính đeo, kính bảo hộ và các loại tương tự, kính thuốc, kính bảo vệ mắt hoặc loại khác.			
9004.10.00	- Kính râm	5	0	0
9004.90	- Loại khác:			
9004.90.10	- - Kính thuốc	0	0	0
9004.90.50	- - Kính bảo hộ	0	0	0
9004.90.90	- - Loại khác	0	0	0
90.05	Ống nhòm loại hai mắt, ống nhòm đơn, kính viễn vọng quang học khác, và khung giá của các loại trên; các dụng cụ thiên văn khác và khung giá của chúng, trừ các dụng cụ dùng cho thiên văn học vô tuyến.			
9005.10.00	- Ống nhòm loại hai mắt	0	0	0
9005.80	- Dụng cụ khác:			
9005.80.10	- - Dụng cụ thiên văn, trừ dụng cụ thiên văn vô tuyến	0	0	0
9005.80.90	- - Loại khác	0	0	0
9005.90	- Bộ phận và phụ kiện (kể cả khung giá):			
9005.90.10	- - Dùng cho dụng cụ thiên văn, trừ dụng cụ thiên văn vô tuyến	0	0	0
9005.90.90	- - Loại khác	0	0	0
90.06	Máy ảnh (trừ máy quay phim); thiết bị đèn chớp và đèn flash máy ảnh trừ đèn phóng điện thuộc nhóm 85.39.			
9006.10	- Máy ảnh dùng để chuẩn bị khuôn in hoặc trực in:			
9006.10.10	- - Máy vẽ ảnh laser	0	0	0
9006.10.90	- - Loại khác	0	0	0
9006.30.00	- Máy ảnh được thiết kế đặc biệt để dùng dưới nước, để thám không (aerial survey) hoặc dùng trong y tế hoặc trong phẫu thuật nội tạng; máy ảnh đối chiếu dùng cho ngành tòa án hoặc khoa học hình sự	0	0	0
9006.40.00	- Máy chụp lấy ảnh ngay	7	5	0
	- Máy ảnh loại khác:			
9006.51.00	- - Có bộ ngắm qua thấu kính (kính phản chiếu đơn (SLR)), sử dụng phim cuộn khổ rộng không quá 35 mm	7	5	0
9006.52.00	- - Loại khác, sử dụng phim cuộn khổ rộng dưới 35 mm	0	0	0
9006.53.00	- - Loại khác, sử dụng phim cuộn khổ rộng 35 mm	0	0	0
9006.59	- - Loại khác:			
9006.59.10	- - - Máy vẽ ảnh laser hoặc máy tạo dựng ảnh với bộ xử lý ảnh mảng	0	0	0
9006.59.90	- - - Loại khác	0	0	0
	- Thiết bị đèn chớp và đèn flash máy ảnh:			
9006.61.00	- - Thiết bị đèn flash loại dùng đèn phóng điện ("điện tử")	5	0	0
9006.69.00	- - Loại khác	5	0	0
	- Các bộ phận và phụ kiện:			
9006.91	- - Sử dụng cho máy ảnh:			
9006.91.10	- - - Sử dụng cho máy vẽ ảnh laser thuộc phân nhóm 9006.10.10	0	0	0
9006.91.30	- - - Loại khác, sử dụng cho máy ảnh thuộc các phân nhóm từ	0	0	0

	9006.40 đến 9006.53			
9006.91.90	- - - Loại khác	0	0	0
9006.99	- - Loại khác:			
9006.99.10	- - - Sử dụng cho thiết bị đèn chớp máy ảnh	0	0	0
9006.99.90	- - - Loại khác	0	0	0
90.07	Máy quay phim và máy chiếu phim, có hoặc không kèm thiết bị ghi hoặc tái tạo âm thanh.			
9007.10.00	- Máy quay phim	0	0	0
9007.20	- Máy chiếu phim:			
9007.20.10	- - Dùng cho phim khổ rộng dưới 16 mm	0	0	0
9007.20.90	- - Loại khác	0	0	0
	- Bộ phận và phụ kiện:			
9007.91.00	- - Dùng cho máy quay phim	0	0	0
9007.92.00	- - Dùng cho máy chiếu phim	0	0	0
90.08	Máy chiếu hình ảnh, trừ máy chiếu phim; máy phóng và máy thu nhỏ ảnh (trừ máy chiếu phim).			
9008.50	- Máy chiếu hình ảnh, máy phóng và máy thu nhỏ ảnh:			
9008.50.10	- - Máy đọc vi phim, vi thẻ hoặc vi bản khác, có hoặc không có khả năng sao chép	0	0	0
9008.50.90	- - Loại khác	0	0	0
9008.90	- Bộ phận và phụ kiện:			
9008.90.20	- - Cửa máy phóng và máy thu nhỏ ảnh (trừ máy chiếu phim)	0	0	0
9008.90.90	- - Loại khác	0	0	0
90.10	Máy và thiết bị dùng trong phòng làm ảnh (kể cả điện ảnh), chưa được ghi hay chi tiết ở nơi nào khác thuộc Chương này; máy xem âm bản; màn ảnh của máy chiếu.			
9010.10.00	- Máy và thiết bị sử dụng cho việc tráng tự động phim hoặc giấy ảnh (kể cả điện ảnh) dạng cuộn hoặc dùng cho việc phơi sáng tự động các phim đã tráng lên các cuộn giấy ảnh	0	0	0
9010.50	- Máy và thiết bị khác sử dụng trong phòng làm ảnh (kể cả điện ảnh); máy xem âm bản:			
9010.50.10	- - Máy để chiếu hoặc vẽ mạch lên các chất nền có độ nhạy sáng để sản xuất tấm mạch in/ tấm dây in	0	0	0
9010.50.90	- - Loại khác	0	0	0
9010.60	- Màn ảnh của máy chiếu:			
9010.60.10	- - Cửa loại từ 300 inch trở lên	0	0	0
9010.60.90	- - Loại khác	0	0	0
9010.90	- Bộ phận và phụ kiện:			
9010.90.10	- - Cửa hàng hóa thuộc phân nhóm 9010.10 hoặc 9010.60	0	0	0
9010.90.30	- - Bộ phận và phụ kiện của máy để chiếu hoặc vẽ mạch lên các chất nền có độ nhạy sáng để sản xuất tấm mạch in/ tấm dây in	0	0	0
9010.90.90	- - Loại khác	0	0	0
90.11	Kính hiển vi quang học phức hợp, kể cả loại để xem vi			

	ảnh, vi phim quay hay vi chiếu.			
9011.10.00	- Kính hiển vi soi nổi	0	0	0
9011.20.00	- Kính hiển vi khác để xem vi ảnh, vi phim quay hoặc vi chiếu	0	0	0
9011.80.00	- Các loại kính hiển vi khác	0	0	0
9011.90.00	- Bộ phận và phụ kiện	0	0	0
90.12	Kính hiển vi trừu kính hiển vi quang học; thiết bị nhiễu xạ.			
9012.10.00	- Kính hiển vi trừu kính hiển vi quang học; thiết bị nhiễu xạ	0	0	0
9012.90.00	- Bộ phận và phụ kiện	0	0	0
90.13	Thiết bị tinh thể lỏng chưa được lắp thành các sản phẩm đã được chi tiết ở các nhóm khác; thiết bị tạo tia laser, trừu đốt laser; các thiết bị và dụng cụ quang học khác, chưa được nêu hay chi tiết ở nơi nào khác trong Chương này.			
9013.10.00	- Kính ngắm để lắp vào vũ khí; kính tiềm vọng; kính viễn vọng được thiết kế là bộ phận của máy, thiết bị, dụng cụ hoặc bộ dụng cụ của Chương này hoặc Phần XVI	0	0	0
9013.20.00	- Thiết bị tạo tia laser, trừu đốt laser	0	0	0
9013.80	- Các bộ phận, thiết bị và dụng cụ khác:			
9013.80.10	- - Thiết bị quang học để xác định và sửa lỗi trong sản xuất tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp	0	0	0
9013.80.20	- - Thiết bị tinh thể lỏng	0	0	0
9013.80.90	- - Loại khác	0	0	0
9013.90	- Bộ phận và phụ kiện:			
9013.90.10	- - Cửa hàng hóa thuộc phân nhóm 9013.20	0	0	0
9013.90.50	- - Cửa hàng hóa thuộc phân nhóm 9013.80.20	0	0	0
9013.90.60	- - Cửa hàng hóa thuộc phân nhóm 9013.80.10	0	0	0
9013.90.90	- - Loại khác	0	0	0
90.14	La bàn xác định phương hướng; các thiết bị và dụng cụ dẫn đường khác.			
9014.10.00	- La bàn xác định phương hướng	0	0	0
9014.20.00	- Thiết bị và dụng cụ dẫn đường hàng không hoặc hàng hải (trừ la bàn)	0	0	0
9014.80	- Thiết bị và dụng cụ khác:			
9014.80.10	- - Loại dùng trên tàu thuyền, kết hợp hoặc hoạt động cùng với máy xử lý dữ liệu tự động	0	0	0
9014.80.90	- - Loại khác	0	0	0
9014.90	- Bộ phận và phụ kiện:			
9014.90.10	- - Cửa thiết bị và dụng cụ, dùng trên tàu thuyền, hoạt động cùng với máy xử lý dữ liệu tự động	0	0	0
9014.90.90	- - Loại khác	0	0	0
90.15	Thiết bị và dụng cụ dùng để quan trắc (kể cả quan trắc ảnh), dùng cho thủy văn học, hải dương học, thủy học, khí tượng học hoặc địa lý học, trừ la bàn; máy đo xa.			
9015.10	- Máy đo xa:			
9015.10.10	- - Dùng trong việc chụp ảnh hoặc quay phim	0	0	0

9015.10.90	- - Loại khác	0	0	0
9015.20.00	- Máy kinh vĩ và tốc kế góc (máy toàn đạc -tachemeters)	0	0	0
9015.30.00	- Dụng cụ đo cân bằng (levels)	0	0	0
9015.40.00	- Thiết bị và dụng cụ quan trắc ảnh	0	0	0
9015.80	- Thiết bị và dụng cụ khác:			
9015.80.10	- - Thiết bị quan trắc sóng vô tuyến và gió điện từ	0	0	0
9015.80.90	- - Loại khác	0	0	0
9015.90.00	- Bộ phận và phụ kiện	0	0	0
9016.00.00	Cân với độ nhạy 5cg (50mg) hoặc chính xác hơn, có hoặc không có quả cân.	0	0	0
90.17	Dụng cụ vẽ, vạch mức dầu hay dụng cụ tính toán toán học (ví dụ, máy vẽ phác, máy vẽ truyền, thước đo góc, bộ đồ vẽ, thước logarit, bàn tính dùng đĩa); dụng cụ đo chiều dài, dùng tay (ví dụ, thước thanh và thước dây, thước micromet, thước cặp), chưa được chi tiết hoặc ghi ở nơi khác trong Chương này.			
9017.10	- Bảng và máy vẽ phác, tự động hoặc không tự động:			
9017.10.10	- - Máy vẽ	0	0	0
9017.10.90	- - Loại khác	0	0	0
9017.20	- Dụng cụ vẽ, vạch mức hay dụng cụ tính toán toán học khác:			
9017.20.10	- - Thước	0	0	0
9017.20.30	- - Máy để chiếu hoặc vẽ mạch lên các chất nền có độ nhạy sáng để sản xuất tấm mạch in/ tấm dây in	0	0	0
9017.20.40	- - Máy vẽ ảnh để sản xuất tấm mạch in/ tấm dây in	0	0	0
9017.20.50	- - Máy vẽ khác	0	0	0
9017.20.90	- - Loại khác	0	0	0
9017.30.00	- Thước micromet, thước cặp và dụng cụ đo có thể điều chỉnh được	0	0	0
9017.80.00	- Các dụng cụ khác	0	0	0
9017.90	- Bộ phận và phụ kiện:			
9017.90.20	- - Bộ phận và phụ kiện của máy để chiếu hoặc máy vẽ mạch lên các chất nền có độ nhạy sáng để sản xuất tấm mạch in/ tấm dây in	0	0	0
9017.90.30	- - Bộ phận và phụ kiện của máy vẽ ảnh để sản xuất tấm mạch in/ tấm dây in	0	0	0
9017.90.40	- - Bộ phận và phụ kiện, kể cả tấm mạch in đã lắp ráp, của máy vẽ khác	0	0	0
9017.90.90	- - Loại khác	0	0	0
90.18	Thiết bị và dụng cụ dùng cho ngành y, phẫu thuật, nha khoa hoặc thú y, kể cả thiết bị ghi biểu đồ nhấp nháy, thiết bị điện y học khác và thiết bị kiểm tra thị lực.			
	- Thiết bị điện chẩn đoán (kể cả thiết bị kiểm tra thăm dò chức năng hoặc kiểm tra thông số sinh lý):			
9018.11.00	- - Thiết bị điện tim	0	0	0
9018.12.00	- - Thiết bị siêu âm	0	0	0
9018.13.00	- - Thiết bị hiện ảnh cộng hưởng từ	0	0	0

9018.14.00	- - Thiết bị ghi biểu đồ nhấp nháy	0	0	0
9018.19.00	- - Loại khác	0	0	0
9018.20.00	- Thiết bị tia cực tím hay tia hồng ngoại	0	0	0
	- Bơm tiêm, kim tiêm, ống thông, ống dẫn lưu và loại tương tự:			
9018.31	- - Bơm tiêm, có hoặc không có kim tiêm:			
9018.31.10	- - - Bơm tiêm dùng một lần	0	0	0
9018.31.90	- - - Loại khác	0	0	0
9018.32.00	- - Kim tiêm bằng kim loại và kim khâu vết thương	0	0	0
9018.39	- - Loại khác:			
9018.39.10	- - - Ống thông đường tiểu	0	0	0
9018.39.90	- - - Loại khác	0	0	0
	- Các thiết bị và dụng cụ khác, dùng trong nha khoa:			
9018.41.00	- - Khoan dùng trong nha khoa, có hoặc không gắn liền cùng một giá đỡ với thiết bị nha khoa khác	0	0	0
9018.49.00	- - Loại khác	0	0	0
9018.50.00	- Thiết bị và dụng cụ nhãn khoa khác	0	0	0
9018.90	- Thiết bị và dụng cụ khác:			
9018.90.20	- - Bộ theo dõi tĩnh mạch	0	0	0
9018.90.30	- - Dụng cụ và thiết bị điện tử	0	0	0
9018.90.90	- - Loại khác	0	0	0
90.19	Thiết bị trị liệu cơ học; máy xoa bóp; máy thử nghiệm trạng thái tâm lý; máy trị liệu bằng ôzôn, bằng oxy, bằng xông, máy hô hấp nhân tạo hoặc máy hô hấp trị liệu khác.			
9019.10	- Máy trị liệu cơ học; máy xoa bóp; máy thử nghiệm trạng thái tâm lý:			
9019.10.10	- - Loại điện tử	0	0	0
9019.10.90	- - Loại khác	0	0	0
9019.20.00	- Máy trị liệu bằng ôzôn, bằng oxy, bằng xông, máy hô hấp nhân tạo hoặc máy hô hấp trị liệu khác	0	0	0
9020.00.00	Thiết bị thở và mặt nạ phòng khí khác, trừ các mặt nạ bảo hộ mà không có bộ phận cơ khí hoặc không có phin lọc có thể thay thế được.	0	0	0
90.21	Dụng cụ chỉnh hình, kể cả nạng, băng dùng trong phẫu thuật và băng cố định; nẹp và các dụng cụ cố định vết gãy khác; các bộ phận nhân tạo của cơ thể người; thiết bị trợ thính và dụng cụ khác được lắp hoặc mang theo, hoặc cấy vào cơ thể, để bù đắp khuyết tật hay sự suy giảm của một bộ phận cơ thể.			
9021.10.00	- Các dụng cụ chỉnh hình hoặc nẹp xương	0	0	0
	- Răng giả và chi tiết gắn dùng trong nha khoa:			
9021.21.00	- - Răng giả	0	0	0
9021.29.00	- - Loại khác	0	0	0
	- Các bộ phận nhân tạo khác của cơ thể người:			
9021.31.00	- - Khớp giả	0	0	0

9021.39.00	- - Loại khác	0	0	0
9021.40.00	- Thiết bị trợ thính, trừ các bộ phận và phụ kiện	0	0	0
9021.50.00	- Thiết bị điều hòa nhịp tim dùng cho việc kích thích cơ tim, trừ các bộ phận và phụ kiện	0	0	0
9021.90.00	- Loại khác	0	0	0
90.22	Thiết bị sử dụng tia X hoặc tia phóng xạ alpha, beta hay gamma, có hoặc không dùng cho mục đích y học, phẫu thuật, nha khoa hay thú y, kể cả thiết bị chụp hoặc thiết bị điều trị bằng các tia đó, ống phát tia X và thiết bị tạo tia X khác, thiết bị tạo tia cường độ cao, bảng và bàn điều khiển, màn hình, bàn, ghế và các loại tương tự, dùng để khám hoặc điều trị.			
	- Thiết bị sử dụng tia X, có hoặc không dùng cho mục đích y học, phẫu thuật, nha khoa hay thú y, kể cả thiết bị chụp hoặc thiết bị điều trị bằng tia X:			
9022.12.00	- - Thiết bị chụp cắt lớp điều khiển bằng máy tính	0	0	0
9022.13.00	- - Loại khác, sử dụng trong nha khoa	0	0	0
9022.14.00	- - Loại khác, sử dụng cho mục đích y học, phẫu thuật hoặc thú y	0	0	0
9022.19	- - Cho các mục đích khác:			
9022.19.10	- - - Thiết bị sử dụng tia X để kiểm tra vật lý các điểm hàn nổi trên tấm mạch in/tấm dây in	0	0	0
9022.19.90	- - - Loại khác	0	0	0
	- Thiết bị sử dụng tia alpha, beta hay gamma, có hoặc không dùng cho mục đích y học, phẫu thuật, nha khoa hay thú y, kể cả thiết bị chụp hoặc điều trị bằng các loại tia đó:			
9022.21.00	- - Dùng cho mục đích y học, phẫu thuật, nha khoa hay thú y	0	0	0
9022.29.00	- - Dùng cho các mục đích khác	0	0	0
9022.30.00	- Ống phát tia X	0	0	0
9022.90	- Loại khác, kể cả bộ phận và phụ kiện:			
9022.90.10	- - Bộ phận và phụ kiện của thiết bị sử dụng tia X để kiểm tra vật lý các điểm hàn nổi trên tấm mạch in đã lắp ráp	0	0	0
9022.90.90	- - Loại khác	0	0	0
9023.00.00	Các dụng cụ, máy và mô hình, được thiết kế cho mục đích trưng bày (ví dụ, dùng trong giáo dục hoặc triển lãm), không sử dụng được cho các mục đích khác.	0	0	0
90.24	Máy và thiết bị thử độ cứng, độ bền, độ nén, độ đàn hồi hoặc các tính chất cơ học khác của vật liệu (ví dụ, kim loại, gỗ, hàng dệt, giấy, plastic).			
9024.10	- Máy và thiết bị thử kim loại:			
9024.10.10	- - Hoạt động bằng điện	0	0	0
9024.10.20	- - Không hoạt động bằng điện	0	0	0
9024.80	- Máy và thiết bị khác:			
9024.80.10	- - Hoạt động bằng điện	0	0	0
9024.80.20	- - Không hoạt động bằng điện	0	0	0
9024.90	- Bộ phận và phụ kiện:			
9024.90.10	- - Cửa máy và thiết bị hoạt động bằng điện	0	0	0

9024.90.20	- - Cửa máy và thiết bị không hoạt động bằng điện	0	0	0
90.25	Tỷ trọng kế và các dụng cụ đo dạng nổi tương tự, nhiệt kế, hỏa kế, khí áp kế, ẩm kế, có hoặc không ghi, và tổ hợp của chúng.			
	- Nhiệt kế và hỏa kế, không kết hợp với các dụng cụ khác:			
9025.11.00	- - Chứa chất lỏng, để đọc trực tiếp	0	0	0
9025.19	- - Loại khác:			
	- - - Hoạt động bằng điện:			
9025.19.11	- - - - Máy đo nhiệt độ dùng cho xe có động cơ	0	0	0
9025.19.19	- - - - Loại khác	0	0	0
9025.19.20	- - - Không hoạt động bằng điện	0	0	0
9025.80	- Dụng cụ khác:			
9025.80.20	- - Hoạt động bằng điện	0	0	0
9025.80.30	- - Không hoạt động bằng điện	0	0	0
9025.90	- Bộ phận và phụ kiện:			
9025.90.10	- - Cửa thiết bị hoạt động bằng điện	0	0	0
9025.90.20	- - Cửa thiết bị không hoạt động bằng điện	0	0	0
90.26	Dụng cụ và máy đo hoặc kiểm tra lưu lượng, mức, áp suất hoặc biến số của chất lỏng hay chất khí (ví dụ, dụng cụ đo lưu lượng, dụng cụ đo mức, áp kế, nhiệt kế), trừ các dụng cụ và thiết bị thuộc nhóm 90.14, 90.15, 90.28 hoặc 90.32.			
9026.10	- Để đo hoặc kiểm tra lưu lượng hoặc mức của chất lỏng:			
9026.10.10	- - Dụng cụ đo mức sử dụng cho xe có động cơ, hoạt động bằng điện	0	0	0
9026.10.20	- - Dụng cụ đo mức sử dụng cho xe có động cơ, không hoạt động bằng điện	0	0	0
9026.10.30	- - Loại khác, hoạt động bằng điện	0	0	0
9026.10.90	- - Loại khác, không hoạt động bằng điện	0	0	0
9026.20	- Để đo hoặc kiểm tra áp suất:			
9026.20.10	- - Máy đo áp suất sử dụng cho xe có động cơ, hoạt động bằng điện	0	0	0
9026.20.20	- - Máy đo áp suất sử dụng cho xe có động cơ, không hoạt động bằng điện	0	0	0
9026.20.30	- - Loại khác, hoạt động bằng điện	0	0	0
9026.20.40	- - Loại khác, không hoạt động bằng điện	0	0	0
9026.80	- Thiết bị hoặc dụng cụ khác:			
9026.80.10	- - Hoạt động bằng điện	0	0	0
9026.80.20	- - Không hoạt động bằng điện	0	0	0
9026.90	- Bộ phận và phụ kiện:			
9026.90.10	- - Sử dụng cho các dụng cụ và thiết bị hoạt động bằng điện	0	0	0
9026.90.20	- - Sử dụng cho các dụng cụ và thiết bị không hoạt động bằng điện	0	0	0
90.27	Dụng cụ và thiết bị phân tích lý hoặc hóa học (ví dụ, máy đo phân cực, đo khúc xạ, quang phổ kế, máy phân tích			

	khí hoặc khói); dụng cụ và thiết bị đo hoặc kiểm tra độ nhớt, độ xốp, độ giãn nở, sức căng bề mặt hoặc các loại tương tự; dụng cụ và thiết bị đo hoặc kiểm tra nhiệt lượng, âm lượng hoặc ánh sáng (kể cả máy đo độ phơi sáng); thiết bị vi phẫu.			
9027.10	- Thiết bị phân tích khí hoặc khói:			
9027.10.10	- - Hoạt động bằng điện	0	0	0
9027.10.20	- - Không hoạt động bằng điện	0	0	0
9027.20	- Máy sắc ký và điện di:			
9027.20.10	- - Hoạt động bằng điện	0	0	0
9027.20.20	- - Không hoạt động bằng điện	0	0	0
9027.30	- Quang phổ kế, ảnh phổ và quang phổ ký sử dụng bức xạ quang học (tia cực tím, tia có thể nhìn thấy được, tia hồng ngoại):			
9027.30.10	- - Hoạt động bằng điện	0	0	0
9027.30.20	- - Không hoạt động bằng điện	0	0	0
9027.50	- Dụng cụ và thiết bị khác sử dụng bức xạ quang học (tia cực tím, tia có thể nhìn thấy được, tia hồng ngoại):			
9027.50.10	- - Hoạt động bằng điện	0	0	0
9027.50.20	- - Không hoạt động bằng điện	0	0	0
9027.80	- Dụng cụ và thiết bị khác:			
9027.80.10	- - Lộ sáng kế	0	0	0
9027.80.30	- - Loại khác, hoạt động bằng điện	0	0	0
9027.80.40	- - Loại khác, không hoạt động bằng điện	0	0	0
9027.90	- Thiết bị vi phẫu; các bộ phận và phụ kiện:			
9027.90.10	- - Bộ phận và phụ kiện, kể cả tấm mạch in đã lắp ráp của các hàng hóa thuộc nhóm 90.27, trừ loại dùng cho thiết bị phân tích khí hoặc khói hoặc thiết bị vi phẫu	0	0	0
	- - Loại khác:			
9027.90.91	- - - Hoạt động bằng điện	0	0	0
9027.90.99	- - - Loại khác	0	0	0
90.28	Thiết bị đo khí, chất lỏng hoặc lượng điện được sản xuất hoặc cung cấp, kể cả thiết bị kiểm định các thiết bị trên.			
9028.10	- Thiết bị đo khí:			
9028.10.10	- - Thiết bị đo khí loại lắp trên bình ga	0	0	0
9028.10.90	- - Loại khác	0	0	0
9028.20	- Thiết bị đo chất lỏng:			
9028.20.20	- - Công tơ nước	0	0	0
9028.20.90	- - Loại khác	0	0	0
9028.30	- Công tơ điện:			
9028.30.10	- - Máy đếm ki-lô-oát giờ	7	5	0
9028.30.90	- - Loại khác	7	5	0
9028.90	- Bộ phận và phụ kiện:			
9028.90.10	- - Vỏ hoặc thân của công tơ nước	0	0	0
9028.90.90	- - Loại khác	0	0	0
90.29	Máy đếm vòng quay, máy đếm sản lượng, máy đếm cây			

	số để tính tiền taxi, máy đếm dặm, máy đo bước và máy tương tự; đồng hồ chỉ tốc độ và máy đo tốc độ góc, trừ các loại máy thuộc nhóm 90.14 hoặc 90.15; máy hoạt nghiệm.			
9029.10	- Máy đếm vòng quay, máy đếm sản lượng, máy đếm cây số để tính tiền taxi, máy đếm dặm, máy đo bước và máy tương tự:			
9029.10.20	- - Máy đếm cây số để tính tiền taxi	5	0	0
9029.10.90	- - Loại khác	0	0	0
9029.20	- Đồng hồ chỉ tốc độ và máy đo tốc độ góc; máy hoạt nghiệm:			
9029.20.10	- - Đồng hồ tốc độ dùng cho xe có động cơ	7	5	0
9029.20.20	- - Máy đo tốc độ góc cho xe có động cơ	0	0	0
9029.20.90	- - Loại khác	0	0	0
9029.90	- Bộ phận và phụ kiện:			
9029.90.10	- - Cửa hàng hóa thuộc phân nhóm 9029.10 hoặc của máy hoạt nghiệm thuộc phân nhóm 9029.20	0	0	0
9029.90.20	- - Cửa hàng hóa khác thuộc phân nhóm 9029.20	0	0	0
90.30	Máy hiện sóng, máy phân tích phổ và các dụng cụ và thiết bị khác để đo hoặc kiểm tra đại lượng điện, trừ các loại máy thuộc nhóm 90.28; các thiết bị và dụng cụ đo hoặc phát hiện tia alpha, beta, gamma, tia X, bức xạ vũ trụ hoặc các bức xạ ion khác.			
9030.10.00	- Dụng cụ và thiết bị để đo hoặc phát hiện các bức xạ ion	0	0	0
9030.20.00	- Máy hiện sóng và máy ghi dao động	0	0	0
	- Dụng cụ và thiết bị khác, để đo hoặc kiểm tra điện thế, dòng điện, điện trở hoặc công suất:			
9030.31.00	- - Máy đo đa năng không bao gồm thiết bị ghi	0	0	0
9030.32.00	- - Máy đo đa năng bao gồm thiết bị ghi	0	0	0
9030.33	- - Loại khác, không bao gồm thiết bị ghi:			
9030.33.10	- - - Dụng cụ và thiết bị để đo hoặc kiểm tra điện áp, dòng điện, điện trở hoặc công suất của tấm mạch in/tấm dây in hoặc tấm mạch in đã lắp ráp	0	0	0
9030.33.20	- - - Dụng cụ và thiết bị đo trở kháng được thiết kế để cảnh báo dưới dạng hình ảnh và/hoặc dưới dạng âm thanh trong môi trường phóng tĩnh điện mà có thể làm hỏng mạch điện tử; dụng cụ kiểm tra thiết bị điều khiển tĩnh điện và thiết bị tĩnh điện nối đất/cố định	0	0	0
9030.33.30	- - - Ampe kế và vôn kế dùng cho xe có động cơ	0	0	0
9030.33.90	- - - Loại khác	0	0	0
9030.39.00	- - Loại khác, có gắn thiết bị ghi	0	0	0
9030.40.00	- Thiết bị và dụng cụ khác, chuyên dụng cho viễn thông (ví dụ máy đo xuyên âm, thiết bị đo độ khuếch đại, máy đo hệ số biến dạng âm thanh, máy đo tạp âm)	0	0	0
	- Dụng cụ và thiết bị khác:			
9030.82	- - Để đo hoặc kiểm tra các vi mạch hoặc linh kiện bán dẫn:			
9030.82.10	- - - Máy kiểm tra vi mạch tích hợp	0	0	0
9030.82.90	- - - Loại khác	0	0	0
9030.84	- - Loại khác, có kèm thiết bị ghi:			
9030.84.10	- - - Dụng cụ và thiết bị để đo hoặc kiểm tra đại lượng điện của tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp	0	0	0

9030.84.90	- - - Loại khác	0	0	0
9030.89	- - Loại khác:			
9030.89.10	- - - Dụng cụ và thiết bị, không kèm thiết bị ghi, dùng để đo hoặc kiểm tra đại lượng điện của tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp, trừ loại được nêu trong phân nhóm 9030.39	0	0	0
9030.89.90	- - - Loại khác	0	0	0
9030.90	- Bộ phận và phụ kiện:			
9030.90.10	- - Bộ phận và phụ kiện (kể cả tấm mạch in đã lắp ráp) của các hàng hóa thuộc phân nhóm 9030.40 hoặc 9030.82	0	0	0
9030.90.30	- - Bộ phận và phụ kiện của dụng cụ và thiết bị quang học để đo hoặc kiểm tra tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp	0	0	0
9030.90.40	- - Bộ phận và phụ kiện của dụng cụ và thiết bị dùng để đo hoặc kiểm tra đại lượng điện của tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp	0	0	0
9030.90.90	- - Loại khác	0	0	0
90.31	Máy, thiết bị và dụng cụ đo lường hoặc kiểm tra, chưa được ghi hay chi tiết ở nơi khác trong Chương này; máy chiếu biên dạng.			
9031.10	- Thiết bị đo để cân chỉnh các bộ phận cơ khí:			
9031.10.10	- - Hoạt động bằng điện	0	0	0
9031.10.20	- - Không hoạt động bằng điện	0	0	0
9031.20	- Bàn kiểm tra:			
9031.20.10	- - Hoạt động bằng điện	0	0	0
9031.20.20	- - Không hoạt động bằng điện	0	0	0
	- Các thiết bị và dụng cụ quang học khác:			
9031.41.00	- - Để kiểm tra các vi mạch hoặc linh kiện bán dẫn hoặc kiểm tra mạng che quang hoặc lưới carô sử dụng trong sản xuất các linh kiện bán dẫn	0	0	0
9031.49	- - Loại khác:			
9031.49.10	- - - Dụng cụ và thiết bị quang học để đo độ nhiễm bẩn bề mặt của các vi mạch bán dẫn	0	0	0
9031.49.20	- - - Thiết bị quang học để xác định lỗi và sửa lỗi cho tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp	0	0	0
9031.49.30	- - - Dụng cụ và thiết bị quang học khác để đo hoặc kiểm tra tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp	0	0	0
9031.49.90	- - - Loại khác	0	0	0
9031.80	- Dụng cụ, thiết bị và máy khác:			
9031.80.10	- - Thiết bị kiểm tra cáp	0	0	0
9031.80.90	- - Loại khác	0	0	0
9031.90	- Bộ phận và phụ kiện:			
	- - Cho các thiết bị hoạt động bằng điện:			
9031.90.11	- - - Bộ phận và phụ kiện kể cả tấm mạch in đã lắp ráp dùng cho các dụng cụ và thiết bị quang học để kiểm tra các vi mạch hoặc linh kiện bán dẫn hoặc kiểm tra mạng, mạng che quang hoặc lưới ca rô sử dụng trong sản xuất các linh kiện bán dẫn; bộ phận và phụ kiện của các thiết bị đo độ nhiễm bẩn bề mặt của vi mạch bán dẫn	0	0	0
9031.90.12	- - - Cửa thiết bị quang học xác định và sửa lỗi cho tấm mạch	0	0	0

	in/tấm dây in và tấm mạch in đã lắp ráp			
9031.90.13	- - - Cửa dụng cụ và thiết bị quang học khác để đo hoặc kiểm tra tấm mạch in/tấm dây in và tấm mạch in đã lắp ráp	0	0	0
9031.90.19	- - - Loại khác	0	0	0
9031.90.20	- - Cho các thiết bị không hoạt động bằng điện	0	0	0
90.32	Dụng cụ và thiết bị điều chỉnh hoặc điều khiển tự động.			
9032.10	- Bộ ổn nhiệt:			
9032.10.10	- - Hoạt động bằng điện	0	0	0
9032.10.20	- - Không hoạt động bằng điện	0	0	0
9032.20	- Bộ điều chỉnh áp lực:			
9032.20.10	- - Hoạt động bằng điện	7	5	0
9032.20.20	- - Không hoạt động bằng điện	7	5	0
	- Dụng cụ và thiết bị khác:			
9032.81.00	- - Loại dùng thủy lực hoặc khí nén	0	0	0
9032.89	- - Loại khác:			
9032.89.10	- - - Dụng cụ và thiết bị đi kèm hoặc hoạt động cùng với máy xử lý dữ liệu tự động, để điều chỉnh hoặc điều khiển tự động hệ thống đẩy, giữ thăng bằng hoặc xếp hàng hóa của tàu thuyền	0	0	0
9032.89.20	- - - Dụng cụ và thiết bị tự động để điều chỉnh hoặc điều khiển dung dịch hóa chất hoặc điện hóa trong sản xuất tấm mạch in/tấm dây in hoặc tấm mạch in đã lắp ráp	0	0	0
	- - - Loại khác, hoạt động bằng điện:			
9032.89.31	- - - - Bộ điều chỉnh điện áp tự động (ổn áp)	7	5	0
9032.89.39	- - - - Loại khác	0	0	0
9032.89.90	- - - Loại khác	0	0	0
9032.90	- Bộ phận và phụ kiện:			
9032.90.10	- - Cửa hàng hóa thuộc phân nhóm 9032.89.10	0	0	0
9032.90.20	- - Cửa hàng hóa thuộc phân nhóm 9032.89.20	0	0	0
9032.90.30	- - Cửa hàng hóa hoạt động bằng điện khác	0	0	0
9032.90.90	- - Loại khác	0	0	0
90.33	Bộ phận và phụ kiện (chưa được chi tiết hoặc ghi ở các nhóm khác thuộc Chương này) dùng cho máy, thiết bị, dụng cụ hoặc đồ dùng thuộc Chương 90.			
9033.00.10	- Cửa thiết bị hoạt động bằng điện	0	0	0
9033.00.20	- Cửa thiết bị không hoạt động bằng điện	0	0	0
	Chương 91 - Đồng hồ thời gian, đồng hồ cá nhân và các bộ phận của chúng			
91.01	Đồng hồ đeo tay, đồng hồ bỏ túi và các loại đồng hồ cá nhân khác, kể cả đồng hồ bấm giờ, với vỏ làm bằng kim loại quý hay kim loại dát phủ kim loại quý.			
	- Đồng hồ đeo tay, hoạt động bằng điện, có hoặc không lắp kèm bộ phận bấm giờ:			
9101.11.00	- - Chỉ có mặt hiển thị bằng cơ học	7	5	0

9101.19.00	- - Loại khác	7	5	0
	- Đồng hồ đeo tay khác, có hoặc không lắp kèm bộ phận bấm giờ:			
9101.21.00	- - Có bộ phận lên giây tự động	7	5	0
9101.29.00	- - Loại khác	7	5	0
	- Loại khác:			
9101.91.00	- - Hoạt động bằng điện	7	5	0
9101.99.00	- - Loại khác	7	5	0
91.02	Đồng hồ đeo tay, đồng hồ bỏ túi và các loại đồng hồ cá nhân khác, kể cả đồng hồ bấm giờ, trừ các loại thuộc nhóm 91.01.			
	- Đồng hồ đeo tay, hoạt động bằng điện, có hoặc không lắp kèm bộ phận bấm giờ:			
9102.11.00	- - Chỉ có mặt hiển thị bằng cơ học	7	5	0
9102.12.00	- - Chỉ có mặt hiển thị bằng quang điện tử	7	5	0
9102.19.00	- - Loại khác	7	5	0
	- Đồng hồ đeo tay khác, có hoặc không lắp kèm bộ phận bấm giờ:			
9102.21.00	- - Có bộ phận lên giây tự động	7	5	0
9102.29.00	- - Loại khác	7	5	0
	- Loại khác:			
9102.91	- - Hoạt động bằng điện:			
9102.91.10	- - - Đồng hồ bấm giờ	7	5	0
9102.91.90	- - - Loại khác	7	5	0
9102.99.00	- - Loại khác	7	5	0
91.03	Đồng hồ thời gian có lắp máy đồng hồ cá nhân, trừ các loại đồng hồ thời gian thuộc nhóm 91.04.			
9103.10.00	- Hoạt động bằng điện	7	5	0
9103.90.00	- Loại khác	7	5	0
91.04	Đồng hồ thời gian lắp trên bàn điều khiển phương tiện và các loại đồng hồ thời gian tương tự dùng cho xe cộ, phương tiện bay, tàu vũ trụ hoặc tàu thủy.			
9104.00.10	- Dùng cho xe cộ	0	0	0
9104.00.20	- Dùng cho phương tiện bay	0	0	0
9104.00.30	- Dùng cho tàu thủy	0	0	0
9104.00.90	- Loại khác	0	0	0
91.05	Đồng hồ thời gian khác.			
	- Đồng hồ báo thức:			
9105.11.00	- - Hoạt động bằng điện	7	5	0
9105.19.00	- - Loại khác	7	5	0
	- Đồng hồ treo tường:			
9105.21.00	- - Hoạt động bằng điện	7	5	0
9105.29.00	- - Loại khác	7	5	0

	- Loại khác:			
9105.91	- - Hoạt động bằng điện:			
9105.91.10	- - - Đồng hồ đo thời gian hàng hải	0	0	0
9105.91.90	- - - Loại khác	7	5	0
9105.99	- - Loại khác:			
9105.99.10	- - - Đồng hồ đo thời gian hàng hải	0	0	0
9105.99.90	- - - Loại khác	7	5	0
91.06	Thiết bị ghi thời gian và các thiết bị dùng để đo, ghi hoặc biểu thị các khoảng thời gian bằng cách khác, kèm theo máy đồng hồ thời gian và đồng hồ cá nhân hoặc kèm theo động cơ đồng bộ (ví dụ, thiết bị ghi nhận thời gian, thiết bị tính thời gian).			
9106.10.00	- Thiết bị ghi nhận thời gian; thiết bị tính thời gian	0	0	0
9106.90	- Loại khác:			
9106.90.10	- - Dụng cụ đo thời gian đầu xe	0	0	0
9106.90.90	- - Loại khác	0	0	0
9107.00.00	Thiết bị đóng ngắt định giờ (time switches) có máy đồng hồ cá nhân hoặc đồng hồ thời gian hoặc có động cơ đồng bộ.	0	0	0
91.08	Máy đồng hồ cá nhân, hoàn chỉnh và đã lắp ráp.			
	- Hoạt động bằng điện:			
9108.11.00	- - Chỉ có mặt hiển thị bằng cơ học hoặc có một thiết bị được kết hợp với mặt hiển thị bằng cơ học	7	5	0
9108.12.00	- - Chỉ có mặt hiển thị bằng quang điện tử	7	5	0
9108.19.00	- - Loại khác	7	5	0
9108.20.00	- Có bộ phận lên giây tự động	7	5	0
9108.90.00	- Loại khác	7	5	0
91.09	Máy đồng hồ thời gian, hoàn chỉnh và đã lắp ráp.			
9109.10.00	- Hoạt động bằng điện	7	5	0
9109.90.00	- Loại khác	7	5	0
91.10	Máy đồng hồ thời gian hoặc đồng hồ cá nhân đủ bộ, chưa lắp ráp hoặc đã lắp ráp từng phần (cụm máy); máy đồng hồ thời gian hoặc máy đồng hồ cá nhân chưa đủ bộ, đã lắp ráp; máy đồng hồ thời gian hoặc máy đồng hồ cá nhân chưa đủ bộ, chưa lắp ráp.			
	- Cửa đồng hồ cá nhân:			
9110.11.00	- - Máy đồng hồ đủ bộ, chưa lắp ráp hoặc đã lắp ráp từng phần (cụm máy)	7	5	0
9110.12.00	- - Máy đồng hồ chưa đủ bộ, đã lắp ráp	7	5	0
9110.19.00	- - Máy đồng hồ chưa đủ bộ, chưa lắp ráp	7	5	0
9110.90.00	- Loại khác	7	5	0
91.11	Vỏ đồng hồ cá nhân và các bộ phận của nó.			

9111.10.00	- Vỏ đồng hồ bằng kim loại quý hoặc bằng kim loại dát phủ kim loại quý	7	5	0
9111.20.00	- Vỏ đồng hồ bằng kim loại cơ bản, đã hoặc chưa được mạ vàng hoặc mạ bạc	7	5	0
9111.80.00	- Vỏ đồng hồ loại khác	7	5	0
9111.90.00	- Bộ phận	7	5	0
91.12	Vỏ đồng hồ thời gian và vỏ của các loại tương tự dùng cho các mặt hàng khác của Chương này, và các bộ phận của chúng.			
9112.20.00	- Vỏ	7	5	0
9112.90.00	- Bộ phận	7	5	0
91.13	Dây đeo, quai đeo và vòng đeo đồng hồ cá nhân, và các bộ phận của chúng.			
9113.10.00	- Bằng kim loại quý hoặc kim loại dát phủ kim loại quý	7	5	0
9113.20.00	- Bằng kim loại cơ bản, đã hoặc chưa mạ vàng hoặc bạc	7	5	0
9113.90.00	- Loại khác	7	5	0
91.14	Các bộ phận khác của đồng hồ thời gian hoặc đồng hồ cá nhân.			
9114.10.00	- Lò xo, kể cả dây tóc	5	0	0
9114.30.00	- Mặt số	5	0	0
9114.40.00	- Mặt và trục	5	0	0
9114.90.00	- Loại khác	5	0	0
	Chương 92 - Nhạc cụ; các bộ phận và phụ kiện của chúng			
92.01	Đàn piano, kể cả piano tự động; đàn clavecin (hapsichords) và các loại đàn dây có phím bấm khác.			
9201.10.00	- Đàn piano loại đứng	0	0	0
9201.20.00	- Đại dương cầm (grand pianos)	0	0	0
9201.90.00	- Loại khác	0	0	0
92.02	Các nhạc cụ có dây khác (ví dụ, ghi ta, vi-ô-lông, đàn hạc).			
9202.10.00	- Loại sử dụng cần kéo	0	0	0
9202.90.00	- Loại khác	0	0	0
92.05	Nhạc cụ hơi (ví dụ, các loại đàn organ ống có phím, đàn accordion, clarinet, trumpet, kèn túi), trừ các loại đàn organ phiên chợ, đàn quay gió của người hát rong trên đường phố.			
9205.10.00	- Các loại kèn đồng	0	0	0
9205.90	- Loại khác:			
9205.90.10	- - Các loại đàn organ ống có phím; đàn đập hơi (harmonium) và loại nhạc cụ có phím tương tự có bộ phận lưới gà không bằng kim loại	0	0	0

9205.90.90	- - Loại khác	0	0	0
9206.00.00	Nhạc cụ thuộc bộ gõ (ví dụ, trống, mộc cầm, chũm chọe, castanet, chuông gõ (maracas)).	0	0	0
92.07	Nhạc cụ, mà âm thanh được tạo ra, hoặc phải khuếch đại, bằng điện (ví dụ, đàn organ, ghi ta, accordion).			
9207.10.00	- Nhạc cụ có phím bấm, trừ accordion	0	0	0
9207.90.00	- Loại khác	0	0	0
92.08	Hộp nhạc, đàn organ phiên chợ, đàn quay gió của người hát rong trên đường phố, nhạc cụ cơ khí tạo tiếng chim hót, đàn kéo và các nhạc cụ khác không thuộc bất kỳ nhóm nào khác của Chương này; dụng cụ tạo âm thanh để như mỗi các loại; còi, tù và và dụng cụ thổi bằng miệng khác để tạo âm thanh.			
9208.10.00	- Hộp nhạc	0	0	0
9208.90	- Loại khác:			
9208.90.10	- - Dụng cụ tạo âm thanh để như mỗi, tù và và các dụng cụ thổi bằng miệng khác để tạo âm thanh	0	0	0
9208.90.90	- - Loại khác	0	0	0
92.09	Các bộ phận (ví dụ, bộ phận cơ cho hộp nhạc) và các phụ kiện (ví dụ, thẻ (card), đĩa và trục quay dùng cho nhạc cụ cơ học) của nhạc cụ; máy nhịp, thanh mẫu, tiêu và sáo các loại.			
9209.30.00	- Dây nhạc cụ	0	0	0
	- Loại khác:			
9209.91	- - Bộ phận và phụ kiện của đàn piano:			
9209.91.10	- - - Tấm đỡ đàn dây, đàn phím và khung kim loại của đàn piano loại đứng	0	0	0
9209.91.90	- - - Loại khác	0	0	0
9209.92.00	- - Bộ phận và phụ kiện cho nhạc cụ thuộc nhóm 92.02	0	0	0
9209.94.00	- - Bộ phận và phụ kiện cho nhạc cụ thuộc nhóm 92.07	0	0	0
9209.99.00	- - Loại khác	0	0	0
	Chương 93 - Vũ khí và đạn; các bộ phận và phụ kiện của chúng			
93.01	Vũ khí quân sự, trừ súng lục ổ quay, súng lục và các loại vũ khí thuộc nhóm 93.07.			
9301.10.00	- Vũ khí pháo binh (ví dụ, súng, súng cối và súng moóc trê)	*	*	*
9301.20.00	- Bệ phóng tên lửa; súng phun lửa; súng phóng lựu đạn; ống phóng ngư lôi và các loại súng phóng tương tự	*	*	*
9301.90.00	- Loại khác	*	*	*
9302.00.00	Súng lục ổ quay và súng lục, trừ các loại thuộc nhóm 93.03 hoặc 93.04.	*	*	*

93.03	Súng cầm tay (firearm) khác và các loại tương tự hoạt động bằng cách đốt cháy lượng thuốc nổ đã nạp (ví dụ, súng shotgun thể thao và súng trường thể thao, súng cầm tay nạp đạn phía nòng, súng ngắn và các loại khác được thiết kế chỉ để phóng pháo hiệu, súng lục và súng lục ổ quay để bắn đạn giả, súng bắn gia súc giết mổ, súng phóng dây).			
9303.10.00	- Súng cầm tay nạp đạn phía nòng	*	*	*
9303.20.00	- Súng shotgun thể thao, súng shotgun săn hoặc súng shotgun bắn bia khác, kể cả súng trường - shotgun kết hợp (combination shotgun-rifles)	*	*	*
9303.30.00	- Súng trường thể thao, súng trường săn hoặc súng trường bắn bia khác	*	*	*
9303.90.00	- Loại khác	*	*	*
93.04	Vũ khí khác (ví dụ, súng và súng lục sử dụng lò xo, hơi hoặc khí ga, dùi cui), trừ các loại thuộc nhóm 93.07.			
9304.00.10	- Súng hơi, hoạt động với áp suất dưới 7 kgf/cm ²	*	*	*
9304.00.90	- Loại khác	*	*	*
93.05	Bộ phận và phụ kiện của các loại vũ khí thuộc các nhóm từ 93.01 đến 93.04.			
9305.10.00	- Cửa súng lục ổ quay hoặc súng lục	*	*	*
9305.20.00	- Cửa súng shotgun hoặc súng trường thuộc nhóm 93.03	*	*	*
	- Loại khác:			
9305.91	- - Cửa vũ khí quân sự thuộc nhóm 93.01:			
9305.91.10	- - - Bể da thuộc hoặc vật liệu dệt	*	*	*
9305.91.90	- - - Loại khác	*	*	*
9305.99	- - Loại khác:			
	- - - Cửa hàng hóa thuộc phân nhóm 9304.00.90:			
9305.99.11	- - - - Bể da thuộc hoặc vật liệu dệt	*	*	*
9305.99.19	- - - - Loại khác	*	*	*
	- - - Loại khác:			
9305.99.91	- - - - Bể da thuộc hoặc vật liệu dệt	*	*	*
9305.99.99	- - - - Loại khác	*	*	*
93.06	Bom, lựu đạn, ngư lôi, mìn, tên lửa và các loại đạn được tương tự và bộ phận của chúng; đạn cát tút (cartridge) và các loại đạn khác và đầu đạn và các bộ phận của chúng, kể cả nòng đạn gém và nòng đạn cát tút (cartridge).			
	- Đạn cát tút (cartridge) cho súng shotgun và các bộ phận của chúng; đạn viên cho súng hơi:			
9306.21.00	- - Đạn cát tút (cartridge)	*	*	*
9306.29.00	- - Loại khác	*	*	*
9306.30	- Đạn cát tút (cartridge) khác và các bộ phận của chúng:			
	- - Dùng cho súng lục ổ quay và súng lục của nhóm 93.02:			
9306.30.11	- - - Đạn cỡ .22	*	*	*
9306.30.19	- - - Loại khác	*	*	*
9306.30.20	- - Đạn dùng cho dụng cụ tán đinh hoặc dụng cụ tương tự	*	*	*

	hoặc cho súng bắn gia súc giết mổ và các bộ phận của chúng			
	- - Loại khác:			
9306.30.91	- - - Đạn cỡ .22	*	*	*
9306.30.99	- - - Loại khác	*	*	*
9306.90.00	- Loại khác	*	*	*
9307.00.00	Kiểm, đoản kiếm, lưỡi lê, giáo và các loại vũ khí tương tự và bộ phận của chúng, vỏ và bao cho chúng.	*	*	*
	Chương 94 - Đồ nội thất; bộ đồ giường, đệm, khung đệm, nệm và các đồ dùng nhồi tương tự; đèn và bộ đèn, chưa được chi tiết hoặc ghi ở nơi khác; biển hiệu được chiếu sáng, biển đề tên được chiếu sáng và các loại tương tự; nhà lắp ghép			
94.01	Ghế ngồi (trừ các loại thuộc nhóm 94.02), có hoặc không chuyển được thành giường, và bộ phận của chúng.			
9401.10.00	- Ghế dùng cho phương tiện bay	7	5	0
9401.20	- Ghế dùng cho xe có động cơ:			
9401.20.10	- - Cửa xe thuộc nhóm 87.02, 87.03 hoặc 87.04	7	5	0
9401.20.90	- - Loại khác	7	5	0
9401.30.00	- Ghế quay có điều chỉnh độ cao	7	5	0
9401.40.00	- Ghế có thể chuyển thành giường, trừ ghế trong vườn hoặc đồ cắm trại	7	5	0
	- Ghế bằng mây, liễu gai, tre hoặc các vật liệu tương tự:			
9401.51.00	- - Bằng tre hoặc bằng song, mây	7	5	0
9401.59.00	- - Loại khác	7	5	0
	- Ghế khác, có khung bằng gỗ:			
9401.61.00	- - Đã nhồi đệm	7	5	0
9401.69.00	- - Loại khác	7	5	0
	- Ghế khác, có khung bằng kim loại:			
9401.71.00	- - Đã nhồi đệm	7	5	0
9401.79.00	- - Loại khác	7	5	0
9401.80.00	- Ghế khác	7	5	0
9401.90	- Bộ phận:			
9401.90.10	- - Cửa ghế thuộc phân nhóm 9401.10.00	7	5	0
	- - Cửa ghế thuộc phân nhóm 9401.20:			
9401.90.31	- - - Miếng lót cho tựa đầu của ghế thuộc phân nhóm 9401.20.10	7	5	0
9401.90.39	- - - Loại khác	7	5	0
9401.90.40	- - Cửa ghế thuộc phân nhóm 9401.30.00	7	5	0
	- - Loại khác:			
9401.90.92	- - - Bằng plastic	7	5	0
9401.90.99	- - - Loại khác	7	5	0
94.02	Đồ nội thất trong ngành y, giải phẫu, nha khoa hoặc thú y (ví dụ, bàn mổ, bàn khám, giường bệnh có lắp các bộ phận cơ khí, ghế nha khoa); ghế cắt tóc và các loại ghế			

	tương tự, có thể xoay, ngã và nâng hạ; bộ phận của các mặt hàng trên.			
9402.10	- Ghế nha khoa, ghế cắt tóc hoặc các loại ghế tương tự và các bộ phận của chúng:			
9402.10.10	- - Ghế nha khoa và các bộ phận của chúng	7	5	0
9402.10.30	- - Ghế cắt tóc và các bộ phận của chúng	7	5	0
9402.10.90	- - Loại khác	7	5	0
9402.90	- Loại khác:			
9402.90.10	- - Đồ nội thất được thiết kế đặc biệt để dùng trong ngành y, giải phẫu hoặc thú y và bộ phận của chúng	0	0	0
9402.90.90	- - Loại khác	7	5	0
94.03	Đồ nội thất khác và các bộ phận của chúng.			
9403.10.00	- Đồ nội thất bằng kim loại được sử dụng trong văn phòng	7	5	0
9403.20	- Đồ nội thất bằng kim loại khác:			
9403.20.10	- - Tủ hút hơi độc	7	5	0
9403.20.90	- - Loại khác	0	0	0
9403.30.00	- Đồ nội thất bằng gỗ được sử dụng trong văn phòng	7	5	0
9403.40.00	- Đồ nội thất bằng gỗ được sử dụng trong nhà bếp	7	5	0
9403.50.00	- Đồ nội thất bằng gỗ được sử dụng trong phòng ngủ	7	5	0
9403.60	- Đồ nội thất bằng gỗ khác:			
9403.60.10	- - Tủ hút hơi độc	5	0	0
9403.60.90	- - Loại khác	0	0	0
9403.70	- Đồ nội thất bằng plastic:			
9403.70.10	- - Xe tập đi cho trẻ em	7	5	0
9403.70.20	- - Tủ hút hơi độc	5	0	0
9403.70.90	- - Loại khác	7	5	0
	- Đồ nội thất bằng vật liệu khác, kể cả mây, liễu gai, tre hoặc các vật liệu tương tự:			
9403.81.00	- - Bằng tre hoặc song, mây	5	0	0
9403.89	- - Loại khác:			
9403.89.10	- - - Tủ hút hơi độc	5	0	0
9403.89.90	- - - Loại khác	7	5	0
9403.90	- Bộ phận:			
9403.90.10	- - Cửa xe tập đi cho trẻ em thuộc phân nhóm 9403.70.10	7	5	0
9403.90.90	- - Loại khác	7	5	0
94.04	Khung đệm; các mặt hàng thuộc bộ đồ giường và các loại tương tự (ví dụ, đệm, chăn quilt, chăn nhồi lông, nệm, đệm ghế loại dài và gối) có gắn lò xo hoặc nhồi hoặc lấp bên trong bằng vật liệu bất kỳ hoặc bằng cao su xốp hoặc plastic xốp, có hoặc không bọc.			
9404.10.00	- Khung đệm	7	5	0
	- Đệm:			
9404.21.00	- - Bằng cao su xốp hoặc plastic xốp, đã hoặc chưa bọc	7	5	0
9404.29	- - Bằng vật liệu khác:			
9404.29.10	- - - Đệm lò xo	7	5	0

9404.29.20	- - - Loại khác, làm nóng/làm mát	7	5	0
9404.29.90	- - - Loại khác	7	5	0
9404.30.00	- Túi ngủ	7	5	0
9404.90	- Loại khác:			
9404.90.10	- - Chăn quilt, khăn phủ giường và bọc đệm	7	5	0
9404.90.90	- - Loại khác	7	5	0
94.05	Đèn và bộ đèn kể cả đèn pha và đèn rọi và bộ phận của chúng, chưa được chi tiết hoặc ghi ở nơi khác; biển hiệu được chiếu sáng, biển đề tên được chiếu sáng và các loại tương tự, có nguồn sáng cố định thường xuyên, và bộ phận của chúng chưa được chi tiết hoặc ghi ở nơi khác.			
9405.10	- Bộ đèn chùm và đèn điện trần hoặc đèn điện tường khác, trừ các loại được sử dụng ở nơi công cộng hoặc đường phố lớn:			
9405.10.20	- - Đèn cho phòng mổ	0	0	0
	- - Loại khác:			
9405.10.30	- - - Đèn rọi	0	0	0
9405.10.40	- - - Bộ đèn và đèn huỳnh quang	7	5	0
9405.10.90	- - - Loại khác	7	5	0
9405.20	- Đèn bàn, đèn giường hoặc đèn cây dùng điện:			
9405.20.10	- - Đèn cho phòng mổ	0	0	0
9405.20.90	- - Loại khác	0	0	0
9405.30.00	- Bộ đèn dùng cho cây Nô-en	7	5	0
9405.40	- Đèn và bộ đèn điện khác:			
9405.40.20	- - Đèn pha	7	5	0
9405.40.40	- - Đèn rọi khác	0	0	0
9405.40.50	- - Loại khác, được sử dụng ở nơi công cộng hoặc đường phố lớn	5	0	0
9405.40.60	- - Loại chiếu sáng bên ngoài khác	5	0	0
9405.40.70	- - Đèn tín hiệu không nhấp nháy dùng cho sân bay; đèn dùng cho toa đường sắt, đầu máy xe lửa, tàu thủy, phương tiện bay, hoặc hải đăng, bằng kim loại cơ bản	0	0	0
9405.40.80	- - Đèn báo hiệu dùng cho thiết bị nhiệt điện gia dụng thuộc nhóm 85.16	0	0	0
	- - Loại khác:			
9405.40.91	- - - Đèn sợi quang loại dùng đeo trên đầu, được thiết kế dùng trong y học	0	0	0
9405.40.99	- - - Loại khác	7	5	0
9405.50	- Đèn và bộ đèn không hoạt động bằng điện:			
	- - Loại đốt bằng dầu:			
9405.50.11	- - - Bằng đồng sử dụng trong nghi lễ tôn giáo	7	5	0
9405.50.19	- - - Loại khác	7	5	0
9405.50.40	- - Đèn bão	7	5	0
9405.50.90	- - Loại khác	0	0	0
9405.60	- Biển hiệu được chiếu sáng, biển đề tên được chiếu sáng và các loại tương tự:			

9405.60.10	- - Biển cảnh báo, biển tên đường phố, biển báo giao thông và đường bộ	7	5	0
9405.60.90	- - Loại khác	7	5	0
	- Bộ phận:			
9405.91	- - Bảng thủy tinh:			
9405.91.10	- - - Dùng cho đèn phòng mổ	0	0	0
9405.91.20	- - - Dùng cho đèn rọi	0	0	0
9405.91.40	- - - Chao đèn hình cầu hoặc thông phong đèn	5	0	0
9405.91.50	- - - Dùng cho đèn pha	0	0	0
9405.91.90	- - - Loại khác	5	0	0
9405.92	- - Bảng plastic:			
9405.92.10	- - - Dùng cho đèn phòng mổ	0	0	0
9405.92.20	- - - Dùng cho đèn rọi	0	0	0
9405.92.30	- - - Dùng cho đèn pha	0	0	0
9405.92.90	- - - Loại khác	5	0	0
9405.99	- - Loại khác:			
9405.99.10	- - - Chụp đèn bằng vật liệu dệt	5	0	0
9405.99.20	- - - Chụp đèn bằng vật liệu khác	0	0	0
9405.99.30	- - - Cửa đèn thuộc phân nhóm 9405.50.11 hoặc 9405.50.19	5	0	0
9405.99.40	- - - Dùng cho đèn pha hoặc đèn rọi	0	0	0
9405.99.90	- - - Loại khác	5	0	0
94.06	Nhà lắp ghép.			
	- Nhà trồng cây được gắn với thiết bị cơ khí hoặc thiết bị nhiệt:			
9406.00.11	- - Bảng plastic	7	5	0
9406.00.19	- - Loại khác	7	5	0
	- Nhà lắp ghép khác:			
9406.00.92	- - Bảng gỗ	7	5	0
9406.00.94	- - Bảng sắt hoặc thép	7	5	0
9406.00.95	- - Bảng plastic hoặc bằng nhôm	7	5	0
9406.00.96	- - Bảng bê tông hoặc đá nhân tạo	7	5	0
9406.00.99	- - Loại khác	7	5	0
	Chương 95 - Đồ chơi, thiết bị trò chơi và dụng cụ thể thao; các bộ phận và phụ kiện của chúng			
95.03	Xe đạp ba bánh, xe đẩy, xe có bàn đạp và đồ chơi tương tự có bánh; xe của búp bê; búp bê; đồ chơi khác; mẫu thu nhỏ theo tỷ lệ ("scale") và các mẫu đồ chơi giải trí tương tự, có hoặc không vận hành; các loại đồ chơi đồ trí (puzzles).			
9503.00.10	- Xe đạp ba bánh, xe đẩy, xe có bàn đạp và đồ chơi tương tự có bánh; xe của búp bê	0	0	0
	- Búp bê:			
9503.00.21	- - Búp bê, có hoặc không có trang phục	0	0	0
	- - Bộ phận và phụ kiện:			

9503.00.22	- - - Quần áo và phụ kiện quần áo; giày và mũ	0	0	0
9503.00.29	- - - Loại khác	0	0	0
9503.00.30	- Xe điện, kể cả đường ray, đèn hiệu và các phụ kiện khác của chúng	0	0	0
9503.00.40	- Các mô hình thu nhỏ theo tỷ lệ ("scale") và các mô hình giải trí tương tự, có hoặc không vận hành	0	0	0
9503.00.50	- Đồ chơi và bộ đồ chơi xây dựng khác, bằng mọi loại vật liệu trừ plastic	5	0	0
9503.00.60	- Đồ chơi hình con vật hoặc sinh vật không phải hình người	5	0	0
9503.00.70	- Các loại đồ chơi đồ trí (puzzles)	5	0	0
	- Loại khác:			
9503.00.91	- - Đồ chơi, xếp khối hoặc cắt rời hình chữ số, chữ cái hoặc hình con vật; bộ xếp chữ; bộ đồ chơi tạo chữ và tập nói; bộ đồ chơi in hình; bộ đồ chơi đếm (abaci); máy may đồ chơi; máy chữ đồ chơi	5	0	0
9503.00.92	- - Dây nhảy	5	0	0
9503.00.93	- - Hòn bi	5	0	0
9503.00.99	- - Loại khác	5	0	0
95.04	Các máy và bộ điều khiển trò chơi video, dụng cụ dùng cho giải trí, cho các trò chơi trên bàn hoặc trong phòng khách, kể cả bàn sử dụng trong trò chơi bắn bi (pin-table), bi-a, bàn chuyên dụng dùng cho trò chơi ở sòng bạc và các thiết bị dùng cho đường chạy bowling tự động.			
9504.20	- Các mặt hàng và phụ kiện dùng cho trò chơi bi-a:			
9504.20.20	- - Bàn bi-a các loại	7	5	0
9504.20.30	- - Phấn xoa đầu gậy bi-a	7	5	0
9504.20.90	- - Loại khác	7	5	0
9504.30	- Máy trò chơi khác, hoạt động bằng đồng xu, tiền giấy, thẻ ngân hàng, xèng hoặc các loại tương tự, trừ các thiết bị dùng cho đường chạy bowling tự động:			
9504.30.10	- - Máy trò chơi pin-table hoặc các máy trò chơi tự động (có khe nhét xèng hoặc xu)	7	0	0
9504.30.20	- - Bộ phận bằng gỗ, bằng giấy hoặc bằng plastic	7	0	0
9504.30.90	- - Loại khác	7	0	0
9504.40.00	- Bộ bài	7	5	0
9504.50.00	- Các máy và bộ điều khiển game video, trừ loại thuộc phân nhóm 9504.30	7	5	0
9504.90	- Loại khác:			
9504.90.10	- - Các loại đồ phụ trợ để chơi bowling	7	5	0
9504.90.20	- - Trò chơi ném phi tiêu và các bộ phận và phụ kiện của chúng	7	5	0
	- - Thiết bị chơi bạc và đồ phụ trợ đi kèm:			
9504.90.31	- - - Bàn thiết kế để chơi bạc	7	5	0
9504.90.39	- - - Loại khác	7	5	0
	- - Loại khác:			
	- - - Bàn thiết kế để chơi trò chơi:			
9504.90.92	- - - - Bảng gỗ hoặc bằng plastic	7	5	0

9504.90.93	- - - - Loại khác	7	5	0
	- - - Loại khác:			
9504.90.94	- - - - Bảng gỗ hoặc bằng plastic	7	5	0
9504.90.99	- - - - Loại khác	7	5	0
95.05	Đồ dùng trong lễ hội, hội hóa trang hoặc trong các trò chơi giải trí khác, kể cả các mặt hàng dùng cho trò chơi ảo thuật và trò vui cười.			
9505.10.00	- Đồ dùng trong lễ hội	7	5	0
9505.90.00	- Loại khác	7	5	0
95.06	Dụng cụ và thiết bị dùng cho tập luyện thể chất nói chung, thể dục, điền kinh, các môn thể thao khác (kể cả bóng bàn) hoặc trò chơi ngoài trời, chưa được chi tiết hoặc ghi ở nơi khác trong Chương này; bể bơi và bể bơi nông (paddling pools).			
	- Ván trượt tuyết và các thiết bị trượt tuyết khác:			
9506.11.00	- - Ván trượt tuyết	0	0	0
9506.12.00	- - Dây buộc ván trượt	0	0	0
9506.19.00	- - Loại khác	0	0	0
	- Ván trượt nước, ván lướt sóng, ván buồm và các thiết bị thể thao dưới nước khác:			
9506.21.00	- - Ván buồm	0	0	0
9506.29.00	- - Loại khác	0	0	0
	- Gậy chơi gôn và các thiết bị chơi gôn khác:			
9506.31.00	- - Gậy và bộ gậy chơi gôn	0	0	0
9506.32.00	- - Bóng	0	0	0
9506.39.00	- - Loại khác	0	0	0
9506.40	- Dụng cụ và thiết bị cho môn bóng bàn:			
9506.40.10	- - Bàn	0	0	0
9506.40.90	- - Loại khác	0	0	0
	- Vợt tennis, vợt cầu lông hoặc các vợt tương tự khác, đã hoặc chưa căng lưới:			
9506.51.00	- - Vợt tennis, đã hoặc chưa căng lưới	0	0	0
9506.59.00	- - Loại khác	0	0	0
	- Bóng, trừ bóng chơi gôn và bóng chơi bóng bàn:			
9506.61.00	- - Bóng tennis	0	0	0
9506.62.00	- - Bóng có thể bơm hơi	0	0	0
9506.69.00	- - Loại khác	0	0	0
9506.70.00	- Lưỡi giày trượt băng và lưỡi trượt có bánh xe, kể cả giày trượt có gắn lưỡi trượt	0	0	0
	- Loại khác:			
9506.91.00	- - Các mặt hàng và thiết bị cho tập luyện thể chất nói chung, thể dục hoặc điền kinh	0	0	0
9506.99.00	- - Loại khác	0	0	0
95.07	Cần câu, lưới câu và các loại dây câu khác; vợt lưới bắt cá, vợt lưới bắt bướm và các loại lưới tương tự; chum giả			

	làm mồi (trừ các loại thuộc nhóm 92.08 hoặc 97.05) và các dụng cụ cần thiết dùng cho săn hoặc bắn tương tự.			
9507.10.00	- Cần câu	0	0	0
9507.20.00	- Lưỡi câu, có hoặc không có dây cước	0	0	0
9507.30.00	- Bộ cuộn dây câu	0	0	0
9507.90.00	- Loại khác	0	0	0
95.08	Vòng ngựa gỗ, đu, phòng tập bắn và các trò chơi tại khu giải trí khác; rạp xiếc lưu động và bày thú xiếc lưu động; nhà hát lưu động.			
9508.10.00	- Rạp xiếc lưu động và bày thú xiếc lưu động	0	0	0
9508.90.00	- Loại khác	0	0	0
	Chương 96 - Các mặt hàng khác			
96.01	Ngà, xương, đồi mồi, sừng, nhánh gạc, san hô, xà cừ và các vật liệu chạm khắc có nguồn gốc động vật khác đã gia công, và các mặt hàng làm từ các vật liệu này (kể cả các sản phẩm đúc).			
9601.10.00	- Ngà đã gia công và các vật phẩm bằng ngà	7	5	0
9601.90	- Loại khác:			
9601.90.10	- - Xà cừ hoặc đồi mồi đã gia công và các sản phẩm làm từ chúng	7	5	0
	- - Loại khác:			
9601.90.91	- - - Hộp đựng xì gà hoặc thuốc lá điếu, bình đựng thuốc lá; đồ trang trí	7	5	0
9601.90.99	- - - Loại khác	7	5	0
96.02	Vật liệu khảm có nguồn gốc thực vật hoặc khoáng đã được gia công và các sản phẩm làm từ các loại vật liệu này; các vật liệu đúc hay chạm khắc bằng sáp, bằng stearin, bằng gôm tự nhiên hay nhựa tự nhiên hoặc bằng bột nhào làm mô hình, và sản phẩm được đúc hay chạm khắc khác, chưa được chi tiết hay ghi ở nơi khác; gelatin đã chế biến nhưng chưa đóng cứng (trừ gelatin thuộc nhóm 35.03) và các sản phẩm làm bằng gelatin chưa đóng cứng.			
9602.00.10	- Vỏ viên nhộng bằng gelatin dùng cho dược phẩm	0	0	0
9602.00.20	- Hộp đựng xì gà hoặc thuốc lá điếu, bình đựng thuốc lá; đồ trang trí	7	5	0
9602.00.90	- Loại khác	7	5	0
96.03	Chổi, bàn chải (kể cả các loại bàn chải là những bộ phận của máy, dụng cụ hoặc xe), dụng cụ cơ học vận hành bằng tay để quét sàn, không có động cơ, giẻ lau sàn và chổi bằng lông vũ; túm và búi đã làm sẵn để làm chổi hoặc bàn chải; miếng thấm và con lăn để sơn hoặc vẽ; chổi cao su (trừ con lăn bằng cao su).			
9603.10	- Chổi và bàn chải, gồm các cành nhỏ hoặc các chất liệu từ thực vật khác buộc lại với nhau, có hoặc không có cán:			
9603.10.10	- - Bàn chải	7	5	0

9603.10.20	- - Chổi	7	5	0
	- Bàn chải đánh răng, chổi xoa bột cạo râu, bàn chải chải tóc, chổi sơn móng tay, chải mi mắt và bàn chải vệ sinh khác dùng cho người, kể cả bàn chải tương tự là bộ phận của các thiết bị gia dụng:			
9603.21.00	- - Bàn chải đánh răng, kể cả bàn chải dùng cho răng mạ	7	5	0
9603.29.00	- - Loại khác	7	5	0
9603.30.00	- Bút lông vẽ, bút lông để viết và bút lông tương tự dùng cho việc trang điểm	7	5	0
9603.40.00	- Chổi quét sơn, chổi quét keo, chổi quét vecni hoặc các loại chổi tương tự (trừ các loại bút lông thuộc phân nhóm 9603.30); miếng thấm và con lăn để quét sơn hoặc vẽ	7	5	0
9603.50.00	- Các loại bàn chải khác là các bộ phận của máy móc, thiết bị gia dụng hoặc xe	7	5	0
9603.90	- Loại khác:			
9603.90.10	- - Túm và búi đã làm sẵn để làm chổi hoặc bàn chải	7	5	0
9603.90.20	- - Dụng cụ cơ học vận hành bằng tay để quét sàn, không có động cơ	7	5	0
9603.90.40	- - Bàn chải khác	7	5	0
9603.90.90	- - Loại khác	7	5	0
96.04	Giàn và sàng tay.			
9604.00.10	- Bằng kim loại	7	5	0
9604.00.90	- Loại khác	7	5	0
9605.00.00	Bộ đồ du lịch dùng cho vệ sinh cá nhân, bộ đồ khâu hoặc bộ đồ làm sạch giày dép hoặc quần áo.	7	5	0
96.06	Khuy, khuy bấm, khóa bấm và khuy tán bấm, lõi khuy (loại khuy bọc) và các bộ phận khác của các mặt hàng này; khuy chưa hoàn chỉnh (button blank).			
9606.10	- Khuy bấm, khóa bấm và khuy tán bấm và bộ phận của chúng:			
9606.10.10	- - Bằng plastic	7	5	0
9606.10.90	- - Loại khác	7	5	0
	- Khuy:			
9606.21.00	- - Bằng plastic, không bọc vật liệu dệt	7	5	0
9606.22.00	- - Bằng kim loại cơ bản, không bọc vật liệu dệt	7	5	0
9606.29.00	- - Loại khác	7	5	0
9606.30	- Lõi khuy và các bộ phận khác của khuy; khuy chưa hoàn chỉnh:			
9606.30.10	- - Bằng plastic	7	5	0
9606.30.90	- - Loại khác	7	5	0
96.07	Khóa kéo và các bộ phận của chúng.			
	- Khóa kéo:			
9607.11.00	- - Có răng bằng kim loại cơ bản	7	5	0
9607.19.00	- - Loại khác	7	5	0

9607.20.00	- Bộ phận	7	5	0
96.08	Bút bi; bút phớt và bút phớt có ruột khác và bút đánh dấu; bút máy, bút máy ngòi ống và các loại bút khác; bút viết giấy nhân bản (duplicating stylos); các loại bút chì bấm hoặc bút chì đẩy; quần bút mực, quần bút chì và các loại quần bút tương tự; bộ phận (kể cả nắp và kẹp bút) của các loại bút kể trên, trừ các loại thuộc nhóm 96.09.			
9608.10	- Bút bi:			
9608.10.10	- - Bằng plastic	7	5	0
9608.10.90	- - Loại khác	7	5	0
9608.20.00	- Bút phớt và bút phớt có ruột khác và bút đánh dấu	7	5	0
9608.30	- Bút máy, bút máy ngòi ống và các loại bút khác:			
9608.30.10	- - Bút vẽ mực Ấn Độ	7	5	0
9608.30.90	- - Loại khác	7	5	0
9608.40.00	- Bút chì bấm hoặc bút chì đẩy	7	5	0
9608.50.00	- Bộ vật phẩm có từ hai mặt hàng trở lên thuộc các phân nhóm trên	7	5	0
9608.60	- Ruột thay thế của bút bi, gồm cả bi và ống mực:			
9608.60.10	- - Bằng plastic	0	0	0
9608.60.90	- - Loại khác	0	0	0
	- Loại khác:			
9608.91	- - Ngòi bút và bi ngòi:			
9608.91.10	- - - Bằng vàng hoặc mạ vàng	0	0	0
9608.91.90	- - - Loại khác	0	0	0
9608.99	- - Loại khác:			
9608.99.10	- - - Bút viết giấy nhân bản	7	5	0
	- - - Loại khác:			
9608.99.91	- - - - Bộ phận của bút bi, bằng plastic	7	5	0
9608.99.99	- - - - Loại khác	7	5	0
96.09	Bút chì (trừ các loại bút chì thuộc nhóm 96.08), bút màu, ruột chì, phấn màu, than vẽ, phấn vẽ hoặc viết và phấn thợ may.			
9609.10	- Bút chì và bút chì màu, có lõi chì trong vỏ cứng:			
9609.10.10	- - Bút chì đen	7	5	0
9609.10.90	- - Loại khác	7	5	0
9609.20.00	- Ruột chì, đen hoặc màu	7	6	0
9609.90	- Loại khác:			
9609.90.10	- - Bút chì viết bằng đá đen dùng cho trường học	7	5	0
9609.90.30	- - Bút chì và bút màu khác trừ loại thuộc phân nhóm 9609.10	7	5	0
	- - Loại khác:			
9609.90.91	- - - Phấn vẽ hoặc phấn viết	7	5	0
9609.90.99	- - - Loại khác	7	5	0
96.10	Bảng đá đen và bảng, có bề mặt dùng để viết hoặc vẽ, có			

	hoặc không có khung.			
9610.00.10	- Bảng đá đen trong trường học	7	5	0
9610.00.90	- Loại khác	7	5	0
9611.00.00	Con dấu ngày, con dấu niêm phong hay con dấu đánh số, và loại tương tự (kể cả dụng cụ để in hay dập nổi nh ấn hiệu), được thiết kế để sử dụng thủ công; con dấu đóng để sử dụng thủ công và các bộ in bằng tay kèm theo các con dấu đó.	7	5	0
96.12	Ruy băng máy chữ hoặc tương tự, đã phủ mực hay làm sẵn bằng cách khác để in ấn, đã hoặc chưa cuộn vào lõi hoặc nằm trong vỏ; tấm mực dấu, đã hoặc chưa tấm mực, có hoặc không có hộp.			
9612.10	- Ruy băng:			
9612.10.10	- - Bảng vật liệu dệt	0	0	0
9612.10.90	- - Loại khác	0	0	0
9612.20.00	- Tấm mực dấu	0	0	0
96.13	Bật lửa châm thuốc lá và các bật lửa khác, có hoặc không dùng cơ hoặc điện, và các bộ phận của chúng trừ đá lửa và bắc.			
9613.10	- Bật lửa bỏ túi, dùng ga, không thể nạp lại:			
9613.10.10	- - Bảng plastic	7	5	0
9613.10.90	- - Loại khác	7	5	0
9613.20	- Bật lửa bỏ túi, dùng ga, có thể nạp lại:			
9613.20.10	- - Bảng plastic	7	5	0
9613.20.90	- - Loại khác	7	5	0
9613.80	- Bật lửa khác:			
9613.80.10	- Bật lửa áp điện dùng cho lò và bếp	7	5	0
9613.80.20	- - Bật lửa châm thuốc lá hoặc bật lửa để bàn bằng plastic	7	5	0
9613.80.30	- - Bật lửa châm thuốc lá hoặc bật lửa để bàn, trừ loại bằng plastic	7	5	0
9613.80.90	- - Loại khác	7	5	0
9613.90	- Bộ phận:			
9613.90.10	- - Ống chứa hoặc bộ phận chứa khác có thể nạp lại của bật lửa cơ khí, có chứa nhiên liệu lỏng	7	5	0
9613.90.90	- - Loại khác	7	5	0
96.14	Tẩu thuốc (kể cả điếu bát) và đót xì gà hoặc đót thuốc lá, và bộ phận của chúng.			
9614.00.10	- Gỗ hoặc rễ cây đã tạo dáng thô để làm tẩu thuốc	7	5	0
9614.00.90	- Loại khác	7	5	0
96.15	Lược, chải tóc và loại tương tự; ghim chải tóc, cặp uốn tóc, kẹp uốn tóc, lô cuộn tóc và loại tương tự, trừ các loại thuộc nhóm 85.16, và bộ phận của chúng.			
	- Lược, chải tóc và loại tương tự:			
9615.11	- - Bảng cao su cứng hoặc plastic:			

9615.11.20	- - - Bảng cao su cứng	7	5	0
9615.11.30	- - - Bảng plastic	7	5	0
9615.19.00	- - Loại khác	7	5	0
9615.90	- Loại khác:			
	- - Ghim cài tóc trang trí:			
9615.90.11	- - - Bảng nhôm	7	5	0
9615.90.12	- - - Bảng sắt hoặc thép	7	5	0
9615.90.13	- - - Bảng plastic	7	5	0
9615.90.19	- - - Loại khác	7	5	0
	- - Bộ phận:			
9615.90.21	- - - Bảng plastic	7	5	0
9615.90.22	- - - Bảng sắt hoặc thép	7	5	0
9615.90.23	- - - Bảng nhôm	7	5	0
9615.90.29	- - - Loại khác	7	5	0
	- - Loại khác:			
9615.90.91	- - - Bảng nhôm	7	5	0
9615.90.92	- - - Bảng sắt hoặc thép	7	5	0
9615.90.93	- - - Bảng plastic	7	5	0
9615.90.99	- - - Loại khác	7	5	0
96.16	Bình, lọ xịt nước hoa hoặc bình, lọ xịt để trang điểm tương tự, và các bộ phận gá lắp và đầu xịt của chúng; miếng và tấm để xoa và chấm mỹ phẩm hoặc các sản phẩm trang điểm.			
9616.10	- Bình, lọ xịt nước hoa hoặc bình, lọ xịt để trang điểm tương tự, và các bộ phận gá lắp và đầu xịt của chúng:			
9616.10.10	- - Bình, lọ xịt	7	5	0
9616.10.20	- - Các bộ phận gá lắp và đầu xịt	0	0	0
9616.20.00	- Miếng và tấm để xoa và chấm mỹ phẩm hoặc các sản phẩm trang điểm	7	5	0
96.17	Phích chân không và các loại bình chân không khác, hoàn chỉnh có kèm vỏ; bộ phận của chúng trừ ruột phích thủy tinh.			
9617.00.10	- Phích chân không và các loại bình chân không khác	7	5	0
9617.00.20	- Các bộ phận	7	5	0
9618.00.00	Ma-nơ-canh dùng trong ngành may và các mô hình cơ thể khác; mô hình tự động và các vật trưng bày cử động được khác dùng cho cửa hàng may mặc.	7	5	0
96.19	Băng (miếng) và nút bông vệ sinh, khăn và tã lót cho trẻ và các vật phẩm tương tự, bằng mọi vật liệu.			
	- Loại dùng một lần:			
9619.00.11	- - Lõi thấm hút bằng vật liệu dệt	7	5	0
9619.00.19	- - Loại khác	7	5	0
	- Loại khác:			

9619.00.91	- - Dệt kim hoặc móc	5	0	0
9619.00.99	- - Loại khác	5	0	0
	Chương 97 - Các tác phẩm nghệ thuật, đồ sưu tầm và đồ cổ			
97.01	Tranh vẽ, tranh phác họa và tranh bột màu, được vẽ hoàn toàn bằng tay, trừ các loại tranh phác họa thuộc nhóm 49.06 và trừ các tác phẩm vẽ hoặc trang trí bằng tay; các tác phẩm ghép và phù điêu trang trí tương tự.			
9701.10.00	- Tranh vẽ, tranh phác họa và tranh bột màu	0	0	0
9701.90.00	- Loại khác	0	0	0
9702.00.00	Nguyên bản các bản khắc, bản in và bản in lytô.	0	0	0
97.03	Nguyên bản tác phẩm điêu khắc và tượng tạc, làm bằng mọi loại vật liệu.			
9703.00.10	- Bằng kim loại	0	0	0
9703.00.20	- Bằng đá	0	0	0
9703.00.30	- Bằng plastic	0	0	0
9703.00.40	- Bằng gỗ	0	0	0
9703.00.50	- Bằng đất sét	0	0	0
9703.00.90	- Bằng vật liệu khác	0	0	0
9704.00.00	Tem bưu chính hoặc tem thuế, dấu in cước thay tem bưu chính, phong bì có tem đóng dấu ngày phát hành đầu tiên, các ấn phẩm bưu chính (ấn phẩm có in sẵn tem), và các ấn phẩm tương tự, đã hoặc chưa sử dụng, trừ loại thuộc nhóm 49.07.	5	0	0
9705.00.00	Bộ sưu tập và các vật phẩm sưu tập chủng loại động vật, thực vật, khoáng vật, giải phẫu học, sử học, khảo cổ, cổ sinh vật học, dân tộc học hoặc các loại tiền.	0	0	0
9706.00.00	Đồ cổ có tuổi trên 100 năm.	0	0	0

DANH MỤC

HÀNG HÓA ÁP DỤNG THUẾ SUẤT THUẾ NHẬP KHẨU NGOÀI HẠN NGẠCH CỦA VIỆT NAM ĐỂ THỰC HIỆN HIỆP ĐỊNH THÀNH LẬP KHU VỰC THƯƠNG MẠI TỰ DO ASEAN - ÔT-XTRÂY-LIA - NIU DI-LÂN 2016 - 2018

(Kèm theo Nghị định số 127/2016/NĐ-CP ngày 01 tháng 9 năm 2016 của Chính phủ)

Mã hàng	Mô tả hàng hóa	Thuế suất AANZFTA (%)		
		2016	2017	2018
	Chương 17 - Đường và các loại kẹo đường			
1701	Đường mía hoặc đường củ cải và đường sucroza tinh khiết về mặt hóa học, ở thể rắn.			
	- Đường thô chưa pha thêm hương liệu hoặc chất màu:			
1701.12.00	- - Đường củ cải	80	80	80
1701.13.00	- - Đường mía đã nêu trong Chú giải phân nhóm 2 của	80	80	80

	Chương này			
1701.14.00	- - Các loại đường mía khác	80	80	80
	- Loại khác:			
1701.91.00	- - Đã pha thêm hương liệu hoặc chất màu	100	100	100
1701.99	- - Loại khác:			
	- - Đường đã tinh luyện:			
1701.99.11	- - - Đường trắng	100	100	100
1701.99.19	- - - Loại khác	100	100	100
1701.99.90	- - - Loại khác	100	100	100

Số: 158/2017/NĐ-CP

Hà Nội, ngày 27 tháng 12 năm 2017

NGHỊ ĐỊNH

BIỂU THUẾ NHẬP KHẨU ƯU ĐÃI ĐẶC BIỆT CỦA VIỆT NAM ĐỂ THỰC HIỆN HIỆP ĐỊNH THÀNH LẬP KHU VỰC THƯƠNG MẠI TỰ DO ASEAN - ÔT-XTRÂY-LIA - NIU DI-LÂN GIAI ĐOẠN 2018 - 2022

Căn cứ Luật tổ chức Chính phủ ngày 19 tháng 6 năm 2015;

Căn cứ Luật thuế xuất khẩu, thuế nhập khẩu ngày 06 tháng 4 năm 2016;

Căn cứ Luật điều ước quốc tế ngày 09 tháng 4 năm 2016;

Để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân có hiệu lực kể từ ngày 01 tháng 01 năm 2010;

Theo đề nghị của Bộ trưởng Bộ Tài chính;

Chính phủ ban hành Nghị định Biểu thuế nhập khẩu ưu đãi đặc biệt của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2018 - 2022.

Điều 1. Phạm vi điều chỉnh

Nghị định này quy định thuế suất thuế nhập khẩu ưu đãi đặc biệt của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2018 - 2022 và điều kiện được hưởng thuế suất thuế nhập khẩu ưu đãi đặc biệt theo Hiệp định này.

Điều 2. Đối tượng áp dụng

1. Người nộp thuế theo quy định của Luật thuế xuất khẩu, thuế nhập khẩu.
2. Cơ quan hải quan, công chức hải quan.
3. Tổ chức, cá nhân có quyền và nghĩa vụ liên quan đến hàng hóa xuất khẩu, nhập khẩu.

Điều 3. Biểu thuế nhập khẩu ưu đãi đặc biệt

Ban hành kèm theo Nghị định này Biểu thuế nhập khẩu ưu đãi đặc biệt của Việt Nam (thuế suất thuế nhập khẩu ưu đãi đặc biệt áp dụng sau đây gọi là thuế suất AANZFTA) và Danh mục hàng hóa áp dụng thuế suất thuế nhập khẩu ngoài hạn ngạch của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2018 - 2022.

1. Các chú giải và quy tắc tổng quát giải thích việc phân loại hàng hóa được thực hiện theo Danh mục hàng hóa xuất khẩu, nhập khẩu Việt Nam dựa trên Hệ thống hài hòa mô tả và mã hóa hàng hóa của Tổ chức Hải quan thế giới.
2. Cột “Mã hàng” và cột “Mô tả hàng hóa” được xây dựng trên cơ sở Danh mục hàng hóa xuất khẩu, nhập khẩu Việt Nam và chi tiết theo cấp mã 8 số hoặc 10 số.
3. Cột “Thuế suất AANZFTA (%)”: Thuế suất áp dụng cho từng năm, được áp dụng từ ngày 01 tháng 01 năm 2018 đến ngày 31 tháng 12 năm 2022.
4. Ký hiệu “*”: Hàng hóa nhập khẩu không được hưởng thuế suất AANZFTA tại thời điểm tương ứng.
5. Đối với hàng hóa nhập khẩu áp dụng hạn ngạch thuế quan, mức thuế suất thuế nhập khẩu ưu đãi đặc biệt áp dụng đối với số lượng hàng hóa nhập khẩu trong hạn ngạch thuế quan được chi tiết tại Biểu thuế nhập khẩu ưu đãi đặc biệt của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2018 - 2022 ban hành kèm theo Nghị định này. Mức thuế suất thuế nhập khẩu ngoài hạn ngạch được áp dụng theo quy định tại Danh mục hàng hóa áp dụng thuế suất thuế nhập khẩu ngoài hạn ngạch của Việt Nam để thực hiện Hiệp định, số lượng hạn ngạch thuế quan nhập khẩu hàng năm theo quy định của Bộ Công Thương.

Điều 4. Điều kiện áp dụng thuế suất thuế nhập khẩu ưu đãi đặc biệt

Hàng hóa nhập khẩu được áp dụng thuế suất AANZFTA phải đáp ứng đủ các điều kiện sau:

1. Thuộc Biểu thuế nhập khẩu ưu đãi đặc biệt ban hành kèm theo Nghị định này.
2. Được nhập khẩu từ các nước là thành viên của Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân, bao gồm các nước sau:
 - a) Bru-nây Đa-rút-xa-lam;
 - b) Vương quốc Cam-pu-chia;

- c) Cộng hòa In-đô-nê-xi-a;
- d) Cộng hòa Dân chủ Nhân dân Lào;
- đ) Ma-lay-xi-a;
- e) Cộng hòa Liên bang Mi-an-ma;
- g) Cộng hòa Phi-líp-pin;
- h) Cộng hòa Xinh-ga-po;
- i) Vương quốc Thái Lan;
- k) Ôt-xtrây-li-a;
- l) Niu Di-lân;

m) Cộng hòa xã hội chủ nghĩa Việt Nam (Hàng hóa từ khu phi thuế quan nhập khẩu vào thị trường trong nước).

3. Được vận chuyển trực tiếp từ nước xuất khẩu theo khoản 2 Điều 4 Nghị định này vào Việt Nam do Bộ Công Thương quy định.

4. Đáp ứng các quy định về xuất xứ hàng hóa trong Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân, có Giấy chứng nhận xuất xứ hàng hóa (C/O) Mẫu AANZ, theo quy định hiện hành của pháp luật.

Điều 5. Hiệu lực thi hành

1. Nghị định này có hiệu lực thi hành từ ngày 01 tháng 01 năm 2018.

2. Bãi bỏ Nghị định số 127/2016/NĐ-CP ngày 01 tháng 9 năm 2016 của Chính phủ ban hành Biểu thuế nhập khẩu ưu đãi đặc biệt của Việt Nam để thực hiện Hiệp định thành lập Khu vực Thương mại tự do ASEAN - Ôt-xtrây-li-a - Niu Di-lân giai đoạn 2016-2018.

Điều 6. Trách nhiệm thi hành

Các Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Thủ trưởng cơ quan thuộc Chính phủ, Chủ tịch Ủy ban nhân dân tỉnh, thành phố trực thuộc trung ương và các tổ chức, cá nhân có liên quan chịu trách nhiệm thi hành Nghị định này./.

Nơi nhận:

- Ban Bí thư Trung ương Đảng;
- Thủ tướng, các Phó Thủ tướng Chính phủ;
- Các bộ, cơ quan ngang bộ, cơ quan thuộc Chính phủ;
- HĐND, UBND các tỉnh, thành phố trực thuộc trung ương;
- Văn phòng Trung ương và các Ban của Đảng;
- Văn phòng Tổng Bí thư;
- Văn phòng Chủ tịch nước;
- Hội đồng Dân tộc và các Ủy ban của Quốc hội;
- Văn phòng Quốc hội;
- Tòa án nhân dân tối cao;
- Viện kiểm sát nhân dân tối cao;
- Kiểm toán nhà nước;
- Ủy ban Giám sát tài chính Quốc gia;
- Ngân hàng Chính sách xã hội;
- Ngân hàng Phát triển Việt Nam;
- Ủy ban trung ương Mặt trận Tổ quốc Việt Nam;
- Cơ quan trung ương của các đoàn thể;
- VPCP: BTCN, các PCN, Trợ lý TTg, TGĐ Cổng TTĐT, các Vụ, Cục, đơn vị trực thuộc, Công báo;
- Lưu: VT, KTTT (2b).KN.

**TM. CHÍNH PHỦ
THỦ TƯỚNG**

Nguyễn Xuân Phúc

FILE ĐƯỢC ĐÍNH KÈM THEO VĂN BẢN



Bieu thue

Import tariff

Tariff schedule	Time	Import tariff rate	
		7306.30.00	
		7306.30.4x	Others
Others	2015	5%	10%
	From January 1, 2016 to August 30, 2016	5%	10%
	From September 1, 2016 to December 31, 2017	5%	10%
	2018 - 2019	5%	10%
AANZFTA	2015	5%	5%
	2016 - 2019	0%	0%

rates applicable to of precision pipe ar

as according to HS code	
7306.50.00	7306.61.00
5%	5%
5%	5%
5%	5%
5%	5%
5%	5%
0%	0%

id tube steel from 2015 to 2019

Supporting documents
Please refer to Circular No.164/2013/TT-BTC with effect from January 1, 2014 to December 31, 2016
Please refer to Circular No.182/2015/TT-BTC with effect from January 1, 2016 to August 30, 2016
Please refer to Decree No.122/2016/ND-CP with effect from September 1, 2016
Please refer to Decree No.125/2017/ND-CP with effect from January 1, 2018
Please refer to Circular No.168/2014/TT-BTC with effect from January 1, 2015 to August 30, 2016
Please refer to: - Decree No.127/2016/ND-CP with effect from September 1, 2016 to December 31, 2017; - Decree No.158/2017/ND-CP with effect from January 1, 2018

Import tariff rates applicable to of pr

Time	Export tariff rates according to HS code		
	7306.30.00	7306.50.00	7306.61.00
2015	0%	0%	0%
From January 1, 2016 to August 30, 2016	0%	0%	0%
From September 1, 2016 to December 31, 2017	0%	0%	0%
2018 - 2019	0%	0%	0%

ecision pipe and tube steel from 2015 to 2019

Supporting documents
Please refer to Circular No.164/2013/TT-BTC with effect from January 1, 2014 to December 31, 2016
Please refer to Circular No.182/2015/TT-BTC with effect from January 1, 2016 to August 30, 2016
Please refer to Decree No.122/2016/ND-CP with effect from September 1, 2016
Please refer to Decree No.125/2017/ND-CP with effect from January 1, 2018

MINISTRY OF FINANCE

SOCIALIST REPUBLIC OF VIETNAM

Independent - Freedom – Happiness

No. 130/2016/TT-BTC

Hanoi, August 12, 2016

CIRCULAR

ON GUIDELINES FOR THE GOVERNMENT DECREE NO. 100/2016/ND-CP DATED 01 JULY 2016 ON THE IMPLEMENTATION OF THE LAW ON AMENDMENTS TO CERTAIN ARTICLES OF THE LAW ON VALUE ADDED TAX, THE LAW ON SPECIAL EXCISE TAX AND THE LAW ON TAX ADMINISTRATION AND TO CERTAIN ARTICLES OF TAX-RELATED CIRCULARS

Pursuant to the Law on tax administration n° 78/2006/QH11 and the Law No. 21/2012/QH13 on amendments to certain articles of the Tax Administration Law;

Pursuant to the Law on value added tax n° 13/2008/QH12 and the Law No. 31/2013/QH13 on amendments to certain articles of the Law on value added tax;

Pursuant to the Law No. 106/2016/QH13 on amendments to certain articles of the Law on value added tax, Law on special excise tax and Law on tax administration;

Pursuant to the Law on corporate income tax no 14/2008/QH12 dated June 03, 2008 and the Law No. 32/2013/QH13 dated June 19, 2013 on amendments to the Law on corporate income tax;

Pursuant to the Government's Decree No. 83/2013/ND-CP dated July 22, 2013 on the implementation of certain articles of the Law on tax administration and the Law on amendments to certain articles of the Law on tax administration;

Pursuant to the Government's Decree No. 218/2013/ND-CP dated December 26, 2013 on details and guidelines for the implementation of certain articles of the Law on corporate income tax;

Pursuant to the Government's Decree No. 100/2016/ND-CP dated July 01, 2016 on the implementation of the Law on amendments to certain articles of the Law on value added tax, Law on special excise tax and Law on tax administration;

Pursuant to the Government's Decree No. 215/2013/ND-CP dated December 23, 2013 on the functions, missions, authority and organizational structure of the Ministry of Finance;

At the request of the Head of General Department of Taxation,

Minister of Finance promulgates the Circular on the following guidelines for the implementation of the Government's Decree No. 100/2016/ND-CP dated 01 July 2016 on the implementation of the Law on amendments to certain articles of the Law on value added tax, the Law on special excise tax and the Law on tax administration and to certain articles of tax-related circulars:

Article 1. Amendments to certain articles of the Circular No. 219/2013/TT-BTC dated December 31, 2013 by the Ministry of Finance on guidelines for the implementation of the Law on value added tax and the Government's Decree No. 209/2013/ND-CP dated December 18, 2013 on the details and guidelines for the implementation of certain articles of the Law on value added tax (as amended by the Circular No. 119/2014/TT-BTC dated August 25, 2014, the Circular No. 151/2014/TT-BTC dated October 10, 2014 and the Circular No. 26/2015/TT-BTC dated February 27, 2015 by the Ministry of Finance), as follows:

1. Article 4 is amended as follows:

a) Section 9 of Article 4 is amended as follows:

“9. Medical and veterinary services, including the examination, treatment and prevention of diseases for human and animals, birth control, convalescence and rehabilitation for patients, caring for the elderly and disabled, patient transportation, medical facilities’ sickbed and sickroom for rent; testing, radiography; blood and blood products for patients.

Caring for the elderly and disabled includes health care, nutrition care, cultural activities, sports, entertainment, physical therapy and rehabilitation for the elderly and disabled.

The revenue from medicines included in a service package (as per regulations of the Ministry of Health) is not subjected to VAT.”

b) Section 16 of Article 4 is amended as follows:

"16. Public passenger transport includes the transportation of passengers by bus and tram (and electric train) inside a province, on urban routes or adjacent outer routes of provinces as per the legal regulations on transportation.”

c) Section 23 of Article 4 is amended as follows:

“23. Natural resources and minerals exported without or after further processing into products whose prime cost is comprised of, by at least 51%, the total value of such natural resources and minerals plus the energy cost; exports derived from natural resources and minerals whose value and the energy cost make up at least 51% of the prime cost of such exports.

a) Natural resources and minerals derived from domestic sources: Metallic minerals and non-metallic minerals; crude oil; natural gas; coal gas.

b) The following formula determines the proportion of the value of natural resource(s) and mineral(s) plus the energy cost to the prime cost of the processed product:

$$\begin{array}{l} \text{Proportion of the value} \\ \text{of natural resource(s)} \\ \text{and mineral(s) plus the} \\ \text{energy cost to the prime} \\ \text{cost of the processed} \\ \text{product} \end{array} = \frac{\begin{array}{l} \text{Value of natural resource(s) and} \\ \text{mineral(s) + energy cost} \\ \text{Total prime cost of the processed} \\ \text{product} \end{array}}{\text{Total prime cost of the processed product}} \times 100\%$$

Where:

The value of natural resource(s) and mineral(s) means the cost price of the processed natural resource(s) and mineral(s). In other word, the value of natural resource(s) and mineral(s) directly mined is direct and indirect mining expenses while the value of those purchased is the actual purchase price plus the expense for initiating the processing of such natural resource(s) and mineral(s).

The cost of energy includes fuel, electric power and heat.

The value of natural resource(s) and mineral(s) with the energy cost shall base on the data in the accounting book in line with the tabulation of products' prime cost.

The prime cost of a product includes direct material expense, direct labor expense and general manufacturing expense. Indirect expenses for sale, administration, finance and other affairs are not included in the prime cost of a product.

The value of natural resources and minerals, the energy cost and the prime cost of products shall be determined according to the previous year's finalized accounting statement. The finalized accounting report for the previous year, if recently founded enterprises have not such report, can be replaced by the investment scheme.

c) A enterprise producing by direct mining or purchase processing, natural resources and minerals whose total value plus the energy cost occupies at least 51% of the prime cost of products derived from natural resources and minerals, shall not incur VAT upon the exportation of the products.

If such enterprise does not export but sells the products to another enterprise that then exports such products, the enterprise purchasing then exporting the products shall declare VAT as levied on similar products exported directly by the manufacturing enterprise and shall pay the export tax as per regulations.”

2. Section 3 of Article 9 is amended as follows:

“3. The tax rate of 0% is not applicable to:

- Overseas reinsurance; technology transfer, overseas transfer of intellectual property; capital transfer, granting of credit, outward securities investment; financial derivatives services; outbound postal and telecommunications services (including those provided for the entities in free trade zones; provision of sale of prepaid phone cards abroad or in free trade zones); exports that are or originate from natural resources and minerals as per Section 23, Article 4 of the Circular; tobacco and alcoholic beverages imported then re-exported; goods and services provided for individuals who have not registered any business in free trade zones, except circumstances that the Prime Minister defines;

Tobacco and alcoholic beverages imported then re-exported shall not incur the output VAT upon re-exportation though on which input VAT must not be deducted.

- Petroleum supplied domestically to motor vehicles of the businesses that operate in free trade zones;

- Motor vehicles sold to the entities that operate in free trade zones;
- Services that business organizations provide to the entities operating in free trade zones, such as: leasing of houses, conference rooms, offices, hotels, warehouses; transportation of workers; food and beverage (except the industrial catering service and food and beverage service rendered in free trade zones);
- The tax rate of 0% is not applicable to the following services provided in Vietnam to overseas entities:
 - + Sports competition, art performances, cultural events, entertainment, conference, hotel, education, advertisement and tourism;
 - + Online payment services;
 - + Services in connection with the sale, distribution and consumption of goods in Vietnam."

3. Article 18 is amended as follows:

"1. The monthly or quarterly amount of input VAT which has not been fully deducted from the VAT paid by a business taxpayer adopting the invoice credit method in the period shall be deducted from the VAT incurred in the subsequent period.

If a business taxpayer's VAT is not fully deducted before the tax period of July 2016 (for monthly declaration) or of the 3rd quarter of 2016 (for quarterly declaration) but that taxpayer is eligible for VAT refund as per Section 1, Article 18 of the Circular No. 219/2013/TT-BTC, tax authorities shall refund the tax as per the laws.

Example: Enterprise A declares VAT on quarterly basis. In the tax period of the 3rd quarter in 2016, its remaining deductible VAT is VND 80 million. It may be deducted from the VAT incurred in the 4th quarter of 2016. If the tax deductible is not fully deducted in the 4th quarter of 2016, the 1st quarter and the 2nd quarter of 2017, enterprise A may deduct it from the VAT incurred in the 3rd quarter of 2017 and in subsequent tax periods.

2. The refunding of VAT on annual goods and services used for investment activities, except circumstances defined in Point c, Section 3 of the Article, shall be applicable to a registered business which has recently been incorporated under an investment project and registered to pay VAT by invoice credit method, or an oil well exploration and development project undergoing the investment phase in at least 1 year and has yet progressed to operation. If the accumulated value added tax (VAT) on services and goods purchased for investment activities is VND 300 million or higher, the VAT shall be refundable.

3. Refund of VAT for investment projects

a) An active business taxpayer which pays VAT by the invoice credit method shall separately declare input VAT on its investment projects currently under the investment phase in the same province where it is based (except the circumstances defined in Point c, Section 3 of this Article and except investment projects that construct houses for sale or rent but without constituting any fixed assets) from the VAT on its ongoing business activities. The maximum

deductible VAT from the investment projects is equal to the VAT payable on business activities in the period.

If the remaining deductible VAT is VND 300 million or higher, it shall be refunded.

If the remaining deductible VAT is smaller than VND 300 million, it shall be carried forward to the next tax period of the project.

Example: Enterprise A's headquarter is based in Hanoi. In July 2016, it started an investment project in Hanoi which currently undergoes the investment phase. Enterprise A declares input VAT on such project separately. In August 2016, input VAT on the project is VND 500 million. VAT on the enterprise's ongoing business activities is VND 900 million. Enterprise A shall deduct the investment project's input VAT of VND 500 million from that on its business activities in progress (VND 900 million); thus, VAT payable by Enterprise A in the tax period of August 2016 is VND 400 million.

Example: Enterprise B's headquarter is based in Hai Phong. In July 2016, it commenced an investment project which currently undergoes the investment phase in Hai Phong. Enterprise B declares input VAT on such project separately. In August 2016, input VAT on the project is VND 500 million. VAT on the enterprise's ongoing business activities is VND 200 million. Enterprise B shall deduct the amount of VND 200 million from the investment project's input VAT from that on the business activities in progress (VND 200 million). Therefore, in the tax period of August 2016, input VAT. In this case, Enterprise B may claim a VAT refund.

Example: Enterprise C's headquarter is based in Ho Chi Minh city. In July 2016, it initiated an investment project in Ho Chi Minh city which currently undergoes the investment phase in Ho Chi Minh city. Enterprise C declares input VAT on such project separately. In August 2016, input VAT on the project is VND 500 million. VAT on the enterprise's ongoing business activities is VND 300 million. Enterprise C shall deduct VND 300 million from VAT on the business activities in progress (VND 300 million). Therefore, in the tax period of August 2016, remaining deductible input VAT on Enterprise C's investment project is VND 200 million. Enterprise C is not eligible for refund of VAT on its investment project. Enterprise shall carry forward the said amount of VND 200 million from the investment project's input VAT to the tax period of September 2016.

Example: Enterprise D's headquarter is based in the city of Da Nang. In July 2016, it launched an investment project in Da Nang which currently undergoes the investment phase. Enterprise D declares input VAT on the project separately. In August 2016, input VAT on the project is VND 500 million. VAT on the enterprise's ongoing business activities that remains after deduction is VND 100 million. In the tax period of August 2016, therefore, input VAT on the investment project (VND 500 million) is eligible for a refund while VAT on the business activities in progress that remains after deduction (VND 100 million) shall be carried forward to the tax period of September 2016.

b) An active business taxpayer which pays VAT by the invoice credit method shall declare, by separate documentation, and offset input VAT on its new investment projects which are under investment and have not applied for neither business nor tax registration in a province different from the location of its head office (except the circumstances defined in Point c, Section 3 of this Article and except investment projects that construct houses for sale or rent

without constitution of fixed assets) against the declared VAT on its ongoing business activities. The maximum VAT deductible from the investment projects is equal to the VAT payable on business activities in the period.

VAT on a new investment project shall be refunded if the remaining deductible input VAT on such project is VND 300 million or higher.

If the remaining deductible input VAT is less than VND 300 million, it shall be carried forward to the next period.

If the business taxpayer decides to establish project management boards or branches in provinces other than the province where its headquarter bases in to manage one or more projects on its behalf, such project management boards or branches shall submit their own tax declarations and refund claims to local tax authorities with which tax registration is applied provided they have their own legitimate official seals, maintain their own records according to accounting regulations, have bank accounts, have registered for tax and have obtained their own taxpayer identification numbers. When an investment project for the incorporation of an enterprise completes the formalities of registration for business and tax, the business that is the main investor of such project shall inform the new enterprise of the amounts of the project's VAT incurred, VAT refunded and pending VAT refund. The new enterprise shall declare and pay tax accordingly.

Investment projects eligible for VAT refund, as stated in Section 2 and Section 3 of this Article, are defined in the laws on investment.

Example: Enterprise A's headquarter is based in Hanoi. In July 2016, it commenced a new investment project in Hung Yen which currently undergoes the investment phase and is not applied for neither business nor tax registration. Enterprise A declares input VAT on such investment project separately in Hanoi by submitting VAT declarations intended for investment projects. In August 2016, input VAT on the project is VND 500 million. VAT on the enterprise's ongoing business activities is VND 900 million. Enterprise A shall deduct VND 500 million from VAT on its business activities in progress (VND 900 million); thus, VAT payable by Enterprise A in the tax period of August 2016 is VND 400 million.

Example: Enterprise B's headquarter is based in Hai Phong. In July 2016, it started a new investment project in Thai Binh which currently undergoes the investment phase and is not applied for neither business nor tax registration. Enterprise B declares input VAT on such investment project separately in Hai Phong by submitting VAT declarations intended for investment projects. In August 2016, input VAT on the project is VND 500 million. VAT on the enterprise's ongoing business activities is VND 200 million. Enterprise B shall deduct VND 200 million from VAT on the business activities in progress (VND 200 million). Therefore, in the tax period of August 2016, remaining deductible VAT on Enterprise B's new investment project is VND 300 million. In this case, Enterprise B may claim a refund.

Example: Enterprise C bases its headquarter in Ho Chi Minh city. In July 2016, it launched a new investment project in Dong Nai which currently undergoes the investment phase and is not applied for neither business nor tax registration. Enterprise C declares input VAT on such investment project separately in the city of Ho Chi Minh by submitting VAT declarations intended for investment projects. In August 2016, input VAT on the project is VND 500 million. VAT on the enterprise's ongoing business activities is VND 300 million. Enterprise

C shall deduct VND 300 million from VAT on the business activities in progress (VND 300 million). Therefore, in the tax period of August 2016, remaining deductible input VAT on Enterprise C's new investment project is VND 200 million. Enterprise C is not eligible for refund of VAT on its investment project. Enterprise C shall carry forward VND 200 million to the tax period of September 2016.

Example: Enterprise D's headquarter is based in Da Nang. In July 2016, it initiated a new investment project in Quang Nam which currently undergoes the investment phase and is not applied for neither business nor tax registration. Enterprise D declares input VAT on such investment project separately in Da Nang by submitting VAT declarations intended for investment projects. In August 2016, input VAT on the project is VND 500 million. Remaining deductible VAT on the enterprise's ongoing business activities is VND 100 million. In the tax period of August 2016, therefore, input VAT on the investment project (VND 500 million) is eligible for refund while the remaining deductible VAT on the business activities in progress (VND 100 million) shall be carried forward to the tax period of September 2016.

c) In the following events, a business shall not be eligible for a refund but can carry forward remaining deductible VAT on its investment project to the subsequent period:

c.1) The charter capital of the investment project of the business has not been fully contributed as registered as per the laws. The business has submitted claims for refund of tax on its investment project since July 01, 2016 but the project's registered charter capital was not fully contributed as per the laws on the date of application.

c.2) An investment project is carried out by a business that undertakes conditional trade(s) though not satisfying business conditions as per the Investment Law; in other words, such investment project is run by a business that engages in though not licensed to perform conditional trade(s); by a business that engages in though not certified qualified to perform conditional trade(s); by a business that engages in though not permitted by a competent authority to perform conditional trade(s); or by a business that engages in but does not meet conditions to perform conditional trade(s) though not required by the laws on investment to be permitted or certified thereof in writing.

c. 3) An investment project is carried out by a business that undertake conditional trade(s) but fails to sustain business conditions during its operations; in other words, such investment projects are run by a business that engages in conditional trade(s) but has its relevant license(s) revoked during its operations; by a business whose certificate(s) of eligibility for conditional trade(s) is (are) revoked; by a business that has the written permission revoked by a competent authority for conditional trade(s); or by a business that fails conditions to undertake conditional trade(s) as per the laws on investment. In this event, the business shall be ineligible for the refund of VAT upon the revocation of one of the said documents or upon being exposed by competent government authorities as having failed conditions for conditional trades.

c.4) The value of natural resources and/or minerals plus the energy cost of an investment project for extraction of natural resources and minerals which has been licensed since July 01, 2016 or an investment project for production of goods makes up 51% of its prime cost or above.

Natural resources and minerals, their value and valuation time, and the energy cost shall be determined according to Section 23, Article 4 of the Circular.

4. Refund of tax on exported goods and services

a) A business that has an amount of remaining deductible input VAT of at least VND 300 million on its exported goods and services in a month (if declaring the tax every month) or in a quarter (if declaring the tax every quarter) shall be given a refund of monthly or quarterly VAT; however, the remaining deductible input VAT of less than VND 300 million in a month or quarter shall be carried forward to the subsequent month or quarter.

A business that both exports and sells domestically its goods and services in a month or quarter shall record input VAT on its exported goods and services separately in accounting entries. The input VAT on the exported goods and services, if not feasibly recorded in separate accounting entries, shall be determined according to the proportion of the revenue of exported goods and services to the total revenue of goods and services through tax periods starting from the period that succeeds the latest tax period in which tax is refunded to the current period that tax refund is requested.

If the amount of input VAT on exported goods and services (the amount of input VAT separately recorded and the amount of input VAT determined through the said proportion) remains at least VND 300 million after having been deducted from VAT on goods and services sold domestically, the business shall receive a refund of VAT on exported goods and services. The refunded amount of VAT on exported goods and services shall not exceed the revenue from such exported goods and services multiplied by 10%.

Certain cases of eligibility for tax refund upon exportation: The businesses that have goods exported through entrustment; the businesses that process exports for foreign principals on a contract basis; the businesses that have goods and materials exported for overseas construction works; and the businesses whose exports are delivered to other domestic entities as requested by the importers.

b) A business shall not be eligible for refund of tax on goods imported then re-exported or for exports that are not exported within a customs-controlled area as defined by the Customs Law, the Government's Decree No. 01/2015/ND-CP dated January 02, 2015 on the disposition of customs-controlled areas and responsibilities for joint prevention of smuggling and trafficking of goods across borders, and the guiding documents.

Example: Enterprise A imported 500 air conditioners from Japan and paid the VAT upon importation. Enterprise A then exported those 500 air conditioners to Cambodia and did not incur output VAT as VAT on the 500 air conditioners had been paid upon importation and input VAT on transportation and warehousing services was not refundable but deductible.

Example: Company B exported tapioca to China through trails and open borders outside customs-controlled areas; thus, it does not receive a refund of VAT on exported tapioca.

c) Tax authorities shall refund tax before inspection for manufacturers of exports which have not been penalized for smuggling or trafficking of goods across borders, evading tax or committing a tax or trade fraud in two consecutive years. The same policy of tax refund also

applies to taxpayers that are not regarded highly risky according to the Law on tax administration and guiding documents.

Example: In September 2016, Enterprise C applied for the refunding of VAT on its goods exported to Hong Kong. In June 2015, Enterprise C was penalized for its violation of tax regulations with regard to tax evasion. Tax authorities shall carry out an inspection before refunding tax according to the tax refund claim by Enterprise C.

5. A business that pays the value added tax by the invoice credit method shall receive a refund of overpaid VAT or of remaining deductible input VAT upon its transfer, conversion, merger, consolidation, division, dissolution, bankruptcy or shutdown.

A business that goes bankrupt, dissolve or shut down before being put into operation and has not incurred any output VAT on its primary trades in line with the investment projects shall not be required to revise the amount of VAT declared, deducted or refunded. Such business must inform its supervisory tax authority of its dissolution, bankruptcy or shutdown as per regulations.

The refunded amount of VAT, upon a business's completion of formalities as per the laws on dissolution or bankruptcy, shall be settled as per the laws on dissolution, bankruptcy and tax administration while the un-refunded amount of VAT shall not be refundable.

If a business shuts down and incurs no output VAT on its main business activities, it shall return the tax refund to the state budget. If VAT-levied assets are sold, the relevant input VAT on such assets shall not be subjected to adjustment.

Example: In 2015, Enterprise A, being under investment, did not initiate any business operation. The input VAT of VND 700 million which was incurred during its investment phase was refunded by tax authorities in August 2015. Enterprise A, in February 2016, decided to dissolve due to hardship. It informed tax authorities of its intent to dissolve. Prior to Enterprise A's completion of legal formalities for dissolution, tax authorities did not reclaim the VAT refund. Enterprise A, in twenty days before its fulfillment of legal formalities for official dissolution in October 2016, sold one (01) asset. Input VAT on such asset which was refunded was not subjected to adjustment. Enterprise A shall make out a declaration of refund VAT on the unsold assets and return such refund.

6. Projects and programs financed by grant ODA, grant aids or humanitarian aids shall be eligible for VAT refund.

a) For the projects financed by grant ODA: Project owners or main contractors or organizations that foreign sponsors designate to manage the projects shall receive a refund of VAT paid on goods and services acquired in Vietnam to serve the projects.

b) VAT paid on goods and services shall be refunded to Vietnam-based organizations spending foreign entities' humanitarian aids on such goods and services for projects and programs that utilize grant aids and humanitarian aids.

Example: Red Cross was aided an amount of VND 200 million by an international organization to purchase humanitarian goods for the people in disaster-stricken provinces.

The pre-tax worth of the goods was VND 200 million, plus an amount of VND 20 million in VAT. Red Cross shall receive a refund of VND 20 million as per regulations.

VAT paid on the projects and programs financed by grant ODA shall be refunded in accordance with the guidelines of the Ministry of Finance.

7. Entities granted diplomatic immunities and privileges as per relevant laws shall receive a refund of VAT paid, according to the VAT invoice or the receipt stating the VAT-included price, on the goods and services that they purchase in Vietnam for consumption.

8. Foreigners and Vietnamese expatriates holding passports or immigration papers issued by competent foreign authorities shall be receive refunds of tax on the goods that they purchase in Vietnam and carry upon departure. The refunding of VAT shall be subject to the guidelines of the Ministry of Finance on VAT refund for the goods that foreigners and Vietnamese expatriates purchase in Vietnam and carry upon departure.

9. Tax refund for the businesses shall be at the discretion of competent authorities as per the laws and according to the cases of value added tax refund as defined in international treaties that the Socialist Republic of Vietnam engages in.”

Article 2. Amendments to the Circular No. 195/2015/TT-BTC dated November 24, 2015 by the Ministry of Finance on guidelines for the Government’s Decree No. 108/2015/ND-CP, as follows:

● Section 1 and Section 2 of Article 5 are amended as follows:

“The price of a product or service on which the special excise tax is determined (hereinafter referred to as “taxable price”) is the selling price of a business' product or service which is not inclusive of the special excise tax, environment protection tax (if applicable) and value added tax, as follows:

1. It is the selling price of goods produced domestically or imported imposed by the manufacturer or importer. If the selling price imposed by the manufacturer or importer does not correspond with the typical transaction price in the market, tax authorities shall impose tax according to the Law on tax administration. The taxable price shall be calculated as follows:

$$\text{Taxable price} = \frac{\text{Selling price, exclusive of VAT} - \text{Environment protection tax (if applicable)}}{1 + \text{Special excise tax rate}}$$

Where: The selling price exclusive of VAT and the environment protection tax are determined according to the laws on value added tax and on environment protection tax, respectively.

a) If the manufacturer or importer of the goods incurring the special excise tax sells such goods through independent accounting units, the price on which special excise tax is chargeable shall be the selling price that such independent accounting units impose. If the manufacturer or importer sells the goods through dealers that adopt the manufacturer’s or

importer's recommended selling price and gain only commission(s), the taxable price shall be the manufacturer's or importer's recommended price that include commission(s).

b) If the manufacturer or importer of the goods is superior, as a parent enterprise, or inferior, as a subsidiary enterprise, or equivalent, as a subsidiary enterprise under the same parent enterprise, to traders purchasing the former's goods on which special excise tax is chargeable, the taxable price shall not be lower, by over 7%, than the monthly average price at which the traders directly purchasing the manufacturer's or importer's goods sell such goods. The same ratio also applies if traders are associated with each other.

If the manufacturer or importer establishes various intermediary traders that are engaged in a parent - subsidiary relationship, are subsidiary enterprises under the same parent enterprise or are associated with each other, the taxable price shall not be lower, by over 7%, than the monthly average price at which such traders sell the goods to other traders that are not engaged in a parent - subsidiary relationship, subsidiary - subsidiary relationship or association with the manufacturer or importer of the goods. However, the traders' average selling price of automobiles, for comparison, shall be the selling price of such vehicles without any optional equipment or parts that such traders may install upon customers' request.

The manufacturer or importer is associated with a trader as stated in this Article when an enterprise directly or indirectly holds at least 20% of the owners' holding in the other enterprise.

If the manufacturer's or importer's taxable price is lower by over 7% than the trader's average selling price, tax authorities shall define the taxable price according to the laws on tax administration.

Example: B, a brewing corporation, owns the brand of beer B. It sells main ingredients to the manufacturers of beer B which are affiliated to B Brewing Corporation.

Such manufacturers sell beer B to B Brewing Single-member Co., Ltd which is subsidiary to B Brewing Corporation.

B Brewing Single-member Co., Ltd sells beer B to local trading joint-stock companies which are subsidiary to B Brewing Single-member Co., Ltd.

Local joint-stock companies sign contracts for selling beer B to 1st-level dealers (not engaged in a parent - subsidiary relationship with B Brewing Corporation, B Brewing Single-member Co., Ltd and local joint-stock companies). First-level dealers sell beer B to 2nd-level dealers, restaurants, consumers, etc.

Manufacturers shall calculate, declare and pay the special excise tax on the basis of their selling price which cannot be lower by over 7%, than the monthly average selling price of similar products that local joint-stock companies sell.

2. The price of imports which is taxable by special excise tax upon importation shall be calculated as follows:

Price taxable by special excise tax = Price taxable by import tax + Import tax.

The price taxable by import tax shall be determined as per the laws on import tax and export tax. If import tax is exempted or reduced, the taxable price shall not include the exempted or reduced amount of import tax.”

2. Section 4 and Section 5 of Article 5 are amended as follows:

“4. The taxable price of processed goods that processors sell or the selling price of similar or equivalent products sold concurrently shall be adopted without any VAT, environment protection tax (if applicable) and special excise tax.

If the processors sell the goods to traders, the price taxable by special excise tax shall be calculated according to Point b, Section 1 of this Article.

5. With regard to goods manufactured under business cooperation between the manufacturer and the user or owner of the trade name (brand name) of the goods or technologies, the price on which special excise tax is levied shall be the user’s or owner’s selling price that excludes VAT and environment protection tax (if applicable). The taxable price of the goods manufactured under franchise and delivered to Vietnam-based branches or representative offices of a foreign enterprise which then sell the goods shall be the selling price that such branches and representative offices adopt in Vietnam.

If the goods are sold to traders, the taxable price shall be determined according to Point b, Section 1 of this Article.”

3. Section 1 of Article 6 is amended as follows:

“1. It is governed by the Section 4, Article 1 of the Law No. 70/2014/QH13 dated November 26, 2014 on amendments to certain articles of the Law on special excise tax, and the Section 2, Article 2 of the Law No. 106/2016/QH13 dated April 06, 2016 on amendments to certain articles of the Law on value added tax, Law on excise tax and Law on tax administration, and the Article 5 of the Government’s Decree No. 108/2015/ND-CP dated October 28, 2015.

If the businesses import automobile before July 01, 2016 then sell such vehicles since July 01, 2016, such businesses must declare and pay the special excise tax when selling vehicles at the rate of tax in the Law No. 106/2016/QH13 on amendments to certain articles of the Law on value added tax, Law on special excise tax and Law on tax administration.”

4. First paragraph, Section 2 of Article 8 is amended as follows:

“2. Payers of special excise tax on the goods on which special excise tax has been paid upon importation can set off such special excise tax paid against the special excise tax payable that they calculate for such goods when sold domestically. The special excise tax on the excise-taxed imports when sold shall be deducted to the maximum extent of the special excise tax that is determined upon domestic sale. If the special excise tax is not fully deducted due to objective reasons or force majeure, taxpayers can record the remaining deductible as cost for determining the corporate income tax.”

Article 3. Amendments to the Circular No. 156/2013/TT-BTC dated November 06, 2013 by the Ministry of Finance on guidelines for certain articles of the Law on tax administration, the Law on amendments to the Law on tax administration and the

Government's Decree No. 83/2013/ND-CP dated July 22, 2013 (as amended by the Circular No. 119/2014/TT-BTC dated August 25, 2014, Circular No. 151/2014/TT-BTC dated October 10, 2014 and Circular No. 26/2015/TT-BTC dated February 27, 2015 by the Ministry of Finance), as follows:

1. Point a, Section 2 of Article 32 is amended as follows:

“a) Taxpayers shall pay a late payment interest of 0.03% per day on the tax being paid by installments.”

2. Point b.2, Section 2 of Article 32 is amended as follows:

“b.2) Fulfill the tax paid by monthly installments and the late payment interest of 0.03% per day on behalf of the taxpayer failing to pay such tax punctually.”**3. Section 2 of Article 34 is amended as follows:**

“2. Calculation of late payment interest

a) Late payment interest for tax debts that ensue on and after July 01, 2016 shall add up at the daily rate of 0.03% of the deferred amount of tax.

b) For tax debts that ensued before and have not been settled after July 01, 2016, late payment interest, if determined before January 01, 2015, is subject to the Law on tax administration n° 78/2006/QH11, the Law No. 21/2012/QH13 on amendments to the Law on tax administration while late payment interest, on and after January 01, 2015, is governed by the Law No. 71/2014/QH13 on amendments to certain articles of tax laws. However, late payment interest, since July 01, 2016, is imposed at the daily rate of 0.03%.

Example: Taxpayer B owed VND 100 million in VAT that was declared (punctually in writing with tax authorities) in August 2014. The deadline for tax payment was September 22, 2014 (since the 20th and 21st of September 2014 were days off). On August 20, 2016, the taxpayer paid such amount of tax to the state budget. The duration that tax was delayed lasted from September 23, 2014 to August 20, 2016. The late payment interest is VND 34.08 million. To be specific:

- Late payment interest as calculated before January 01, 2015 is:

+ The duration of late payment, from September 23, 2014 to December 21, 2014, was 90 days: VND 100 million x 0.05% x 90 days = VND 4.5 million.

+ The duration of late payment, from December 22, 2014 to December 31, 2014, was 10 days: VND 100 million x 0.07% x 10 days = VND 0.7 million.

- The duration of late payment, from January 01, 2015 to June 30, 2016, was 547 days: VND 100 million x 0.05% x 547 days = VND 27.35 million.

- The duration of late payment, from July 01, 2016 to August 20, 2016, was 51 days: VND 100 million x 0.03% x 51 days = VND 1.53 million.

c) The duration of late tax payment (including regulated holidays and days' leave as per the laws) starts on the day immediately following the (extended) deadline for tax payment, as defined in tax laws, or of the tax payment deadline as stated in the tax authority's written notice or decision on actions against tax offences or in the competent government authority's decision. Such duration ends upon the taxpayer's payment of the tax to the state budget.

Example: Taxpayer C owed VND 50 million in VAT. The payment deadline was August 20, 2013. The taxpayer paid the said amount of tax to the state budget on August 26, 2013. The duration of late payment, from the 21st to 26th of August 2013, was 06 days.

Example: A tax authority decided to extend the deadline on May 20, 2014, on which taxpayer D was required to pay VND 50 million in VAT. The extended deadline was from May 21, 2014 to November 20, 2014. On November 21, 2014, the taxpayer paid the amount of VND 50 million to the state budget. The duration of late payment was 01 day (November 21, 2014).

Example: A tax authority carried out a tax inspection over taxpayer E. On April 15, 2014, the tax authority decided in writing to impose a penalty of VND 500 million for the breach of tax laws. The deadline for tax payment was May 14, 2014. On May 30, 2014, the taxpayer paid the amount of VND 500 million to the state budget. The duration of late payment, from the 15th to 30th of May 2014, was 16 days.

d) If a tax authority take a coercive action by seizing and auctioning property to reclaim tax debt(s), the concerned taxpayer shall incur a late payment interest from the day immediately succeeding the (extended) tax payment deadline, as defined in tax laws, or of the tax payment deadline as stated in the tax authority's or a competent authority's written notice or decision on such action to the date that the tax authority makes the written record of property seizure.

If the functional agency authorized to hold auctions does not hand over the amount of tax reclaimed to the state budget after transfer of the ownership of the property auctioned to a buyer, such agency shall incur the late payment interest from the day immediately following the date of property transfer to the date that the tax is paid to the state budget.

The duration of late payment shall exclude the time of auction procedures as per the laws.

e) If a taxpayer declares tax inadequately for a tax period before July 01, 2016 though such incident is exposed by a competent government authority through inspection or is voluntarily detected and announced by the taxpayer after July 01, 2016, late payment interest shall be imposed at the rate of 0.05% per day (or another rate defined in legislative documents from time to time) from the payment deadline as defined in the laws to the 30th of June 2016 inclusive. However, the daily rate of late payment interest, from July 01, 2016 to the date that the taxpayer pays the tax to the state budget, is 0.03% of the insufficient amount of tax."

Article 4. Addition of Section 10 to Article 10 of the Circular No. 153/2011/TT-BTC dated November 11, 2011 by the Ministry of Finance on guidelines for the tax on the use of non-agricultural land, as follows:

"10. A household or individual shall be exempted from the annual tax on non-agricultural land use if the tax payable, after reduced owing to any tax exemption or deduction as per the Law on taxation of non-agricultural land use and guiding documents, is fifty thousand

Vietnam dong\$ or less. If such household or individual has several land parcels in a province, the exemption of the tax on non-agricultural land use, according to this Article, shall be based on the total tax payable on all land parcels. The procedure for exemption of non-agricultural land use tax, according to this Article, is governed by the Circular No. 153/2011/TT-BTC.

A household or individual who has paid the tax on non-agricultural land use to the state budget though being eligible for exemption of such tax as per this Circular, shall receive a refund of the tax from tax authorities according to the Law on tax administration and guiding documents."

Article 5. Addition of Point a1 to Point a, Section 6, Article 18 of the Circular No. 78/2014/TT-BTC dated June 18, 2014 by the Ministry of Finance on guidelines for the Government's Decree No. 218/2013/ND-CP dated December 26, 2013 on guidelines for the Law on corporate income tax (as amended by Section 4, Article 10 of the Circular No. 96/2015/TT-BTC dated June 22, 2015 by the Ministry of Finance), as follows:

"a1) Expansion investment is not mandatory for the enterprises that, during their business activities, invested finances from their fixed asset depreciation fund, net profit for reinvestment or investment capital registered with competent state management authorities into additional machines and equipment on regular basis, from 2009 to 2013, but did not increased the capacity of production and business according to the registered or approved business plan."

Article 6. Effect

1. This Circular comes into force, save Section 2 of this Article, upon the effect of the Law No. 106/2016/QH13 on amendments to certain articles of the Law on value added tax, Law on special excise tax and Law on tax administration and the Government's Decree No. 100/2016/ND-CP dated July 01, 2016 on the implementation of the Law on amendments to certain articles of the Law on value added tax, Law on special excise tax and Law on tax administration.

2. Article 4 of this Circular takes effect from the tax period of 2016.

Article 7. Implementation

1. Provincial People's Committees shall direct functional agencies to implement the Government's regulations and the Ministry of Finance's guidelines.
2. Tax authorities shall be responsible for informing and guiding organizations and individuals to adhere to this Circular.
3. Entities to which this Circular applies shall abide by the guidelines in this Circular.

Difficulties that arise during the implementation of this Circular shall be reported to the Ministry of Finance for consideration and settlement./.

**p.p. MINISTER
DEPUTY MINISTER**

Do Hoang Anh Tuan

*This translation is made by **LawSoft** and for reference purposes only. Its copyright is owned by **LawSoft** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed*

BỘ TÀI CHÍNH

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

Số: 130/2016/TT-BTC

Hà Nội, ngày 12 tháng 8 năm 2016

THÔNG TƯ

HƯỚNG DẪN NGHỊ ĐỊNH SỐ 100/2016/NĐ-CP NGÀY 01 THÁNG 7 NĂM 2016 CỦA CHÍNH PHỦ QUY ĐỊNH CHI TIẾT THI HÀNH LUẬT SỬA ĐỔI, BỔ SUNG MỘT SỐ ĐIỀU CỦA LUẬT THUẾ GIÁ TRỊ GIA TĂNG, LUẬT THUẾ TIÊU THỤ ĐẶC BIỆT VÀ LUẬT QUẢN LÝ THUẾ VÀ SỬA ĐỔI MỘT SỐ ĐIỀU TẠI CÁC THÔNG TƯ VỀ THUẾ

Căn cứ Luật Quản lý thuế số 78/2006/QH11 và Luật số 21/2012/QH13 sửa đổi, bổ sung một số điều của Luật Quản lý thuế;

Căn cứ Luật thuế giá trị gia tăng số 13/2008/QH12 và Luật số 31/2013/QH13 sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng;

Căn cứ Luật số 106/2016/QH13 sửa đổi, bổ sung một số điều của Luật Thuế giá trị gia tăng, Luật Thuế tiêu thụ đặc biệt và Luật Quản lý thuế;

Căn cứ Luật thuế thu nhập doanh nghiệp số 14/2008/QH12 và Luật số 32/2013/QH13 sửa đổi, bổ sung một số điều của Luật thuế thu nhập doanh nghiệp;

Căn cứ Nghị định số 83/2013/NĐ-CP ngày 22 tháng 7 năm 2013 của Chính phủ quy định chi tiết thi hành một số điều của Luật Quản lý thuế và Luật sửa đổi, bổ sung một số điều của Luật Quản lý thuế;

Căn cứ Nghị định số 218/2013/NĐ-CP ngày 26 tháng 12 năm 2013 của Chính phủ quy định chi tiết và hướng dẫn thi hành một số điều của Luật thuế thu nhập doanh nghiệp;

Căn cứ Nghị định số 100/2016/NĐ-CP ngày 01 tháng 7 năm 2016 của Chính phủ quy định chi tiết thi hành Luật sửa đổi, bổ sung một số điều của Luật Thuế giá trị gia tăng, Luật Thuế tiêu thụ đặc biệt và Luật Quản lý thuế;

Căn cứ Nghị định số 215/2013/NĐ-CP ngày 23 tháng 12 năm 2013 của Chính phủ quy định chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Tài chính;

Theo đề nghị của Tổng cục trưởng Tổng cục Thuế,

Bộ trưởng Bộ Tài chính ban hành Thông tư hướng dẫn thực hiện Nghị định số 100/2016/NĐ-CP ngày 01 tháng 7 năm 2016 của Chính phủ quy định chi tiết thi hành Luật sửa đổi, bổ sung một số điều của Luật Thuế giá trị gia tăng, Luật Thuế tiêu thụ đặc biệt và Luật Quản lý thuế và sửa đổi một số điều tại các Thông tư về thuế như sau:

Điều 1. Sửa đổi, bổ sung một số điều của Thông tư số 219/2013/TT-BTC ngày 31/12/2013 của Bộ Tài chính hướng dẫn thi hành Luật Thuế giá trị gia tăng và Nghị định số 209/2013/NĐ-CP ngày 18/12/2013 của Chính phủ quy định chi tiết và hướng dẫn thi hành một số điều của Luật Thuế giá trị gia tăng (đã được sửa đổi, bổ sung theo Thông tư số 119/2014/TT-BTC ngày 25/8/2014, Thông tư số 151/2014/TT-BTC ngày 10/10/2014 và Thông tư số 26/2015/TT-BTC ngày 27/02/2015 của Bộ Tài chính) như sau:

1. Sửa đổi, bổ sung Điều 4 như sau:

a) Sửa đổi, bổ sung Khoản 9 Điều 4 như sau:

“9. Dịch vụ y tế, dịch vụ thú y, bao gồm dịch vụ khám bệnh, chữa bệnh, phòng bệnh cho người và vật nuôi, dịch vụ sinh đẻ có kế hoạch, dịch vụ điều dưỡng sức khỏe, phục hồi chức năng cho người bệnh, dịch vụ chăm sóc người cao tuổi, người khuyết tật; vận chuyển người bệnh, dịch vụ cho thuê phòng bệnh, giường bệnh của các cơ sở y tế; xét nghiệm, chiếu, chụp, máu và chế phẩm máu dùng cho người bệnh.

Dịch vụ chăm sóc người cao tuổi, người khuyết tật bao gồm cả chăm sóc về y tế, dinh dưỡng và tổ chức các hoạt động văn hóa, thể thao, giải trí, vật lý trị liệu, phục hồi chức năng cho người cao tuổi, người khuyết tật.

Trường hợp trong gói dịch vụ chữa bệnh (theo quy định của Bộ Y tế) bao gồm cả sử dụng thuốc chữa bệnh thì khoản thu từ tiền thuốc chữa bệnh nằm trong gói dịch vụ chữa bệnh cũng thuộc đối tượng không chịu thuế GTGT.”

b) Sửa đổi, bổ sung Khoản 16 Điều 4 như sau:

“16. Vận chuyển hành khách công cộng gồm vận chuyển hành khách công cộng bằng xe buýt, xe điện (bao gồm cả tàu điện) theo các tuyến trong nội tỉnh, trong đô thị và các tuyến lân cận ngoại tỉnh theo quy định của pháp luật về giao thông.”

c) Sửa đổi, bổ sung Khoản 23 Điều 4 như sau:

“23. Sản phẩm xuất khẩu là tài nguyên, khoáng sản khai thác chưa chế biến thành sản phẩm khác hoặc đã chế biến thành sản phẩm khác nhưng tổng trị giá tài nguyên, khoáng sản cộng với chi phí năng lượng chiếm từ 51% giá thành sản xuất sản phẩm trở lên được chế biến từ tài nguyên, khoáng sản; sản phẩm xuất khẩu là hàng hóa được chế biến từ tài nguyên, khoáng sản có tổng trị giá tài nguyên, khoáng sản cộng với chi phí năng lượng chiếm từ 51% giá thành sản xuất sản phẩm trở lên được chế biến từ tài nguyên, khoáng sản.

a) Tài nguyên, khoáng sản là tài nguyên, khoáng sản có nguồn gốc trong nước gồm: Khoáng sản kim loại; khoáng sản không kim loại; dầu thô; khí thiên nhiên; khí than.

b) Việc xác định tỷ trọng trị giá tài nguyên, khoáng sản và chi phí năng lượng trên giá thành được thực hiện theo công thức:

$$\frac{\text{Tỷ trọng trị giá tài nguyên, khoáng sản và chi phí năng lượng trên giá thành sản xuất sản phẩm}}{= \frac{\text{Trị giá tài nguyên, khoáng sản + chi phí năng lượng}}{\text{Tổng giá thành sản xuất sản phẩm}} \times 100\%$$

Trong đó:

Trị giá tài nguyên, khoáng sản là giá vốn tài nguyên, khoáng sản đưa vào chế biến; đối với tài nguyên, khoáng sản trực tiếp khai thác là chi phí trực tiếp, gián tiếp khai thác ra tài nguyên, khoáng sản; đối với tài nguyên, khoáng sản mua để chế biến là giá thực tế mua cộng chi phí đưa tài nguyên, khoáng sản vào chế biến.

Chi phí năng lượng gồm: nhiên liệu, điện năng, nhiệt năng.

Trị giá tài nguyên, khoáng sản và chi phí năng lượng được xác định theo giá trị ghi sổ kế toán phù hợp với Bảng tổng hợp tính giá thành sản phẩm.

Giá thành sản xuất sản phẩm bao gồm: Chi phí nguyên vật liệu trực tiếp, chi phí nhân công trực tiếp và chi phí sản xuất chung. Các chi phí gián tiếp như chi phí bán hàng, chi phí quản lý, chi phí tài chính và chi phí khác không được tính vào giá thành sản xuất sản phẩm.

Việc xác định trị giá tài nguyên, khoáng sản, chi phí năng lượng và giá thành sản xuất sản phẩm căn cứ vào quyết toán năm trước; trường hợp doanh nghiệp mới thành lập chưa có báo cáo quyết toán năm trước thì căn cứ vào phương án đầu tư.

c) Doanh nghiệp sản xuất sản phẩm là tài nguyên, khoáng sản (bao gồm cả trực tiếp khai thác hoặc mua vào để chế biến) có tổng trị giá tài nguyên, khoáng sản cộng với chi phí năng lượng chiếm từ 51% giá thành sản xuất sản phẩm trở lên được chế biến từ tài nguyên, khoáng sản khi xuất khẩu thì thuộc đối tượng không chịu thuế GTGT.

Trường hợp doanh nghiệp không xuất khẩu mà bán cho doanh nghiệp khác để xuất khẩu thì doanh nghiệp mua hàng hóa này để xuất khẩu phải thực hiện kê khai thuế GTGT như sản phẩm cùng loại do doanh nghiệp sản xuất trực tiếp xuất khẩu và phải chịu thuế xuất khẩu theo quy định.”

2. Sửa đổi, bổ sung Khoản 3 Điều 9 như sau:

“3. Các trường hợp không áp dụng mức thuế suất 0% gồm:

- Tái bảo hiểm ra nước ngoài; chuyển giao công nghệ, chuyển nhượng quyền sở hữu trí tuệ ra nước ngoài; chuyển nhượng vốn, cấp tín dụng, đầu tư chứng khoán ra nước ngoài; dịch vụ tài chính phái sinh; dịch vụ bưu chính, viễn thông chiều đi ra nước ngoài (bao gồm cả dịch vụ bưu chính viễn thông cung cấp cho tổ chức, cá nhân trong khu phi thuế quan; cung cấp thẻ cào điện thoại di động đã có mã số, mệnh giá đưa ra nước ngoài hoặc đưa vào khu phi thuế quan); sản phẩm xuất khẩu là tài nguyên, khoáng sản hướng dẫn tại Khoản 23 Điều 4 Thông tư này; thuốc lá, rượu, bia nhập khẩu sau đó xuất khẩu; hàng hoá, dịch vụ cung cấp cho cá nhân không đăng ký kinh doanh trong khu phi thuế quan, trừ các trường hợp khác theo quy định của Thủ tướng Chính phủ.

Thuốc lá, rượu, bia nhập khẩu sau đó xuất khẩu thì khi xuất khẩu không phải tính thuế GTGT đầu ra nhưng không được khấu trừ thuế GTGT đầu vào.

- Xăng, dầu bán cho xe ô tô của cơ sở kinh doanh trong khu phi thuế quan mua tại nội địa;

- Xe ô tô bán cho tổ chức, cá nhân trong khu phi thuế quan;

- Các dịch vụ do cơ sở kinh doanh cung cấp cho tổ chức, cá nhân ở trong khu phi thuế quan bao gồm: cho thuê nhà, hội trường, văn phòng, khách sạn, kho bãi; dịch vụ vận chuyển đưa đón người lao động; dịch vụ ăn uống (trừ dịch vụ cung cấp suất ăn công nghiệp, dịch vụ ăn uống trong khu phi thuế quan);

- Các dịch vụ sau cung ứng tại Việt Nam cho tổ chức, cá nhân ở nước ngoài không được áp dụng thuế suất 0% gồm:

- + Thi đấu thể thao, biểu diễn nghệ thuật, văn hóa, giải trí, hội nghị, khách sạn, đào tạo, quảng cáo, du lịch lữ hành;

- + Dịch vụ thanh toán qua mạng;

- + Dịch vụ cung cấp gắn với việc bán, phân phối, tiêu thụ sản phẩm, hàng hóa tại Việt Nam.”

3. Sửa đổi, bổ sung Điều 18 như sau:

“1. Cơ sở kinh doanh nộp thuế GTGT theo phương pháp khấu trừ thuế nếu có số thuế GTGT đầu vào chưa được khấu trừ hết trong tháng (đối với trường hợp kê khai theo tháng) hoặc trong quý (đối với trường hợp kê khai theo quý) thì được khấu trừ vào kỳ tiếp theo.

Trường hợp cơ sở kinh doanh có số thuế GTGT chưa được khấu trừ hết phát sinh trước kỳ tính thuế tháng 7/2016 (đối với trường hợp kê khai theo tháng) hoặc trước kỳ tính thuế quý 3/2016 (đối với trường hợp kê khai theo quý) đủ điều kiện hoàn thuế GTGT theo hướng dẫn tại Khoản 1 Điều 18 Thông tư số 219/2013/TT-BTC thì cơ quan thuế giải quyết hoàn thuế theo quy định của pháp luật.

Ví dụ: Doanh nghiệp A thực hiện khai thuế GTGT theo quý, tại kỳ tính thuế quý 3/2016 có số thuế GTGT chưa được khấu trừ hết là 80 triệu thì doanh nghiệp A được khấu trừ vào kỳ tính thuế quý 4/2016. Trường hợp các kỳ tính thuế quý 4/2016, quý 1/2017 và quý 2/2017 vẫn còn số thuế GTGT chưa được khấu trừ hết thì doanh nghiệp A chuyển số thuế GTGT chưa được khấu trừ hết để tiếp tục khấu trừ tại kỳ tính thuế quý 3/2017 và các kỳ tính thuế tiếp theo.

2. Cơ sở kinh doanh mới thành lập từ dự án đầu tư đã đăng ký kinh doanh, đăng ký nộp thuế giá trị gia tăng theo phương pháp khấu trừ, hoặc dự án tìm kiếm thăm dò và phát triển mỏ dầu khí đang trong giai đoạn đầu tư, chưa đi vào hoạt động, nếu thời gian đầu tư từ 01 năm trở lên thì được hoàn thuế giá trị gia tăng của hàng hóa, dịch vụ sử dụng cho đầu tư theo từng năm, trừ trường hợp hướng dẫn tại Điểm c Khoản 3 Điều này. Trường hợp, nếu số thuế giá trị gia tăng lũy kế của hàng hóa, dịch vụ mua vào sử dụng cho đầu tư từ 300 triệu đồng trở lên thì được hoàn thuế giá trị gia tăng.

3. Hoàn thuế GTGT đối với dự án đầu tư

a) Cơ sở kinh doanh đang hoạt động thuộc đối tượng nộp thuế GTGT theo phương pháp khấu trừ có dự án đầu tư (trừ trường hợp hướng dẫn tại Điểm c Khoản 3 Điều này và trừ dự án đầu tư xây dựng nhà để bán hoặc cho thuê mà không hình thành tài sản cố định) cùng tỉnh, thành phố, đang trong giai đoạn đầu tư thì cơ sở kinh doanh thực hiện kê khai riêng đối với dự án đầu tư và phải kết chuyển thuế GTGT đầu vào của dự án đầu tư để bù trừ với việc kê khai thuế GTGT của hoạt động sản xuất kinh doanh đang thực hiện. Số thuế GTGT được kết chuyển của dự án đầu tư tối đa bằng số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh trong kỳ của cơ sở kinh doanh.

Sau khi bù trừ nếu số thuế GTGT đầu vào của dự án đầu tư chưa được khấu trừ hết từ 300 triệu đồng trở lên thì được hoàn thuế GTGT cho dự án đầu tư.

Sau khi bù trừ nếu số thuế GTGT đầu vào của dự án đầu tư mà chưa được khấu trừ hết nhỏ hơn 300 triệu đồng thì kết chuyển vào số thuế GTGT đầu vào của dự án đầu tư của kỳ kê khai tiếp theo.

Ví dụ: Công ty A có trụ sở chính tại Hà Nội, tháng 7/2016, Công ty có dự án đầu tư tại Hà Nội, dự án đang trong giai đoạn đầu tư, Công ty A thực hiện kê khai riêng thuế GTGT đầu vào của dự án đầu tư này. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 900 triệu đồng. Công ty A phải bù trừ 500 triệu đồng thuế GTGT đầu vào của dự án đầu tư với số thuế phải nộp của hoạt động sản xuất kinh doanh đang thực hiện (900 triệu đồng), vậy số thuế GTGT mà Công ty A còn phải nộp trong kỳ tính thuế tháng 8/2016 là 400 triệu đồng.

Ví dụ: Công ty B có trụ sở chính tại Hải Phòng, tháng 7/2016, Công ty có dự án đầu tư tại Hải Phòng, dự án đang trong giai đoạn đầu tư, Công ty B thực hiện kê khai riêng thuế GTGT đầu vào

của dự án đầu tư này. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 200 triệu đồng. Công ty B phải bù trừ 200 triệu đồng thuế GTGT đầu vào của dự án đầu tư với số thuế phải nộp của hoạt động sản xuất kinh doanh đang thực hiện (200 triệu đồng). Vậy, kỳ tính thuế tháng 8/2016 Công ty B có số thuế GTGT đầu vào của dự án đầu tư chưa được khấu trừ hết là 300 triệu đồng. Công ty B được xét hoàn thuế GTGT cho dự án đầu tư.

Ví dụ: Công ty C có trụ sở chính tại thành phố Hồ Chí Minh, tháng 7/2016, Công ty có dự án đầu tư tại thành phố Hồ Chí Minh, dự án đang trong giai đoạn đầu tư, Công ty C thực hiện kê khai riêng thuế GTGT đầu vào của dự án đầu tư này. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 300 triệu đồng. Công ty C phải bù trừ 300 triệu đồng thuế GTGT đầu vào của dự án đầu tư với số thuế phải nộp của hoạt động sản xuất kinh doanh đang thực hiện (300 triệu đồng). Vậy, kỳ tính thuế tháng 8/2016 Công ty C có số thuế GTGT đầu vào của dự án đầu tư chưa được khấu trừ hết là 200 triệu đồng. Công ty C không thuộc trường hợp được xét hoàn thuế GTGT cho dự án đầu tư, Công ty C thực hiện kết chuyển 200 triệu đồng vào số thuế GTGT đầu vào của dự án đầu tư của kỳ kê khai tháng 9/2016.

Ví dụ: Công ty D có trụ sở chính tại thành phố Đà Nẵng, tháng 7/2016, Công ty có dự án đầu tư tại thành phố Đà Nẵng, dự án đang trong giai đoạn đầu tư, Công ty D thực hiện kê khai riêng thuế GTGT đầu vào của dự án đầu tư này. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT chưa được khấu trừ hết của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 100 triệu đồng. Vậy, tại kỳ tính thuế tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư (500 triệu đồng) thuộc trường hợp được xét hoàn thuế GTGT cho dự án đầu tư, số thuế GTGT chưa được khấu trừ hết của hoạt động sản xuất kinh doanh đang thực hiện (100 triệu đồng) thì được khấu trừ vào kỳ tính thuế tháng 9/2016.

b) Trường hợp cơ sở kinh doanh đang hoạt động thuộc đối tượng nộp thuế GTGT theo phương pháp khấu trừ có dự án đầu tư mới (trừ trường hợp hướng dẫn tại Điểm c Khoản 3 Điều này và trừ dự án đầu tư xây dựng nhà để bán hoặc cho thuê mà không hình thành tài sản cố định) tại địa bàn tỉnh, thành phố trực thuộc Trung ương khác với tỉnh, thành phố nơi đóng trụ sở chính, đang trong giai đoạn đầu tư chưa đi vào hoạt động, chưa đăng ký kinh doanh, chưa đăng ký thuế thì cơ sở kinh doanh lập hồ sơ khai thuế riêng cho dự án đầu tư đồng thời phải kết chuyển thuế GTGT đầu vào của dự án đầu tư để bù trừ với việc kê khai thuế GTGT của hoạt động sản xuất kinh doanh đang thực hiện. Số thuế GTGT được kết chuyển của dự án đầu tư tối đa bằng số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh trong kỳ của cơ sở kinh doanh.

Sau khi bù trừ nếu số thuế GTGT đầu vào của dự án đầu tư mới chưa được khấu trừ hết từ 300 triệu đồng trở lên thì được hoàn thuế GTGT cho dự án đầu tư.

Sau khi bù trừ nếu số thuế GTGT đầu vào của dự án đầu tư mới chưa được khấu trừ hết nhỏ hơn 300 triệu đồng thì kết chuyển vào số thuế GTGT đầu vào của dự án đầu tư của kỳ kê khai tiếp theo.

Trường hợp cơ sở kinh doanh có quyết định thành lập các Ban Quản lý dự án hoặc chi nhánh đóng tại các tỉnh, thành phố trực thuộc trung ương khác với tỉnh, thành phố nơi đóng trụ sở chính để thay mặt người nộp thuế trực tiếp quản lý một hoặc nhiều dự án đầu tư tại nhiều địa phương; Ban Quản lý dự án, chi nhánh có con dấu theo quy định của pháp luật, lưu giữ sổ sách chứng từ theo quy định của pháp luật về kế toán, có tài khoản gửi tại ngân hàng, đã đăng ký thuế và được cấp mã số thuế thì Ban Quản lý dự án, chi nhánh phải lập hồ sơ khai thuế, hoàn thuế riêng với cơ

quan thuế địa phương nơi đăng ký thuế. Khi dự án đầu tư để thành lập doanh nghiệp đã hoàn thành và hoàn tất các thủ tục về đăng ký kinh doanh, đăng ký nộp thuế, cơ sở kinh doanh là chủ dự án đầu tư phải tổng hợp số thuế giá trị gia tăng phát sinh, số thuế giá trị gia tăng đã hoàn, số thuế giá trị gia tăng chưa được hoàn của dự án để bàn giao cho doanh nghiệp mới thành lập để doanh nghiệp mới thực hiện kê khai, nộp thuế.

Dự án đầu tư được hoàn thuế GTGT theo quy định tại Khoản 2, Khoản 3 Điều này là dự án đầu tư theo quy định của pháp luật về đầu tư.

Ví dụ: Công ty A có trụ sở chính tại Hà Nội, tháng 7/2016, Công ty có dự án đầu tư mới tại Hưng Yên, dự án đang trong giai đoạn đầu tư, chưa đi vào hoạt động, chưa đăng ký kinh doanh, chưa đăng ký thuế, Công ty A thực hiện kê khai riêng thuế GTGT đầu vào của dự án đầu tư này tại Hà Nội trên Tờ khai thuế GTGT dành cho dự án đầu tư. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 900 triệu đồng. Công ty A phải bù trừ 500 triệu đồng thuế GTGT đầu vào của dự án đầu tư với số thuế phải nộp của hoạt động sản xuất kinh doanh đang thực hiện (900 triệu đồng), vậy Công ty A còn phải nộp trong kỳ tính thuế tháng 8/2016 là 400 triệu đồng.

Ví dụ: Công ty B có trụ sở chính tại Hải Phòng, tháng 7/2016, Công ty có dự án đầu tư mới tại Thái Bình, dự án đang trong giai đoạn đầu tư, chưa đi vào hoạt động, chưa đăng ký kinh doanh, chưa đăng ký thuế, Công ty B thực hiện kê khai riêng thuế GTGT đầu vào của dự án đầu tư này tại Hải Phòng trên Tờ khai thuế GTGT dành cho dự án đầu tư. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 200 triệu đồng. Công ty B phải bù trừ 200 triệu đồng thuế GTGT đầu vào của dự án đầu tư với số thuế phải nộp của hoạt động sản xuất kinh doanh đang thực hiện (200 triệu đồng). Vậy, kỳ tính thuế tháng 8/2016 Công ty B có số thuế GTGT đầu vào của dự án đầu tư mới chưa được khấu trừ hết là 300 triệu đồng. Công ty B được xét hoàn thuế GTGT cho dự án đầu tư.

Ví dụ: Công ty C có trụ sở chính tại thành phố Hồ Chí Minh, tháng 7/2016, Công ty có dự án đầu tư mới tại Đồng Nai, dự án đang trong giai đoạn đầu tư, chưa đi vào hoạt động, chưa đăng ký kinh doanh, chưa đăng ký thuế, Công ty C thực hiện kê khai riêng thuế GTGT đầu vào của dự án đầu tư này tại TP. Hồ Chí Minh trên Tờ khai thuế GTGT dành cho dự án đầu tư. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT phải nộp của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 300 triệu đồng. Công ty C phải bù trừ 300 triệu đồng thuế GTGT đầu vào của dự án đầu tư với số thuế phải nộp của hoạt động sản xuất kinh doanh đang thực hiện (300 triệu đồng). Vậy, kỳ tính thuế tháng 8/2016 Công ty C có số thuế GTGT đầu vào của dự án đầu tư mới chưa được khấu trừ hết là 200 triệu đồng. Công ty C không thuộc trường hợp được xét hoàn thuế GTGT cho dự án đầu tư, Công ty C thực hiện kết chuyển 200 triệu đồng vào số thuế GTGT đầu vào của dự án đầu tư của kỳ kê khai tháng 9/2016.

Ví dụ: Công ty D có trụ sở chính tại thành phố Đà Nẵng, tháng 7/2016, Công ty có dự án đầu tư mới tại Quảng Nam, dự án đang trong giai đoạn đầu tư, chưa đi vào hoạt động, chưa đăng ký kinh doanh, chưa đăng ký thuế, Công ty D thực hiện kê khai riêng thuế GTGT đầu vào của dự án đầu tư này tại thành phố Đà Nẵng trên Tờ khai thuế GTGT dành cho dự án đầu tư. Tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư là 500 triệu đồng; số thuế GTGT chưa được khấu trừ hết của hoạt động sản xuất kinh doanh mà Công ty đang thực hiện là 100 triệu đồng. Vậy, tại kỳ tính thuế tháng 8/2016, số thuế GTGT đầu vào của dự án đầu tư (500 triệu đồng)

thuộc trường hợp được xét hoàn thuế GTGT cho dự án đầu tư, số thuế GTGT chưa được khấu trừ hết của hoạt động sản xuất kinh doanh đang thực hiện (100 triệu đồng) thì được khấu trừ vào kỳ tính thuế tháng 9/2016.

c) Cơ sở kinh doanh không được hoàn thuế giá trị gia tăng mà được kết chuyển số thuế chưa được khấu trừ của dự án đầu tư theo pháp luật về đầu tư sang kỳ tiếp theo đối với các trường hợp:

c.1) Dự án đầu tư của cơ sở kinh doanh không góp đủ số vốn điều lệ như đã đăng ký theo quy định của pháp luật. Các hồ sơ đề nghị hoàn thuế dự án đầu tư nộp từ ngày 01/7/2016 của cơ sở kinh doanh nhưng tính đến ngày nộp hồ sơ không góp đủ số vốn điều lệ như đăng ký theo quy định của pháp luật thì không được hoàn thuế.

c.2) Dự án đầu tư của cơ sở kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện khi chưa đủ các điều kiện kinh doanh theo quy định của Luật đầu tư là dự án đầu tư của cơ sở kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện nhưng cơ sở kinh doanh chưa được cấp giấy phép kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện; chưa được cấp giấy chứng nhận đủ điều kiện kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện; chưa có văn bản của cơ quan nhà nước có thẩm quyền cho phép đầu tư kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện; hoặc chưa đáp ứng được điều kiện để thực hiện đầu tư kinh doanh có điều kiện mà không cần phải có xác nhận, chấp thuận dưới hình thức văn bản theo quy định của pháp luật về đầu tư.

c.3) Dự án đầu tư của cơ sở kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện không bảo đảm duy trì đủ điều kiện kinh doanh trong quá trình hoạt động là dự án đầu tư của cơ sở kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện nhưng trong quá trình hoạt động cơ sở kinh doanh bị thu hồi giấy phép kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện; bị thu hồi giấy chứng nhận đủ điều kiện kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện; bị thu hồi văn bản của cơ quan nhà nước có thẩm quyền về đầu tư kinh doanh ngành, nghề đầu tư kinh doanh có điều kiện; hoặc trong quá trình hoạt động cơ sở kinh doanh không đáp ứng được điều kiện để thực hiện đầu tư kinh doanh có điều kiện theo quy định của pháp luật về đầu tư thì thời điểm không hoàn thuế giá trị gia tăng được tính từ thời điểm cơ sở kinh doanh bị thu hồi một trong các loại giấy tờ nêu trên hoặc từ thời điểm cơ quan nhà nước có thẩm quyền kiểm tra, phát hiện cơ sở kinh doanh không đáp ứng được các điều kiện về đầu tư kinh doanh có điều kiện.

c.4) Dự án đầu tư khai thác tài nguyên, khoáng sản được cấp phép từ ngày 01/7/2016 hoặc dự án đầu tư sản xuất sản phẩm hàng hóa mà tổng trị giá tài nguyên, khoáng sản cộng với chi phí năng lượng chiếm từ 51% giá thành sản phẩm trở lên theo dự án đầu tư.

Việc xác định tài nguyên, khoáng sản; trị giá tài nguyên, khoáng sản và thời điểm xác định trị giá tài nguyên, khoáng sản và chi phí năng lượng thực hiện theo hướng dẫn tại Khoản 23 Điều 4 Thông tư này.

4. Hoàn thuế đối với hàng hóa, dịch vụ xuất khẩu

a) Cơ sở kinh doanh trong tháng (đối với trường hợp kê khai theo tháng), quý (đối với trường hợp kê khai theo quý) có hàng hóa, dịch vụ xuất khẩu có số thuế giá trị gia tăng đầu vào chưa được khấu trừ từ 300 triệu đồng trở lên thì được hoàn thuế giá trị gia tăng theo tháng, quý; trường hợp trong tháng, quý số thuế giá trị gia tăng đầu vào chưa được khấu trừ chưa đủ 300 triệu đồng thì được khấu trừ vào tháng, quý tiếp theo.

Cơ sở kinh doanh trong tháng/quý vừa có hàng hoá, dịch vụ xuất khẩu, vừa có hàng hoá, dịch vụ bán trong nước thì cơ sở kinh doanh phải hạch toán riêng số thuế GTGT đầu vào sử dụng cho sản

xuất kinh doanh hàng hóa, dịch vụ xuất khẩu. Trường hợp không hạch toán riêng được thì số thuế giá trị gia tăng đầu vào của hàng hóa, dịch vụ xuất khẩu được xác định theo tỷ lệ giữa doanh thu của hàng hóa, dịch vụ xuất khẩu trên tổng doanh thu hàng hóa, dịch vụ của các kỳ khai thuế giá trị gia tăng tính từ kỳ khai thuế tiếp theo kỳ hoàn thuế liền trước đến kỳ đề nghị hoàn thuế hiện tại.

Số thuế GTGT đầu vào của hàng hóa, dịch vụ xuất khẩu (bao gồm số thuế GTGT đầu vào hạch toán riêng được và số thuế GTGT đầu vào được phân bổ theo tỷ lệ nêu trên) nếu sau khi bù trừ với số thuế GTGT phải nộp của hàng hóa, dịch vụ tiêu thụ trong nước còn lại từ 300 triệu đồng trở lên thì cơ sở kinh doanh được hoàn thuế cho hàng hóa, dịch vụ xuất khẩu. Số thuế GTGT được hoàn của hàng hóa, dịch vụ xuất khẩu không vượt quá doanh thu của hàng hóa, dịch vụ xuất khẩu nhân (x) với 10%.

Đối tượng được hoàn thuế trong một số trường hợp xuất khẩu như sau: Đối với trường hợp ủy thác xuất khẩu, là cơ sở có hàng hóa ủy thác xuất khẩu; đối với gia công chuyển tiếp, là cơ sở ký hợp đồng gia công xuất khẩu với phía nước ngoài; đối với hàng hóa xuất khẩu để thực hiện công trình xây dựng ở nước ngoài, là doanh nghiệp có hàng hóa, vật tư xuất khẩu thực hiện công trình xây dựng ở nước ngoài; đối với hàng hóa xuất khẩu tại chỗ là cơ sở kinh doanh có hàng hóa xuất khẩu tại chỗ.

b) Cơ sở kinh doanh không được hoàn thuế đối với trường hợp hàng hóa nhập khẩu sau đó xuất khẩu, hàng hóa xuất khẩu không thực hiện việc xuất khẩu tại địa bàn hoạt động hải quan theo quy định của Luật Hải quan, Nghị định số 01/2015/NĐ-CP ngày 02/01/2015 của Chính phủ quy định chi tiết thi hành phạm vi địa bàn hoạt động hải quan, trách nhiệm phối hợp trong phòng, chống buôn lậu, vận chuyển trái phép hàng hóa qua biên giới và các văn bản hướng dẫn.

Ví dụ: Công ty thương mại A nhập khẩu 500 chiếc điều hòa từ Nhật Bản và đã nộp thuế GTGT ở khâu nhập khẩu. Sau đó Công ty thương mại A xuất khẩu 500 chiếc điều hòa này sang Campuchia thì Công ty thương mại A không phải tính thuế GTGT đầu ra, số thuế GTGT của 500 chiếc điều hòa này đã nộp ở khâu nhập khẩu và thuế GTGT đầu vào của dịch vụ vận chuyển, lưu kho không được hoàn thuế mà thực hiện khấu trừ.

Ví dụ: Công ty TNHH sản xuất và thương mại B xuất khẩu tinh bột sắn sang Trung Quốc qua đường mòn, lối mở không thuộc địa bàn hoạt động hải quan thì Công ty TNHH sản xuất và thương mại B không được hoàn thuế GTGT đối với tinh bột sắn xuất khẩu.

c) Cơ quan thuế thực hiện hoàn thuế trước, kiểm tra sau đối với người nộp thuế sản xuất hàng hóa xuất khẩu không bị xử lý đối với hành vi buôn lậu, vận chuyển trái phép hàng hóa qua biên giới, trốn thuế, gian lận thuế, gian lận thương mại trong thời gian hai năm liên tục; người nộp thuế không thuộc đối tượng rủi ro cao theo quy định của Luật quản lý thuế và các văn bản hướng dẫn thi hành.

Ví dụ: Tháng 9/2016, Công ty C đề nghị hoàn thuế GTGT đối với hàng xuất khẩu sang HongKong. Tháng 6/2015, Công ty C đã bị xử lý vi phạm pháp luật về thuế đối với hành vi trốn thuế. Cơ quan thuế thực hiện kiểm tra trước khi hoàn thuế đối với đề nghị hoàn thuế của Công ty C.

5. Cơ sở kinh doanh nộp thuế giá trị gia tăng theo phương pháp khấu trừ thuế được hoàn thuế giá trị gia tăng khi chuyển đổi sở hữu, chuyển đổi doanh nghiệp, sáp nhập, hợp nhất, chia, tách, giải thể, phá sản, chấm dứt hoạt động có số thuế giá trị gia tăng nộp thừa hoặc số thuế giá trị gia tăng đầu vào chưa được khấu trừ hết.

Cơ sở kinh doanh trong giai đoạn đầu tư chưa đi vào hoạt động sản xuất kinh doanh nhưng phải giải thể, phá sản hoặc chấm dứt hoạt động chưa phát sinh thuế giá trị gia tăng đầu ra của hoạt động kinh doanh chính theo dự án đầu tư thì chưa phải điều chỉnh lại số thuế giá trị gia tăng đã kê khai, khấu trừ hoặc đã được hoàn. Cơ sở kinh doanh phải thông báo với cơ quan thuế quản lý trực tiếp về việc giải thể, phá sản, chấm dứt hoạt động theo quy định.

Trường hợp cơ sở kinh doanh sau khi làm đầy đủ thủ tục theo quy định của pháp luật về giải thể, phá sản thì đối với số thuế GTGT đã được hoàn thực hiện theo quy định của pháp luật về giải thể, phá sản và quản lý thuế; đối với số thuế GTGT chưa được hoàn thì không được giải quyết hoàn thuế.

Trường hợp cơ sở kinh doanh chấm dứt hoạt động và không phát sinh thuế GTGT đầu ra của hoạt động kinh doanh chính thì phải nộp lại số thuế đã được hoàn vào ngân sách nhà nước. Trường hợp có phát sinh bán tài sản chịu thuế GTGT thì không phải điều chỉnh lại số thuế GTGT đầu vào tương ứng của tài sản bán ra.

Ví dụ: Năm 2015, doanh nghiệp A trong giai đoạn đầu tư chưa đi vào hoạt động sản xuất kinh doanh, doanh nghiệp A có phát sinh số thuế GTGT đầu vào của giai đoạn đầu tư đã được cơ quan thuế hoàn trong tháng 8/2015 là 700 triệu đồng. Do khó khăn, tháng 2/2016 doanh nghiệp A quyết định giải thể và có văn bản gửi cơ quan thuế về việc sẽ giải thể thì trong giai đoạn doanh nghiệp A chưa hoàn thành thủ tục pháp lý để giải thể, cơ quan thuế chưa thu hồi lại thuế GTGT đã hoàn. Hai mươi ngày trước khi doanh nghiệp A có đủ thủ tục pháp lý để giải thể chính thức vào tháng 10/2016, doanh nghiệp thực hiện bán một (01) tài sản đã đầu tư thì doanh nghiệp A không phải điều chỉnh lại số thuế GTGT đầu vào tương ứng của tài sản bán ra (số thuế đã được cơ quan thuế hoàn). Đối với những tài sản không bán ra, doanh nghiệp A phải kê khai điều chỉnh để nộp lại số thuế GTGT đã được hoàn.

6. Hoàn thuế GTGT đối với các chương trình, dự án sử dụng nguồn vốn hỗ trợ phát triển chính thức (ODA) không hoàn lại hoặc viện trợ không hoàn lại, viện trợ nhân đạo.

a) Đối với dự án sử dụng vốn ODA không hoàn lại: chủ chương trình, dự án hoặc nhà thầu chính, tổ chức do phía nhà tài trợ nước ngoài chỉ định việc quản lý chương trình, dự án được hoàn lại số thuế GTGT đã trả đối với hàng hoá, dịch vụ mua ở Việt Nam để sử dụng cho chương trình, dự án.

b) Tổ chức ở Việt Nam sử dụng tiền viện trợ nhân đạo của tổ chức, cá nhân nước ngoài để mua hàng hoá, dịch vụ phục vụ cho chương trình, dự án viện trợ không hoàn lại, viện trợ nhân đạo tại Việt Nam thì được hoàn thuế GTGT đã trả của hàng hoá, dịch vụ đó.

Ví dụ: Hội chữ thập đỏ được Tổ chức quốc tế viện trợ tiền để mua hàng viện trợ nhân đạo cho nhân dân các tỉnh bị thiên tai là 200 triệu đồng. Giá trị hàng mua chưa có thuế là 200 triệu đồng, thuế GTGT là 20 triệu đồng. Hội chữ thập đỏ sẽ được hoàn thuế theo quy định là 20 triệu đồng.

Việc hoàn thuế GTGT đã trả đối với các chương trình, dự án sử dụng nguồn vốn hỗ trợ phát triển chính thức (ODA) không hoàn lại thực hiện theo hướng dẫn của Bộ Tài chính.

7. Đối tượng được hưởng quyền ưu đãi miễn trừ ngoại giao theo quy định của pháp luật về ưu đãi miễn trừ ngoại giao mua hàng hóa, dịch vụ tại Việt Nam để sử dụng được hoàn số thuế giá trị gia tăng đã trả ghi trên hoá đơn giá trị gia tăng hoặc trên chứng từ thanh toán ghi giá thanh toán đã có thuế giá trị gia tăng.

8. Người nước ngoài, người Việt Nam định cư ở nước ngoài mang hộ chiếu hoặc giấy tờ nhập cảnh do cơ quan có thẩm quyền nước ngoài cấp được hoàn thuế đối với hàng hoá mua tại Việt Nam mang theo người khi xuất cảnh. Việc hoàn thuế GTGT thực hiện theo hướng dẫn của Bộ Tài chính về hoàn thuế GTGT đối với hàng hoá của người nước ngoài, người Việt Nam định cư ở nước ngoài mua tại Việt Nam mang theo khi xuất cảnh.

9. Cơ sở kinh doanh có quyết định xử lý hoàn thuế của cơ quan có thẩm quyền theo quy định của pháp luật và trường hợp hoàn thuế giá trị gia tăng theo điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên.”

Điều 2. Sửa đổi, bổ sung Thông tư số 195/2015/TT-BTC ngày 24/11/2015 của Bộ Tài chính hướng dẫn thi hành Nghị định số 108/2015/NĐ-CP ngày 28/10/2015 của Chính phủ như sau:

• Sửa đổi, bổ sung Khoản 1, Khoản 2 Điều 5 như sau:

“Giá tính thuế TTĐB của hàng hóa, dịch vụ là giá bán hàng hoá, giá cung ứng dịch vụ của cơ sở sản xuất, kinh doanh chưa có thuế TTĐB, thuế bảo vệ môi trường (nếu có) và thuế giá trị gia tăng, được xác định cụ thể như sau:

1. Đối với hàng hóa sản xuất trong nước, hàng hóa nhập khẩu là giá do cơ sở sản xuất, cơ sở nhập khẩu bán ra. Trường hợp giá bán của cơ sở sản xuất, cơ sở nhập khẩu bán ra không theo giá giao dịch thông thường trên thị trường thì cơ quan thuế thực hiện ấn định thuế theo quy định của Luật quản lý thuế. Giá tính thuế tiêu thụ đặc biệt được xác định như sau:

$$\text{Giá tính thuế TTĐB} = \frac{\text{Giá bán chưa có thuế GTGT} - \text{Thuế Bảo vệ môi trường (nếu có)}}{1 + \text{Thuế suất thuế TTĐB}}$$

Trong đó: giá bán chưa có thuế giá trị gia tăng được xác định theo quy định của pháp luật về thuế giá trị gia tăng, thuế bảo vệ môi trường xác định theo quy định của pháp luật về thuế bảo vệ môi trường.

a) Trường hợp cơ sở sản xuất, cơ sở nhập khẩu hàng hóa chịu thuế tiêu thụ đặc biệt bán hàng qua các cơ sở trực thuộc hạch toán phụ thuộc thì giá làm căn cứ tính thuế tiêu thụ đặc biệt là giá do cơ sở hạch toán phụ thuộc bán ra. Cơ sở sản xuất, cơ sở nhập khẩu bán hàng thông qua đại lý bán đúng giá do cơ sở sản xuất, cơ sở nhập khẩu quy định và chỉ hưởng hoa hồng thì giá bán làm căn cứ xác định giá tính thuế tiêu thụ đặc biệt là giá do cơ sở sản xuất, cơ sở nhập khẩu quy định chưa trừ hoa hồng.

b) Trường hợp hàng hóa chịu thuế tiêu thụ đặc biệt được bán cho các cơ sở kinh doanh thương mại là cơ sở có quan hệ công ty mẹ, công ty con hoặc các công ty con trong cùng công ty mẹ với cơ sở sản xuất, cơ sở nhập khẩu hoặc cơ sở kinh doanh thương mại là cơ sở có mối quan hệ liên kết thì giá bán làm căn cứ xác định giá tính thuế tiêu thụ đặc biệt không được thấp hơn tỷ lệ 7% so với giá bình quân trong tháng của các cơ sở kinh doanh thương mại mua trực tiếp của cơ sở sản xuất, cơ sở nhập khẩu bán ra.

Trường hợp cơ sở sản xuất, cơ sở nhập khẩu thành lập nhiều cơ sở thương mại trung gian có quan hệ công ty mẹ, công ty con hoặc các công ty con trong cùng công ty mẹ hoặc có mối quan hệ liên kết thì giá bán làm căn cứ xác định giá tính thuế tiêu thụ đặc biệt không được thấp hơn tỷ lệ 7% so với giá bình quân trong tháng của các cơ sở thương mại này bán cho cơ sở kinh doanh thương mại không có quan hệ công ty mẹ, công ty con, hoặc các công ty con trong cùng công ty

mẹ, hoặc có mối quan hệ liên kết với cơ sở sản xuất, cơ sở nhập khẩu. Riêng mặt hàng xe ô tô giá bán bình quân của cơ sở kinh doanh thương mại để so sánh là giá bán xe chưa bao gồm các lựa chọn về trang thiết bị, phụ tùng mà cơ sở kinh doanh thương mại lắp đặt thêm theo yêu cầu của khách hàng.

Cơ sở sản xuất, cơ sở nhập khẩu và cơ sở kinh doanh thương mại có mối quan hệ liên kết theo quy định tại điểm này khi: Một doanh nghiệp nắm giữ trực tiếp hoặc gián tiếp ít nhất 20% vốn đầu tư của chủ sở hữu của doanh nghiệp kia.

Trường hợp giá bán làm căn cứ xác định giá tính thuế tiêu thụ đặc biệt của cơ sở sản xuất, cơ sở nhập khẩu hàng hóa chịu thuế tiêu thụ đặc biệt thấp hơn tỷ lệ 7% so với giá bình quân của cơ sở kinh doanh thương mại bán ra thì giá tính thuế tiêu thụ đặc biệt là giá do cơ quan thuế ấn định theo quy định của pháp luật về quản lý thuế.

Ví dụ: Tổng công ty bia B là đơn vị sở hữu thương hiệu bia B, bán nguyên vật liệu chính cho các đơn vị sản xuất sản phẩm bia B là các đơn vị thành viên của Tổng Công ty bia B.

Các đơn vị sản xuất bán sản phẩm bia B cho Công ty TNHH MTV thương mại bia B là công ty con của Tổng công ty bia B.

Công ty TNHH MTV thương mại bia B bán sản phẩm bia B cho các Công ty cổ phần thương mại khu vực là công ty con của Công ty TNHH MTV thương mại bia B.

Các công ty cổ phần thương mại khu vực ký hợp đồng bán sản phẩm bia B cho các đại lý cấp 1 (không có quan hệ công ty mẹ, công ty con với Tổng công ty bia B, Công ty TNHH MTV thương mại bia B, các công ty cổ phần thương mại khu vực); các đại lý cấp 1 bán sản phẩm bia B cho các đại lý cấp 2, nhà hàng, người tiêu dùng...

Cơ sở sản xuất thực hiện tính, kê khai và nộp thuế TTĐB theo giá bán ra của các cơ sở sản xuất nhưng không được thấp hơn 7% so với giá bán bình quân trong tháng của cùng loại sản phẩm do các công ty cổ phần thương mại khu vực bán ra.

2. Đối với hàng nhập khẩu tại khâu nhập khẩu, giá tính thuế tiêu thụ đặc biệt được xác định như sau:

Giá tính thuế tiêu thụ đặc biệt = Giá tính thuế nhập khẩu + Thuế nhập khẩu.

Giá tính thuế nhập khẩu được xác định theo các quy định của pháp luật thuế xuất khẩu, thuế nhập khẩu. Trường hợp hàng hóa nhập khẩu được miễn, giảm thuế nhập khẩu thì giá tính thuế không bao gồm số thuế nhập khẩu được miễn, giảm.”

2. Sửa đổi, bổ sung Khoản 4, Khoản 5 Điều 5 như sau:

“4. Đối với hàng hoá gia công là giá tính thuế của hàng hoá bán ra của cơ sở gia công hoặc giá bán của sản phẩm cùng loại hoặc tương đương tại cùng thời điểm bán hàng chưa có thuế GTGT, thuế bảo vệ môi trường (nếu có) và chưa có thuế TTĐB.

Trường hợp cơ sở gia công bán hàng cho cơ sở kinh doanh thương mại thì giá tính thuế TTĐB được xác định theo hướng dẫn tại Điểm b Khoản 1 Điều này.

5. Đối với hàng hoá sản xuất dưới hình thức hợp tác kinh doanh giữa cơ sở sản xuất và cơ sở sử dụng hoặc sở hữu thương hiệu (nhãn hiệu) hàng hoá, công nghệ sản xuất thì giá làm căn cứ tính thuế TTĐB là giá bán ra chưa có thuế GTGT và thuế bảo vệ môi trường (nếu có) của cơ sở sử dụng hoặc sở hữu thương hiệu hàng hoá, công nghệ sản xuất. Trường hợp cơ sở sản xuất theo

giấy phép nhượng quyền và chuyển giao hàng hoá cho chi nhánh hoặc đại diện của công ty nước ngoài tại Việt Nam để tiêu thụ sản phẩm thì giá tính thuế TTĐB là giá bán ra của chi nhánh, đại diện công ty nước ngoài tại Việt Nam.

Trường hợp các cơ sở này bán hàng cho cơ sở kinh doanh thương mại thì giá tính thuế được xác định theo hướng dẫn tại Điểm b Khoản 1 Điều này.”

3. Sửa đổi, bổ sung Khoản 1 Điều 6 như sau:

“1. Thực hiện theo quy định tại Khoản 4 Điều 1 Luật số 70/2014/QH13 ngày 26 tháng 11 năm 2014 sửa đổi, bổ sung một số điều của Luật thuế tiêu thụ đặc biệt, Khoản 2 Điều 2 Luật số 106/2016/QH13 ngày 06 tháng 4 năm 2016 sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng, Luật thuế tiêu thụ đặc biệt và Luật quản lý thuế, Điều 5 Nghị định số 108/2015/NĐ-CP ngày 28/10/2015 của Chính phủ.

Trường hợp cơ sở kinh doanh nhập khẩu ô tô trước ngày 01/7/2016 nhưng bán ra từ ngày 01/7/2016 thì khi bán ra cơ sở kinh doanh phải kê khai nộp thuế TTĐB theo mức thuế suất quy định tại Luật số 106/2016/QH13 sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng, Luật thuế tiêu thụ đặc biệt và Luật quản lý thuế.”

4. Sửa đổi khổ thứ nhất Khoản 2 Điều 8 như sau:

“2. Người nộp thuế TTĐB đối với hàng hóa chịu thuế TTĐB nhập khẩu được khấu trừ số thuế TTĐB đã nộp ở khâu nhập khẩu khi xác định số thuế TTĐB phải nộp bán ra trong nước. Số thuế TTĐB được khấu trừ tương ứng với số thuế TTĐB của hàng hóa chịu thuế TTĐB nhập khẩu bán ra và chỉ được khấu trừ tối đa bằng tương ứng số thuế TTĐB tính được ở khâu bán ra trong nước. Trường hợp đặc biệt đối với số thuế TTĐB không được khấu trừ hết do nguyên nhân khách quan bất khả kháng, người nộp thuế được hạch toán vào chi phí để tính thuế thu nhập doanh nghiệp.”

Điều 3. Sửa đổi, bổ sung Thông tư số 156/2013/TT-BTC ngày 06/11/2013 của Bộ Tài chính hướng dẫn thi hành một số điều của Luật Quản lý thuế; Luật sửa đổi, bổ sung một số điều của Luật Quản lý thuế và Nghị định số 83/2013/NĐ-CP ngày 22/7/2013 của Chính phủ (đã được sửa đổi, bổ sung theo Thông tư số 119/2014/TT-BTC ngày 25/8/2014, Thông tư số 151/2014/TT-BTC ngày 10/10/2014 và Thông tư số 26/2015/TT-BTC ngày 27/02/2015 của Bộ Tài chính) như sau:

1. Sửa đổi Điểm a Khoản 2 Điều 32 như sau:

“a) Người nộp thuế phải nộp tiền chậm nộp tính trên số tiền thuế được nộp dần theo mức 0,03%/ngày được nộp dần.”

2. Sửa đổi Điểm b.2 Khoản 2 Điều 32 như sau:

“b.2) Nộp thay cho người nộp thuế trong trường hợp quá thời hạn nộp dần tiền thuế từng tháng mà người nộp thuế chưa nộp, bao gồm: số tiền thuế được nộp dần và số tiền chậm nộp tính theo mức 0,03%/ngày.”

3. Sửa đổi, bổ sung Khoản 2 Điều 34 như sau:

“2. Xác định tiền chậm nộp tiền thuế

a) Đối với khoản tiền thuế nợ phát sinh từ ngày 01/7/2016 thì tiền chậm nộp được tính theo mức 0,03%/ngày tính trên số tiền thuế chậm nộp.

b) Đối với khoản tiền thuế nợ phát sinh trước ngày 01/7/2016 nhưng sau ngày 01/7/2016 vẫn chưa nộp thì tính như sau: trước ngày 01/01/2015 tính phạt chậm nộp, tiền chậm nộp theo quy định tại Luật quản lý thuế số 78/2006/QH11, Luật sửa đổi, bổ sung một số điều của Luật quản lý thuế số 21/2012/QH13, từ ngày 01/01/2015 tính tiền chậm nộp theo quy định tại Luật sửa đổi, bổ sung một số điều của các luật về thuế số 71/2014/QH13, từ ngày 01/7/2016 tính tiền chậm nộp theo mức 0,03%/ngày.

Ví dụ: Người nộp thuế B nợ 100 triệu đồng tiền thuế GTGT thuộc tờ khai thuế GTGT tháng 8/2014 (tờ khai đã nộp đúng hạn cho cơ quan thuế), thời hạn nộp thuế chậm nhất là ngày 22/9/2014 (do ngày 20/9/2014 và ngày 21/9/2014 là ngày nghỉ). Ngày 20/8/2016, người nộp thuế nộp số tiền thuế này vào ngân sách nhà nước, số ngày chậm nộp được tính từ ngày 23/9/2014 đến ngày 20/8/2016, số tiền chậm nộp phải nộp là 34,08 triệu đồng. Cụ thể như sau:

- Trước ngày 01/01/2015 tiền chậm nộp được tính như sau:

+ Từ ngày 23/9/2014 đến ngày 21/12/2014, số ngày chậm nộp là 90 ngày: $100 \text{ triệu đồng} \times 0,05\% \times 90 \text{ ngày} = 4,5 \text{ triệu đồng}$.

+ Từ ngày 22/12/2014 đến ngày 31/12/2014, số ngày chậm nộp là 10 ngày: $100 \text{ triệu đồng} \times 0,07\% \times 10 \text{ ngày} = 0,7 \text{ triệu đồng}$.

- Từ ngày 01/01/2015 đến ngày 30/6/2016, số ngày chậm nộp là 547 ngày: $100 \text{ triệu đồng} \times 0,05\% \times 547 \text{ ngày} = 27,35 \text{ triệu đồng}$.

- Từ ngày 01/7/2016 đến ngày 20/8/2016, số ngày chậm nộp là 51 ngày: $100 \text{ triệu đồng} \times 0,03\% \times 51 \text{ ngày} = 1,53 \text{ triệu đồng}$.

c) Số ngày chậm nộp tiền thuế (bao gồm cả ngày lễ, ngày nghỉ theo quy định của pháp luật) được tính từ ngày liền kề sau ngày cuối cùng của thời hạn nộp thuế, thời hạn gia hạn nộp thuế theo quy định của pháp luật về thuế, thời hạn nộp thuế ghi trong thông báo hoặc quyết định xử lý vi phạm pháp luật về thuế của cơ quan thuế hoặc quyết định xử lý của cơ quan nhà nước có thẩm quyền đến ngày người nộp thuế nộp số tiền thuế vào ngân sách nhà nước.

Ví dụ: Người nộp thuế C nợ thuế GTGT 50 triệu đồng, có hạn nộp là ngày 20/8/2013. Ngày 26/8/2013, người nộp thuế nộp số tiền trên vào ngân sách nhà nước. Số ngày chậm nộp là 06 ngày, được tính từ ngày 21/8/2013 đến ngày 26/8/2013.

Ví dụ: Người nộp thuế D được cơ quan thuế quyết định gia hạn nộp thuế đối với khoản thuế GTGT 50 triệu đồng, có hạn nộp là ngày 20/5/2014, thời gian gia hạn từ ngày 21/5/2014 đến ngày 20/11/2014. Ngày 21/11/2014, người nộp thuế nộp 50 triệu đồng vào ngân sách nhà nước. Số ngày chậm nộp là 01 ngày (ngày 21/11/2014).

Ví dụ: Cơ quan thuế thực hiện thanh tra thuế đối với người nộp thuế E. Ngày 15/4/2014, cơ quan thuế ban hành quyết định xử lý vi phạm pháp luật về thuế với số tiền là 500 triệu đồng, thời hạn nộp thuế chậm nhất là ngày 14/5/2014. Ngày 30/5/2014, người nộp thuế nộp 500 triệu đồng vào ngân sách nhà nước. Số ngày chậm nộp là 16 ngày, được tính từ ngày 15/5/2014 đến ngày 30/5/2014.

d) Trường hợp cơ quan thuế thực hiện cưỡng chế bằng biện pháp kê biên tài sản, bán đấu giá tài sản kê biên để thu hồi nợ thuế thì người nộp thuế bị tính tiền chậm nộp từ ngày tiếp sau ngày cuối cùng của thời hạn nộp thuế; thời hạn gia hạn nộp thuế theo quy định của pháp luật về thuế; thời hạn nộp thuế ghi trong thông báo hoặc quyết định xử lý của cơ quan thuế hoặc cơ quan có thẩm quyền đến ngày cơ quan thuế lập biên bản kê biên tài sản.

Trường hợp đã chuyển giao quyền sở hữu tài sản bán đấu giá cho người mua theo quy định của pháp luật mà cơ quan chức năng có thẩm quyền bán đấu giá tài sản không nộp tiền thuế vào NSNN thì cơ quan chức năng có thẩm quyền bán đấu giá tài sản phải nộp tiền chậm nộp kể từ ngày tiếp theo ngày chuyển giao quyền sở hữu tài sản đến ngày nộp thuế vào NSNN.

Không tính chậm nộp trong thời gian thực hiện các thủ tục đấu giá theo quy định của pháp luật.

e) Trường hợp người nộp thuế khai thiếu tiền thuế của kỳ thuế phát sinh trước ngày 01/7/2016 nhưng sau ngày 01/7/2016, cơ quan nhà nước có thẩm quyền phát hiện qua thanh tra, kiểm tra hoặc người nộp thuế tự phát hiện thì áp dụng tiền chậm nộp theo mức 0,05%/ngày (hoặc mức phù hợp quy định của văn bản pháp luật từng thời kỳ) từ ngày phải nộp theo quy định của pháp luật đến hết ngày 30/6/2016 và theo mức 0,03%/ngày tính trên số tiền thuế khai thiếu từ ngày 01/7/2016 đến ngày người nộp thuế nộp vào ngân sách nhà nước.”

Điều 4. Bổ sung Khoản 10 vào Điều 10 Thông tư số 153/2011/TT-BTC ngày 11/11/2011 của Bộ Tài chính hướng dẫn về thuế sử dụng đất phi nông nghiệp như sau:

“10. Miễn thuế sử dụng đất phi nông nghiệp đối với hộ gia đình, cá nhân có số thuế sử dụng đất phi nông nghiệp phải nộp hàng năm (sau khi trừ đi số thuế được miễn, giảm (nếu có) theo quy định của Luật thuế sử dụng đất phi nông nghiệp và các văn bản hướng dẫn) từ năm mươi nghìn đồng trở xuống. Trường hợp hộ gia đình, cá nhân có nhiều thửa đất trong phạm vi tỉnh, thành phố trực thuộc trung ương thì việc miễn thuế sử dụng đất phi nông nghiệp theo quy định tại điều này được tính trên tổng số thuế phải nộp của tất cả các thửa đất. Trình tự, thủ tục miễn tiền thuế sử dụng đất phi nông nghiệp hướng dẫn tại điều này được thực hiện theo hướng dẫn tại Thông tư số 153/2011/TT-BTC.

Đối với các hộ gia đình, cá nhân đủ điều kiện được miễn thuế sử dụng đất phi nông nghiệp theo hướng dẫn tại Thông tư này nhưng đã nộp thuế vào NSNN thì cơ quan thuế thực hiện việc hoàn trả theo quy định của Luật quản lý thuế và các văn bản hướng dẫn.”

Điều 5. Bổ sung Điểm a1 vào sau Điểm a Khoản 6 Điều 18 Thông tư số 78/2014/TT-BTC ngày 18/6/2014 của Bộ Tài chính hướng dẫn thi hành Nghị định số 218/2013/NĐ-CP ngày 26/12/2013 của Chính phủ quy định và hướng dẫn thi hành Luật thuế Thu nhập doanh nghiệp (đã được sửa đổi, bổ sung tại Khoản 4 Điều 10 Thông tư số 96/2015/TT-BTC ngày 22/6/2015 của Bộ Tài chính) như sau:

“a1) Đối với giai đoạn từ năm 2009 đến năm 2013, doanh nghiệp trong quá trình sản xuất, kinh doanh mà sử dụng quỹ khấu hao cơ bản tài sản cố định của doanh nghiệp; sử dụng lợi nhuận sau thuế tái đầu tư; sử dụng vốn trong phạm vi vốn đầu tư đã đăng ký với cơ quan quản lý nhà nước có thẩm quyền để đầu tư bổ sung máy móc thiết bị thường xuyên và không tăng công suất sản xuất kinh doanh theo đề án kinh doanh đã đăng ký hoặc được phê duyệt thì không phải đầu tư mở rộng”.

Điều 6. Hiệu lực thi hành

1. Thông tư này có hiệu lực thi hành kể từ ngày Luật số 106/2016/QH13 sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng, Luật thuế tiêu thụ đặc biệt và Luật quản lý thuế và Nghị định số 100/2016/NĐ-CP ngày 01/7/2016 của Chính phủ quy định chi tiết thi hành Luật sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng, Luật thuế tiêu thụ đặc biệt và Luật quản lý thuế có hiệu lực thi hành, trừ Khoản 2 Điều này.

2. Điều 4 của Thông tư này áp dụng từ kỳ tính thuế năm 2016.

Điều 7. Trách nhiệm thi hành

1. Ủy ban nhân dân các tỉnh, thành phố trực thuộc Trung ương chỉ đạo các cơ quan chức năng tổ chức thực hiện đúng theo quy định của Chính phủ và hướng dẫn của Bộ Tài chính.
2. Cơ quan thuế các cấp có trách nhiệm phổ biến, hướng dẫn các tổ chức, cá nhân thực hiện theo nội dung Thông tư này.
3. Tổ chức, cá nhân thuộc đối tượng điều chỉnh của Thông tư này thực hiện theo hướng dẫn tại Thông tư này.

Trong quá trình thực hiện nếu có vướng mắc, đề nghị các tổ chức, cá nhân phản ánh kịp thời về Bộ Tài chính để nghiên cứu giải quyết./.

Nơi nhận:

- Văn phòng Trung ương và các Ban của Đảng;
- Văn phòng Quốc hội;
- Văn phòng Chủ tịch nước;
- Văn phòng Tổng Bí thư;
- Viện Kiểm sát nhân dân tối cao;
- Văn phòng BCĐ phòng chống tham nhũng Trung ương;
- Tòa án nhân dân tối cao;
- Kiểm toán nhà nước;
- Các Bộ, cơ quan ngang Bộ, cơ quan thuộc Chính phủ,
- Cơ quan Trung ương của các đoàn thể;
- Hội đồng nhân dân, Ủy ban nhân dân, Sở Tài chính, Cục Thuế, Kho bạc nhà nước các tỉnh, thành phố trực thuộc Trung ương;
- Công báo;
- Cục Kiểm tra văn bản (Bộ Tư pháp);
- Website Chính phủ;
- Website Bộ Tài chính; Website Tổng cục Thuế;
- Các đơn vị thuộc Bộ Tài chính;
- Lưu: VT, TCT (VT, CS).

**KT. BỘ TRƯỞNG
THỨ TRƯỞNG**

Đỗ Hoàng Anh Tuấn

Law No. 31/2013/QH13

Hanoi, June 19, 2013

LAW

ON AMENDMENTS TO THE LAW ON VALUE-ADDED TAX

Pursuant to the Constitution of Socialist Republic of Vietnam 1992, amended in the Resolution No. 51/2001/QH10;

The National Assembly promulgates the Law on amendments to the Law on Value-added tax No. 13/2008/QH12.

Article 1. Amendments to the Law on Value-added tax:

1. Clauses 4, 7, 8, 11, 15, 17, 23 and 25 of Article 5 are amended as follows:

“4. Salt products made of seawater, natural rock salt, refined salt, iodized salt of which the primary constituent is sodium chloride (NaCl).”

“7. Life insurance, health insurance, insurance for students, other insurances related to humans, insurance for animals, insurance for plants, other agricultural insurances; insurance for boats, ships, and other equipment necessary for fisheries; reinsurance.

8. The financial, banking, and securities services below:

a) Credit services include: loaning, discounting or rediscounting negotiable instruments and other valuable papers; guarantee; finance lease; domestic factoring; international factoring; other credit services according to law;

b) Loaning services provided by taxpayers that are not credit institutions;

c) Securities services include: securities brokerage; proprietary trading of securities; guaranteeing securities issuance; securities investment consultancy; securities depository; management of securities investment fund; management of securities investment portfolio; market organization services of Stock Exchanges or Securities trading centers; other securities services according to the laws on securities;

d) Capital transfers include: transferring part or the whole invested capital, including selling an enterprise to another enterprise; other forms of capital transfers according to law.

dd) Selling debts;

e) Trading in foreign currencies;

g) Derivative financial services include: swapping interest rates; forward contracts, futures contracts, foreign-exchange options; other derivative financial services according to law;

h) Selling collateral for loans taken by organizations of which 100% of charter capital is possessed by the State, which are established by the Government to settle bad debts of Vietnamese credit institutions.”

“11. Maintenance of zoos, parks, urban trees, public lighting; funeral services.”

“15. Publishing, importing, issuing newspapers, magazines, academic journals, political books, text books, law books, science – technology books, books in ethnic languages, printing

propagating pictures and banners, including audio, video tapes, discs, or computer files; money, money printing.”

“17. Machinery, equipment, parts, and materials that cannot be produced at home and need to be imported to serve scientific research, technological development; machinery, equipment, parts, specialized vehicles, and materials that cannot be produced at home and need to be imported to serve petroleum exploration; airplanes, oil rigs, and ships that cannot be produced at home and must be imported to form fixed assets, or need to be hired from foreign partners to serve production, business, or to lease back.

“23. Production of exports that are resources and minerals that are not processed into other products.”

“25. Goods and services provided by business households and individuals that earn annual revenue of less than 100 million VND.

The business establishments that sell the goods and services that are not subject to VAT in this Article shall not deduct input VAT or receive input VAT refund, except for the cases to which the tax rate of 0% applies that are defined in Clause 1 Article 8 of this Law.”

2. Points a, b, and d Clause 1 of Article are amended as follows:

“a) Taxable prices of goods and services are VAT-exclusive prices; taxable prices of goods and services subject to special excise duty are the prices inclusive of subscriber information and exclusive of VAT; taxable prices of goods subject to environmental protection tax are prices inclusive of environmental protection tax and exclusive of VAT; taxable prices of goods subject to special excise duty and environmental protection tax are prices inclusive of special excise duty and environmental protection tax and exclusive of VAT;

b) Taxable prices of imported goods are prices at the border checkpoint plus import tax (if any) plus special excise duty (if any) plus environmental protection tax (if any). Import prices at the border checkpoint shall be determined in accordance with the regulations on taxable prices of imported goods;”

“d) Taxable prices of the lease of property are the rents exclusive of VAT.

If the rent is paid in instalments or paid in advance for a certain period of time, the taxable price is the instalment or the advanced payment exclusive of VAT;”

3. Clause 1 of Article 8 is amended; Point q is added to Clause 2 of Article 8 as follows:

“1. The tax rate of 0% is applicable to exported goods and services, international transport, goods and services that are not subject to VAT according to Article 5 of this Law when they are exported, except for the cases below:

a) Transferring technologies, transferring intellectual property rights abroad;

b) Reinsurance abroad;

c) Credit services;

d) Capital transfer;

dd) Derivative financial services;

e) Telecommunications and postal services;

g) Exported products being resources or minerals that are no processed into other products according to Clause 23 Article 5 of this Law.

Exported goods and services being sold outside Vietnam, in non-tariff zones; goods and services provided for foreigners according to the Government's regulations.”

“2. The tax rate of 5% is applicable to:

q) Sale, lease, and hire purchase of social housing according to the Law on Housing.”

4. Article 10 is amended as follows:

“Article 10. Tax deduction method

1. VAT shall be deducted as follows:

a) The amount of VAT payable by deduction method is equal to the amount of output VAT minus the deductible input VAT;

b) The amount of output VAT is equal to the total VAT on sold goods and services, which is written on the VAT invoice.

VAT on sold goods and services written on the VAT invoice is equal to the taxable prices of goods and services multiplied by the rate of VAT on such goods and services.

If the paid price written on the invoice is inclusive of VAT, the output VAT shall equal the paid price minus VAT defined in Point k Clause 1 Article 7 of this Law;

c) The amount of deductible input VAT is equal to the total amount of VAT written on the VAT invoice, the VAT bill of imported goods, and must satisfy the conditions in Article 12 of this Law.

2. The deduction method is applicable to the business establishments that comply with the regime for accounting and invoicing according to the laws on accounting and invoicing, including:

a) Business establishments that earn annual revenue of at least 1 billion VND from goods sale, except for business households and individuals;

b) Business establishments that voluntarily employ the deduction method, except for business households and individuals.

3. The Government shall elaborate this Article.”

5. Article 11 is amended as follows:

“Article 11. Method of direct calculation on value added

1. The amount of VAT payable according to direct calculation on value added equals the value added multiplied by the rate of VAT on the trade and crafting of gold, silver, and gems.

Value added of gold, silver and gems are equal to the sale prices of the gold, silver and gems minus the purchase prices of gold, silver and gems.

2. Application of VAT according to direct calculation on value added, which equals to the percentage multiplied by revenue:

a) Subjects of application:

- Enterprises and cooperatives of which the annual revenue is less than 1 billion VND, except for enterprises and cooperatives that voluntarily employ the deduction method according to Clause 2 Article 10 of this Law;

- Business households and individuals;

- The foreign organizations and individuals, which/who do not have permanent establishments in Vietnam but earn revenues in Vietnam, that do not comply with the accounting regime, except for foreign organizations and individuals that provide goods and services that serve petroleum exploration and extraction and have their tax deducted and paid by the Vietnamese party;

- Other economic organizations, except for the organizations that voluntarily employ the deduction method in Clause 2 Article 10 of this Law;

b) The percentage (%) for calculating VAT:

- Goods supply and distribution: 1%;

- Construction without materials: 5%;

- Production, transport, and services associated with goods, construction that includes materials: 3%;

- Other businesses: 2%.”

6. Article 12 is amended as follows:

“Article 12. Deduction of input VAT

1. Business establishments that employ the deduction method shall deduct the input VAT as follows:

a) Input VAT on goods and services used for the production and sale of goods and services subject to VAT is completely deductible, including input VAT that is not compensated of damaged goods and services subject to VAT;

b) For goods and services used for the production and sale of both taxable and non taxable goods and services, only input VAT on the goods and services used for the production and sale of taxable goods and services is deductible. Deductible input VAT must be separated from non-deductible VAT; if they are not separated, the deductible input VAT shall be calculated by the percentage of revenue from goods and services subject to VAT to the total revenue from sold goods and services;

c) Input VAT on goods and services sold to organizations and individuals that use humanitarian aid or non-refundable aid is completely deductible;

d) Input VAT on goods and services used for petroleum exploration and extraction is completely deductible;

dd) Input VAT that arises in a month shall be declared and deducted when calculating the tax payable in that month. When business finds that the input VAT is declared or deducted incorrectly, it may be rectified before the tax authority issues a decision on tax inspection at the premises.

2. Required papers for input VAT deduction:

a) Sale invoices or receipts of tax payment at the importation stage;

b) There are receipts of non-cash payments for purchased goods and services, except for the purchases below 20 million VND;

c) Required papers for exported goods and services apart from the papers in Point a and Point b of this Clause: a contract sign with a foreign partner to sell, process goods or provide services; sale invoices; receipts of non-cash payments; customs declarations of exported goods.

The payment for exported goods and services by offsetting the exported goods and services against the imported goods and services and repayment of debts on behalf of the State is considered non-cash payments.”

7. Article 13 is amended as follows:

“Article 13. Cases of tax refund

1. When the input VAT of a business establishment that uses the deduction method is not completely deducted in the month or in the quarter, it shall be deducted in the next period; if the input VAT is not completely deducted after at least 12 months or 4 quarters from the month or the quarter in which the undeducted VAT arises, the business establishment shall receive a tax refund.

When a business establishment that uses the deduction method has a new project of investment, the VAT on goods and services purchased during the investment is not deducted, and the remaining tax is 300 million VND or higher, the establishment shall receive a tax refund.

2. When the undeducted VAT on exported goods and services of a business establishment reaches 300 million VND in the month or the quarter, the establishment shall receive a VAT refund by the month or quarter.

3. The business establishment that uses the deduction method shall receive a refund of the surplus VAT or the VAT that is not completely deducted when the ownership is change, or when the enterprise is converted, merged, amalgamated, divided, dissolved, bankrupt, or shut down.

4. Foreigners and Vietnamese people residing abroad who have passports or entry papers issued by foreign competent authorities shall receive refunds of tax on goods purchased in Vietnam and brought abroad.

5. Refund of VAT for programs/projects using non-refundable ODA, non-refundable aid, or humanitarian aid:

a) The leader of the program/project or the main contractor, the organization appointed by the foreign sponsor to manage the program/project shall receive a refund of VAT on the goods and services purchased in Vietnam to serve the program/project;

b) The organizations in Vietnam that use non-refundable aid or humanitarian aid provided by foreign organizations and individuals to purchases goods and services to serve the program/project shall receive a refund of the tax on such goods and services.

6. A subject eligible for diplomatic immunity who purchases goods and services in Vietnam shall receive a refund of the VAT on the VAT invoice or the receipt that indicates the VAT-inclusive price.

7. The business establishments that receives the decisions on VAT refunds from competent authorities, and the cases of VAT refunds according to the International Agreements to which the Socialist Republic of Vietnam is a signatory.”

Article 2.

1. This Law takes effect on January 01, 2014, except from Clause 2 and Clause 3 of this Article.

2. The regulations on the tax rate of 5% on the sale, lease, and hire purchase of social housing in Clause 3 Article 1 of this Law takes effect on July 01, 2013.

3. The 10% VAT on the sale, lease, and hire purchase of commercial housing, which is finished apartments smaller than 70 m² that are sold at below 15 million VND/m², shall be reduced by 50% from July 01, 2013 until the end of June 30, 2014.

4. The Government shall elaborate and provide guidance on the implementation of this Law.

This Law is passed by the 13th National Assembly of Socialist Republic of Vietnam in the 5th session on June 19, 2013

PRESIDENT OF THE NATIONAL ASSEMBLY

Nguyen Sinh Hung

*This translation is translated by **LawSoft**, for reference only. **LawSoft** is protected by copyright under clause 2, article 14 of the Law on Intellectual Property. **LawSoft** always welcome your comments*

QUỐC HỘI

Luật số: 31/2013/QH13

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

Hà Nội, ngày 19 tháng 6 năm 2013

LUẬT

SỬA ĐỔI, BỔ SUNG MỘT SỐ ĐIỀU CỦA LUẬT THUẾ GIÁ TRỊ GIA TĂNG

Căn cứ Hiến pháp nước Cộng hoà xã hội chủ nghĩa Việt Nam năm 1992 đã được sửa đổi, bổ sung một số điều theo Nghị quyết số 51/2001/QH10;

Quốc hội ban hành Luật sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng số 13/2008/QH12.

Điều 1

Sửa đổi, bổ sung một số điều của Luật thuế giá trị gia tăng:

1. Các khoản 4, 7, 8, 11, 15, 17, 23 và 25 Điều 5 được sửa đổi, bổ sung như sau:

“4. Sản phẩm muối được sản xuất từ nước biển, muối mỏ tự nhiên, muối tinh, muối i-ốt mà thành phần chính là Na-tri-clo-rua (NaCl).”

“7. Bảo hiểm nhân thọ, bảo hiểm sức khỏe, bảo hiểm người học, các dịch vụ bảo hiểm khác liên quan đến con người; bảo hiểm vật nuôi, bảo hiểm cây trồng, các dịch vụ bảo hiểm nông nghiệp khác; bảo hiểm tàu, thuyền, trang thiết bị và các dụng cụ cần thiết khác phục vụ trực tiếp đánh bắt thủy sản; tái bảo hiểm.

8. Các dịch vụ tài chính, ngân hàng, kinh doanh chứng khoán sau đây:

a) Dịch vụ cấp tín dụng bao gồm: cho vay; chiết khấu, tái chiết khấu công cụ chuyển nhượng và các giấy tờ có giá khác; bảo lãnh; cho thuê tài chính; phát hành thẻ tín dụng; bao thanh toán trong nước; bao thanh toán quốc tế; hình thức cấp tín dụng khác theo quy định của pháp luật;

b) Dịch vụ cho vay của người nộp thuế không phải là tổ chức tín dụng;

c) Kinh doanh chứng khoán bao gồm: môi giới chứng khoán; tự doanh chứng khoán; bảo lãnh phát hành chứng khoán; tư vấn đầu tư chứng khoán; lưu ký chứng khoán; quản lý quỹ đầu tư chứng khoán; quản lý danh mục đầu tư chứng khoán; dịch vụ tổ chức thị trường của sở giao dịch chứng khoán hoặc trung tâm giao dịch chứng khoán; hoạt động kinh doanh chứng khoán khác theo quy định của pháp luật về chứng khoán;

d) Chuyển nhượng vốn bao gồm: chuyển nhượng một phần hoặc toàn bộ số vốn đã đầu tư, kể cả trường hợp bán doanh nghiệp cho doanh nghiệp khác để sản xuất, kinh doanh, chuyển nhượng chứng khoán; hình thức chuyển nhượng vốn khác theo quy định của pháp luật;

đ) Bán nợ;

e) Kinh doanh ngoại tệ;

g) Dịch vụ tài chính phái sinh bao gồm: hoán đổi lãi suất; hợp đồng kỳ hạn; hợp đồng tương lai; quyền chọn mua, bán ngoại tệ; dịch vụ tài chính phái sinh khác theo quy định của pháp luật;

h) Bán tài sản bảo đảm của khoản nợ của tổ chức mà Nhà nước sở hữu 100% vốn điều lệ do Chính phủ thành lập để xử lý nợ xấu của các tổ chức tín dụng Việt Nam.”

“11. Dịch vụ duy trì vườn thú, vườn hoa, công viên, cây xanh đường phố, chiếu sáng công cộng; dịch vụ tang lễ.”

“15. Xuất bản, nhập khẩu, phát hành báo, tạp chí, bản tin chuyên ngành, sách chính trị, sách giáo khoa, giáo trình, sách văn bản pháp luật, sách khoa học - kỹ thuật, sách in bằng chữ dân tộc thiểu số và tranh, ảnh, áp phích tuyên truyền cổ động, kể cả dưới dạng băng hoặc đĩa ghi tiếng, ghi hình, dữ liệu điện tử; tiền, in tiền.”

“17. Máy móc, thiết bị, phụ tùng, vật tư thuộc loại trong nước chưa sản xuất được cần nhập khẩu để sử dụng trực tiếp cho hoạt động nghiên cứu khoa học, phát triển công nghệ; máy móc, thiết bị, phụ tùng thay thế, phương tiện vận tải chuyên dùng và vật tư thuộc loại trong nước chưa sản xuất được cần nhập khẩu để tiến hành hoạt động tìm kiếm, thăm dò, phát triển mỏ dầu, khí đốt; tàu bay, dàn khoan, tàu thủy thuộc loại trong nước chưa sản xuất được cần nhập khẩu để tạo tài sản cố định của doanh nghiệp hoặc thuê của nước ngoài để sử dụng cho sản xuất, kinh doanh, cho thuê, cho thuê lại.”

“23. Sản phẩm xuất khẩu là tài nguyên, khoáng sản khai thác chưa chế biến thành sản phẩm khác.”

“25. Hàng hóa, dịch vụ của hộ, cá nhân kinh doanh có mức doanh thu hàng năm từ một trăm triệu đồng trở xuống.

Cơ sở kinh doanh hàng hóa, dịch vụ không chịu thuế giá trị gia tăng quy định tại Điều này không được khấu trừ và hoàn thuế giá trị gia tăng đầu vào, trừ trường hợp áp dụng mức thuế suất 0% quy định tại khoản 1 Điều 8 của Luật này.”

2. Các điểm a, b và d khoản 1 Điều 7 được sửa đổi, bổ sung như sau:

“a) Đối với hàng hóa, dịch vụ do cơ sở sản xuất, kinh doanh bán ra là giá bán chưa có thuế giá trị gia tăng; đối với hàng hóa, dịch vụ chịu thuế tiêu thụ đặc biệt là giá bán đã có thuế tiêu thụ đặc biệt nhưng chưa có thuế giá trị gia tăng; đối với hàng hóa chịu thuế bảo vệ môi trường là giá bán đã có thuế bảo vệ môi trường nhưng chưa có thuế giá trị gia tăng; đối với hàng hóa chịu thuế tiêu thụ đặc biệt và thuế bảo vệ môi trường là giá bán đã có thuế tiêu thụ đặc biệt và thuế bảo vệ môi trường nhưng chưa có thuế giá trị gia tăng;

b) Đối với hàng hóa nhập khẩu là giá nhập tại cửa khẩu cộng với thuế nhập khẩu (nếu có), cộng với thuế tiêu thụ đặc biệt (nếu có) và cộng với thuế bảo vệ môi trường (nếu có). Giá nhập tại cửa khẩu được xác định theo quy định về giá tính thuế hàng nhập khẩu;”

“d) Đối với hoạt động cho thuê tài sản là số tiền cho thuê chưa có thuế giá trị gia tăng.

Trường hợp cho thuê theo hình thức trả tiền thuê từng kỳ hoặc trả trước tiền thuê cho thời hạn thuê thì giá tính thuế là số tiền cho thuê trả từng kỳ hoặc trả trước cho thời hạn thuê chưa có thuế giá trị gia tăng;”

3. Sửa đổi, bổ sung khoản 1 Điều 8; bổ sung điểm q vào khoản 2 Điều 8 như sau:

“1. Mức thuế suất 0% áp dụng đối với hàng hóa, dịch vụ xuất khẩu, vận tải quốc tế và hàng hóa, dịch vụ không chịu thuế giá trị gia tăng quy định tại Điều 5 của Luật này khi xuất khẩu, trừ các trường hợp sau đây:

a) Chuyển giao công nghệ, chuyển nhượng quyền sở hữu trí tuệ ra nước ngoài;

b) Dịch vụ tái bảo hiểm ra nước ngoài;

- c) Dịch vụ cấp tín dụng;
- d) Chuyển nhượng vốn;
- đ) Dịch vụ tài chính phái sinh;
- e) Dịch vụ buru chính, viễn thông;

g) Sản phẩm xuất khẩu là tài nguyên, khoáng sản khai thác chưa chế biến thành sản phẩm khác quy định tại khoản 23 Điều 5 của Luật này.

Hàng hoá, dịch vụ xuất khẩu là hàng hoá, dịch vụ được tiêu dùng ở ngoài Việt Nam, trong khu phi thuế quan; hàng hóa, dịch vụ cung cấp cho khách hàng nước ngoài theo quy định của Chính phủ.”

“2. Mức thuế suất 5% áp dụng đối với hàng hoá, dịch vụ sau đây:

- q) Bán, cho thuê, cho thuê mua nhà ở xã hội theo quy định của Luật nhà ở.”

4. Điều 10 được sửa đổi, bổ sung như sau:

“Điều 10. Phương pháp khấu trừ thuế

1. Phương pháp khấu trừ thuế giá trị gia tăng được quy định như sau:

- a) Số thuế giá trị gia tăng phải nộp theo phương pháp khấu trừ thuế bằng số thuế giá trị gia tăng đầu ra trừ số thuế giá trị gia tăng đầu vào được khấu trừ;
- b) Số thuế giá trị gia tăng đầu ra bằng tổng số thuế giá trị gia tăng của hàng hoá, dịch vụ bán ra ghi trên hoá đơn giá trị gia tăng.

Thuế giá trị gia tăng của hàng hóa, dịch vụ bán ra ghi trên hoá đơn giá trị gia tăng bằng giá tính thuế của hàng hoá, dịch vụ chịu thuế bán ra nhân với thuế suất thuế giá trị gia tăng của hàng hoá, dịch vụ đó.

Trường hợp sử dụng chứng từ ghi giá thanh toán là giá đã có thuế giá trị gia tăng thì thuế giá trị gia tăng đầu ra được xác định bằng giá thanh toán trừ giá tính thuế giá trị gia tăng xác định theo quy định tại điểm k khoản 1 Điều 7 của Luật này;

- c) Số thuế giá trị gia tăng đầu vào được khấu trừ bằng tổng số thuế giá trị gia tăng ghi trên hóa đơn giá trị gia tăng mua hàng hóa, dịch vụ, chứng từ nộp thuế giá trị gia tăng của hàng hóa nhập khẩu và đáp ứng điều kiện quy định tại Điều 12 của Luật này.

2. Phương pháp khấu trừ thuế áp dụng đối với cơ sở kinh doanh thực hiện đầy đủ chế độ kế toán, hoá đơn, chứng từ theo quy định của pháp luật về kế toán, hoá đơn, chứng từ bao gồm:

- a) Cơ sở kinh doanh có doanh thu hàng năm từ bán hàng hoá, cung ứng dịch vụ từ một tỷ đồng trở lên, trừ hộ, cá nhân kinh doanh;
- b) Cơ sở kinh doanh đăng ký tự nguyện áp dụng phương pháp khấu trừ thuế, trừ hộ, cá nhân kinh doanh.

3. Chính phủ quy định chi tiết Điều này.”

5. Điều 11 được sửa đổi, bổ sung như sau:

“Điều 11. Phương pháp tính trực tiếp trên giá trị gia tăng

1. Số thuế giá trị gia tăng phải nộp theo phương pháp tính trực tiếp trên giá trị gia tăng bằng giá trị gia tăng nhân với thuế suất thuế giá trị gia tăng áp dụng đối với hoạt động mua bán, chế tác vàng, bạc, đá quý.

Giá trị gia tăng của vàng, bạc, đá quý được xác định bằng giá thanh toán của vàng, bạc, đá quý bán ra trừ giá thanh toán của vàng, bạc, đá quý mua vào tương ứng.

2. Số thuế giá trị gia tăng phải nộp theo phương pháp tính trực tiếp trên giá trị gia tăng bằng tỷ lệ % nhân với doanh thu áp dụng như sau:

a) Đối tượng áp dụng:

- Doanh nghiệp, hợp tác xã có doanh thu hàng năm dưới mức ngưỡng doanh thu một tỷ đồng, trừ trường hợp đăng ký tự nguyện áp dụng phương pháp khấu trừ thuế quy định tại khoản 2 Điều 10 của Luật này;

- Hộ, cá nhân kinh doanh;

- Tổ chức, cá nhân nước ngoài kinh doanh không có cơ sở thường trú tại Việt Nam nhưng có doanh thu phát sinh tại Việt Nam chưa thực hiện đầy đủ chế độ kê toán, hoá đơn, chứng từ, trừ tổ chức, cá nhân nước ngoài cung cấp hàng hóa, dịch vụ để tiến hành hoạt động tìm kiếm, thăm dò, phát triển và khai thác dầu, khí nộp thuế theo phương pháp khấu trừ do bên Việt Nam khấu trừ nộp thay;

- Tổ chức kinh tế khác, trừ trường hợp đăng ký nộp thuế theo phương pháp khấu trừ thuế quy định tại khoản 2 Điều 10 của Luật này;

b) Tỷ lệ % để tính thuế giá trị gia tăng được quy định như sau:

- Phân phối, cung cấp hàng hoá: 1%;

- Dịch vụ, xây dựng không bao thầu nguyên vật liệu: 5%;

- Sản xuất, vận tải, dịch vụ có gắn với hàng hoá, xây dựng có bao thầu nguyên vật liệu: 3%;

- Hoạt động kinh doanh khác: 2%.”

6. Điều 12 được sửa đổi, bổ sung như sau:

“Điều 12. Khấu trừ thuế giá trị gia tăng đầu vào

1. Cơ sở kinh doanh nộp thuế giá trị gia tăng theo phương pháp khấu trừ thuế được khấu trừ thuế giá trị gia tăng đầu vào như sau:

a) Thuế giá trị gia tăng đầu vào của hàng hóa, dịch vụ sử dụng cho sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế giá trị gia tăng được khấu trừ toàn bộ, kể cả thuế giá trị gia tăng đầu vào không được bồi thường của hàng hoá, dịch vụ chịu thuế giá trị gia tăng bị tổn thất;

b) Thuế giá trị gia tăng đầu vào của hàng hoá, dịch vụ sử dụng đồng thời cho sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế và không chịu thuế thì chỉ được khấu trừ số thuế giá trị gia tăng đầu vào của hàng hoá, dịch vụ sử dụng cho sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế giá trị gia tăng. Cơ sở kinh doanh phải hạch toán riêng thuế giá trị gia tăng đầu vào được khấu trừ và không được khấu trừ; trường hợp không hạch toán riêng được thì thuế đầu vào được khấu trừ tính theo tỷ lệ % giữa doanh thu của hàng hóa, dịch vụ chịu thuế giá trị gia tăng so với tổng doanh thu hàng hoá, dịch vụ bán ra;

c) Thuế giá trị gia tăng đầu vào của hàng hoá, dịch vụ bán cho tổ chức, cá nhân sử dụng nguồn vốn viện trợ nhân đạo, viện trợ không hoàn lại được khấu trừ toàn bộ;

d) Thuế giá trị gia tăng đầu vào của hàng hoá, dịch vụ sử dụng cho hoạt động tìm kiếm, thăm dò, phát triển mỏ dầu, khí được khấu trừ toàn bộ;

đ) Thuế giá trị gia tăng đầu vào phát sinh trong tháng nào được kê khai, khấu trừ khi xác định số thuế phải nộp của tháng đó. Trường hợp cơ sở kinh doanh phát hiện số thuế giá trị gia tăng đầu vào khi kê khai, khấu trừ bị sai sót thì được kê khai, khấu trừ bổ sung trước khi cơ quan thuế công bố quyết định kiểm tra thuế, thanh tra thuế tại trụ sở người nộp thuế.

2. Điều kiện khấu trừ thuế giá trị gia tăng đầu vào được quy định như sau:

a) Có hoá đơn giá trị gia tăng mua hàng hoá, dịch vụ hoặc chứng từ nộp thuế giá trị gia tăng ở khâu nhập khẩu;

b) Có chứng từ thanh toán không dùng tiền mặt đối với hàng hóa, dịch vụ mua vào, trừ hàng hoá, dịch vụ mua từng lần có giá trị dưới hai mươi triệu đồng;

c) Đối với hàng hoá, dịch vụ xuất khẩu, ngoài các điều kiện quy định tại điểm a và điểm b khoản này còn phải có: hợp đồng ký kết với bên nước ngoài về việc bán, gia công hàng hoá, cung ứng dịch vụ; hoá đơn bán hàng hoá, dịch vụ; chứng từ thanh toán không dùng tiền mặt; tờ khai hải quan đối với hàng hoá xuất khẩu.

Việc thanh toán tiền hàng hoá, dịch vụ xuất khẩu dưới hình thức thanh toán bù trừ giữa hàng hóa, dịch vụ xuất khẩu với hàng hóa, dịch vụ nhập khẩu, trả nợ thay Nhà nước được coi là thanh toán không dùng tiền mặt.”

7. Điều 13 được sửa đổi, bổ sung như sau:

“Điều 13. Các trường hợp hoàn thuế

1. Cơ sở kinh doanh nộp thuế giá trị gia tăng theo phương pháp khấu trừ thuế nếu có số thuế giá trị gia tăng đầu vào chưa được khấu trừ hết trong tháng hoặc trong quý thì được khấu trừ vào kỳ tiếp theo; trường hợp lũy kế sau ít nhất mười hai tháng tính từ tháng đầu tiên hoặc ít nhất sau bốn quý tính từ quý đầu tiên phát sinh số thuế giá trị gia tăng chưa được khấu trừ mà vẫn còn số thuế giá trị gia tăng đầu vào chưa được khấu trừ thì cơ sở kinh doanh được hoàn thuế.

Trường hợp cơ sở kinh doanh đã đăng ký nộp thuế giá trị gia tăng theo phương pháp khấu trừ có dự án đầu tư mới, đang trong giai đoạn đầu tư có số thuế giá trị gia tăng của hàng hoá, dịch vụ mua vào sử dụng cho đầu tư mà chưa được khấu trừ và có số thuế còn lại từ ba trăm triệu đồng trở lên thì được hoàn thuế giá trị gia tăng.

2. Cơ sở kinh doanh trong tháng, quý có hàng hoá, dịch vụ xuất khẩu nếu có số thuế giá trị gia tăng đầu vào chưa được khấu trừ từ ba trăm triệu đồng trở lên thì được hoàn thuế giá trị gia tăng theo tháng, quý.

3. Cơ sở kinh doanh nộp thuế giá trị gia tăng theo phương pháp khấu trừ thuế được hoàn thuế giá trị gia tăng khi chuyển đổi sở hữu, chuyển đổi doanh nghiệp, sáp nhập, hợp nhất, chia, tách, giải thể, phá sản, chấm dứt hoạt động có số thuế giá trị gia tăng nộp thừa hoặc số thuế giá trị gia tăng đầu vào chưa được khấu trừ hết.

4. Người nước ngoài, người Việt Nam định cư ở nước ngoài mang hộ chiếu hoặc giấy tờ nhập cảnh do cơ quan có thẩm quyền nước ngoài cấp được hoàn thuế đối với hàng hoá mua tại Việt Nam mang theo người khi xuất cảnh.

5. Việc hoàn thuế giá trị gia tăng đối với các chương trình, dự án sử dụng nguồn vốn hỗ trợ phát triển chính thức (ODA) không hoàn lại hoặc viện trợ không hoàn lại, viện trợ nhân đạo được quy định như sau:

a) Chủ chương trình, dự án hoặc nhà thầu chính, tổ chức do phía nhà tài trợ nước ngoài chỉ định việc quản lý chương trình, dự án sử dụng nguồn vốn hỗ trợ phát triển chính thức (ODA) không hoàn lại được hoàn số thuế giá trị gia tăng đã trả cho hàng hoá, dịch vụ mua tại Việt Nam để phục vụ cho chương trình, dự án;

b) Tổ chức ở Việt Nam sử dụng tiền viện trợ không hoàn lại, tiền viện trợ nhân đạo của tổ chức, cá nhân nước ngoài để mua hàng hoá, dịch vụ phục vụ cho chương trình, dự án viện trợ không hoàn lại, viện trợ nhân đạo tại Việt Nam thì được hoàn số thuế giá trị gia tăng đã trả cho hàng hoá, dịch vụ đó.

6. Đối tượng được hưởng quyền ưu đãi miễn trừ ngoại giao theo quy định của pháp luật về ưu đãi miễn trừ ngoại giao mua hàng hoá, dịch vụ tại Việt Nam để sử dụng được hoàn số thuế giá trị gia tăng đã trả ghi trên hoá đơn giá trị gia tăng hoặc trên chứng từ thanh toán ghi giá thanh toán đã có thuế giá trị gia tăng.

7. Cơ sở kinh doanh có quyết định hoàn thuế giá trị gia tăng của cơ quan có thẩm quyền theo quy định của pháp luật và trường hợp hoàn thuế giá trị gia tăng theo điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên.”

Điều 2

1. Luật này có hiệu lực thi hành từ ngày 01 tháng 01 năm 2014, trừ quy định tại khoản 2 và khoản 3 Điều này.

2. Quy định thuế suất 5% đối với bán, cho thuê, cho thuê mua nhà ở xã hội tại khoản 3 Điều 1 của Luật này được thực hiện từ ngày 01 tháng 7 năm 2013.

3. Giảm 50% mức thuế suất 10% thuế giá trị gia tăng từ ngày 01 tháng 7 năm 2013 đến hết ngày 30 tháng 6 năm 2014 đối với bán, cho thuê, cho thuê mua nhà ở thương mại là căn hộ hoàn thiện có diện tích sàn dưới 70 m² và có giá bán dưới 15 triệu đồng/m².

4. Chính phủ quy định chi tiết, hướng dẫn thi hành các điều, khoản được giao trong Luật.

Luật này đã được Quốc hội nước Cộng hòa xã hội chủ nghĩa Việt Nam khoá XIII, kỳ họp thứ 5 thông qua ngày 19 tháng 6 năm 2013.

CHỦ TỊCH QUỐC HỘI

Nguyễn Sinh Hùng

THE NATIONAL ASSEMBLY

SOCIALIST REPUBLIC OF VIET NAM

Independence - Freedom - Happiness

No. 13/2008/QH12

Hanoi, June 3, 2008

LAW

ON VALUE-ADDED TAX

*Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam, which was amended and supplemented under Resolution No. 51/2001/QH10;
The National Assembly promulgates the Law on Value-Added Tax.*

Chapter I

GENERAL PROVISIONS

Article 1.- Governing scope

This Law provides for objects subject and not subject to value-added tax, taxpayers, tax bases, tax calculation methods, and tax credit and refund.

Article 2.- Value-added tax

Value-added tax is a tax imposed on the added value of goods or services arising in the process from production, circulation to consumption.

Article 3.- Taxable objects

Goods and services used for production, trading or consumption in Vietnam are subject to value-added tax, except those specified in Article 5 of this Law.

Article 4.- Taxpayers

Taxpayers include organizations and individuals producing or trading in goods or services subject to value-added tax (below referred to as business establishments) and organizations and individuals importing goods subject to value-added tax (below referred to as importers).

Article 5.- Non-taxable objects

1. Cultivation and husbandry products, and reared and fished aquatic products which have not yet been processed into other products or have been just preliminarily processed and sold by producing and fishing organizations and individuals, and products at the stage of importation.
2. Products which are animal breeds and plant varieties, including breeding eggs, breeding animals, seedlings, seeds, sperms, embryos and genetic materials.

3. Irrigation and drainage; soil ploughing and harrowing; dredging of intra-field canals and ditches for agricultural production; services of harvesting farm produce.
4. Salt products made of seawater, natural rock salt, refined salt and iodized salt.
5. State-owned residential houses sold by the State to current tenants.
6. Transfer of land use rights;
7. Life insurance, student insurance, insurance on domestic animals, insurance on plants and reinsurance.
8. Credit provision services; securities trading; capital transfer; derivative financial services, including interest-rate swap contracts, forward contracts, futures contracts, call or put options, foreign currency sales, and other derivative financial services as prescribed by law.
9. Healthcare and animal health services, including medical examination and treatment and preventive services for humans and domestic animals.
10. Public post and telecommunications and universal Internet services under the Governments programs.
11. Public services on sanitation and water drainage in streets and residential areas; maintenance of zoos, flower gardens, parks, street greeneries and public lighting; funeral services;
12. Renovation, repair and construction of cultural, artistic, public service and infrastructure works and residential houses for social policy beneficiaries, which are funded with peoples contributions or humanitarian aid.
13. Teaching and vocational training as provided for by law.
14. State budget-funded radio and television broadcasting.
15. Publication, import and distribution of newspapers, journals, specialized bulletins, political books, textbooks, teaching materials, law books, scientific-technical books, books printed in ethnic minority languages as well as propaganda postcards, pictures and posters, including those in the form of audio or visual tapes or discs or electronic data; money printing.
16. Mass transit by bus and tramcar.
17. Machinery, equipment and supplies which cannot be manufactured at home and need to be imported for direct use in scientific research and technological development activities; machinery, equipment, spare parts, special-purpose means of transport and supplies which cannot be manufactured at home and need to be imported for prospecting, exploring and developing oil and gas fields; aircraft, drilling platforms and ships which cannot be manufactured at home and need to be imported for the formation of enterprises fixed assets or which are hired from foreign parties for production and business activities or for lease.

18. Special-purpose weapons and military equipment for security and defense purposes.

19. Goods imported as humanitarian aid or non-refundable aid; gifts for state agencies, political organizations, socio-political organizations, socio-political-professional organizations, social organizations, socio-professional organizations or peoples armed forces units; donations or gifts for Vietnam-based individuals within the Government-prescribed quotas; belongings of foreign organizations and individuals within diplomatic immunity quotas; and personal effects within duty-free luggage quotas.

Goods and services sold to foreign organizations or individuals or international organizations for use as humanitarian aid, and non-refundable aid to Vietnam.

20. Goods transferred out of border gate or transited via the Vietnamese territory; goods temporarily imported for re-export; goods temporarily exported for re-import; raw materials imported for the production or processing of goods for export under contracts signed with foreign parties; goods and services traded between foreign countries and non-tariff areas and between non-tariff areas.

21. Technology transfer under the Law on Technology Transfer; transfer of intellectual property rights under the Law on Intellectual Property; computer software.

22. Gold imported in the form of bars or ingots which have not yet been processed into fine-art articles, jewelries or other products.

23. Exported products which are unprocessed mined resources or minerals as prescribed by the Government.

24. Artificial products used for the substitution of diseased peoples organs; crutches, wheelchairs and other tools used exclusively for the disabled.

25. Goods and services of business individuals who have a monthly income lower than the common minimum salary level applicable to domestic organizations and enterprises.

Establishments trading in non-taxable goods or services specified in this Article are not entitled to input value-added tax credit or refund, except the cases subject to the tax rate of 0% specified in Clause 1, Article 8 of this Law.

Chapter II

TAX BASES AND TAX CALCULATION METHODS

Article 6.- Tax bases

Value-added tax bases include taxable price and tax rate.

Article 7.- Taxable price

1. The taxable price is specified as follows:

a/ For goods and services sold by business establishments, the taxable price is the selling price exclusive of value-added tax. For excise tax-liable goods and services, the taxable price is the selling price inclusive of excise tax but exclusive of value-added tax;

b/ For imported goods, the taxable price is the border-gate import price plus import tax (if any) and excise tax (if any). The border-gate import price shall be determined under regulations on prices for calculating import tax;

c/ For goods and services used for barter, internal consumption or donation, the taxable price is the price for calculating value-added tax on goods and services of the same or equivalent kinds at the time of barter, consumption or donation;

d/ For asset lease, the taxable price is the rent exclusive of value-added tax;

In case of asset lease for which rents are paid periodically or in advance for a certain lease duration, the taxable price is the rent paid periodically or in advance, exclusive of value-added tax;

In case of hiring foreign machinery, equipment or means of transport which cannot be manufactured at home for sublease, the taxable price excludes the rent payable to the foreign party;

e/ For goods sold by mode of installment or deferred payment, the taxable price is the lump-sum selling price of such goods, exclusive of value-added tax, excluding the interest on installment or deferred payment;

f/ For goods processing, the taxable price is the processing remuneration exclusive of value-added tax;

g/ For construction and installation activities, the taxable price is the value of the handed-over work, work item or job, exclusive of value-added tax. If construction or installation activities do not cover materials, machinery or equipment, the taxable price is the construction or installation value, excluding the value of materials, machinery or equipment;

h/ For real estate trading, the taxable price is the real estate-selling price exclusive of value-added tax, excluding the charge for transferring land use rights or the land rent remittable into the state budget;

i/ For commission-enjoying goods or service trading agency and brokerage, the taxable price is the commission on these activities, exclusive of value-added tax;

j/ For goods and services for which payment documents indicating payment prices inclusive of value-added tax are used, the taxable price is determined according to the following formula:

$$\begin{array}{c} \text{Price exclusive} \\ \text{of value-added} \\ \text{tax} \end{array} = \frac{\text{Payment price}}{1 + \begin{array}{c} \text{goods or service} \\ \text{tax rate (\%)} \end{array}}$$

2. Taxable prices of goods and services specified in Clause 1 of this Article include surcharges and additional charges to be enjoyed by business establishments.

3. Taxable prices are determined in Vietnam dong. In case taxpayers have foreign currency turnover, such turnover must be converted into Vietnam dong at the average exchange rate on the inter-bank foreign currency market, announced by the State Bank of Vietnam at the time turnover is generated, for the determination of taxable prices.

Article 8.- Tax rates

1. The tax rate of 0% applies to exported goods and services, international transportation and goods and services not liable to value-added tax specified in Article 5 of this Law upon exportation, except cases of transfer of technologies or intellectual property rights abroad; offshore reinsurance services; credit provision, capital transfer and derivative financial services; post and telecommunications services; and exported products which are unprocessed mined resources and minerals specified in Clause 23, Article 5 of this Law.

2. The tax rate of 5% applies to the following goods and services:

a/ Clean water for production and daily life;

b/ Fertilizers; ores for fertilizer production; insecticides, pesticides and plant and animal growth stimulators;

c/ Feeds for cattle, poultry and other domestic animals;

d/ Services of digging, embanking and dredging canals, ditches, ponds and lakes for agricultural production; growing, tending, and preventing pests and insects for, plants; preliminary processing and preservation of agricultural products;

e/ Unprocessed cultivation, husbandry and fishery products, except products specified in Clause 1, Article 5 of this Law;

f/ Preliminarily processed rubber latex; preliminarily processed turpentine; nets, main ropes and fibers for making fishing-nets;

g/ Fresh and live food; unprocessed forest products, except timber, bamboo shoots and products specified in Clause 1, Article 5 of this Law;

h/ Sugar; by-products in sugar production, including molasses, bagasse and sludge;

i/ Products made of jute, rush, bamboo, leaf, straw, coconut husks and shells and Eichhornia crassipes, and other handicrafts made of agricultural raw materials; preliminarily processed cotton; paper for newspaper printing;

j/ Special-purpose machinery and equipment for agricultural production, including ploughing machines, harrowing machines, rice-planting machines, seeding machines, rice-plucking machines, reaping machines, combine harvesters, agricultural product harvesters, insecticide or pesticide pumps or sprayers;

k/ Medical equipment and instruments; medical cotton and bandage; preventive and curative medicines; pharmaco-chemistry products and pharmaceuticals used as raw materials for the production of curative and preventive medicines;

l/ Teaching and learning aids, including models, figures, boards, chalk, rulers, compasses, and equipment and tools exclusively used for teaching, research and scientific experiments;

m/ Cultural, exhibition, physical training and sports activities; art performances; film production; film import, distribution and screening;

n/ Children toys; books of all kinds, except books specified in Clause 15, Article 5 of this Law;

o/ Scientific and technological services under the Law on Science and Technology.

3. The tax rate of 10% applies to goods and services not listed in Clauses 1 and 2 of this Article.

Article 9.- Tax calculation methods

Value-added tax calculation methods include value-added tax credit method and method of calculation of tax based directly on added value.

Article 10.- Tax credit method

1. The value-added tax credit method is specified as follows:

a/ The payable value-added tax amount according to the tax credit method is the output value-added tax amount minus the creditable input value-added tax amount;

b/ The output value-added tax amount is the total amount of value-added tax on sold goods and services indicated in the added-value invoice;

c/ The creditable input value-added tax amount is the total value-added tax amount indicated in the added-value invoice on goods or service purchase and the document proving the payment of value-added tax on imported goods, and must satisfy the conditions specified in Article 12 of this Law.

2. The tax credit method applies to business establishments which fully observe regulations on accounting, invoices and documents as prescribed by the law on accounting, invoices and documents, and register to pay tax according to the tax credit method.

Article 11.- Method of calculation of tax based directly on added value

1. The method of calculation of tax based directly on added value is specified as follows:

a/ The payable value-added tax amount according to the method of calculation of tax based directly on added value is the added value of sold goods or services multiplied by the value-added tax rate;

b/ The added value is the selling price of goods or services minus the purchase price of such goods or services.

2. The method of calculation of tax based directly on added value applies to the following cases:

a/ Business establishments and foreign business organizations and individuals without Vietnam-based resident establishments but having incomes generated in Vietnam that fail to fully observe regulations on accounting, invoices and documents;

b/ Gold, silver and gem trading activities.

Chapter III

TAX CREDIT AND REFUND

Article 12.- Input value-added tax credit

1. Business establishments which pay value-added tax according to the tax credit method are entitled to input value-added tax credit as follows:

a/ Input value-added tax on goods or services used for the production or trading of goods or services subject to value-added tax may be wholly credited;

b/ For goods or services used for the production and trading of goods or services both subject and not subject to value-added tax, only the amount of input value-added tax on goods or services used for the production and trading of goods or services subject to value-added tax is creditable. The input value-added tax on fixed assets used for the production and trading of goods or services both subject and not subject to value-added tax may be wholly credited;

c/ The input value-added tax on goods or services sold to organizations or individuals that use humanitarian or non-refundable aid capital may be wholly credited;

d/ The input value-added tax arising in a month shall be declared and credited upon the determination of the payable tax amount of that month. In case a business establishment detects errors in the declared or credited input value-added tax amount, additional declaration and credit may be conducted; the maximum time limit for additional declaration and credit is 6 months from the time of detecting errors.

2. Conditions on a business establishment to be entitled to input value-added tax credit are specified as follows:

a/ Having an added-value invoice on goods or service purchase or a document proving the payment of value-added tax at the stage of importation;

b/ Having a via-bank payment document of purchased goods or services, except goods or services valued at under twenty million Vietnam dong upon each time of purchase;

c/ For exported goods and services, apart from the conditions specified at Points a and b of this Clause, the business establishment must also have a contract signed with a foreign party

on goods sale or processing or service provision, a goods or service sale invoice, a via-bank payment document and a customs declaration.

Payment for exported goods or services by clearing between exported goods or services and imported goods or services or paying debts on behalf of the State is regarded as via-bank payment.

Article 13.- Cases eligible for tax refund

1. Business establishments which pay value-added tax according to the tax credit method are entitled to value-added tax refund if, for three or more consecutive months, they have some input value-added tax amount not yet fully credited.

Business establishments having registered to pay value-added tax according to the tax credit method are entitled to tax refund if they have new investment projects and some amount of value-added tax on purchased goods or services used for investment not yet fully credited and the remaining tax amount of two hundred million Vietnam dong or more.

2. Business establishments which export goods or services in a month are entitled to value-added tax refund on a monthly basis if they have a non-credited input value-added tax amount of two hundred million Vietnam dong or more.

3. Business establishments which pay value-added tax according to the tax credit method are entitled to value-added tax refund if upon ownership transformation, enterprise transformation, merger, consolidation, separation, split, dissolution, bankruptcy or operation termination, they have an overpaid value-added tax amount or have some input value-added tax amount not yet fully credited.

4. Business establishments possessing value-added tax refund decisions issued by competent agencies as provided for by law, and cases eligible for value-added tax refund under treaties to which the Socialist Republic of Vietnam is a contracting party.

Article 14.- Invoices and documents

1. Goods and service purchase and sale must be accompanied by invoices and documents according to law and the following regulations:

a/ Business establishments which pay value-added tax according to the tax credit method shall use added-value invoices; such an invoice must be filled in fully and properly, displaying all surcharges and additional charges (if any). In case value-added tax-subject goods or services are sold with added-value invoices that do not indicate value-added tax amounts, the output value-added tax shall be determined to be the payment price indicated in the invoice multiplied by the value-added tax rate, except cases specified in Clause 2 of this Article;

b/ Business establishments which pay tax according to the method of calculation of tax based directly on added value shall use sale invoices.

2. For stamps and tickets which are payment documents pre-printed with payment prices, those prices are inclusive of value-added tax.

Chapter IV

IMPLEMENTATION PROVISIONS

Article 15.- Implementation effect

1. This Law takes effect on January 1, 2009.
2. This Law replaces the following laws:
 - a/ The 1997 Law on Value-Added Tax;
 - b/ Law No. 07/2003/QH11 Amending and Supplementing a Number of Articles of the Law on Value-Added Tax;
3. To annul Article 2 of Law No. 57/2005/QH11 Amending and Supplementing a Number of Articles of the Law on Excise Tax and the Law on Value-Added Tax.

Article 16.- Implementation guidance

The Government shall detail and guide the implementation of Articles 5, 7, 8, 12 and 13 and other necessary contents of this Law to meet management requirements.

This Law was passed on June 3, 2008, by the XIIth National Assembly of the Socialist Republic of Vietnam at its third session.

**CHAIRMAN OF THE NATIONAL
ASSEMBLY**

Nguyen Phu Trong

QUỐC HỘI

**CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT
NAM**

Độc lập – Tự do – Hạnh phúc

Luật số: 13/2008/QH12

Hà Nội, ngày 03 tháng 06 năm 2008

LUẬT

THUẾ GIÁ TRỊ GIA TĂNG

*Căn cứ Hiến pháp nước Cộng hòa xã hội chủ nghĩa Việt Nam năm 1992 đã được sửa đổi, bổ sung một số Điều theo Nghị quyết số 51/2001/QH10;
Quốc hội ban hành Luật thuế giá trị gia tăng,*

Chương 1.

NHỮNG QUY ĐỊNH CHUNG

Điều 1. Phạm vi Điều chỉnh

Luật này quy định về đối tượng chịu thuế, đối tượng không chịu thuế, người nộp thuế, căn cứ và phương pháp tính thuế, khấu trừ và hoàn thuế giá trị gia tăng.

Điều 2. Thuế giá trị gia tăng

Thuế giá trị gia tăng là thuế tính trên giá trị tăng thêm của hàng hóa, dịch vụ phát sinh trong quá trình từ sản xuất, lưu thông đến tiêu dùng.

Điều 3. Đối tượng chịu thuế

Hàng hóa, dịch vụ sử dụng cho sản xuất, kinh doanh và tiêu dùng ở Việt Nam là đối tượng chịu thuế giá trị gia tăng, trừ các đối tượng quy định tại Điều 5 của Luật này.

Điều 4. Người nộp thuế

Người nộp thuế giá trị gia tăng là tổ chức, cá nhân sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế giá trị gia tăng (sau đây gọi là cơ sở kinh doanh) và tổ chức, cá nhân nhập khẩu hàng hóa chịu thuế giá trị gia tăng (sau đây gọi là người nhập khẩu).

Điều 5. Đối tượng không chịu thuế

1. Sản phẩm trồng trọt, chăn nuôi, thủy sản nuôi trồng, đánh bắt chưa chế biến thành các sản phẩm khác hoặc chỉ qua sơ chế thông thường của tổ chức, cá nhân tự sản xuất, đánh bắt bán ra và ở khâu nhập khẩu.
2. Sản phẩm là giống vật nuôi, giống cây trồng, bao gồm trứng giống, con giống, cây giống, hạt giống, tinh dịch, phôi, vật liệu di truyền.
3. Tuổi, tiêu nước; cày, bừa đất; nạo vét kênh, mương nội đồng phục vụ sản xuất nông nghiệp; dịch vụ thu hoạch sản phẩm nông nghiệp.
4. Sản phẩm muối được sản xuất từ nước biển, muối mỏ tự nhiên, muối tinh, muối i-ốt.
5. Nhà ở thuộc sở hữu Nhà nước do Nhà nước bán cho người đang thuê.
6. Chuyển quyền sử dụng đất

7. Bảo hiểm nhân thọ, bảo hiểm người học, bảo hiểm vật nuôi, bảo hiểm cây trồng và tái bảo hiểm.

8. Dịch vụ cấp tín dụng; kinh doanh chứng khoán; chuyển nhượng vốn; dịch vụ tài chính phát sinh, bao gồm hoán đổi lãi suất, hợp đồng kỳ hạn, hợp đồng tương lai, quyền chọn mua, bán ngoại tệ và các dịch vụ tài chính phát sinh khác theo quy định của pháp luật.

9. Dịch vụ y tế, dịch vụ thú y, bao gồm dịch vụ khám bệnh, chữa bệnh, phòng bệnh cho người và vật nuôi.

10. Dịch vụ bưu chính, viễn thông công ích và In-ter-net phổ cập theo chương trình của Chính phủ.

11. Dịch vụ phục vụ công cộng về vệ sinh, thoát nước đường phố và khu dân cư; duy trì vườn thú, vườn hoa, công viên, cây xanh đường phố, chiếu sáng công cộng; dịch vụ tang lễ.

12. Duy tu, sửa chữa, xây dựng bằng nguồn vốn đóng góp của nhân dân, vốn viện trợ nhân đạo đối với các công trình văn hóa, nghệ thuật, công trình phục vụ công cộng, cơ sở hạ tầng và nhà ở cho đối tượng chính sách xã hội.

13. Dạy học, dạy nghề theo quy định của pháp luật.

14. Phát sóng truyền thanh, truyền hình bằng nguồn vốn ngân sách nhà nước.

15. Xuất bản, nhập khẩu, phát hành báo, tạp chí, bản tin chuyên ngành, sách chính trị, sách giáo khoa, giáo trình, sách văn bản pháp luật, sách khoa học – kỹ thuật, sách in bằng chữ dân tộc thiểu số và tranh, ảnh, áp phích tuyên truyền cổ động, kể cả dưới dạng băng hoặc đĩa ghi tiếng, ghi hình, dữ liệu điện tử; in tiền.

16. Vận chuyển hành khách công cộng bằng xe buýt, xe điện.

17. Máy móc, thiết bị, vật tư thuộc loại trong nước chưa sản xuất được cần nhập khẩu để sử dụng trực tiếp cho hoạt động nghiên cứu khoa học, phát triển công nghệ; máy móc, thiết bị, phụ tùng thay thế, phương tiện vận tải chuyên dùng và vật tư thuộc loại trong nước chưa sản xuất được cần nhập khẩu để tiến hành hoạt động tìm kiếm, thăm dò, phát triển mỏ dầu, khí đốt; tàu bay, dàn khoan, tàu thủy thuộc loại trong nước chưa sản xuất được cần nhập khẩu tạo tài sản cố định của doanh nghiệp, thuê của nước ngoài sử dụng cho sản xuất, kinh doanh và để cho thuê.

18. Vũ khí, khí tài chuyên dùng phục vụ quốc phòng, an ninh.

19. Hàng hóa nhập khẩu trong trường hợp viện trợ nhân đạo, viện trợ không hoàn lại; quà tặng cho cơ quan nhà nước, tổ chức chính trị, tổ chức chính trị - xã hội, tổ chức chính trị xã hội – nghề nghiệp, tổ chức xã hội, tổ chức xã hội – nghề nghiệp, đơn vị vũ trang nhân dân; quà biếu, quà tặng cho cá nhân tại Việt Nam theo mức quy định của Chính phủ; đồ dùng của tổ chức, cá nhân nước ngoài theo tiêu chuẩn miễn trừ ngoại giao; hàng mang theo người trong tiêu chuẩn hành lý miễn thuế.

Hàng hóa, dịch vụ bán cho tổ chức, cá nhân nước ngoài, tổ chức quốc tế để viện trợ nhân đạo, viện trợ không hoàn lại cho Việt Nam.

20. Hàng hóa chuyển khẩu, quá cảnh qua lãnh thổ Việt Nam; hàng tạm nhập khẩu, tái xuất khẩu; hàng tạm xuất khẩu, tái nhập khẩu; nguyên liệu nhập khẩu để sản xuất, gia công hàng hóa xuất khẩu theo hợp đồng sản xuất; gia công xuất khẩu ký kết với bên nước ngoài; hàng hóa, dịch vụ

được mua bán giữa nước ngoài với các khu phi thuế quan và giữa các khu phi thuế quan với nhau.

21. Chuyển giao công nghệ theo quy định của Luật chuyển giao công nghệ; chuyển nhượng quyền sở hữu trí tuệ theo quy định của Luật sở hữu trí tuệ; phần mềm máy tính.

22. Vàng nhập khẩu dạng thỏi, miếng chưa được chế tác thành sản phẩm mỹ nghệ, đồ trang sức hay sản phẩm khác.

23. Sản phẩm xuất khẩu là tài nguyên, khoáng sản khai thác chưa chế biến theo quy định của Chính phủ.

24. Sản phẩm nhân tạo dùng để thay thế cho bộ phận cơ thể của người bệnh; nạng, xe lăn và dụng cụ chuyên dùng khác cho người tàn tật.

25. Hàng hóa, dịch vụ của cá nhân kinh doanh có mức thu nhập bình quân tháng thấp hơn mức lương tối thiểu chung áp dụng đối với tổ chức, doanh nghiệp trong nước.

Cơ sở kinh doanh hàng hóa, dịch vụ không chịu thuế giá trị gia tăng quy định tại Điều này không được khấu trừ và hoàn thuế giá trị gia tăng đầu vào, trừ trường hợp áp dụng mức thuế suất 0% quy định tại khoản 1 Điều 8 của Luật này.

Chương 2.

CĂN CỨ VÀ PHƯƠNG PHÁP TÍNH THUẾ

Điều 6. Căn cứ tính thuế

Căn cứ tính thuế giá trị gia tăng là giá tính thuế và thuế suất.

Điều 7. Giá tính thuế

1. Giá tính thuế được quy định như sau:

a) Đối với hàng hóa, dịch vụ do cơ sở sản xuất, kinh doanh bán ra là giá bán chưa có thuế giá trị gia tăng. Đối với hàng hóa, dịch vụ chịu thuế tiêu thụ đặc biệt là giá bán đã có thuế tiêu thụ đặc biệt nhưng chưa có thuế giá trị gia tăng;

b) Đối với hàng hóa nhập khẩu là giá nhập tại cửa khẩu cộng với thuế nhập khẩu (nếu có), cộng với thuế tiêu thụ đặc biệt (nếu có). Giá nhập tại cửa khẩu được xác định theo quy định về giá tính thuế hàng nhập khẩu.

c) Đối với hàng hóa, dịch vụ dùng để trao đổi, tiêu dùng nội bộ, biếu tặng cho là giá tính thuế giá trị gia tăng của hàng hóa, dịch vụ cùng loại hoặc tương đương tại thời điểm phát sinh các hoạt động này;

d) Đối với hoạt động cho thuê tài sản là số tiền cho thuê chưa có thuế giá trị gia tăng;

Trường hợp cho thuê theo hình thức trả tiền thuê từng kỳ hoặc trả trước tiền thuê cho một thời hạn thuê thì giá tính thuế là tiền cho thuê trả từng thời kỳ hoặc trả trước cho thời hạn thuê chưa có thuế giá trị gia tăng;

Trường hợp thuê máy móc, thiết bị, phương tiện vận tải của nước ngoài loại trong nước chưa sản xuất được để cho thuê lại, giá tính thuế được trừ giá thuê phải trả cho nước ngoài.

đ) Đối với hàng hóa bán theo phương thức trả góp, trả chậm là giá tính theo giá bán trả một lần chưa có thuế giá trị gia tăng của hàng hóa đó, không bao gồm khoản lãi trả góp, lãi trả chậm;

- e) Đối với giá công hàng hóa là giá gia công chưa có thuế giá trị gia tăng;
- g) Đối với hoạt động xây dựng, lắp đặt là giá trị công trình, hạng mục công trình hay phần công việc thực hiện bàn giao chưa có thuế giá trị gia tăng. Trường hợp xây dựng, lắp đặt không bao thầu nguyên vật liệu, máy móc, thiết bị thì giá tính thuế là giá trị xây dựng, lắp đặt không bao gồm giá trị nguyên vật liệu và máy móc, thiết bị;
- h) Đối với hoạt động kinh doanh bất động sản là giá bán bất động sản chưa có thuế giá trị gia tăng, trừ giá chuyển quyền sử dụng đất hoặc tiền thuê đất phải nộp ngân sách nhà nước;
- i) Đối với hoạt động đại lý, môi giới mua bán hàng hóa và dịch vụ hưởng hoa hồng là tiền hoa hồng thu được từ các hoạt động này chưa có thuế giá trị gia tăng;
- k) Đối với hàng hóa, dịch vụ được sử dụng chứng từ thanh toán ghi giá thanh toán là giá đã có thuế giá trị gia tăng thì giá tính thuế được xác định theo công thức sau:

$$\text{Giá chưa có thuế giá trị gia tăng} = \frac{\text{Giá thanh toán}}{1 + \text{thuế suất của hàng hóa, dịch vụ (\%)}}$$

2. Giá tính thuế đối với hàng hóa, dịch vụ quy định tại khoản 1 Điều này bao gồm cả khoản phụ thu và phí thu thêm mà cơ sở kinh doanh được hưởng.

3. Giá tính thuế được xác định bằng đồng Việt Nam. Trường hợp người nộp thuế có doanh thu bằng ngoại tệ thì phải quy đổi ra đồng Việt Nam theo tỷ giá giao dịch bình quân trên thị trường ngoại tệ liên ngân hàng do Ngân hàng Nhà nước Việt Nam công bố tại thời điểm phát sinh doanh thu để xác định giá tính thuế.

Điều 8. Thuế suất

1. Mức thuế suất 0% áp dụng đối với hàng hóa, dịch vụ xuất khẩu, vận tải quốc tế và hàng hóa, dịch vụ không chịu thuế giá trị gia tăng quy định tại Điều 5 của Luật này khi xuất khẩu, trừ các trường hợp chuyển giao công nghệ, chuyển nhượng quyền sở hữu trí tuệ ra nước ngoài; dịch vụ tái bảo hiểm ra nước ngoài; dịch vụ cấp tín dụng, chuyển nhượng vốn, dịch vụ tài chính phát sinh; dịch vụ bưu chính, viễn thông; sản phẩm xuất khẩu là tài nguyên, khoáng sản khai thác chưa qua chế biến quy định tại khoản 23 Điều 5 của Luật này.

2. Mức thuế suất 5% áp dụng đối với hàng hóa, dịch vụ sau đây:

- a) Nước sạch phục vụ sản xuất và sinh hoạt;
- b) Phân bón; quặng để sản xuất phân bón; thuốc phòng trừ sâu bệnh và chất kích thích tăng trưởng vật nuôi, cây trồng;
- c) Thức ăn gia súc, gia cầm và thức ăn cho vật nuôi khác;
- d) Dịch vụ đào đắp, nạo vét kênh, mương, ao hồ phục vụ sản xuất nông nghiệp; nuôi trồng, chăm sóc, phòng trừ sâu bệnh cho cây trồng; sơ chế, bảo quản sản phẩm nông nghiệp;
- đ) Sản phẩm trồng trọt, chăn nuôi, thủy sản chưa qua chế biến, trừ sản phẩm quy định tại khoản 1 Điều 5 của Luật này;
- e) Mủ cao su sơ chế; nhựa thông sơ chế; lưới, dây giềng và sợi để đan lưới đánh cá;
- g) Thực phẩm tươi sống; lâm sản chưa qua chế biến, trừ gỗ, măng và sản phẩm quy định tại khoản 1 Điều 5 của Luật này;
- h) Đường; phụ phẩm trong sản xuất đường, bao gồm giẻ đường, bã mía, bã bùn;

i) Sản phẩm bằng đay, cói, tre, nứa, lá, rơm, vỏ dừa, sọ dừa, bèo tây và các sản phẩm thủ công khác sản xuất bằng nguyên liệu tận dụng từ nông nghiệp; bông sơ chế; giấy in báo;

k) Máy móc, thiết bị chuyên dùng phục vụ cho sản xuất nông nghiệp, bao gồm máy cày, máy bừa, máy cấy, máy gieo hạt, máy tuốt lúa, máy gặt, máy gặt đập liên hợp, máy thu hoạch sản phẩm nông nghiệp, máy hoặc bình bơm thuốc trừ sâu;

l) Thiết bị, dụng cụ y tế, bông, băng vệ sinh y tế; thuốc phòng bệnh, chữa bệnh; sản phẩm hóa dược, dược liệu là nguyên liệu sản xuất thuốc chữa bệnh, thuốc phòng bệnh;

m) Giáo cụ dùng để giảng dạy và học tập, bao gồm các loại mô hình, hình vẽ, bảng, phấn, thước kẻ, com-pa và các loại thiết bị, dụng cụ chuyên dùng cho giảng dạy, nghiên cứu, thí nghiệm khoa học;

n) Hoạt động văn hóa, triển lãm, thể dục, thể thao; biểu diễn nghệ thuật, sản xuất phim; nhập khẩu, phát hành và chiếu phim;

o) Đồ chơi cho trẻ em; sách các loại, trừ sách quy định tại khoản 15 Điều 5 của Luật này;

p) Dịch vụ khoa học, công nghệ theo quy định của Luật khoa học và công nghệ.

3. Mức thuế suất 10% áp dụng đối với hàng hóa, dịch vụ không quy định tại khoản 1 và khoản 2 Điều này.

Điều 9. Phương pháp tính thuế

Phương pháp tính thuế giá trị gia tăng gồm phương pháp khấu trừ thuế giá trị gia tăng và phương pháp tính trực tiếp trên giá trị gia tăng.

Điều 10. Phương pháp khấu trừ thuế

1. Phương pháp khấu trừ thuế giá trị gia tăng được quy định như sau:

a) Số thuế giá trị gia tăng phải nộp theo phương pháp khấu trừ thuế bằng số thuế giá trị gia tăng đầu ra trừ số thuế giá trị gia tăng đầu vào được khấu trừ;

b) Số thuế giá trị gia tăng đầu ra bằng tổng số thuế giá trị gia tăng của hàng hóa, dịch vụ bán ra ghi trên hóa đơn giá trị gia tăng;

c) Số thuế giá trị gia tăng đầu vào được khấu trừ bằng tổng số thuế giá trị gia tăng ghi trên hóa đơn giá trị gia tăng mua hàng hóa, dịch vụ, chứng từ nộp thuế giá trị gia tăng của hàng hóa nhập khẩu và đáp ứng Điều kiện quy định tại Điều 12 của Luật này.

2. Phương pháp khấu trừ thuế áp dụng đối với cơ sở kinh doanh thực hiện đầy đủ chế độ kế toán, hóa đơn, chứng từ theo quy định của pháp luật về kế toán, hóa đơn, chứng từ và đăng ký nộp thuế theo phương pháp khấu trừ thuế.

Điều 11. Phương pháp tính trực tiếp trên giá trị gia tăng

1. Phương pháp tính trực tiếp trên giá trị gia tăng được quy định như sau:

a) Số thuế giá trị gia tăng phải nộp theo phương pháp tính trực tiếp trên giá trị gia tăng bằng giá trị gia tăng của hàng hóa, dịch vụ bán ra nhân với thuế suất thuế giá trị gia tăng;

b) Giá trị gia tăng được xác định bằng giá thanh toán của hàng hóa, dịch vụ bán ra trừ giá thanh toán của hàng hóa, dịch vụ mua vào tương ứng.

2. Phương pháp tính trực tiếp trên giá trị gia tăng áp dụng đối với các trường hợp sau đây:

a) Cơ sở kinh doanh và tổ chức, cá nhân nước ngoài kinh doanh không có cơ sở thường trú tại Việt Nam nhưng có thu nhập phát sinh tại Việt Nam chưa thực hiện đầy đủ chế độ kế toán, hóa đơn chứng từ;

b) Hoạt động mua bán vàng, bạc, đá quý.

Chương 3.

KHẤU TRỪ, HOÀN THUẾ

Điều 12. Khấu trừ thuế giá trị gia tăng đầu vào

1. Cơ sở kinh doanh nộp thuế giá trị gia tăng theo phương pháp khấu trừ thuế được khấu trừ thuế giá trị gia tăng đầu vào như sau:

a) Thuế giá trị gia tăng đầu vào của hàng hóa, dịch vụ sử dụng cho sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế giá trị gia tăng được khấu trừ toàn bộ;

b) Thuế giá trị gia tăng đầu vào của hàng hóa, dịch vụ sử dụng đồng thời cho sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế và không chịu thuế thì chỉ được khấu trừ số thuế giá trị gia tăng đầu vào của hàng hóa, dịch vụ sử dụng cho sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế giá trị gia tăng. Trường hợp thuế giá trị gia tăng đầu vào của tài sản cố định sử dụng đồng thời cho sản xuất, kinh doanh hàng hóa, dịch vụ chịu thuế giá trị gia tăng và không chịu thuế giá trị gia tăng thì được khấu trừ toàn bộ;

c) Thuế giá trị gia tăng đầu vào của hàng hóa, dịch vụ bán cho tổ chức, cá nhân sử dụng nguồn vốn viện trợ nhân đạo, viện trợ không hoàn lại được khấu trừ toàn bộ;

d) Thuế giá trị gia tăng đầu vào phát sinh trong tháng nào được kê khai, khấu trừ khi xác định số thuế phải nộp của tháng đó. Trường hợp cơ sở kinh doanh phát hiện số thuế giá trị gia tăng đầu vào khi kê khai, khấu trừ bị sai sót thì được kê khai, khấu trừ bổ sung; thời gian để kê khai, bổ sung tối đa là 6 tháng, kể từ thời điểm phát sinh sai sót.

2. Điều kiện khấu trừ thuế giá trị gia tăng đầu vào được quy định như sau:

a) Có hóa đơn giá trị gia tăng mua hàng hóa, dịch vụ hoặc chứng từ nộp thuế giá trị gia tăng ở khâu nhập khẩu;

b) Có chứng từ thanh toán qua ngân hàng đối với hàng hóa, dịch vụ mua vào, trừ hàng hóa, dịch vụ mua từng lần có giá trị dưới hai mươi triệu đồng;

c) Đối với hàng hóa, dịch vụ xuất khẩu, ngoài các Điều kiện quy định tại điểm a và điểm b khoản này phải có hợp đồng ký kết với bên ngoài về việc bán, gia công hàng hóa, cung ứng dịch vụ, hóa đơn bán hàng hóa, dịch vụ, chứng từ thanh toán qua ngân hàng, tờ khai hải quan đối với hàng hóa xuất khẩu.

Việc thanh toán tiền hàng hóa, dịch vụ xuất khẩu dưới hình thức thanh toán bù trừ giữa hàng hóa, dịch vụ xuất khẩu với hàng hóa, dịch vụ nhập khẩu, trả nợ thay Nhà nước được coi là thanh toán qua ngân hàng.

Điều 13. Các trường hợp hoàn thuế

1. Cơ sở kinh doanh nộp thuế giá trị gia tăng theo phương pháp khấu trừ thuế được hoàn thuế giá trị gia tăng nếu trong ba tháng liên tục trở lên có số thuế giá trị gia tăng đầu vào chưa được khấu trừ hết.

Trường hợp cơ sở kinh doanh đã đăng ký nộp thuế giá trị gia tăng theo phương pháp khấu trừ có dự án đầu tư mới, đang trong giai đoạn đầu tư có số thuế giá trị gia tăng của hàng hóa, dịch vụ mua vào sử dụng cho nhà đầu tư mà chưa được khấu trừ hết và có số thuế còn lại từ hai trăm triệu đồng trở lên thì được hoàn thuế giá trị gia tăng.

2. Cơ sở kinh doanh trong tháng có hàng hóa, dịch vụ xuất khẩu nếu có số thuế giá trị gia tăng đầu vào chưa được khấu trừ từ hai trăm triệu đồng trở lên thì được hoàn thuế giá trị gia tăng theo tháng.

3. Cơ sở kinh doanh nộp thuế giá trị gia tăng theo phương pháp khấu trừ thuế được hoàn thuế giá trị gia tăng khi chuyển đổi sở hữu, chuyển đổi doanh nghiệp, sáp nhập, hợp nhất, chia, tách, giải thể, phá sản, chấm dứt hoạt động có số thuế giá trị gia tăng nộp thừa hoặc số thuế giá trị gia tăng đầu vào chưa được khấu trừ hết.

4. Cơ sở kinh doanh có quyết định hoàn thuế giá trị gia tăng của cơ quan có thẩm quyền theo quy định của pháp luật và trường hợp hoàn thuế giá trị gia tăng theo Điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên.

Điều 14. Hóa đơn, chứng từ

1. Việc mua bán hàng hóa, dịch vụ phải có hóa đơn, chứng từ theo quy định của pháp luật và các quy định sau đây:

a) Cơ sở kinh doanh nộp thuế theo phương pháp khấu trừ thuế sử dụng hóa đơn giá trị gia tăng; hóa đơn phải được ghi đầy đủ, đúng nội dung quy định, bao gồm cả khoản phụ thu, phí thu thêm (nếu có). Trường hợp bán hàng hóa, dịch vụ chịu thuế giá trị gia tăng mà trên hóa đơn giá trị gia tăng không ghi khoản thuế giá trị gia tăng thì thuế giá trị gia tăng đầu ra được xác định bằng giá thanh toán ghi trên hóa đơn nhân với thuế suất thuế giá trị gia tăng, trừ trường hợp quy định tại khoản 2 Điều này;

b) Cơ sở kinh doanh nộp thuế theo phương pháp tính trực tiếp trên giá trị gia tăng sử dụng hóa đơn bán hàng.

2. Đối với các loại tem, vé là chứng từ thanh toán in sẵn giá thanh toán thì giá thanh toán tem, vé đó đã bao gồm thuế giá trị gia tăng.

Chương 5.

ĐIỀU KHOẢN THI HÀNH

Điều 15. Hiệu lực thi hành

1. Luật này có hiệu lực thi hành từ ngày 01 tháng 01 năm 2009.

2. Luật này thay thế các luật sau đây:

a) Luật thuế giá trị gia tăng năm 1997;

b) Luật sửa đổi, bổ sung một số Điều của Luật thuế giá trị gia tăng số 07/2003/QH11;

3. Bãi bỏ Điều 2 của Luật sửa đổi, bổ sung một số Điều của Luật thuế tiêu thụ đặc biệt và Luật thuế giá trị gia tăng số 57/2005/QH11.

Điều 16. Hướng dẫn thi hành

Chính phủ quy định chi tiết và hướng dẫn thi hành các Điều 5, 7, 8, 12, 13 và các nội dung cần thiết khác của Luật này theo yêu cầu quản lý.

Luật này đã được Quốc hội nước Cộng hòa xã hội chủ nghĩa Việt Nam khóa XII, kỳ họp thứ 3 thông qua ngày 03 tháng 6 năm 2008.

CHỦ TỊCH QUỐC HỘI

Nguyễn Phú Trọng

**THE NATIONAL
ASSEMBLY**

Law No. 11/2012/QH13

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence– Freedom – Happiness**

Hanoi, June 20, 2012

LAW

ON PRICES

Pursuant to the 1992 Constitution of the Socialist Republic of Vietnam, which was amended and supplemented under Resolution No.51/2001/NQ-QH10;

The National Assembly promulgates the Law on Prices.

Chapter I

GENERAL PROVISIONS

Article 1. Scope of regulation

This Law prescribes rights and obligations of organizations and individuals in field of Prices; activities of managing and regulating prices of the State.

Article 2. Subjects of application

Production or business organizations and individuals; consumers; state agencies; other organizations and individuals relating to activities in the field of prices in the territory of Vietnam.

Article 3. Law application

1. Activities in the field of prices in the territory of Vietnam must observe provisions of this Law.
2. Where an international treaty which the Socialist Republic of Vietnam has signed or acceded to contains provisions different from those of this Law, the provisions of such international treaty shall apply.

Article 4. Interpretation of terms

In this Law, the following terms and phrases shall be construed as follows:

1. Goods mean properties that may exchange, buy, sale in the market, and enable to satisfy demands of human, including types of movable and immovable properties.

2. Service means goods of which nature is invisible, and the process of manufacturing and consuming cannot be separated, including types of service in the system of Vietnamese production trades as prescribed by law.

3. Essential goods or services mean goods, services cannot lack for manufacture, life, national defense, security, including: main raw material, fuel, materials, services for manufacture, circulation; products satisfy basic demands of human and defense, security.

4. Market price means price of goods or services being formed, governed by factors and movement of market which be decided at a point of time, a certain location.

5. Price determination means provision on prices of goods or services by competent State agencies or production or business organizations and individuals.

6. Posting up prices means informing openly by production or business organizations and individuals under forms which is appropriate, clear and not causing mistake for customers on sale prices of goods or services in Vietnam dong in ways of printing, pasting, writing the prices on the board, paper or package of goods or in other forms at the transaction or offer place of goods or services to make it convenience for observation and identification of customers, competent State agencies.

7. Price negotiation means organization and intermediate action for the seller and the buyer of competent State agencies to negotiate on buy price, sale price of goods or services which satisfy conditions of Price negotiation at the request of one of parties or both of parties or as having request of the the Prime Minister, ministers, heads of ministerial - level agencies, heads of Governmental agencies, presidents of People's Committee of central-affiliated cities and provinces (hereinafter referred as provincial- level People's Committee).

8. Price registration means making, analyzing the forming of price level and sending price notice under form to competent State agencies before adjusting prices of goods or services in the List of goods or services executing price stabilization by production or business organizations and individuals in the time as the State applies methods of price stabilization.

9. Price declaration means sending price notice of goods or services to competent State agencies by production or business organizations and individuals as determining prices, adjusting prices for goods or services be subjects to declare the price.

10. Price stabilization means applying appropriate methods on making the supply and demand, finance, monetary equable and other necessary methods on economy, administrative by the State to impact on forming and moving of prices, do not let prices of goods or services irrationally raise too high or decrease too low.

11. Elements of price formation mean the wholly cost price that is actual, reasonable and correspondence with quality of goods or services; profit (if any); financial obligations as prescribed by law; invisible value of trade mark.

12. The wholly cost price of goods or services means cost price to consume goods or services, including:

a) The cost price to manufacture goods or services; buy price of goods or services for organizations, individuals operating trade.

b) Cost of circulation to bring goods or services to consumers.

13. Price level means the average level of price level of goods or services in the economy correspond to certain space and time and being measured by index of consumption price.

14. The irregular changed price means price of goods or services that is irrationally raise too high or decrease too low while Elements of price formation have not many changes or in cases of economic crisis, natural disasters, enemy sabotage, fires, epidemics.

15. Price appraisal means determination of value in money of types of properties by agencies, organizations having function of price appraisal as prescribed in the Civil Code that is suitable with market price at a point of time, a certain location, for a certain purpose according to standard of price appraisal.

16. Report of price-appraising result means document made by price-appraising enterprise in which shall state clearly process of price appraisal, price-appraising result and opinion of price-appraising enterprise regarding to value of appraised property for customers and relevant parties to have basis and use for purposes being written in the contract of price appraisal.

17. Certificate of price appraisal means document made by price-appraising enterprise in order to inform to customers and relevant parties of basic contents of Report of price-appraising result.

18. The average electric retail price level means electric sale price being defined under the principle of calculating sum of business or production cost and average reasonable profit level for 01 kWh commercial electric in each period, that being used with structure of electric retail tariff for calculating the particular electric retail price for each electric using customer object.

19. Price frame of average electric retail price means distance between the minimum price level and the maximum price level of average electric retail price.

20. The structure of electric retail tariff means the list of particular price level or percentage rate (%) of average electric retail price level to calculate the particular electric retail price for each electric using customer object.

Article 5. The principle of price management

1. The State manages prices under the market mechanism; respects right of self-determination of prices, competition of prices of production or business organizations and individuals as prescribed by law.

2. The State regulates prices as prescribed in this Law to stabilize prices, protect legitimate rights and interests of production or business organizations and individuals, consumers and interest of the State.

3. The State has policies on prices aiming to support areas with difficulty social and economical conditions, areas with special difficulty social and economical conditions.
4. The State stipulates principles, methods of price determination for goods or services being defined prices by the State complying with principle of market economy.

Article 6. Publicity of price information

1. The state agencies implement publicity of guidelines, policies, methods of management, regulation, decision on prices of the State under one or some forms such as press conference, posting on mass media means or other appropriate forms.
2. Organizations and individuals that product, business goods or services shall implement publicity of price information of goods or services attaching to basic technical – economical parameter of such goods or services under form of posting up prices. For goods or services under the List of goods or services implementing price stabilization, the List of goods or services being defined prices by the State, the production or business organizations and individuals shall select for additional one or some forms such as press conference, posting on mass media means or other appropriate forms.
3. Agencies of communication and information shall be responsible for publishing news on prices exactly, objectively, honestly and take responsibility for publishing news as prescribed by law.
4. The publicity of price information stipulated in this article shall not apply to the information that not permitted to publish as prescribed by law.

Article 7. The content of State management in the price field

1. Researching, formulating, and organizing the performance of policies, law in price field in accordance with lines, policies of social-economical development in each period.
2. Promulgating legal documents in the price field.
3. Determination of price of goods or services in the List of goods or services defined price by the State; appraising price of state properties under function, duties and powers as prescribed by law.
4. Collecting, synthesizing, analyzing and forecasting the market prices in domestic and in the world to formulate the the database on prices to serve state management in the price field.
5. Management of training, fostering professional skills specialized in price appraisal; management of examination, issuance and withdrawing the card of price appraiser, the eligible certificate of service business of price appraisal.
6. Organizing and managing of science research, international cooperation, training and fostering for cadres in price field.
7. Examining, inspecting, settling complaints, denunciations and handling violations of law in the price field.

Article 8. Competence for State management over prices

1. The Government shall exercise the unified State management over prices throughout the country.
2. The Ministry of Finance shall take responsibility for performance of function of state management in price field.
3. Ministries, ministerial-level agencies shall, within the scope of their respective tasks and powers, perform the function of State management over prices in their respective branches as prescribed by law
4. The provincial level People's Committees shall, within the scope of their tasks and powers, perform the function of State management over prices in their localities as prescribed by law

Article 9. Specialized price inspectorate

1. The State management agencies in charge of prices shall perform the function of specialized price inspectorate as prescribed by law on inspection.
2. The specialized price inspectorate means inspection of complying with the legislation on prices as prescribed by this law and other relevant law provisions.
3. Rights and responsibilities of specialized price inspectorate; rights and obligations of organizations and individuals when they are object of inspection and relevant organizations, individuals shall comply with provisions of inspection law.

Article 10. Prohibited acts in price field

1. For agencies having state management competence on prices; cadres, civil servants under agencies having state management competence on prices:
 - a) Interfering wrongly functions, duties, powers as prescribed by law in rights and obligations of organizations, individuals manufacturing and business in price field.
 - b) Promulgating documents that is not duly authorized; not duly order, procedures;
 - c) Revealing, using information supplied by production or business organizations and individuals which is not right provisions of competent State agencies.
 - d) Misusing functions, powers, duties for self-seeking interests.
2. For business or production organizations, individuals:
 - a) Fabricating and/or spreading, publishing untrue news on market situation, prices of goods or services.
 - b) Defrauding on prices by intentional changing the committed content of time, place, condition of purchase, quality of goods or services at the time of delivery of goods, supplying service without advance notice to customer.

c) Taking advantage of economic crisis, natural disasters, enemy sabotage, fires, epidemics and/or other abnormal circumstances; taking advantage of State policy to define buy prices, sale prices of goods or services unreasonably;

d) Acts of transfer pricing, collusion on prices under all forms for profiteering.

3. For price-appraising enterprise, branch of price-appraising enterprise:

a) Scrambling customers under forms as inhibitory, threaten, enticement, bribery, collusion with customers and other unfair competitive acts; giving inexact information on comprehension, experiences and capacity of supplying service of price appraiser; price-appraising enterprise, branch of price-appraising enterprise;

b) Collusion with price-appraising customers, relevant persons upon appraising prices to falsify result of price appraisal;

c) Receiving or requiring any amount of money or other interest from price-appraising customers outside rice level of service agreed in contract;

d) Forging, leasing, lending; using card of price appraiser contrary to laws on prices;

dd) Revealing information of dossier, price-appraising customers and assets being appraised, except being agreed by price-appraising customers or being permitted by law;

e) Causing obstacle or interfering in work manage of organizations, individuals having demand of price appraisal upon they have performed right functions, duties as prescribed by law.

4. For appraisers on price practising, in addition to provisions in clause 3 of this article, they do not permit to perform the following acts:

a) Practising of price appraisal with individual status;

b) Registering for price-appraising practising for two or more price-appraising enterprises at the same time:

c) Performing price appraisal for units in which the price appraisers has relation of capital contribution, buying shares/bond or their parents, spouses, children, blood siblings are members in the Leader Board or chief accountant thereof.

5. For organizations, individuals having assets for price appraisal and organizations, individuals relating to using result of price appraisal:

a) Selecting organizations, individuals who are not eligible of practising price appraisal to sign price-appraising contract;

b) Inexact, dishonest, incomplete, untimely upon supplying information, documents relating to assets need price appraisal;

c) Bribery, collusion with price appraisers, price-appraising enterprises to falsify result of price appraisal.

Chapter II

RIGHTS AND OBLIGATIONS OF BUSINESS OR PRODUCTION ORGANIZATIONS, INDIVIDUALS AND CONSUMERS IN PRICE FIELDS:

Article 11. Rights of business or production organizations, individuals:

1. Self-determining prices of goods or services which they manufacture, business, except for goods or services under the List of goods or services defined prices by the State.
2. Deciding buying/sale prices of goods or services which they manufacture, business, and the State stipulated frame of prices, maximum prices, minimum prices.
3. Bidding, auction, price agreement, price negotiation and price competition under other forms as prescribed by law upon buying or selling goods or services.
4. Applying principles, grounds, and methods of price determination prescribed by the State to determine prices of goods or services.
5. Adjusting prices of goods or services which they manufacture, business in accordance to changes of elements forming prices.
6. Lowering sale prices of goods or services but not be considered violation of law on competition and law of fighting dumping for import goods, and simultaneously must post public the old price level, the new price level, time limit of price lowering at the transaction place in the following cases:
 - a) Fresh goods;
 - b) Inventory goods;
 - c) Seasonal goods or services;
 - d) Goods or services for promotion as prescribed by law;
 - dd) Goods or services of enterprises in cases of bankruptcy or dissolution; changing locations, business/production trades;
 - e) Goods or services upon performing policy on price stabilization of the State.
7. Proposing competent State agencies to adjust prices of goods or services which they manufacture, business in the List of goods or services defined prices by the State.
8. Reaching information on price policy of the State; measures of managing and regulating prices of the State and other publicity information.

9. Complaints, denunciations or suing against acts having signs of violation of law on prices; requiring organizations, individuals compensating due of acts violating laws on prices as prescribed by law.

Article 12. Obligations of business or production organizations, individuals:

1. Making price plan for goods or services which they manufacture, business in the List of goods or services defined prices by the State and submitting to authorities for decision.

2. Complying with decisions on prices, measures of price stabilization of competent State agencies.

3. Registering sale prices or buying prices for goods or services being subject to register price and taking responsibility for exactness of registered price level as prescribed by law.

4. Declaring sale prices or buying prices for goods or services and taking responsibility for exactness of declared price level for goods or services be subject to declare prices under provisions of Government.

5. Posting up prices:

a) For goods or services being defined prices by the State, the production or business organizations, individuals must post up prices exact with prices stipulated by competent State agencies and exactly buy, sell under posted prices;

b) For goods or services not in the List of goods or services being defined prices by the State, the production or business organizations, individuals shall decide prices for posting up and not permitted to buy, sell with prices higher than posted prices;

6. Publicity of information on prices of goods or services within their authority of determining prices as prescribed in this Law.

7. Timely, exactly, completely supplying relevant figures, documents at the requirement in written of competent State agencies in cases prices being determined by the State, measures of price stabilization for goods or services of the production or business organizations, individuals being applied.

8. Solving timely all complaints on prices of goods or services which they manufacture, business. Compensating for acts violating law on prices as prescribed by law.

Article 13. Rights of consumers

1. Selecting, making agreement and giving opinions when buying goods or service.

2. Being supplied information exactly, fully about prices, quality, and origins of goods or services.

3. Asking for compensation upon the goods or services having bought did not meet the standard of quality, quantity, price or other content which have been published, posted up, committed by organizations, individuals manufacture and business such goods or services.

4. Proposing competent State agencies to adjust prices of goods or services being defined prices by the State when elements forming prices change.
5. Complaints, denunciations, suing or proposing social organizations suing against acts having signs of violation of law on prices under provisions of this law or other provisions of relevant laws.

Article 14. Obligations of consumers

1. Paying under the price level which had agreement, selected or price level was stipulated by the State when buying goods or service.
2. Notifying to relevant state agencies, organizations, individuals upon detecting acts having signs of violating law on prices.

Chapter III

OPERATION ON REGULATING PRICES OF THE STATE

Section 1. PRICE STABILIZATION

Article 15. Goods or services implement price stabilization

1. Goods or services implementing price stabilization are essential goods or services for production, life being stipulated under the following criterions:
 - a) Raw materials, fuel, materials and main service for production and circulation;
 - b) Goods or services satisfying basic demands of human.
2. The List of goods or services implementing price stabilization includes:
 - a) Finished petrol, oil;
 - b) Electricity;
 - c) Liquefied petroleum gas;
 - d) Nitrogenous fertilizer, NPK fertilizer;
 - dd) Pesticide as prescribed by law;
 - e) Prevention vaccine for cattle, poultry;
 - g) Edible salt;
 - h) Milk for children under 06 years old;
 - i) Edible sugar, including white sugar and affinated sugar;

k) Paddy, ordinary rice;

l) Drugs for human disease prevention and treatment in the List of essential medicines using at establishments of medical examination and treatment as prescribed by law.

3. If necessary, the List of goods or services implementing price stabilization stipulated in clause 2 of this article may be adjusted, the Government shall submit to the Standing Committee of National Assembly for consideration and decision.

4. Basing on the List of goods or services implementing price stabilization stipulated in clause 2 of this article, competent State agencies as prescribed in article 18 of this Law shall decide particular types of goods or services to apply suitable measure of price stabilization in each period.

Article 16. Cases implement price stabilization

1. Price stabilization is implemented in the following cases:

a) Upon prices of goods or services in the List prescribed in clause 2, article 15 of this Law have irregular changes;

b) Upon price level changes affecting socio-economic stabilization.

2. The Government shall detail this article.

Article 17. Measures for price stabilization

Applying in limit time a or a number of the following measures to implement price stabilization conformable to cases prescribed in article 16 of this Law:

1. Making the supply and demand equable of goods produced in domestic and import – export goods; goods in regions, localities in the national through operation of goods circulation; buy or sale out the national reserve goods, circulating reserve goods;

2. Measures of finance, monetary conformable to provisions of laws;

3. In necessary cases, establishing fund of price stabilization for items need be stabilized on price in the List of goods or services implementing price stabilization aiming to support for price stabilization; using fund of price stabilization upon prices of such goods or services changes abnormally or badly affecting to economy and life.

Fund of price stabilization is established from the following sources:

a) Deducting from price of goods or services;

b) Voluntary contribution by organizations, individuals;

c) Aid of foreign countries;

d) Other legitimate financial sources.

The Government shall stipulate in details in regarding to items being established fund of price stabilization, establishment, management and use of fund of price stabilization;

4. Price registration for goods or services subject to price stabilization. The production or business organizations, individuals implement price registration only for goods or services subject to price stabilization in the time the State applies methods of price stabilization.

5. Examining elements forming prices; controlling inventory goods; examining quantity, volume of available goods;

6. Applying supporting measures of price conformable to provisions of laws and international commitments;

7. Determining the particular prices, maximum prices, minimum prices or price frame conformable to nature of goods or services under principles, grounds, methods prescribed in this Law.

Article 18. Competence and duty upon deciding on applying price stabilization measure

1. The Government decides guidelines and measures of price stabilization regarding to cases prescribed in article 16 and article 17 of this Law.

2. The Ministry of Finance, ministries, ministerial-level agencies shall, under their functions, duties, powers assigned by the Government, guide and organize implementation of price stabilization measure being decided by the Government.

3. Provincial People's Committees shall, within their functions, duties, powers, organize executing price stabilization measure being decided by the Government and guided by the Ministry of Finance, ministries, ministerial-level agencies; in cases of natural disaster, fires, epidemics, unexpected accidents, base on actual situation at their localities, decide particular price stabilization measure at such localities.

4. Agency promulgating decision on applying price stabilization measure shall be responsible for decision on limit time for applying price stabilization measure.

5. Agency or individual deciding on applying price stabilization measure shall be responsible for such decision as prescribed by law.

6. The Government shall detail this article.

Section 2. PRICE DETERMINATION

Article 19. Goods or services being defined prices by the State

1. The State defines prices for:

a) Goods or services under monopoly field in which the State manufacture, business;

b) Important resources;

c) National reserve goods; products, services for public interest and service of public career using state budget.

2. Forms of price determination:

a) Particular price level;

b) Price frame;

c) Maximum price level, minimum price level.

3. The List of goods or services being defined prices by the State is stipulated as follows:

a) Defining particular price level for:

- Air services, including: Services for landing, taking off; management of departure and arrival flights; supports to ensure for flight operations; illumination security;

- Service of telecommunication connection;

- Electricity: Prices of electric transmit; prices of Auxiliary services for electric system;

b) Defining price frame for: Prices of electricity generation; prices of electricity trading; the level of average electricity retail price; services of domestic air transport with monopoly route;

c) Defining price frame and particular price level for:

- Land, surface water, underground water, forest belong to the all-people possession which the State is representative of owner and clean water for living;

- Price of leasing, hire-purchasing for social house, house of public service which be build from state budget outlays; buy prices or leasing prices for house belong to state possession;

- Services of medical examination and treatment and services of education, training at medical examination and treatment establishments, training and education facilities of the State;

d) Defining maximum price or minimum price for:

- National reserve goods as prescribed by law on National reserve; goods or services being placed an order, assigned under business and production plans by the State; products, services for public interest and service of public career using state budget, except for services prescribed in point c, clause 3 of this article.

- Products are cigarette produced domestic;

- Price of leasing for state assets being infrastructure works.

4. If necessary, the List of goods or services being defined prices by the State may be adjusted, the Government shall submit to the Standing Committee of National Assembly for consideration and decision.

Article 20. Principle of price determination of the State

1. Assurance of remedying actual and reasonable cost in production, business, having profit conformable to price level of market and guidelines, policies on social economical development of the State in each periods.

2. Timely adjusting prices upon elements forming them change.

Article 21. Grounds, methods of price determination

1. Grounds of price determination

a) Wholly cost price, quality of goods or services at the time point of price determination; expected profits level;

b) Relation between supply and demand of goods or services and purchasing power of currency; solvency of consumers;

c) Price of domestic and international market and competitive ability of goods or services at the time point of price determination;

2. Methods of price determination:

a) The Ministry of Finance stipulates general methods of price determination for goods or services;

b) Ministries, ministerial-level agencies shall assume the prime responsibility for and coordinate with the Ministry of Finance to guide methods of price determination for goods or services under their competence.

Article 22. Competence and duty of price determination

1. The Government stipulates:

b) Land price frame;

b) Price frame of leasing surface water;

c) Price frame of leasing, hire-purchasing for social house, house of public service.

2. The Prime Minister stipulates price frame of average electricity retail, mechanism of price adjustment and structure of electricity retail tariff.

3. The Minister of Finance, ministers, headers of ministerial-level agencies, provincial People's Committees determine prices of goods or services prescribed in article 19 of this Law according to assignment, level-division of the Government.

4. Agencies, individuals deciding price determination for goods or services in the List of goods or services defined price by the State shall be responsible for their decision before the law.

Section 3. PRICE NEGOTIATION

Article 23. Cases organize price negotiation

1. Price negotiation implements for goods or services satisfying the following conditions:

- a) Goods or services not being in the List of goods or services defined prices by the State;
- b) Goods or services being important, produced, business in specific conditions or having restrained competitive market; having nature of buy or sale monopoly or the buyer and seller are dependent together, cannot replace.

2. Competent State agencies organize price negotiation for goods or services prescribed in clause 1 of this article in the following cases:

- a) Upon having suggestion of the buyer or the seller or both of the buyer and the seller;
- b) Upon having request of the Prime Minister, Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies, Presidents of provincial People's Committee.

Article 24. Competence and duty of organizing price negotiation

1. The Ministry of Finance shall assume the prime responsibility for organizing price negotiation at the request of the Prime Minister, Ministers, Heads of ministerial-level agencies, Heads of Governmental agencies.

2. The Service of Finance shall assume the prime responsibility for organizing price negotiation at the request of Presidents of provincial People's Committee or upon having suggestion of the buyer or the seller or both of the buyer and the seller which having offices located in their areas. If the buyer and the seller having offices located in different provinces and suggesting price negotiation, two parties reach agreement to suggest one of two Services of Finance to prime responsibility for negotiation; if they cannot reach agreement, the Services of Finance where the buyer's office locates, shall assume the prime responsibility for negotiation.

3. Agency organizing price negotiation shall be responsible for performance as prescribed by law.

Article 25. Result of price negotiation

1. Agency organizing price negotiation shall notify parties in written of price level which have been agreed after negotiation.

2. Whether price negotiation has been performed, but parties still not reach agreement on price, agency organizing price negotiation shall decide temporary price for parties to execute.

Decision on temporary prices being notified by agency organizing price negotiation shall take effect at the maximum of 06 months. While executing the decision on temporary prices, parties continue to negotiate on prices. If parties reach agreement on prices, the agreed prices shall be executed and parties shall be responsible for reporting to agency organizing price negotiation to know agreed prices and period of performance

After limit time of 06 months, if parties cannot reach agreement on prices, the authorities shall organize price negotiation for the second time. If parties still can not reach agreement on prices, decision on temporary prices shall continue to take effect for implementation until reaching agreement on prices.

Section 4. EXEMINATION OF ELEMENTS FORMING PRICES

Article 26. Cases examining elements forming prices

1. Competent State agencies examine elements forming prices for goods or services prescribed in clause 2 of this article in the following cases:

- a) When competent State agencies decide on price stabilization, price determination;
- b) When prices having irregular changes and at request of the Prime Minister, Ministers, Heads of ministerial-level agencies, Presidents of provincial People's Committee.

2. Goods or services must examine elements forming prices including:

- a) Goods or services being defined prices by the State;
- b) Goods or services implement price stabilization;
- b) Other goods or services when their prices having irregular changes and at request of the Prime Minister, Ministers, Heads of ministerial-level agencies, Presidents of provincial People's Committee.

Article 27. Competence and duty of examining elements forming prices

1. The Ministry of Finance shall assume the prime responsibility for and coordinate with Ministries, ministerial-level agencies, provincial People's Committees to examine elements forming prices for:

- a) Goods or services under price determination competence of the Government, the Prime Minister, the Minister of Finance;
- b) Goods or services in the List of goods or services implementing price stabilization stipulated in article 17 of this Law.

2. Ministries, ministerial-level agencies shall assume the prime responsibility for and coordinate with the Ministry of Finance, provincial People's Committees to examine elements forming prices for goods or services under price determination competence of ministers, heads of ministerial-level agencies.

3. Provincial People's Committees examine elements forming prices for:

a) goods or services under price determination competence of provincial People's Committees;

b) Goods or services in the List of goods or services implementing price stabilization of production or business organizations and individuals in their localities.

Chapter IV

PRICE APPRAISAL

Section 1. GENERAL PROVISIONS ON PRICE APPRAISAL

Article 28. Price-appraising operations

1. Organization satisfying full conditions as provisions of this Law shall be operate price appraisal.
2. Individuals shall not be entitled to operate price appraisal independently.
3. Price-appraising operations must comply with provisions on price appraisal of this Law.

Article 29. Principle of price-appraising operations

1. Observing laws, Vietnamese price-appraising standard
2. Taking responsibility for price-appraising operations as prescribed by law.
3. Assurance of independence on professional, honesty, objective in price-appraising operation and result of price appraisal.
4. Keeping information in secret as prescribed by law;

Article 30. Process of asset price appraisal

1. Defining on assets for price appraisal in general and defining the market or non-market price making as bases for price appraisal.
2. Making plan on price appraisal.
3. Surveying reality, collecting information.
4. Analyzing information.
5. Defining value of asset being appraised price.
6. Making report on result of price appraisal, price-appraising certificate and sending to customers, relevant parties.

Article 31. Assets being appraised price

1. Assets of organizations, individuals having demand on price appraisal.
2. Assets which the State must appraise price as prescribed by law on management, use state's assets and other provisions of relevant law.

Article 32. Result of price appraisal

1. Result of price appraisal shall be used as one of grounds for agencies, organizations and individuals being owners or having right of using assets as prescribed by law and relevant parties to consider, decide or approve price for such assets.
2. The result of price appraisal must be used duly purpose written in contract of price appraisal or request in written of price appraisal of competent state agencies.
3. Result of price appraisal is used only in the effect period being written in report of price-appraising result and price-appraising certificate.

Article 33. Professional organization of price appraisal

1. The career organization of price appraisal is established and operated under provisions of laws on association and laws on price appraisal.
2. The career organization of price appraisal is entitled to train, grant certificate of fostering professional knowledge on price appraisal and perform duties relating to price-appraising operation as prescribed by law.

Section 2. PRICE APPRAISER

Article 34. Criterion of price appraiser

1. Possessing civil act capacity.
2. Possessing ethics quality, integrity, honesty, objective.
3. Graduating university in specialty related to price-appraising operations.
4. Having worked with the trained specialty for 36 months or more since possessing university degree in specialty line specified in clause 3 of this Article.
5. Possessing the certificate of professional training in price-appraising operations, granted by competent agencies.
6. Possessing card of price appraiser as prescribed by the the Ministry of Finance.

Article 35. Practising price appraiser

1. Practising price appraiser is person having full criterion specified in article 34 of this Law and registering for practicing price appraisal in a price-appraising enterprise.

2. Rights and obligations of price appraiser practising in price-appraising enterprises are stipulated in article 34 of this Law.

Article 36. Persons are not entitled to practise in price-appraising enterprises

1. Persons are not full criterions specified in article 34 of this Law.
2. Cadres, public employees as prescribed by law on Cadres, public employees; officers, professional soldiers, defense workers in agencies, units under People's army; officers, profession non-commissioned officers, officers, technical specialized non-commissioned officers in agencies, units under People's Security Public.
3. Persons being banned to practise on price appraisal by effective judgements, decisions of Court, persons being prosecuted criminal liability; convicted persons for one of crimes of economy, position relating to finance, prices, price appraisal and not being yet wiped out their criminal records; persons being applied measures of administrative handling, educating in communes, wards and townships, persons being sent into compulsory detoxification centers, compulsory educational facilities.
4. Convicted persons for economical crimes with level from serious or more.
5. Persons having acts violating laws on finance and being sanctioned administrative violation in duration of 01 year, since day of having sanctioning decision.
6. Persons being suspended for practicing price appraiser.

Article 37. Rights and obligations of practising price appraiser

1. Rights of practising price appraiser:
 - a) Price-appraising practicing under provisions of this Law and other provisions of relevant laws.
 - b) Being independent on career skill, professional;
 - c) Requiring customers to supply dossiers, documents relating to assets being appraised and facilitate to implement price appraisal;
 - d) Refusing price appraisal if deem it is not eligible to implement price appraisal;
 - dd) Participating in domestic and foreign professional organizations of price appraisal as prescribed by law;
 - e) Other rights as prescribed by law.
2. Obligations of practising price appraiser:
 - a) Complying with provisions on price-appraising operation under provisions of this Law and other provisions of relevant laws;

- b) Performing rightly and fully contract of price appraisal;
- c) Signing report on result of price appraisal, certificate of price appraisal and taking responsibility before law, the legal representatives, general Directors of Directors of price-appraising enterprises for result of price appraisal;
- d) Providing explanation or protecting result of price appraisal which is implemented by them for the price-appraising customers or the third party using result of price appraisal, that is not the price-appraising customer but in the contract of price appraisal have written, upon being requested;
- dd) Participating in programs on fostering professional knowledges of price appraisal organized by permitted agencies or institutions;
- e) Keeping dossiers, documents on price appraisal;
- g) Other obligations as prescribed by law.

Section 3. PRICE-APPRAISING ENTERPRISES

Article 38. Conditions of establishment and operation of price-appraising enterprises

1. Price-appraising enterprises are established under provisions of Law on enterprises.
2. Price-appraising enterprises may operate upon the the Ministry of Finance grants the eligible certificate of business price appraisal service as prescribed by law.

Article 39. Conditions for granting the eligible certificate of business price appraisal service.

1. One-member limited liability companies when requesting for grant of the eligible certificate of business price appraisal service must have full the following conditions:
 - a) Having Certificate of Business registration, certificate of Enterprise registration or certificate of investment as prescribed by law;
 - b) Having at least 03 appraisers on prices registering practice in such enterprises, and among them must have a member is owner thereof;
 - c) The legal representatives, Directors or general Directors of one-member limited liability companies must be price appraiser registering practice in such enterprises.
2. The limited liability companies with two or more members when requesting for grant of the eligible certificate of business price appraisal service must have full the following conditions:
 - a) Having Certificate of Business registration, certificate of Enterprise registration or certificate of investment as prescribed by law;

b) Having at least 03 appraisers on prices registering practice in such enterprises, and among them must have at least 02 member making capital contributions;

c) The legal representatives, Directors or general Directors of limited liability companies with two or more members must be price appraiser registering practice in such enterprises.

d) The contribution capital of members being organization shall not exceed the level of contribution capital stipulated by the Government. The representative of member being organization must be price appraiser and register practice in such enterprise.

3. Partnerships when requesting for grant of the eligible certificate of business price appraisal service must have full the following conditions:

a) Having Certificate of Business registration, certificate of Enterprise registration or certificate of investment as prescribed by law;

b) Having at least 03 appraisers on prices registering practice in such enterprises, among that at least must have 02 General partners;

c) The legal representatives, Directors or general Directors of Partnerships must be price appraiser registering practice in such enterprises.

4. Private enterprises when requesting for grant of the eligible certificate of business price appraisal service must have full the following conditions:

a) Having Certificate of Business registration, certificate of Enterprise registration or certificate of investment as prescribed by law;

b) Having at least 03 appraisers on prices registering practice in enterprises, and among them must have a member is owner of Private enterprises;

c) Director of Private enterprises must be price appraiser and register practice in such enterprises.

5. Joint-stock companies when requesting for grant of the eligible certificate of business price appraisal service must have full the following conditions:

a) Having Certificate of Business registration, certificate of Enterprise registration or certificate of investment as prescribed by law;

b) Having at least 03 appraisers on prices registering practice in such enterprises, among that at least must have 02 Founding shareholders;

c) The legal representatives, Directors or general Directors of Joint-stock companies must be price appraiser registering practice in such enterprises.

d) The contribution capital of members being organization shall not exceed the level of contribution capital stipulated by the Government. The representative of member being organization must be price appraiser and register practice in such enterprise.

6. The Government stipulates order of, procedures for granting the eligible certificate of business price appraisal service.

Article 40. Suspending business price appraisal service and withdrawing the eligible certificate of business price appraisal service

1. Price-appraising enterprises may be suspended business price appraisal service when belong to one of the following cases:

a) Do not ensure one of conditions specified in clause 1, 2, 3, 4 and 5, article 59 of this Law during 03 consecutive months;

b) Having serious mistake of profession or violating standard of price appraisal;

2. Price-appraising enterprises shall be withdrawn the eligible certificate of business price appraisal service when belong to one of the following cases:

a) Declaring wrong or cheating, forging dossier of request for granting the eligible certificate of business price appraisal service;

b) Do not business price appraisal service for 12 consecutive months;

c) Do not overcome violations specified in clause 1 of this article within 60 days, since being suspended;

d) Being dissolved, bankrupted or self-ending business operation on price appraisal

dd) Being withdrawn Certificate of Business registration, certificate of Enterprise registration or certificate of investment;

3. Price-appraising enterprises being withdrawn the eligible certificate of business price appraisal service shall end business operation on price appraisal since decision on withdraw taking effect

4. The Government provides in details on suspending business price appraisal service and withdrawing the eligible certificate of business price appraisal service

Article 41. Branch of price-appraising enterprise

1. Branch of price-appraising enterprise is dependent unit of price-appraising enterprise, having task to perform partly or wholly work on price appraisal under authorization in writing of price-appraising enterprise.

2. Branch of price-appraising enterprise is established and operated as prescribed by law and must have at least 02 appraisers on prices and among them, director of branch must be price appraiser registering practice at enterprise which have established such branch;

3. Price-appraising enterprises must be responsible for operations of price-appraising branch being established by itself.

Article 42. Rights and obligations of price-appraising enterprises

1. Rights of price-appraising enterprises

- a) Supplying service of price appraisal;
- b) Collecting fee for price-appraising service under the agreed price with customers and being written in contract;
- c) Establishing Branches of price-appraising enterprise;
- d) Placing establishments business service on price-appraising overseas;
- dd) Participating in domestic and foreign professional organizations of price appraisal as prescribed by law;
- e) Requesting the price-appraising customers for supplying dossiers, documents, figures relating to assets being appraised price;
- g) Refusing performance of price-appraising service requested by customers
- h) Other rights as prescribed by law.

2. Obligations of price-appraising enterprises:

- a) Complying with provisions on price-appraising operation under provisions of this Law and the Law on Enterprise'
- b) Supplying report on result of price appraisal and the price-appraising certificate for customers and the third party using result of price appraisal under signed contract of price appraisal;
- c) Taking responsibility of accuracy, honesty, objective of the price-appraising result
- d) Buying professional liability insurance for the price-appraising operation or deducting fund of professional risk backup;
- dd) Compensating for customers as prescribed by law because violating agreements in contract of price appraisal and in case result of price appraisal causing damage to interest of customers due to not complying with provisions on price appraisal;
- e) Managing professional activities of price appraisers under their authorities;
- g) Implementing the reporting regime;
- h) Keeping dossiers, documents on price appraisal;
- i) Other obligations as prescribed by law.

Article 43. Operations of foreign price-appraising organizations in Vietnam

1. The foreign price-appraising organizations being eligible as prescribed by this Law and other provisions of relevant laws may implement operations of price appraisal in Vietnam.
2. The establishment and operation of the foreign price-appraising organizations in Vietnam shall comply with provisions of this Law and other provisions of relevant laws.
3. The Government provides forms, scope of supplying the price-appraising service of foreign price-appraising organizations in Vietnam

Section 4. PRICE-APPRAISING OF THE STATE

Article 44. The scope of state price-appraising operation

The state price-appraising operation shall be implemented by competent state agencies in the following cases:

1. Buy, sale, liquidation, lease of state assets or hiring assets servicing operations of state agencies as prescribed by law on management, use of state assets;
2. Failing to hire price-appraising enterprise;
3. Buy, sale of assets under state secret;
4. Buy, sale of assets with big value which after having hired the price-appraising enterprise, agencies or competent persons for approval consider it is necessary to have appraisal opinion of competent state agencies.

Article 45. Methods of state price-appraising operation

1. As necessary, competent state agencies shall establish council of price appraisal to appraise price in respect to cases specified in Article 44 of this Law. The council of price appraisal shall be dissolved after finishing task.
2. The council of price appraisal has responsibility for price appraisal under provisions of this Law, other provisions of relevant law and has responsibility for accuracy, honesty of the price-appraising result.

Article 46. Order of and procedures for state price appraisal

The Government provides in details on order of and procedures for state price appraisal

Chapter V

ARTICLE FOR IMPLEMENTATION

Article 47. Effects

This Law takes effect from January 01, 2013.

The Ordinance of prices No. 40/2002/PL-UBTVQH10 is invalid from effective day of this Law.

Article 48. Stipulating in details and guiding for implementation

The Government shall stipulate in details and guide for implementation of articles, clauses assigned in this Law.

This Law was passed by the XIII National Assembly of the Socialist Republic of Vietnam at its Third Session on the 20th of June, 2012.

CHAIRMAN OF THE NATIONAL ASSEMBLY

Nguyen Sinh Hung

*This translation is made by **LawSoft** and for reference purposes only. Its copyright is owned by **LawSoft** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed*

QUỐC HỘI

Luật số: 11/2012/QH13

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

Hà Nội, ngày 20 tháng 6 năm 2012

LUẬT GIÁ

Căn cứ Hiến pháp nước Cộng hoà xã hội chủ nghĩa Việt Nam năm 1992 đã được sửa đổi, bổ sung một số điều theo Nghị quyết số 51/2001/QH10;

Quốc hội ban hành Luật giá.

Chương I

NHỮNG QUY ĐỊNH CHUNG

Điều 1. Phạm vi điều chỉnh

Luật này quy định về quyền và nghĩa vụ của tổ chức, cá nhân trong lĩnh vực giá; hoạt động quản lý, điều tiết giá của Nhà nước.

Điều 2. Đối tượng áp dụng

Tổ chức, cá nhân sản xuất, kinh doanh; người tiêu dùng; cơ quan nhà nước; tổ chức, cá nhân khác liên quan đến hoạt động trong lĩnh vực giá trên lãnh thổ Việt Nam.

Điều 3. Áp dụng luật

1. Các hoạt động trong lĩnh vực giá trên lãnh thổ Việt Nam phải tuân thủ quy định của Luật này.
2. Trường hợp điều ước quốc tế mà nước Cộng hoà xã hội chủ nghĩa Việt Nam là thành viên có quy định khác với quy định của Luật này thì áp dụng quy định của điều ước quốc tế đó.

Điều 4. Giải thích từ ngữ

Trong Luật này, các từ ngữ dưới đây được hiểu như sau:

1. *Hàng hóa* là tài sản có thể trao đổi, mua, bán trên thị trường, có khả năng thỏa mãn nhu cầu của con người, bao gồm các loại động sản và bất động sản.
2. *Dịch vụ* là hàng hóa có tính vô hình, quá trình sản xuất và tiêu dùng không tách rời nhau, bao gồm các loại dịch vụ trong hệ thống ngành sản phẩm Việt Nam theo quy định của pháp luật.
3. *Hàng hóa, dịch vụ thiết yếu* là những hàng hóa, dịch vụ không thể thiếu cho sản xuất, đời sống, quốc phòng, an ninh, bao gồm: nguyên liệu, nhiên liệu, vật liệu, dịch vụ chính phục vụ sản xuất, lưu thông; sản phẩm đáp ứng nhu cầu cơ bản của con người và quốc phòng, an ninh.
4. *Giá thị trường* là giá hàng hóa, dịch vụ hình thành do các nhân tố chi phối và vận động của thị trường quyết định tại một thời điểm, địa điểm nhất định.
5. *Định giá* là việc cơ quan nhà nước có thẩm quyền hoặc tổ chức, cá nhân sản xuất, kinh doanh quy định giá cho hàng hóa, dịch vụ.
6. *Niêm yết giá* là việc tổ chức, cá nhân sản xuất, kinh doanh thông báo công khai bằng các hình thức thích hợp, rõ ràng và không gây nhầm lẫn cho khách hàng về mức giá mua, giá bán hàng hóa, dịch vụ bằng Đồng Việt Nam bằng cách in, dán, ghi giá trên bảng, trên giấy hoặc trên bao bì

của hàng hóa hoặc bằng hình thức khác tại nơi giao dịch hoặc nơi chào bán hàng hóa, dịch vụ để thuận tiện cho việc quan sát, nhận biết của khách hàng, cơ quan nhà nước có thẩm quyền.

7. *Hiệp thương giá* là việc cơ quan nhà nước có thẩm quyền tổ chức và làm trung gian cho bên mua và bên bán thương lượng về mức giá mua, giá bán hàng hoá, dịch vụ thỏa mãn điều kiện hiệp thương giá theo đề nghị của một trong hai bên hoặc cả hai bên mua, bán hoặc khi có yêu cầu của Thủ tướng Chính phủ, Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Thủ trưởng cơ quan thuộc Chính phủ, Chủ tịch Ủy ban nhân dân tỉnh, thành phố trực thuộc trung ương (sau đây gọi chung là Ủy ban nhân dân cấp tỉnh).

8. *Đăng ký giá* là việc tổ chức, cá nhân sản xuất, kinh doanh hàng hóa, dịch vụ lập, phân tích việc hình thành mức giá và gửi biểu mẫu thông báo giá cho cơ quan nhà nước có thẩm quyền trước khi định giá, điều chỉnh giá hàng hóa, dịch vụ thuộc Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá trong thời gian Nhà nước áp dụng biện pháp bình ổn giá.

9. *Kê khai giá* là việc tổ chức, cá nhân sản xuất, kinh doanh hàng hóa, dịch vụ gửi thông báo mức giá hàng hóa, dịch vụ cho cơ quan nhà nước có thẩm quyền khi định giá, điều chỉnh giá đối với hàng hóa, dịch vụ thuộc diện phải kê khai giá.

10. *Bình ổn giá* là việc Nhà nước áp dụng biện pháp thích hợp về điều hòa cung cầu, tài chính, tiền tệ và biện pháp kinh tế, hành chính cần thiết khác để tác động vào sự hình thành và vận động của giá, không để giá hàng hóa, dịch vụ tăng quá cao hoặc giảm quá thấp bất hợp lý.

11. *Yếu tố hình thành giá* là giá thành toàn bộ thực tế hợp lý tương ứng với chất lượng hàng hóa, dịch vụ; lợi nhuận (nếu có); các nghĩa vụ tài chính theo quy định của pháp luật; giá trị vô hình của thương hiệu.

12. *Giá thành toàn bộ của hàng hoá, dịch vụ* là giá thành tiêu thụ hàng hóa, dịch vụ, bao gồm:

a) Giá thành sản xuất hàng hóa, dịch vụ; giá mua hàng hoá, dịch vụ đối với tổ chức, cá nhân hoạt động thương mại;

b) Chi phí lưu thông để đưa hàng hoá, dịch vụ đến người tiêu dùng.

13. *Mặt bằng giá* là mức trung bình của các mức giá hàng hóa, dịch vụ trong nền kinh tế ứng với không gian, thời gian nhất định và được đo bằng chỉ số giá tiêu dùng.

14. *Giá biến động bất thường* là giá hàng hóa, dịch vụ tăng quá cao hoặc giảm quá thấp bất hợp lý khi các yếu tố hình thành giá không thay đổi lớn hoặc trong trường hợp khủng hoảng kinh tế, thiên tai, dịch họa, hoả hoạn, dịch bệnh.

15. *Thẩm định giá* là việc cơ quan, tổ chức có chức năng thẩm định giá xác định giá trị bằng tiền của các loại tài sản theo quy định của Bộ luật dân sự phù hợp với giá thị trường tại một địa điểm, thời điểm nhất định, phục vụ cho mục đích nhất định theo tiêu chuẩn thẩm định giá.

16. *Báo cáo kết quả thẩm định giá* là văn bản do doanh nghiệp thẩm định giá lập, trong đó nêu rõ quá trình thẩm định giá, kết quả thẩm định giá và ý kiến của doanh nghiệp thẩm định giá về giá trị của tài sản được thẩm định để khách hàng và các bên liên quan có căn cứ sử dụng cho mục đích ghi trong hợp đồng thẩm định giá.

17. *Chứng thư thẩm định giá* là văn bản do doanh nghiệp thẩm định giá lập để thông báo cho khách hàng và các bên liên quan về những nội dung cơ bản của báo cáo kết quả thẩm định giá.

18. *Mức giá bán lẻ điện bình quân* là giá bán điện được xác định theo nguyên tắc tính tổng chi phí sản xuất, kinh doanh và mức lợi nhuận hợp lý bình quân cho 01 kWh điện thương phẩm trong từng thời kỳ, được sử dụng cùng với cơ cấu biểu giá bán lẻ điện để tính giá bán lẻ điện cụ thể cho từng đối tượng khách hàng sử dụng điện.

19. *Khung giá của mức giá bán lẻ điện bình quân* là khoảng cách giữa mức giá tối thiểu và mức giá tối đa của mức giá bán lẻ điện bình quân.

20. *Cơ cấu biểu giá bán lẻ điện* là bảng kê các mức giá cụ thể hoặc tỷ lệ phần trăm (%) của mức giá bán lẻ điện bình quân để tính giá bán lẻ điện cụ thể cho từng đối tượng khách hàng sử dụng điện.

Điều 5. Nguyên tắc quản lý giá

1. Nhà nước thực hiện quản lý giá theo cơ chế thị trường; tôn trọng quyền tự định giá, cạnh tranh về giá của tổ chức, cá nhân sản xuất, kinh doanh theo quy định của pháp luật.

2. Nhà nước thực hiện điều tiết giá theo quy định của Luật này để bình ổn giá; bảo vệ quyền, lợi ích hợp pháp của tổ chức, cá nhân sản xuất, kinh doanh, người tiêu dùng và lợi ích của Nhà nước.

3. Nhà nước có chính sách về giá nhằm hỗ trợ khu vực có điều kiện kinh tế - xã hội khó khăn, khu vực có điều kiện kinh tế - xã hội đặc biệt khó khăn.

4. Nhà nước quy định nguyên tắc, phương pháp xác định giá đối với hàng hóa, dịch vụ do Nhà nước định giá phù hợp với nguyên tắc của nền kinh tế thị trường.

Điều 6. Công khai thông tin về giá

1. Cơ quan nhà nước thực hiện công khai chủ trương, chính sách, biện pháp quản lý, điều tiết, quyết định về giá của Nhà nước bằng một hoặc một số hình thức như hợp báo, đăng tải trên phương tiện thông tin đại chúng hoặc hình thức thích hợp khác.

2. Tổ chức, cá nhân sản xuất, kinh doanh hàng hóa, dịch vụ thực hiện công khai thông tin về giá hàng hóa, dịch vụ gắn với thông số kinh tế - kỹ thuật cơ bản của hàng hóa, dịch vụ đó bằng hình thức niêm yết giá. Đối với hàng hóa, dịch vụ thuộc Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá, Danh mục hàng hóa, dịch vụ do Nhà nước định giá, tổ chức, cá nhân sản xuất, kinh doanh lựa chọn thêm một hoặc một số hình thức như hợp báo, đăng tải trên phương tiện thông tin đại chúng hoặc hình thức thích hợp khác.

3. Cơ quan thông tin, truyền thông có trách nhiệm đưa tin về giá chính xác, khách quan, trung thực và chịu trách nhiệm về việc đưa tin theo quy định của pháp luật.

4. Việc công khai thông tin về giá quy định tại Điều này không áp dụng đối với trường hợp thông tin không được phép công khai theo quy định của pháp luật.

Điều 7. Nội dung quản lý nhà nước trong lĩnh vực giá

1. Nghiên cứu, xây dựng, tổ chức thực hiện chính sách, pháp luật trong lĩnh vực giá phù hợp với đường lối, chính sách phát triển kinh tế - xã hội trong từng thời kỳ.

2. Ban hành văn bản quy phạm pháp luật trong lĩnh vực giá.

3. Định giá hàng hóa, dịch vụ thuộc Danh mục hàng hóa, dịch vụ do Nhà nước định giá; thẩm định giá tài sản của Nhà nước theo chức năng, nhiệm vụ, thẩm quyền được pháp luật quy định.

4. Thu thập, tổng hợp, phân tích và dự báo giá thị trường trong nước và thế giới để xây dựng cơ sở dữ liệu về giá phục vụ quản lý nhà nước trong lĩnh vực giá.
5. Quản lý đào tạo, bồi dưỡng nghiệp vụ chuyên ngành thẩm định giá; quản lý thi, cấp và thu hồi Thẻ thẩm định viên về giá, Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá.
6. Tổ chức và quản lý công tác nghiên cứu khoa học, hợp tác quốc tế, đào tạo, bồi dưỡng cán bộ trong lĩnh vực giá.
7. Kiểm tra, thanh tra, giải quyết khiếu nại, tố cáo và xử lý vi phạm pháp luật trong lĩnh vực giá.

Điều 8. Thẩm quyền quản lý nhà nước trong lĩnh vực giá

1. Chính phủ thống nhất quản lý nhà nước trong lĩnh vực giá trên phạm vi cả nước.
2. Bộ Tài chính chịu trách nhiệm trước Chính phủ thực hiện chức năng quản lý nhà nước trong lĩnh vực giá.
3. Bộ, cơ quan ngang bộ trong phạm vi nhiệm vụ, quyền hạn của mình có trách nhiệm thực hiện chức năng quản lý nhà nước về giá trong lĩnh vực được pháp luật quy định.
4. Ủy ban nhân dân cấp tỉnh trong phạm vi nhiệm vụ, quyền hạn của mình có trách nhiệm thực hiện chức năng quản lý nhà nước trong lĩnh vực giá tại địa phương theo quy định của pháp luật.

Điều 9. Thanh tra chuyên ngành về giá

1. Cơ quan thực hiện nhiệm vụ quản lý nhà nước trong lĩnh vực giá thực hiện chức năng thanh tra chuyên ngành về giá theo quy định của pháp luật về thanh tra.
2. Thanh tra chuyên ngành về giá là thanh tra việc chấp hành pháp luật về giá theo quy định của Luật này và quy định khác của pháp luật có liên quan.
3. Quyền hạn, trách nhiệm của thanh tra chuyên ngành về giá; quyền, nghĩa vụ của tổ chức, cá nhân là đối tượng thanh tra và tổ chức, cá nhân liên quan thực hiện theo quy định của pháp luật về thanh tra.

Điều 10. Hành vi bị cấm trong lĩnh vực giá

1. Đối với cơ quan có thẩm quyền quản lý nhà nước trong lĩnh vực giá; cán bộ, công chức thuộc cơ quan có thẩm quyền quản lý nhà nước trong lĩnh vực giá:
 - a) Can thiệp không đúng chức năng, nhiệm vụ, quyền hạn theo quy định của pháp luật vào quyền, nghĩa vụ của tổ chức, cá nhân sản xuất, kinh doanh trong lĩnh vực giá;
 - b) Ban hành văn bản không đúng thẩm quyền; không đúng trình tự, thủ tục;
 - c) Tiết lộ, sử dụng thông tin do tổ chức, cá nhân sản xuất, kinh doanh cung cấp không đúng quy định của cơ quan nhà nước có thẩm quyền;
 - d) Lợi dụng chức vụ, quyền hạn, nhiệm vụ để vụ lợi.
2. Đối với tổ chức, cá nhân sản xuất, kinh doanh:
 - a) Bịa đặt, loan tin, đưa tin không đúng sự thật về tình hình thị trường, giá hàng hóa, dịch vụ;
 - b) Gian lận về giá bằng cách cố ý thay đổi các nội dung đã cam kết mà không thông báo trước với khách hàng về thời gian, địa điểm, điều kiện mua, bán, chất lượng hàng hóa, dịch vụ tại thời điểm giao hàng, cung ứng dịch vụ;

c) Lợi dụng khủng hoảng kinh tế, thiên tai, dịch họa, hỏa hoạn, dịch bệnh và điều kiện bất thường khác; lợi dụng chính sách của Nhà nước để định giá mua, giá bán hàng hóa, dịch vụ bất hợp lý;

d) Các hành vi chuyển giá, thông đồng về giá dưới mọi hình thức để trục lợi.

3. Đối với doanh nghiệp thẩm định giá, chi nhánh doanh nghiệp thẩm định giá:

a) Tranh giành khách hàng dưới hình thức ngăn cản, đe dọa, lôi kéo, mua chuộc, thông đồng với khách hàng và các hành vi cạnh tranh không lành mạnh khác; thông tin không chính xác về trình độ, kinh nghiệm và khả năng cung cấp dịch vụ của thẩm định viên về giá, doanh nghiệp thẩm định giá, chi nhánh doanh nghiệp thẩm định giá;

b) Thông đồng với khách hàng thẩm định giá, người có liên quan khi thực hiện thẩm định giá làm sai lệch kết quả thẩm định giá;

c) Nhận hoặc yêu cầu bất kỳ một khoản tiền hoặc lợi ích khác từ khách hàng thẩm định giá ngoài mức giá dịch vụ đã được thỏa thuận trong hợp đồng;

d) Giả mạo, cho thuê, cho mượn; sử dụng Thẻ thẩm định viên về giá trái với quy định của pháp luật về giá;

đ) Tiết lộ thông tin về hồ sơ, khách hàng thẩm định giá và tài sản được thẩm định giá, trừ trường hợp được khách hàng thẩm định giá đồng ý hoặc pháp luật cho phép;

e) Gây trở ngại hoặc can thiệp vào công việc điều hành của tổ chức, cá nhân có nhu cầu thẩm định giá khi họ thực hiện đúng chức năng, nhiệm vụ theo quy định của pháp luật.

4. Đối với thẩm định viên về giá hành nghề, ngoài các quy định tại khoản 3 Điều này, không được thực hiện các hành vi sau:

a) Hành nghề thẩm định giá với tư cách cá nhân;

b) Đăng ký hành nghề thẩm định giá trong cùng một thời gian cho từ hai doanh nghiệp thẩm định giá trở lên;

c) Thực hiện thẩm định giá cho đơn vị được thẩm định giá mà thẩm định viên về giá có quan hệ về góp vốn, mua cổ phần, trái phiếu hoặc có bố, mẹ, vợ, chồng, con, anh, chị, em ruột là thành viên trong ban lãnh đạo hoặc kế toán trưởng của đơn vị được thẩm định giá.

5. Đối với tổ chức, cá nhân có tài sản được thẩm định giá và tổ chức, cá nhân liên quan đến việc sử dụng kết quả thẩm định giá:

a) Chọn tổ chức, cá nhân không đủ điều kiện hành nghề thẩm định giá để ký hợp đồng thẩm định giá;

b) Cung cấp không chính xác, không trung thực, không đầy đủ, không kịp thời thông tin, tài liệu liên quan đến tài sản cần thẩm định giá;

c) Mua chuộc, hối lộ, thông đồng với thẩm định viên về giá, doanh nghiệp thẩm định giá để làm sai lệch kết quả thẩm định giá.

Chương II

QUYỀN, NGHĨA VỤ CỦA TỔ CHỨC, CÁ NHÂN SẢN XUẤT, KINH DOANH VÀ NGƯỜI TIÊU DÙNG TRONG LĨNH VỰC GIÁ

Điều 11. Quyền của tổ chức, cá nhân sản xuất, kinh doanh

1. Tự định giá hàng hóa, dịch vụ do mình sản xuất, kinh doanh, trừ hàng hóa, dịch vụ thuộc Danh mục hàng hóa, dịch vụ do Nhà nước định giá.
2. Quyết định giá mua, giá bán hàng hóa, dịch vụ do mình sản xuất, kinh doanh mà Nhà nước quy định khung giá, giá tối đa, giá tối thiểu.
3. Đấu thầu, đấu giá, thỏa thuận giá, hiệp thương giá và cạnh tranh về giá dưới các hình thức khác theo quy định của pháp luật khi mua, bán hàng hóa, dịch vụ.
4. Áp dụng nguyên tắc, căn cứ, phương pháp định giá do Nhà nước quy định để định giá hàng hóa, dịch vụ.
5. Điều chỉnh giá hàng hóa, dịch vụ do mình sản xuất, kinh doanh phù hợp với biến động của yếu tố hình thành giá.
6. Hạ giá bán hàng hóa, dịch vụ mà không bị coi là vi phạm pháp luật về cạnh tranh và pháp luật chống bán phá giá hàng nhập khẩu, đồng thời phải niêm yết công khai tại nơi giao dịch về mức giá cũ, mức giá mới, thời hạn hạ giá đối với các trường hợp sau:
 - a) Hàng tươi sống;
 - b) Hàng hóa tồn kho;
 - c) Hàng hóa, dịch vụ theo mùa vụ;
 - d) Hàng hóa, dịch vụ để khuyến mại theo quy định của pháp luật;
 - đ) Hàng hóa, dịch vụ trong trường hợp doanh nghiệp phá sản, giải thể; thay đổi địa điểm, ngành nghề sản xuất, kinh doanh;
 - e) Hàng hóa, dịch vụ khi thực hiện chính sách bình ổn giá của Nhà nước.
7. Kiến nghị cơ quan nhà nước có thẩm quyền điều chỉnh giá hàng hóa, dịch vụ do mình sản xuất, kinh doanh thuộc Danh mục hàng hóa, dịch vụ do Nhà nước định giá.
8. Tiếp cận thông tin về chính sách giá của Nhà nước; các biện pháp quản lý, điều tiết giá của Nhà nước và các thông tin công khai khác.
9. Khiếu nại, tố cáo hoặc khởi kiện hành vi có dấu hiệu vi phạm pháp luật về giá; yêu cầu tổ chức, cá nhân bồi thường thiệt hại do hành vi vi phạm pháp luật về giá theo quy định của pháp luật.

Điều 12. Nghĩa vụ của tổ chức, cá nhân sản xuất, kinh doanh

1. Lập phương án giá hàng hóa, dịch vụ do mình sản xuất, kinh doanh thuộc Danh mục hàng hóa, dịch vụ do Nhà nước định giá trình cơ quan có thẩm quyền quyết định.
2. Chấp hành quyết định về giá, biện pháp bình ổn giá của cơ quan nhà nước có thẩm quyền.
3. Đăng ký giá bán hoặc giá mua đối với hàng hóa, dịch vụ thuộc diện phải đăng ký giá và chịu trách nhiệm về tính chính xác của mức giá đã đăng ký theo quy định của pháp luật.
4. Kê khai giá bán hoặc giá mua hàng hóa, dịch vụ và chịu trách nhiệm về tính chính xác của mức giá đã kê khai đối với hàng hóa, dịch vụ thuộc diện phải kê khai giá theo quy định của Chính phủ.

5. Niêm yết giá:

- a) Đối với hàng hóa, dịch vụ do Nhà nước định giá thì tổ chức, cá nhân sản xuất, kinh doanh phải niêm yết đúng giá do cơ quan nhà nước có thẩm quyền quy định và mua, bán đúng giá niêm yết;
- b) Đối với hàng hóa, dịch vụ không thuộc Danh mục hàng hóa, dịch vụ do Nhà nước định giá thì niêm yết theo giá do tổ chức, cá nhân sản xuất, kinh doanh quyết định và không được mua, bán cao hơn giá niêm yết.

6. Công khai thông tin về giá hàng hóa, dịch vụ thuộc thẩm quyền định giá của mình theo quy định của Luật này.

7. Cung cấp kịp thời, chính xác, đầy đủ số liệu, tài liệu có liên quan theo yêu cầu bằng văn bản của cơ quan nhà nước có thẩm quyền trong trường hợp Nhà nước định giá, áp dụng biện pháp bình ổn giá đối với hàng hóa, dịch vụ của tổ chức, cá nhân sản xuất, kinh doanh.

8. Giải quyết kịp thời mọi khiếu nại về giá hàng hóa, dịch vụ do mình sản xuất, kinh doanh. Bồi thường thiệt hại do hành vi vi phạm pháp luật về giá theo quy định của pháp luật.

Điều 13. Quyền của người tiêu dùng

1. Lựa chọn, thỏa thuận và góp ý về giá khi mua hàng hóa, dịch vụ.
2. Được cung cấp thông tin chính xác, đầy đủ về giá, chất lượng, xuất xứ của hàng hóa, dịch vụ.
3. Yêu cầu bồi thường thiệt hại khi hàng hóa, dịch vụ đã mua không đúng tiêu chuẩn chất lượng, số lượng, giá hoặc nội dung khác mà tổ chức, cá nhân sản xuất, kinh doanh hàng hóa, dịch vụ đã công bố, niêm yết, cam kết.
4. Kiến nghị cơ quan nhà nước có thẩm quyền điều chỉnh giá hàng hóa, dịch vụ do Nhà nước định giá khi các yếu tố hình thành giá thay đổi.
5. Khiếu nại, tố cáo, khởi kiện hoặc đề nghị tổ chức xã hội khởi kiện hành vi có dấu hiệu vi phạm pháp luật về giá theo quy định của Luật này và quy định khác của pháp luật có liên quan.

Điều 14. Nghĩa vụ của người tiêu dùng

1. Thanh toán theo mức giá thỏa thuận, mức giá đã lựa chọn hoặc mức giá do Nhà nước quy định khi mua hàng hóa, dịch vụ.
2. Thông tin cho cơ quan nhà nước, tổ chức, cá nhân liên quan khi phát hiện hành vi có dấu hiệu vi phạm pháp luật về giá.

Chương III

HOẠT ĐỘNG ĐIỀU TIẾT GIÁ CỦA NHÀ NƯỚC

Mục 1. BÌNH ỔN GIÁ

Điều 15. Hàng hóa, dịch vụ thực hiện bình ổn giá

1. Hàng hóa, dịch vụ thực hiện bình ổn giá là hàng hóa, dịch vụ thiết yếu cho sản xuất, đời sống được quy định theo các tiêu chí sau:
 - a) Nguyên liệu, nhiên liệu, vật liệu và dịch vụ chính cho sản xuất và lưu thông;
 - b) Hàng hóa, dịch vụ đáp ứng nhu cầu cơ bản của con người.
2. Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá bao gồm:

- a) Xăng, dầu thành phẩm;
- b) Điện;
- c) Khí dầu mỏ hóa lỏng;
- d) Phân đạm; phân NPK;
- đ) Thuốc bảo vệ thực vật theo quy định của pháp luật;
- e) Vac-xin phòng bệnh cho gia súc, gia cầm;
- g) Muối ăn;
- h) Sữa dành cho trẻ em dưới 06 tuổi;
- i) Đường ăn, bao gồm đường trắng và đường tinh luyện;
- k) Thóc, gạo tẻ thường;

l) Thuốc phòng bệnh, chữa bệnh cho người thuộc danh mục thuốc chữa bệnh thiết yếu sử dụng tại cơ sở khám bệnh, chữa bệnh theo quy định của pháp luật.

3. Trường hợp cần thiết phải điều chỉnh Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá được quy định tại khoản 2 Điều này, Chính phủ trình Ủy ban thường vụ Quốc hội xem xét, quyết định.

4. Căn cứ vào Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá được quy định tại khoản 2 Điều này, cơ quan nhà nước có thẩm quyền được quy định tại Điều 18 của Luật này quyết định loại hàng hóa, dịch vụ cụ thể để áp dụng biện pháp bình ổn giá phù hợp trong từng thời kỳ.

Điều 16. Trường hợp thực hiện bình ổn giá

1. Việc bình ổn giá được thực hiện trong các trường hợp sau:

- a) Khi giá hàng hóa, dịch vụ thuộc Danh mục quy định tại khoản 2 Điều 15 của Luật này có biến động bất thường;
- b) Khi mặt bằng giá biến động ảnh hưởng đến ổn định kinh tế - xã hội.

2. Chính phủ quy định chi tiết Điều này.

Điều 17. Biện pháp bình ổn giá

Áp dụng có thời hạn một hoặc một số biện pháp sau để thực hiện bình ổn giá phù hợp với các trường hợp được quy định tại Điều 16 của Luật này:

- 1. Điều hòa cung cầu hàng hóa sản xuất trong nước và hàng hóa xuất khẩu, nhập khẩu; hàng hóa giữa các vùng, các địa phương trong nước thông qua việc tổ chức lưu thông hàng hóa; mua vào hoặc bán ra hàng dự trữ quốc gia, hàng dự trữ lưu thông;
- 2. Các biện pháp về tài chính, tiền tệ phù hợp với quy định của pháp luật;
- 3. Trong trường hợp cần thiết, lập quỹ bình ổn giá đối với mặt hàng cần bình ổn giá thuộc Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá nhằm mục tiêu hỗ trợ cho bình ổn giá; sử dụng quỹ bình ổn giá khi giá của hàng hóa, dịch vụ đó biến động bất thường hoặc tác động xấu đến nền kinh tế và đời sống.

Quỹ bình ổn giá được lập từ các nguồn sau:

- a) Trích từ giá hàng hóa, dịch vụ;

- b) Tự nguyện đóng góp của tổ chức, cá nhân;
- c) Viện trợ của nước ngoài;
- d) Các nguồn tài chính hợp pháp khác.

Chính phủ quy định chi tiết về mặt hàng được lập quỹ bình ổn giá, việc lập, quản lý và sử dụng quỹ bình ổn giá;

4. Đăng ký giá đối với hàng hóa, dịch vụ thuộc diện bình ổn giá. Các tổ chức, cá nhân sản xuất, kinh doanh chỉ thực hiện đăng ký giá đối với hàng hóa, dịch vụ thuộc diện bình ổn giá trong thời gian Nhà nước áp dụng biện pháp bình ổn giá;

5. Kiểm tra yếu tố hình thành giá; kiểm soát hàng hoá tồn kho; kiểm tra số lượng, khối lượng hàng hóa hiện có;

6. Áp dụng biện pháp hỗ trợ về giá phù hợp với quy định của pháp luật và cam kết quốc tế;

7. Định giá cụ thể, giá tối đa, giá tối thiểu hoặc khung giá phù hợp với tính chất của từng loại hàng hóa, dịch vụ theo các nguyên tắc, căn cứ, phương pháp quy định tại Luật này.

Điều 18. Thẩm quyền và trách nhiệm quyết định áp dụng biện pháp bình ổn giá

1. Chính phủ quyết định chủ trương và biện pháp bình ổn giá đối với các trường hợp quy định tại Điều 16 và Điều 17 của Luật này.

2. Bộ Tài chính, các bộ, cơ quan ngang bộ theo chức năng, nhiệm vụ, quyền hạn được giao và phân công của Chính phủ hướng dẫn và tổ chức thực hiện biện pháp bình ổn giá do Chính phủ quyết định.

3. Ủy ban nhân dân cấp tỉnh theo chức năng, nhiệm vụ, quyền hạn tổ chức triển khai thực hiện biện pháp bình ổn giá do Chính phủ quyết định và hướng dẫn của Bộ Tài chính, các bộ, cơ quan ngang bộ; trong trường hợp thiên tai, hỏa hoạn, dịch bệnh, tai nạn bất ngờ, căn cứ vào tình hình thực tế tại địa phương quyết định biện pháp bình ổn giá cụ thể tại địa phương.

4. Cơ quan ban hành quyết định áp dụng biện pháp bình ổn giá chịu trách nhiệm quyết định thời hạn áp dụng biện pháp bình ổn giá.

5. Cơ quan, cá nhân quyết định áp dụng biện pháp bình ổn giá chịu trách nhiệm về quyết định của mình theo quy định của pháp luật.

6. Chính phủ quy định chi tiết Điều này.

Mục 2. ĐỊNH GIÁ

Điều 19. Hàng hóa, dịch vụ do Nhà nước định giá

1. Nhà nước định giá đối với:

- a) Hàng hóa, dịch vụ thuộc lĩnh vực độc quyền nhà nước sản xuất, kinh doanh;
- b) Tài nguyên quan trọng;
- c) Hàng dự trữ quốc gia; sản phẩm, dịch vụ công ích và dịch vụ sự nghiệp công sử dụng ngân sách nhà nước.

2. Các hình thức định giá:

- a) Mức giá cụ thể;

b) Khung giá;

c) Mức giá tối đa, mức giá tối thiểu.

3. Danh mục hàng hóa, dịch vụ do Nhà nước định giá được quy định như sau:

a) Định mức giá cụ thể đối với:

- Các dịch vụ hàng không, bao gồm: dịch vụ cất cánh, hạ cánh; điều hành bay đi, đến; hỗ trợ bảo đảm hoạt động bay; soi chiếu an ninh;

- Dịch vụ kết nối viễn thông;

- Điện: giá truyền tải điện; giá dịch vụ phụ trợ hệ thống điện;

b) Định khung giá đối với: giá phát điện; giá bán buôn điện; mức giá bán lẻ điện bình quân; dịch vụ vận chuyển hàng không nội địa tuyến độc quyền;

c) Định khung giá và mức giá cụ thể đối với:

- Đất, mặt nước, nước ngầm, rừng thuộc sở hữu toàn dân do Nhà nước làm đại diện chủ sở hữu và nước sạch sinh hoạt;

- Giá cho thuê, thuê mua nhà ở xã hội, nhà ở công vụ được xây dựng chi từ nguồn ngân sách nhà nước; giá bán hoặc giá cho thuê nhà ở thuộc sở hữu nhà nước;

- Dịch vụ khám bệnh, chữa bệnh và dịch vụ giáo dục, đào tạo tại cơ sở khám bệnh, chữa bệnh, cơ sở giáo dục, đào tạo của Nhà nước;

d) Định giá tối đa hoặc giá tối thiểu đối với:

- Hàng dự trữ quốc gia theo quy định của pháp luật về dự trữ quốc gia; hàng hóa, dịch vụ được Nhà nước đặt hàng, giao kế hoạch sản xuất, kinh doanh; sản phẩm, dịch vụ công ích, dịch vụ sự nghiệp công sử dụng ngân sách nhà nước, trừ dịch vụ được quy định tại điểm c khoản 3 Điều này;

- Sản phẩm thuốc lá điều sản xuất trong nước;

- Giá cho thuê đối với tài sản nhà nước là công trình kết cấu hạ tầng.

4. Trường hợp cần thiết phải điều chỉnh Danh mục hàng hóa, dịch vụ do Nhà nước định giá, Chính phủ trình Ủy ban thường vụ Quốc hội xem xét, quyết định.

Điều 20. Nguyên tắc định giá của Nhà nước

1. Bảo đảm bù đắp chi phí sản xuất, kinh doanh thực tế hợp lý, có lợi nhuận phù hợp với mặt bằng giá thị trường và chủ trương, chính sách phát triển kinh tế - xã hội của Nhà nước trong từng thời kỳ.

2. Kịp thời điều chỉnh giá khi các yếu tố hình thành giá thay đổi.

Điều 21. Căn cứ, phương pháp định giá

1. Căn cứ định giá:

a) Giá thành toàn bộ, chất lượng của hàng hóa, dịch vụ tại thời điểm định giá; mức lợi nhuận dự kiến;

- b) Quan hệ cung cầu của hàng hóa, dịch vụ và sức mua của đồng tiền; khả năng thanh toán của người tiêu dùng;
- c) Giá thị trường trong nước, thế giới và khả năng cạnh tranh của hàng hoá, dịch vụ tại thời điểm định giá;

2. Phương pháp định giá:

- a) Bộ Tài chính quy định phương pháp định giá chung đối với hàng hóa, dịch vụ;
- b) Các bộ, cơ quan ngang bộ chủ trì, phối hợp với Bộ Tài chính hướng dẫn phương pháp định giá đối với hàng hóa, dịch vụ thuộc thẩm quyền định giá của mình.

Điều 22. Thẩm quyền và trách nhiệm định giá

1. Chính phủ quy định:

- a) Khung giá đất;
- b) Khung giá cho thuê mặt nước;
- c) Khung giá cho thuê, thuê mua nhà ở xã hội, nhà ở công vụ.

2. Thủ tướng Chính phủ quy định khung giá của mức giá bán lẻ điện bình quân, cơ chế điều chỉnh giá và cơ cấu biểu giá bán lẻ điện.

3. Bộ trưởng Bộ Tài chính, các Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Ủy ban nhân dân cấp tỉnh định giá hàng hóa, dịch vụ quy định tại Điều 19 của Luật này theo sự phân công, phân cấp của Chính phủ.

4. Cơ quan, cá nhân quyết định định giá đối với hàng hóa, dịch vụ thuộc Danh mục hàng hóa, dịch vụ do Nhà nước định giá chịu trách nhiệm về quyết định của mình trước pháp luật.

Mục 3. HIỆP THƯƠNG GIÁ

Điều 23. Trường hợp tổ chức hiệp thương giá

1. Hiệp thương giá thực hiện đối với hàng hóa, dịch vụ đáp ứng các điều kiện sau:

- a) Hàng hoá, dịch vụ không thuộc Danh mục hàng hóa, dịch vụ do Nhà nước định giá;
- b) Hàng hoá, dịch vụ quan trọng được sản xuất, kinh doanh trong điều kiện đặc thù hoặc có thị trường cạnh tranh hạn chế; có tính chất độc quyền mua hoặc độc quyền bán hoặc bên mua, bên bán phụ thuộc nhau không thể thay thế được.

2. Cơ quan nhà nước có thẩm quyền tổ chức hiệp thương giá đối với hàng hóa, dịch vụ được quy định tại khoản 1 Điều này trong các trường hợp sau:

- a) Khi có đề nghị của bên mua hoặc bên bán hoặc cả hai bên mua và bán;
- b) Khi có yêu cầu của Thủ tướng Chính phủ, Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Thủ trưởng cơ quan thuộc Chính phủ, Chủ tịch Ủy ban nhân dân cấp tỉnh.

Điều 24. Thẩm quyền và trách nhiệm tổ chức hiệp thương giá

1. Bộ Tài chính chủ trì tổ chức hiệp thương giá theo yêu cầu của Thủ tướng Chính phủ, Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Thủ trưởng cơ quan thuộc Chính phủ.

2. Sở Tài chính chủ trì tổ chức hiệp thương giá theo yêu cầu của Chủ tịch Ủy ban nhân dân cấp tỉnh hoặc khi có đề nghị của bên mua hoặc bên bán hoặc cả hai bên mua và bán có trụ sở đóng trên địa bàn. Trường hợp bên mua và bên bán có trụ sở đóng tại hai tỉnh khác nhau cùng đề nghị hiệp thương thì hai bên thống nhất đề nghị một trong hai Sở Tài chính chủ trì hiệp thương; trường hợp không thống nhất được thì Sở Tài chính nơi bên bán đóng trụ sở chủ trì hiệp thương.

3. Cơ quan tổ chức hiệp thương giá chịu trách nhiệm tổ chức việc hiệp thương theo quy định của pháp luật.

Điều 25. Kết quả hiệp thương giá

1. Cơ quan tổ chức hiệp thương giá thông báo bằng văn bản về mức giá được thỏa thuận cho các bên sau khi hiệp thương.

2. Trường hợp đã tổ chức hiệp thương giá nhưng các bên chưa thống nhất được mức giá thì cơ quan tổ chức hiệp thương giá quyết định giá tạm thời để hai bên thi hành.

Quyết định giá tạm thời do cơ quan tổ chức hiệp thương công bố có hiệu lực thi hành tối đa là 06 tháng. Trong thời gian thi hành quyết định giá tạm thời, các bên tiếp tục thương thảo về giá. Nếu các bên thống nhất được giá thì thực hiện theo giá đã thống nhất và có trách nhiệm báo cáo cơ quan tổ chức hiệp thương biết giá đã thống nhất, thời gian thực hiện.

Hết thời hạn 06 tháng, nếu các bên không thỏa thuận được giá thì cơ quan có thẩm quyền tổ chức hiệp thương giá lần hai. Nếu các bên vẫn không đạt được thỏa thuận về giá thì quyết định giá tạm thời vẫn tiếp tục có hiệu lực thi hành cho đến khi đạt được thỏa thuận về mức giá.

Mục 4. KIỂM TRA YẾU TỐ HÌNH THÀNH GIÁ

Điều 26. Trường hợp kiểm tra yếu tố hình thành giá

1. Cơ quan nhà nước có thẩm quyền kiểm tra yếu tố hình thành giá đối với hàng hóa, dịch vụ quy định tại khoản 2 Điều này trong các trường hợp sau:

- a) Khi cơ quan nhà nước có thẩm quyền quyết định bình ổn giá, định giá;
- b) Khi giá có biến động bất thường và theo yêu cầu của Thủ tướng Chính phủ; Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Chủ tịch Ủy ban nhân dân cấp tỉnh.

2. Hàng hoá, dịch vụ phải kiểm tra yếu tố hình thành giá bao gồm:

- a) Hàng hoá, dịch vụ do Nhà nước định giá;
- b) Hàng hoá, dịch vụ thực hiện bình ổn giá;
- c) Hàng hoá, dịch vụ khác khi giá có biến động bất thường theo yêu cầu của Thủ tướng Chính phủ, Bộ trưởng, Thủ trưởng cơ quan ngang bộ, Chủ tịch Ủy ban nhân dân cấp tỉnh.

Điều 27. Thẩm quyền và trách nhiệm kiểm tra yếu tố hình thành giá

1. Bộ Tài chính chủ trì, phối hợp với các bộ, cơ quan ngang bộ, Ủy ban nhân dân cấp tỉnh kiểm tra yếu tố hình thành giá đối với:

- a) Hàng hoá, dịch vụ thuộc thẩm quyền định giá của Chính phủ, Thủ tướng Chính phủ, Bộ trưởng Bộ Tài chính;
- b) Hàng hoá, dịch vụ thuộc Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá được quy định tại Điều 15 của Luật này.

2. Các bộ, cơ quan ngang bộ chủ trì, phối hợp với Bộ Tài chính, Ủy ban nhân dân cấp tỉnh kiểm tra yếu tố hình thành giá đối với hàng hoá, dịch vụ thuộc thẩm quyền định giá của Bộ trưởng, Thủ trưởng cơ quan ngang bộ.

3. Ủy ban nhân dân cấp tỉnh kiểm tra yếu tố hình thành giá đối với:

- a) Hàng hoá, dịch vụ thuộc thẩm quyền định giá của Ủy ban nhân dân cấp tỉnh;
- b) Hàng hoá, dịch vụ thuộc Danh mục hàng hóa, dịch vụ thực hiện bình ổn giá của tổ chức, cá nhân sản xuất, kinh doanh trên địa bàn.

Chương IV

THẨM ĐỊNH GIÁ

Mục 1. QUY ĐỊNH CHUNG VỀ THẨM ĐỊNH GIÁ

Điều 28. Hoạt động thẩm định giá

- 1. Tổ chức đáp ứng đủ điều kiện theo quy định của Luật này được hoạt động thẩm định giá.
- 2. Cá nhân không được hoạt động thẩm định giá độc lập.
- 3. Hoạt động thẩm định giá phải tuân thủ quy định về thẩm định giá của Luật này.

Điều 29. Nguyên tắc hoạt động thẩm định giá

- 1. Tuân thủ pháp luật, tiêu chuẩn thẩm định giá Việt Nam.
- 2. Chịu trách nhiệm về hoạt động thẩm định giá theo quy định của pháp luật.
- 3. Bảo đảm tính độc lập về chuyên môn nghiệp vụ, tính trung thực, khách quan của hoạt động thẩm định giá và kết quả thẩm định giá.
- 4. Bảo mật thông tin theo quy định của pháp luật.

Điều 30. Quy trình thẩm định giá tài sản

- 1. Xác định tổng quát về tài sản cần thẩm định giá và xác định giá trị thị trường hoặc phi thị trường làm cơ sở thẩm định giá.
- 2. Lập kế hoạch thẩm định giá.
- 3. Khảo sát thực tế, thu thập thông tin.
- 4. Phân tích thông tin.
- 5. Xác định giá trị tài sản cần thẩm định giá.
- 6. Lập báo cáo kết quả thẩm định giá, chứng thư thẩm định giá và gửi cho khách hàng, các bên liên quan.

Điều 31. Tài sản thẩm định giá

- 1. Tài sản của tổ chức, cá nhân có nhu cầu thẩm định giá.
- 2. Tài sản mà Nhà nước phải thẩm định giá theo quy định của pháp luật về quản lý, sử dụng tài sản nhà nước và quy định khác của pháp luật có liên quan.

Điều 32. Kết quả thẩm định giá

1. Kết quả thẩm định giá được sử dụng làm một trong những căn cứ để cơ quan, tổ chức, cá nhân là chủ sở hữu hoặc có quyền sử dụng tài sản theo quy định của pháp luật và các bên liên quan xem xét, quyết định hoặc phê duyệt giá đối với tài sản.
2. Việc sử dụng kết quả thẩm định giá phải đúng mục đích ghi trong hợp đồng thẩm định giá hoặc văn bản yêu cầu thẩm định giá của cơ quan nhà nước có thẩm quyền.
3. Kết quả thẩm định giá chỉ được sử dụng trong thời hạn có hiệu lực được ghi trong báo cáo kết quả thẩm định giá và chứng thư thẩm định giá.

Điều 33. Tổ chức nghề nghiệp về thẩm định giá

1. Tổ chức nghề nghiệp về thẩm định giá được thành lập và hoạt động theo quy định của pháp luật về hội và quy định của pháp luật về thẩm định giá.
2. Tổ chức nghề nghiệp về thẩm định giá được tổ chức đào tạo, cấp chứng chỉ bồi dưỡng kiến thức nghiệp vụ về thẩm định giá và thực hiện nhiệm vụ liên quan đến hoạt động thẩm định giá theo quy định của pháp luật.

Mục 2. THẨM ĐỊNH VIÊN VỀ GIÁ

Điều 34. Tiêu chuẩn thẩm định viên về giá

1. Có năng lực hành vi dân sự.
2. Có phẩm chất đạo đức, liêm khiết, trung thực, khách quan.
3. Tốt nghiệp đại học chuyên ngành liên quan đến nghiệp vụ thẩm định giá.
4. Có thời gian công tác thực tế theo chuyên ngành đào tạo từ 36 tháng trở lên sau khi có bằng tốt nghiệp đại học theo chuyên ngành quy định tại khoản 3 Điều này.
5. Có chứng chỉ đã qua đào tạo nghiệp vụ chuyên ngành thẩm định giá do cơ quan có thẩm quyền cấp.
6. Có Thẻ thẩm định viên về giá theo quy định của Bộ Tài chính.

Điều 35. Thẩm định viên về giá hành nghề

1. Thẩm định viên về giá hành nghề là người đủ tiêu chuẩn quy định tại Điều 34 của Luật này đăng ký hành nghề thẩm định giá tại doanh nghiệp thẩm định giá.
2. Quyền và nghĩa vụ của Thẩm định viên về giá hành nghề tại doanh nghiệp thẩm định giá được quy định tại Điều 37 của Luật này.

Điều 36. Những người không được hành nghề tại doanh nghiệp thẩm định giá

1. Người không đủ tiêu chuẩn quy định tại Điều 34 của Luật này.
2. Cán bộ, công chức theo quy định của pháp luật về cán bộ, công chức; sĩ quan, quân nhân chuyên nghiệp, công nhân quốc phòng trong cơ quan, đơn vị thuộc Quân đội nhân dân; sĩ quan, hạ sĩ quan nghiệp vụ, sĩ quan, hạ sĩ quan chuyên môn kỹ thuật trong cơ quan, đơn vị thuộc Công an nhân dân.
3. Người đang bị cấm hành nghề thẩm định giá theo bản án, quyết định của Tòa án đã có hiệu lực pháp luật; người đang bị truy cứu trách nhiệm hình sự; người đã bị kết án một trong các tội về kinh tế, chức vụ liên quan đến tài chính, giá, thẩm định giá mà chưa được xóa án tích; người

đang bị áp dụng biện pháp xử lý hành chính giáo dục tại xã, phường, thị trấn, người đang bị đưa vào cơ sở cai nghiện bắt buộc, đưa vào cơ sở giáo dục bắt buộc.

4. Người đã bị kết án về tội kinh tế từ nghiêm trọng trở lên.

5. Người có hành vi vi phạm pháp luật về tài chính bị xử phạt vi phạm hành chính trong thời hạn 01 năm, kể từ ngày có quyết định xử phạt.

6. Người đang bị đình chỉ hành nghề thẩm định giá.

Điều 37. Quyền và nghĩa vụ của thẩm định viên về giá hành nghề

1. Quyền của thẩm định viên về giá hành nghề:

a) Hành nghề thẩm định giá theo quy định của Luật này và quy định khác của pháp luật có liên quan;

b) Độc lập về chuyên môn nghiệp vụ;

c) Yêu cầu khách hàng cung cấp hồ sơ, tài liệu liên quan đến tài sản thẩm định giá và tạo điều kiện thuận lợi để thực hiện thẩm định giá;

d) Từ chối thực hiện thẩm định giá nếu xét thấy không đủ điều kiện thực hiện thẩm định giá;

đ) Tham gia tổ chức nghề nghiệp về thẩm định giá trong nước và ngoài nước theo quy định của pháp luật;

e) Các quyền khác theo quy định của pháp luật.

2. Nghĩa vụ của thẩm định viên về giá hành nghề:

a) Tuân thủ quy định về hoạt động thẩm định giá theo quy định của Luật này và quy định khác của pháp luật có liên quan;

b) Thực hiện đúng và đầy đủ hợp đồng thẩm định giá;

c) Ký báo cáo kết quả thẩm định giá, chứng thư thẩm định giá và chịu trách nhiệm trước pháp luật, trước người đại diện theo pháp luật, Tổng giám đốc hoặc Giám đốc doanh nghiệp thẩm định giá về kết quả thẩm định giá;

d) Giải trình hoặc bảo vệ kết quả thẩm định giá do mình thực hiện với khách hàng thẩm định giá hoặc bên thứ ba sử dụng kết quả thẩm định giá không phải là khách hàng thẩm định giá nhưng có ghi trong hợp đồng thẩm định giá khi có yêu cầu;

đ) Tham gia các chương trình bồi dưỡng kiến thức chuyên môn về thẩm định giá do cơ quan, tổ chức được phép tổ chức;

e) Lưu trữ hồ sơ, tài liệu về thẩm định giá;

g) Các nghĩa vụ khác theo quy định của pháp luật.

Mục 3. DOANH NGHIỆP THẨM ĐỊNH GIÁ

Điều 38. Điều kiện thành lập và hoạt động của doanh nghiệp thẩm định giá

1. Doanh nghiệp thẩm định giá được thành lập theo quy định của Luật doanh nghiệp.

2. Doanh nghiệp thẩm định giá được hoạt động khi Bộ Tài chính cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá theo quy định của pháp luật.

Điều 39. Điều kiện cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá

1. Công ty trách nhiệm hữu hạn một thành viên khi đề nghị cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá phải đủ các điều kiện sau:

- a) Có Giấy chứng nhận đăng ký kinh doanh, Giấy chứng nhận đăng ký doanh nghiệp hoặc Giấy chứng nhận đầu tư theo quy định của pháp luật;
- b) Có ít nhất 03 thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp, trong đó phải có thành viên là chủ sở hữu;
- c) Người đại diện theo pháp luật, Giám đốc hoặc Tổng Giám đốc của công ty trách nhiệm hữu hạn một thành viên phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp.

2. Công ty trách nhiệm hữu hạn hai thành viên trở lên khi đề nghị cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá phải đủ các điều kiện sau:

- a) Có Giấy chứng nhận đăng ký kinh doanh, Giấy chứng nhận đăng ký doanh nghiệp hoặc Giấy chứng nhận đầu tư theo quy định của pháp luật;
- b) Có ít nhất 03 thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp, trong đó tối thiểu phải có 02 thành viên góp vốn;
- c) Người đại diện theo pháp luật, Giám đốc hoặc Tổng Giám đốc của công ty trách nhiệm hữu hạn hai thành viên phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp;
- d) Phần vốn góp của thành viên là tổ chức không được vượt quá mức vốn góp do Chính phủ quy định. Người đại diện của thành viên là tổ chức phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp.

3. Công ty hợp danh khi đề nghị cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá phải đủ các điều kiện sau:

- a) Có Giấy chứng nhận đăng ký kinh doanh, Giấy chứng nhận đăng ký doanh nghiệp hoặc Giấy chứng nhận đầu tư theo quy định của pháp luật;
- b) Có ít nhất 03 thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp, trong đó tối thiểu phải có 02 thành viên hợp danh;
- c) Người đại diện theo pháp luật, Giám đốc hoặc Tổng Giám đốc của công ty hợp danh phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp.

4. Doanh nghiệp tư nhân khi đề nghị cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá phải đủ các điều kiện sau:

- a) Có Giấy chứng nhận đăng ký kinh doanh, Giấy chứng nhận đăng ký doanh nghiệp hoặc Giấy chứng nhận đầu tư theo quy định của pháp luật;
- b) Có ít nhất 03 thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp, trong đó có 01 thẩm định viên là chủ doanh nghiệp tư nhân;
- c) Giám đốc doanh nghiệp tư nhân phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp.

5. Công ty cổ phần khi đề nghị cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá phải đủ các điều kiện sau:

- a) Có Giấy chứng nhận đăng ký kinh doanh, Giấy chứng nhận đăng ký doanh nghiệp hoặc Giấy chứng nhận đầu tư theo quy định của pháp luật;
- b) Có ít nhất 03 thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp, trong đó tối thiểu phải có 02 cổ đông sáng lập;
- c) Người đại diện theo pháp luật, Giám đốc hoặc Tổng Giám đốc của công ty cổ phần phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp;
- d) Phần vốn góp của thành viên là tổ chức không được vượt quá mức vốn góp do Chính phủ quy định. Người đại diện của thành viên là tổ chức phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp.

6. Chính phủ quy định trình tự, thủ tục cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá.

Điều 40. Đình chỉ kinh doanh dịch vụ thẩm định giá và thu hồi Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá

1. Doanh nghiệp thẩm định giá bị đình chỉ kinh doanh dịch vụ thẩm định giá khi thuộc một trong các trường hợp sau:

- a) Không bảo đảm một trong các điều kiện quy định tại các khoản 1, 2, 3, 4 và 5 Điều 39 của Luật này trong 03 tháng liên tục;
- b) Có sai phạm nghiêm trọng về chuyên môn hoặc vi phạm tiêu chuẩn thẩm định giá.

2. Doanh nghiệp thẩm định giá bị thu hồi Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá khi thuộc một trong các trường hợp sau:

- a) kê khai không đúng hoặc gian lận, giả mạo hồ sơ đề nghị cấp Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá;
- b) Không kinh doanh dịch vụ thẩm định giá trong 12 tháng liên tục;
- c) Không khắc phục được vi phạm quy định tại khoản 1 Điều này trong thời hạn 60 ngày, kể từ ngày bị đình chỉ;
- d) Bị giải thể, phá sản hoặc tự chấm dứt hoạt động kinh doanh dịch vụ thẩm định giá;
- đ) Bị thu hồi Giấy chứng nhận đăng ký kinh doanh, Giấy chứng nhận đăng ký doanh nghiệp hoặc Giấy chứng nhận đầu tư.

3. Doanh nghiệp thẩm định giá bị thu hồi Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá phải chấm dứt việc kinh doanh dịch vụ thẩm định giá, kể từ ngày quyết định thu hồi có hiệu lực thi hành.

4. Chính phủ quy định chi tiết việc đình chỉ kinh doanh dịch vụ thẩm định giá, thu hồi Giấy chứng nhận đủ điều kiện kinh doanh dịch vụ thẩm định giá

Điều 41. Chi nhánh doanh nghiệp thẩm định giá

1. Chi nhánh doanh nghiệp thẩm định giá là đơn vị phụ thuộc của doanh nghiệp thẩm định giá, có nhiệm vụ thực hiện một phần hoặc toàn bộ công việc thẩm định giá theo sự uỷ quyền bằng văn bản của doanh nghiệp thẩm định giá.

2. Chi nhánh doanh nghiệp thẩm định giá được thành lập, hoạt động theo quy định của pháp luật và phải có ít nhất 02 thẩm định viên về giá, trong đó Giám đốc chi nhánh phải là thẩm định viên về giá đăng ký hành nghề tại doanh nghiệp thẩm định giá đã thành lập chi nhánh đó.

3. Doanh nghiệp thẩm định giá phải chịu trách nhiệm về hoạt động của chi nhánh thẩm định giá do doanh nghiệp thành lập.

Điều 42. Quyền và nghĩa vụ của doanh nghiệp thẩm định giá

1. Quyền của doanh nghiệp thẩm định giá:

- a) Cung cấp dịch vụ thẩm định giá;
- b) Nhận thù lao dịch vụ thẩm định giá theo giá thỏa thuận với khách hàng đã ghi trong hợp đồng;
- c) Thành lập chi nhánh doanh nghiệp thẩm định giá;
- d) Đặt cơ sở kinh doanh dịch vụ thẩm định giá ở nước ngoài;
- đ) Tham gia tổ chức nghề nghiệp trong nước và ngoài nước về thẩm định giá theo quy định của pháp luật;
- e) Yêu cầu khách hàng thẩm định giá cung cấp hồ sơ, tài liệu, số liệu có liên quan đến tài sản thẩm định giá;
- g) Từ chối thực hiện dịch vụ thẩm định giá đối với yêu cầu của khách hàng;
- h) Các quyền khác theo quy định của pháp luật.

2. Nghĩa vụ của doanh nghiệp thẩm định giá:

- a) Tuân thủ quy định về hoạt động thẩm định giá theo quy định của Luật này và Luật doanh nghiệp;
- b) Cung cấp Báo cáo kết quả thẩm định giá và Chứng thư thẩm định giá cho khách hàng và bên thứ ba sử dụng kết quả thẩm định giá theo hợp đồng thẩm định giá đã ký kết;
- c) Chịu trách nhiệm về tính chính xác, trung thực, khách quan của kết quả thẩm định giá;
- d) Mua bảo hiểm trách nhiệm nghề nghiệp cho hoạt động thẩm định giá hoặc trích lập quỹ dự phòng rủi ro nghề nghiệp;
- đ) Bồi thường thiệt hại cho khách hàng theo quy định của pháp luật do vi phạm những thỏa thuận trong hợp đồng thẩm định giá và trong trường hợp kết quả thẩm định giá gây thiệt hại đến lợi ích của khách hàng do không tuân thủ các quy định về thẩm định giá;
- e) Quản lý hoạt động nghề nghiệp của thẩm định viên về giá thuộc quyền quản lý;
- g) Thực hiện chế độ báo cáo;
- h) Lưu trữ hồ sơ, tài liệu về thẩm định giá;
- i) Các nghĩa vụ khác theo quy định của pháp luật.

Điều 43. Hoạt động của tổ chức thẩm định giá nước ngoài tại Việt Nam

1. Tổ chức thẩm định giá nước ngoài có đủ điều kiện theo quy định của Luật này và quy định khác của pháp luật có liên quan được thực hiện hoạt động thẩm định giá tại Việt Nam.

2. Việc thành lập và hoạt động thẩm định giá của tổ chức thẩm định giá nước ngoài tại Việt Nam thực hiện theo quy định của Luật này và quy định khác của pháp luật có liên quan.

3. Chính phủ quy định hình thức, phạm vi cung cấp dịch vụ thẩm định giá của tổ chức thẩm định giá nước ngoài tại Việt Nam.

Mục 4. THẨM ĐỊNH GIÁ CỦA NHÀ NƯỚC

Điều 44. Phạm vi hoạt động thẩm định giá của Nhà nước

Hoạt động thẩm định giá của Nhà nước do cơ quan nhà nước có thẩm quyền thực hiện trong các trường hợp sau:

1. Mua, bán, thanh lý, cho thuê tài sản nhà nước hoặc đi thuê tài sản phục vụ hoạt động của cơ quan nhà nước theo quy định của pháp luật về quản lý, sử dụng tài sản nhà nước;

2. Không thuê được doanh nghiệp thẩm định giá;

3. Mua, bán tài sản thuộc bí mật nhà nước;

4. Mua, bán tài sản nhà nước có giá trị lớn mà sau khi đã thuê doanh nghiệp thẩm định giá, cơ quan hoặc người có thẩm quyền phê duyệt thấy cần thiết phải có ý kiến thẩm định của cơ quan nhà nước có thẩm quyền.

Điều 45. Phương thức hoạt động thẩm định giá của Nhà nước

1. Cơ quan nhà nước có thẩm quyền thành lập Hội đồng thẩm định giá khi cần thiết để thẩm định giá đối với các trường hợp quy định tại Điều 44 của Luật này. Hội đồng thẩm định giá giải thể sau khi hoàn thành nhiệm vụ.

2. Hội đồng thẩm định giá có trách nhiệm thẩm định giá theo quy định của Luật này, quy định khác của pháp luật có liên quan và chịu trách nhiệm về tính chính xác, trung thực của kết quả thẩm định giá.

Điều 46. Trình tự, thủ tục thẩm định giá của Nhà nước

Chính phủ quy định chi tiết về trình tự, thủ tục thẩm định giá của Nhà nước.

Chương V

ĐIỀU KHOẢN THI HÀNH

Điều 47. Hiệu lực thi hành

Luật này có hiệu lực thi hành từ ngày 01 tháng 01 năm 2013.

Pháp lệnh giá số 40/2002/PL-UBTVQH10 hết hiệu lực từ ngày Luật này có hiệu lực.

Điều 48. Quy định chi tiết và hướng dẫn thi hành

Chính phủ quy định chi tiết, hướng dẫn thi hành các điều, khoản được giao trong Luật.

Luật này đã được Quốc hội nước Cộng hòa xã hội chủ nghĩa Việt Nam khóa XIII, kỳ họp thứ 3 thông qua ngày 20 tháng 6 năm 2012.

CHỦ TỊCH QUỐC HỘI

Nguyễn Sinh Hùng

**THE MINISTRY OF
INDUSTRY AND TRADE**

No.: 1105/QD-BCT

THE SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom – Happiness

Hanoi, March 30, 2017

DECISION

**IMPLEMENTATION OF OFFICIAL ANTI-DUMPING MEASURES AGAINST IMPORTED
PLATED STEEL PRODUCTS**

THE MINISTER OF INDUSTRY AND TRADE

*Pursuant to the Ordinance on Anti-dumping No. 20/2004/PL-UBTVQH11 dated April 29, 2004
of the Standing Committee of the National Assembly on anti-dumping;*

*Pursuant to the Government's Decree No. 90/2005/ND-CP dated July 11, 2005 providing
guidelines for the Ordinance on Anti-dumping;*

*Pursuant to the Government's Decree No. 95/2012/ND-CP dated November 12, 2012, defining
the functions, tasks, powers and organizational structure of the Ministry of Industry and Trade;*

At the request of the Director of Vietnam Competition Authority;

DECIDES:

Article 1. Official anti-dumping measures shall be applied to plated steel imported into Vietnam bearing the following HS codes: 7210.41.11; 7210.41.12; 7210.41.19; 7210.49.11; 7210.49.12; 7210.49.13; 7210.49.19; 7210.50.00; 7210.61.11; 7210.61.12; 7210.61.19; 7210.69.11; 7210.69.12; 7210.69.19; 7210.90.10; 7210.90.90; 7212.30.10; 7212.30.20; 7212.30.91; 7212.30.99; 7212.50.11; 7212.50.12; 7212.50.19; 7212.50.21; 7212.50.22; 7212.50.29; 7212.50.91; 7212.50.92; 7212.50.99; 7212.60.10; 7212.60.20; 7212.60.90; 7225.92.90; 7226.99.11; 7226.99.91 from the People's Republic of China (including Hong Kong) and Korea (case AD02). Details are provided in the Announcement enclosed herewith.

Article 2. Procedures for implementation of official anti-dumping measures shall be governed by the law on anti-dumping actions against imports into Vietnam and the law on import tariff.

Article 3. This Decision comes into force after 15 days from the day on which it is signed.

Article 4. The Director of Vietnam Competition Authority, Chief of the Ministry's Office, and heads of relevant agencies and units shall be responsible for implementing this Decision./.

MINISTER

Tran Tuan Anh

ANNOUNCEMENT

IMPLEMENTATION OF OFFICIAL ANTI-DUMPING MEASURES

(Enclosed with the Decision No. 1105/QD-BCT dated March 30, 2017 of the Minister of Industry and Trade)

Pursuant to the Ordinance on Anti-dumping No. [20/2004/PL-UBTVQH11](#) and the Government's Decree No. [90/2005/ND-CP](#), the Ministry of Industry and Trade hereby announce implementation of official anti-dumping measures against plated steel imported from the People's Republic of China (including Hong Kong) and Korea (Case AD02).

1. Basic information

On March 03, 2016, the Ministry of Industry and Trade issued the Decision No. 818/QD-BCT on investigation into implementation of anti-dumping measures against plated steel products imported into Vietnam from China (including Hong Kong) and Korea.

On September 01, 2016, the Ministry of Industry and Trade issued the Decision No. 3584/QD-BCT on implementation of provisional anti-dumping measures for a period of 120 days.

On March 03, 2017, the investigating authority (the Vietnam Competition Authority) has announced the final determination in the anti-dumping investigation and transferred all documents concerning the case to the Anti-dumping and Countervailing Council.

On March 21, 2017, pursuant to Article 39 of the Decree No. [90/2005/ND-CP](#), the Anti-dumping and Countervailing Council held a discussion meeting and simultaneously carried out a poll on the final determination announced by the investigating authority in which participants commonly agreed on the following contents:

- (1) Dumping occurs in Vietnam;
- (2) Domestic production suffers material injury;
- (3) There is a relationship between dumping and material injury to domestic production.

2. Imports on which anti-dumping duty is imposed

Imports on which anti-dumping duty is imposed are plated steel products, including flat-rolled carbonate steel, in rolls and not in rolls, containing by weight 0.6% or more of carbon, coated or plated with anti-corrosion metal such as zinc or aluminum or ferrous alloy using any method for coating ferrous alloy with zinc, regardless of thickness and width. These products bear the following HS codes: 7210.41.11; 7210.41.12; 7210.41.19; 7210.49.11; 7210.49.12; 7210.49.13; 7210.49.19; 7210.50.00; 7210.61.11; 7210.61.12; 7210.61.19; 7210.69.11; 7210.69.12; 7210.69.19; 7210.90.10; 7210.90.90; 7212.30.10; 7212.30.20; 7212.30.91; 7212.30.99; 7212.50.11; 7212.50.12; 7212.50.19; 7212.50.21; 7212.50.22; 7212.50.29; 7212.50.91; 7212.50.92; 7212.50.99; 7212.60.10; 7212.60.20; 7212.60.90; 7225.92.90; 7226.99.11; 7226.99.91 (totally 35 HS codes).

Basic characteristics: Plated steel, coated with metal, able to resist corrosion with great adhesion and malleability. The anti-corrosion ability and other useful abilities of steel are enhanced by an appropriate ratio by weight of carbon and other elements.

Primary uses: Plated steel is used as building materials, for manufacture of automobile parts, partitions, fridge back-frames, computer chassis, ventilation ducts, air conditioner backplates, glazed metal, pipes, lashing belts, furniture, doors, sliders, etc.

Plated steel can also be used as background material for pre-painted galvanised iron (PPGI). Plated steel can be used in various circumstances depending on clients' quality requirement, physical properties, class and uses of products.

Origin of imports: Merchandise on which anti-dumping duty is imposed is imported from or originated in China (including Hong Kong) and Korea.

3. Official anti-dumping duty

According to the final determination given by the investigating authority and proposals of the Anti-dumping and Countervailing Council, the Ministry of Industry and Trade hereby decides to impose official anti-dumping duty on foreign producers/ exporters as follows:

Table 3.1: Official anti-dumping duty rates

Column 1	Column 2	Column 3	Column 4
No.	Name of producer/ exporter	Trade company	Anti-dumping duty rate
1	Yieh Phui (China) Technomaterial Co., Ltd.	Chin Fong Metal Pte., Ltd.	3.17%
2	Bazhou Sanqiang Metal Products Co., Ltd.	1. Sumec International Technology Co., Ltd.	26.36%

		2. Win Faith Trading Limited 3. Hangzhou Ciec International Co., Ltd. 4. Hangzhou Cogeneration (Hong Kong) Company Limited 5. Singapore (Cogeneration) Steel Pte. Ltd. 6. Rich Fortune Int'l Industrial Limited 7. China-Base Resources Ningbo Ltd. 8. Shanghai Nanta Industry Co., Ltd.	
3	BX Steel POSCO Cold Rolled Sheet Co., Ltd.	Benxi Iron and Steel International Economic and Trading Co., Ltd.	38.34%
4	Bengang Steel Plates Co., Ltd.	Benxi Iron and Steel International Economic and Trading Co., Ltd.	27.36%
5	Tianjin Haigang Steel Coil Co., Ltd	1. Tianjin Haijinde Trading Co., Ltd. 2. Hangzhou Ciec International Co., Ltd. 3. Hangzhou Cogeneration (Hong Kong) Company Limited 4. Singapore (Cogeneration) Steel Pte. Ltd. 5. Sumec International Technology Co., Ltd. 6. Win Faith Trading Limited 7. Rich Fortune Int'l Industrial Limited 8. China-Base Resources Ningbo Ltd. 9. Chengtong International Limited 10. China Chengtong International	26.32%

		Co., Ltd. 11. Sino Commodities International Pte. Ltd. 12. Zhejiang Materials Industry International Co., Ltd. 13. Arsen International (HK) Limited 14. Shanghai Nanta Industry Co., Ltd.	
6	Hebei Iron & Steel Co., Ltd., Tangshan Branch	Tangshan Iron & Steel Group Co., Ltd.	38.34%
7	Wuhan Iron and Steel Company Limited	1. International Economic and Trading Corporation WISCO 2. Wugang Trading Company Limited 3. Ye-Steel Trading Co., Limited 4. Steelco Pacific Trading Limited	33.49%
8	Other Chinese producers/exporters		38.34%
9	POSCO	1. POSCO Daewoo Corporation 2. POSCO Asia 3. POSCO Processing & Service Co., Ltd 4. Samsung C&T Corporation	7.02%
10	Other Korean producers/exporters		19.00%

Pursuant to this Decision, the anti-dumping duty shall be applied to producers/ exporters that are located in the above-mentioned countries/ territories and carry out direct or indirect export of the subject merchandise through trade companies to Vietnam.

Anti-dumping duty rates applied in specific cases:

3.1. In case a Certificate of Origin (C/O) showing that the merchandise originates from China, Hong Kong or Korea:

If the producer (as identified in the Sales Contract) is one of the producers/ exporters or trade companies mentioned in Column 2 or Column 3 of Table 3.1, the importer is required to submit the Mill-test Certificate or similar documents showing the name of the producer (hereinafter referred to as “Certificate of Producer”):

(i) If the Certificate of Producer shows that the producer is one of the producers/ exporters mentioned in Column 2 of Table 3.1, the corresponding anti-dumping duty rate mentioned in Column 4 of Table 3.1 shall be applied.

(ii) If the Certificate of Producer shows that the producer is none of the producers/ exporters mentioned in Column 2 of Table 3.1, the corresponding anti-dumping duty rate applied to other producers/ exporters of China (including Hong Kong) or Korea shall be applied. To be specific: the anti-dumping duty rate applied to other producers/ exporters of China (including Hong Kong) is 38.34%; the anti-dumping duty rate applied to other producers/ exporters of Korea is 19.00%.

(iii) If the importer cannot present the Certificate of Producer, the anti-dumping duty rate shall be applied under provisions of Section (ii).

3.2. In case a Certificate of Origin (C/O) showing that the merchandise originates from other countries/ territories:

If C/O shows that the merchandise is produced in a country or territory other than China, Hong Kong or Korea, the anti-dumping duty rate shall not imposed on this merchandise.

3.3. In case C/O is unavailable

If an importer cannot present an appropriate C/O proving the origin of the imported merchandise, the highest anti-dumping duty rate, i.e. 38.34%, shall be applied.

4. Period of official anti-dumping measures

The anti-dumping duties shall be applied within a period of 05 years from the date on which this Decision comes into force.

After one year from the date on which this Decision comes into force, interested parties are entitled to petition for anti-dumping duty review in accordance with Article 24 of the Ordinance No. [20/2004/PL-UBTVQH11](#).

The period of anti-dumping duty may be extended in compliance with the regulations stated in Chapter IV of the Ordinance No. 20/2004/PL-UBTVQH11.

5. Anti-dumping duty difference

Pursuant to Article 23 of the Ordinance No. 20/2004/PL-UBTVQH11:

- If the anti-dumping duty difference at the Column (3) of Table 5.1 is lower than zero, enterprises shall be refunded an excess amount in proportion to the difference in anti-dumping duty that they have paid.

- If the anti-dumping duty difference at the Column (3) of Table 5.1 is higher than or equal to zero, enterprises will not have to pay any amount for the difference in anti-dumping duty.

Table 5.1: Difference between provisional anti-dumping duty rates and the official ones

No.	Name of producer/ exporter	Trade company	Provisional anti-dumping duty rate (1)	Official anti-dumping duty rate (2)	Anti-dumping duty difference (3)=(2) - (1)
1	Yieh Phui (China) Technomaterial Co., Ltd.	Chin Fong Metal Pte., Ltd.	4.02%	3.17%	-0.85
2	Bazhou Sanqiang Metal Products Co., Ltd.	1. Sumec International Technology Co., Ltd. 2. Win Faith Trading Limited 3. Hangzhou Ciec International Co., Ltd. 4. Hangzhou Cogeneration (Hong Kong) Company Limited 5. Singapore (Cogeneration) Steel Pte. Ltd. 6. Rich Fortune Int'l Industrial Limited 7. China-Base Resources Ningbo Ltd. 8. Shanghai Nanta Industry Co., Ltd.	7.20%	26.36%	19.16
3	BX Steel POSCO Cold Rolled Sheet	Benxi Iron and Steel International Economic	38.34%	38.34%	0

	Co., Ltd.	and Trading Co., Ltd.			
4	Bengang Steel Plates Co., Ltd.	Benxi Iron and Steel International Economic and Trading Co., Ltd.	34.77%	27.36%	-7.41
5	Tianjin Haigang Steel Coil Co., Ltd.	1. Tianjin Haijinde Trading Co., Ltd. 2. Hangzhou Ciec International Co., Ltd. 3. Hangzhou Cogeneration (Hong Kong) Company Limited 4. Singapore (Cogeneration) Steel Pte. Ltd. 5. Sumec International Technology Co., Ltd. 6. Win Faith Trading Limited 7. Rich Fortune Int'l Industrial Limited 8. China-Base Resources Ningbo Ltd. 9. Chengtong International Limited 10. China Chengtong International Co., Ltd. 11. Sino Commodities International Pte. Ltd. 12. Zhejiang Materials Industry International Co., Ltd. 13. Arsen International	11.87%	26.32%	14.45

		(HK) Limited			
		14. Shanghai Nanta Industry Co., Ltd.			
6	Hebei Iron & Steel Co., Ltd., Tangshan Branch	Tangshan Iron & Steel Group Co., Ltd.	20.76%	38.34%	17.58
7	Wuhan Iron and Steel Company Limited	1. International Economic and Trading Corporation WISCO 2. Wugang Trading Company Limited 3. Ye-Steel Trading Co., Limited 4. Steelco Pacific Trading Limited	25.63%	33.49%	7.86
8	Other Chinese producers/exporters		38.34%	38.34%	0
9	POSCO	1. POSCO Daewoo Corporation 2. POSCO Asia 3. POSCO Processing & Service Co., Ltd 4. Samsung C&T Corporation	12.40%	7.02%	-5.38
10	Other Korean producers/exporters		19.00%	19.00%	0

6. Subsequent procedures

After the official anti-dumping measures are put into effect, the General Department of Customs shall apply anti-dumping duty to the subject merchandise from producers/exporters in subject countries/territories. The specific anti-dumping duty rates are specified in Section 3 of this document

If any importer confirms that imported products that are arranged into HS codes mentioned in Section 2 but are not goods that need to be investigated, they are advised to petition for review

within the time limit for the first review on the case. Further information can be found by contacting the Vietnam Competition Authority affiliated to the Ministry of Industry and Trade.

7. Contact

Information about the decision on application of official anti-dumping measures against the subject merchandise can be found by visiting the website of the Ministry of Industry and Trade (<http://www.moit.gov.vn>) and the Vietnam Competition Authority (<http://www.vca.gov.vn> or <http://www.qlct.gov.vn>).

If interested parties have any enquiry or any petition for the case, please contact us at:

Investigation office for domestic enterprises' lawsuits over trade remedies - Vietnam Competition Authority - Ministry of Industry and Trade

Address: 25 Ngo Quyen Street, Hoan Kiem District, Hanoi City, Vietnam

Telephone: (+84 4) 222.05002 (Ext. 1039) or (+84 4) 222.05018

Investigator in charge:

Nguyen Thi Nguyet Nga: ngantn@moit.gov.vn

Vu Quynh Giao: giaovq@moit.gov.vn

*This translation is made by **LawSoft** and for reference purposes only. Its copyright is owned by **LawSoft** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed*

BỘ CÔNG THƯƠNG

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

Số: 1105/QĐ-BCT

Hà Nội, ngày 30 tháng 3 năm 2017

QUYẾT ĐỊNH

ÁP DỤNG BIỆN PHÁP CHỐNG BÁN PHÁ GIÁ CHÍNH THỨC ĐỐI VỚI SẢN PHẨM THÉP MẠ NHẬP KHẨU

BỘ TRƯỞNG BỘ CÔNG THƯƠNG

Căn cứ Pháp lệnh số 20/2004/PL-UBTVQH11 ngày 29 tháng 4 năm 2004 của Ủy ban Thường vụ Quốc hội về chống bán phá giá hàng hóa nhập khẩu vào Việt Nam;

Căn cứ Nghị định số 90/2005/NĐ-CP ngày 11 tháng 7 năm 2005 của Chính phủ quy định chi tiết thi hành một số điều của Pháp lệnh Chống bán phá giá hàng hóa nhập khẩu vào Việt Nam;

Căn cứ Nghị định số 95/2012/NĐ-CP ngày 12 tháng 11 năm 2012 của Chính phủ quy định chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Công Thương;

Theo đề nghị của Cục trưởng Cục Quản lý cạnh tranh,

QUYẾT ĐỊNH:

Điều 1. Áp dụng biện pháp chống bán phá giá chính thức đối với sản phẩm thép mạ (còn gọi là tôn mạ) nhập khẩu vào Việt Nam, được phân loại theo mã HS: 7210.41.11; 7210.41.12; 7210.41.19; 7210.49.11; 7210.49.12; 7210.49.13; 7210.49.19; 7210.50.00; 7210.61.11; 7210.61.12; 7210.61.19; 7210.69.11; 7210.69.12; 7210.69.19; 7210.90.10; 7210.90.90; 7212.30.10; 7212.30.20; 7212.30.91; 7212.30.99; 7212.50.11; 7212.50.12; 7212.50.19; 7212.50.21; 7212.50.22; 7212.50.29; 7212.50.91; 7212.50.92; 7212.50.99; 7212.60.10; 7212.60.20; 7212.60.90; 7225.92.90; 7226.99.11; 7226.99.91, có xuất xứ từ Cộng hòa nhân dân Trung Hoa (bao gồm Hồng Kông) và Hàn Quốc (mã vụ việc AD02) với nội dung chi tiết nêu trong Thông báo gửi kèm theo Quyết định này.

Điều 2. Trình tự thủ tục áp dụng biện pháp chống bán phá giá chính thức được thực hiện theo pháp luật về chống bán phá giá hàng hóa nhập khẩu vào Việt Nam và pháp luật về thuế xuất nhập khẩu.

Điều 3. Quyết định này có hiệu lực thi hành sau 15 ngày kể từ ngày ký.

Điều 4. Cục trưởng Cục Quản lý cạnh tranh, Chánh văn phòng Bộ và Thủ trưởng các đơn vị, các bên liên quan chịu trách nhiệm thi hành Quyết định này./.

BỘ TRƯỞNG

Nơi nhận:

- Như Điều 4;
- Văn phòng Chính phủ;
- Các Bộ: TC, NG, TTTT;
- Các Thứ trưởng;
- Tổng cục Hải quan;
- Website Chính phủ;
- Website Bộ Công Thương;
- Các Cục/Vụ: CNNG, XNK, ĐB, PC, KHCN;
- Cục Thuế XNK (Tổng cục Hải quan);
- Hiệp hội Thép Việt Nam;
- Lưu: VT, QLCT (04).

Trần Tuấn Anh

THÔNG BÁO

V/V ÁP DỤNG BIỆN PHÁP CHỐNG BÁN PHÁ GIÁ CHÍNH THỨC
(Kèm theo Quyết định số 1105/QĐ-BCT ngày 30 tháng 3 năm 2017 của Bộ trưởng Bộ Công Thương)

Theo quy định tại Pháp lệnh số 20/2004/PL-UBTVQH11 ngày 29 tháng 4 năm 2004 của Ủy ban thường vụ Quốc hội về chống bán phá giá hàng hóa nhập khẩu vào Việt Nam (Pháp lệnh 20) và Nghị định số 90/2005/NĐ-CP ngày 11 tháng 7 năm 2005 quy định chi tiết thi hành một số điều của Pháp lệnh về chống bán phá giá hàng hóa nhập khẩu vào Việt Nam, Bộ Công Thương thông báo nội dung chi tiết về việc áp dụng biện pháp chống bán phá giá chính thức đối với sản phẩm thép mạ (còn gọi là tôn mạ) nhập khẩu có xuất xứ từ Cộng hòa nhân dân Trung Hoa (bao gồm Hồng Kông) (“Trung Quốc”) và Đại Hàn Dân quốc (“Hàn Quốc”) (mã vụ việc AD02) với nội dung chi tiết như sau:

1. Thông tin cơ bản

Ngày 03 tháng 3 năm 2016, Bộ Công Thương ban hành Quyết định số 818/QĐ-BCT về việc điều tra áp dụng biện pháp chống bán phá giá sản phẩm thép mạ nhập khẩu vào Việt Nam có xuất xứ từ Trung Quốc (bao gồm Hồng Kông) và Hàn Quốc.

Ngày 01 tháng 9 năm 2016, Bộ Công Thương đã ban hành Quyết định số 3584/QĐ-BCT về việc áp dụng biện pháp chống bán phá giá tạm thời trong thời gian 120 ngày.

Ngày 03 tháng 3 năm 2017, Cơ quan điều tra (Cục Quản lý cạnh tranh) đã công bố kết luận cuối cùng về vụ việc điều tra và chuyển toàn bộ hồ sơ vụ việc cho Hội đồng xử lý vụ việc chống bán phá giá, chống trợ cấp và tự vệ (“Hội đồng xử lý vụ việc”).

Ngày 21 tháng 3 năm 2017, theo quy định tại Điều 39 Nghị định 90 Hội đồng xử lý vụ việc đã thảo luận và biểu quyết về kết luận cuối cùng của Cơ quan điều tra với kết quả biểu quyết như sau:

- (1) Có tình trạng bán phá giá hàng hóa nhập khẩu vào Việt Nam;
- (2) Có tình trạng ngành sản xuất trong nước bị thiệt hại đáng kể;
- (3) Có mối quan hệ giữa việc bán phá giá hàng hóa nhập khẩu vào Việt Nam với thiệt hại đáng kể của ngành sản xuất trong nước.

2. Hàng hóa nhập khẩu bị áp dụng thuế chống bán phá giá

Hàng hóa nhập khẩu bị áp dụng thuế chống bán phá giá là thép mạ (còn gọi là tôn mạ): là một số sản phẩm thép cacbon cán phẳng ở dạng cuộn và không phải dạng cuộn, chứa hàm lượng cacbon dưới 0,60% tính theo trọng lượng, có tráng, mạ hay phủ kim loại chống gỉ như kẽm hoặc nhôm hoặc các hợp kim gốc sắt theo tất cả các phương pháp phủ kẽm hợp kim gốc sắt, bất kể độ dày và chiều rộng.

Các sản phẩm này thuộc các mã HS như sau: 7210.41.11; 7210.41.12; 7210.41.19; 7210.49.11; 7210.49.12; 7210.49.13; 7210.49.19; 7210.50.00; 7210.61.11; 7210.61.12; 7210.61.19; 7210.69.11; 7210.69.12; 7210.69.19; 7210.90.10; 7210.90.90; 7212.30.10; 7212.30.20; 7212.30.91; 7212.30.99; 7212.50.11; 7212.50.12; 7212.50.19; 7212.50.21; 7212.50.22; 7212.50.29; 7212.50.91; 7212.50.92; 7212.50.99; 7212.60.10; 7212.60.20; 7212.60.90; 7225.92.90; 7226.99.11; 7226.99.91 (tổng cộng 35 mã HS).

Các đặc tính cơ bản: Thép mạ, được phủ lớp kim loại, có đặc tính chống gỉ như chịu đựng phong hóa, ngoài ra có đặc tính kết dính và tạo hình tốt. Khả năng chống gỉ và các khả năng hữu ích khác của thép được tăng cường bằng tỷ lệ thích hợp hàm lượng cacbon và các thành phần khác trong lớp tính theo trọng lượng.

Mục đích sử dụng chính: Sản phẩm thép mạ được sử dụng làm vật liệu xây dựng, bộ phận xe ô tô, vách ngăn, khung lung tủ lạnh, vỏ máy vi tính, ống thông gió, vách sau máy điều hòa không khí, kim loại có tráng men, ống, đai thùng đồ nội thất, cửa ra vào, thanh trượt, v.v. Thép mạ còn có thể được sử dụng làm vật liệu nền cho tôn mạ màu. Thép mạ có thể ứng dụng trong nhiều trường hợp khác nhau tùy theo yêu cầu của khách hàng về chất lượng, đặc tính vật lý, hạng và ứng dụng của sản phẩm.

Xuất xứ hàng hóa nhập khẩu: Hàng hóa bị áp dụng biện pháp thuế chống bán phá giá được nhập khẩu hoặc có xuất xứ từ: Trung Quốc (bao gồm Hồng Kông) và Hàn Quốc.

3. Thuế chống bán phá giá chính thức

Căn cứ kết luận điều tra cuối cùng của Cơ quan điều tra và kiến nghị của Hội đồng xử lý vụ việc, Bộ Công Thương quyết định áp dụng thuế chống bán phá giá chính thức đối với các nhà sản xuất/xuất khẩu của nước ngoài như sau:

Bảng 3.1: Mức thuế chống bán phá giá chính thức

Cột 1	Cột 2	Cột 3	Cột 4
-------	-------	-------	-------

TT	Tên nhà sản xuất/ xuất khẩu	Các công ty thương mại	Mức thuế chống bán phá giá
1	Yieh Phui (China) Technomaterial Co., Ltd.	Chin Fong Metal Pte., Ltd.	3.17%
2	Bazhou Sanqiang Metal Products Co., Ltd.	1. Sumec International Technology Co., Ltd. 2. Win Faith Trading Limited 3. Hangzhou Ciec International Co., Ltd. 4. Hangzhou Cogeneration (Hong Kong) Company Limited 5. Singapore (Cogeneration) Steel Pte. Ltd. 6. Rich Fortune Int'l Industrial Limited 7. China-Base Resources Ningbo Ltd. 8. Shanghai Nanta Industry Co., Ltd.	26.36%
3	BX Steel POSCO Cold Rolled Sheet Co., Ltd.	Benxi Iron and Steel International Economic and Trading Co., Ltd.	38.34%
4	Bengang Steel Plates Co., Ltd.	Benxi Iron and Steel International Economic and Trading Co., Ltd.	27.36%
5	Tianjin Haigang Steel Coil Co., Ltd	1. Tianjin Haijinde Trading Co., Ltd. 2. Hangzhou Ciec International Co., Ltd. 3. Hangzhou Cogeneration (Hong Kong) Company Limited 4. Singapore (Cogeneration) Steel Pte. Ltd. 5. Sumec International Technology Co., Ltd.	26.32%

		6. Win Faith Trading Limited 7. Rich Fortune Int'l Industrial Limited 8. China-Base Resources Ningbo Ltd. 9. Chengtong International Limited 10. China Chengtong International Co., Ltd. 11. Sino Commodities International Pte. Ltd. 12. Zhejiang Materials Industry International Co., Ltd. 13. Arsen International (HK) Limited 14. Shanghai Nanta Industry Co., Ltd.	
6	Hebei Iron & Steel Co., Ltd., Tangshan Branch	Tangshan Iron & Steel Group Co., Ltd.	38.34%
7	Wuhan Iron and Steel Company Limited	1. International Economic and Trading Corporation WISCO 2. Wugang Trading Company Limited 3. Ye-Steel Trading Co., Limited 4. Steelco Pacific Trading Limited	33.49%
8	Các nhà sản xuất/xuất khẩu khác của Trung Quốc		38.34%
9	POSCO	1. POSCO Daewoo Corporation 2. POSCO Asia 3. POSCO Processing & Service Co., Ltd 4. Samsung C&T Corporation	7.02%

10	Các nhà sản xuất/xuất khẩu khác của Hàn Quốc	19.00%
----	--	--------

Theo Quyết định này, thuế chống bán phá giá được áp dụng cho các nhà sản xuất/xuất khẩu thuộc các nước/vùng lãnh thổ nêu trên thực hiện hoạt động xuất khẩu trực tiếp hoặc gián tiếp hàng hóa thuộc đối tượng áp thuế thông qua các doanh nghiệp thương mại vào Việt Nam.

Mức thuế chống bán phá giá xác định trong các trường hợp cụ thể như sau:

3.1. Trường hợp Giấy chứng nhận xuất xứ (C/O) thể hiện hàng hóa có xuất xứ từ Trung Quốc, Hồng Kông và Hàn Quốc

Nếu tên nhà xuất khẩu (dựa trên Hợp đồng mua bán hàng hóa) trùng với tên một trong các nhà sản xuất/xuất khẩu hoặc công ty thương mại nêu tại Cột 2, Cột 3 của Bảng 3.1 thì yêu cầu thương nhân nhập khẩu xuất trình Giấy chứng nhận chất lượng của nhà sản xuất (Mill-test Certificate) hoặc các giấy tờ tương tự chứng minh tên nhà sản xuất (sau đây gọi chung là Giấy chứng nhận nhà sản xuất):

(i) Nếu Giấy chứng nhận nhà sản xuất thể hiện tên nhà sản xuất trùng với tên một trong các công ty nêu tại Cột 2 của Bảng 3.1 thì mức thuế chống bán phá giá áp dụng sẽ là mức thuế dành cho các nhà sản xuất/xuất khẩu tương ứng tại Cột 4 Bảng 3.1.

(ii) Nếu Giấy chứng nhận nhà sản xuất không thể hiện nhà sản xuất là một trong các công ty nêu tại Cột 2 Bảng 3.1 thì mức thuế chống bán phá giá áp dụng sẽ là mức thuế dành cho các nhà sản xuất/xuất khẩu khác của Trung Quốc (bao gồm Hồng Kông) và Hàn Quốc. Cụ thể, mức thuế dành cho các nhà sản xuất/xuất khẩu khác của Trung Quốc (bao gồm Hồng Kông) là 38.34%. Mức thuế dành cho các nhà sản xuất/xuất khẩu khác của Hàn Quốc là 19.00%.

(iii) Nếu thương nhân nhập khẩu không xuất trình được Giấy chứng nhận nhà sản xuất thì mức thuế chống bán phá giá sẽ được áp dụng như tại mục (ii) nêu trên.

3.2. Trường hợp C/O thể hiện hàng hóa có xuất xứ từ các quốc gia/vùng lãnh thổ khác

Trường hợp C/O thể hiện hàng hóa được sản xuất tại một quốc gia/vùng lãnh thổ cụ thể không phải là Trung Quốc, Hồng Kông và Hàn Quốc thì không áp dụng thuế chống bán phá giá.

3.3. Trường hợp không có C/O

Trường hợp thương nhân không xuất trình được C/O phù hợp để chứng minh nguồn gốc xuất xứ hàng hóa, mức thuế chống bán phá giá áp dụng sẽ là mức thuế cao nhất là 38.34%.

4. Thời hạn áp dụng biện pháp chống bán phá giá chính thức

Thuế chống bán phá giá sẽ được áp dụng trong vòng 05 năm kể từ ngày Quyết định có hiệu lực.

Sau một năm kể từ ngày có Quyết định có hiệu lực, các bên liên quan có quyền yêu cầu rà soát thuế chống bán phá giá theo quy định tại Điều 24 Pháp lệnh 20.

Thời hạn áp dụng thuế chống bán phá giá có thể được gia hạn căn cứ theo quy định tại Chương IV Pháp lệnh 20.

5. Mức chênh lệch thuế chống bán phá giá

Căn cứ Điều 23 Pháp lệnh 20:

- Trong trường hợp mức chênh lệch thuế chống bán phá giá tại Cột (3) Bảng 5.1 nhỏ hơn 0 (không), doanh nghiệp được hoàn lại khoản chênh lệch thuế chống bán phá giá đã nộp.

- Trong trường hợp mức chênh lệch thuế chống bán phá giá tại Cột (3) Bảng 5.1 lớn hơn hoặc bằng 0 (không), doanh nghiệp không bị truy thu khoản chênh lệch thuế chống bán phá giá.

Bảng 5.1: Chênh lệch mức thuế chống bán phá giá chính thức và tạm thời

TT	Tên nhà sản xuất/xuất khẩu	Các công ty thương mại	Mức thuế chống bán phá giá tạm thời (1)	Mức thuế chống bán phá giá chính thức (2)	Mức chênh lệch thuế chống bán phá giá (3)=(2) - (1)
1	Yieh Phui (China) Technomaterial Co., Ltd.	Chin Fong Metal Pte., Ltd.	4.02%	3.17%	-0.85
2	Bazhou Sanqiang Metal Products Co., Ltd.	1. Sumec International Technology Co., Ltd. 2. Win Faith Trading Limited 3. Hangzhou Ciec International Co., Ltd. 4. Hangzhou Cogeneration (Hong Kong) Company Limited 5. Singapore (Cogeneration) Steel Pte. Ltd. 6. Rich Fortune Int'l	7.20%	26.36%	19.16

		Industrial Limited 7. China-Base Resources Ningbo Ltd. 8. Shanghai Nanta Industry Co., Ltd.			
3	BX Steel POSCO Cold Rolled Sheet Co., Ltd.	Benxi Iron and Steel International Economic and Trading Co., Ltd.	38.34%	38.34%	0
4	Bengang Steel Plates Co., Ltd.	Benxi Iron and Steel International Economic and Trading Co., Ltd.	34.77%	27.36%	-7.41
5	Tianjin Haigang Steel Coil Co., Ltd.	1. Tianjin Haijinde Trading Co., Ltd. 2. Hangzhou Ciec International Co., Ltd. 3. Hangzhou Cogeneration (Hong Kong) Company Limited 4. Singapore (Cogeneration) Steel Pte. Ltd. 5. Sumec International Technology Co., Ltd. 6. Win Faith Trading Limited 7. Rich Fortune Int'l Industrial Limited 8. China-Base Resources Ningbo Ltd. 9. Chengtong International Limited 10. China Chengtong International Co., Ltd.	11.87%	26.32%	14.45

		11. Sino Commodities International Pte. Ltd. 12. Zhejiang Materials Industry International Co., Ltd. 13. Arsen International (HK) Limited 14. Shanghai Nanta Industry Co., Ltd.			
6	Hebei Iron & Steel Co., Ltd., Tangshan Branch	Tangshan Iron & Steel Group Co., Ltd.	20.76%	38.34%	17.58
7	Wuhan Iron and Steel Company Limited	1. International Economic and Trading Corporation WISCO 2. Wugang Trading Company Limited 3. Ye-Steel Trading Co., Limited 4. Steelco Pacific Trading Limited	25.63%	33.49%	7.86
8	Các nhà sản xuất/xuất khẩu khác của Trung Quốc		38.34%	38.34%	0
9	POSCO	1. POSCO Daewoo Corporation 2. POSCO Asia 3. POSCO Processing & Service Co., Ltd 4. Samsung C&T Corporation	12.40%	7.02%	-5.38
10	Các nhà sản xuất/xuất khẩu		19.00%	19.00%	0

khác của Hàn Quốc				
-------------------	--	--	--	--

6. Thủ tục tiếp theo

Sau khi biện pháp chống bán phá giá chính thức có hiệu lực, Tổng cục Hải quan Việt Nam sẽ tiến hành áp dụng mức thuế chống bán phá giá với hàng hóa bị điều tra từ các nhà sản xuất/xuất khẩu thuộc các nước/vùng lãnh thổ trong phạm vi vụ việc điều tra này theo các mức thuế cụ thể được liệt kê tại Mục 3 của Thông báo này.

Trong trường hợp doanh nghiệp nhập khẩu cho rằng sản phẩm nhập khẩu có mã HS nêu tại Mục 2 nhưng không thuộc phạm vi hàng hóa bị điều tra, doanh nghiệp có thể nộp hồ sơ yêu cầu xem xét trong giai đoạn rà soát lần thứ nhất của vụ việc. Thông tin cụ thể có thể liên hệ với Cục Quản lý cạnh tranh - Bộ Công Thương để được làm rõ.

7. Thông tin liên hệ

Thông tin về Quyết định áp dụng biện pháp chống bán phá giá đối với hàng hóa thuộc đối tượng điều tra có thể truy cập tại trang thông tin điện tử của Bộ Công Thương (<http://www.moit.gov.vn>) và Cục Quản lý cạnh tranh (<http://www.vca.gov.vn> hoặc <http://www.qlct.gov.vn>).

Trong trường hợp các bên liên quan có thắc mắc hoặc yêu cầu liên quan đến vụ việc xin gửi về:

Phòng Điều tra vụ kiện phòng vệ thương mại của doanh nghiệp trong nước - Cục Quản lý cạnh tranh - Bộ Công Thương

Địa chỉ: 25 Ngô Quyền, Hoàn Kiếm, Hà Nội, Việt Nam

Điện thoại: (+84 4) 222.05002 (Máy lẻ: 1039) hoặc (+84 4) 222.05018

Điều tra viên phụ trách vụ việc:

Nguyễn Thị Nguyệt Nga: ngantn@moit.gov.vn

Vũ Quỳnh Giao: giaovq@moit.gov.vn

List of electricity |

[illegible]

--	--	--	--

providers

[illegible]

--	--	--

Ref. 648/QD-BCT

Hanoi, 20 March 2019

DECISION

**On adjustment of average electricity retail price and
regulations on electricity price**

MINISTER OF INDUSTRY AND TRADE

Pursuant to Decree No. 98/2017/ND-CP dated 18 August 2017 of the Government detailing functions, duties, power and organization structure of MoIT;

Pursuant to Electricity Law dated 3 December 2004 and Law on amending and supplementing a number of articles of the Electricity Law;

Pursuant to Decree No. 137/2013/ND-CP dated 21 October 2013 of the Government detailing implementation of some articles of the Electricity Law and the Law on amending and supplementing a number of articles of the Electricity Law;

Pursuant to Decision No. 28/2014/QD-TTg dated 7 April 2014 of the Prime Minister stipulating structure of electricity retail price;

Pursuant to Decision No. 24/2017/QD-TTg dated 30 June 2017 of the Prime Minister prescribing mechanism for adjustment of average electricity retail price;

Pursuant to Decision No. 34/2017/QD-TTg dated 25 July 2017 of the Prime Minister on frame of average electricity retail price in the period of 2016 – 2020;

Pursuant to MoIT's Circular No. 16/2014/TT-BCT dated 29 May 2014 regulating application of electricity price; Circular No. 25/2018/TT-BCT dated 12 September 2018 amending and supplementing some articles of Circular No. 16/2014/TT-BCT dated 29 May 2014 regulating application of electricity price;

At the request of the Director General of ERAV in the Submittal ref. 20/TTr-DTDL dated 19 March 2019;

HEREBY DECIDES

Article 1.

1. Average retail electricity price is VND 1,864.44/ kWh (not including VAT)
2. To promulgate regulation on electricity retail price for power consumers and electricity price for electricity retailers as per the Annex enclosed with this Decision. The regulated electricity prices in the attached Annex do not include VAT.

3. Effect of application: From 20 March 2019

Article 2. Manager of the Ministerial Office, Director General of ERAV, General Director of EVN, and relevant organizations and individuals shall be liable to fulfill this Decision./.

Copy to:

- As per Article 2;
- Prime Minister, Deputy Prime Ministers
- Office of the General Secretary
- Ministries, Ministerial-level agencies, Government-affiliated agencies
- People's Committee of provinces and centrally affiliated cities
- The Government's website
- Website of MOIT, EREA;
- Ministry of Justice (Department of Examination of Legal Documents)
- DoIT of provinces and centrally affiliated cities
- EVN
- Power Companies
- Archive.

MINISTER OF MOIT

Tran Tuan Anh

(signed and sealed)

ANNEX
ON ELECTRICITY PRICE

(Promulgated with Decision No. 648/QĐ-BCT dated 20 March 2019 by MoIT)

No.	Customer group	Electricity Price (VND/ kWh)
1	Retail electricity price for manufacturing industries	
1.1	Voltage of 110 kV and upwards	
	a) Standard hour	1,536
	b) Off-peak hour	970
	c) Peak hour	2,759
1.2	Voltage of 22 kV to below 110 kV	
	a) Standard hour	1,555
	b) Off-peak hour	1,007
	c) Peak hour	2,871
1.3	Voltage of 6 kV to below 22 kV	
	a) Standard hour	1,611
	b) Off-peak hour	1,044
	c) Peak hour	2,964
1.4	Voltage of below 6 kV	
	a) Standard hour	1,685
	b) Off-peak hour	1,100
	c) Peak hour	3,076
2	Retail electricity price for administrative offices	
2.1	Hospitals, nurseries, kindergartens, schools	
2.1.1	Voltage of 6kV and upwards	1,659
2.1.2	Voltage of below 6kV	1,771
2.2	Public lighting, administrative units	
2.2.1	Voltage of 6kV and upwards	1,827
2.2.2	Voltage of below 6kV	1,902
3	Retail electricity price for Commercial Business	
3.1	Voltage of 22 kV and upwards	
	a) Standard hour	2,442
	b) Off-peak hour	1,361

No.	Customer group	Electricity Price (VND/ kWh)
	c) Peak hour	4,251
3.2	Voltage of 6 kV to below 22 kV	
	a) Standard hour	2,629
	b) Off-peak hour	1,547
	c) Peak hour	4,400
3.3	Voltage of below 6kV	
	a) Standard hour	2,666
	b) Off-peak hour	1,622
	c) Peak hour	4,587
4	Retail electricity price for households	
4.1	Retail electricity price for households	
	Rate 1: For the kWh from 0-50	1,678
	Rate 2: For the kWh from 51-100	1,734
	Rate 3: For the kWh from 101-200	2,014
	Rate 4: For the kWh from 201-300	2,536
	Rate 5: For the kWh from 301-400	2,834
	Rate 6: For the kWh from 401 onwards	2,927
4.2	Retail electricity price for households' use via prepaid card meter	2,461
5	Wholesale electricity price for rural areas	
5.1	Wholesale electricity price for households' use	
	Rate 1: For the kWh from 0-50	1,403
	Rate 2: For the kWh from 51-100	1,459
	Rate 3: For the kWh from 101-200	1,590
	Rate 4: For the kWh from 201-300	1,971
	Rate 5: For the kWh from 301-400	2,231
	Rate 6: For the kWh from 401 onwards	2,323
5.2	Wholesale electricity price for other purposes	1,473
6	Wholesale electricity price for housing blocks and residential clusters	
6.1	Cities, towns	
6.1.1	Wholesale electricity price for households' use	

No.	Customer group	Electricity Price (VND/ kWh)
6.1.1.1	Substation financed by the Electricity Supplier	
	Rate 1: For the kWh from 0-50	1,568
	Rate 2: For the kWh from 51-100	1,624
	Rate 3: For the kWh from 101-200	1,839
	Rate 4: For the kWh from 201-300	2,327
	Rate 5: For the kWh from 301-400	2,625
	Rate 6: For the kWh from 401 onwards	2,713
6.1.1.2	Substation financed by the Electricity Purchaser	
	Rate 1: For the kWh from 0-50	1,545
	Rate 2: For the kWh from 51-100	1,601
	Rate 3: For the kWh from 101-200	1,786
	Rate 4: For the kWh from 201-300	2,257
	Rate 5: For the kWh from 301-400	2,538
	Rate 6: For the kWh from 401 onwards	2,652
6.1.2	Wholesale electricity price for other purposes	1,485
6.2	Towns and districts	
6.2.1	Wholesale electricity price for households' use	
6.2.1.1	Substation financed by the Electricity Sellers	
	Rate 1: For the kWh from 0-50	1,514
	Rate 2: For the kWh from 51-100	1,570
	Rate 3: For the kWh from 101-200	1,747
	Rate 4: For the kWh from 201-300	2,210
	Rate 5: For the kWh from 301-400	2,486
	Rate 6: For the kWh from 401 onwards	2,569
6.2.1.2	Substation financed by the Electricity Buyers	
	Rate 1: For the kWh from 0-50	1,491
	Rate 2: For the kWh from 51-100	1,547
	Rate 3: For the kWh from 101-200	1,708
	Rate 4: For the kWh from 201-300	2,119
	Rate 5: For the kWh from 301-400	2,399
	Rate 6: For the kWh from 401 onwards	2,480

No.	Customer group	Electricity Price (VND/ kWh)
6.2.2	Wholesale electricity price for other purposes	1,485
7	Wholesale electricity price for commerce, service and residential building complexes	
7.1	Wholesale electricity price for residential uses	
	Rate 1: For the kWh from 0-50	1,646
	Rate 2: For the kWh from 51-100	1,701
	Rate 3: For the kWh from 101-200	1,976
	Rate 4: For the kWh from 201-300	2,487
	Rate 5: For the kWh from 301-400	2,780
	Rate 6: For the kWh from 401 onwards	2,871
7.2	Wholesale electricity price for other purposes	
	a) Standard hour	2,528
	b) Off-peak hour	1,538
	c) Peak hour	4,349
8	Wholesale electricity price for industrial parks	
8.1	Wholesale electricity price at the 110kV busbars of 110kV/35-22-10-6 kV substations	
8.1.1	Total capacity of transformers exceeding 100MVA	
	a) Standard hour	1,480
	b) Off-peak hour	945
	c) Peak hour	2,702
8.1.2	Total capacity of transformers ranging from 50 MVA to 100 MVA	
	a) Standard hour	1,474
	b) Off-peak hour	917
	c) Peak hour	2,689
8.1.3	Total capacity of transformers below 50 MVA	
	a) Standard hour	1,466
	b) Off-peak hour	914
	c) Peak hour	2,673
8.2	Wholesale electricity price for the medium-voltage electricity at 110/35-22-10-6 kV substations	
8.2.1	Voltage of 22 kV to below 110 kV	

No.	Customer group	Electricity Price (VND/ kWh)
	a) Standard hour	1,526
	b) Off-peak hour	989
	c) Peak hour	2,817
8.2.2	Voltage of 6 kV to below 22 kV	
	a) Standard hour	1,581
	b) Off-peak hour	1,024
	c) Peak hour	2,908
9	Wholesale electricity price for markets	2,383

BỘ CÔNG THƯƠNG

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

Số: 648/QĐ-BCT

Hà Nội, ngày 20 tháng 3 năm 2019

QUYẾT ĐỊNH

VỀ ĐIỀU CHỈNH MỨC GIÁ BÁN LẺ ĐIỆN BÌNH QUÂN VÀ QUY ĐỊNH GIÁ BÁN ĐIỆN

BỘ TRƯỞNG BỘ CÔNG THƯƠNG

Căn cứ Nghị định số 98/2017/NĐ-CP ngày 18 tháng 8 năm 2017 của Chính phủ quy định về chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Công Thương;

Căn cứ Luật Điện lực ngày 03 tháng 12 năm 2004 và Luật sửa đổi, bổ sung một số điều của Luật Điện lực ngày 20 tháng 11 năm 2012;

Căn cứ Nghị định số 137/2013/NĐ-CP ngày 21 tháng 10 năm 2013 của Chính phủ quy định chi tiết thi hành một số điều của Luật Điện lực và Luật sửa đổi, bổ sung một số điều của Luật Điện lực;

Căn cứ Quyết định số 28/2014/QĐ-TTg ngày 07 tháng 4 năm 2014 của Thủ tướng Chính phủ quy định về cơ cấu biểu giá bán lẻ điện;

Căn cứ Quyết định số 24/2017/QĐ-TTg ngày 30 tháng 6 năm 2017 của Thủ tướng Chính phủ quy định về cơ chế điều chỉnh mức giá bán lẻ điện bình quân;

Căn cứ Quyết định số 34/2017/QĐ-TTg ngày 25 tháng 7 năm 2017 của Thủ tướng Chính phủ quyết định về khung giá của mức giá bán lẻ điện bình quân giai đoạn 2016 - 2020;

Căn cứ Thông tư số 16/2014/TT-BCT ngày 29 tháng 5 năm 2014 của Bộ trưởng Bộ Công Thương quy định về thực hiện giá bán điện; Thông tư số 25/2018/TT-BCT ngày 12 tháng 9 năm 2018 sửa đổi, bổ sung một số điều của Thông tư số 16/2014/TT-BCT ngày 29 tháng 5 năm 2014 của Bộ trưởng Bộ Công Thương quy định về thực hiện giá bán điện;

Theo đề nghị của Cục trưởng Cục Điều tiết điện lực tại Tờ trình số 20/TTr-ĐTĐL ngày 19 tháng 3 năm 2019,

QUYẾT ĐỊNH:

Điều 1.

1. Mức giá bán lẻ điện bình quân là 1.864,44 đồng/kWh (chưa bao gồm thuế giá trị gia tăng).

2. Ban hành giá bán lẻ điện cho các nhóm khách hàng sử dụng điện và giá bán điện cho các đơn vị bán lẻ điện tại Phụ lục kèm theo Quyết định này. Giá bán điện quy định tại Phụ lục kèm theo Quyết định này chưa bao gồm thuế giá trị gia tăng.

3. Thời gian áp dụng giá bán điện: Từ ngày 20 tháng 3 năm 2019.

Điều 2. Chánh Văn phòng Bộ, Cục trưởng Cục Điều tiết điện lực, Tổng giám đốc Tập đoàn Điện lực Việt Nam, các tổ chức, cá nhân có liên quan chịu trách nhiệm thi hành Quyết định này./.

BỘ TRƯỞNG

Nơi nhận:

- Như Điều 2;
- Thủ tướng Chính phủ, các Phó Thủ tướng;
- VP. Tổng Bí thư;
- Các Bộ, cơ quan ngang Bộ, cơ quan thuộc Chính phủ;
- UBND các tỉnh, thành phố trực thuộc Trung ương;
- Website Chính phủ;
- Website Bộ Công Thương;
- Bộ Tư pháp (Cục kiểm tra VBQPPL);
- Sở Công Thương các tỉnh, thành phố trực thuộc Trung ương;
- Tập đoàn Điện lực Việt Nam;
- Các Tổng công ty Điện lực;
- Lưu: VT, ĐTĐL.

Trần Tuấn Anh

PHỤ LỤC

GIÁ BÁN ĐIỆN

(Ban hành kèm theo Quyết định số 648/QĐ-BCT ngày 20 tháng 3 năm 2019 của Bộ Công Thương)

TT	Nhóm đối tượng khách hàng	Giá bán điện (đồng/kWh)
1	Giá bán lẻ điện cho các ngành sản xuất	
1.1	Cấp điện áp từ 110 kV trở lên	
	a) Giờ bình thường	1.536
	b) Giờ thấp điểm	970
	c) Giờ cao điểm	2.759
1.2	Cấp điện áp từ 22 kV đến dưới 110 kV	
	a) Giờ bình thường	1.555
	b) Giờ thấp điểm	1.007
	c) Giờ cao điểm	2.871

1.3	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	1.611
	b) Giờ thấp điểm	1.044
	c) Giờ cao điểm	2.964
1.4	Cấp điện áp dưới 6 kV	
	a) Giờ bình thường	1.685
	b) Giờ thấp điểm	1.100
	c) Giờ cao điểm	3.076
2	Giá bán lẻ điện cho khối hành chính sự nghiệp	
2.1	Bệnh viện, nhà trẻ, mẫu giáo, trường phổ thông	
2.1.1	Cấp điện áp từ 6 kV trở lên	1.659
2.1.2	Cấp điện áp dưới 6 kV	1.771
2.2	Chiếu sáng công cộng; đơn vị hành chính sự nghiệp	
2.2.1	Cấp điện áp từ 6 kV trở lên	1.827
2.2.2	Cấp điện áp dưới 6 kV	1.902
3	Giá bán lẻ điện cho kinh doanh	
3.1	Cấp điện áp từ 22 kV trở lên	
	a) Giờ bình thường	2.442
	b) Giờ thấp điểm	1.361
	c) Giờ cao điểm	4.251
3.2	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	2.629
	b) Giờ thấp điểm	1.547
	c) Giờ cao điểm	4.400
3.3	Cấp điện áp dưới 6 kV	
	a) Giờ bình thường	2.666
	b) Giờ thấp điểm	1.622
	c) Giờ cao điểm	4.587
4	Giá bán lẻ điện cho sinh hoạt	
4.1	Giá bán lẻ điện sinh hoạt	
	Bậc 1: Cho kWh từ 0-50	1.678

	Bậc 2: Cho kWh từ 51 - 100	1.734
	Bậc 3: Cho kWh từ 101 - 200	2.014
	Bậc 4: Cho kWh từ 201 - 300	2.536
	Bậc 5: Cho kWh từ 301 - 400	2.834
	Bậc 6: Cho kWh từ 401 trở lên	2.927
4.2	Giá bán lẻ điện sinh hoạt dùng công tơ thẻ trả trước	2.461
5	Giá bán buôn điện nông thôn	
5.1	Giá bán buôn điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.403
	Bậc 2: Cho kWh từ 51 - 100	1.459
	Bậc 3: Cho kWh từ 101 - 200	1.590
	Bậc 4: Cho kWh từ 201 - 300	1.971
	Bậc 5: Cho kWh từ 301 - 400	2.231
	Bậc 6: Cho kWh từ 401 trở lên	2.323
5.2	Giá bán buôn điện cho mục đích khác	1.473
6	Giá bán buôn điện khu tập thể, cụm dân cư	
6.1	Thành phố, thị xã	
6.1.1	Giá bán buôn điện sinh hoạt	
6.1.1.1	Trạm biến áp do Bên bán điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.568
	Bậc 2: Cho kWh từ 51 - 100	1.624
	Bậc 3: Cho kWh từ 101 - 200	1.839
	Bậc 4: Cho kWh từ 201 - 300	2.327
	Bậc 5: Cho kWh từ 301 - 400	2.625
	Bậc 6: Cho kWh từ 401 trở lên	2.713
6.1.1.2	Trạm biến áp do Bên mua điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.545
	Bậc 2: Cho kWh từ 51 - 100	1.601
	Bậc 3: Cho kWh từ 101 - 200	1.786
	Bậc 4: Cho kWh từ 201 - 300	2.257
	Bậc 5: Cho kWh từ 301 - 400	2.538

	Bậc 6: Cho kWh từ 401 trở lên	2.652
6.1.2	Giá bán buôn điện cho mục đích khác	1.485
6.2	Thị trấn, huyện lỵ	
6.2.1	Giá bán buôn điện sinh hoạt	
6.2.1.1	Trạm biến áp do Bên bán điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.514
	Bậc 2: Cho kWh từ 51 - 100	1.570
	Bậc 3: Cho kWh từ 101 - 200	1.747
	Bậc 4: Cho kWh từ 201 - 300	2.210
	Bậc 5: Cho kWh từ 301 - 400	2.486
	Bậc 6: Cho kWh từ 401 trở lên	2.569
6.2.1.2	Trạm biến áp do Bên mua điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.491
	Bậc 2: Cho kWh từ 51 - 100	1.547
	Bậc 3: Cho kWh từ 101 - 200	1.708
	Bậc 4: Cho kWh từ 201 - 300	2.119
	Bậc 5: Cho kWh từ 301 - 400	2.399
	Bậc 6: Cho kWh từ 401 trở lên	2.480
6.2.2	Giá bán buôn điện cho mục đích khác	1.485
7	Giá bán buôn điện cho tổ hợp thương mại - dịch vụ - sinh hoạt	
7.1	Giá bán buôn điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.646
	Bậc 2: Cho kWh từ 51 - 100	1.701
	Bậc 3: Cho kWh từ 101 - 200	1.976
	Bậc 4: Cho kWh từ 201 - 300	2.487
	Bậc 5: Cho kWh từ 301 - 400	2.780
	Bậc 6: Cho kWh từ 401 trở lên	2.871
7.2	Giá bán buôn điện cho mục đích khác	
	a) Giờ bình thường	2.528
	b) Giờ thấp điểm	1.538
	c) Giờ cao điểm	4.349

8	Giá bán buôn điện cho các khu công nghiệp	
8.1	Giá bán buôn điện tại thanh cái 110 kV của trạm biến áp 110 kV/35-22-10-6 kV	
8.1.1	Tổng công suất đặt các MBA của trạm biến áp lớn hơn 100 MVA	
	a) Giờ bình thường	1.480
	b) Giờ thấp điểm	945
	c) Giờ cao điểm	2.702
8.1.2	Tổng công suất đặt các MBA của trạm biến áp từ 50 MVA đến 100 MVA	
	a) Giờ bình thường	1.474
	b) Giờ thấp điểm	917
	c) Giờ cao điểm	2.689
8.1.3	Tổng công suất đặt các MBA của trạm biến áp dưới 50 MVA	
	a) Giờ bình thường	1.466
	b) Giờ thấp điểm	914
	c) Giờ cao điểm	2.673
8.2	Giá bán buôn điện phía trung áp của trạm biến áp 110/35-22-10-6 kv	
8.2.1	Cấp điện áp từ 22 kV đến dưới 110 kV	
	a) Giờ bình thường	1.526
	b) Giờ thấp điểm	989
	c) Giờ cao điểm	2.817
8.2.2	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	1.581
	b) Giờ thấp điểm	1.024
	c) Giờ cao điểm	2.908
9	Giá bán buôn điện cho chợ	2.383

**THE MINISTRY OF
INDUSTRY AND TRADE**

No.: 2256/QD-BCT

**SOCIALIST REPUBLIC OF VIETNAM
Independence – Freedom - Happiness**

Hanoi, March 12, 2015

DECISION

REGULATIONS ON ELECTRICITY PRICE

THE MINISTER OF INDUSTRY AND TRADE

Pursuant to the Government's Decree No. 95/2012/ND-CP dated November 11, 2012 defining the functions, tasks, entitlements and organizational structure of the Ministry of Industry and Trade;

Pursuant to the Law on Electricity dated December 03, 2004 and the Law on Amendments and Supplements to a number of articles of the Law on Electricity dated November 20, 2012;

Pursuant to the Government's Decree No. 137/2013/ND-CP dated October 21, 2013 detailing the implementation of a number of articles of the Law on Electricity and the Law on Amendments and Supplements to a number of articles of the Law on Electricity;

Pursuant to the Prime Minister's Decision No. 69/2013/QD-TTg dated November 11, 2015 regulating mechanism of average electricity price;

Pursuant to the Prime Minister's Decision No. 28/2014/QD-TTg dated April 17, 2014 regulating mechanism of retail price of electricity;

Pursuant to the Ministry of Industry and Trade's Circular No. 16/2014/TT-BCT dated May 29, 2014 regulating the implementation of electricity price;

At the request of Director General of Electricity Regulatory Authority,

HEREBY DECIDE:

Article 1. Promulgate retail price of electricity to groups of electricity users and electricity price for retailers in the appendix enclosed herewith; Electricity price defined in the appendix enclosed herewith is exclusive of value added tax (VAT).

Article 2. Average retail price is VND 1,622.01 per kWh (exclusive of VAT)

Article 3. Application of the electricity price takes effect since March 16, 2015.

Article 4. Chief of the Ministry Office, Director General of Electricity Regulatory Authority, General Director of Vietnam Electricity, and relevant organizations, individuals shall be responsible for executing this Decision./.

**PP THE MINISTER
DEPUTY MINISTER**

Cao Quốc Hưng

APPENDIX

ELECTRICITY PRICE

(Enclosed together with the Ministry of Industry and Trade's Decision No. 2256/QĐ-BCT dated March 12, 2015)

No.	Groups of customers	Electricity price (VND/kWh)
1	Retail price of electricity to productive sectors	
1.1	Voltage level from 110 kV and over	
	a) Normal hours	1.388
	b) Low hours	869
	c) Peak hours	2.459
1.2	Voltage level from 22 kV to under 110 kV	
	a) Normal hours	1.405
	b) Low hours	902
	c) Peak hours	2.556
1.3	Voltage level from 6 kV to under 22 kV	
	a) Normal hours	1.453
	b) Low hours	934
	c) Peak hours	2.637
1.4	Voltage level under 6 kV	

	a) Normal hours	1.518
	b) Low hours	983
	c) Peak hours	2.735
2	Retail price of electricity to administrative units	
2.1	Hospitals, nursery-schools, kindergartens, schools	
2.1.1	Voltage level from 6 kV and over	1.460
2.1.2	Voltage level under 6 kV	1.557
2.2	Public lighting; administrative units	
2.2.1	Voltage level from 6 kV and over	1.606
2.2.2	Voltage level under 6 kV	1.671
3	Retail price of electricity to businesses	
3.1	Voltage level from 22 kV and over	
	a) Normal hours	2.125
	b) Low hours	1.185
	c) Peak hours	3.699
3.2	Voltage level from 6 kV to under 22 kV	
	a) Normal hours	2.287
	b) Low hours	1.347
	c) Peak hours	3.829
3.3	Voltage level under 6 kV	
	a) Normal hours	2.320
	b) Low hours	1.412
	c) Peak hours	3.991
4	Retail price of electricity to domestic activities	
4.1	Retail price of electricity to domestic activities	
	Level 1: 0-50 kWh	1.484
	Level 2: 51-100 kWh	1.533
	Level 3: 101-200 kWh	1.786
	Level 4: 201-300 kWh	2.242
	Level 5: 301-400 kWh	2.503
	Level 6: 401- over kWh	2.587

4.2	Retail price of electricity via prepaid card meter	2.141
5	Wholesale price of electricity in rural areas	
5.1	Wholesale price of electricity in rural areas	
	Level 1: 0-50 kWh	1.230
	Level 2: 51-100 kWh	1.279
	Level 3: 101 - 200 kWh	1.394
	Level 4: 201 - 300 kWh	1.720
	Level 5: 301 - 400 kWh	1.945
	Level 6: 401- over kWh	2.028
5.2	Wholesale price of electricity for other purposes	1.322
6	Wholesale price of electricity to collective quarters, residential agglomeration	
6.1	Cities, communes	
6.1.1	Wholesale price of electricity to domestic activities	
6.1.1.1	Transformer invested by the seller (refer to 16/2014/TT-BCT)	
	Level 1: 0 - 50 kWh	1.382
	Level 2: 51 - 100 kWh	1.431
	Level 3: 101 - 200 kWh	1.624
	Level 4: 201 - 300 kWh	2.049
	Level 5: 301 - 400 kWh	2.310
	Level 6: 401- over kWh	2.389
6.1.1.2	Transformer invested by the buyer (refer to 16/2014/TT-BCT)	
	Level 1: 0 - 50 kWh	1.361
	Level 2: 51 - 100 kWh	1.410
	Level 3: 101 - 200 kWh	1.575
	Level 4: 201 - 300 kWh	1.984
	Level 5: 301 - 400 kWh	2.229
	Level 6: 401- over kWh	2.333
6.1.2	Wholesale price of electricity for other purposes	1.333
6.2	Towns	
6.2.1	Wholesale price of electricity to domestic activities	

6.2.1.1	Transformer invested by the seller	
	Level 1: 0 - 50 kWh	1.332
	Level 2: 51 - 100 kWh	1.381
	Level 3: 101 - 200 kWh	1.539
	Level 4: 201 - 300 kWh	1.941
	Level 5: 301 - 400 kWh	2.181
	Level 6: 401- over kWh	2.256
6.2.1.2	Transformer invested by the buyer	
	Level 1: 0 - 50 kWh	1.311
	Level 2: 51 - 100 kWh	1.360
	Level 3: 101 - 200 kWh	1.503
	Level 4: 201 - 300 kWh	1.856
	Level 5: 301 - 400 kWh	2.101
	Level 6: 401- over kWh	2.174
6.2.2	Wholesale price of electricity for other purposes	1.333
7	Wholesale price of electricity to commercial – service – domestic complexes	
7.1	Wholesale price of electricity to domestic activities	
	Level 1: 0 - 50 kWh	1.454
	Level 2: 51 - 100 kWh	1.502
	Level 3: 101 - 200 kWh	1.750
	Level 4: 201 - 300 kWh	2.197
	Level 5: 301 - 400 kWh	2.453
	Level 6: 401- over kWh	2.535
7.2	Wholesale price of electricity for other purposes	
	a) Normal hours	2.192
	b) Low hours	1.334
	c) Peak hours	3.771
8	Wholesale price of electricity to industrial zones	
8.1	Wholesale price of electricity at bus bar 110 kV of transformer 110kV/25-22-10-6kV	

8.1.1	Total installed capacity of MBAs of transformer with capacity more than 100MVA	
	a) Normal hours	1.325
	b) Low hours	846
	c) Peak hours	2.407
8.1.2	Total installed capacity of MBAs of transformer with capacity from 50 MVA and over	
	a) Normal hours	1.330
	b) Low hours	820
	c) Peak hours	2.395
8.1.3	Total installed capacity of MBAs of transformer with capacity under 50 MVA	
	a) Normal hours	1.324
	b) Low hours	818
	c) Peak hours	2.379
8.2	Wholesale price of electricity at medium-voltage bus bar of transformer 110kV/35-22-6kV	
8.2.1	Voltage level from 22 kV to under 110 kV	
	a) Normal hours	1.378
	b) Low hours	885
	c) Peak hours	2.506
8.2.2	Voltage level from 6 kV to under 22 kV	
	a) Normal hours	1.425
	b) Low hours	916
	c) Peak hours	2.586

This translation is made by **LawSoft** and for reference purposes only. Its copyright is owned by **LawSoft** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed

BỘ CÔNG THƯƠNG

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh Phúc

Số: 2256/QĐ-BCT

Hà Nội, ngày 12 tháng 03 năm 2015

QUYẾT ĐỊNH

QUY ĐỊNH VỀ GIÁ BÁN ĐIỆN

BỘ TRƯỞNG BỘ CÔNG THƯƠNG

Căn cứ Nghị định số 95/2012/NĐ-CP ngày 12 tháng 11 năm 2012 của Chính phủ quy định chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Công Thương;

Căn cứ Luật Điện lực ngày 03 tháng 12 năm 2004 và Luật sửa đổi, bổ sung một số điều của Luật Điện lực ngày 20 tháng 11 năm 2012;

Căn cứ Nghị định số 137/2013/NĐ-CP ngày 21 tháng 10 năm 2013 của Chính phủ quy định chi tiết thi hành một số điều của Luật Điện lực và Luật sửa đổi, bổ sung một số điều của Luật Điện lực;

Căn cứ Quyết định số 69/2013/QĐ-TTg ngày 19 tháng 11 năm 2013 của Thủ tướng Chính phủ quy định về cơ chế điều chỉnh mức giá bán điện bình quân;

Căn cứ Quyết định số 28/2014/QĐ-TTg ngày 07 tháng 4 năm 2014 của Thủ tướng Chính phủ quy định về cơ cấu biểu giá bán lẻ điện;

Căn cứ Thông tư số 16/2014/TT-BCT ngày 29 tháng 5 năm 2014 của Bộ Công Thương quy định về thực hiện giá bán điện;

Theo đề nghị của Cục trưởng Cục Điều tiết điện lực,

QUYẾT ĐỊNH:

Điều 1. Ban hành giá bán lẻ điện cho các nhóm khách hàng sử dụng điện và giá bán điện cho các đơn vị bán lẻ điện tại Phụ lục kèm theo Quyết định này. Giá bán điện quy định tại Phụ lục kèm theo Quyết định này chưa bao gồm thuế giá trị gia tăng.

Điều 2. Mức giá bán lẻ điện bình quân là 1.622,01 đồng/kWh (chưa bao gồm thuế giá trị gia tăng).

Điều 3. Thời gian áp dụng giá bán điện: từ ngày 16 tháng 3 năm 2015.

Điều 4. Chánh Văn phòng Bộ, Cục trưởng Cục Điều tiết điện lực, Tổng giám đốc Tập đoàn Điện lực Việt Nam, các tổ chức, cá nhân có liên quan chịu trách nhiệm thi hành Quyết định này./.

**KT. BỘ TRƯỞNG
THỨ TRƯỞNG**

Nơi nhận:

- Thủ tướng Chính phủ, các Phó Thủ tướng;
- VP. Tổng Bí thư;
- Các Bộ, cơ quan ngang Bộ, cơ quan thuộc Chính phủ;
- UBND các tỉnh, thành phố trực thuộc Trung ương;
- Công báo;
- Website Chính phủ;
- Website Bộ Công Thương;
- Bộ Tư pháp (Cục kiểm tra VBQPPL);
- Sở Công Thương các tỉnh, thành phố trực thuộc Trung ương;
- Tập đoàn Điện lực Việt Nam;
- Các Tổng công ty Điện lực;
- Lưu: VT, ĐTĐL.

Cao Quốc Hưng

PHỤ LỤC

GIÁ BÁN ĐIỆN

(Ban hành kèm theo Quyết định số 2256/QĐ-BCT ngày 12 tháng 3 năm 2015 của Bộ Công Thương)

TT	Nhóm đối tượng khách hàng	Giá bán điện (đồng/kWh)
1	Giá bán lẻ điện cho các ngành sản xuất	
1.1	Cấp điện áp từ 110 kV trở lên	
	a) Giờ bình thường	1.388
	b) Giờ thấp điểm	869
	c) Giờ cao điểm	2.459
1.2	Cấp điện áp từ 22 kV đến dưới 110 kV	
	a) Giờ bình thường	1.405
	b) Giờ thấp điểm	902
	c) Giờ cao điểm	2.556
1.3	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	1.453
	b) Giờ thấp điểm	934
	c) Giờ cao điểm	2.637

1.4	Cấp điện áp dưới 6 kV	
	a) Giờ bình thường	1.518
	b) Giờ thấp điểm	983
	c) Giờ cao điểm	2.735
2	Giá bán lẻ điện cho khối hành chính sự nghiệp	
2.1	Bệnh viện, nhà trẻ, mẫu giáo, trường phổ thông	
2.1.1	Cấp điện áp từ 6 kV trở lên	1.460
2.1.2	Cấp điện áp dưới 6 kV	1.557
2.2	Chiếu sáng công cộng; đơn vị hành chính sự nghiệp	
2.2.1	Cấp điện áp từ 6 kV trở lên	1.606
2.2.2	Cấp điện áp dưới 6 kV	1.671
3	Giá bán lẻ điện cho kinh doanh	
3.1	Cấp điện áp từ 22 kV trở lên	
	a) Giờ bình thường	2.125
	b) Giờ thấp điểm	1.185
	c) Giờ cao điểm	3.699
3.2	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	2.287
	b) Giờ thấp điểm	1.347
	c) Giờ cao điểm	3.829
3.3	Cấp điện áp dưới 6 kV	
	a) Giờ bình thường	2.320
	b) Giờ thấp điểm	1.412
	c) Giờ cao điểm	3.991
4	Giá bán lẻ điện cho sinh hoạt	
4.1	Giá bán lẻ điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.484
	Bậc 2: Cho kWh từ 51 - 100	1.533
	Bậc 3: Cho kWh từ 101 - 200	1.786
	Bậc 4: Cho kWh từ 201 - 300	2.242
	Bậc 5: Cho kWh từ 301 - 400	2.503

	Bậc 6: Cho kWh từ 401 trở lên	2.587
4.2	Giá bán lẻ điện sinh hoạt dùng công tơ thẻ trả trước	2.141
5	Giá bán buôn điện nông thôn	
5.1	Giá bán buôn điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.230
	Bậc 2: Cho kWh từ 51 - 100	1.279
	Bậc 3: Cho kWh từ 101 - 200	1.394
	Bậc 4: Cho kWh từ 201 - 300	1.720
	Bậc 5: Cho kWh từ 301 - 400	1.945
	Bậc 6: Cho kWh từ 401 trở lên	2.028
5.2	Giá bán buôn điện cho mục đích khác	1.322
6	Giá bán buôn điện khu tập thể, cụm dân cư	
6.1	Thành phố, thị xã	
6.1.1	Giá bán buôn điện sinh hoạt	
6.1.1.1	Trạm biến áp do Bên bán điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.382
	Bậc 2: Cho kWh từ 51 - 100	1.431
	Bậc 3: Cho kWh từ 101 - 200	1.624
	Bậc 4: Cho kWh từ 201 - 300	2.049
	Bậc 5: Cho kWh từ 301 - 400	2.310
	Bậc 6: Cho kWh từ 401 trở lên	2.389
6.1.1.2	Trạm biến áp do Bên mua điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.361
	Bậc 2: Cho kWh từ 51 - 100	1.410
	Bậc 3: Cho kWh từ 101 - 200	1.575
	Bậc 4: Cho kWh từ 201 - 300	1.984
	Bậc 5: Cho kWh từ 301 - 400	2.229
	Bậc 6: Cho kWh từ 401 trở lên	2.333
6.1.2	Giá bán buôn điện cho mục đích khác	1.333
6.2	Thị trấn, huyện lỵ	
6.2.1	Giá bán buôn điện sinh hoạt	

6.2.1.1	Trạm biến áp do Bên bán điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.332
	Bậc 2: Cho kWh từ 51 - 100	1.381
	Bậc 3: Cho kWh từ 101 - 200	1.539
	Bậc 4: Cho kWh từ 201 - 300	1.941
	Bậc 5: Cho kWh từ 301 - 400	2.181
	Bậc 6: Cho kWh từ 401 trở lên	2.256
6.2.1.2	Trạm biến áp do Bên mua điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.311
	Bậc 2: Cho kWh từ 51 - 100	1.360
	Bậc 3: Cho kWh từ 101 - 200	1.503
	Bậc 4: Cho kWh từ 201 - 300	1.856
	Bậc 5: Cho kWh từ 301 - 400	2.101
	Bậc 6: Cho kWh từ 401 trở lên	2.174
6.2.2	Giá bán buôn điện cho mục đích khác	1.333
7	Giá bán buôn điện cho tổ hợp thương mại - dịch vụ - sinh hoạt	
7.1	Giá bán buôn điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.454
	Bậc 2: Cho kWh từ 51 - 100	1.502
	Bậc 3: Cho kWh từ 101 - 200	1.750
	Bậc 4: Cho kWh từ 201 - 300	2.197
	Bậc 5: Cho kWh từ 301 - 400	2.453
	Bậc 6: Cho kWh từ 401 trở lên	2.535
7.2	Giá bán buôn điện cho mục đích khác	
	a) Giờ bình thường	2.192
	b) Giờ thấp điểm	1.334
	c) Giờ cao điểm	3.771
8	Giá bán buôn điện cho các khu công nghiệp	
8.1	Giá bán buôn điện tại thanh cái 110 kV của trạm biến áp 110 kV/35-22-10-6 kV	
8.1.1	Tổng công suất đặt các MBA của trạm biến áp lớn hơn 100 MVA	

	a) Giờ bình thường	1.325
	b) Giờ thấp điểm	846
	c) Giờ cao điểm	2.407
8.1.2	Tổng công suất đặt các MBA của trạm biến áp từ 50 MVA đến 100 MVA	
	a) Giờ bình thường	1.330
	b) Giờ thấp điểm	820
	c) Giờ cao điểm	2.395
8.1.3	Tổng công suất đặt các MBA của trạm biến áp dưới 50 MVA	
	a) Giờ bình thường	1.324
	b) Giờ thấp điểm	818
	c) Giờ cao điểm	2.379
8.2	Giá bán buôn điện phía trung áp của trạm biến áp 110/35-22-10-6 kV	
8.2.1	Cấp điện áp từ 22 kV đến dưới 110 kV	
	a) Giờ bình thường	1.378
	b) Giờ thấp điểm	885
	c) Giờ cao điểm	2.506
8.2.2	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	1.425
	b) Giờ thấp điểm	916
	c) Giờ cao điểm	2.586

**MINISTRY OF INDUSTRY
AND TRADE**

No. 4495/QD-BCT

**THE SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Hanoi, November 30, 2017

DECISION

ON ELECTRICITY PRICES

THE MINISTER OF INDUSTRY AND TRADE

Pursuant to the Government's Decree No. 98/2017/ND-CP dated August 18, 2017 on functions, tasks, rights and organizational structure of the Ministry of Industry and Trade;

Pursuant to the Law on Electricity dated December 03, 2004 and the Law on amendments to a number of articles of the Law on Electricity dated November 20, 2012;

Pursuant to the Government's Decree No. 137/2013/ND-CP dated October 21, 2013 elaborating a number of articles of the Law on Electricity and the Law on amendments to a number of articles of the Law on Electricity;;

Pursuant to the Prime Minister's Decision No. 24/2017/QD-TTg dated June 30, 2017 on mechanism for adjustment of average retail electricity price;

Pursuant to the Prime Minister's Decision No.28/2014/QD-TTg dated April 07, 2014 on structure of electricity retail tariff;

Pursuant to the Circular No. 16/2014/Circular-BCT dated May 29, 2014 of the Ministry of Industry and Trade on application of electricity price;

At the request of the General Director of the Electricity Regulatory Authority,

DECIDES:

Article 1. The retail electricity prices and electricity prices provided in the Appendix enclosed herewith are applied to groups of electricity users and electricity retailers respectively. Electricity price provided in the Appendix enclosed herewith is exclusive of value added tax (VAT).

Article 2. Average retail electricity price is VND 1,720.65 per kWh (exclusive of VAT).

Article 3. The electricity price is applied from December 01, 2017.

Article 4. The Chief of the Ministry Office, Director General of the Electricity Regulatory Authority, Director General of Vietnam Electricity and relevant organizations and individuals are responsible for the implementation of this Decision./.

**PP. THE MINISTER
DEPUTY MINISTER**

Hoang Quoc Vuong

APPENDIX

ELECTRICITY PRICES

(Enclosed with the Decision No. 4495/QĐ-BCT dated November 30, 2017 of the Ministry of Industry and Trade)

No.	Groups of customers	Electricity price (VND/kWh)
1	Retail electricity prices for production	
1.1	Voltage of 110 kV or higher	
	a) Normal hours	1,434
	b) Off-peak hours	884
	c) Peak hours	2,570
1.2	Voltage from 22 kV to less than 110 kV	
	a) Normal hours	1,452
	b) Off-peak hours	918
	c) Peak hours	2,673
1.3	Voltage from 6 kV to less than 22 kV	
	a) Normal hours	1,503
	b) Off-peak hours	953
	c) Peak hours	2,759
1.4	Voltage of less than 6 kV	

	a) Normal hours	1,572
	b) Off-peak hours	1,004
	c) Peak hours	2,862
2	Retail electricity prices for public sector	
2.1	Hospitals, nursery schools, kindergartens, schools	
2.1.1	Voltage of 6 kV or higher	1,531
2.1.2	Voltage of less than 6 kV	1,635
2.2	Public lighting; public sector entities	
2.2.1	Voltage of 6 kV or higher	1,686
2.2.2	Voltage of less than 6 kV	1,755
3	Retail electricity prices for business	
3.1	Voltage of 22 kV or higher	
	a) Normal hours	2,254
	b) Off-peak hours	1,256
	c) Peak hours	3,923
3.2	Voltage from 6 kV to less than 22 kV	
	a) Normal hours	2,426
	b) Off-peak hours	1,428
	c) Peak hours	4,061
3.3	Voltage of less than 6 kV	
	a) Normal hours	2,461
	b) Off-peak hours	1,497
	c) Peak hours	4,233
4	Retail electricity prices for domestic use	
4.1	Retail electricity prices for domestic use	
	Level 1: 0 – 50 kWh	1,549
	Level 2: 51 – 100 kWh	1,600
	Level 3: 101 – 200 kWh	1,858
	Level 4: 201 – 300 kWh	2,340
	Level 5: 301 – 400 kWh	2,615
	Level 6: 401 kWh or higher	2,701

4.2	Retail electricity prices for prepayment meters	2,271
5	Wholesale electricity price in rural areas	
5.1	Wholesale electricity prices for domestic use	
	Level 1: 0 – 50 kWh	1,285
	Level 2: 51 – 100 kWh	1,336
	Level 3: 101 – 200 kWh	1,450
	Level 4: 201 – 300 kWh	1,797
	Level 5: 301 – 400 kWh	2,035
	Level 6: 401 kWh or higher	2,120
5.2	Wholesale electricity prices for other purposes	1,368
6	Wholesale electricity prices for collective living quarters, residential areas	
6.1	Districts	
6.1,1	Wholesale electricity prices for domestic use	
6.1,1,1	Substation invested in by the seller	
	Level 1: 0 – 50 kWh	1,443
	Level 2: 51 – 100 kWh	1,494
	Level 3: 101 – 200 kWh	1,690
	Level 4: 201 – 300 kWh	2,139
	Level 5: 301 – 400 kWh	2,414
	Level 6: 401 kWh or higher	2,495
6.1,1,2	Substation invested in by the buyer	
	Level 1: 0 – 50 kWh	1,421
	Level 2: 51 – 100 kWh	1,472
	Level 3: 101 – 200 kWh	1,639
	Level 4: 201 – 300 kWh	2,072
	Level 5: 301 – 400 kWh	2,330
	Level 6: 401 kWh or higher	2,437
6.1,2	Wholesale electricity prices for other purposes	1,380
6.2	Communes	
6.2,1	Wholesale electricity prices for domestic use	

6.2,1,1	Substation invested in by electricity seller	
	Level 1: 0 – 50 kWh	1,391
	Level 2: 51 – 100 kWh	1,442
	Level 3: 101 – 200 kWh	1,601
	Level 4: 201 – 300 kWh	2,027
	Level 5: 301 – 400 kWh	2,280
	Level 6: 401 kWh or higher	2,357
6.2,1,2	Substation invested in by the buyer	
	Level 1: 0 – 50 kWh	1,369
	Level 2: 51 – 100 kWh	1,420
	Level 3: 101 – 200 kWh	1,564
	Level 4: 201 – 300 kWh	1,939
	Level 5: 301 – 400 kWh	2,197
	Level 6: 401 kWh or higher	2,271
6.2,2	Wholesale electricity prices for other purposes	1,380
7	Wholesale electricity prices for commercial – service – domestic complexes	
7.1	Wholesale electricity prices for domestic use	
	Level 1: 0 – 50 kWh	1,518
	Level 2: 51 – 100 kWh	1,568
	Level 3: 101 – 200 kWh	1,821
	Level 4: 201 – 300 kWh	2,293
	Level 5: 301 – 400 kWh	2,563
	Level 6: 401 kWh or higher	2,647
7.2	Wholesale electricity prices for other purposes	
	a) Normal hours	2,328
	b) Off-peak hours	1,416
	c) Peak hours	4,004
8	Wholesale electricity prices for industrial zones	
8.1	Wholesale electricity prices at 110 kV bus bar of 110kV/35-22-10-6kV substation	

8.1.1	Total installed capacity of transformers of substation is greater than 100 MVA	
	a) Normal hours	1,380
	b) Off-peak hours	860
	c) Peak hours	2,515
8.1.2	Total installed capacity of transformers of substation is from 50 MVA to 100 MVA	
	a) Normal hours	1,374
	b) Off-peak hours	833
	c) Peak hours	2,503
8.1.3	Total installed capacity of transformers of substation is less than 50 MVA	
	a) Normal hours	1,367
	b) Off-peak hours	830
	c) Peak hours	2,487
8.2	Wholesale electricity prices at medium-voltage bus bar of 110kV/35-22-10-6kV substation	
8.2.1	Voltage from 22 kV to less than 110 kV	
	a) Normal hours	1,424
	b) Off-peak hours	901
	c) Peak hours	2,621
8.2.2	Voltage from 6 kV to less than 22 kV	
	a) Normal hours	1,474
	b) Off-peak hours	934
	c) Peak hours	2,705

This translation is made by **LawSoft** and for reference purposes only. Its copyright is owned by **LawSoft** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed

BỘ CÔNG THƯƠNG

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM
Độc lập - Tự do - Hạnh phúc

Số: 4495/QĐ-BCT

Hà Nội, ngày 30 tháng 11 năm 2017

QUYẾT ĐỊNH

QUY ĐỊNH VỀ GIÁ BÁN ĐIỆN

BỘ TRƯỞNG BỘ CÔNG THƯƠNG

Căn cứ Nghị định số 98/2017/NĐ-CP ngày 18 tháng 8 năm 2017 của Chính phủ quy định về chức năng, nhiệm vụ, quyền hạn và cơ cấu tổ chức của Bộ Công Thương;

Căn cứ Luật Điện lực ngày 03 tháng 12 năm 2004 và Luật sửa đổi, bổ sung một số điều của Luật Điện lực ngày 20 tháng 11 năm 2012;

Căn cứ Nghị định số 137/2013/NĐ-CP ngày 21 tháng 10 năm 2013 của Chính phủ quy định chi tiết thi hành một số điều của Luật Điện lực và Luật sửa đổi, bổ sung một số điều của Luật Điện lực;

Căn cứ Quyết định số 24/2017/QĐ-TTg ngày 30 tháng 6 năm 2017 của Thủ tướng Chính phủ quy định về cơ chế điều chỉnh mức giá bán điện lẻ bình quân;

Căn cứ Quyết định số 28/2014/QĐ-TTg ngày 07 tháng 4 năm 2014 của Thủ tướng Chính phủ quy định về cơ cấu biểu giá bán lẻ điện;

Căn cứ Thông tư số 16/2014/TT-BCT ngày 29 tháng 5 năm 2014 của Bộ Công Thương quy định về thực hiện giá bán điện;

Theo đề nghị của Cục trưởng Cục Điều tiết điện lực,

QUYẾT ĐỊNH:

Điều 1. Ban hành giá bán lẻ điện cho các nhóm khách hàng sử dụng điện và giá bán điện cho các đơn vị bán lẻ điện tại Phụ lục kèm theo Quyết định này. Giá bán điện quy định tại Phụ lục kèm theo Quyết định này chưa bao gồm thuế giá trị gia tăng.

Điều 2. Mức giá bán lẻ điện bình quân là 1.720,65 đồng/kWh (chưa bao gồm thuế giá trị gia tăng).

Điều 3. Thời gian áp dụng giá bán điện: từ ngày 01 tháng 12 năm 2017.

Điều 4. Chánh Văn phòng Bộ, Cục trưởng Cục Điều tiết điện lực, Tổng giám đốc Tập đoàn Điện lực Việt Nam, các tổ chức, cá nhân có liên quan chịu trách nhiệm thi hành Quyết định này./.

Nơi nhận:

- Thủ tướng Chính phủ, các Phó Thủ tướng;
- VP. Tổng Bí thư;
- Các Bộ, cơ quan ngang Bộ, cơ quan thuộc Chính phủ;
- UBND các tỉnh, thành phố trực thuộc Trung ương;
- Website Chính phủ;
- Website Bộ Công Thương;
- Bộ Tư pháp (Cục kiểm tra VBQPPL);
- Sở Công Thương các tỉnh, thành phố trực thuộc Trung ương;
- Tập đoàn Điện lực Việt Nam;
- Các Tổng công ty Điện lực;
- Lưu: VT, ĐTĐL.

**KT. BỘ TRƯỞNG
THỨ TRƯỞNG**

Hoàng Quốc Vượng

PHỤ LỤC

GIÁ BÁN ĐIỆN

(Ban hành kèm theo Quyết định số 4495/QĐ-BCT ngày 30 tháng 11 năm 2017 của Bộ Công Thương)

TT	Nhóm đối tượng khách hàng	Giá bán điện (đồng/kWh)
1	Giá bán lẻ điện cho các ngành sản xuất	
1.1	Cấp điện áp từ 110 kV trở lên	
	a) Giờ bình thường	1.434
	b) Giờ thấp điểm	884
	c) Giờ cao điểm	2.570
1.2	Cấp điện áp từ 22 kV đến dưới 110 kV	
	a) Giờ bình thường	1.452
	b) Giờ thấp điểm	918
	c) Giờ cao điểm	2.673
1.3	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	1.503
	b) Giờ thấp điểm	953
	c) Giờ cao điểm	2.759
1.4	Cấp điện áp dưới 6 kV	

	a) Giờ bình thường	1.572
	b) Giờ thấp điểm	1.004
	c) Giờ cao điểm	2.862
2	Giá bán lẻ điện cho khối hành chính sự nghiệp	
2.1	Bệnh viện, nhà trẻ, mẫu giáo, trường phổ thông	
2.1.1	Cấp điện áp từ 6 kV trở lên	1.531
2.1.2	Cấp điện áp dưới 6 kV	1.635
2.2	Chiếu sáng công cộng; đơn vị hành chính sự nghiệp	
2.2.1	Cấp điện áp từ 6 kV trở lên	1.686
2.2.2	Cấp điện áp dưới 6 kV	1.755
3	Giá bán lẻ điện cho kinh doanh	
3.1	Cấp điện áp từ 22 kV trở lên	
	a) Giờ bình thường	2.254
	b) Giờ thấp điểm	1.256
	c) Giờ cao điểm	3.923
3.2	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	2.426
	b) Giờ thấp điểm	1.428
	c) Giờ cao điểm	4.061
3.3	Cấp điện áp dưới 6 kV	
	a) Giờ bình thường	2.461
	b) Giờ thấp điểm	1.497
	c) Giờ cao điểm	4.233
4	Giá bán lẻ điện cho sinh hoạt	
4.1	Giá bán lẻ điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.549
	Bậc 2: Cho kWh từ 51 - 100	1.600
	Bậc 3: Cho kWh từ 101 - 200	1.858
	Bậc 4: Cho kWh từ 201 - 300	2.340
	Bậc 5: Cho kWh từ 301 - 400	2.615
	Bậc 6: Cho kWh từ 401 trở lên	2.701

4.2	Giá bán lẻ điện sinh hoạt dùng công tơ thẻ trả trước	2.271
5	Giá bán buôn điện nông thôn	
5.1	Giá bán buôn điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.285
	Bậc 2: Cho kWh từ 51 - 100	1.336
	Bậc 3: Cho kWh từ 101 - 200	1.450
	Bậc 4: Cho kWh từ 201 - 300	1.797
	Bậc 5: Cho kWh từ 301 - 400	2.035
	Bậc 6: Cho kWh từ 401 trở lên	2.120
5.2	Giá bán buôn điện cho mục đích khác	1.368
6	Giá bán buôn điện khu tập thể, cụm dân cư	
6.1	Thành phố, thị xã	
6.1.1	Giá bán buôn điện sinh hoạt	
6.1.1.1	Trạm biến áp do Bên bán điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.443
	Bậc 2: Cho kWh từ 51 - 100	1.494
	Bậc 3: Cho kWh từ 101 - 200	1.690
	Bậc 4: Cho kWh từ 201 - 300	2.139
	Bậc 5: Cho kWh từ 301 - 400	2.414
	Bậc 6: Cho kWh từ 401 trở lên	2.495
6.1.1.2	Trạm biến áp do Bên mua điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.421
	Bậc 2: Cho kWh từ 51 - 100	1.472
	Bậc 3: Cho kWh từ 101 - 200	1.639
	Bậc 4: Cho kWh từ 201 - 300	2.072
	Bậc 5: Cho kWh từ 301 - 400	2.330
	Bậc 6: Cho kWh từ 401 trở lên	2.437
6.1.2	Giá bán buôn điện cho mục đích khác	1.380
6.2	Thị trấn, huyện lỵ	
6.2.1	Giá bán buôn điện sinh hoạt	
6.2.1.1	Trạm biến áp do Bên bán điện đầu tư	

	Bậc 1: Cho kWh từ 0 - 50	1.391
	Bậc 2: Cho kWh từ 51 - 100	1.442
	Bậc 3: Cho kWh từ 101- 200	1.601
	Bậc 4: Cho kWh từ 201 - 300	2.027
	Bậc 5: Cho kWh từ 301 - 400	2.280
	Bậc 6: Cho kWh từ 401 trở lên	2.357
6.2.1.2	Trạm biến áp do Bên mua điện đầu tư	
	Bậc 1: Cho kWh từ 0 - 50	1.369
	Bậc 2: Cho kWh từ 51 - 100	1.420
	Bậc 3: Cho kWh từ 101 - 200	1.564
	Bậc 4: Cho kWh từ 201 - 300	1.939
	Bậc 5: Cho kWh từ 301 - 400	2.197
	Bậc 6: Cho kWh từ 401 trở lên	2.271
6.2.2	Giá bán buôn điện cho mục đích khác	1.380
7	Giá bán buôn điện cho tổ hợp thương mại - dịch vụ - sinh hoạt	
7.1	Giá bán buôn điện sinh hoạt	
	Bậc 1: Cho kWh từ 0 - 50	1.518
	Bậc 2: Cho kWh từ 51 - 100	1.568
	Bậc 3: Cho kWh từ 101 - 200	1.821
	Bậc 4: Cho kWh từ 201 - 300	2.293
	Bậc 5: Cho kWh từ 301 - 400	2.563
	Bậc 6: Cho kWh từ 401 trở lên	2.647
7.2	Giá bán buôn điện cho mục đích khác	
	a) Giờ bình thường	2.328
	b) Giờ thấp điểm	1.416
	c) Giờ cao điểm	4.004
8	Giá bán buôn điện cho các khu công nghiệp	
8.1	Giá bán buôn điện tại thanh cái 110 kV của trạm biến áp 110 kV/35-22-10-6 kV	
8.1.1	Tổng công suất đặt các MBA của trạm biến áp lớn hơn 100MVA	
	a) Giờ bình thường	1.380

	b) Giờ thấp điểm	860
	c) Giờ cao điểm	2.515
8.1.2	Tổng công suất đặt các MBA của trạm biến áp từ 50 MVA đến 100 MVA	
	a) Giờ bình thường	1.374
	b) Giờ thấp điểm	833
	c) Giờ cao điểm	2.503
8.1.3	Tổng công suất đặt các MBA của trạm biến áp dưới 50 MVA	
	a) Giờ bình thường	1.367
	b) Giờ thấp điểm	830
	c) Giờ cao điểm	2.487
8.2	Giá bán buôn điện phía trung áp của trạm biến áp 110/35-22-10-6 kV	
8.2.1	Cấp điện áp từ 22 kV đến dưới 110 kV	
	a) Giờ bình thường	1.424
	b) Giờ thấp điểm	901
	c) Giờ cao điểm	2.621
8.2.2	Cấp điện áp từ 6 kV đến dưới 22 kV	
	a) Giờ bình thường	1.474
	b) Giờ thấp điểm	934
	c) Giờ cao điểm	2.705

**THE NATIONAL
ASSEMBLY**

Law No. 67/2014/QH13

**SOCIALIST REPUBLIC OF VIETNAM
Independence - Freedom - Happiness**

Hanoi, November 26, 2014

**LAW
ON INVESTMENT**

Pursuant to Constitution of Socialist Republic of Vietnam;

The National Assembly promulgates the Law on Investment.

Chapter I

GENERAL PROVISIONS

Article 1. Scope

This Law deals with business investments in Vietnam and outward business investments.

Article 2. Regulated entities

This Law applies to investors, other organizations and individuals (hereinafter referred to as entities) involved in business investment.

Article 3. Interpretation of terms

In this Law, the terms below are construed as follows:

1. *Register office* means the regulatory body competent to issue, adjust, and revoke Certificates of investment registration.
2. *Investment project* means a collection of proposal to make midterm or long-term capital investment in business in a particular administrative division over a certain period of time.
3. *Expansion project* means a project to make investment to expand the scale, improve the capacity, apply new technologies, reduce pollution or improve the environment.
4. *New investment project* means a project that is executed for the first time or a project independent from any other running project.
5. *Business investment* means an investor's investing capital to do business by establishing a business organization; making capital contribution, buying shares or capital contributions to a

business organization; making investments in the form of contracts or execution of investment projects.

6. *Certificate of investment registration* means a paper or electronic document bearing registered information about the investment project of the investor.

7. *National investment database* means a system of professional information meant for monitoring, assessment, and analysis of investments nationwide in order to serve state management tasks and support for investors' investment making process.

8. *Public-Private Partnership contract (hereinafter referred to as PPP contract)* means a contract between a competent authority and an investor or project management enterprise to execute an investment project as prescribed in Article 27 of this Law.

9. *Business cooperation contract* means a contract between investors for business cooperation and distribution of profits, products without establishment of a new business organization.

10. *Export-processing zone* means an industrial park specialized in manufacturing of exported products or provision of services for manufacturing of exported products and export.

11. *Industrial park* means an area with a defined geographical boundary specialized in industrial production and provision of services for industrial production.

12. *Economic zone* means an area with a defined geographical boundary which consists of multiple sectors and is meant to attract investments, develop socio-economic, and protect national defense and security.

13. *Investor* means an organization or individual that makes business investments. Investors include Vietnamese investors, foreign investors, and foreign-invested business organizations.

14. *Foreign investor* means an individual holding a foreign nationality or an organization established under foreign laws and making business investment in Vietnam.

15. *Vietnamese investor* means an individual holding Vietnamese nationality or a business organization whose members or shareholders are not foreign investors.

16. *Business organization* means an organization established and run in accordance with Vietnam's laws. Business organizations include companies, cooperatives, cooperative associations, and other organizations that make business investments.

17. *Foreign-invested business organization* means a business whose members or shareholders are foreign investors.

18. *Capital* means money and other assets used invested in business.

Article 4. Application of the Law on Investment, relevant laws and international agreements

1. Investments made within Vietnam's territory must comply with this Law and relevant laws.
2. Where regulations on banned business lines, conditional business lines, or investment procedures in this Law and other laws are inconsistent, regulations of this Law shall apply, except for investment procedures prescribed in the Law on Securities, the Law of credit institution, the Law on Insurance, and the Law on Petroleum.
3. Where regulations of this Law and those of an international agreement to which the Socialist Republic of Vietnam is a signatory are inconsistent, the latter shall apply.
4. With regard to any contract to which at least a party is a foreign investor or a business organization defined in Clause 1 Article 23 of this Law, the parties to which may reach an agreement on whether to apply foreign laws or international practice if such agreement does not contravene Vietnam's laws.

Article 5. Policies on business investment

1. Investors are entitled to make investments in the business lines that are not banned in this Law.
2. Investors may decide their business investments on their own in accordance with this law and relevant laws; may access and make use of loan capital, assistance funds, land, and other resources as prescribed by law.
3. The ownership of assets, capital, income, another the lawful rights and interests of investors are recognized and protected by the State.
4. The State shall treat investors equitably; introduce policies to encourage and enable investors to make business investment and to ensure sustainable development of economic sectors.
5. International agreements on business investment to which Socialist Republic of Vietnam is a signatory are upheld by the State.

Article 6. Banned business lines

1. The investments in the activities below are banned:
 - a) Trade in the narcotic substances specified in Appendix I hereof;
 - n) Trade in the chemicals and minerals specified in Appendix I of this Law;

c) Trade in specimens of wild flora and fauna specified in Appendix 1 of Convention on International Trade in Endangered Species of Wild Fauna and Flora; specimens of rare and/or endangered species of wild fauna and flora in Group I of Appendix 3 hereof;

d) Prostitution;

dd) Human trafficking; trade in human tissues and body parts;

e) Business pertaining to human cloning.

2. The Government's regulations shall apply to production and use of products mentioned in Points a, b, and c Clause 1 of this Article during analysis, testing, scientific research, medical research, pharmaceutical production, criminal investigation, national defense and security protection

Article 7. Conditional business lines

1. Conditional business lines are the business lines in which the investment must satisfy certain conditions for reasons of national defense and security, social order and security, social ethics, or public health.

2. The List of conditional business lines is provided in Appendix 4 hereof.

3. Conditions for making investments in the business lines mentioned in Clause 2 of this Article are specified in the Laws, Ordinances, Decrees, and the international agreements to which the Socialist Republic of Vietnam is a signatory. Ministries, ministerial agencies, the People's Council, People's Committees, and other entities must not issue regulations on conditions for making business investments.

4. Conditions for making business investments must be appropriate for the objectives in Clause 1 of this Article, ensure transparency, objectivity, not wasting time or money of investors.

5. The conditional business lines and the corresponding conditions shall be posted on the National Company Registration Portal.

6. The Government shall elaborate the announcement and control of conditions for business investments.

Article 8. Amendments to the Lists of banned business lines and the List of conditional business lines

Depending on the socio-economic conditions and state management requirements in each period, the Government shall review the banned business lines, conditional business lines and propose amendments to Article 6 and Article 7 to the National Assembly.

Chapter II

INVESTMENT ASSURANCE

Article 9. Assurance of asset ownership

1. Lawful assets of investors shall not be nationalized or confiscated by administrative measures.
2. Where an asset is bought or commandeered by the State of reasons of national defense and security, national interests, state of emergency, prevention or recovery of natural disaster, the investor shall be reimbursed or compensated in accordance with regulations of law on property commandeering and relevant regulations of law.

Article 10. Assurance of business investment

1. Investors are not required by the State to satisfy the following requirements:
 - a) Give priority to buying, using domestic goods/services; or only buy, use goods/services provided by Vietnamese producers/service providers;
 - b) Achieve a certain export target; restrict the quantity, value, types of goods/services that are exported or produced/provided in Vietnam;
 - c) Import a quantity/value of goods that is equivalent to the quantity/value of goods exported; or balance foreign currencies earned from export to meet import demands;
 - d) Reach a certain rate of import substitution;
 - dd) Reach a certain level/value of domestic research and development;
 - e) Provide goods/service at a particular location in Vietnam or overseas;
 - g) Have the headquarter situated at a location requested by a competent authority.
2. Depending on the orientation of socio-economic development, foreign exchange management policies, and the ability to balance foreign exchange in each period, the Prime Minister shall decide the assurance of fulfillment of demands for foreign currencies of investment projects the investment policies subject to issuance of decisions on investment policies by the National Assembly, the Prime Minister, and other important projects of investment in infrastructural development.

Article 11. Assurance of transfer of foreign investors' assets to abroad

After all financial obligations to Vietnamese government are fulfilled, foreign investors are permitted to transfer the following assets to abroad:

1. Capital and liquidations;

2. Income from business investment;
3. Money and other assets under the lawful ownership of the investors.

Article 12. The Government's guarantee for some important projects

1. The Prime Minister shall decide the provision of guarantees for contract execution by competent authorities or state-owned companies participating in investment projects subject to issuance of decisions on investment policies by the National Assembly, the Prime Minister, and other important projects of investment in infrastructural development.
2. The Government shall elaborate this Article.

Article 13. Assurance of business investment upon changes of laws

1. Where a new law that provides more favorable investment incentives than those currently enjoyed by investor is promulgated, investors shall enjoy the new incentives for the remaining period of the incentive enjoyment of the project.
2. Where a new law that provides less favorable investment incentives than those currently enjoyed by investor is promulgated, investors shall keep enjoying the current incentives for the remaining period of the incentive enjoyment of the project.
3. The regulations in Clause 2 of this Article do not apply if regulations of law are changed for reasons of national defense and security, social order and security, social ethics, public health, or environmental protection.
4. Where an investor is no longer eligible for investment incentives prescribed in Clause 3 of this Article, one or some of the following solutions shall be adopted:
 - a) Deduct the damage actually suffered by the investor from the investor's taxable income;
 - b) Adjust the objectives of the investment project;
 - c) Assist the investor in recovery from damage.
5. With regard to the investment assurance measure in Clause 4 of this Article, the investor shall make a written request within 03 years from the effective date of the new law.

Article 14. Settlement of disputes over business investment

1. Disputes over business investments in Vietnam shall be settled through negotiation and conciliation. If the dispute settlement cannot be reached through negotiation and conciliation, the dispute shall be resolved by arbitration or by the court in accordance with Clauses 2, 3, and 4 of this Article.

2. Every dispute between a Vietnamese investor and a foreign-invested business organization, or between a Vietnamese investor, a foreign-invested business organization and a regulatory body over business investments within Vietnam's territory shall be settled by Vietnam's arbitration or court, except for the cases in Clause 3 of this Article.

3. Every dispute between investors, one of which is a foreign investor or a business organization defined in Clause 1 Article 23 of this Law, shall be settled by one of the following agencies/organizations:

- a) Vietnam's court;
- b) Vietnam's arbitration;
- c) Foreign arbitration;
- d) International arbitration;
- dd) An arbitral tribunal established by the parties in dispute.

4. Every dispute between a foreign investor and a regulatory body over business investments within Vietnam's territory shall be settled by Vietnam's arbitral tribunal or Vietnam's court, unless otherwise agreed or prescribed by an international agreement to which the Socialist Republic of Vietnam is a signatory.

Chapter III

INCENTIVES AND SUPPORT FOR INVESTMENT

Section 1: INVESTMENT INCENTIVES

Article 15. Forms and beneficiaries of investment incentives

1. Forms of incentives:

- a) Application of a lower rate of corporate income tax for a certain period of time or throughout the project execution; exemption, reduction of corporate income tax;
- b) Exemption or reduction of import tax on goods imported as fixed assets; raw materials, supplies, and parts used for the project;
- c) Exemption, reduction of land rents, land levy.

2. Beneficiaries of investment incentives:

- a) Projects of investment in the business lines given investment incentives specified in Clause 1 Article 16 of this Article;

b) Investment projects in the administrative divisions given investment incentives specified in Clause 2 Article 16 of this Article;

c) Any project in which the capital investment is at least VND 6,000 billion, or at least VND 6,000 billion is disbursed within 03 years from the day on which the Certificate of investment registration or decision on investment policies is issued;

d) Any investment project in a rural area that employ at least 500 workers;

dd) High-tech companies, science and technology companies, and science and technology organizations.

3. Investment incentives shall be given to new investment projects and expansion projects. The level of each type of incentives shall be specified by regulations of law on taxation and land.

4. Regulations in Points b, c, and d Clause 2 of this Article do not apply to mineral extraction projects; projects to manufacture/sale of goods/services subject to special excise tax according to the Law on special excise tax, except for car manufacturing.

Article 16. Business lines and administrative divisions given investment incentives

1. Business lines given investment incentives:

a) High-tech activities, high-tech ancillary products; research and development;

b) Production of new materials, new energy, clean energy, renewable energy; productions of products with at least 30% value added; energy-saving products;

c) Production of key electronic, mechanical products, agricultural machinery, cars, car parts; shipbuilding;

d) Production of ancillary products serving textile and garment industry, leather and footwear industry, and the products in Point c of this Clause;

dd) Production of IT products, software products, digital contents;

e) Cultivation, processing of agriculture products, forestry products, aquaculture products; afforestation and forest protection; salt production; fishing and ancillary fishing services; production of plant varieties, animal breads, and biotechnology products;

g) Collection, treatment, recycling of waste;

h) Investment in development, operation, management of infrastructural works; development of public passenger transportation in urban areas;

i) Preschool education, compulsory education, vocational education;

k) Medical examination and treatment; production of medicines, medicine ingredients, essential medicines, medicines for prevention and treatment of sexually transmitted diseases, vaccines, biologicals, herbal medicines, orient medicines; scientific research into preparation technology and/or biotechnology serving creation of new medicines;

l) Investment in sport facilities for the disabled or professional athletes; protection and development of cultural heritage;

m) Investment in geriatric centers, mental health centers, treatment for agent orange patients; care centers for the elderly, the disabled, orphans, street children;

n) People's credit funds, microfinance institutions

2. Administrative divisions given investment incentives:

a) Administrative divisions in disadvantaged area or extremely disadvantaged areas;

b) Industrial parks, export-processing zones, hi-tech zones, economic zones.

3. According to regulations of Clause 1 and Clause 2 of this Article, the Government shall compile and adjust the List of business lines given investment incentives and the List of administrative divisions given investment incentives.

Article 17. Procedures for investment incentives

1. If the project has been granted a Certificate of investment registration, the registry office shall write the investment incentives, bases, and conditions for provision of investment incentives on the Certificate of investment registration.

2. If a Certificate of investment registration is not required, the investor shall be given investment incentives if the conditions for investment incentives are satisfied without having to apply for a certificate of investment. In this case, the investor shall determine the investment incentives and follow procedures for investment incentives at the tax authority, finance authority, or customs authority according to the conditions for investment incentives in Article 15 and Article 16 of this Law.

Article 18. Expansion of investment incentives

The government shall request the National Assembly to decide provision of investment incentives other than those in this Law and other laws when the development of some especially important field or administrative - economic units is necessary.

Section 2: INVESTMENT SUPPORT

Article 19. Forms of investment support

1. Forms of investment support:

- a) Support for development of technical infrastructure, social infrastructure, and beyond the perimeter of the project;
- b) Support for training and development of human resources;
- c) Credit support;
- d) Support for access to business premises; support for relocation of manufacturing facilities from urban areas;
- dd) Support for scientific & technological research, technology transfers;
- e) Support for market development, information provision;
- g) Support for research and development.

2. The Government shall specify the form investment support in Clause 1 of this Article which is provided for medium and small companies, high-tech companies, science and technology companies, and science and technology organizations, companies investing in agriculture and rural areas, companies investing in education, dissemination of laws, and other beneficiaries in conformity with socio-economic development in each period.

Article 20. Support for development of infrastructure of industrial parks, export-processing zones, hi-tech zones, economic zones

1. Pursuant to the approved master plan for development of industrial parks, export-processing zones, hi-tech zones, economic zones, ministers, ministerial agencies, the People's Committees of provinces shall make development investment plans and organize the construction of technical infrastructure, social infrastructure beyond industrial parks, export-processing zones, hi-tech zones, and specialized sectors of economic zones.

2. The State shall provide support for part of the capital investment in development from the state budget and concessional loan capital in order to synchronously develop the technical infrastructure, social infrastructure within and beyond the perimeter of industrial parks in disadvantaged areas or extremely disadvantaged areas.

3. The State shall provide support for part of the capital investment in development from the state budget, concessional loan capital, and employ other capital mobilization methods to develop the technical infrastructure, social infrastructure in economic zone and hi-tech zones.

Article 21. Development of housing, public facilities and amenities for workers in industrial parks, hi-tech zones, and economic zones

1. Pursuant to the master plan for development of industrial parks, hi-tech zones, and economic zones approved by competent authorities, the People's Committees of provinces shall make planning and prepare land for development of housing, public facilities and amenities for workers in industrial parks, hi-tech zones, and economic zones.

2. If there are difficulties in provision of land for development of housing, public facilities and amenities for workers in industrial parks, hi-tech zones, and economic zones, competent authorities shall adjust industrial park planning in order to use part of the land area for development of housing, public facilities and amenities.

Chapter IV

INVESTMENT IN VIETNAM

Section 1: FORMS OF INVESTMENT

Article 22. Investment in establishment of a business organization

1. Investors may establish business organizations in accordance with law. Before establishing a business organization, the foreign investor must have an investment project and apply for a Certificate of investment registration following the procedures in Article 37 of this Law, and satisfy the following conditions:

a) The investor's charter capital satisfies the requirements in Clause 3 of this Article;

b) The form of investment, operating scope, Vietnamese partners, and other aspects are conformable with the international agreements to which the Socialist Republic of Vietnam is a signatory.

2. Every foreign investor shall execute the investment project via a business organization established in accordance with Clause 1 of this Article, except for the case in which investment is made by contributing capital, buying shares, buying capital contributions, or making investments under contracts.

3. Foreign investors may own an indefinite amount of charter capital invested in business organizations, except for the following cases:

a) The holdings of the foreign investors at listed companies, public companies, securities-trading organizations, and securities investment funds are conformable with regulations of law on securities;

b) The holdings of the foreign investors at state-owned companies that have been equitized or converted are conformable with regulations of law on equitization and conversion of state-owned companies;

c) With regard to holdings of the foreign investors in other cases than those mentioned in Point a and Point b of this Clause, relevant regulations of law and the international agreements to which the Socialist Republic of Vietnam is a signatory shall apply.

Article 23. Investments made by foreign-invested business organizations

1. When establishing business organizations, contributing capital, buying shares or capital contributions of business organizations; making investments under business cooperation contracts in one of the following cases, the foreign investor must satisfy the conditions and follow investment procedures applied to foreign investors:

a) 51% of charter capital or more is held by foreign investors, or the majority of the general partners are foreigners if the business organization is a partnership;

b) 51% of charter capital or more is held by the business organizations mentioned in Point a of this Clause;

c) 51% of charter capital or more is held foreign investors and the business organizations mentioned in Point a of this Clause.

2. Foreign-invested business organizations in other cases than those mentioned in Points a, b, and c of this Clause shall satisfy conditions and follow investment procedures applied to Vietnamese investors when establishing business organization, when making investment by contributing capital, buying shares, buying capital contribution of business organizations, when making investments under business cooperation contracts.

3. If a foreign-invested business organization that is established in Vietnam has a new investment project, procedures for such investment project shall be followed without having to establish a new business organization.

4. The government shall specify the procedures for establishing business organizations to execute investment projects of foreign investors and foreign-invested business organizations.

Article 24. Making investment by contributing capital, buying shares, or buying capital contributions of business organizations

1. Investors are entitled to contribute capital, buy shares, or buy capital contributions of business organizations.

2. Foreign investors making investment by contributing capital, buying shares, buying capital contribution of business organizations shall comply with regulations in Article 25 and Article 26 of this Law.

Article 25. Methods and conditions for making capital contributions to business organizations, buying shares or capital contributions of business organizations

1. Foreign investors may contribute capital to business organizations in the following manners:

- a) Buy shares of joint-stock companies through IPOs or additional issuance;
- b) Contribute capitals to limited liability companies and partnerships;
- c) Contribute capital to other business organizations not mentioned in Point a and Point b of this Clause.

2. Foreign investors shall buy shares or capital contributions of business organization in the following manners:

- a) Buy shares of joint-stock companies from the companies or their shareholders;
- b) Buy capital contributions to limited liability companies by their members and become members of limited liability companies;
- c) Buy capital contributions to partnerships by partners and become partners;
- d) Buy capital contributions to business organizations other than those mentioned in Points a, b, and c of this Clause from their members.

3. The contribution of capital, purchase of shares or capital contributions of foreign investors in the manners in Clause 1 and Clause 2 of this Article must satisfy the conditions in Point a and Point b Clause 1 Article 22 of this Law.

Article 26. Procedures for making investment by contributing capital, buying shares, or buying capital contributions

1. An investor shall follow the register the capital contribution, purchase of shares, or capital contributions in the following cases:

- a) The investor contributes capital, buy shares or capital contributions of business organizations engaged in business lines subject to conditions applied to foreign investors.
- b) 51% of charter capital of the business organization or more is held by foreign investors and/or business organizations mentioned in Clause 1 Article 23 of this Law after the capital is contributed, or shares/capital contributions are purchased.

2. An application for registration of capital contribution or purchase of shares/capital contribution:

- a) A written for registration of capital contribution or purchase of shares/capital contributions, which specify information about the business organization to which investment is made; the holding of the foreign investor after making investment;

b) A copy of the ID card or passport (if the investor is an individual); a copy of the Certificate of establishment or an equivalent paper that certifies the legal status of the investor (if the investor is an organization).

3. Procedures for registration of capital contribution or purchase of shares/capital contributions:

a) The investor shall submit the application prescribed in Clause 2 of this Article at the Service of Planning and Investment of the province where the headquarter of the business organization is situated;

b) If the contribution of capital, purchase of shares/capital contributions satisfies the conditions in Point a and Point b Clause 1 Article 22 of this Law, the Service of Planning and Investment shall send a written notification to the investor within 15 days from the day on which the satisfactory application is received in order for the investor to follow procedures for changing shareholders/members as prescribed by law. If conditions are not satisfied, the Service of Planning and Investment shall notify the investor in writing and provide explanation.

4. Investors other than those mentioned in Clause 1 of this Article shall follow procedures for changing shareholders/members as prescribed by law when contributing capital, buying shares/capital contributions of business organizations. If such investors wish to register the capital contribution or purchase of shares/capital contributions, regulations in Clause 3 of this Article shall be followed.

Article 27. Investment under PPP contracts

1. Investors and project management companies shall sign PPP contracts with competent authorities to execute an investment project to build new infrastructural works, to improve, upgrade, expand, manage, and operate infrastructural works, or to provide public services.

2. The Government shall specify the fields, conditions, and procedures for executing investment projects under PPP contracts.

Article 28. Investment under business cooperation contracts

1. Business cooperation contracts signed between Vietnamese inventors are executed in accordance with civil laws.

2. Procedures for issuance of Certificates of investment registration in Article 37 of this Law shall apply to business cooperation contracts signed between a Vietnamese investor with a foreign investor, or between foreign investors.

3. Parties to a business cooperation contract shall establish a steering board to execute BBC. Functions, tasks, powers of the steering board shall be agreed by the parties.

Article 29. Contents of a business cooperation contract

1. A business cooperation contract shall contain:

a) Names, addresses, authorized representatives of parties to the contract; business address or project address;

b) Objectives and scope of business;

c) Contributions by parties to the contract and distribution of profits;

d) Schedule and duration of the contract;

d) Rights and obligations of parties to the contract;

e) Adjustment, transfer, termination of contracts;

g) Responsibilities for breaches of contract; method of dispute settlement.

2. During the execution of a business cooperation contract, parties may reach an agreement on using assets derived from the business cooperation to establish a company in accordance with regulations of law on companies.

3. Parties to a business cooperation contract may reach other agreements that do not contravene law.

Section 2: PROCEDURES FOR DECISION ON INVESTMENT POLICIES

Article 30. The National Assembly's authority to issue decisions on investment policies

Except for the projects subject to issuance of decisions on investment policies by the National Assembly according to regulations of law on public investment, the National Assembly shall issue decisions on investment policies of the following projects:

1. Projects that have significant effects on the environment or potentially have seriously affect the environment, including:

a) Nuclear power plants;

b) Projects that change purposes of land in national parks, wildlife sanctuaries, landscape sanctuaries, experimental forests of 50 hectares or larger; headwaters protective forests of 50 hectares or larger; protection forests meant for protection against wind, sand, waves, land reclamation, environmental protection of 500 hectares or larger, production forests of 1,000 hectares or above;

2. Projects that change purposes of land meant for rice cultivation with two or more crops of 500 hectares or larger;

3. Projects that require relocation of 20,000 people or more in highlands; 50,000 people or more in other areas;

4. Projects that require special policies decided by the National Assembly.

Article 31. The Prime Minister's authority to issue decisions on investment policies

Except for the projects subject to issuance of decisions on investment policies by the Prime Minister according to regulations of law on public investment and the projects mentioned in Article 30 of this Law, the Prime Minister shall issue decisions on investment policies of the following projects:

1. The following projects regardless of capital sources:

a) Projects that require relocation of 10,000 people or more in highlands; 20,000 people or more in other areas;

b) Construction and operation of airports; air transport;

c) Construction and operation of national seaports;

d) Petroleum exploration, extraction, and refinery;

dd) Betting and casino services;

e) Cigarette production;

g) Development of infrastructure of industrial parks, export-processing zones, and specialized sectors in economic zone;

h) Construction and operation of golf courses;

2. Projects not mentioned in Clause 1 of this Article in which investment is VND 5,000 billion or above;

3. Projects of investment of foreign investors in sea transport, provision of telecommunications services with network infrastructure; afforestation, publishing, journalism, establishment of wholly foreign-invested science and technology organizations or science and technology companies;

4. Other projects subject to issuance of decisions on investment policies by the Prime Minister as prescribed by law.

Article 32. Authority to issue decisions on investment policies of the People's Committees of provinces

1. Except for the projects subject to issuance of decisions on investment policies by the People's Committee of the provinces according to regulations of law on public investment and the projects mentioned in Article 30 and Article 31 of this Law, the People's Committees of provinces shall issue decisions on investment policies of the following projects:

a) Projects that use land allocated or leased out by the State without auction or bidding or transfer; projects that require changes of land purposes;

b) Projects that use technologies on the List of technologies restricted from transfer prescribed by regulations of law on technology transfers.

2. The investment policies of investment projects in Point a Clause 1 of this Article executed at industrial parks, export-processing zones, hi-tech zones, and economic zones in conformity with planning approved by competent authorities are not subject to approval of the People's Committees of provinces.

Article 33. Documents and procedures for decision on investment policies by the People's Committees of provinces

1. A project dossier consists of:

a) A written request for permission for execution of the investment project;

b) A copy of the ID card or passport (if the investor is an individual); a copy of the Certificate of establishment or an equivalent paper that certifies the legal status of the investor (if the investor is an organization).

c) An investment proposal that specifies: investor(s) in the project, investment objectives, investment scale, investment capital, method of capital rising, location and duration of investment, labor demand, requests for investment incentives, assessment of socio-economic effects of the project;

d) Copies of any of the following documents: financial statements of the last two years of the investor; commitment of the parent company to provide financial support; commitment of a financial institutions to provide financial support; guarantee for investor's financial capacity; description of investor's financial capacity;

dd) Demand for land use; if the project does not use land allocated, leased out by the State, or is not permitted by the State to change land purposes, then a copy of the lease agreement or other documents certifying that the investor has the right to use the premises to execute the project shall be submitted;

e) Explanation for application of technologies to the project mentioned in Point b Clause 1 Article 32 of this Law, which specifies: names of technologies, origins, technology process diagram, primary specifications, conditions of machinery, equipment and primary technological line;

g) The business cooperation contract (if the project is executed under a business cooperation contract).

2. 7. The investor shall submit the dossier specified in Clause 1 of this Article to the registry office.

Within 35 days from the day on which the project dossier is received, the registry office shall notify the investor of the result.

3. Within 03 working days from the day on which the satisfactory dossier is received, the registry office shall send written requests for opinions from the regulatory agencies as prescribed in Clause 6 of this Article.

4. Within 15 days from the receipt of the project dossier, the inquired agencies shall send written responses to the registry office.

5. The land authority shall provide copies of maps, the planning authority shall provide information about planning as the basis for making appraisal as prescribed in this Article within 05 working days from the receipt of the registry office's request.

6. Within 25 days from the day on which the investment project dossier is received, the registry office shall make and submit an appraisal report to the People's Committee of the province. The report shall contain:

a) Information about the project: information about the investor, objectives, scale, location, and duration of the project;

b) Assessment of the foreign investor's fulfillment of investment conditions (if any);

c) Assessment of conformity of the investment project with the master socio-economic development planning, industrial planning, and land planning; assessment of socio-economic effects of the project;

d) Assessment of investment incentives and fulfillment of conditions for investment incentives (if any);

dd) Assessment of legal basis of investor's rights to use investment premises If a request for allocation of land, lease of land, or change of land purposes is made, the investor's fulfillment of conditions for using land, land allocation, land lease, and change of land purposes shall be assessed in accordance with regulations of law on land;

e) Assessment of technologies applied to the investment project (if the project is one of those mentioned in Point b Clause 1 Article 32 of this Law).

7. Within 07 working days from the receipt of the project dossier and appraisal report, the People's Committee of the province shall issue the decision on investment policies. In case of rejection, a written response providing explanation shall be made.

8. The decision on investment policies made by the People's Committee of the province shall specify:

a) Name of the investor in the project;

b) Name, objectives, scale, investment capital, and duration of the project;

c) Location of the project;

d) Schedule for project execution: schedule for capital contribution and capital raising; schedule for infrastructural development and inauguration (if any); schedule of each stage (if the project is divided into multiple stages);

dd) Applied technologies;

e) Investment incentives, support, and conditions (if any);

g) Effective period of the decision on investment policies.

9. The government shall specify the documents and procedures for appraising investment projects of which investment policies are decided by the People's Committees of provinces.

Article 34. Documents and procedures for decision of investment policies by the Prime Minister

1. The investor shall submit the project dossier to the local registry office. The dossier consists of:

a) The documents mentioned in Clause 1 Article 33 of this Law;

b) Land clearance and relocation plan (if any);

c) Preliminary assessment of environmental impacts and environmental protection measures;

d) Assessment of socio-economic effects of the project.

2. Within 03 working days from the day on which the satisfactory dossier is received, the registry office shall send it to the Ministry of Planning and Investment and send written requests for opinions from the regulatory agencies as prescribed in Clause 6 of this Article.

3. Within 15 days from the receipt of the request, the inquired agencies shall send written responses to the registry office and the Ministry of Planning and Investment.

4. Within 25 days from the day on which the project dossier is received, the registry office request the People's Committee of the province to appraise the project dossier and send it to the Ministry of Planning and Investment.

5. Within 15 days from the receipt of the documents mentioned in Clause 4 of this Article, the Ministry of Planning and Investment shall appraise the project dossier and make an appraisal reports as prescribed in Clause 6 Article 33 of this Article, the request the Prime Minister to issue decisions on investment policies.

6. The Prime Minister shall consider deciding investment policies as prescribed in Clause 8 Article 33 of this Law.

7. The government shall specify the documents and procedures for appraising investment projects of which investment policies are decided by the Prime Minister.

Article 35. Documents and procedures for issuance of decision on investment policies by the National Assembly

1. The investor shall submit the dossier to the local registry office. The dossier consists of:

- a) The documents mentioned in Clause 1 Article 33 of this Law;
- b) Land clearance and relocation plan (if any);
- c) Preliminary assessment of environmental impacts and environmental protection measures;
- d) Assessment of socio-economic effects of the project;
- dd) Proposed special policies (if any).

2. Within 03 working days from the day on which the satisfactory dossier is received, the registry office shall send the project dossier to the Ministry of Planning and Investment, and then the Ministry of Planning and Investment shall send a report to the Prime Minister and request an establishment of an Appraisal Council.

3. Within 90 days from its establishment, the Appraisal Council shall appraise the project dossier and make a report in accordance with Clause 5 Article 33 of this Law, then submit it to the Prime Minister.

4. At least 60 days before the opening of the General Meeting of the National Assembly, the Government shall submit the decision on investment policies to the agency in charge of appraisal of the National Assembly.

5. The decision on investment policies shall be enclosed with:

- a) The Government's report

b) The project dossier prescribed in Clause 1 of this Article;

c) The appraisal report made by the Appraisal Council;

d) Relevant documents.

6. Appraisal contents:

a) Fulfillment of the criteria for identification of a project subject to issuance of decisions on investment policies by the National Assembly;

b) Necessity of the project;

c) Conformity of the project with the master socio-economic development planning, industrial planning, and land and other resources planning;

d) Objectives, scale, location, time, schedule for project execution; demand for land use, land clearance and relocation plan, selection of primary technologies, environmental protection solutions;

dd) Capital investment and capital raising plan;

e) Assessment of socio-economic effects;

g) Special policies; Investment incentives, support, and conditions (if any).

7. The Government and relevant entities are responsible for providing sufficient information and documents serving the appraisal; provide explanation for the project contents at the request of the agency in charge of appraisal of the National Assembly.

8. The National Assembly shall consider passing a Resolution on investment policies, which consists of:

a) Name of the investor in the project;

b) Name, objectives, scale, investment capital, duration of the project, capital contribution and capital raising schedule;

c) Location of the project;

d) Schedule of the project: schedule of infrastructural development and inauguration (if any); schedule of achievements of primary targets and items; targets, duration, and operations of each stage (if the project is divided into multiple stages);

dd) Applied technologies;

e) Special policies; Investment incentives, support, and conditions (if any);

g) Effective period of the Resolution on investment policies.

9. The Government shall specify documents and procedures for appraisal of project dossiers by Appraisal Council.

Section 3: PROCEDURES FOR ISSUANCE, ADJUSTMENT, AND REVOCATION OF CERTIFICATE OF INVESTMENT REGISTRATION

Article 36. Cases in which the Certificate of investment registration is required

1. The Certificate of investment registration is required in the following cases:

a) Investment projects of foreign investors;

b) Investment projects of the business organizations mentioned in Clause 1 Article 23 of this Article.

2. Cases in which the Certificate of investment registration is not required:

a) Investment projects of Vietnamese investors;

b) Investment projects of the business organizations mentioned in Clause 2 Article 23 of this Article;

c) Investment is made by contributing capital, buying shares, or buying capital contributions of business organizations.

3. Vietnamese investors and the business organizations mentioned in Clause 2 Article 23 of this Article shall execute the projects mentioned in Article 30, Article 31, and Article 32 of this Law after their investment policies are decided.

4. Any investor that wishes to obtain a Certificate of investment registration for a project prescribed in Point a or Point b Clause 2 of this Article shall follow the procedures in Article 37 of this Article.

Article 37. Procedures for issuance of Certificate of investment registration

1. If the project is subject to issuance of a decision on investment policies as prescribed in Article 30, Article 31, and Article 32 of this Law, the registry office shall issue the Certificate of investment registration to the investor within 05 working days from the receipt of the decision on investment policies.

2. If the project is not subject to issuance of a decision on investment policies as prescribed in Article 30, Article 31, and Article 32 of this Law, the investor shall follow the procedures below:

- a) The investor shall submit the documents mentioned in Clause 1 Article 33 of this Law to the registry office;
- b) Within 15 days from the receipt of sufficient documents, the registry office shall issue the Certificate of investment registration. In case of rejection, the investor must be notified in writing and provided with explanation.

Article 38. Competence to issue, adjust, and revoke Certificates of investment registration

1. Management boards of industrial parks, export-processing zones, hi-tech zones, economic zones shall receive, issue, adjust, and revoke Certificates of investment registration of the investment projects located therein.
2. The Services of Planning and Investment shall zones shall receive, issue, adjust, and revoke Certificates of investment registration of the investment projects outside industrial parks, export-processing zones, hi-tech zones, economic zones, except for the case in Clause 3 of this Article.
3. The Service of Planning and Investment of the province where the investor intends to place the head office or operating office to execute the investment project shall receive, issue, adjust, and revoke Certificates of investment registration of:
 - a) Any investment project that spreads over multiple provinces;
 - b) Any investment project executed both inside and outside industrial parks, export-processing zones, hi-tech zones, and economic zones;

Article 39. Contents of Certificate of investment registration

1. Code of the project.
2. Name and address of the investor.
3. Name of the project.
4. Location and area of the project.
5. Objectives and scale of the project.
6. Capital investment in the project (including the investor's capital and raised capital), capital contribution and capital raising schedule.
7. Duration of the project.
8. Project execution schedule: schedule of infrastructural development and inauguration (if any); schedule of achievements of primary targets and items; targets, duration, and operations of each stage (if the project is divided into multiple stages);

9. Investment incentives, support, and conditions (if any).

10. Conditions applied to the investor (if any).

Article 40. Adjusting the Certificate of investment registration

1. When the Certificate of investment registration has to be adjusted, the investor shall follow the procedures for adjusting the Certificate of investment registration.

2. An application for adjustment to the Certificate of investment registration consists of:

a) A written request for adjustment to the Certificate of investment registration;

b) A report on project execution up to the date of project adjustment;

c) A decision on adjustments to the investment project;

d) Documents mentioned in Points b, c, d, dd and e Clause 1 Article 33 of this Article relevant to the adjustments.

3. Within 10 working days from the day on which the satisfactory application is received as prescribed in Clause 1 of this Article, the registry office shall adjust the Certificate of investment registration. In case of rejection, the investor must be notified in writing and provided with explanation.

4. If the project is subject to issuance of a decision on investment policies, the registry office shall follow the procedures for issuance of a decision on investment policies before adjusting the Certificate of investment registration if the adjustments are pertaining to the objectives, targets, primary technologies of the project, increase or decrease of capital investment by more than 10%, project duration, changes of investors or conditions applied to investors (if any).

5. If the adjustment to the Certificate of investment registration makes the project subject to issuance of a decision on investment policies, the registry office shall follow the procedures for issuance of a decision on investment policies before adjusting the Certificate of investment registration.

Article 41. Revoking the Certificate of investment registration

1. The registry office shall revoke the Certificate of investment registration in case a project is terminated as prescribed in Clause 1 Article 48 of this Law.

2. The Government shall specify the procedures for revoking the Certificate of investment registration.

Section 4: PROJECT EXECUTION

Article 42. Assurance of project execution

1. The investor shall pay a deposit for assurance of project execution if his/her project uses land allocated or leased out by the State, or is permitted by the State to change land purposes.
2. The deposit is equal to 1% - 3% of the capital investment, depending on the scale, characteristics, and execution schedule of the project.
3. The deposit shall be returned to the investor according to the project schedule, except for the case in which it is not returned.
4. The Government shall elaborate this Article.

Article 43. Durations of investment projects

1. The duration of an investment project inside an economic zone shall not be longer than 70 years.
2. The duration of an investment project in outside an economic zone shall not be longer than 50 years. The duration of a project in an disadvantaged area or extremely disadvantaged area or a project with slow rate of capital recovery may be longer but not extending 70 years.
3. If a project uses land allocated or leased by the State, but the transfer of land is delayed, the delay shall not be included in the project duration.

Article 44. Assessment of machinery, equipment and technological line

1. The investor is responsible for quality of machinery, equipment and technological line used for the project as prescribed by law.
2. Where it is necessary for state management of science and technology or determination of tax basis, competent regulatory bodies shall request independent assessment of quality and value of machinery, equipment and technological line.

Article 45. Project transfer

1. The investor is entitled to transfer part or all of the project to another investor when the following conditions are satisfied:
 - a) The project is not terminated in the cases as prescribed in Clause 1 Article 48 of this Law;
 - b) Investment conditions applied to foreign investors are satisfied in case the foreign investor receives a project of investment in conditional business lines;
 - c) Regulations of law on law, real estate trading is complied with if the project transfer is associated with transfer of land;

d) Conditions in the Certificate of investment registration or relevant regulations of law are complied with.

2. Where transferring a project subject to issuance of the Certificate of investment registration, the investor shall submit the documents mentioned in Clause 1 Article 33 of this Law and the project transfer contract in order to change the investor.

Article 46. Extension of project schedule

1. If the Certificate of investment registration or decision on investment policies has been issued, the investor shall submit written proposals to the registry office when extending the capital contribution schedule, construction schedule, and inauguration schedule (if any); schedule for target achievements.

2. Contents of the proposal:

a) The progress of the project and fulfillment of financial obligation to the State since the issuance of the Certificate of investment registration or decision on investment policies up to the extension date;

b) Explanation and length of extension;

c) Plan for carrying on the project, including capital contribution plan, infrastructural development schedule, and inauguration schedule;

d) The investor's commitment to carry on the project.

3. The extension shall not exceed 24 months. In force majeure events, the time for recovery shall not be included in the extension.

4. Within 15 days from the receipt of the proposal, the registry office shall offer its opinions in writing.

Article 47. Project suspension and termination

1. When suspending the project, the investor must notify the registry office in writing. If the project has to be suspended in a force majeure event, the investor shall be exempt from paying land rents for the suspension period, which is necessary for recovery from the event.

2. The investment authority shall decide to suspend part or all of the project in the following cases:

a) For protection of historical remains, relics, antiques, national treasures according to the Law on Cultural heritage;

b) For environmental recovery at the request of a environment authority;

- c) For implementation of occupational safety measures at the request of an labor authority;
- d) The project is suspended under the decision or judgment of the court or arbitral tribunal;
- dd) The investor fails to adhere to the Certificate of investment registration and recommits administrative violations after incurring penalties.

3. The Prime Minister shall decide to suspend part or all of a project if the project execution threatens to affect national security at the request of the Ministry of Planning and Investment.

Article 48. Project termination

1. A project shall be terminated in the following cases:

- a) The investor decides to terminate the project;
- b) The project has to be terminated according to the regulations of the contract or company's charter;
- c) The project duration is over;
- d) The investor fails to overcome the difficulties that lead to project suspension in the cases mentioned in Clause 2 and Clause 3 Article 47 of this Law;
- dd) The land of the project is withdrawn by the State, or the investor is not permitted to keep using the premises and fails to complete procedures for change of project location within 06 months from the day on which the decision on land/premises withdrawal is issued;
- e) The registry office cannot contact the investor or the investor's legal representative after 12 months from the date of suspension of the project;
- g) The investor fails to execute or is not able to execute the project after 12 months according to the schedule registered with the registry office and is not permitted to extend the project execution schedule as prescribed in Article 46 of this Law;
- h) The project is terminated under a decision of the Court or arbitral tribunal.

2. The registry office shall decide project termination in the cases mentioned in Points d, dd, e, g, and h Clause 1 of this Article.

3. The investor shall liquidate the project in accordance with regulations of law on asset liquidation when terminating the project.

4. In case the project land is withdrawn by the State but the investor fails to liquidate assets on land within 12 months from the withdrawal date, the agency that issues the decision on land withdrawal shall liquidate such assets.

Article 49. Establishment of foreign investor's operating office under business cooperation contract

1. Foreign investors under a business cooperation contract may establish an operating office in Vietnam to execute the contract. The location of the operating office shall be decided by the foreign investors.
2. The operating office of a foreign investor in a business cooperation contract has its own seal; the foreign investor may open an account, hire employees, sign contracts, and do business under the business cooperation contract and Certificate of registration of operating office.
3. The foreign investor shall submit the application for registration of operating office to the registry office where the operating office is intended to be located.
4. An application consists of:
 - a) An application form which specifies the name and address of the representative office in Vietnam (if any) of the foreign investor; name, address of the operating office; contents, duration, and operating scope of the operating office; full name, residence, ID number or passport number of the head of the operating office;
 - b) The foreign investor's decision to establish an operating office;
 - c) A copy of the decision to appoint the head of the operating office;
 - d) A copy of the business cooperation contract.
5. Within 15 working days from the receipt of the application prescribed in Clause 4 of this Article, the registry office shall issue the Certificate of registration of operating office to the foreign investor.

Article 50. Shutdown of foreign investor's operating office under business cooperation contracts

1. Within 07 working days from the day on which the decision to shut down the operating office is issued, the foreign investor shall send a folder to the registry office where the operating office is located.
2. The folder consists of:
 - a) A decision to shut down the operating office ahead of schedule;
 - b) A list of creditors and settled debts;
 - c) A list of employers and employers' benefits provided;

- d) A tax authority's certification of fulfillment of tax liability;
- dd) A social insurance authority's certification of fulfillment of social insurance obligations;
- e) A police authority's certification of seal destruction;
- g) The certificate of operating office registration;
- h) A copy of the Certificate of investment registration;
- i) A copy of the business cooperation contract.

3. Within 15 working days from the day on which sufficient documents, the registry office shall issue the decision to shut down the operating office.

Chapter V

OUTWARD INVESTMENT

Section 1: GENERAL PROVISIONS

Article 51. Rules for making outward investments

1. Investors are encouraged by the State to make outward investment in order to expand the market, improve the export of goods/services, and receipt of foreign currencies; improve access to modern technologies, raise the managerial capability and develop resources for socio-economic development.

2. Investors making overseas investments shall comply with this Law, other regulations of law, laws of the countries or territories in which investments are made (hereinafter referred to as host countries), and the international agreements to which the Socialist Republic of Vietnam is a signatory, and take responsibility for overseas investments they make.

Article 52. Forms of outward investment

1. Outward investments in the following forms:

- a) Establishing a business organization in accordance with the law of the host country;
- b) Execute a business cooperation contract overseas;
- c) Purchase part or all of charter capital of an overseas business organization to participate in the management and business investment overseas;
- d) Trading in securities, valuable papers, or making investments via securities investment funds and other intermediate financial institutions overseas;

dd) Other forms of investments prescribed by law of the host country.

2. The Government shall elaborate the forms of investments mentioned in Point d Clause 1 of this Article.

Article 53. Sources of capital for outward investment

1. The investor shall invest and raise capital to make investments overseas. Conditions and procedures for taking foreign currency loans and transferring foreign currency capital must comply with regulations of law on banking, credit institutions, and foreign currency management.

2. According to targets of monetary policies, foreign currency management policies in each period, the State bank of Vietnam shall promulgate regulations on credit institutions and branches of foreign banks in Vietnam that grant foreign currency loans as prescribed in Clause 1 of this Article to make outward investment.

Section 2: PROCEDURES FOR DECISION OF OUTWARD INVESTMENT POLICIES

Article 54. Competence to issue decisions on outward investment policies

1. The National Assembly shall issue decisions on outward investment policies of:

- a) Projects with outward investment capital of VND 20,000 billion or above;
- b) Projects that require special policies decided by the National Assembly.

2. Except for the cases in Clause 1 of this Article, the Prime Minister shall issue decisions on outward investment policies of:

- a) Banking, insurance, securities, journalism, broadcasting, and telecommunications projects with outward investment capital of VND 400 billion or above;
- b) Projects not mentioned in Clause a of this Article with outward investment capital of VND 800 billion or above.

Article 55. Documents and procedures for The Prime Minister to issue decisions on outward investment policies

1. The investor shall submit the project dossier to the Ministry of Planning and Investment. The dossier consists of:

- a) An outward investment registration form;

b) A copy of the ID card or passport (if the investor is an individual); a copy of the Certificate of establishment or an equivalent paper that certifies the legal status of the investor (if the investor is an organization).

c) Project proposals: objectives, scale, form, and location of the project; initial capital, capital raising plan, capital structure, project execution schedule, investment stages (if any); and preliminary analysis of the project effectiveness;

d) Copies of any of the documents proving the investor's financial capacity: financial statements of the last two years of the investor; commitment of the parent company to provide financial support; commitment of a financial institution to provide financial support; guarantee for investor's financial capacity; other documents proving the investor's financial capacity;

dd) A commitment to balance foreign currency sources, or a commitment of a permitted credit institution to provide foreign currencies for the investor;

e) The decision on outward investment as prescribed in Clause 1 and Clause 2 Article 57 of this Law;

g) With regard to a project of outward investment in banking, securities, science and technology, the investor shall submit a written certification of the investor's fulfillment of conditions for outward investment issued by a competent authority in accordance with the Law on credit institutions, the Law on Securities, the Law on science and technology, and the Law on Insurance Business.

2. Within 03 working days from the day on which the project dossier is received, the Ministry of Planning and Investment shall send the dossier to relevant regulatory bodies for opinions.

3. Within 15 days from the receipt of the project dossier, the inquired agencies shall offer their opinions.

4. Within 30 days from the day on which the project dossier is received, the Ministry of Planning and Investment shall carry out an appraisal and submit a report to the Prime Minister. The report shall contain:

a) Conditions for issuance of the Certificate of registration of outward investment prescribed in Article 58 of this Law;

b) The investor's legal status;

c) Necessity of the outward investment;

d) Conformity of the project with Clause 1 Article 51 of this Law;

dd) Project contents: scale, form of investment, location, duration, execution schedule, capital, and capital sources;

e) Reassessment of risks at the host country.

5. The Prime Minister shall consider deciding outward investment policies, including:

a) The investor;

b) Objectives and location of the project;

c) Capital and capital sources; capital contribution and capital raising schedule; overseas investment schedule;

d) Investment incentives and support (if any).

Article 56. Documents and procedures for National Assembly to issue decisions on outward investment policies

1. The investor shall submit the documents mentioned in Clause 1 Article 55 of this Law to the Ministry of Planning and Investment.

2. Within 05 working days from the day on which the satisfactory dossier is received, the Ministry of Planning and Investment shall request the Prime Minister to establish an Appraisal Council.

3. Within 90 days from its establishment, the Appraisal Council shall carry out an appraisal and make a report in accordance with Clause 4 Article 55 of this Law.

4. At least 60 days before the opening of the General Meeting of the National Assembly, the Government shall submit the decision on outward investment policies to the agency in charge of appraisal of the National Assembly. The dossier consists of:

a) The Government's report;

b) The project dossier prescribed in Clause 1 Article 55 of this Law;

c) The appraisal report made by the Appraisal Council;

d) Relevant documents.

5. The National Assembly shall consider passing a Resolution on outward investment policies, the contents of which are specified in Clause 5 Article 55 of this Law.

Section 3: PROCEDURES FOR ISSUANCE, ADJUSTMENT, AND REVOCATION OF CERTIFICATE OF OUTWARD INVESTMENT REGISTRATION

Article 57. Competence to decide outward investment

1. State-owned companies shall decide outward investments in accordance with regulations of law on management and investment of state capital in other businesses.
2. Outward investment in cases other than those specified in Clause 1 of this Article shall be decided by investors in accordance with this Law, Company law, and relevant regulations of law.
3. The investor and the agency that represents state capital at other businesses mentioned in Clause 1 and Clause 2 of this Article shall be responsible for the decision on outward investment.

Article 58. Requirements for issuance of Certificate of registration of outward investment

1. The outward investment must comply with the rules in Article 51 of this Law.
2. The outward investment is not made in the banned business lines as prescribed in Article 6 of this Law.
3. The investor or a permitted credit institution has made a commitment to prepare foreign currencies or outward investment; if a capital in foreign currency of at least VND 20 billion is transferred overseas and does not belong to the project as prescribed in Article 54 of this Law, the Ministry of Planning and Investment shall request the State bank of Vietnam to provide opinions in writing.
4. There is a decision on outward investment as prescribed in Clause 1 and Clause 2 Article 57 of this Law.
5. There is a certification of the investor's fulfillment of tax obligation up to the date of submission of the project dossier.

Article 59. Procedures for issuance of Certificate of registration of outward investment

1. If the project is subject to the issuance of a decision on outward investment policies, the Ministry of Planning and Investment shall issue the Certificate of outward investment registration to the investor within 05 working days from the day on which the decision on investment policies is received.
2. If cases other than the case in Clause 1 of this Article, the investor shall submit an application for Certificate of investment registration to the Ministry of Planning and Investment. The application consists of:
 - a) An outward investment registration form;
 - b) A copy of the ID card or passport (if the investor is an individual); a copy of the Certificate of establishment or an equivalent paper that certifies the legal status of the investor (if the investor is an organization).

c) The decision on outward investment as prescribed in Clause 1 and Clause 2 Article 57 of this Law;

d) A commitment to balance foreign currency sources, or a commitment of a permitted credit institution to provide foreign currencies for the investor as prescribed in Clause 3 Article 58 of this Law;

dd) With regard to a project of outward investment in banking, securities, science and technology, the investor shall submit a written certification of the investor's fulfillment of conditions outward investment issued by a competent authority in accordance with the Law on credit institutions, the Law on Securities, the Law on science and technology, and the Law on Insurance Business.

3. Within 15 working days from the receipt of the application prescribed in Clause 2 of this Article, the Ministry of Planning and Investment shall issue the Certificate of outward investment registration. If the application is rejected, the investor must be notified in writing and provided with explanation.

4. The government shall elaborate the procedures for appraisal of outward investment projects; issuance, adjustment, invalidation of the Certificate of outward investment registration.

Article 60. Contents of Certificate of registration of outward investment

1. Code of the investment project.
2. Name and address of the investor.
3. Name of the investment project.
4. Objectives and location of the project.
5. Capital and capital sources; capital contribution and capital raising schedule; overseas investment schedule;
6. Rights and obligations of the investor.
7. Incentives and support (if any).

Article 61. Adjusting Certificate of registration of outward investment

1. Where it is necessary to make changes to an outward investment project in terms of the investor, location, objectives, scale, capital, capital sources, investment schedule, investment incentives, use of profit for overseas project execution, the investor shall submit an application for adjustments to the Certificate of outward investment registration to the Ministry of Planning and Investment.

2. An application for adjustments to Certificate of registration of outward investment consists of:

- a) A written request for adjustments to the Certificate of outward investment registration;
- b) A copy of the ID card or passport (if the investor is an individual); a copy of the Certificate of establishment or an equivalent paper that certifies the legal status of the investor (if the investor is an organization).
- c) A report on operation of the project up to the date of submission of the application for adjustments to Certificate of registration of outward investment;
- d) A decision on changes to the outward investment project as prescribed in Clause 1 and Clause 2 Article 57 of this Law;
- dd) A copy of the Certificate of outward investment registration;
- e) There is a certification of the investor's fulfillment of tax obligation up to the date of submission of the project dossier.

3. The Ministry of Planning and Investment shall adjust the Certificate of outward investment registration within 15 working days from the receipt of the satisfactory application prescribed in Clause 2 of this Article.

4. If the project is subject to issuance of a decision on outward investment policies, the Ministry of Planning and Investment shall follow procedures for issuance of a decision on outward investment policies before adjusting the Certificate of outward investment registration as prescribed in Clause 1 of this Article.

5. If the investor's request for adjustments to the Certificate of outward investment registration makes the project subject to issuance of a decision on investment policies, the Ministry of Planning and Investment shall follow the procedures for issuance of a decision on investment policies before adjusting the Certificate of outward investment registration.

Article 62. Termination of an outward investment project

1. A outward investment project shall be terminated in the following cases:

- a) The investor decides to terminate the project;
- b) The project duration is over;
- c) The project is terminated according to the regulations of the contract or company's charter;
- d) The investor transfers all of overseas capital to a foreign investors;

dd) The project is not approved by the host country after 12 months from the date of issue of the Certificate of outward investment registration, or the project is not commenced after 12 months from the day on which it is approved by a competent authority of the host country;

e) The investor fails to execute the project or is not able to execute the project according to the registered schedule after 12 months from the date of issue of the Certificate of investment registration, and does not adjust the investment schedule;

g) The investor fails to submit a written report on the operation of the project after 12 months from the day on which the annual tax declaration or an equivalent document is available as prescribed by the host country's law;

h) The overseas business organization is dissolved or goes bankrupt as prescribed by the host country's law;

i) The project is terminated under the decision or judgment of the court or arbitral tribunal.

2. The Ministry of Planning and Investment shall invalidate the Certificate of outward investment registration in the cases in Clause 1 of this Article.

Section 4: COMMENCEMENT OF OVERSEAS INVESTMENT

Article 63. Opening an account of outward investment capital

Transfer of money from Vietnam to abroad and from abroad to Vietnam pertaining to outward investment must be made via a separate account opened at a permissible credit institution in Vietnam and registered at the State bank of Vietnam in accordance with regulations of law on foreign exchange management.

Article 64. Transfer of outward investment capital

1. An investor may transfer outward investment when the following conditions are satisfied:

a) The Certificate of outward investment registration is granted, except for the case in Clause 3 of this Article;

b) The investment has been approved or licensed by a competent authority of the host country. If the host country's law does not cover investment licensing or approval, the investor must provide documents proving his/her right to make investment in that country;

c) There is a capital account as prescribed in Article 63 of this Law.

2. The transfer of outward investment capital Outward must comply with regulations of law on foreign exchange, export, technology transfers, and relevant regulations of law.

3. Investors may transfer foreign currencies, goods, machinery and equipment to abroad to serve market survey, research, and other investment preparation prescribed by the Government.

Article 65. Transferring profit to Vietnam

1. Within 06 months from the day on which the annual tax declaration or an equivalent document is available as prescribed by the host country's law, the investor transfer the entire profit and other incomes derived from overseas investment to Vietnam, unless profit is used for overseas investment as prescribed in Article 66 of this Law.

2. If the profit and other incomes are not transferred to Vietnam within the time limit prescribed in Clause 1 of this Article, the investor shall submit a written report to the Ministry of Planning and Investment and the State bank of Vietnam. The deadline for transferring profit to Vietnam shall be extended not more than twice, each extension shall not exceed 06 months and must be approved in writing by the Ministry of Planning and Investment.

Article 66. Use of profit for overseas investment

1. The investor that uses profit derived from overseas investment to increase capital, expand overseas investment shall follow procedures for adjusting the Certificate of outward investment registration and submit a report to the State bank of Vietnam.

2. If profit derived from the overseas project is used for another overseas project, the investor shall follow procedures for the Certificate of outward investment registration of such project, register a capital account and monetary capital transfer schedule with the State bank of Vietnam.

Chapter VI

STATE MANAGEMENT OF INVESTMENT

Article 67. Contents of state management of investment

1. Promulgate, disseminate, and organize implementation of legislative documents on investment.

2. Develop and organize implementation of strategies, plannings, plans, and policies for investments in Vietnam and outward investments.

3. Assess the developments and macroeconomic effects of investment activities.

4. Develop, manage, and operate National Investment Information System.

5. Issue, adjust, revoke Certificates of investment registration, Certificates of outward investment registration, decisions on investment policies, and decisions on outward investment policies in accordance with this Law.

6. Perform state management tasks pertaining to industrial parks, export-processing zones, hi-tech zones, and economic zones.
7. Organize and implement investment promotion.
8. Inspect and supervise investment activities; coordinate investment management tasks.
9. Instruct, support investors and resolve their difficulties in making investment; resolve complaints, denunciations; decide commendation and disciplinary actions.
10. Negotiate and conclude international agreements on investments.

Article 68. Responsibilities of regulatory bodies for investment management

1. The government shall promulgate uniform regulations on management of investments in Vietnam and outward investments.
2. The Ministry of Planning and Investment shall assist the Government in promulgating uniform regulations on management of investments in Vietnam and outward investments.
3. The Ministry of Planning and Investment has the following responsibilities and rights:
 - a) Request the Government and the Prime Minister to consider approving strategies, plannings, plans, and policies for investments in Vietnam and outward investments;
 - b) Promulgate or request competent authorities to promulgate legislative documents on investments in Vietnam and outward investments;
 - c) Provide forms of documents serving procedures for investments in Vietnam and outward investments;
 - d) Provide instruction, organize, supervise, inspect, and assess the implementation of legislative documents on investments;
 - dd) Assess and report the developments of investments in Vietnam and outward investments;
 - e) Develop, manage, and operate National Investment Information System;
 - g) Take charge and cooperate with relevant agencies in supervising, assessing, and inspecting investments in Vietnam and outward investments;
 - h) Request competent authorities to decide the suspension of projects that are approved or adjusted ultra vires or against regulations of law on investment;
 - i) Perform state management tasks pertaining to Industrial parks, export-processing zones, economic zones;

- k) Perform state management tasks pertaining to investment promotion in Vietnam and overseas;
- l) Negotiate and conclude international agreements on investments;
- m) Other responsibilities and rights pertaining to investment management given by the Government and the Prime Minister.

4. Responsibilities, rights of other Ministries and ministerial agencies:

- a) Cooperate with the Ministry of Planning and Investment, other Ministries and ministerial agencies in formulating laws and policies on investments;
- b) Take charge and cooperate with other Ministries and ministerial agencies in formulating laws, policies, standards, technical regulations, and instructions;
- c) Impose and request Government to promulgate conditions for making investment in the business lines mentioned in Article 7 of this Law;
- d) Take charge and cooperate with the Ministry of Planning and Investment in formulating planning and compiling a list of projects attracting investments; carry out investment promotion;
- dd) Participating in appraisal of projects subject to issuance of decisions on investment policies as prescribed in this Law;
- e) Carry out supervision, assessment, and inspection of the fulfillment of investment conditions of the projects under their management;
- g) Take charge and cooperate with the People's Committees of provinces, other Ministries and ministerial agencies in resolving difficulties of investment projects in state management; provide guidance on distribution of powers and authorize management boards of industrial parks, export-processing zones, hi-tech zones, and economic zones to perform state management tasks therein;
- h) Carry out periodic assessments of socio-economic effects of projects under their management and send reports to the Ministry of Planning and Investment;
- i) Maintain and update management information systems under their management; integrate them into the National Investment Information System.

5. Responsibilities and rights of the People's Committees of provinces, the Services of Planning and Investment, management boards of industrial parks, export-processing zones, hi-tech zones, economic zones:

- a) Cooperate with Ministries, ministerial agencies in compiling and issuing Lists of local projects attracting investments;

- b) Follow procedures issuance, adjustment, and revocation of Certificates of investment registration;
 - c) Exercise the rights of regulatory bodies to projects under their management;
 - d) Resolve investors' difficulties or request competent authorities to do so;
 - dd) Carry out periodic assessments of effectiveness of local projects and send reports to the Ministry of Planning and Investment;
 - e) Maintain, update National Investment Information System within their competence;
 - g) Provide instructions on organization, supervisions, and assessment of reporting.
6. Vietnam's representative bodies overseas are responsible for monitoring, providing support, protecting the lawful rights and interests of Vietnamese investors in the host countries.

Article 69. Supervision and assessment of investment

1. Supervision and assessment of investment include:

- a) Supervision and assessment of investment project;
- b) Supervision and assessment of investment on an overall scale.

2. Responsibility for supervision and assessment of investment:

- a) The National Assembly and the People's Councils shall exercise their rights to supervise investment as prescribed by law;
- b) Investment authorities and specialized authorities shall carry out supervision and assessment of investment on an overall scale and each project under their management;
- c) Register offices shall supervise and assess the investment projects to which they grant Certificates of investment registration;
- d) Vietnamese Fatherland Front shall supervise community investments within their competence.

3. Supervision and assessment of investment projects:

- a) With regard to projects funded by state capital, investment authorities and specialized authorities shall carry out supervision and assessment according to the contents of the decisions on investment;
- b) With regard to projects funded by other sources, investment authorities and specialized authorities shall supervise and assess the conformity of the planning and investment policies

approved by competent authorities, the investment schedule, fulfillment of environmental protection requirements, use of land and other resources as prescribed by law;

c) Registry offices shall assess the adherence to Certificates of investment registration and decisions on investment policies.

4. Contents of overall supervision and assessment of investment:

a) Promulgation of legislative documents on guidelines for regulations of law on investment;

b) Progress of project execution;

c) Assessment of investment result nationwide, of Ministries, ministerial agencies, local authorities, and investment projects under their management;

d) Propose solutions for difficulties and actions against violations to regulatory agencies at the same level and investment authorities.

5. The organizations and agencies shall carry out assessment themselves or hire capable experts or advisory organizations to do so.

6. The Government shall elaborate this Article.

Article 70. National Investment Information System

1. National Investment Information System consists of:

a) National Information System for Domestic Investment;

b) National Information System for Inward and Outward Investments.

2. The Ministry of Planning and Investment shall take charge and cooperate with relevant agencies in developing and operating National Investment Information System, assess the operation of such system by central and local investment authorities.

3. Investment authorities and investors shall promptly and accurately update information on National Investment Information System.

4. Information about investment projects in National Investment Information System is considered original and lawful information.

Article 71. Reports on investment in Vietnam

1. Reporting entities:

a) Ministries, ministerial agencies, the People's Committees of provinces;

b) Registry offices;

c) Investors and business organizations executing projects as prescribed in this Law.

2. Periodic reports:

a) Investors and business organizations executing investment projects shall submit monthly, quarterly, and annual reports to registry offices and local statistical agencies on the project execution, which specify: capital, investment results, employees, payment to government budget, investment in R&D, environmental protection, and other professional indicators;

b) Register offices shall submit monthly, quarterly, and annual reports to the Ministry of Planning and Investment and the People's Committees of provinces on receipt of applications, issuance, adjustment, and revocation of Certificates of investment registration, and the operation of projects under their management;

c) The People's Committees of provinces shall submit quarterly and annual reports on local investments to the Ministry of Planning and Investment;

d) Ministries and ministerial agencies shall submit quarterly and annual reports on issuance, adjustment, and revocation of Certificates of investment registration and equivalent papers under their management, and the operation of projects under their management to the Ministry of Planning and Investment. Then, the Ministry of Planning and Investment shall submit a summary report to the Prime Minister;

dd) The Ministry of Planning and Investment shall submit quarterly and annual reports to the Prime Minister on investments nationwide and adherence to regulations on investment reporting of the entities mentioned in Clause 1 of this Article.

3. Agencies, investors, and business organizations shall make reports in writing via National Investment Information System.

4. Agencies, investors, and business organizations mentioned in Clause 1 of this Article shall make unscheduled reports at the request of competent authorities.

5. If a project is exempt from Certificate of investment registration, the investor shall submit a report to the registry office before commencement of the project execution.

Article 72. Reports on overseas investment

1. Reporting entities:

a) Ministries, ministerial agencies, the People's Committees of provinces;

b) Registry offices where outward investments are registered;

c) Investors executing projects as prescribed in this Law.

2. Regulations on reporting applied to Ministries, ministerial agencies, the People's Committees of provinces:

a) Ministries, ministerial agencies, the People's Committees of provinces shall submit biannual and annual reports on state management of outward investments within their competence to the Ministry of Planning and Investment and the Prime Minister;

b) The Ministry of Planning and Investment shall submit biannual and annual reports on investments nationwide and adherence to regulations on investment reporting of the entities mentioned in Clause 1 of this Article to the Prime Minister.

3. Reporting regulations applied to investors:

a) Within 60 days from the day on which the project is approved or licensed as prescribed by law of the host country, the investor shall send a written notification of overseas investment enclosed with a copy of the written approval for the project or a document proving the right to make direct investment in the host country to the Ministry of Planning and Investment, the State bank of Vietnam, and a diplomatic mission of Vietnam in the host country;

b) The investor shall submit quarterly and annual reports on the operation of the project to the Ministry of Planning and Investment, the State bank of Vietnam, and a diplomatic mission of Vietnam in the host country;

c) Within 06 months from the day on which the annual tax declaration or an equivalent document is available as prescribed by the host country's law, the investor shall submit a report on the operation of the project enclosed with the financial statement, annual tax declaration, or an equivalent document prescribed by the host country's law to the Ministry of Planning and Investment, the State bank of Vietnam, the Ministry of Finance, a diplomatic mission of Vietnam in the host country, and a competent authorities prescribed in this Law and relevant laws;

d) If the outward investment project is funded by state capital, apart from complying with regulations in Points a, b, and c of this Clause, the investor shall make reports in accordance with regulations of law on management and investment of state capital in other businesses.

4. The reports mentioned in Clause 2 and Clause 3 of this Article shall be made in writing via National Investment Information System.

5. The agencies, organizations, and investors in Clause 1 of this Article shall make unscheduled reports at the request of competent authorities.

Chapter VII

IMPLEMENTATION

Article 73. Actions against violations

1. Any entity that violates this Law shall face disciplinary actions, administrative penalties, or criminal prosecution depending on nature and severity of the violations, and pay compensation for any damage caused.
2. Any person that misuse his/her power to obstruct investment activities, harass investors, or fails to perform their duties as prescribed by law shall face disciplinary actions or criminal prosecution depending on nature and severity of the violations.

Article 74. Transition

1. Any investor granted the investment license or Certificate of investment before this Law takes effect may keep executing their investment project according to the investment license or Certificate of registration granted. The registry office shall replace it with the Certificate of investment registration if requested by the investor.
2. Any investor that has been executing a project before this Law takes effect, which is subject to issuance of a Certificate of investment registration or decision on investment policies as prescribed by this Law is not required to follow procedures for the Certificate of investment registration or decision on investment policies. Any investor that wishes to obtain a Certificate of investment registration shall follow the procedures in this Law.
3. Conditions for business investment in legislative documents promulgated before the effective date of this Law that contravene Clause 3 Article 7 of this Law are annulled from July 01, 2016.
4. The Government shall elaborate Clause 1 and Clause 2 of this Article.

Article 75. Amendments to Clause 1 Article 18 of the Law on High technology No. 21/2008/QH12

Clause 1 Article 18 of the Law on High technology No. 21/2008/QH12 is amended as follows:

“1. A high technology must satisfy the following criteria:

- a) Producing hi-tech products on the List of hi-tech products given priority prescribed in Article 6 of this Law;
- b) Applying eco-friendly, energy-saving solutions to manufacturing and quality control in accordance with Vietnam’s technical regulations and standards (or international standards if no Vietnam’s technical regulations and standards are available);
- c) Other criteria established by the Prime Minister.”.

Article 76. Effect

1. This Law takes effect on July 01, 2015.

2. The Law on Investment No. 59/2005/QH11 and the National Assembly's Resolution No. 49/2010/QH12 on projects and works of national importance subject to decision of the National Assembly are annulled from the effective date of this Law.

3. The Government and competent authorities shall elaborate the Articles and Clauses assigned.

This Law is passed by the 13th National Assembly of Socialist Republic of Vietnam on November 26, 2014 during the 8th session.

PRESIDENT OF THE NATIONAL ASSEMBLY

Nguyen Sinh Hung

APPENDIX 1

LIST OF NARCOTIC SUBSTANCES BANNED FROM INVESTMENT

No.	Name of substance	Scientific name	CAS code
1	Acetorphine	3- <i>O</i> -acetyltetrahydro - 7 - α - (1 - hydroxyl - 1 - methylbutyl) - 6, 14 - <i>endo</i> theo - oripavine	25333-77-1
2	Acetyl- <i>alpha</i> -methylfenanyl	<i>N</i> - [1 - (α - methylphenethyl) - 4 - piperidyl] acetanilide	101860-00-8
3	Alphacetylmethadol	α - 3 - acetoxy - 6 - dimethylamino - 4,4 - diphenylheptane	17199-58-5
4	<i>Alpha</i> -methylfentanyl	<i>N</i> - [1 - (α - methylphenethyl) - 4 - piperidyl] propionanilide	79704-88-4
5	<i>Beta</i> -hydroxyfentanyl	<i>N</i> - [1 - (β - hydroxyphenethyl) - 4 - piperidyl] propionanilide	78995-10-5
6	<i>Beta</i> -hydroxymethyl-3 - fentanyl	<i>N</i> - [1 - (β - hydroxyphenethyl) - 3 - methyl - 4 - piperidyl] propionanilide	78995-14-9
7	Brolamphetamine (DOB)	2,5 - dimethoxy - 4 - bromoamphetamine	64638-07-9
8	Marijuana And		8063-14-7

	Derivatives		
9	Cathinone	(-) - α - aminopropiophenone	71031-15-7
10	Desomorphine	Dihydrodeoxymorphine	427-00-9
11	DET	<i>N, N</i> - diethyltryptamine	7558-72-7
12	Delta-9-tetrahydrocannabinol và các đồng phân	(6 <i>aR</i> , 10 <i>aR</i>) - 6 <i>a</i> , 7, 8, 10 <i>a</i> - tetrahydro - 6,6,9 - trimethyl - 3 - pentyl - 6 <i>H</i> -dibenzo [<i>b,d</i>] pyran -1 - ol	1972-08-3
13	DMA	(\pm) - 2,5 - dimethoxy - α - methylphenylethylamine	2801-68-5
14	DMHP	3 - (1,2 - dimethylheptyl) -1 - hydroxy - 7, 8, 9, 10 - tetrahydro - 6,6,9 - trimethyl - 6 <i>H</i> - dibenzo [<i>b,d</i>] pyran	32904-22-6
15	DMT	<i>N, N</i> - dimethyltryptamine	61-50-7
16	DOET	(\pm) - 4 - ethyl - 2,5 - dimethoxy - α -phenethylamine	22004-32-6
17	Eticyclidine	<i>N</i> - ethyl -1 - phenylcyclohexylamine	2201-15-2
18	Etorphine	Tetrahydro -7 <i>a</i> - (1 - hydroxy - 1 - methylbutyl) - 6,14 - <i>endoetheno</i> - oripavine	14521-96-1
19	Etryptamine	3 - (2 - aminobuty) indole	2235-90-7
20	Heroine	Diacetylmorphine	561-27-3
21	Ketobemidone	4 - <i>meta</i> - hydroxyphenyl - 1 - methyl - 4 - propionylpiperidine	469-79-4
22	MDMA	(\pm) - <i>N</i> - α - dimethyl - 3,4 - (methylenedioxy) phenethylamine	42542-10-9
23	Mescaline	3,4,5 - trimethoxyphenethylamine	54-04-6
24	Methcathinone	2 - (methylamino) -1 - phenylpropan - 1 - one	5650-44-2
25	4 - methylaminorex	(\pm) - <i>cis</i> - 2 - amino - 4 - methyl - 5 - phenyl - 2 - oxazoline	3568-94-3
26	3 - methylfentanyl	<i>N</i> - (3 - methyl - 1 - phenethyl - 4 - piperidyl) propionanilide	42045-86-3
27	3 - methylthiofentanyl	<i>N</i> - [3 - methyl - 1 [2 - (2 - thienyl) ethyl] - 4 - piperidyl] propionanilide	86052-04-2
28	MMDA	(\pm) - 5 - methoxy - 3,4 - methylenedioxy - α - methylphenylethylamine	13674-05-0

29	Morphine methobromide derivatives of other Morphine Nitrogen V	(5 α ,6 α)-17 -Methyl-7,8 -didehydro-4,5 -epoxymorphinan-3,6-diol -bromomethane (1:1)	125-23-5
30	MPPP	1 - methyl - 4 - phenyl - 4 - piperidinol propionate (ester)	13147-09-6
31	(+) - Lysergide (LSD)	9,10 - didehydro -N,N- diethyl - 6 - methylergoline - 8 β carboxamide	50-37-3
32	N - hydroxy MDA (MDOH)	(\pm) - N- hydroxy - [a - methyl - 3,4 - (methylenedioxy) phenethyl] hydroxylamine	74698-47-8
33	N-ethyl MDA	(\pm) N - ethyl - methyl - 3,4 - methylenedioxy) phenethylamine	82801-81-8
34	Para - fluorofentanyl	4' - fluoro - N - (1 - phenethyl - 4 - piperidyl) propionanilide	90736-23-5
35	Parahexyl	3 - hexyl - 7, 8, 9, 10 - tetrahydro - 6, 6, 9 - trimethyl - 6H- dibenzo [b,d] pyran - 1 - ol	117-51-1
36	PEPAP	1 - phenethyl - 4 - phenyl - 4 - piperidinol acetate	64-52-8
37	PMA	p - methoxy - a - methylphenethylamine	64-13-1
38	Psilocine, Psilotsin	3 - [2 - (dimethylamino) ethyl] indol - 4 - ol	520-53-6
39	Psilocybine	3 - [2 - dimethylaminoethyl] indol - 4 - yl dihydrogen phosphate	520-52-5
40	Rolicyclidine	1 - (1 - phenylcyclohexy) pyrrolidine	2201-39-0
41	STP, DOM	2,5 - dimethoxy - 4, α - dimethylphenethylamine	15588-95-1
42	Tenamfetamine (MDA)	α - methyl - 3,4 - (methylenedioxy) phenethylamine	4764-17-4
43	Tenocyclidine (TCP)	1 - [1 - (2 - thienyl) cyclohexyl] piperidine	21500-98-1
44	Thiofentanyl	N - (1 [2- (2 - thienyl) ethyl] - 4 - piperidyl] - 4 - propionanilide	1165-22-6
45	TMA	(+) - 3,4,5 - trimethoxy - α - methylphenylethylamine	1082-88-8

This List covers every salt that can exist of the substances therein.

APPENDIX 2

LIST OF CHEMICALS AND MINERALS

No.	Chemical name	CAS code	HS code
A	Toxic chemical		
1	O-Alkyl compounds ($\leq C_{10}$, including cycloalkyl) alkyl (Me, Et, n-Pr or i-Pr)-phosphonofluoridate Example: Sarin: O-Isopropylmethylphosphonofluoridate	107-44-8 96-64-0	2931.00 2931.00 2931.00
	Soman: O-Pinacolyl methylphosphonofluoridate		
2	O-Alkyl compounds ($\leq C_{10}$, including cycloalkyl) N,N- dialkyl(Me, Et, n-Pr or i-Pr) - phosphoramidocyanidate Example: Tabun: O-Ethyl N,N-dimethyl phosphoramidocyanidate	77-81-6	2931.00 2931.00
3	O-Alkyl compounds (H or $\leq C_{10}$, including cycloalkyl) S- 2-dialkyl (Me, Et, n-Pr or i-Pr)-aminoethyl alkyl (Me, Et, n-Pr hoặc i-Pr) phosphonothiolate and alkylized salts or protonized salts thereof. Example: VX: O-Ethyl S-2-diisopropylaminoethyl methyl phosphonothiolate	50782-69-9	2930.90 2930.90
4	sulfur-containing mustard gases (Sulfur mustards):		

	ð 2-Chloroethylchloromethylsulfide	2625-76-5	2930.90
	ð mustard gas: Bis(2-chloroethyl)sulfide	505-60-2	2930.90
	ð Bis(2-chloroethylthio) methane	63869-13-6	2930.90
	ð Sesquimustard: 1,2-Bis(2-chloroethylthio)ethane	3563-36-8	2930.90
	ð 1,3-Bis(2-chloroethylthio)-n-propane	63905-10-2	2930.90
	ð 1,4-Bis(2-chloroethylthio)-n-butane	142868-93-7	2930.90
	ð 1,5-Bis(2-chloroethylthio)-n-pentane	142868-94-8	2930.90
	ð Bis(2-chloroethylthiomethyl)ether	63918-90-1	2930.90
	ð mustard gas containing sulfur and oxygen: Bis(2-chloroethylthioethyl) ether	63918-89-8	2930.90
5	Lewisite compounds (containing Arsen): Lewisite 1: 2-Chlorovinylchloroarsine	541-25-3	2931.00
	Lewisite 2: Bis(2-chlorovinyl)chloroarsine	40334-69-8	2931.00
	Lewisite 3: Tris(2-chlorovinyl)arsine	40334-70-1	2931.00
6	Nitrogen mustards: HN1: Bis(2-chloroethyl)ethylamine	538-07-8	2921.19
	HN2: Bis(2-chloroethyl)methylamine	51-75-2	2921.19
	HN3: Tris(2-chloroethyl)amine	555-77-1	2921.19
7	Saxitoxin	35523-89-8	3002.90
8	Ricin	9009-86-3	3002.90
B	Precursors		
1	Alkyl compounds (Me, Et, n-Pr or i-Pr) phosphonyldifluoride e.g. DF: Methylphosphonyldifluoride	676-99-3	2931.00
2	O-Alkyl compounds (H or ≤C10, including cycloalkyl) O- 2-dialkyl (Me, Et, n-Pr or i-Pr)-aminoethyl alkyl		2931.00

	(Me, Et, n-Pr or i-Pr) phosphonite and alkylized salts or protonized salts thereof Example: QL: O-Ethyl O-2-diisopropylaminoethyl methylphosphonite	57856-11-8	2931.00
3	Chlorosarin: O-Isopropyl methylphosphonochloridate	1445-76-7	2931.00
4	Chlorosoman: O-Pinacolyl methylphosphonochloridate	7040-57-5	2931.00
C	Minerals		
1	Color asbestos of amphibole group		

APPENDIX 3

LIST OF ENDANGERED AND RARE SPECIES

GROUP I: List of endangered and rare species banned from trading

IA. Plants

No.	Vietnamese name	Scientific name
	NGÀNH THÔNG	PINOPHYTA
	LỚP THÔNG	PEVOSIDA
	Họ Hoàng đàn	Cupressaceae
1	Bách Đài Loan	<i>Taiwania cryptomerioides</i>
2	Bách vàng	<i>Xanthocyparis vietnamensis</i>
3	Hoàng đàn	<i>Cupressus torulosa</i>
4	Sa mộc dầu	<i>Cunninghamia konishii</i>
5	Thông nước	<i>Glyptostrobus pensilis</i>
	Họ Thông	Pinaceae
6	Du sam đá vôi	<i>Keteleeria davidiana</i>
7	Vân sam Fan si pang	<i>Abies delavayi</i> var. <i>nukiangensis</i>
	NGÀNH MỘC LAN	MAGNOLIOPHYTA
	LỚP MỘC LAN	MAGNOLIOPSIDA
	Họ dầu	Dipterocarpaceae

8	Chai lá cong	<i>Shorea falcata</i>
9	Kiên kiên Phú Quốc	<i>Hopea pierrei</i>
10	Sao hình tim	<i>Hopea cordata</i>
11	Sao mạng Cà Ná	<i>Hopea reticulata</i>
	Họ Hoàng liên gai	Berberidaceae
12	Hoàng liên gai	<i>Berberis julianae</i>
	Họ Mao lương	Ranunculaceae
13	Hoàng liên chân gà	<i>Coptis quinquesecta</i>
14	Hoàng liên Trung Quốc	<i>Coptis chinensis</i>
	Họ Ngũ gia bì	Araliaceae
15	Sâm vũ diệp (Vũ diệp tam thất)	<i>Panax bipinnatifidus</i>
16	Sâm Ngọc Linh	<i>Panax vietnamensis</i>
17	Tam thất hoang	<i>Panax stipuleamtus</i>
	LỚP HÀNH	LILIOPSIDA
	Họ lan	Orchidaceae
18	Các loài Lan kim tuyến	<i>Anoectochilus spp.</i>
19	Các loài Lan hài	<i>Paphiopedilum spp.</i>

IB. Animals

No.	Vietnamese name	Scientific name
	LỚP THÚ	MAMMALIA
	BỘ CÁNH DA	DERMOPTERA
	Họ Chồn dơi	Cynocephaliadea
1	Chồn bay (Cây bay)	<i>Cynocephalus variegatus</i>
	BỘ LINH TRƯỞNG	PRIMATES
	Họ Cu li	Loricidea
2	Cu li lớn	<i>Nycticebus bengalensis</i>
3	Cu li nhỏ	<i>Nycticebus pygmaeus</i>
	Họ Khỉ	Cercopithecidae
4	Voọc bạc Đông Dương	<i>Trachypithecus villosus</i>
5	Voọc Cát Bà (Voọc đen đầu vàng)	<i>Trachypithecus poliocephalus</i>

6	Voọc chà vá chân đen	<i>Pygathrix nigripes</i>
7	Voọc chà vá chân đỏ (Voọc chà vá chân nâu)	<i>Pygathrix nemaeus</i>
8	Voọc chà vá chân xám	<i>Pygathrix cinerea</i>
9	Voọc đen Hà Tĩnh (Voọc gáy trắng)	<i>Trachypithecus hatinhensis</i>
10	Voọc đen má trắng	<i>Trachypithecus francoisi</i>
11	Voọc mõng trắng	<i>Trachypithecus delacouri</i>
12	Voọc mũi hếch	<i>Rhinopithecus avunculus</i>
13	Voọc xám	<i>Trachypithecus barbei</i>
	Họ Vượn	Hylobatidae
14	Vượn đen má hung	<i>Nomascus (Hylobates) gabriellae</i>
15	Vượn đen má trắng	<i>Nomascus (Hylobates) leucogenys</i>
16	Vượn đen tuyền Đông Bắc (Vượn Cao Vít)	<i>Nomascus (Hylobates) nasutus</i>
17	Vượn đen tuyền Tây Bắc	<i>Nomascus (Hylobates) concolor</i>
	BỘ THÚ ĂN THỊT	CARNIVORA
	Họ Chó	Canidae
18	Sói đỏ (Chó sói lửa)	<i>Cuon alpinus</i>
	Họ Gấu	Ursidae
19	Gấu chó	<i>Ursus (Helarctos) malayensis</i>
20	Gấu ngựa	<i>Ursus (Selenarctos) thibetanus</i>
	Họ Chồn	Mustelidae
21	Rái cá lông mũi	<i>Lutra sumatrana</i>
22	Rái cá lông mượt	<i>Lutrogale perspicillata</i>
23	Rái cá thường	<i>Lutra lutra</i>
24	Rái cá vuốt bé	<i>Aonyx cinereus</i>
	Họ Cầy	Viverridae
25	Cầy mực (Cầy đen)	<i>Arctictis binturong</i>
	Họ Mèo	Felidae
26	Báo gấm	<i>Neofelis nebulosa</i>
27	Báo hoa mai	<i>Panthera pardus</i>
28	Beo lửa (Beo vàng)	<i>Catopuma temminckii</i>

29	Hổ	<i>Panthera tigris</i>
30	Mèo cá	<i>Prionailurus viverrinus</i>
31	Mèo gấm	<i>Pardofelis marmorata</i>
	BỘ CÓ VÒI	PROBOSCIDEA
32	Voi	<i>Elephas maximus</i>
	BỘ MÓNG GUỐC LẺ	PERISSODACTYLA
33	Tê giác một sừng	<i>Rhinoceros sondaicus</i>
	BỘ MÓNG GUỐC	ARTIODACTYLA
	NGÓN CHÂN	
	Họ Hươu nai	Cervidea
34	Hươu vàng	<i>Axis porcinus</i>
35	Hươu xạ	<i>Moschus berezovskii</i>
36	Mang lớn	<i>Megamuntiacus vuquangensis</i>
37	Mang Trường Sơn	<i>Muntiacus truongsonensis</i>
38	Nai cà tong	<i>Rucervus eldi</i>
	Họ Trâu bò	Bovidea
39	Bò rừng	<i>Bos javanicus</i>
40	Bò tót	<i>Bos gaurus</i>
41	Bò xám	<i>Bos sauveli</i>
42	Sao la	<i>Pseudoryx nghetinhensis</i>
43	Sơn dương	<i>Naemorhedus sumatraensis</i>
44	Trâu rừng	<i>Bubalus arnee</i>
	BỘ TÊ TÊ	PHOLIDOTA
	Họ Tê tê	Manidae
45	Tê tê java	<i>Manis javanica</i>
46	Tê tê vàng	<i>Manis pentadactyla</i>
	BỘ THỎ RỪNG	LAGOMORPHA
	Họ Thỏ rừng	Leporidae
47	Thỏ vằn	<i>Nesolagus timinsi</i>
	BỘ CÁ VOI	CETACEA
	Họ Cá heo	Delphinidea

48	Cá Heo trắng Trung Hoa	<i>Sousa chinensis</i>
	BỘ HẢI NGƯU	SIRNIA
49	Bò biển	<i>Dugong dugon</i>
	LỚP CHIM	AVES
	BỘ BÒ NÔNG	PELECANIFORMES
	Họ Bò nông	Pelecanidea
50	Bò nông chân xám	<i>Pelecanus philippensis</i>
	Họ Cỏ rần	Anhingidea
51	Cỏ rần (Điêng điềng)	<i>Anhinga melanogaster</i>
	Họ Diệc	Ardeidea
52	Cò trắng Trung Quốc	<i>Egretta eulophotes</i>
53	Vạc hoa	<i>Gorsachius magnificus</i>
	Họ Hạc	Ciconiidea
54	Già đầy nhỏ	<i>Leptoptilos javanicus</i>
55	Hạc cổ trắng	<i>Ciconia episcopus</i>
	Họ Cò quắm	Threskiomithidea
56	Cò thìa	<i>Platalea minor</i>
57	Quắm cánh xanh (Cò quắm cánh xanh)	<i>Pseudibis davisoni</i>
58	Quắm lớn (Cò quắm lớn)	<i>Thaumatibis gigantea</i>
	BỘ NGỗng	ANSERIFORMES
	Họ Vịt	Anatidea
59	Ngan cánh trắng	<i>Cairina scutulata</i>
	BỘ GÀ	GALLIFORMES
	Họ Trĩ	Phasianidea
60	Gà so cổ hung	<i>Arborophila davidi</i>
61	Gà lôi lam mào trắng	<i>Lophura echvardsi</i>
62	Gà lôi tía	<i>Tragopan temminckii</i>
63	Gà tiền mặt đỏ	<i>Polyplectron germaini</i>
64	Gà tiền mặt vàng	<i>Polyplectron bicalcaratum</i>
	BỘ SẾU	GRUIFORMES
	Họ Sếu	Gruidae

65	Sếu đầu đỏ (Sếu cổ trụi)	<i>Grus antigone</i>
	Họ Ô tác	Otidæ
66	Ô tác	<i>Houbaropsis bengalensis</i>
	BỘ SẢ	CORACIIFORMES
	Họ Hồng hoàng	Bucerotidae
67	Niệc nâu	<i>Ptilolaemus tickelli</i>
68	Niệc cổ hung	<i>Aceros nipalensis</i>
69	Niệc mỏ vằn	<i>Aceros undulatus</i>
70	Hồng hoàng	<i>Buceros bicornis</i>
	BỘ SẼ	PASSERRIFORMES
	Họ Khướu	Timaliidae
71	Khướu Ngọc Linh	<i>Garrulax Ngoclinhensis</i>
	LỚP BÒ SÁT	REPTILIA
	BỘ CÓ VÂY	SQUAMATA
	Họ Kỳ đà	Varanidae
72	Kỳ đà hoa	<i>Varanus salvator</i>
73	Kỳ đà vân (Kỳ đà núi)	<i>Varanus bengalensis</i>
	Họ Rắn hổ	Elapidae
74	Rắn hổ chúa	<i>Ophiophagus hannah</i>
	BỘ RÙA	TESTUDINES
	Họ Rùa da	Dermochelyidae
75	Rùa da	<i>Dermochelys coriacea</i>
	Họ Vích	Cheloniidae
76	Đồi mồi	<i>Eretmochelys imbricata</i>
77	Đồi mồi dứa	<i>Lepidochelys olivacea</i>
78	Quần đồng	<i>Caretta caretta</i>
79	Vích	<i>Chelonia mydas</i>
	Họ Rùa đầm	Cheloniidae
80	Rùa hộp ba vạch (Rùa vàng)	<i>Cuora trifasciata</i>
81	Rùa hộp trán vàng miền Bắc	<i>Cuora galbinifrons</i>
82	Rùa trung bộ	<i>Mauremys annamensis</i>

83	Rùa đầu to	<i>Platysternon megacephalum</i>
	Họ Ba ba	Trionychidae
84	Giải khổng lồ	<i>Pelochelys cantorii</i>
85	Giải Sin-hoe (Giải Thượng Hải)	<i>Rafetus swinhoei</i>
	LỚP CÁ	
	BỘ CÁ CHÉP	CYPRINIFORMES
	Họ Cá Chép	Cyprinidae
86	Cá lợ thân thấp	<i>Cyprinus multitaeniata</i>
87	Cá chép gốc	<i>Procypris merus</i>
88	Cá mè Huế	<i>Chanodichthys flavpinnis</i>
	BỘ CÁ CHÌNH	ANGUILLIFORMES
	Họ cá chình	Aneuillidae
89	Cá chình nhật	<i>Anguilla japonica</i>
	BỘ CÁ ĐẠO	PRISTIFORMES
	Họ cá đao	Pristidae
90	Cá đao nước ngọt	<i>Pristis microdon</i>

APPENDIX 4

LIST OF CONDITIONAL INVESTMENTS

No.	Business line
1	Seal production
2	Combat gear trading (including repair)
3	Firecracker trading
4	Pawnshop services
5	Massage services
6	Trading of warning devices of emergency vehicles
7	Security services
8	Paint gun services
9	Lawyer's practice

10	Notary's practice
11	Judicial assessment in the fields of finance, banking, construction, antiques, relics, copyrights.
12	Auctioneering services
13	Arbitration services
14	Bailiff's practice
15	Asset liquidator's practice
16	Accounting services
17	Audit services
18	Tax agent services
19	Customs brokerage services
20	Duty-free goods trading
21	Bonded warehouse services
22	Domestic LCL consolidation services
23	Gathering services and customs inspection services inside and outside border checkpoint areas
24	Securities trading
25	Securities registration, depository, offsetting, and liquidation services by Vietnam Securities Depository/organizations trading in listed securities and other securities.
26	Insurance
27	Reinsurance
28	Insurance brokerage
29	Insurance agency
30	Insurance agency training services
31	Price verification services
32	Consulting services serving company values for equitization
33	Lottery business
34	Electronic games of chance for foreigners
35	Debt collection services
36	Debt trading services
37	Credit rating services
38	Casino business

39	Betting business
40	Voluntary pension fund management services
41	Oil and gas trading
42	Gas trading
43	Commercial assessment services
44	Industrial explosive trading (including destruction thereof)
45	Explosive precursor trading
46	Business operations using industrial explosives and explosive precursor
47	Blasting services
48	Trading in chemicals except banned chemicals according to Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction
49	Inorganic fertilizer trading
50	Alcohol trading
51	Trading in tobacco products, tobacco materials, machinery and equipment serving tobacco industry
52	Commodity exchange operation
53	Electricity generation, transmission, distribution, wholesaling, retailing, import, and consultancy
54	Trading in foods under the management of the Ministry of Industry and Trade
55	Rice export
56	Temporary import for re-export of goods subject to special excise tax
57	Temporary import for re-export of frozen food
58	Temporary import for re-export of goods on the List of used goods
59	Franchising
60	Coal trading
61	Logistics services
62	Mineral trading
63	Industrial precursor trading
64	Goods trading and activities directly related goods trading of foreign investors
65	Electronic commerce activities
66	Petroleum activities

67	Assessment of conformity of pneumatic tools, industrial lifting devices, chemicals, industrial explosives, equipment serving mineral and petroleum extraction; except for equipment and instruments serving extraction at sea
68	Vocational training
69	Association with foreign vocational training institutions and foreign-invested vocational training institutions in vocational training at intermediate and college levels
70	Fire safety and firefighting services
71	Occupational skill assessment services
72	Quality assessment of joint vocational programs with foreign vocational training institutions and foreign-invested vocational training institutions in Vietnam.
73	Occupational safety assessment services with regard to machinery and supplies with strict occupational safety requirements
74	Occupational safety and occupational hygiene training services
75	Employment agency services
76	Overseas employment services
77	Voluntary drug rehabilitation services
78	Conformity declaration and certification services
79	Outsourcing services
80	Road transport services
81	Car warranty and maintenance services
82	Motor vehicle inspection services
83	Driving school services
84	Traffic safety inspector training services
85	Driving test services
86	Traffic safety inspection services
87	Waterway transport services
88	Building, modifying, repairing inland watercraft
89	Provision of training for crewmembers and operators of inland watercraft
90	Ship transport, shipping agency services
91	Multi-level marketing business
92	Ship towing services
93	Importing, dismantling used sea-going ship

94	Sea-going ship building, modification, repair services
95	Sea port operation
96	Air transport business
97	Design, production, maintenance, testing of aircraft, aircraft engines, propellers, and equipment thereof in Vietnam
98	Airport operation
99	Aviation services at airports
100	Air navigation services
101	Flight crew training services
102	Rail transport business
103	Rail infrastructure business
104	Rail transport business
105	Multimodal transport business
106	Transport of dangerous goods using road or waterway vehicles
107	Pipeline transport service
108	Maritime navigation services
109	Real estate trading
110	Provision of training in real estate brokerage, real estate valuation, and operation of real estate exchanges
111	Provision of training in apartment building management and operation
112	Provision of training in construction project management
113	Project management consultancy services
114	Construction survey services
115	Construction design assessment services
116	Construction supervision services
117	Construction services
118	Investment project planning and assessment services
119	Foreign investors' construction
120	Project management consultancy services
121	Construction work conformity assessment and certification services
122	Lighting and greenery system operation services

123	Shared infrastructure operation services
124	Construction planning development services
125	Urban planning development services provided by foreign entities
126	Trading in white asbestos of Serpentine group
127	Postal services
128	Telecommunications services
129	Import of radio transmitters and transceivers
130	Digital signature authentication services
131	Establishment and operation of publishers
132	Printing services
133	Publication release services
134	Social network services
135	Online games business
136	Pay radio/television services
137	News website development services
138	Processing, recycling, repair, refurbishment of used IT products on the list of used IT products banned from import for foreign partners
139	Pay-per-view television services
140	Provision of information and IT services on mobile network or the Internet
141	Trading in mobile phone jammers
142	Provision of information security products and services
143	Operation of higher education institutions
144	Operation of foreign-capitalized educational institutions, representative offices of foreign educational institutions in Vietnam, branches of foreign-capitalized educational institutions
145	Operation of continuing education institution
146	Operation of students' education centers
147	Operation of compulsory education institutions
148	Vocational training
149	Operation of specialized schools
150	Operation of preschool education institutions
151	Educational cooperation with foreign partners

152	Extra classes
153	Fishing
154	Trading in fishing instruments
155	Fish trading
156	Trading in aquatic feed
157	Trading in biological preparations, microorganisms, chemicals, environmental remediation agents serving aquaculture
158	Aquatic breed testing services
159	Aquatic feed testing services
160	Breeding, raising, propagating wild animals and plants according to CITES Appendix
161	Breeding, raising, propagating endangered or rare wild animals and plants according to CITES Appendix
162	Breeding, raising normal wild animals
163	Export, import, re-export, transit wild specimens according to CITES Appendix
164	Export, import, re-export bred, raised, propagated specimens according to CITES Appendix
165	Pesticide trading
166	Processing items required to undergo plant quarantine
167	Pesticide testing services
168	Plant protection services
169	Trading in veterinary medicines, biological preparations, vaccines, microorganisms, chemicals serving veterinary medicine
170	Veterinary services
171	Animal surgery, animal testing services
172	Vaccination, diagnosis, prescription, treatment, and healthcare services for animals
173	Trading in veterinary medicines, biological preparations, vaccines, microorganisms, chemicals serving veterinary medicine
174	Concentrated breeding, breed production services; slaughtering; quarantine of animals and products thereof; production of animal-derived materials for animal feed production; preparing, processing, preserving animals and products thereof; trading in animal products; preparing, processing, packaging, preserving animal products
175	Trading in foods under the management of the Ministry of Agriculture and Rural

	Development
176	Trading, testing organic fertilizers
177	Trading in plant varieties, animal breeds
178	Manufacture of animal feeds
179	Import of animal feeds
180	Exporting, importing rare, endangered terrestrial wild animals and plants according to CITES Appendix
181	Trading in forest plants, animals restricted from trading
182	Trading in ornamental plants, shade trees, ancient trees from Vietnam's natural forests
183	Trading in firewood from timber or from Vietnam's natural forests
184	Trading in sperms, embryos, eggs, and lavas
185	Trading in biological preparations, microorganisms, chemicals, environmental remediation agents serving aquaculture
186	Testing biological preparations, microorganisms, chemicals, environmental remediation agents serving aquaculture
187	Trading in genetically modified food
188	Provision of training in bidding
189	Bidding agency services
190	Project assessment consultancy services
191	Provision of training in project assessment
192	Medical examination and treatment services
193	HIV testing services
194	Tissue bank services
195	Childbirth assistance, sperm preservation, embryo preservation services
196	Medicine trading
197	Medicine testing services
198	Cosmetics production
199	Infectious microorganism testing services
200	Vaccination services
201	Trading in medical and household anti-insect and antibacterial chemicals
202	Opioid replacement therapy services

203	Trading in foods under the management of the Ministry of Health
204	Plastic surgery services
205	Surrogacy services
206	Bioavailability and bioequivalence assessment services
207	Clinical trial of medicines
208	Trading in medical equipment
209	Medical equipment classification
210	Medical equipment testing services
211	Industrial property verification services
212	Radiological work services
213	Atomic energy application ancillary services
214	Export, import, and transport of radioactive materials
215	Technological conformity assessment services
216	Inspection, calibration, testing of measuring instruments and measurement standards
217	Motorcycle helmet trading
218	Technology assessment, valuation, and examination services
219	Intellectual property representation services
220	Film production
221	Antique examination services
222	Monument protection or renovation project planning, execution, supervision services
223	Karaoke, dance club business
224	Travel services
225	Sports business
226	Art performance, fashion show, beauty contest, model contest services
227	Trading in audio and video recordings of art performances
228	Festival organization services
229	Trading in art or photography works
230	Accommodation services
231	Advertising services

232	Trading in relics, antiques, national treasures
233	Museum services
234	Electronic games business (except for electronic casino games for foreigners and online electronic casino games)
235	Export of relics, antiques other than those under the ownership of the state, political organizations, socio-political organizations; import of cultural commodities under the management of the Ministry of Culture, Sports and Tourism
236	Verification of copyright and relevant rights
237	Land survey and assessment services
238	Land planning services
239	IT infrastructure and software infrastructure development services
240	Land database development services
241	Land pricing services
242	Land use right auction services
243	Geodesy and cartography services
244	Underground water drilling services
245	Underground water survey services
246	Water supply, processing, and extraction services
247	Underground water drilling services
248	Mineral exploration services
249	Mineral extraction
250	Harmful waste management services
251	Scrap material import
252	Environmental monitoring services
253	Strategic environment assessment, environmental impact assessment, environmental protection scheme consultancy services
254	Trading in biological preparations
255	Collection, transport, processing of refuse
256	Business operation of commercial banks
257	Business operation of non-bank credit institutions
258	Business operation of cooperatives, people's credit funds, microfinance institutions
259	Provision of payment services

260	Credit information service provision
261	Foreign exchange activities
262	Trading in gold bullion
263	Manufacture of gold bullion, export raw gold and import raw gold for manufacture of gold bullion
264	Manufacture of gold jewellery
265	Import of commodities under the management of the State bank (money vault door)
266	Money printing, molding
267	Trading in military clothing and equipment of the armed forces, military weapons, technologies, devices, vehicles for the military and police; parts, components, supplies, specialized equipment, and technologies for manufacture thereof

 This translation is made by **LawSoft** and for reference purposes only. Its copyright is owned by **LawSoft** and protected under Clause 2, Article 14 of the Law on Intellectual Property. Your comments are always welcomed

QUỐC HỘI

CỘNG HÒA XÃ HỘI CHỦ NGHĨA VIỆT NAM

Độc lập - Tự do - Hạnh phúc

Luật số: 67/2014/QH13

Hà Nội, ngày 26 tháng 11 năm 2014

LUẬT

ĐẦU TƯ

Căn cứ Hiến pháp nước Cộng hòa xã hội chủ nghĩa Việt Nam;

Quốc hội ban hành Luật đầu tư.

Chương I

NHỮNG QUY ĐỊNH CHUNG

Điều 1. Phạm vi điều chỉnh

Luật này quy định về hoạt động đầu tư kinh doanh tại Việt Nam và hoạt động đầu tư kinh doanh từ Việt Nam ra nước ngoài.

Điều 2. Đối tượng áp dụng

Luật này áp dụng đối với nhà đầu tư và tổ chức, cá nhân liên quan đến hoạt động đầu tư kinh doanh.

Điều 3. Giải thích từ ngữ

Trong Luật này, các từ ngữ dưới đây được hiểu như sau:

- Cơ quan đăng ký đầu tư* là cơ quan có thẩm quyền cấp, điều chỉnh và thu hồi Giấy chứng nhận đăng ký đầu tư.
- Dự án đầu tư* là tập hợp đề xuất bỏ vốn trung hạn hoặc dài hạn để tiến hành các hoạt động đầu tư kinh doanh trên địa bàn cụ thể, trong khoảng thời gian xác định.
- Dự án đầu tư mở rộng* là dự án đầu tư phát triển dự án đang hoạt động đầu tư kinh doanh bằng cách mở rộng quy mô, nâng cao công suất, đổi mới công nghệ, giảm ô nhiễm hoặc cải thiện môi trường.
- Dự án đầu tư mới* là dự án thực hiện lần đầu hoặc dự án hoạt động độc lập với dự án đang thực hiện hoạt động đầu tư kinh doanh.

5. *Đầu tư kinh doanh* là việc nhà đầu tư bỏ vốn đầu tư để thực hiện hoạt động kinh doanh thông qua việc thành lập tổ chức kinh tế; đầu tư góp vốn, mua cổ phần, phần vốn góp của tổ chức kinh tế; đầu tư theo hình thức hợp đồng hoặc thực hiện dự án đầu tư.

6. *Giấy chứng nhận đăng ký đầu tư* là văn bản, bản điện tử ghi nhận thông tin đăng ký của nhà đầu tư về dự án đầu tư.

7. *Hệ thống thông tin quốc gia về đầu tư* là hệ thống thông tin nghiệp vụ chuyên môn để theo dõi, đánh giá, phân tích tình hình đầu tư trên phạm vi cả nước nhằm phục vụ công tác quản lý nhà nước và hỗ trợ nhà đầu tư trong việc thực hiện hoạt động đầu tư kinh doanh.

8. Hợp đồng đầu tư theo hình thức đối tác công tư (sau đây gọi là hợp đồng PPP) là hợp đồng được ký kết giữa cơ quan nhà nước có thẩm quyền và nhà đầu tư, doanh nghiệp dự án để thực hiện dự án đầu tư theo quy định tại Điều 27 của Luật này.

9. *Hợp đồng hợp tác kinh doanh* (sau đây gọi là hợp đồng BCC) là hợp đồng được ký giữa các nhà đầu tư nhằm hợp tác kinh doanh phân chia lợi nhuận, phân chia sản phẩm mà không thành lập tổ chức kinh tế.

10. *Khu chế xuất* là khu công nghiệp chuyên sản xuất hàng xuất khẩu, thực hiện dịch vụ cho sản xuất hàng xuất khẩu và hoạt động xuất khẩu.

11. *Khu công nghiệp* là khu vực có ranh giới địa lý xác định, chuyên sản xuất hàng công nghiệp và thực hiện dịch vụ cho sản xuất công nghiệp.

12. *Khu kinh tế* là khu vực có ranh giới địa lý xác định, gồm nhiều khu chức năng, được thành lập để thực hiện các mục tiêu thu hút đầu tư, phát triển kinh tế - xã hội và bảo vệ quốc phòng, an ninh.

13. *Nhà đầu tư* là tổ chức, cá nhân thực hiện hoạt động đầu tư kinh doanh, gồm nhà đầu tư trong nước, nhà đầu tư nước ngoài và tổ chức kinh tế có vốn đầu tư nước ngoài.

14. *Nhà đầu tư nước ngoài* là cá nhân có quốc tịch nước ngoài, tổ chức thành lập theo pháp luật nước ngoài thực hiện hoạt động đầu tư kinh doanh tại Việt Nam.

15. *Nhà đầu tư trong nước* là cá nhân có quốc tịch Việt Nam, tổ chức kinh tế không có nhà đầu tư nước ngoài là thành viên hoặc cổ đông.

16. *Tổ chức kinh tế* là tổ chức được thành lập và hoạt động theo quy định của pháp luật Việt Nam, gồm doanh nghiệp, hợp tác xã, liên hiệp hợp tác xã và các tổ chức khác thực hiện hoạt động đầu tư kinh doanh.

17. *Tổ chức kinh tế có vốn đầu tư nước ngoài* là tổ chức kinh tế có nhà đầu tư nước ngoài là thành viên hoặc cổ đông.

18. *Vốn đầu tư* là tiền và tài sản khác để thực hiện hoạt động đầu tư kinh doanh.

Điều 4. Áp dụng Luật đầu tư, các luật có liên quan và điều ước quốc tế

1. Hoạt động đầu tư kinh doanh trên lãnh thổ Việt Nam phải tuân thủ quy định của Luật này và luật khác có liên quan.
2. Trường hợp có quy định khác nhau giữa Luật này và luật khác về ngành, nghề cấm đầu tư kinh doanh, ngành, nghề đầu tư kinh doanh có điều kiện, trình tự, thủ tục đầu tư thì thực hiện theo quy định của Luật này, trừ trình tự, thủ tục đầu tư kinh doanh theo quy định tại Luật chứng khoán, Luật các tổ chức tín dụng, Luật kinh doanh bảo hiểm và Luật dầu khí.
3. Trường hợp điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên có quy định khác với quy định của Luật này thì áp dụng theo quy định của điều ước quốc tế đó.
4. Đối với hợp đồng trong đó có ít nhất một bên tham gia là nhà đầu tư nước ngoài hoặc tổ chức kinh tế quy định tại khoản 1 Điều 23 của Luật này, các bên có thể thỏa thuận trong hợp đồng việc áp dụng pháp luật nước ngoài hoặc tập quán đầu tư quốc tế nếu thỏa thuận đó không trái với quy định của pháp luật Việt Nam.

Điều 5. Chính sách về đầu tư kinh doanh

1. Nhà đầu tư được quyền thực hiện hoạt động đầu tư kinh doanh trong các ngành, nghề mà Luật này không cấm.
2. Nhà đầu tư được tự chủ quyết định hoạt động đầu tư kinh doanh theo quy định của Luật này và quy định khác của pháp luật có liên quan; được tiếp cận, sử dụng các nguồn vốn tín dụng, quỹ hỗ trợ, sử dụng đất đai và tài nguyên khác theo quy định của pháp luật.
3. Nhà nước công nhận và bảo hộ quyền sở hữu về tài sản, vốn đầu tư, thu nhập và các quyền, lợi ích hợp pháp khác của nhà đầu tư.
4. Nhà nước đối xử bình đẳng giữa các nhà đầu tư; có chính sách khuyến khích và tạo điều kiện thuận lợi để nhà đầu tư thực hiện hoạt động đầu tư kinh doanh, phát triển bền vững các ngành kinh tế.
5. Nhà nước tôn trọng và thực hiện các điều ước quốc tế liên quan đến đầu tư kinh doanh mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên.

Điều 6. Ngành, nghề cấm đầu tư kinh doanh

1. Cấm các hoạt động đầu tư kinh doanh sau đây:
 - a) Kinh doanh các chất ma túy theo quy định tại Phụ lục 1 của Luật này;
 - b) Kinh doanh các loại hóa chất, khoáng vật quy định tại Phụ lục 2 của Luật này;

c) Kinh doanh mẫu vật các loại thực vật, động vật hoang dã theo quy định tại Phụ lục 1 của Công ước về buôn bán quốc tế các loài thực vật, động vật hoang dã nguy cấp; mẫu vật các loại động vật, thực vật hoang dã nguy cấp, quý hiếm Nhóm I có nguồn gốc từ tự nhiên theo quy định tại Phụ lục 3 của Luật này;

d) Kinh doanh mại dâm;

đ) Mua, bán người, mô, bộ phận cơ thể người;

e) Hoạt động kinh doanh liên quan đến sinh sản vô tính trên người.

2. Việc sản xuất, sử dụng sản phẩm quy định tại các điểm a, b và c khoản 1 Điều này trong phân tích, kiểm nghiệm, nghiên cứu khoa học, y tế, sản xuất dược phẩm, điều tra tội phạm, bảo vệ quốc phòng, an ninh thực hiện theo quy định của Chính phủ.

Điều 7. Ngành, nghề đầu tư kinh doanh có điều kiện

1. Ngành, nghề đầu tư kinh doanh có điều kiện là ngành, nghề mà việc thực hiện hoạt động đầu tư kinh doanh trong ngành, nghề đó phải đáp ứng điều kiện vì lý do quốc phòng, an ninh quốc gia, trật tự, an toàn xã hội, đạo đức xã hội, sức khỏe của cộng đồng.

2. Danh mục ngành, nghề đầu tư kinh doanh có điều kiện được quy định tại Phụ lục 4 của Luật này.

3. Điều kiện đầu tư kinh doanh đối với ngành, nghề quy định tại khoản 2 Điều này được quy định tại các luật, pháp lệnh, nghị định và điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên. Bộ, cơ quan ngang bộ, Hội đồng nhân dân, Ủy ban nhân dân các cấp, cơ quan, tổ chức, cá nhân khác không được ban hành quy định về điều kiện đầu tư kinh doanh.

4. Điều kiện đầu tư kinh doanh phải được quy định phù hợp với mục tiêu quy định tại khoản 1 Điều này và phải bảo đảm công khai, minh bạch, khách quan, tiết kiệm thời gian, chi phí tuân thủ của nhà đầu tư.

5. Ngành, nghề đầu tư kinh doanh có điều kiện và điều kiện đầu tư kinh doanh đối với ngành, nghề đó phải được đăng tải trên Cổng thông tin đăng ký doanh nghiệp quốc gia.

6. Chính phủ quy định chi tiết việc công bố và kiểm soát điều kiện đầu tư kinh doanh.

Điều 8. Sửa đổi, bổ sung ngành, nghề cấm đầu tư kinh doanh, Danh mục ngành, nghề đầu tư kinh doanh có điều kiện

Căn cứ điều kiện kinh tế - xã hội và yêu cầu quản lý nhà nước trong từng thời kỳ, Chính phủ rà soát các ngành, nghề cấm đầu tư kinh doanh, Danh mục ngành, nghề đầu tư kinh doanh có điều kiện và trình Quốc hội sửa đổi, bổ sung Điều 6 và Điều 7 của Luật này theo thủ tục rút gọn.

Chương II

BẢO ĐẢM ĐẦU TƯ

Điều 9. Bảo đảm quyền sở hữu tài sản

1. Tài sản hợp pháp của nhà đầu tư không bị quốc hữu hóa hoặc bị tịch thu bằng biện pháp hành chính.
2. Trường hợp Nhà nước trưng mua, trưng dụng tài sản vì lý do quốc phòng, an ninh hoặc vì lợi ích quốc gia, tình trạng khẩn cấp, phòng, chống thiên tai thì nhà đầu tư được thanh toán, bồi thường theo quy định của pháp luật về trưng mua, trưng dụng tài sản và quy định khác của pháp luật có liên quan.

Điều 10. Bảo đảm hoạt động đầu tư kinh doanh

1. Nhà nước không bắt buộc nhà đầu tư phải thực hiện những yêu cầu sau đây:
 - a) Ưu tiên mua, sử dụng hàng hóa, dịch vụ trong nước hoặc phải mua, sử dụng hàng hóa, dịch vụ từ nhà sản xuất hoặc cung ứng dịch vụ trong nước;
 - b) Xuất khẩu hàng hóa hoặc dịch vụ đạt một tỷ lệ nhất định; hạn chế số lượng, giá trị, loại hàng hóa và dịch vụ xuất khẩu hoặc sản xuất, cung ứng trong nước;
 - c) Nhập khẩu hàng hóa với số lượng và giá trị tương ứng với số lượng và giá trị hàng hóa xuất khẩu hoặc phải tự cân đối ngoại tệ từ nguồn xuất khẩu để đáp ứng nhu cầu nhập khẩu;
 - d) Đạt được tỷ lệ nội địa hóa đối với hàng hóa sản xuất trong nước;
 - đ) Đạt được một mức độ hoặc giá trị nhất định trong hoạt động nghiên cứu và phát triển ở trong nước;
 - e) Cung cấp hàng hóa, dịch vụ tại một địa điểm cụ thể ở trong nước hoặc nước ngoài;
 - g) Đặt trụ sở chính tại địa điểm theo yêu cầu của cơ quan nhà nước có thẩm quyền.
2. Căn cứ định hướng phát triển kinh tế - xã hội, chính sách quản lý ngoại hối và khả năng cân đối ngoại tệ trong từng thời kỳ, Thủ tướng Chính phủ quyết định việc bảo đảm đáp ứng nhu cầu ngoại tệ đối với dự án đầu tư thuộc thẩm quyền quyết định chủ trương đầu tư của Quốc hội, Thủ tướng Chính phủ và những dự án đầu tư phát triển kết cấu hạ tầng quan trọng khác.

Điều 11. Bảo đảm chuyển tài sản của nhà đầu tư nước ngoài ra nước ngoài

Sau khi thực hiện đầy đủ nghĩa vụ tài chính đối với Nhà nước Việt Nam theo quy định của pháp luật, nhà đầu tư nước ngoài được chuyển ra nước ngoài các tài sản sau đây:

1. Vốn đầu tư, các khoản thanh lý đầu tư;

2. Thu nhập từ hoạt động đầu tư kinh doanh;
3. Tiền và tài sản khác thuộc sở hữu hợp pháp của nhà đầu tư.

Điều 12. Bảo lãnh của Chính phủ đối với một số dự án quan trọng

1. Thủ tướng Chính phủ quyết định việc bảo lãnh nghĩa vụ thực hiện hợp đồng của cơ quan nhà nước có thẩm quyền hoặc doanh nghiệp nhà nước tham gia thực hiện dự án đầu tư thuộc thẩm quyền quyết định chủ trương đầu tư của Quốc hội, Thủ tướng Chính phủ và những dự án đầu tư phát triển kết cấu hạ tầng quan trọng khác.

2. Chính phủ quy định chi tiết Điều này.

Điều 13. Bảo đảm đầu tư kinh doanh trong trường hợp thay đổi pháp luật

1. Trường hợp văn bản pháp luật mới được ban hành quy định ưu đãi đầu tư cao hơn ưu đãi đầu tư mà nhà đầu tư đang được hưởng thì nhà đầu tư được hưởng ưu đãi đầu tư theo quy định của văn bản pháp luật mới cho thời gian hưởng ưu đãi còn lại của dự án.

2. Trường hợp văn bản pháp luật mới được ban hành quy định ưu đãi đầu tư thấp hơn ưu đãi đầu tư mà nhà đầu tư được hưởng trước đó thì nhà đầu tư được tiếp tục áp dụng ưu đãi đầu tư theo quy định trước đó cho thời gian hưởng ưu đãi còn lại của dự án.

3. Quy định tại khoản 2 Điều này không áp dụng trong trường hợp thay đổi quy định của văn bản pháp luật vì lý do quốc phòng, an ninh quốc gia, trật tự, an toàn xã hội, đạo đức xã hội, sức khỏe của cộng đồng, bảo vệ môi trường.

4. Trường hợp nhà đầu tư không được tiếp tục áp dụng ưu đãi đầu tư theo quy định tại khoản 3 Điều này thì được xem xét giải quyết bằng một hoặc một số biện pháp sau đây:

- a) Khấu trừ thiệt hại thực tế của nhà đầu tư vào thu nhập chịu thuế;
- b) Điều chỉnh mục tiêu hoạt động của dự án đầu tư;
- c) Hỗ trợ nhà đầu tư khắc phục thiệt hại.

5. Đối với biện pháp bảo đảm đầu tư quy định tại khoản 4 Điều này, nhà đầu tư phải có yêu cầu bằng văn bản trong thời hạn 03 năm kể từ ngày văn bản pháp luật mới có hiệu lực thi hành.

Điều 14. Giải quyết tranh chấp trong hoạt động đầu tư kinh doanh

1. Tranh chấp liên quan đến hoạt động đầu tư kinh doanh tại Việt Nam được giải quyết thông qua thương lượng, hòa giải. Trường hợp không thương lượng, hòa giải được thì tranh chấp được giải quyết tại Trọng tài hoặc Tòa án theo quy định tại các khoản 2, 3 và 4 Điều này.

2. Tranh chấp giữa các nhà đầu tư trong nước, tổ chức kinh tế có vốn đầu tư nước ngoài hoặc giữa nhà đầu tư trong nước, tổ chức kinh tế có vốn đầu tư nước ngoài với cơ quan nhà nước có thẩm quyền liên quan đến hoạt động đầu tư kinh doanh trên lãnh thổ Việt Nam được giải quyết thông qua Trọng tài Việt Nam hoặc Tòa án Việt Nam, trừ trường hợp quy định tại khoản 3 Điều này.

3. Tranh chấp giữa các nhà đầu tư trong đó có ít nhất một bên là nhà đầu tư nước ngoài hoặc tổ chức kinh tế quy định tại khoản 1 Điều 23 của Luật này được giải quyết thông qua một trong những cơ quan, tổ chức sau đây:

- a) Tòa án Việt Nam;
- b) Trọng tài Việt Nam;
- c) Trọng tài nước ngoài;
- d) Trọng tài quốc tế;
- đ) Trọng tài do các bên tranh chấp thỏa thuận thành lập.

4. Tranh chấp giữa nhà đầu tư nước ngoài với cơ quan nhà nước có thẩm quyền liên quan đến hoạt động đầu tư kinh doanh trên lãnh thổ Việt Nam được giải quyết thông qua Trọng tài Việt Nam hoặc Tòa án Việt Nam, trừ trường hợp có thỏa thuận khác theo hợp đồng hoặc điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên có quy định khác.

Chương III

ƯU ĐÃI VÀ HỖ TRỢ ĐẦU TƯ

Mục 1. ƯU ĐÃI ĐẦU TƯ

Điều 15. Hình thức và đối tượng áp dụng ưu đãi đầu tư

1. Hình thức áp dụng ưu đãi đầu tư:

- a) Áp dụng mức thuế suất thuế thu nhập doanh nghiệp thấp hơn mức thuế suất thông thường có thời hạn hoặc toàn bộ thời gian thực hiện dự án đầu tư; miễn, giảm thuế thu nhập doanh nghiệp;
- b) Miễn thuế nhập khẩu đối với hàng hóa nhập khẩu để tạo tài sản cố định; nguyên liệu, vật tư, linh kiện để thực hiện dự án đầu tư;
- c) Miễn, giảm tiền thuê đất, tiền sử dụng đất, thuế sử dụng đất.

2. Đối tượng được hưởng ưu đãi đầu tư:

- a) Dự án đầu tư thuộc ngành, nghề ưu đãi đầu tư theo quy định tại khoản 1 Điều 16 của Luật này;

b) Dự án đầu tư tại địa bàn ưu đãi đầu tư theo quy định tại khoản 2 Điều 16 của Luật này;

c) Dự án đầu tư có quy mô vốn từ 6.000 tỷ đồng trở lên, thực hiện giải ngân tối thiểu 6.000 tỷ đồng trong thời hạn 03 năm kể từ ngày được cấp Giấy chứng nhận đăng ký đầu tư hoặc quyết định chủ trương đầu tư;

d) Dự án đầu tư tại vùng nông thôn sử dụng từ 500 lao động trở lên;

đ) Doanh nghiệp công nghệ cao, doanh nghiệp khoa học và công nghệ, tổ chức khoa học và công nghệ.

3. Ưu đãi đầu tư được áp dụng đối với dự án đầu tư mới và dự án đầu tư mở rộng. Mức ưu đãi cụ thể đối với từng loại ưu đãi đầu tư được áp dụng theo quy định của pháp luật về thuế và pháp luật về đất đai.

4. Ưu đãi đầu tư đối với các đối tượng quy định tại các điểm b, c và d khoản 2 Điều này không áp dụng đối với dự án đầu tư khai thác khoáng sản; sản xuất, kinh doanh hàng hóa, dịch vụ thuộc đối tượng chịu thuế tiêu thụ đặc biệt theo quy định của Luật thuế tiêu thụ đặc biệt, trừ sản xuất ô tô.

Điều 16. Ngành, nghề ưu đãi đầu tư và địa bàn ưu đãi đầu tư

1. Ngành, nghề ưu đãi đầu tư:

a) Hoạt động công nghệ cao, sản phẩm công nghiệp hỗ trợ công nghệ cao; hoạt động nghiên cứu và phát triển;

b) Sản xuất vật liệu mới, năng lượng mới, năng lượng sạch, năng lượng tái tạo; sản xuất sản phẩm có giá trị gia tăng từ 30% trở lên, sản phẩm tiết kiệm năng lượng;

c) Sản xuất sản phẩm điện tử, sản phẩm cơ khí trọng điểm, máy nông nghiệp, ô tô, phụ tùng ô tô; đóng tàu;

d) Sản xuất sản phẩm công nghiệp hỗ trợ cho ngành dệt may, da giày và các sản phẩm quy định tại điểm c khoản này;

đ) Sản xuất sản phẩm công nghệ thông tin, phần mềm, nội dung số;

e) Nuôi trồng, chế biến nông sản, lâm sản, thủy sản; trồng và bảo vệ rừng; làm muối; khai thác hải sản và dịch vụ hậu cần nghề cá; sản xuất giống cây trồng, giống vật nuôi, sản phẩm công nghệ sinh học;

g) Thu gom, xử lý, tái chế hoặc tái sử dụng chất thải;

h) Đầu tư phát triển và vận hành, quản lý công trình kết cấu hạ tầng; phát triển vận tải hành khách công cộng tại các đô thị;

i) Giáo dục mầm non, giáo dục phổ thông, giáo dục nghề nghiệp;

k) Khám bệnh, chữa bệnh; sản xuất thuốc, nguyên liệu làm thuốc, thuốc chủ yếu, thuốc thiết yếu, thuốc phòng, chống bệnh xã hội, vắc xin, sinh phẩm y tế, thuốc từ dược liệu, thuốc đông y; nghiên cứu khoa học về công nghệ bào chế, công nghệ sinh học để sản xuất các loại thuốc mới;

l) Đầu tư cơ sở luyện tập, thi đấu thể dục, thể thao cho người khuyết tật hoặc chuyên nghiệp; bảo vệ và phát huy giá trị di sản văn hóa;

m) Đầu tư trung tâm lão khoa, tâm thần, điều trị bệnh nhân nhiễm chất độc màu da cam; trung tâm chăm sóc người cao tuổi, người khuyết tật, trẻ mồ côi, trẻ em lang thang không nơi nương tựa;

n) Quỹ tín dụng nhân dân, tổ chức tài chính vi mô.

2. Địa bàn ưu đãi đầu tư:

a) Địa bàn có điều kiện kinh tế - xã hội khó khăn, địa bàn có điều kiện kinh tế - xã hội đặc biệt khó khăn;

b) Khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế.

3. Căn cứ ngành, nghề và địa bàn ưu đãi đầu tư quy định tại khoản 1 và khoản 2 Điều này, Chính phủ ban hành, sửa đổi, bổ sung Danh mục ngành, nghề ưu đãi đầu tư và Danh mục địa bàn ưu đãi đầu tư.

Điều 17. Thủ tục áp dụng ưu đãi đầu tư

1. Đối với dự án được cấp Giấy chứng nhận đăng ký đầu tư, cơ quan đăng ký đầu tư ghi nội dung ưu đãi đầu tư, căn cứ và điều kiện áp dụng ưu đãi đầu tư tại Giấy chứng nhận đăng ký đầu tư.

2. Đối với dự án không thuộc trường hợp cấp Giấy chứng nhận đăng ký đầu tư, nhà đầu tư được hưởng ưu đãi đầu tư nếu đáp ứng các điều kiện hưởng ưu đãi đầu tư mà không phải thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư. Trong trường hợp này, nhà đầu tư căn cứ điều kiện hưởng ưu đãi đầu tư quy định tại Điều 15 và Điều 16 của Luật này, quy định khác của pháp luật có liên quan để tự xác định ưu đãi đầu tư và thực hiện thủ tục hưởng ưu đãi đầu tư tại cơ quan thuế, cơ quan tài chính và cơ quan hải quan tương ứng với từng loại ưu đãi đầu tư.

Điều 18. Mở rộng ưu đãi đầu tư

Chính phủ trình Quốc hội quyết định áp dụng các ưu đãi đầu tư khác với các ưu đãi đầu tư được quy định trong Luật này và các luật khác trong trường hợp cần khuyến khích phát triển một ngành đặc biệt quan trọng hoặc đơn vị hành chính - kinh tế đặc biệt.

Mục 2. HỖ TRỢ ĐẦU TƯ

Điều 19. Hình thức hỗ trợ đầu tư

1. Các hình thức hỗ trợ đầu tư:

- a) Hỗ trợ phát triển hệ thống kết cấu hạ tầng kỹ thuật, hạ tầng xã hội trong và ngoài hàng rào dự án;
- b) Hỗ trợ đào tạo, phát triển nguồn nhân lực;
- c) Hỗ trợ tín dụng;
- d) Hỗ trợ tiếp cận mặt bằng sản xuất, kinh doanh; hỗ trợ di dời cơ sở sản xuất ra khỏi nội thành, nội thị;
- đ) Hỗ trợ khoa học, kỹ thuật, chuyển giao công nghệ;
- e) Hỗ trợ phát triển thị trường, cung cấp thông tin;
- g) Hỗ trợ nghiên cứu và phát triển.

2. Chính phủ quy định chi tiết các hình thức hỗ trợ đầu tư quy định tại khoản 1 Điều này đối với doanh nghiệp nhỏ và vừa, doanh nghiệp công nghệ cao, doanh nghiệp khoa học và công nghệ, tổ chức khoa học và công nghệ, doanh nghiệp đầu tư vào nông nghiệp, nông thôn, doanh nghiệp đầu tư vào giáo dục, phổ biến pháp luật và các đối tượng khác phù hợp với định hướng phát triển kinh tế - xã hội trong từng thời kỳ.

Điều 20. Hỗ trợ phát triển hệ thống kết cấu hạ tầng khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế

1. Căn cứ quy hoạch tổng thể phát triển khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế đã được phê duyệt, các bộ, cơ quan ngang bộ, Ủy ban nhân dân tỉnh, thành phố trực thuộc Trung ương (sau đây gọi là Ủy ban nhân dân cấp tỉnh) xây dựng kế hoạch đầu tư phát triển và tổ chức xây dựng hệ thống kết cấu hạ tầng kỹ thuật, hạ tầng xã hội ngoài hàng rào khu công nghiệp, khu chế xuất, khu công nghệ cao, các khu chức năng thuộc khu kinh tế.

2. Nhà nước hỗ trợ một phần vốn đầu tư phát triển từ ngân sách và vốn tín dụng ưu đãi để phát triển đồng bộ hệ thống kết cấu hạ tầng kỹ thuật, hạ tầng xã hội trong và ngoài hàng rào khu công nghiệp tại địa bàn kinh tế - xã hội khó khăn hoặc địa bàn kinh tế - xã hội đặc biệt khó khăn.

3. Nhà nước hỗ trợ một phần vốn đầu tư phát triển từ ngân sách, vốn tín dụng ưu đãi và áp dụng các phương thức huy động vốn khác để xây dựng hệ thống kết cấu hạ tầng kỹ thuật, hạ tầng xã hội trong khu kinh tế, khu công nghệ cao.

Điều 21. Phát triển nhà ở và công trình dịch vụ, tiện ích công cộng cho người lao động trong khu công nghiệp, khu công nghệ cao, khu kinh tế

1. Căn cứ quy hoạch tổng thể phát triển khu công nghiệp, khu công nghệ cao, khu kinh tế đã được cấp có thẩm quyền phê duyệt, Ủy ban nhân dân cấp tỉnh lập quy hoạch và bố trí quỹ đất để phát triển nhà ở, công trình dịch vụ, tiện ích công cộng cho người lao động làm việc trong khu công nghiệp, khu công nghệ cao, khu kinh tế.

2. Đối với các địa phương gặp khó khăn trong bố trí quỹ đất phát triển nhà ở, công trình dịch vụ, tiện ích công cộng cho người lao động trong khu công nghiệp, cơ quan nhà nước có thẩm quyền quyết định việc điều chỉnh quy hoạch khu công nghiệp để dành một phần diện tích đất phát triển nhà ở, công trình dịch vụ, tiện ích công cộng.

Chương IV

HOẠT ĐỘNG ĐẦU TƯ TẠI VIỆT NAM

Mục 1. HÌNH THỨC ĐẦU TƯ

Điều 22. Đầu tư thành lập tổ chức kinh tế

1. Nhà đầu tư được thành lập tổ chức kinh tế theo quy định của pháp luật. Trước khi thành lập tổ chức kinh tế, nhà đầu tư nước ngoài phải có dự án đầu tư, thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư theo quy định tại Điều 37 của Luật này và phải đáp ứng các điều kiện sau đây:

a) Tỷ lệ sở hữu vốn điều lệ quy định tại khoản 3 Điều này;

b) Hình thức đầu tư, phạm vi hoạt động, đối tác Việt Nam tham gia thực hiện hoạt động đầu tư và điều kiện khác theo quy định của điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên.

2. Nhà đầu tư nước ngoài thực hiện dự án đầu tư thông qua tổ chức kinh tế được thành lập theo quy định tại khoản 1 Điều này, trừ trường hợp đầu tư theo hình thức góp vốn, mua cổ phần, phần vốn góp hoặc đầu tư theo hợp đồng.

3. Nhà đầu tư nước ngoài được sở hữu vốn điều lệ không hạn chế trong tổ chức kinh tế, trừ các trường hợp sau đây:

a) Tỷ lệ sở hữu của nhà đầu tư nước ngoài tại công ty niêm yết, công ty đại chúng, tổ chức kinh doanh chứng khoán và các quỹ đầu tư chứng khoán theo quy định của pháp luật về chứng khoán;

b) Tỷ lệ sở hữu của nhà đầu tư nước ngoài trong các doanh nghiệp nhà nước cổ phần hóa hoặc chuyển đổi sở hữu theo hình thức khác thực hiện theo quy định của pháp luật về cổ phần hóa và chuyển đổi doanh nghiệp nhà nước;

c) Tỷ lệ sở hữu của nhà đầu tư nước ngoài không thuộc quy định tại điểm a và điểm b khoản này thực hiện theo quy định khác của pháp luật có liên quan và điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên.

Điều 23. Thực hiện hoạt động đầu tư của tổ chức kinh tế có vốn đầu tư nước ngoài

1. Tổ chức kinh tế phải đáp ứng điều kiện và thực hiện thủ tục đầu tư theo quy định đối với nhà đầu tư nước ngoài khi đầu tư thành lập tổ chức kinh tế; đầu tư góp vốn, mua cổ phần, phần vốn góp của tổ chức kinh tế; đầu tư theo hợp đồng BCC thuộc một trong các trường hợp sau đây:

- a) Có nhà đầu tư nước ngoài nắm giữ từ 51% vốn điều lệ trở lên hoặc có đa số thành viên hợp danh là cá nhân nước ngoài đối với tổ chức kinh tế là công ty hợp danh;
- b) Có tổ chức kinh tế quy định tại điểm a khoản này nắm giữ từ 51% vốn điều lệ trở lên;
- c) Có nhà đầu tư nước ngoài và tổ chức kinh tế quy định tại điểm a khoản này nắm giữ từ 51% vốn điều lệ trở lên.

2. Tổ chức kinh tế có vốn đầu tư nước ngoài không thuộc trường hợp quy định tại các điểm a, b và c khoản 1 Điều này thực hiện điều kiện và thủ tục đầu tư theo quy định đối với nhà đầu tư trong nước khi đầu tư thành lập tổ chức kinh tế; đầu tư theo hình thức góp vốn, mua cổ phần, phần vốn góp của tổ chức kinh tế; đầu tư theo hình thức hợp đồng BCC.

3. Tổ chức kinh tế có vốn đầu tư nước ngoài đã thành lập tại Việt Nam nếu có dự án đầu tư mới thì được làm thủ tục thực hiện dự án đầu tư đó mà không nhất thiết phải thành lập tổ chức kinh tế mới.

4. Chính phủ quy định chi tiết trình tự, thủ tục thành lập tổ chức kinh tế để thực hiện dự án đầu tư của nhà đầu tư nước ngoài, tổ chức kinh tế có vốn đầu tư nước ngoài.

Điều 24. Đầu tư theo hình thức góp vốn, mua cổ phần, phần vốn góp vào tổ chức kinh tế

- 1. Nhà đầu tư có quyền góp vốn, mua cổ phần, phần vốn góp vào tổ chức kinh tế.
- 2. Nhà đầu tư nước ngoài đầu tư theo hình thức góp vốn, mua cổ phần, phần vốn góp vào tổ chức kinh tế thực hiện theo quy định tại Điều 25 và Điều 26 của Luật này.

Điều 25. Hình thức và điều kiện góp vốn, mua cổ phần, phần vốn góp vào tổ chức kinh tế

1. Nhà đầu tư nước ngoài được góp vốn vào tổ chức kinh tế theo các hình thức sau đây:

- a) Mua cổ phần phát hành lần đầu hoặc cổ phần phát hành thêm của công ty cổ phần;
- b) Góp vốn vào công ty trách nhiệm hữu hạn, công ty hợp danh;
- c) Góp vốn vào tổ chức kinh tế khác không thuộc trường hợp quy định tại điểm a và điểm b khoản này.

2. Nhà đầu tư nước ngoài mua cổ phần, phần vốn góp của tổ chức kinh tế theo các hình thức sau đây:

- a) Mua cổ phần của công ty cổ phần từ công ty hoặc cổ đông;
- b) Mua phần vốn góp của các thành viên công ty trách nhiệm hữu hạn để trở thành thành viên của công ty trách nhiệm hữu hạn;
- c) Mua phần vốn góp của thành viên góp vốn trong công ty hợp danh để trở thành thành viên góp vốn của công ty hợp danh;
- d) Mua phần vốn góp của thành viên tổ chức kinh tế khác không thuộc trường hợp quy định tại các điểm a, b và c khoản này.

3. Việc góp vốn, mua cổ phần, phần vốn góp của nhà đầu tư nước ngoài theo các hình thức quy định tại khoản 1 và khoản 2 Điều này phải đáp ứng điều kiện quy định tại điểm a và điểm b khoản 1 Điều 22 của Luật này.

Điều 26. Thủ tục đầu tư theo hình thức góp vốn, mua cổ phần, phần vốn góp

1. Nhà đầu tư thực hiện thủ tục đăng ký góp vốn, mua cổ phần, phần vốn góp vào tổ chức kinh tế trong các trường hợp sau đây:

- a) Nhà đầu tư nước ngoài góp vốn, mua cổ phần, phần vốn góp vào tổ chức kinh tế hoạt động trong ngành, nghề đầu tư kinh doanh có điều kiện áp dụng đối với nhà đầu tư nước ngoài;
- b) Việc góp vốn, mua cổ phần, phần vốn góp dẫn đến nhà đầu tư nước ngoài, tổ chức kinh tế quy định tại khoản 1 Điều 23 của Luật này nắm giữ từ 51% vốn điều lệ trở lên của tổ chức kinh tế.

2. Hồ sơ đăng ký góp vốn, mua cổ phần, phần vốn góp:

- a) Văn bản đăng ký góp vốn, mua cổ phần, phần vốn góp gồm những nội dung: thông tin về tổ chức kinh tế mà nhà đầu tư nước ngoài dự kiến góp vốn, mua cổ phần, phần vốn góp; tỷ lệ sở hữu vốn điều lệ của nhà đầu tư nước ngoài sau khi góp vốn, mua cổ phần, phần vốn góp vào tổ chức kinh tế;
- b) Bản sao chứng minh nhân dân, thẻ căn cước hoặc hộ chiếu đối với nhà đầu tư là cá nhân; bản sao Giấy chứng nhận thành lập hoặc tài liệu tương đương khác xác nhận tư cách pháp lý đối với nhà đầu tư là tổ chức.

3. Thủ tục đăng ký góp vốn, mua cổ phần, phần vốn góp:

- a) Nhà đầu tư nộp hồ sơ quy định tại khoản 2 Điều này tại Sở Kế hoạch và Đầu tư nơi tổ chức kinh tế đặt trụ sở chính;
- b) Trường hợp việc góp vốn, mua cổ phần, phần vốn góp của nhà đầu tư nước ngoài đáp ứng điều kiện quy định tại điểm a và điểm b khoản 1 Điều 22 của Luật này, Sở Kế hoạch và Đầu tư thông báo bằng văn bản trong thời hạn 15 ngày kể từ ngày nhận đủ hồ sơ để nhà đầu tư thực hiện

thủ tục thay đổi cổ đông, thành viên theo quy định của pháp luật. Trường hợp không đáp ứng điều kiện, Sở Kế hoạch và Đầu tư thông báo bằng văn bản cho nhà đầu tư và nêu rõ lý do.

4. Nhà đầu tư không thuộc trường hợp quy định tại khoản 1 Điều này thực hiện thủ tục thay đổi cổ đông, thành viên theo quy định của pháp luật khi góp vốn, mua cổ phần, phần vốn góp của tổ chức kinh tế. Trường hợp có nhu cầu đăng ký việc góp vốn, mua cổ phần, phần vốn góp của tổ chức kinh tế, nhà đầu tư thực hiện theo quy định tại khoản 3 Điều này.

Điều 27. Đầu tư theo hình thức hợp đồng PPP

1. Nhà đầu tư, doanh nghiệp dự án ký kết hợp đồng PPP với cơ quan nhà nước có thẩm quyền để thực hiện dự án đầu tư xây dựng mới hoặc cải tạo, nâng cấp, mở rộng, quản lý và vận hành công trình kết cấu hạ tầng hoặc cung cấp dịch vụ công.

2. Chính phủ quy định chi tiết lĩnh vực, điều kiện, thủ tục thực hiện dự án đầu tư theo hình thức hợp đồng PPP.

Điều 28. Đầu tư theo hình thức hợp đồng BCC

1. Hợp đồng BCC được ký kết giữa các nhà đầu tư trong nước thực hiện theo quy định của pháp luật về dân sự.

2. Hợp đồng BCC được ký kết giữa nhà đầu tư trong nước với nhà đầu tư nước ngoài hoặc giữa các nhà đầu tư nước ngoài thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư theo quy định tại Điều 37 của Luật này.

3. Các bên tham gia hợp đồng BCC thành lập ban điều phối để thực hiện hợp đồng BCC. Chức năng, nhiệm vụ, quyền hạn của ban điều phối do các bên thỏa thuận.

Điều 29. Nội dung hợp đồng BCC

1. Hợp đồng BCC gồm những nội dung chủ yếu sau đây:

a) Tên, địa chỉ, người đại diện có thẩm quyền của các bên tham gia hợp đồng; địa chỉ giao dịch hoặc địa chỉ nơi thực hiện dự án;

b) Mục tiêu và phạm vi hoạt động đầu tư kinh doanh;

c) Đóng góp của các bên tham gia hợp đồng và phân chia kết quả đầu tư kinh doanh giữa các bên;

d) Tiến độ và thời hạn thực hiện hợp đồng;

đ) Quyền, nghĩa vụ của các bên tham gia hợp đồng;

e) Sửa đổi, chuyển nhượng, chấm dứt hợp đồng;

g) Trách nhiệm do vi phạm hợp đồng, phương thức giải quyết tranh chấp.

2. Trong quá trình thực hiện hợp đồng BCC, các bên tham gia hợp đồng được thỏa thuận sử dụng tài sản hình thành từ việc hợp tác kinh doanh để thành lập doanh nghiệp theo quy định của pháp luật về doanh nghiệp.

3. Các bên tham gia hợp đồng BCC có quyền thỏa thuận những nội dung khác không trái với quy định của pháp luật.

Mục 2. THỦ TỤC QUYẾT ĐỊNH CHỦ TRƯỞNG ĐẦU TƯ

Điều 30. Thẩm quyền quyết định chủ trương đầu tư của Quốc hội

Trừ những dự án thuộc thẩm quyền quyết định chủ trương đầu tư của Quốc hội theo pháp luật về đầu tư công, Quốc hội quyết định chủ trương đầu tư đối với các dự án đầu tư sau đây:

1. Dự án ảnh hưởng lớn đến môi trường hoặc tiềm ẩn khả năng ảnh hưởng nghiêm trọng đến môi trường, bao gồm:

a) Nhà máy điện hạt nhân;

b) Chuyển mục đích sử dụng đất vườn quốc gia, khu bảo tồn thiên nhiên, khu bảo vệ cảnh quan, khu rừng nghiên cứu, thực nghiệm khoa học từ 50 héc ta trở lên; rừng phòng hộ đầu nguồn từ 50 héc ta trở lên; rừng phòng hộ chắn gió, chắn cát bay, chắn sóng, lấn biển, bảo vệ môi trường từ 500 héc ta trở lên; rừng sản xuất từ 1.000 héc ta trở lên.

2. Sử dụng đất có yêu cầu chuyển mục đích sử dụng đất trồng lúa nước từ hai vụ trở lên với quy mô từ 500 héc ta trở lên;

3. Di dân tái định cư từ 20.000 người trở lên ở miền núi, từ 50.000 người trở lên ở các vùng khác;

4. Dự án có yêu cầu phải áp dụng cơ chế, chính sách đặc biệt cần được Quốc hội quyết định.

Điều 31. Thẩm quyền quyết định chủ trương đầu tư của Thủ tướng Chính phủ

Trừ những dự án thuộc thẩm quyền quyết định chủ trương đầu tư của Thủ tướng Chính phủ theo pháp luật về đầu tư công và các dự án quy định tại Điều 30 của Luật này, Thủ tướng Chính phủ quyết định chủ trương đầu tư đối với các dự án sau đây:

1. Dự án không phân biệt nguồn vốn thuộc một trong các trường hợp sau:

a) Di dân tái định cư từ 10.000 người trở lên ở miền núi, từ 20.000 người trở lên ở vùng khác;

b) Xây dựng và kinh doanh cảng hàng không; vận tải hàng không;

- c) Xây dựng và kinh doanh cảng biển quốc gia;
- d) Thăm dò, khai thác, chế biến dầu khí;
- đ) Hoạt động kinh doanh cá cược, đặt cược, casino;
- e) Sản xuất thuốc lá điếu;
- g) Phát triển kết cấu hạ tầng khu công nghiệp, khu chế xuất, khu chức năng trong khu kinh tế;
- h) Xây dựng và kinh doanh sân golf;

2. Dự án không thuộc trường hợp quy định tại khoản 1 Điều này có quy mô vốn đầu tư từ 5.000 tỷ đồng trở lên;

3. Dự án của nhà đầu tư nước ngoài trong các lĩnh vực kinh doanh vận tải biển, kinh doanh dịch vụ viễn thông có hạ tầng mạng, trồng rừng, xuất bản, báo chí, thành lập tổ chức khoa học và công nghệ, doanh nghiệp khoa học và công nghệ 100% vốn nước ngoài;

4. Dự án khác thuộc thẩm quyền quyết định chủ trương đầu tư hoặc quyết định đầu tư của Thủ tướng Chính phủ theo quy định của pháp luật.

Điều 32. Thẩm quyền quyết định chủ trương đầu tư của Ủy ban nhân dân cấp tỉnh

1. Trừ những dự án thuộc thẩm quyền quyết định chủ trương đầu tư của Ủy ban nhân dân cấp tỉnh theo pháp luật về đầu tư công và các dự án quy định tại Điều 30 và Điều 31 của Luật này, Ủy ban nhân dân cấp tỉnh quyết định chủ trương đầu tư đối với các dự án sau đây:

- a) Dự án được Nhà nước giao đất, cho thuê đất không thông qua đấu giá, đấu thầu hoặc nhận chuyển nhượng; dự án có yêu cầu chuyển mục đích sử dụng đất;
- b) Dự án có sử dụng công nghệ thuộc Danh mục công nghệ hạn chế chuyển giao theo quy định của pháp luật về chuyển giao công nghệ.

2. Dự án đầu tư quy định tại điểm a khoản 1 Điều này thực hiện tại khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế phù hợp với quy hoạch đã được cấp có thẩm quyền phê duyệt không phải trình Ủy ban nhân dân cấp tỉnh quyết định chủ trương đầu tư.

Điều 33. Hồ sơ, trình tự, thủ tục quyết định chủ trương đầu tư của Ủy ban nhân dân cấp tỉnh

1. Hồ sơ dự án đầu tư gồm:

- a) Văn bản đề nghị thực hiện dự án đầu tư;

b) Bản sao chứng minh nhân dân, thẻ căn cước hoặc hộ chiếu đối với nhà đầu tư là cá nhân; bản sao Giấy chứng nhận thành lập hoặc tài liệu tương đương khác xác nhận tư cách pháp lý đối với nhà đầu tư là tổ chức;

c) Đề xuất dự án đầu tư bao gồm các nội dung: nhà đầu tư thực hiện dự án, mục tiêu đầu tư, quy mô đầu tư, vốn đầu tư và phương án huy động vốn, địa điểm, thời hạn, tiến độ đầu tư, nhu cầu về lao động, đề xuất hưởng ưu đãi đầu tư, đánh giá tác động, hiệu quả kinh tế - xã hội của dự án;

d) Bản sao một trong các tài liệu sau: báo cáo tài chính 02 năm gần nhất của nhà đầu tư; cam kết hỗ trợ tài chính của công ty mẹ; cam kết hỗ trợ tài chính của tổ chức tài chính; bảo lãnh về năng lực tài chính của nhà đầu tư; tài liệu thuyết minh năng lực tài chính của nhà đầu tư;

đ) Đề xuất nhu cầu sử dụng đất; trường hợp dự án không đề nghị Nhà nước giao đất, cho thuê đất, cho phép chuyển mục đích sử dụng đất thì nộp bản sao thỏa thuận thuê địa điểm hoặc tài liệu khác xác nhận nhà đầu tư có quyền sử dụng địa điểm để thực hiện dự án đầu tư;

e) Giải trình về sử dụng công nghệ đối với dự án quy định tại điểm b khoản 1 Điều 32 của Luật này gồm các nội dung: tên công nghệ, xuất xứ công nghệ, sơ đồ quy trình công nghệ; thông số kỹ thuật chính, tình trạng sử dụng của máy móc, thiết bị và dây chuyền công nghệ chính;

g) Hợp đồng BCC đối với dự án đầu tư theo hình thức hợp đồng BCC.

2. Nhà đầu tư nộp hồ sơ quy định tại khoản 1 Điều này cho cơ quan đăng ký đầu tư.

Trong thời hạn 35 ngày kể từ ngày nhận được hồ sơ dự án đầu tư, cơ quan đăng ký đầu tư phải thông báo kết quả cho nhà đầu tư.

3. Trong thời hạn 03 ngày làm việc kể từ ngày nhận đủ hồ sơ dự án đầu tư, cơ quan đăng ký đầu tư gửi hồ sơ lấy ý kiến thẩm định của cơ quan nhà nước có liên quan đến những nội dung quy định tại khoản 6 Điều này.

4. Trong thời hạn 15 ngày kể từ ngày nhận được hồ sơ dự án đầu tư, cơ quan được lấy ý kiến có ý kiến thẩm định những nội dung thuộc phạm vi quản lý nhà nước của mình và gửi cơ quan đăng ký đầu tư.

5. Cơ quan quản lý về đất đai chịu trách nhiệm cung cấp trích lục bản đồ; cơ quan quản lý về quy hoạch cung cấp thông tin quy hoạch để làm cơ sở thẩm định theo quy định tại Điều này trong thời hạn 05 ngày làm việc kể từ ngày nhận được yêu cầu của cơ quan đăng ký đầu tư.

6. Trong thời hạn 25 ngày kể từ ngày nhận được hồ sơ dự án đầu tư, cơ quan đăng ký đầu tư lập báo cáo thẩm định trình Ủy ban nhân dân cấp tỉnh. Nội dung báo cáo thẩm định gồm:

a) Thông tin về dự án gồm: thông tin về nhà đầu tư, mục tiêu, quy mô, địa điểm, tiến độ thực hiện dự án;

b) Đánh giá việc đáp ứng điều kiện đầu tư đối với nhà đầu tư nước ngoài (nếu có);

c) Đánh giá sự phù hợp của dự án đầu tư với quy hoạch tổng thể phát triển kinh tế - xã hội, quy hoạch phát triển ngành và quy hoạch sử dụng đất; đánh giá tác động, hiệu quả kinh tế - xã hội của dự án;

d) Đánh giá về ưu đãi đầu tư và điều kiện hưởng ưu đãi đầu tư (nếu có);

đ) Đánh giá căn cứ pháp lý về quyền sử dụng địa điểm đầu tư của nhà đầu tư. Trường hợp có đề xuất giao đất, cho thuê đất, cho phép chuyển mục đích sử dụng đất thì thực hiện thẩm định nhu cầu sử dụng đất, điều kiện giao đất, cho thuê đất và cho phép chuyển mục đích sử dụng đất theo quy định của pháp luật về đất đai;

e) Đánh giá về công nghệ sử dụng trong dự án đầu tư đối với dự án quy định tại điểm b khoản 1 Điều 32 của Luật này.

7. Trong thời hạn 07 ngày làm việc kể từ ngày nhận được hồ sơ và báo cáo thẩm định, Ủy ban nhân dân cấp tỉnh quyết định chủ trương đầu tư, trường hợp từ chối phải thông báo bằng văn bản và nêu rõ lý do.

8. Nội dung quyết định chủ trương đầu tư của Ủy ban nhân dân cấp tỉnh gồm:

a) Nhà đầu tư thực hiện dự án;

b) Tên, mục tiêu, quy mô, vốn đầu tư của dự án, thời hạn thực hiện dự án;

c) Địa điểm thực hiện dự án đầu tư;

d) Tiến độ thực hiện dự án đầu tư: tiến độ góp vốn và huy động các nguồn vốn; tiến độ xây dựng cơ bản và đưa công trình vào hoạt động (nếu có); tiến độ thực hiện từng giai đoạn đối với dự án đầu tư có nhiều giai đoạn;

đ) Công nghệ áp dụng;

e) Ưu đãi, hỗ trợ đầu tư và điều kiện áp dụng (nếu có);

g) Thời hạn hiệu lực của quyết định chủ trương đầu tư.

9. Chính phủ quy định chi tiết hồ sơ, thủ tục thực hiện thẩm định dự án đầu tư do Ủy ban nhân dân cấp tỉnh quyết định chủ trương đầu tư.

Điều 34. Hồ sơ, trình tự, thủ tục quyết định chủ trương đầu tư của Thủ tướng Chính phủ

1. Nhà đầu tư nộp hồ sơ dự án đầu tư cho cơ quan đăng ký đầu tư nơi thực hiện dự án đầu tư. Hồ sơ gồm:

a) Hồ sơ theo quy định tại khoản 1 Điều 33 của Luật này;

- b) Phương án giải phóng mặt bằng, di dân, tái định cư (nếu có);
- c) Đánh giá sơ bộ tác động môi trường, các giải pháp bảo vệ môi trường;
- d) Đánh giá tác động, hiệu quả kinh tế - xã hội của dự án đầu tư.

2. Trong thời hạn 03 ngày làm việc kể từ ngày nhận đủ hồ sơ dự án đầu tư theo quy định tại khoản 1 Điều này, cơ quan đăng ký đầu tư gửi hồ sơ cho Bộ Kế hoạch và Đầu tư và gửi hồ sơ lấy ý kiến của cơ quan nhà nước có liên quan đến nội dung quy định tại khoản 6 Điều 33 của Luật này.

3. Trong thời hạn 15 ngày kể từ ngày nhận được hồ sơ lấy ý kiến, cơ quan được lấy ý kiến có ý kiến về những nội dung thuộc phạm vi quản lý nhà nước, gửi cơ quan đăng ký đầu tư và Bộ Kế hoạch và Đầu tư.

4. Trong thời hạn 25 ngày kể từ ngày nhận được hồ sơ dự án đầu tư, cơ quan đăng ký đầu tư trình Ủy ban nhân dân cấp tỉnh xem xét, có ý kiến thẩm định về hồ sơ dự án đầu tư và gửi Bộ Kế hoạch và Đầu tư.

5. Trong thời hạn 15 ngày kể từ ngày nhận được văn bản quy định tại khoản 4 Điều này, Bộ Kế hoạch và Đầu tư tổ chức thẩm định hồ sơ dự án đầu tư và lập báo cáo thẩm định gồm các nội dung quy định tại khoản 6 Điều 33 của Luật này, trình Thủ tướng Chính phủ quyết định chủ trương đầu tư.

6. Thủ tướng Chính phủ xem xét, quyết định chủ trương đầu tư gồm các nội dung quy định tại khoản 8 Điều 33 của Luật này.

7. Chính phủ quy định chi tiết hồ sơ, trình tự, thủ tục thực hiện thẩm định dự án đầu tư do Thủ tướng Chính phủ quyết định chủ trương đầu tư.

Điều 35. Hồ sơ, trình tự, thủ tục quyết định chủ trương đầu tư của Quốc hội

1. Nhà đầu tư nộp hồ sơ dự án đầu tư cho cơ quan đăng ký đầu tư nơi thực hiện dự án đầu tư. Hồ sơ bao gồm:

- a) Hồ sơ theo quy định tại khoản 1 Điều 33 của Luật này;
- b) Phương án giải phóng mặt bằng, di dân, tái định cư (nếu có);
- c) Đánh giá sơ bộ tác động môi trường, các giải pháp bảo vệ môi trường;
- d) Đánh giá tác động, hiệu quả kinh tế - xã hội của dự án;
- đ) Đề xuất cơ chế, chính sách đặc thù (nếu có).

2. Trong thời hạn 03 ngày làm việc kể từ ngày nhận đủ hồ sơ dự án đầu tư, cơ quan đăng ký đầu tư gửi hồ sơ dự án đầu tư cho Bộ Kế hoạch và Đầu tư để báo cáo Thủ tướng Chính phủ thành lập Hội đồng thẩm định nhà nước.

3. Trong thời hạn 90 ngày kể từ ngày thành lập, Hội đồng thẩm định nhà nước tổ chức thẩm định hồ sơ dự án đầu tư và lập báo cáo thẩm định gồm các nội dung quy định tại khoản 6 Điều 33 của Luật này và lập báo cáo thẩm định trình Chính phủ.

4. Chậm nhất 60 ngày trước ngày khai mạc kỳ họp Quốc hội, Chính phủ gửi Hồ sơ quyết định chủ trương đầu tư đến cơ quan chủ trì thẩm tra của Quốc hội.

5. Hồ sơ quyết định chủ trương đầu tư gồm:

- a) Tờ trình của Chính phủ;
- b) Hồ sơ dự án đầu tư theo quy định tại khoản 1 Điều này;
- c) Báo cáo thẩm định của Hội đồng thẩm định nhà nước;
- d) Tài liệu khác có liên quan.

6. Nội dung thẩm tra:

- a) Việc đáp ứng tiêu chí xác định dự án thuộc thẩm quyền quyết định chủ trương đầu tư của Quốc hội;
- b) Sự cần thiết thực hiện dự án;
- c) Sự phù hợp của dự án với chiến lược, quy hoạch tổng thể phát triển kinh tế - xã hội, quy hoạch phát triển ngành, lĩnh vực, quy hoạch sử dụng đất, tài nguyên khác;
- d) Mục tiêu, quy mô, địa điểm, thời gian, tiến độ thực hiện dự án, nhu cầu sử dụng đất, phương án giải phóng mặt bằng, di dân, tái định cư, phương án lựa chọn công nghệ chính, giải pháp bảo vệ môi trường;
- đ) Vốn đầu tư, phương án huy động vốn;
- e) Tác động, hiệu quả kinh tế - xã hội;
- g) Cơ chế, chính sách đặc thù; ưu đãi, hỗ trợ đầu tư và điều kiện áp dụng (nếu có).

7. Chính phủ và cơ quan, tổ chức, cá nhân có liên quan có trách nhiệm cung cấp đầy đủ thông tin, tài liệu phục vụ cho việc thẩm tra; giải trình về những vấn đề thuộc nội dung dự án khi cơ quan chủ trì thẩm tra của Quốc hội yêu cầu.

8. Quốc hội xem xét, thông qua Nghị quyết về chủ trương đầu tư gồm các nội dung sau đây:

a) Nhà đầu tư thực hiện dự án;

b) Tên, mục tiêu, quy mô, vốn đầu tư của dự án, tiến độ góp vốn và huy động các nguồn vốn, thời hạn thực hiện dự án;

c) Địa điểm thực hiện dự án đầu tư;

d) Tiến độ thực hiện dự án đầu tư: tiến độ xây dựng cơ bản và đưa công trình vào hoạt động (nếu có); tiến độ thực hiện các mục tiêu hoạt động, hạng mục chủ yếu của dự án; trường hợp dự án thực hiện theo từng giai đoạn, phải quy định mục tiêu, thời hạn, nội dung hoạt động của từng giai đoạn;

đ) Công nghệ áp dụng;

e) Cơ chế, chính sách đặc thù; ưu đãi, hỗ trợ đầu tư và điều kiện áp dụng (nếu có);

g) Thời hạn hiệu lực của Nghị quyết về chủ trương đầu tư.

9. Chính phủ quy định chi tiết hồ sơ, trình tự, thủ tục thực hiện thẩm định hồ sơ dự án đầu tư của Hội đồng thẩm định Nhà nước.

Mục 3. THỦ TỤC CẤP, ĐIỀU CHỈNH VÀ THU HỒI GIẤY CHỨNG NHẬN ĐĂNG KÝ ĐẦU TƯ

Điều 36. Trường hợp thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư

1. Các trường hợp phải thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư:

a) Dự án đầu tư của nhà đầu tư nước ngoài;

b) Dự án đầu tư của tổ chức kinh tế quy định tại khoản 1 Điều 23 của Luật này.

2. Các trường hợp không phải thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư:

a) Dự án đầu tư của nhà đầu tư trong nước;

b) Dự án đầu tư của tổ chức kinh tế quy định tại khoản 2 Điều 23 của Luật này;

c) Đầu tư theo hình thức góp vốn, mua cổ phần, phần vốn góp của tổ chức kinh tế.

3. Đối với dự án đầu tư quy định tại các điều 30, 31 và 32 của Luật này, nhà đầu tư trong nước, tổ chức kinh tế quy định tại khoản 2 Điều 23 của Luật này thực hiện dự án đầu tư sau khi được quyết định chủ trương đầu tư.

4. Trường hợp có nhu cầu cấp Giấy chứng nhận đăng ký đầu tư đối với dự án đầu tư quy định tại điểm a và điểm b khoản 2 Điều này, nhà đầu tư thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư theo quy định tại Điều 37 của Luật này.

Điều 37. Thủ tục cấp Giấy chứng nhận đăng ký đầu tư

1. Đối với dự án đầu tư thuộc diện quyết định chủ trương đầu tư theo quy định tại các Điều 30, 31 và 32 của Luật này, cơ quan đăng ký đầu tư cấp Giấy chứng nhận đăng ký đầu tư cho nhà đầu tư trong thời hạn 05 ngày làm việc kể từ ngày nhận được văn bản quyết định chủ trương đầu tư.

2. Đối với dự án đầu tư không thuộc diện quyết định chủ trương đầu tư theo quy định tại các Điều 30, 31 và 32 của Luật này, nhà đầu tư thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư theo quy định sau đây:

a) Nhà đầu tư nộp hồ sơ theo quy định tại khoản 1 Điều 33 của Luật này cho cơ quan đăng ký đầu tư;

b) Trong thời hạn 15 ngày kể từ ngày nhận được đủ hồ sơ, cơ quan đăng ký đầu tư cấp Giấy chứng nhận đăng ký đầu tư; trường hợp từ chối phải thông báo bằng văn bản cho nhà đầu tư và nêu rõ lý do.

Điều 38. Thẩm quyền cấp, điều chỉnh và thu hồi Giấy chứng nhận đăng ký đầu tư

1. Ban Quản lý khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế tiếp nhận, cấp, điều chỉnh, thu hồi Giấy chứng nhận đăng ký đầu tư đối với các dự án đầu tư trong khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế.

2. Sở Kế hoạch và Đầu tư tiếp nhận, cấp, điều chỉnh, thu hồi Giấy chứng nhận đăng ký đầu tư đối với các dự án đầu tư ngoài khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế, trừ trường hợp quy định tại khoản 3 Điều này.

3. Sở Kế hoạch và Đầu tư nơi nhà đầu tư đặt hoặc dự kiến đặt trụ sở chính hoặc văn phòng điều hành để thực hiện dự án đầu tư tiếp nhận, cấp, điều chỉnh, thu hồi Giấy chứng nhận đăng ký đầu tư đối với dự án đầu tư sau đây:

a) Dự án đầu tư thực hiện trên địa bàn nhiều tỉnh, thành phố trực thuộc Trung ương;

b) Dự án đầu tư thực hiện ở trong và ngoài khu công nghiệp, khu chế xuất, khu công nghệ cao và khu kinh tế.

Điều 39. Nội dung Giấy chứng nhận đăng ký đầu tư

1. Mã số dự án đầu tư.

2. Tên, địa chỉ của nhà đầu tư.

3. Tên dự án đầu tư.
4. Địa điểm thực hiện dự án đầu tư; diện tích đất sử dụng.
5. Mục tiêu, quy mô dự án đầu tư.
6. Vốn đầu tư của dự án (gồm vốn góp của nhà đầu tư và vốn huy động), tiến độ góp vốn và huy động các nguồn vốn.
7. Thời hạn hoạt động của dự án.
8. Tiến độ thực hiện dự án đầu tư: tiến độ xây dựng cơ bản và đưa công trình vào hoạt động (nếu có); tiến độ thực hiện các mục tiêu hoạt động, hạng mục chủ yếu của dự án, trường hợp dự án thực hiện theo từng giai đoạn, phải quy định mục tiêu, thời hạn, nội dung hoạt động của từng giai đoạn.
9. Ưu đãi, hỗ trợ đầu tư và căn cứ, điều kiện áp dụng (nếu có).
10. Các điều kiện đối với nhà đầu tư thực hiện dự án (nếu có).

Điều 40. Điều chỉnh Giấy chứng nhận đăng ký đầu tư

1. Khi có nhu cầu thay đổi nội dung Giấy chứng nhận đăng ký đầu tư, nhà đầu tư thực hiện thủ tục điều chỉnh Giấy chứng nhận đăng ký đầu tư.
2. Hồ sơ điều chỉnh Giấy chứng nhận đăng ký đầu tư gồm:
 - a) Văn bản đề nghị điều chỉnh Giấy chứng nhận đăng ký đầu tư;
 - b) Báo cáo tình hình triển khai dự án đầu tư đến thời điểm đề nghị điều chỉnh dự án đầu tư;
 - c) Quyết định về việc điều chỉnh dự án đầu tư của nhà đầu tư;
 - d) Tài liệu quy định tại các điểm b, c, d, đ, e và g khoản 1 Điều 33 của Luật này liên quan đến các nội dung điều chỉnh.
3. Trong thời hạn 10 ngày làm việc kể từ ngày nhận đủ hồ sơ theo quy định tại khoản 2 Điều này, cơ quan đăng ký đầu tư điều chỉnh Giấy chứng nhận đăng ký đầu tư; trường hợp từ chối điều chỉnh Giấy chứng nhận đăng ký đầu tư phải thông báo bằng văn bản cho nhà đầu tư và nêu rõ lý do.
4. Đối với các dự án thuộc diện phải quyết định chủ trương đầu tư, khi điều chỉnh dự án đầu tư liên quan đến mục tiêu, địa điểm đầu tư, công nghệ chính, tăng hoặc giảm vốn đầu tư trên 10% tổng vốn đầu tư, thời hạn thực hiện, thay đổi nhà đầu tư hoặc thay đổi điều kiện đối với nhà đầu tư (nếu có), cơ quan đăng ký đầu tư thực hiện thủ tục quyết định chủ trương đầu tư trước khi điều chỉnh Giấy chứng nhận đăng ký đầu tư.

5. Trường hợp đề xuất của nhà đầu tư về việc điều chỉnh nội dung Giấy chứng nhận đăng ký đầu tư dẫn đến dự án đầu tư thuộc diện phải quyết định chủ trương đầu tư, cơ quan đăng ký đầu tư thực hiện thủ tục quyết định chủ trương đầu tư trước khi điều chỉnh Giấy chứng nhận đăng ký đầu tư.

Điều 41. Thu hồi Giấy chứng nhận đăng ký đầu tư

1. Cơ quan đăng ký đầu tư quyết định thu hồi Giấy chứng nhận đăng ký đầu tư trong trường hợp dự án đầu tư chấm dứt hoạt động theo quy định khoản 1 Điều 48 của Luật này.

2. Chính phủ quy định chi tiết về trình tự, thủ tục thu hồi Giấy chứng nhận đăng ký đầu tư.

Mục 4. TRIỂN KHAI THỰC HIỆN DỰ ÁN ĐẦU TƯ

Điều 42. Bảo đảm thực hiện dự án đầu tư

1. Nhà đầu tư phải ký quỹ để bảo đảm thực hiện dự án được Nhà nước giao đất, cho thuê đất, cho phép chuyển mục đích sử dụng đất.

2. Mức ký quỹ để bảo đảm thực hiện dự án từ 1% đến 3% vốn đầu tư của dự án căn cứ vào quy mô, tính chất và tiến độ thực hiện của từng dự án cụ thể.

3. Khoản ký quỹ bảo đảm thực hiện dự án đầu tư được hoàn trả cho nhà đầu tư theo tiến độ thực hiện dự án đầu tư, trừ trường hợp không được hoàn trả.

4. Chính phủ quy định chi tiết Điều này.

Điều 43. Thời hạn hoạt động của dự án đầu tư

1. Thời hạn hoạt động của dự án đầu tư trong khu kinh tế không quá 70 năm.

2. Thời hạn hoạt động của dự án đầu tư ngoài khu kinh tế không quá 50 năm. Dự án đầu tư thực hiện tại địa bàn có điều kiện kinh tế - xã hội khó khăn, địa bàn có điều kiện kinh tế - xã hội đặc biệt khó khăn hoặc dự án có vốn đầu tư lớn nhưng thu hồi vốn chậm thì thời hạn dài hơn nhưng không quá 70 năm.

3. Đối với dự án đầu tư được Nhà nước giao đất, cho thuê đất nhưng nhà đầu tư chậm được bàn giao đất thì thời gian Nhà nước chậm bàn giao đất không tính vào thời hạn hoạt động của dự án đầu tư.

Điều 44. Giám định máy móc, thiết bị, dây chuyền công nghệ

1. Nhà đầu tư chịu trách nhiệm bảo đảm chất lượng máy móc, thiết bị, dây chuyền công nghệ để thực hiện dự án đầu tư theo quy định của pháp luật.

2. Trong trường hợp cần thiết để đảm bảo thực hiện quản lý nhà nước về khoa học, công nghệ hoặc để xác định căn cứ tính thuế, cơ quan quản lý nhà nước có thẩm quyền yêu cầu thực hiện giám định độc lập chất lượng và giá trị của máy móc, thiết bị, dây chuyền công nghệ.

Điều 45. Chuyển nhượng dự án đầu tư

1. Nhà đầu tư có quyền chuyển nhượng toàn bộ hoặc một phần dự án đầu tư cho nhà đầu tư khác khi đáp ứng các điều kiện sau đây:

a) Không thuộc một trong các trường hợp bị chấm dứt hoạt động theo quy định tại khoản 1 Điều 48 của Luật này;

b) Đáp ứng điều kiện đầu tư áp dụng đối với nhà đầu tư nước ngoài trong trường hợp nhà đầu tư nước ngoài nhận chuyển nhượng dự án thuộc ngành, nghề đầu tư có điều kiện áp dụng đối với nhà đầu tư nước ngoài;

c) Tuân thủ các điều kiện theo quy định của pháp luật về đất đai, pháp luật về kinh doanh bất động sản trong trường hợp chuyển nhượng dự án gắn với chuyển nhượng quyền sử dụng đất;

d) Điều kiện quy định tại Giấy chứng nhận đăng ký đầu tư hoặc theo quy định khác của pháp luật có liên quan (nếu có).

2. Trường hợp chuyển nhượng dự án thuộc diện cấp Giấy chứng nhận đăng ký đầu tư, nhà đầu tư nộp hồ sơ theo quy định tại khoản 2 Điều 40 của Luật này kèm theo hợp đồng chuyển nhượng dự án đầu tư để điều chỉnh nhà đầu tư thực hiện dự án.

Điều 46. Giãn tiến độ đầu tư

1. Đối với dự án được cấp Giấy chứng nhận đăng ký đầu tư hoặc quyết định chủ trương đầu tư, nhà đầu tư phải đề xuất bằng văn bản cho cơ quan đăng ký đầu tư khi giãn tiến độ thực hiện vốn đầu tư, tiến độ xây dựng và đưa công trình chính vào hoạt động (nếu có); tiến độ thực hiện các mục tiêu hoạt động của dự án đầu tư.

2. Nội dung đề xuất giãn tiến độ:

a) Tình hình hoạt động của dự án đầu tư và việc thực hiện nghĩa vụ tài chính với Nhà nước từ khi được cấp Giấy chứng nhận đăng ký đầu tư hoặc quyết định chủ trương đầu tư đến thời điểm giãn tiến độ;

b) Giải trình lý do và thời hạn giãn tiến độ thực hiện dự án;

c) Kế hoạch tiếp tục thực hiện dự án, bao gồm kế hoạch góp vốn, tiến độ xây dựng cơ bản và đưa dự án vào hoạt động;

d) Cam kết của nhà đầu tư về việc tiếp tục thực hiện dự án.

3. Tổng thời gian giãn tiến độ đầu tư không quá 24 tháng. Trường hợp bất khả kháng thì thời gian khắc phục hậu quả bất khả kháng không tính vào thời gian giãn tiến độ đầu tư.

4. Trong thời hạn 15 ngày kể từ ngày nhận được đề xuất, cơ quan đăng ký đầu tư có ý kiến bằng văn bản về việc giãn tiến độ đầu tư.

Điều 47. Tạm ngừng, ngừng hoạt động của dự án đầu tư

1. Nhà đầu tư tạm ngừng hoạt động của dự án đầu tư phải thông báo bằng văn bản cho cơ quan đăng ký đầu tư. Trường hợp tạm ngừng hoạt động của dự án đầu tư do bất khả kháng thì nhà đầu tư được miễn tiền thuê đất trong thời gian tạm ngừng hoạt động để khắc phục hậu quả do bất khả kháng gây ra.

2. Cơ quan quản lý nhà nước về đầu tư quyết định ngừng hoặc ngừng một phần hoạt động của dự án đầu tư trong các trường hợp sau đây:

- a) Để bảo vệ di tích, di vật, cổ vật, bảo vật quốc gia theo quy định của Luật di sản văn hóa;
- b) Để khắc phục vi phạm môi trường theo đề nghị của cơ quan nhà nước quản lý về môi trường;
- c) Để thực hiện các biện pháp bảo đảm an toàn lao động theo đề nghị của cơ quan nhà nước quản lý về lao động;
- d) Theo quyết định, bản án của Tòa án, Trọng tài;
- đ) Nhà đầu tư không thực hiện đúng nội dung Giấy chứng nhận đăng ký đầu tư và đã bị xử lý vi phạm hành chính nhưng tiếp tục vi phạm.

3. Thủ tướng Chính phủ quyết định ngừng một phần hoặc toàn bộ hoạt động của dự án đầu tư trong trường hợp việc thực hiện dự án có nguy cơ ảnh hưởng đến an ninh quốc gia theo đề nghị của Bộ Kế hoạch và Đầu tư.

Điều 48. Chấm dứt hoạt động của dự án đầu tư

1. Dự án đầu tư bị chấm dứt hoạt động trong các trường hợp sau đây:

- a) Nhà đầu tư quyết định chấm dứt hoạt động của dự án;
- b) Theo các điều kiện chấm dứt hoạt động được quy định trong hợp đồng, điều lệ doanh nghiệp;
- c) Hết thời hạn hoạt động của dự án đầu tư;
- d) Dự án đầu tư thuộc một trong các trường hợp quy định tại khoản 2 và khoản 3 Điều 47 của Luật này mà nhà đầu tư không có khả năng khắc phục điều kiện ngừng hoạt động;

đ) Nhà đầu tư bị Nhà nước thu hồi đất thực hiện dự án đầu tư hoặc không được tiếp tục sử dụng địa điểm đầu tư và không thực hiện thủ tục điều chỉnh địa điểm đầu tư trong thời hạn 06 tháng kể từ ngày có quyết định thu hồi đất hoặc không được tiếp tục sử dụng địa điểm đầu tư;

e) Dự án đầu tư đã ngừng hoạt động và hết thời hạn 12 tháng kể từ ngày ngừng hoạt động, cơ quan đăng ký đầu tư không liên lạc được với nhà đầu tư hoặc đại diện hợp pháp của nhà đầu tư;

g) Sau 12 tháng mà nhà đầu tư không thực hiện hoặc không có khả năng thực hiện dự án theo tiến độ đăng ký với cơ quan đăng ký đầu tư và không thuộc trường hợp được giãn tiến độ thực hiện dự án đầu tư theo quy định tại Điều 46 của Luật này;

h) Theo bản án, quyết định của Tòa án, Trọng tài.

2. Cơ quan đăng ký đầu tư quyết định chấm dứt hoạt động của dự án đầu tư trong các trường hợp quy định tại các điểm d, đ, e, g và h khoản 1 Điều này.

3. Nhà đầu tư tự thanh lý dự án đầu tư theo quy định của pháp luật về thanh lý tài sản khi dự án đầu tư chấm dứt hoạt động.

4. Trừ trường hợp được gia hạn, dự án đầu tư bị Nhà nước thu hồi đất và nhà đầu tư không tự thanh lý tài sản gắn liền với đất trong thời hạn 12 tháng kể từ ngày bị thu hồi đất, cơ quan ra quyết định thu hồi đất tổ chức thanh lý tài sản gắn liền với đất.

Điều 49. Thành lập văn phòng điều hành của nhà đầu tư nước ngoài trong hợp đồng BCC

1. Nhà đầu tư nước ngoài trong hợp đồng BCC được thành lập văn phòng điều hành tại Việt Nam để thực hiện hợp đồng. Địa điểm văn phòng điều hành do nhà đầu tư nước ngoài trong hợp đồng BCC quyết định theo yêu cầu thực hiện hợp đồng.

2. Văn phòng điều hành của nhà đầu tư nước ngoài trong hợp đồng BCC có con dấu; được mở tài khoản, tuyển dụng lao động, ký hợp đồng và tiến hành các hoạt động kinh doanh trong phạm vi quyền và nghĩa vụ quy định tại hợp đồng BCC và Giấy chứng nhận đăng ký thành lập văn phòng điều hành.

3. Nhà đầu tư nước ngoài trong hợp đồng BCC nộp hồ sơ đăng ký thành lập văn phòng điều hành tại cơ quan đăng ký đầu tư nơi dự kiến đặt văn phòng điều hành.

4. Hồ sơ đăng ký thành lập văn phòng điều hành:

a) Văn bản đăng ký thành lập văn phòng điều hành gồm tên và địa chỉ văn phòng đại diện tại Việt Nam (nếu có) của nhà đầu tư nước ngoài trong hợp đồng BCC; tên, địa chỉ văn phòng điều hành; nội dung, thời hạn, phạm vi hoạt động của văn phòng điều hành; họ, tên, nơi cư trú, chứng minh nhân dân, thẻ căn cước hoặc hộ chiếu của người đứng đầu văn phòng điều hành;

b) Quyết định của nhà đầu tư nước ngoài trong hợp đồng BCC về việc thành lập văn phòng điều hành;

c) Bản sao quyết định bổ nhiệm người đứng đầu văn phòng điều hành;

d) Bản sao hợp đồng BCC.

5. Trong thời hạn 15 ngày kể từ ngày nhận được hồ sơ theo quy định tại khoản 4 Điều này, cơ quan đăng ký đầu tư cấp Giấy chứng nhận đăng ký hoạt động văn phòng điều hành cho nhà đầu tư nước ngoài trong hợp đồng BCC.

Điều 50. Chấm dứt hoạt động văn phòng điều hành của nhà đầu tư nước ngoài trong hợp đồng BCC

1. Trong thời hạn 07 ngày làm việc kể từ ngày có quyết định chấm dứt hoạt động của văn phòng điều hành, nhà đầu tư nước ngoài gửi hồ sơ thông báo cho cơ quan đăng ký đầu tư nơi đặt văn phòng điều hành.

2. Hồ sơ thông báo chấm dứt hoạt động văn phòng điều hành:

a) Quyết định chấm dứt hoạt động của văn phòng điều hành trong trường hợp văn phòng điều hành chấm dứt hoạt động trước thời hạn;

b) Danh sách chủ nợ và số nợ đã thanh toán;

c) Danh sách người lao động và quyền lợi người lao động đã được giải quyết;

d) Xác nhận của cơ quan thuế về việc đã hoàn thành các nghĩa vụ về thuế;

đ) Xác nhận của cơ quan bảo hiểm xã hội về việc đã hoàn thành nghĩa vụ về bảo hiểm xã hội;

e) Xác nhận của cơ quan công an về việc hủy con dấu;

g) Giấy chứng nhận đăng ký hoạt động văn phòng điều hành;

h) Bản sao Giấy chứng nhận đăng ký đầu tư;

i) Bản sao hợp đồng BCC.

3. Trong thời hạn 15 ngày kể từ ngày nhận đủ hồ sơ, cơ quan đăng ký đầu tư quyết định thu hồi Giấy chứng nhận đăng ký hoạt động văn phòng điều hành.

Chương V

HOẠT ĐỘNG ĐẦU TƯ RA NƯỚC NGOÀI

Mục 1. QUY ĐỊNH CHUNG

Điều 51. Nguyên tắc thực hiện hoạt động đầu tư ra nước ngoài

1. Nhà nước khuyến khích nhà đầu tư thực hiện hoạt động đầu tư ra nước ngoài nhằm khai thác, phát triển, mở rộng thị trường; tăng khả năng xuất khẩu hàng hóa, dịch vụ, thu ngoại tệ; tiếp cận công nghệ hiện đại, nâng cao năng lực quản lý và bổ sung nguồn lực phát triển kinh tế - xã hội đất nước.

2. Nhà đầu tư thực hiện hoạt động đầu tư ở nước ngoài phải tuân thủ quy định của Luật này, quy định khác của pháp luật có liên quan, pháp luật của quốc gia, vùng lãnh thổ tiếp nhận đầu tư (sau đây gọi là nước tiếp nhận đầu tư) và điều ước quốc tế mà Cộng hòa xã hội chủ nghĩa Việt Nam là thành viên; tự chịu trách nhiệm về hiệu quả hoạt động đầu tư ở nước ngoài.

Điều 52. Hình thức đầu tư ra nước ngoài

1. Nhà đầu tư thực hiện hoạt động đầu tư ra nước ngoài theo các hình thức sau đây:

a) Thành lập tổ chức kinh tế theo quy định của pháp luật nước tiếp nhận đầu tư;

b) Thực hiện hợp đồng BCC ở nước ngoài;

c) Mua lại một phần hoặc toàn bộ vốn điều lệ của tổ chức kinh tế ở nước ngoài để tham gia quản lý và thực hiện hoạt động đầu tư kinh doanh tại nước ngoài;

d) Mua, bán chứng khoán, giấy tờ có giá khác hoặc đầu tư thông qua các quỹ đầu tư chứng khoán, các định chế tài chính trung gian khác ở nước ngoài;

đ) Các hình thức đầu tư khác theo quy định của pháp luật nước tiếp nhận đầu tư.

2. Chính phủ quy định chi tiết việc thực hiện hình thức đầu tư quy định tại điểm d khoản 1 Điều này.

Điều 53. Nguồn vốn đầu tư ra nước ngoài

1. Nhà đầu tư chịu trách nhiệm góp vốn và huy động các nguồn vốn để thực hiện hoạt động đầu tư ở nước ngoài. Việc vay vốn bằng ngoại tệ, chuyển vốn đầu tư bằng ngoại tệ phải tuân thủ điều kiện và thủ tục theo quy định của pháp luật về ngân hàng, về các tổ chức tín dụng, về quản lý ngoại hối.

2. Căn cứ mục tiêu của chính sách tiền tệ, chính sách quản lý ngoại hối trong từng thời kỳ, Ngân hàng Nhà nước Việt Nam quy định việc tổ chức tín dụng, chi nhánh ngân hàng nước ngoài tại Việt Nam cho nhà đầu tư vay vốn bằng ngoại tệ theo quy định tại khoản 1 Điều này để thực hiện hoạt động đầu tư ra nước ngoài.

Mục 2. THỦ TỤC QUYẾT ĐỊNH CHỦ TRƯỞNG ĐẦU TƯ RA NƯỚC NGOÀI

Điều 54. Thẩm quyền quyết định chủ trương đầu tư ra nước ngoài

1. Quốc hội quyết định chủ trương đầu tư ra nước ngoài đối với các dự án đầu tư sau đây:

a) Dự án có vốn đầu tư ra nước ngoài từ 20.000 tỷ đồng trở lên;

b) Dự án yêu cầu áp dụng cơ chế, chính sách đặc biệt cần được Quốc hội quyết định.

2. Trừ các trường hợp quy định tại khoản 1 Điều này, Thủ tướng Chính phủ quyết định chủ trương đầu tư ra nước ngoài đối với các dự án đầu tư sau đây:

a) Dự án thuộc lĩnh vực ngân hàng, bảo hiểm, chứng khoán, báo chí, phát thanh, truyền hình, viễn thông có vốn đầu tư ra nước ngoài từ 400 tỷ đồng trở lên;

b) Dự án đầu tư không thuộc trường hợp quy định tại điểm a khoản này có vốn đầu tư ra nước ngoài từ 800 tỷ đồng trở lên.

Điều 55. Hồ sơ, trình tự, thủ tục Thủ tướng Chính phủ quyết định chủ trương đầu tư ra nước ngoài

1. Nhà đầu tư nộp hồ sơ dự án đầu tư cho Bộ Kế hoạch và Đầu tư. Hồ sơ gồm:

a) Văn bản đăng ký đầu tư ra nước ngoài;

b) Bản sao chứng minh nhân dân, thẻ căn cước hoặc hộ chiếu đối với nhà đầu tư là cá nhân; bản sao Giấy chứng nhận thành lập hoặc tài liệu tương đương khác xác nhận tư cách pháp lý đối với nhà đầu tư là tổ chức;

c) Đề xuất dự án đầu tư gồm: mục tiêu, quy mô, hình thức, địa điểm đầu tư; xác định sơ bộ vốn đầu tư, phương án huy động vốn, cơ cấu nguồn vốn; tiến độ thực hiện dự án, các giai đoạn đầu tư (nếu có); phân tích sơ bộ hiệu quả đầu tư của dự án;

d) Bản sao một trong các tài liệu chứng minh năng lực tài chính của nhà đầu tư: báo cáo tài chính 02 năm gần nhất của nhà đầu tư; cam kết hỗ trợ tài chính của công ty mẹ; cam kết hỗ trợ tài chính của tổ chức tài chính; bảo lãnh về năng lực tài chính của nhà đầu tư; tài liệu khác chứng minh năng lực tài chính của nhà đầu tư;

đ) Cam kết tự cân đối nguồn ngoại tệ hoặc văn bản của tổ chức tín dụng được phép cam kết thu xếp ngoại tệ cho nhà đầu tư;

e) Quyết định đầu tư ra nước ngoài theo quy định tại khoản 1 và khoản 2 Điều 57 của Luật này;

g) Đối với dự án đầu tư ra nước ngoài trong lĩnh vực ngân hàng, chứng khoán, bảo hiểm, khoa học và công nghệ, nhà đầu tư nộp văn bản chấp thuận của cơ quan nhà nước có thẩm quyền về việc đáp ứng điều kiện đầu tư ra nước ngoài theo quy định của Luật các tổ chức tín dụng, Luật chứng khoán, Luật khoa học và công nghệ, Luật kinh doanh bảo hiểm.

2. Trong thời hạn 03 ngày làm việc kể từ ngày nhận được hồ sơ dự án đầu tư, Bộ Kế hoạch và Đầu tư gửi hồ sơ lấy ý kiến thẩm định của cơ quan nhà nước có liên quan.

3. Trong thời hạn 15 ngày kể từ ngày nhận được hồ sơ dự án đầu tư, cơ quan được lấy ý kiến có ý kiến thẩm định về những nội dung thuộc thẩm quyền quản lý.

4. Trong thời hạn 30 ngày kể từ ngày nhận được hồ sơ dự án đầu tư, Bộ Kế hoạch và Đầu tư tổ chức thẩm định và lập báo cáo thẩm định trình Thủ tướng Chính phủ. Báo cáo thẩm định gồm các nội dung sau đây:

a) Điều kiện cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài quy định tại Điều 58 của Luật này;

b) Tư cách pháp lý của nhà đầu tư;

c) Sự cần thiết thực hiện hoạt động đầu tư ở nước ngoài;

d) Sự phù hợp của dự án với quy định tại khoản 1 Điều 51 của Luật này;

đ) Những nội dung cơ bản của dự án: quy mô, hình thức đầu tư, địa điểm, thời hạn và tiến độ thực hiện dự án, vốn đầu tư, nguồn vốn;

e) Đánh giá mức độ rủi ro tại quốc gia đầu tư.

5. Thủ tướng Chính phủ xem xét, quyết định chủ trương đầu tư ra nước ngoài, gồm các nội dung sau đây:

a) Nhà đầu tư thực hiện dự án;

b) Mục tiêu, địa điểm đầu tư;

c) Vốn đầu tư, nguồn vốn đầu tư; tiến độ góp vốn, huy động vốn và tiến độ thực hiện hoạt động đầu tư ở nước ngoài;

d) Ưu đãi và hỗ trợ đầu tư (nếu có).

Điều 56. Hồ sơ, trình tự, thủ tục Quốc hội quyết định chủ trương đầu tư ra nước ngoài

1. Nhà đầu tư nộp hồ sơ dự án đầu tư theo quy định tại khoản 1 Điều 55 của Luật này cho Bộ Kế hoạch và Đầu tư.

2. Trong thời hạn 05 ngày làm việc kể từ ngày nhận được đủ hồ sơ dự án đầu tư, Bộ Kế hoạch và Đầu tư báo cáo Thủ tướng Chính phủ thành lập Hội đồng thẩm định nhà nước.

3. Trong thời hạn 90 ngày kể từ ngày thành lập, Hội đồng thẩm định nhà nước tổ chức thẩm định và lập báo cáo thẩm định gồm các nội dung quy định tại khoản 4 Điều 55 của Luật này.

4. Chậm nhất 60 ngày trước ngày khai mạc kỳ họp Quốc hội, Chính phủ gửi Hồ sơ quyết định chủ trương đầu tư ra nước ngoài đến cơ quan chủ trì thẩm tra của Quốc hội. Hồ sơ gồm:

- a) Tờ trình của Chính phủ;
- b) Hồ sơ dự án đầu tư theo quy định tại khoản 1 Điều 55 của Luật này;
- c) Báo cáo thẩm định của Hội đồng thẩm định nhà nước;
- d) Tài liệu khác có liên quan.

5. Quốc hội xem xét, thông qua Nghị quyết về chủ trương đầu tư ra nước ngoài bao gồm các nội dung quy định tại khoản 5 Điều 55 của Luật này.

Mục 3. THỦ TỤC CẤP, ĐIỀU CHỈNH VÀ CHẤM DỨT HIỆU LỰC CỦA GIẤY CHỨNG NHẬN ĐĂNG KÝ ĐẦU TƯ RA NƯỚC NGOÀI

Điều 57. Thẩm quyền quyết định đầu tư ra nước ngoài

1. Thẩm quyền quyết định đầu tư ra nước ngoài của nhà đầu tư là doanh nghiệp nhà nước thực hiện theo quy định của pháp luật về quản lý, sử dụng vốn nhà nước đầu tư vào sản xuất, kinh doanh tại doanh nghiệp.
2. Hoạt động đầu tư ra nước ngoài không thuộc trường hợp quy định tại khoản 1 Điều này do nhà đầu tư quyết định theo quy định của Luật này, Luật doanh nghiệp và quy định khác của pháp luật có liên quan.
3. Nhà đầu tư và cơ quan đại diện chủ sở hữu tại doanh nghiệp theo quy định tại khoản 1 và khoản 2 Điều này chịu trách nhiệm về quyết định đầu tư ra nước ngoài.

Điều 58. Điều kiện cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài

1. Hoạt động đầu tư ra nước ngoài phù hợp với nguyên tắc quy định tại Điều 51 của Luật này.
2. Hoạt động đầu tư ra nước ngoài không thuộc ngành, nghề cấm đầu tư kinh doanh quy định tại Điều 6 của Luật này.
3. Nhà đầu tư có cam kết tự thu xếp ngoại tệ hoặc được tổ chức tín dụng được phép cam kết thu xếp ngoại tệ để thực hiện hoạt động đầu tư ra nước ngoài; trường hợp khoản vốn bằng ngoại tệ chuyển ra nước ngoài tương đương 20 tỷ đồng trở lên và không thuộc dự án quy định tại Điều 54 của Luật này thì Bộ Kế hoạch và Đầu tư lấy ý kiến bằng văn bản của Ngân hàng Nhà nước Việt Nam.
4. Có quyết định đầu tư ra nước ngoài theo quy định tại khoản 1 và khoản 2 Điều 57 của Luật này.
5. Có văn bản của cơ quan thuế xác nhận việc thực hiện nghĩa vụ nộp thuế của nhà đầu tư tính đến thời điểm nộp hồ sơ dự án đầu tư.

Điều 59. Thủ tục cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài

1. Đối với các dự án đầu tư thuộc diện phải quyết định chủ trương đầu tư ra nước ngoài, Bộ Kế hoạch và Đầu tư cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài cho nhà đầu tư trong thời hạn 05 ngày làm việc kể từ ngày nhận được văn bản quyết định chủ trương đầu tư.
2. Đối với dự án không thuộc trường hợp quy định tại khoản 1 Điều này, nhà đầu tư nộp hồ sơ đề nghị cấp Giấy chứng nhận đăng ký đầu tư cho Bộ Kế hoạch và Đầu tư. Hồ sơ gồm:
 - a) Văn bản đăng ký đầu tư ra nước ngoài;
 - b) Bản sao chứng minh nhân dân, thẻ căn cước hoặc hộ chiếu đối với nhà đầu tư là cá nhân; bản sao Giấy chứng nhận thành lập hoặc tài liệu tương đương khác xác nhận tư cách pháp lý đối với nhà đầu tư là tổ chức;
 - c) Quyết định đầu tư ra nước ngoài theo quy định tại khoản 1 và khoản 2 Điều 57 của Luật này;
 - d) Văn bản cam kết tự cân đối nguồn ngoại tệ hoặc văn bản của tổ chức tín dụng được phép cam kết thu xếp ngoại tệ cho nhà đầu tư theo quy định tại khoản 3 Điều 58 của Luật này;
 - đ) Đối với dự án đầu tư ra nước ngoài trong lĩnh vực ngân hàng, chứng khoán, bảo hiểm, khoa học và công nghệ, nhà đầu tư nộp văn bản chấp thuận của cơ quan nhà nước có thẩm quyền về việc đáp ứng điều kiện đầu tư ra nước ngoài theo quy định của Luật các tổ chức tín dụng, Luật chứng khoán, Luật khoa học và công nghệ, Luật kinh doanh bảo hiểm.
3. Trong thời hạn 15 ngày kể từ ngày nhận được hồ sơ theo quy định tại khoản 2 Điều này, Bộ Kế hoạch và Đầu tư cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài. Trường hợp từ chối cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài thì phải thông báo cho nhà đầu tư bằng văn bản và nêu rõ lý do.
4. Chính phủ quy định chi tiết thủ tục thẩm định dự án đầu tư ra nước ngoài; cấp, điều chỉnh, chấm dứt hiệu lực của Giấy chứng nhận đăng ký đầu tư ra nước ngoài.

Điều 60. Nội dung Giấy chứng nhận đăng ký đầu tư ra nước ngoài

1. Mã số dự án đầu tư.
2. Tên, địa chỉ của nhà đầu tư.
3. Tên dự án đầu tư.
4. Mục tiêu, địa điểm đầu tư.
5. Vốn đầu tư, nguồn vốn đầu tư; tiến độ góp vốn, huy động vốn và tiến độ thực hiện hoạt động đầu tư ở nước ngoài.

6. Quyền và nghĩa vụ của nhà đầu tư.

7. Ưu đãi và hỗ trợ đầu tư (nếu có).

Điều 61. Điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài

1. Khi có nhu cầu thay đổi nội dung dự án đầu tư ra nước ngoài liên quan đến nhà đầu tư thực hiện dự án, địa điểm đầu tư, mục tiêu, quy mô, vốn đầu tư, nguồn vốn đầu tư, tiến độ đầu tư, ưu đãi đầu tư, việc sử dụng lợi nhuận để thực hiện dự án đầu tư ở nước ngoài, nhà đầu tư nộp hồ sơ điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài cho Bộ Kế hoạch và Đầu tư.

2. Hồ sơ điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài gồm:

a) Văn bản đề nghị điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài;

b) Bản sao chứng minh nhân dân, thẻ căn cước hoặc hộ chiếu đối với nhà đầu tư là cá nhân; bản sao Giấy chứng nhận thành lập hoặc tài liệu tương đương khác xác nhận tư cách pháp lý đối với nhà đầu tư là tổ chức;

c) Báo cáo tình hình hoạt động của dự án đầu tư đến thời điểm nộp hồ sơ điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài;

d) Quyết định điều chỉnh dự án đầu tư ra nước ngoài của cơ quan, tổ chức, cá nhân theo quy định tại khoản 1 và khoản 2 Điều 57 của Luật này;

đ) Bản sao Giấy chứng nhận đăng ký đầu tư ra nước ngoài;

e) Văn bản của cơ quan thuế xác nhận việc thực hiện nghĩa vụ nộp thuế tính đến thời điểm nộp hồ sơ trong trường hợp điều chỉnh tăng vốn đầu tư ra nước ngoài.

3. Bộ Kế hoạch và Đầu tư điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài trong thời hạn 15 ngày kể từ ngày nhận đủ hồ sơ theo quy định tại khoản 2 Điều này.

4. Đối với các dự án thuộc diện quyết định chủ trương đầu tư ra nước ngoài, khi điều chỉnh các nội dung quy định tại khoản 1 Điều này, Bộ Kế hoạch và Đầu tư thực hiện thủ tục quyết định chủ trương đầu tư ra nước ngoài trước khi điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài.

5. Trường hợp đề xuất của nhà đầu tư về việc điều chỉnh nội dung Giấy chứng nhận đăng ký đầu tư ra nước ngoài dẫn đến dự án đầu tư thuộc diện phải quyết định chủ trương đầu tư ra nước ngoài, Bộ Kế hoạch và Đầu tư thực hiện thủ tục quyết định chủ trương đầu tư ra nước ngoài trước khi điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài.

Điều 62. Chấm dứt dự án đầu tư ra nước ngoài

1. Dự án đầu tư ra nước ngoài chấm dứt hoạt động trong các trường hợp sau đây:

- a) Nhà đầu tư quyết định chấm dứt hoạt động của dự án;
- b) Hết thời hạn hoạt động của dự án đầu tư;
- c) Theo các điều kiện chấm dứt hoạt động được quy định trong hợp đồng, điều lệ doanh nghiệp;
- d) Nhà đầu tư chuyển nhượng toàn bộ vốn đầu tư ở nước ngoài cho nhà đầu tư nước ngoài;
- đ) Quá thời hạn 12 tháng kể từ ngày được cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài mà dự án đầu tư không được nước tiếp nhận đầu tư chấp thuận, hoặc quá thời hạn 12 tháng kể từ ngày dự án đầu tư được cơ quan có thẩm quyền của nước tiếp nhận đầu tư chấp thuận mà dự án đầu tư không được triển khai;
- e) Quá thời hạn 12 tháng kể từ ngày được cấp Giấy chứng nhận đăng ký đầu tư mà nhà đầu tư không thực hiện hoặc không có khả năng thực hiện dự án theo tiến độ đăng ký với cơ quan quản lý nhà nước và không thực hiện thủ tục điều chỉnh tiến độ đầu tư;
- g) Quá thời hạn 12 tháng kể từ ngày có báo cáo quyết toán thuế hoặc văn bản có giá trị pháp lý tương đương theo quy định của pháp luật nước tiếp nhận đầu tư mà nhà đầu tư không có văn bản báo cáo về tình hình hoạt động của dự án đầu tư;
- h) Tổ chức kinh tế ở nước ngoài bị giải thể hoặc phá sản theo quy định của pháp luật nước tiếp nhận đầu tư;
- i) Theo bản án, quyết định của Tòa án, Trọng tài.

2. Bộ Kế hoạch và Đầu tư quyết định chấm dứt hiệu lực của Giấy chứng nhận đăng ký đầu tư ra nước ngoài trong các trường hợp quy định tại khoản 1 Điều này.

Mục 4. TRIỂN KHAI HOẠT ĐỘNG ĐẦU TƯ Ở NƯỚC NGOÀI

Điều 63. Mở tài khoản vốn đầu tư ra nước ngoài

Giao dịch chuyển tiền từ Việt Nam ra nước ngoài và từ nước ngoài vào Việt Nam liên quan đến hoạt động đầu tư ra nước ngoài phải được thực hiện thông qua một tài khoản vốn riêng mở tại một tổ chức tín dụng được phép tại Việt Nam và phải đăng ký tại Ngân hàng Nhà nước Việt Nam theo quy định của pháp luật về quản lý ngoại hối.

Điều 64. Chuyển vốn đầu tư ra nước ngoài

1. Nhà đầu tư được chuyển vốn đầu tư ra nước ngoài để thực hiện hoạt động đầu tư khi đáp ứng các điều kiện sau đây:

- a) Đã được cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài, trừ trường hợp quy định tại khoản 3 Điều này;

b) Hoạt động đầu tư đã được cơ quan có thẩm quyền của nước tiếp nhận đầu tư chấp thuận hoặc cấp phép. Trường hợp pháp luật của nước tiếp nhận đầu tư không quy định về việc cấp phép đầu tư hoặc chấp thuận đầu tư, nhà đầu tư phải có tài liệu chứng minh quyền hoạt động đầu tư tại nước tiếp nhận đầu tư;

c) Có tài khoản vốn theo quy định tại Điều 63 của Luật này.

2. Việc chuyển vốn đầu tư ra nước ngoài phải tuân thủ các quy định của pháp luật về quản lý ngoại hối, xuất khẩu, chuyển giao công nghệ và quy định khác của pháp luật có liên quan.

3. Nhà đầu tư được chuyển ngoại tệ hoặc hàng hóa, máy móc, thiết bị ra nước ngoài để phục vụ cho hoạt động khảo sát, nghiên cứu, thăm dò thị trường và thực hiện hoạt động chuẩn bị đầu tư khác theo quy định của Chính phủ.

Điều 65. Chuyển lợi nhuận về nước

1. Trừ trường hợp sử dụng lợi nhuận để đầu tư ở nước ngoài theo quy định tại Điều 66 của Luật này, trong thời hạn 06 tháng kể từ ngày có báo cáo quyết toán thuế hoặc văn bản có giá trị pháp lý tương đương theo quy định của pháp luật nước tiếp nhận đầu tư, nhà đầu tư phải chuyển toàn bộ lợi nhuận thu được và các khoản thu nhập khác từ đầu tư ở nước ngoài về Việt Nam.

2. Trong thời hạn quy định tại khoản 1 Điều này mà chưa chuyển lợi nhuận và các khoản thu nhập khác về Việt Nam, nhà đầu tư phải có văn bản báo cáo Bộ Kế hoạch và Đầu tư và Ngân hàng Nhà nước Việt Nam. Thời hạn chuyển lợi nhuận về nước được gia hạn không quá hai lần, mỗi lần không quá 06 tháng và phải được Bộ Kế hoạch và Đầu tư chấp thuận bằng văn bản.

Điều 66. Sử dụng lợi nhuận để đầu tư ở nước ngoài

1. Nhà đầu tư sử dụng lợi nhuận thu được từ hoạt động đầu tư ở nước ngoài để tăng vốn, mở rộng hoạt động đầu tư ở nước ngoài phải thực hiện thủ tục điều chỉnh Giấy chứng nhận đăng ký đầu tư ra nước ngoài và báo cáo Ngân hàng Nhà nước Việt Nam.

2. Trường hợp dùng lợi nhuận thu được từ dự án đầu tư ở nước ngoài để thực hiện dự án đầu tư khác ở nước ngoài thì nhà đầu tư phải thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư ra nước ngoài cho dự án đầu tư đó và phải đăng ký tài khoản vốn, tiến độ chuyển vốn đầu tư bằng tiền với Ngân hàng Nhà nước Việt Nam.

Chương VI

QUẢN LÝ NHÀ NƯỚC VỀ ĐẦU TƯ

Điều 67. Nội dung quản lý nhà nước về đầu tư

1. Ban hành, phổ biến và tổ chức thực hiện văn bản quy phạm pháp luật về đầu tư.

2. Xây dựng và tổ chức thực hiện chiến lược, quy hoạch, kế hoạch, chính sách về đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài.
3. Tổng hợp tình hình đầu tư, đánh giá tác động và hiệu quả kinh tế vĩ mô của hoạt động đầu tư.
4. Xây dựng, quản lý và vận hành Hệ thống thông tin quốc gia về đầu tư.
5. Cấp, điều chỉnh và thu hồi Giấy chứng nhận đăng ký đầu tư, Giấy chứng nhận đăng ký đầu tư ra nước ngoài, quyết định chủ trương đầu tư, quyết định chủ trương đầu tư ra nước ngoài theo quy định tại Luật này.
6. Quản lý nhà nước về khu công nghiệp, khu chế xuất, khu công nghệ cao và khu kinh tế.
7. Tổ chức và thực hiện hoạt động xúc tiến đầu tư.
8. Kiểm tra, thanh tra và giám sát hoạt động đầu tư; quản lý và phối hợp quản lý hoạt động đầu tư.
9. Hướng dẫn, hỗ trợ, giải quyết vướng mắc, yêu cầu của nhà đầu tư trong thực hiện hoạt động đầu tư; giải quyết khiếu nại, tố cáo, khen thưởng và xử lý vi phạm trong hoạt động đầu tư.
10. Đàm phán, ký kết điều ước quốc tế liên quan đến hoạt động đầu tư.

Điều 68. Trách nhiệm quản lý nhà nước về đầu tư

1. Chính phủ thống nhất quản lý nhà nước về hoạt động đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài.
2. Bộ Kế hoạch và Đầu tư giúp Chính phủ thống nhất quản lý nhà nước về đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài.
3. Trách nhiệm, quyền hạn của Bộ Kế hoạch và Đầu tư:
 - a) Trình Chính phủ, Thủ tướng Chính phủ phê duyệt chiến lược, quy hoạch, kế hoạch, chính sách về đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài;
 - b) Ban hành hoặc trình cơ quan có thẩm quyền ban hành văn bản quy phạm pháp luật về đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài;
 - c) Ban hành biểu mẫu thực hiện thủ tục đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài;
 - d) Hướng dẫn, phổ biến, tổ chức thực hiện, theo dõi, kiểm tra, đánh giá việc thực hiện văn bản quy phạm pháp luật về đầu tư;

đ) Tổng hợp, đánh giá, báo cáo tình hình đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài;

e) Xây dựng, quản lý và vận hành Hệ thống thông tin quốc gia về đầu tư;

g) Chủ trì, phối hợp với các cơ quan liên quan trong việc giám sát, đánh giá, thanh tra hoạt động đầu tư tại Việt Nam và đầu tư từ Việt Nam ra nước ngoài;

h) Trình cấp có thẩm quyền quyết định việc đình chỉ thực hiện dự án đầu tư đã được cấp, điều chỉnh không đúng thẩm quyền, trái với quy định của pháp luật về đầu tư;

i) Quản lý nhà nước về khu công nghiệp, khu chế xuất, khu kinh tế;

k) Quản lý nhà nước về xúc tiến đầu tư và điều phối hoạt động xúc tiến đầu tư tại Việt Nam và ở nước ngoài;

l) Đàm phán, ký kết điều ước quốc tế liên quan đến hoạt động đầu tư;

m) Thực hiện các nhiệm vụ, quyền hạn khác về quản lý hoạt động đầu tư theo phân công của Chính phủ và Thủ tướng Chính phủ.

4. Trách nhiệm, quyền hạn của các bộ, cơ quan ngang bộ:

a) Phối hợp với Bộ Kế hoạch và Đầu tư, các bộ, cơ quan ngang bộ trong việc xây dựng pháp luật, chính sách liên quan đến hoạt động đầu tư;

b) Chủ trì, phối hợp với các bộ, cơ quan ngang bộ trong việc xây dựng và ban hành pháp luật, chính sách, tiêu chuẩn, quy chuẩn kỹ thuật và hướng dẫn thực hiện;

c) Trình Chính phủ ban hành theo thẩm quyền điều kiện đầu tư đối với ngành, nghề quy định tại Điều 7 của Luật này;

d) Chủ trì, phối hợp với Bộ Kế hoạch và Đầu tư xây dựng quy hoạch, kế hoạch, danh mục dự án thu hút vốn đầu tư của ngành; tổ chức vận động, xúc tiến đầu tư chuyên ngành;

đ) Tham gia thẩm định các dự án đầu tư thuộc trường hợp quyết định chủ trương đầu tư theo quy định của Luật này;

e) Giám sát, đánh giá, thanh tra chuyên ngành việc đáp ứng điều kiện đầu tư và quản lý nhà nước đối với dự án đầu tư thuộc thẩm quyền;

g) Chủ trì, phối hợp với Ủy ban nhân dân cấp tỉnh và các bộ, cơ quan ngang bộ giải quyết khó khăn, vướng mắc của dự án đầu tư trong lĩnh vực quản lý nhà nước; hướng dẫn việc phân cấp, ủy quyền cho Ban quản lý khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế thực hiện nhiệm vụ quản lý nhà nước trong khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế;

h) Định kỳ đánh giá hiệu quả kinh tế - xã hội của dự án đầu tư thuộc phạm vi quản lý nhà nước và gửi Bộ Kế hoạch và Đầu tư;

i) Duy trì, cập nhật hệ thống thông tin quản lý đầu tư đối với lĩnh vực được phân công và tích hợp vào Hệ thống thông tin quốc gia về đầu tư.

5. Trách nhiệm, quyền hạn của Ủy ban nhân dân cấp tỉnh, Sở Kế hoạch và Đầu tư, Ban quản lý các khu công nghiệp, khu chế xuất, khu công nghệ cao, khu kinh tế:

a) Phối hợp với các bộ, cơ quan ngang bộ lập và công bố Danh mục dự án thu hút đầu tư tại địa phương;

b) Chủ trì thực hiện thủ tục cấp, điều chỉnh và thu hồi Giấy chứng nhận đăng ký đầu tư;

c) Thực hiện chức năng quản lý nhà nước đối với dự án đầu tư thuộc thẩm quyền;

d) Giải quyết theo thẩm quyền hoặc trình cấp có thẩm quyền giải quyết các khó khăn, vướng mắc của nhà đầu tư;

đ) Định kỳ đánh giá hiệu quả hoạt động đầu tư trên địa bàn và báo cáo Bộ Kế hoạch và Đầu tư;

e) Duy trì, cập nhật Hệ thống thông tin quốc gia về đầu tư đối với lĩnh vực được phân công;

g) Chỉ đạo việc tổ chức, giám sát và đánh giá thực hiện chế độ báo cáo đầu tư.

6. Cơ quan đại diện Việt Nam ở nước ngoài có trách nhiệm theo dõi, hỗ trợ hoạt động đầu tư và bảo vệ quyền, lợi ích hợp pháp của nhà đầu tư Việt Nam tại nước tiếp nhận đầu tư.

Điều 69. Giám sát, đánh giá đầu tư

1. Hoạt động giám sát, đánh giá đầu tư gồm:

a) Giám sát, đánh giá dự án đầu tư;

b) Giám sát, đánh giá tổng thể đầu tư.

2. Trách nhiệm giám sát, đánh giá đầu tư:

a) Quốc hội, Hội đồng nhân dân các cấp thực hiện quyền giám sát đầu tư theo quy định của pháp luật;

b) Cơ quan quản lý nhà nước về đầu tư, cơ quan quản lý nhà nước chuyên ngành thực hiện giám sát, đánh giá tổng thể đầu tư và giám sát, đánh giá dự án đầu tư thuộc phạm vi quản lý;

c) Cơ quan đăng ký đầu tư giám sát, đánh giá dự án đầu tư thuộc thẩm quyền cấp Giấy chứng nhận đăng ký đầu tư;

d) Trong phạm vi nhiệm vụ, quyền hạn của mình, Mặt trận Tổ quốc Việt Nam các cấp tổ chức thực hiện giám sát đầu tư của cộng đồng.

3. Nội dung giám sát, đánh giá dự án đầu tư:

a) Đối với dự án đầu tư sử dụng vốn nhà nước để đầu tư kinh doanh, cơ quan quản lý nhà nước về đầu tư, cơ quan quản lý nhà nước chuyên ngành thực hiện giám sát, đánh giá dự án theo nội dung và tiêu chí đã được phê duyệt tại quyết định đầu tư;

b) Đối với dự án sử dụng nguồn vốn khác, cơ quan quản lý nhà nước về đầu tư, cơ quan quản lý nhà nước chuyên ngành thực hiện giám sát, đánh giá mục tiêu, sự phù hợp của dự án với quy hoạch và chủ trương đầu tư đã được cấp có thẩm quyền chấp thuận, tiến độ đầu tư, việc thực hiện các yêu cầu về bảo vệ môi trường, sử dụng đất đai, tài nguyên khác theo quy định của pháp luật;

c) Cơ quan đăng ký đầu tư thực hiện giám sát, đánh giá các nội dung quy định tại Giấy chứng nhận đăng ký đầu tư, văn bản quyết định chủ trương đầu tư.

4. Nội dung giám sát, đánh giá tổng thể đầu tư:

a) Việc ban hành văn bản quy phạm pháp luật quy định chi tiết và hướng dẫn thi hành và thực hiện các quy định của pháp luật về đầu tư;

b) Tình hình thực hiện các dự án đầu tư;

c) Đánh giá kết quả thực hiện đầu tư của cả nước, các bộ, cơ quan ngang bộ và các địa phương, các dự án đầu tư theo phân cấp;

d) Kiến nghị cơ quan quản lý nhà nước cùng cấp, cơ quan quản lý nhà nước về đầu tư cấp trên về kết quả đánh giá đầu tư và biện pháp xử lý những vướng mắc và vi phạm pháp luật về đầu tư.

5. Cơ quan, tổ chức thực hiện đánh giá tự thực hiện hoặc thuê chuyên gia, tổ chức tư vấn có đủ điều kiện, năng lực để đánh giá.

6. Chính phủ quy định chi tiết Điều này.

Điều 70. Hệ thống thông tin quốc gia về đầu tư

1. Hệ thống thông tin quốc gia về đầu tư bao gồm:

a) Hệ thống thông tin quốc gia về đầu tư trong nước;

b) Hệ thống thông tin quốc gia về đầu tư nước ngoài vào Việt Nam và đầu tư của Việt Nam ra nước ngoài.

2. Bộ Kế hoạch và Đầu tư chủ trì, phối hợp với các cơ quan có liên quan xây dựng và vận hành Hệ thống thông tin quốc gia về đầu tư; đánh giá việc vận hành hệ thống của cơ quan quản lý nhà nước về đầu tư ở Trung ương và địa phương.

3. Cơ quan quản lý nhà nước về đầu tư và nhà đầu tư có trách nhiệm cập nhật đầy đủ, kịp thời, chính xác các thông tin liên quan vào Hệ thống thông tin quốc gia về đầu tư.

4. Thông tin về dự án đầu tư lưu trữ tại Hệ thống thông tin quốc gia về đầu tư có giá trị pháp lý là thông tin gốc về dự án đầu tư.

Điều 71. Chế độ báo cáo hoạt động đầu tư tại Việt Nam

1. Đối tượng thực hiện chế độ báo cáo:

a) Bộ, cơ quan ngang bộ, Ủy ban nhân dân cấp tỉnh;

b) Cơ quan đăng ký đầu tư;

c) Nhà đầu tư, tổ chức kinh tế thực hiện dự án đầu tư theo quy định của Luật này.

2. Chế độ báo cáo định kỳ:

a) Hàng tháng, hàng quý, hàng năm, nhà đầu tư, tổ chức kinh tế thực hiện dự án đầu tư báo cáo cơ quan đăng ký đầu tư và cơ quan thống kê trên địa bàn về tình hình thực hiện dự án đầu tư, gồm các nội dung: vốn đầu tư thực hiện, kết quả hoạt động đầu tư kinh doanh, thông tin về lao động, nộp ngân sách nhà nước, đầu tư cho nghiên cứu và phát triển, xử lý và bảo vệ môi trường và các chỉ tiêu chuyên ngành theo lĩnh vực hoạt động;

b) Hàng tháng, hàng quý, hàng năm, cơ quan đăng ký đầu tư báo cáo Bộ Kế hoạch và Đầu tư và Ủy ban nhân dân cấp tỉnh về tình hình tiếp nhận, cấp, điều chỉnh, thu hồi Giấy chứng nhận đăng ký đầu tư và tình hình hoạt động của các dự án đầu tư thuộc phạm vi quản lý;

c) Hàng quý, hàng năm, Ủy ban nhân dân cấp tỉnh tổng hợp, báo cáo Bộ Kế hoạch và Đầu tư về tình hình đầu tư trên địa bàn;

d) Hàng quý, hàng năm, các bộ, cơ quan ngang bộ báo cáo về tình hình cấp, điều chỉnh, thu hồi Giấy chứng nhận đăng ký đầu tư hoặc các giấy tờ có giá trị tương đương khác thuộc phạm vi quản lý (nếu có); báo cáo về hoạt động đầu tư liên quan đến phạm vi quản lý của ngành và gửi Bộ Kế hoạch và Đầu tư để tổng hợp báo cáo Thủ tướng Chính phủ;

đ) Hàng quý, hàng năm, Bộ Kế hoạch và Đầu tư báo cáo Thủ tướng Chính phủ về tình hình đầu tư trên phạm vi cả nước và báo cáo đánh giá về tình hình thực hiện chế độ báo cáo đầu tư của các cơ quan quy định tại khoản 1 Điều này.

3. Cơ quan, nhà đầu tư và tổ chức kinh tế thực hiện báo cáo bằng văn bản và thông qua Hệ thống thông tin quốc gia về đầu tư.

4. Cơ quan, nhà đầu tư, tổ chức kinh tế quy định tại khoản 1 Điều này thực hiện báo cáo đột xuất khi có yêu cầu của cơ quan nhà nước có thẩm quyền.

5. Đối với các dự án không thuộc diện cấp Giấy chứng nhận đăng ký đầu tư, nhà đầu tư báo cáo cơ quan đăng ký đầu tư trước khi bắt đầu thực hiện dự án đầu tư.

Điều 72. Chế độ báo cáo hoạt động đầu tư ở nước ngoài

1. Đối tượng thực hiện chế độ báo cáo:

- a) Bộ, cơ quan ngang bộ, Ủy ban nhân dân cấp tỉnh;
- b) Cơ quan đăng ký đầu tư ra nước ngoài;
- c) Nhà đầu tư thực hiện dự án đầu tư theo quy định của Luật này.

2. Chế độ báo cáo của các bộ, cơ quan ngang bộ, Ủy ban nhân dân cấp tỉnh:

- a) Định kỳ 06 tháng và hàng năm, các bộ, cơ quan ngang bộ, Ủy ban nhân dân cấp tỉnh có báo cáo tình hình quản lý nhà nước đối với hoạt động đầu tư ra nước ngoài theo chức năng, nhiệm vụ của mình gửi Bộ Kế hoạch và Đầu tư tổng hợp, báo cáo Thủ tướng Chính phủ;
- b) Định kỳ 06 tháng, hàng năm, Bộ Kế hoạch và Đầu tư báo cáo Thủ tướng Chính phủ về tình hình đầu tư trên phạm vi cả nước và báo cáo đánh giá về tình hình thực hiện chế độ báo cáo tình hình quản lý hoạt động đầu tư ra nước ngoài của cơ quan, tổ chức, cá nhân quy định tại khoản 1 Điều này.

3. Chế độ báo cáo của nhà đầu tư:

- a) Trong thời hạn 60 ngày kể từ ngày dự án đầu tư được chấp thuận hoặc cấp phép theo quy định của pháp luật nước tiếp nhận đầu tư, nhà đầu tư phải gửi thông báo bằng văn bản về việc thực hiện hoạt động đầu tư ở nước ngoài kèm theo bản sao văn bản chấp thuận dự án đầu tư hoặc tài liệu chứng minh quyền hoạt động đầu tư tại nước tiếp nhận đầu tư cho Bộ Kế hoạch và Đầu tư, Ngân hàng Nhà nước Việt Nam, Cơ quan đại diện Việt Nam tại nước tiếp nhận đầu tư;
- b) Định kỳ hàng quý, hàng năm, nhà đầu tư gửi báo cáo tình hình hoạt động của dự án đầu tư cho Bộ Kế hoạch và Đầu tư, Ngân hàng Nhà nước Việt Nam, Cơ quan đại diện Việt Nam tại nước tiếp nhận đầu tư;
- c) Trong thời hạn 06 tháng kể từ ngày có báo cáo quyết toán thuế hoặc văn bản có giá trị pháp lý tương đương theo quy định của pháp luật nước tiếp nhận đầu tư, nhà đầu tư báo cáo tình hình hoạt động của dự án đầu tư kèm theo báo cáo tài chính, báo cáo quyết toán thuế hoặc văn bản có giá trị pháp lý tương đương theo quy định của pháp luật nước tiếp nhận đầu tư gửi Bộ Kế hoạch và Đầu tư, Ngân hàng Nhà nước Việt Nam, Bộ Tài chính, Cơ quan đại diện Việt Nam tại nước tiếp nhận đầu tư và cơ quan quản lý nhà nước có thẩm quyền theo quy định của Luật này và quy định khác của pháp luật có liên quan;

d) Đối với dự án đầu tư ra nước ngoài có sử dụng vốn nhà nước, ngoài việc thực hiện chế độ báo cáo quy định tại các điểm a, b và c khoản này, nhà đầu tư phải thực hiện chế độ báo cáo đầu tư theo quy định của pháp luật về quản lý, sử dụng vốn nhà nước đầu tư vào sản xuất, kinh doanh tại doanh nghiệp.

4. Báo cáo quy định tại khoản 2 và khoản 3 Điều này được thực hiện bằng văn bản và thông qua Hệ thống thông tin quốc gia về đầu tư.

5. Các cơ quan, tổ chức và nhà đầu tư quy định tại khoản 1 Điều này thực hiện báo cáo đột xuất theo yêu cầu của cơ quan nhà nước có thẩm quyền khi có yêu cầu liên quan đến công tác quản lý nhà nước hoặc những vấn đề phát sinh liên quan đến dự án đầu tư.

Chương VII

TỔ CHỨC THỰC HIỆN

Điều 73. Xử lý vi phạm

1. Tổ chức, cá nhân có hành vi vi phạm quy định của Luật này thì tùy theo tính chất, mức độ vi phạm mà bị xử lý kỷ luật, xử phạt vi phạm hành chính hoặc bị truy cứu trách nhiệm hình sự; trường hợp gây thiệt hại thì phải bồi thường theo quy định của pháp luật.

2. Người lợi dụng chức vụ, quyền hạn cản trở hoạt động đầu tư kinh doanh, có hành vi sách nhiễu, gây phiền hà đối với nhà đầu tư, không thực thi công vụ theo quy định của pháp luật thì tùy theo tính chất, mức độ vi phạm mà bị xử lý kỷ luật hoặc bị truy cứu trách nhiệm hình sự.

Điều 74. Điều khoản chuyển tiếp

1. Nhà đầu tư đã được cấp Giấy phép đầu tư, Giấy chứng nhận đầu tư trước ngày Luật này có hiệu lực thi hành được thực hiện dự án đầu tư theo Giấy phép đầu tư, Giấy chứng nhận đầu tư đã được cấp. Trường hợp có yêu cầu, cơ quan đăng ký đầu tư cấp đổi sang Giấy chứng nhận đăng ký đầu tư cho nhà đầu tư.

2. Nhà đầu tư đã thực hiện dự án đầu tư trước ngày Luật này có hiệu lực thuộc trường hợp phải cấp Giấy chứng nhận đăng ký đầu tư hoặc thuộc diện phải quyết định chủ trương đầu tư theo quy định của Luật này thì không phải thực hiện thủ tục cấp Giấy chứng nhận đăng ký đầu tư, quyết định chủ trương đầu tư. Trường hợp có nhu cầu cấp Giấy chứng nhận đăng ký đầu tư, nhà đầu tư thực hiện thủ tục theo quy định tại Luật này.

3. Điều kiện đầu tư kinh doanh quy định tại các văn bản quy phạm pháp luật ban hành trước ngày Luật này có hiệu lực thi hành trái với quy định tại khoản 3 Điều 7 của Luật này hết hiệu lực thi hành kể từ ngày 01 tháng 7 năm 2016.

4. Chính phủ quy định chi tiết khoản 1 và khoản 2 Điều này.

Điều 75. Sửa đổi, bổ sung khoản 1 Điều 18 của Luật công nghệ cao số 21/2008/QH12

Khoản 1 Điều 18 của Luật công nghệ cao được sửa đổi, bổ sung như sau: “1. Doanh nghiệp công nghệ cao phải đáp ứng đủ các tiêu chí sau đây:

- a) Sản xuất sản phẩm công nghệ cao thuộc Danh mục sản phẩm công nghệ cao được khuyến khích phát triển quy định tại Điều 6 Luật này;
- b) Áp dụng các biện pháp thân thiện môi trường, tiết kiệm năng lượng trong sản xuất và quản lý chất lượng sản phẩm đạt tiêu chuẩn, quy chuẩn kỹ thuật của Việt Nam; trường hợp chưa có tiêu chuẩn, quy chuẩn kỹ thuật của Việt Nam thì áp dụng tiêu chuẩn của tổ chức quốc tế chuyên ngành;
- c) Tiêu chí khác theo quy định của Thủ tướng Chính phủ.”.

Điều 76. Hiệu lực thi hành

1. Luật này có hiệu lực thi hành từ ngày 01 tháng 7 năm 2015.
2. Luật đầu tư số 59/2005/QH11 và Nghị quyết số 49/2010/QH12 của Quốc hội về dự án, công trình quan trọng quốc gia trình Quốc hội quyết định chủ trương đầu tư hết hiệu lực thi hành kể từ ngày Luật này có hiệu lực.
3. Chính phủ, cơ quan có thẩm quyền quy định chi tiết các điều, khoản được giao trong Luật.

Luật này đã được Quốc hội nước Cộng hòa xã hội chủ nghĩa Việt Nam khóa XIII, kỳ họp thứ 8 thông qua ngày 26 tháng 11 năm 2014./.

CHỦ TỊCH QUỐC HỘI

Nguyễn Sinh Hùng

PHỤ LỤC 1

DANH MỤC CÁC CHẤT MA TÚY CẤM ĐẦU TƯ KINH DOANH

TT	Tên chất	Tên khoa học	Mã thông tin CAS
1	Acetorphine	3- <i>O</i> -acetyltetrahydro - 7 - α - (1 - hydroxyl -1 - methylbutyl) - 6, 14 -	25333-77-1

		<i>endoetho</i> - oripavine	
2	Acetyl- <i>alpha</i> -methylfenanyl	<i>N</i> - [1 - (α - methylphenethyl) - 4 - piperidyl] acetanilide	101860-00-8
3	Alphacetylmethadol	α - 3 - acetoxy - 6 - dimethylamino - 4,4 - diphenylheptane	17199-58-5
4	<i>Alpha</i> -methylfentanyl	<i>N</i> - [1 - (α - methylphenethyl) - 4 - piperidyl] propionanilide	79704-88-4
5	<i>Beta</i> -hydroxyfentanyl	<i>N</i> - [1 - (β - hydroxyphenethyl) - 4 - piperidyl] propionanilide	78995-10-5
6	<i>Beta</i> -hydroxymethyl-3 - fentanyl	<i>N</i> - [1 - (β - hydroxyphenethyl) - 3 - methyl - 4 - piperidyl] propionanilide	78995-14-9
7	Brolampheta mine (DOB)	2,5 - dimethoxy - 4 - bromoamphetamine	64638-07-9
8	Cần sa và các chế phẩm từ cần sa		8063-14-7
9	Cathinone	(-) - α - aminopropiophenone	71031-15-7
10	Desomorphine	Dihydrodeoxymorphine	427-00-9
11	DET	<i>N</i> , <i>N</i> - diethyltryptamine	7558-72-7
12	Delta-9-tetrahydrocannabinol và các đồng phân	(6 <i>aR</i> , 10 <i>aR</i>) - 6 <i>a</i> , 7, 8, 10 <i>a</i> - tetrahydro - 6,6,9 - trimethyl - 3 - pentyl - 6 <i>H</i> -dibenzo [<i>b,d</i>] pyran -1 - ol	1972-08-3
13	DMA	(\pm) - 2,5 - dimethoxy - α - methylphenylethylamine	2801-68-5
14	DMHP	3 - (1,2 - dimethylheptyl) -1 - hydroxy - 7, 8, 9, 10 - tetrahydro - 6,6,9 - trimethyl - 6 <i>H</i> - dibenzo [<i>b,d</i>] pyran	32904-22-6
15	DMT	<i>N</i> , <i>N</i> - dimethyltryptamine	61-50-7
16	DOET	(\pm) - 4 - ethyl - 2,5 - dimethoxy - α -phenethylamine	22004-32-6
17	Eticyclidine	<i>N</i> - ethyl -1 - phenylcyclohexylamine	2201-15-2
18	Etorphine	Tetrahydro -7 α - (1 - hydroxy - 1 - methylbutyl) - 6,14 - <i>endoetho</i> - oripavine	14521-96-1
19	Etryptamine	3 - (2 - aminobuty) indole	2235-90-7
20	Heroine	Diacetylmorphine	561-27-3
21	Ketobemidone	4 - <i>meta</i> - hydroxyphenyl - 1 - methyl - 4 - propionylpiperidine	469-79-4

22	MDMA	(±) - <i>N</i> - α - dimethyl - 3,4 - (methylenedioxy) phenethylamine	42542-10-9
23	Mescaline	3,4,5 - trimethoxyphenethylamine	54-04-6
24	Methcathinone	2 - (methylamino) - 1 - phenylpropan - 1 - one	5650-44-2
25	4 - methylaminorex	(±) - <i>cis</i> - 2 - amino - 4 - methyl - 5 - phenyl - 2 - oxazoline	3568-94-3
26	3 - methylfentanyl	<i>N</i> - (3 - methyl - 1 - phenethyl - 4 - piperidyl) propionanilide	42045-86-3
27	3 - methylthiofentanyl	<i>N</i> - [3 - methyl - 1 [2 - (2 - thienyl) ethyl] - 4 - piperidyl] propionanilide	86052-04-2
28	MMDA	(±) - 5 - methoxy - 3,4 - methylenedioxy - α - methylphenylethylamine	13674-05-0
29	Morphine methobromide và các chất dẫn xuất của Morphine Nitơ hóa trị V khác	(5α,6α)-17 -Methyl-7,8 -didehydro-4,5 - epoxymorphinan-3,6-diol - bromomethane (1:1)	125-23-5
30	MPPP	1 - methyl - 4 - phenyl - 4 - piperidinol propionate (ester)	13147-09-6
31	(+) - Lysergide (LSD)	9,10 - didehydro - <i>N,N</i> - diethyl - 6 - methylergoline - 8β carboxamide	50-37-3
32	<i>N</i> - hydroxy MDA (MDOH)	(±) - <i>N</i> - hydroxy - [α - methyl - 3,4 - (methylenedioxy) phenethyl] hydroxylamine	74698-47-8
33	<i>N</i> -ethyl MDA	(±) <i>N</i> - ethyl - methyl - 3,4 - methylenedioxy) phenethylamine	82801-81-8
34	<i>Para</i> - fluorofentanyl	4' - fluoro - <i>N</i> - (1 - phenethyl - 4 - piperidyl) propionanilide	90736-23-5
35	Parahexyl	3 - hexyl - 7, 8, 9, 10 - tetrahydro - 6, 6, 9 - trimethyl - 6 <i>H</i> - dibenzo [<i>b,d</i>] pyran - 1 - ol	117-51-1
36	PEPAP	1 - phenethyl - 4 - phenyl - 4 - piperidinol acetate	64-52-8
37	PMA	<i>p</i> - methoxy - α - methylphenethylamine	64-13-1
38	Psilocine, Psilocin	3 - [2 - (dimethylamino) ethyl] indol - 4 - ol	520-53-6
39	Psilocybine	3 - [2 - dimethylaminoethyl] indol - 4 - yl	520-52-5

		dihydrogen phosphate	
40	Rolicyclidine	1 - (1 - phenylcyclohexy) pyrrolidine	2201-39-0
41	STP, DOM	2,5 - dimethoxy - 4, α - dimethylphenethylamine	15588-95-1
42	Tenamfetamine (MDA)	α - methyl - 3,4 - (methyendioxy) phenethylamine	4764-17-4
43	Tenocyclidine (TCP)	1 - [1 - (2 - thienyl) cyclohexyl] piperidine	21500-98-1
44	Thiofentanyl	N - (1 [2- (2 - thienyl) ethyl] - 4 - piperidyl] - 4 - propionanilide	1165-22-6
45	TMA	(+) - 3,4,5 - trimethoxy - α - methylphenylethylamine	1082-88-8

Danh mục này bao gồm tất cả các muối bất kỳ khi nào có thể tồn tại của các chất thuộc danh mục nêu trên.

PHỤ LỤC 2

DANH MỤC HÓA CHẤT, KHOÁNG VẬT

STT	Tên hóa chất	Số CAS	Mã số HS
A	Các hóa chất độc		
1	Các hợp chất O-Alkyl ($\leq C_{10}$, gồm cả cycloalkyl) alkyl (Me, Et, n-Pr hoặc i-Pr)-phosphonofluoridate Ví dụ: Sarin: O-Isopropylmethylphosphonofluoridate	107-44-8 96-64-0	2931.00 2931.00 2931.00
	Soman: O-Pinacolyl methylphosphonofluoridate		
2	Các hợp chất O-Alkyl ($\leq C_{10}$, gồm cả cycloalkyl) N,N-dialkyl (Me, Et, n-Pr hoặc i-Pr) - phosphoramidocyanidate Ví dụ: Tabun: O-Ethyl N,N-dimethyl phosphoramidocyanidate	77-81-6	2931.00 2931.00
3	Các hợp chất O-Alkyl (H or $\leq C_{10}$, gồm cả cycloalkyl) S- 2-dialkyl (Me, Et, n-Pr hoặc i-Pr)-aminoethyl alkyl (Me, Et, n-Pr		2930.90

	hoặc i-Pr) phosphonothiolate và các muối alkyl hóa hoặc proton hóa tương ứng. Ví dụ: VX: O-Ethyl S-2-diisopropylaminoethyl methyl phosphonothiolate	50782-69-9	2930.90
4	Các chất khí gây bỏng chứa Lưu huỳnh (Sulfur mustards):		
	• 2-Chloroethylchloromethylsulfide	2625-76-5	2930.90
	• Khí gây bỏng: Bis(2-chloroethyl)sulfide	505-60-2	2930.90
	• Bis(2-chloroethylthio) methane	63869-13-6	2930.90
	• Sesquimustard:	3563-36-8	2930.90
	1,2-Bis(2-chloroethylthio)ethane		
	• 1,3-Bis(2-chloroethylthio)-n-propane	63905-10-2	2930.90
	• 1,4-Bis(2-chloroethylthio)-n-butane	142868-93-7	2930.90
	• 1,5-Bis(2-chloroethylthio)-n-pentane	142868-94-8	2930.90
	• Bis(2-chloroethylthiomethyl)ether	63918-90-1	2930.90
	• Khí gây bỏng chứa Lưu huỳnh và Oxy: Bis(2-chloroethylthioethyl) ether	63918-89-8	2930.90
5	Các hợp chất Lewisite (chứa Arsen): Lewisite 1: 2-Chlorovinylchloroarsine	541-25-3	2931.00
	Lewisite 2: Bis(2-chlorovinyl)chloroarsine Lewisite 3: Tris(2-chlorovinyl)arsine	40334-69-8 40334-70-1	2931.00 2931.00
6	Hơi cay Nitơ (Nitrogen mustards): HN1: Bis(2-chloroethyl)ethylamine	538-07-8	2921.19
	HN2: Bis(2-chloroethyl)methylamine	51-75-2	2921.19
	HN3: Tris(2-chloroethyl)amine	555-77-1	2921.19
7	Saxitoxin	35523-89-8	3002.90
8	Ricin	9009-86-3	3002.90
B	Các tiền chất		
1	Các hợp chất Alkyl (Me, Et, n-Pr or i-Pr)		

	phosphonyldifluoride Ví dụ.DF: Methylphosphonyldifluoride	676-99-3	2931.00
2	Các hợp chất O-Alkyl (H or $\leq C_{10}$, gồm cả cycloalkyl) O- 2-dialkyl (Me, Et, n-Pr hoặc i-Pr)-aminoethyl alkyl (Me, Et, n-Pr hoặc i-Pr) phosphonite và các muối alkyl hóa hoặc proton hóa tương ứng Ví dụ: QL: O-Ethyl O-2-diisopropylaminoethyl methylphosphonite	57856-11-8	2931.00
3	Chlorosarin: O-Isopropyl methylphosphonochloridate	1445-76-7	2931.00
4	Chlorosoman: O-Pinacolyl methylphosphonochloridate	7040-57-5	2931.00
C	Khoáng vật		
1	Amiang màu thuộc nhóm Amphibol		

PHỤ LỤC 3

DANH MỤC CÁC LOÀI HOANG DÃ NGUY CẤP, QUÝ, HIẾM
 NHÓM I: Các loài hoang dã nguy cấp, quý, hiếm nghiêm cấm khai thác, sử dụng vì mục đích
 đầu tư kinh doanh

IA. Thực vật

TT	Tên Việt Nam	Tên khoa học
	NGÀNH THÔNG	PINOPHYTA
	LỚP THÔNG	PEVOSIDA
	Họ Hoàng đàn	Cupressaceae
1	Bách Đài Loan	<i>Taiwania cryptomerioides</i>
2	Bách vàng	<i>Xanthocyparis vietnamensis</i>
3	Hoàng đàn	<i>Cupressus torulosa</i>
4	Sa mộc dầu	<i>Cunninghamia konishii</i>
5	Thông nước	<i>Glyptostrobus pensilis</i>
	Họ Thông	Pinaceae

6	Du sam đá vôi	<i>Keteleeria davidiana</i>
7	Vân sam Fan si pang	<i>Abies delavayi</i> var. <i>nukiangensis</i>
	NGÀNH MỘC LAN	MAGNOLIOPHYTA
	LỚP MỘC LAN	MAGNOLIOPSIDA
	Họ dầu	Dipterocarpaceae
8	Chai lá cong	<i>Shorea falcata</i>
9	Kiên kiên Phú Quốc	<i>Hopea pierrei</i>
10	Sao hình tim	<i>Hopea cordata</i>
11	Sao mạng Cà Ná	<i>Hopea reticulata</i>
	Họ Hoàng liên gai	Berberidaceae
12	Hoàng liên gai	<i>Berberis julianae</i>
	Họ Mao lương	Ranunculaceae
13	Hoàng liên chân gà	<i>Coptis quinquesecta</i>
14	Hoàng liên Trung Quốc	<i>Coptis chinensis</i>
	Họ Ngũ gia bì	Araliaceae
15	Sâm vũ diệp (Vũ diệp tam thất)	<i>Panax bipinnatifidus</i>
16	Sâm Ngọc Linh	<i>Panax vietnamensis</i>
17	Tam thất hoang	<i>Panax stipuleamtus</i>
	LỚP HÀNH	LILIOPSIDA
	Họ lan	Orchidaceae
18	Các loài Lan kim tuyến	<i>Anoectochilus</i> spp.
19	Các loài Lan hài	<i>Paphiopedilum</i> spp.

IB. Động vật

STT	Tên Việt Nam	Tên khoa học
	LỚP THÚ	MAMMALIA
	BỘ CÁNH DA	DERMOPTERA
	Họ Chồn dơi	Cynocephaliadea
1	Chồn bay (Cây bay)	<i>Cynocephalus variegatus</i>
	BỘ LINH TRƯỞNG	PRIMATES
	Họ Cu li	Loricdea

2	Cu li lớn	<i>Nycticebus bengalensis</i>
3	Cu li nhỏ	<i>Nycticebus pygmaeus</i>
	Họ Khỉ	Cercopithecidae
4	Voọc bạc Đông Dương	<i>Trachypithecus villosus</i>
5	Voọc Cát Bà (Voọc đen đầu vàng)	<i>Trachypithecus poliocephalus</i>
6	Voọc chà vá chân đen	<i>Pygathrix nigripes</i>
7	Voọc chà vá chân đỏ (Voọc chà vá chân nâu)	<i>Pygathrix nemaeus</i>
8	Voọc chà vá chân xám	<i>Pygathrix cinerea</i>
9	Voọc đen Hà Tĩnh (Voọc gáy trắng)	<i>Trachypithecus hatinhensis</i>
10	Voọc đen má trắng	<i>Trachypithecus francoisi</i>
11	Voọc mõng trắng	<i>Trachypithecus delacouri</i>
12	Voọc mũi hếch	<i>Rhinopithecus avunculus</i>
13	Voọc xám	<i>Trachypithecus barbei</i>
	Họ Vượn	Hylobatidae
14	Vượn đen má hung	<i>Nomascus (Hylobates) gabriellae</i>
15	Vượn đen má trắng	<i>Nomascus (Hylobates) leucogenys</i>
16	Vượn đen tuyền Đông Bắc (Vượn Cao Vít)	<i>Nomascus (Hylobates) nasutus</i>
17	Vượn đen tuyền Tây Bắc	<i>Nomascus (Hylobates) concolor</i>
	BỘ THÚ ĂN THỊT	CARNIVORA
	Họ Chó	Canidae
18	Sói đỏ (Chó sói lửa)	<i>Canis lupus</i>
	Họ Gấu	Ursidae
19	Gấu chó	<i>Ursus (Helarctos) malayensis</i>
20	Gấu ngựa	<i>Ursus (Selenarctos) thibetanus</i>
	Họ Chồn	Mustelidae
21	Rái cá lông mũi	<i>Lutra sumatrana</i>
22	Rái cá lông mượt	<i>Lutrogale perspicillata</i>
23	Rái cá thường	<i>Lutra lutra</i>
24	Rái cá vuốt bé	<i>Aonyx cinereus</i>
	Họ Cầy	Viverridae

25	Cây mực (Cây đen)	<i>Arctictis binturong</i>
	Họ Mèo	Felidea
26	Báo gấm	<i>Neofelis nebulosa</i>
27	Báo hoa mai	<i>Panthera pardus</i>
28	Beo lửa (Beo vàng)	<i>Catopuma temminckii</i>
29	Hổ	<i>Panthera tigris</i>
30	Mèo cá	<i>Prionailurus viverrinus</i>
31	Mèo gấm	<i>Pardofelis marmorata</i>
	BỘ CÓ VÒI	PROBOSCIDEA
32	Voi	<i>Elephas maximus</i>
	BỘ MÓNG GUỐC LẺ	PERISSODACTYLA
33	Tê giác một sừng	<i>Rhinoceros sondaicus</i>
	BỘ MÓNG GUỐC	ARTIODACTYLA
	NGÓN CHÂN	
	Họ Hươu nai	Cervidea
34	Hươu vàng	<i>Axis porcinus</i>
35	Hươu xạ	<i>Moschus berezovskii</i>
36	Mang lớn	<i>Megamuntiacus vuquangensis</i>
37	Mang Trường Sơn	<i>Muntiacus truongsonensis</i>
38	Nai cà tong	<i>Rucervus eldi</i>
	Họ Trâu bò	Bovidea
39	Bò rừng	<i>Bos javanicus</i>
40	Bò tót	<i>Bos gaurus</i>
41	Bò xám	<i>Bos sauveli</i>
42	Sao la	<i>Pseudoryx nghetinhensis</i>
43	Sơn dương	<i>Naemorhedus sumatraensis</i>
44	Trâu rừng	<i>Bubalus arnee</i>
	BỘ TÊ TÊ	PHOLIDOTA
	Họ Tê tê	Manidae
45	Tê tê java	<i>Manis javanica</i>
46	Tê tê vàng	<i>Manis pentadactyla</i>

	BỘ THỎ RỪNG	LAGOMORPHA
	Họ Thỏ rừng	Leporidae
47	Thỏ vằn	<i>Nesolagus timinsi</i>
	BỘ CÁ VOI	CETACEA
	Họ Cá heo	Delphinidea
48	Cá Heo trắng Trung Hoa	<i>Sousa chinensis</i>
	BỘ HẢI NGƯU	SIRNIA
49	Bò biển	<i>Dugong dugon</i>
	LỚP CHIM	AVES
	BỘ BỒ NÔNG	PELECANIFORMES
	Họ Bồ nông	Pelecanidea
50	Bồ nông chân xám	<i>Pelecanus philippensis</i>
	Họ Cỏ rằn	Anhingidea
51	Cỏ rằn (Điêng điếng)	<i>Anhinga melanogaster</i>
	Họ Diệc	Ardeidea
52	Cò trắng Trung Quốc	<i>Egretta eulophotes</i>
53	Vạc hoa	<i>Gorsachius magnificus</i>
	Họ Hạc	Ciconiidea
54	Già đầy nhỏ	<i>Leptoptilos javanicus</i>
55	Hạc cổ trắng	<i>Ciconia episcopus</i>
	Họ Cò quắm	Threskiomithidea
56	Cò thìa	<i>Platalea minor</i>
57	Quắm cánh xanh (Cò quắm cánh xanh)	<i>Pseudibis davisoni</i>
58	Quắm lớn (Cò quắm lớn)	<i>Thaumatibis gigantea</i>
	BỘ NGŨNG	ANSERIFORMES
	Họ Vịt	Anatidea
59	Ngan cánh trắng	<i>Cairina scutulata</i>
	BỘ GÀ	GALLIFORMES
	Họ Trĩ	Phasianidea
60	Gà so cổ hung	<i>Arborophila davidi</i>
61	Gà lôi lam mào trắng	<i>Lophura echwardsi</i>

62	Gà lôi tía	<i>Tragopan temminckii</i>
63	Gà tiền mặt đỏ	<i>Polyplectron germaini</i>
64	Gà tiền mặt vàng	<i>Polyplectron bicalcaratum</i>
	BỘ SẾU	GRUIFORMES
	Họ Sếu	Gruidae
65	Sếu đầu đỏ (Sếu cổ trụi)	<i>Grus antigone</i>
	Họ Ô tác	Otididae
66	Ô tác	<i>Houbaropsis bengalensis</i>
	BỘ SẮ	CORACIIFORMES
	Họ Hồng hoàng	Bucerotidae
67	Niệc nâu	<i>Ptilolaemus tickelli</i>
68	Niệc cổ hung	<i>Aceros nipalensis</i>
69	Niệc mỏ vằn	<i>Aceros undulatus</i>
70	Hồng hoàng	<i>Buceros bicornis</i>
	BỘ SẺ	PASSERIFORMES
	Họ Khướu	Timaliidae
71	Khướu Ngọc Linh	<i>Garrulax Ngoclinhensis</i>
	LỚP BÒ SÁT	REPTILIA
	BỘ CÓ VÁY	SQUAMATA
	Họ Kỳ đà	Varanidae
72	Kỳ đà hoa	<i>Varanus salvator</i>
73	Kỳ đà vằn (Kỳ đà núi)	<i>Varanus bengalensis</i>
	Họ Rắn hổ	Elapidae
74	Rắn hổ chúa	<i>Ophiophagus hannah</i>
	BỘ RÙA	TESTUDINES
	Họ Rùa da	Dermochelyidae
75	Rùa da	<i>Dermochelys coriacea</i>
	Họ Vích	Cheloniidae
76	Đồi mồi	<i>Eretmochelys imbricata</i>
77	Đồi mồi dứa	<i>Lepidochelys olivacea</i>
78	Quản đồng	<i>Caretta caretta</i>

79	Vích	<i>Chelonia mydas</i>
	Họ Rùa đầm	Cheloniidae
80	Rùa hộp ba vạch (Rùa vàng)	<i>Cuora trifasciata</i>
81	Rùa hộp trán vàng miền Bắc	<i>Cuora galbinifrons</i>
82	Rùa trung bộ	<i>Mauremys annamensis</i>
83	Rùa đầu to	<i>Platysternon megacephalum</i>
	Họ Ba ba	Trionychidae
84	Già khổng lồ	<i>Pelochelys cantorii</i>
85	Già Sin-hoe (Già Thượng Hải)	<i>Rafetus swinhoei</i>
	LỚP CÁ	
	BỘ CÁ CHÉP	CYPRINIFORMES
	Họ Cá Chép	Cyprinidae
86	Cá lợ thân thấp	<i>Cyprinus multitaeniata</i>
87	Cá chép gốc	<i>Procypris merus</i>
88	Cá mè Huế	<i>Chanodichthys flavipinnis</i>
	BỘ CÁ CHÌNH	ANGUILLIFORMES
	Họ cá chình	Aneuillidae
89	Cá chình nhật	<i>Anguilla japonica</i>
	BỘ CÁ ĐAO	PRISTIFORMES
	Họ cá đao	Pristidae
90	Cá đao nước ngọt	<i>Pristis microdon</i>

PHỤ LỤC 4

DANH MỤC NGÀNH, NGHỀ ĐẦU TƯ KINH DOANH CÓ ĐIỀU KIỆN

STT	Ngành, nghề
1	Sản xuất con dấu
2	Kinh doanh công cụ hỗ trợ (bao gồm cả sửa chữa)
3	Kinh doanh các loại pháo
4	Kinh doanh dịch vụ cầm đồ

5	Kinh doanh dịch vụ xoa bóp
6	Kinh doanh thiết bị phát tín hiệu của xe được quyền ưu tiên
7	Kinh doanh dịch vụ bảo vệ
8	Kinh doanh súng bắn sơn
9	Hành nghề luật sư
10	Hành nghề công chứng
11	Hành nghề giám định tư pháp trong các lĩnh vực tài chính, ngân hàng, xây dựng, cổ vật, di vật, bản quyền tác giả
12	Hành nghề bán đấu giá tài sản
13	Hoạt động dịch vụ của tổ chức trọng tài thương mại
14	Hành nghề thừa phát lại
15	Hành nghề quản tài viên
16	Kinh doanh dịch vụ kế toán
17	Kinh doanh dịch vụ kiểm toán
18	Kinh doanh dịch vụ làm thủ tục về thuế
19	Kinh doanh dịch vụ làm thủ tục Hải quan
20	Kinh doanh hàng miễn thuế
21	Kinh doanh dịch vụ lưu kho ngoại quan
22	Kinh doanh dịch vụ thu gom hàng lẻ ở nội địa
23	Kinh doanh dịch vụ tập kết, kiểm tra hải quan trong, ngoài khu vực cửa khẩu
24	Kinh doanh chứng khoán
25	Kinh doanh dịch vụ đăng ký, lưu ký, bù trừ và thanh toán chứng khoán của Trung tâm lưu ký chứng khoán/ Tổ chức thị trường giao dịch chứng khoán niêm yết và các loại chứng khoán khác.
26	Kinh doanh bảo hiểm
27	Kinh doanh tái bảo hiểm
28	Môi giới bảo hiểm
29	Đại lý bảo hiểm
30	Kinh doanh dịch vụ đào tạo đại lý bảo hiểm
31	Kinh doanh dịch vụ thẩm định giá
32	Kinh doanh dịch vụ tư vấn xác định giá trị doanh nghiệp để cổ phần hóa
33	Kinh doanh xổ số

34	Kinh doanh trò chơi điện tử có thưởng dành cho người nước ngoài
35	Kinh doanh dịch vụ đòi nợ
36	Kinh doanh dịch vụ mua bán nợ
37	Kinh doanh dịch vụ xếp hạng tín nhiệm
38	Kinh doanh casino
39	Kinh doanh dịch vụ đặt cược
40	Kinh doanh dịch vụ quản lý quỹ hưu trí tự nguyện
41	Kinh doanh xăng dầu
42	Kinh doanh khí
43	Kinh doanh dịch vụ giám định thương mại
44	Kinh doanh vật liệu nổ công nghiệp (bao gồm cả hoạt động tiêu hủy)
45	Kinh doanh tiền chất thuốc nổ
46	Kinh doanh ngành, nghề có sử dụng vật liệu nổ công nghiệp và tiền chất thuốc nổ
47	Kinh doanh dịch vụ nổ mìn
48	Kinh doanh hóa chất trừ hóa chất bị cấm theo Công ước Quốc tế về cấm phát triển, sản xuất, tàng trữ, sử dụng và phá hủy vũ khí hóa học
49	Kinh doanh phân bón vô cơ
50	Kinh doanh rượu
51	Kinh doanh sản phẩm thuốc lá, nguyên liệu thuốc lá, máy móc thiết bị thuộc chuyên ngành thuốc lá
52	Hoạt động Sở giao dịch hàng hóa
53	Hoạt động phát điện, truyền tải, phân phối, bán buôn, bán lẻ, xuất, nhập khẩu điện, tư vấn chuyên ngành điện lực
54	Kinh doanh thực phẩm thuộc lĩnh vực quản lý chuyên ngành của Bộ Công Thương
55	Xuất khẩu gạo
56	Kinh doanh tạm nhập, tái xuất hàng hóa có thuế tiêu thụ đặc biệt
57	Kinh doanh tạm nhập, tái xuất hàng thực phẩm đông lạnh
58	Kinh doanh tạm nhập, tái xuất hàng hóa thuộc Danh mục hàng hóa đã qua sử dụng
59	Nhượng quyền thương mại
60	Kinh doanh than
61	Kinh doanh dịch vụ Lô-gi-stíc
62	Kinh doanh khoáng sản

63	Kinh doanh tiền chất công nghiệp
64	Hoạt động mua bán hàng hóa và các hoạt động liên quan trực tiếp đến hoạt động mua bán hàng hóa của nhà đầu tư nước ngoài
65	Hoạt động thương mại điện tử
66	Hoạt động dầu khí
67	Kinh doanh dịch vụ đánh giá sự phù hợp với thiết bị áp lực, thiết bị nâng đặc thù chuyên ngành công nghiệp, hóa chất, vật liệu nổ công nghiệp, trang thiết bị khai thác mỏ, dầu khí, trừ các thiết bị, phương tiện thăm dò, khai thác trên biển
68	Hoạt động dạy nghề
69	Hoạt động liên kết đào tạo nghề trình độ trung cấp, cao đẳng với cơ sở dạy nghề của nước ngoài, cơ sở dạy nghề có vốn đầu tư nước ngoài
70	Kinh doanh dịch vụ phòng cháy, chữa cháy
71	Kinh doanh dịch vụ đánh giá kỹ năng nghề
72	Kinh doanh dịch vụ kiểm định chất lượng chương trình liên kết đào tạo nghề với cơ sở dạy nghề nước ngoài và cơ sở dạy nghề có vốn đầu tư nước ngoài tại Việt Nam
73	Kinh doanh dịch vụ kiểm định kỹ thuật an toàn lao động đối với các máy, thiết bị vật tư có yêu cầu nghiêm ngặt về an toàn lao động
74	Kinh doanh dịch vụ huấn luyện an toàn lao động, vệ sinh lao động
75	Kinh doanh dịch vụ việc làm
76	Kinh doanh dịch vụ đưa người lao động đi làm việc ở nước ngoài
77	Kinh doanh dịch vụ cai nghiện ma túy tự nguyện
78	Kinh doanh dịch vụ chứng nhận và công bố hợp quy
79	Kinh doanh dịch vụ cho thuê lại lao động
80	Kinh doanh vận tải đường bộ
81	Kinh doanh dịch vụ bảo hành, bảo dưỡng xe ô tô
82	Kinh doanh dịch vụ kiểm định xe cơ giới
83	Kinh doanh dịch vụ đào tạo lái xe ô tô
84	Kinh doanh dịch vụ đào tạo thẩm tra viên an toàn giao thông
85	Kinh doanh dịch vụ sát hạch lái xe
86	Kinh doanh dịch vụ thẩm tra an toàn giao thông
87	Kinh doanh vận tải đường thủy
88	Kinh doanh dịch vụ đóng mới, hoán cải, sửa chữa, phục hồi phương tiện thủy nội địa

89	Kinh doanh dịch vụ đào tạo thuyền viên và người lái phương tiện thủy nội địa
90	Kinh doanh vận tải biển, dịch vụ đại lý tàu biển
91	Kinh doanh theo phương thức bán hàng đa cấp
92	Kinh doanh dịch vụ lai dắt tàu biển
93	Nhập khẩu, phá dỡ tàu biển đã qua sử dụng
94	Kinh doanh dịch vụ đóng mới, hoán cải, sửa chữa tàu biển
95	Kinh doanh khai thác cảng biển
96	Kinh doanh vận tải hàng không
97	Kinh doanh dịch vụ thiết kế, sản xuất, bảo dưỡng hoặc thử nghiệm tàu bay, động cơ tàu bay, cánh quạt tàu bay và trang bị, thiết bị tàu bay tại Việt Nam
98	Kinh doanh cảng hàng không, sân bay
99	Kinh doanh dịch vụ hàng không tại cảng hàng không, sân bay
100	Kinh doanh dịch vụ cung cấp bảo đảm hoạt động bay
101	Kinh doanh dịch vụ đào tạo, huấn luyện nghiệp vụ nhân viên hàng không
102	Kinh doanh vận tải đường sắt
103	Kinh doanh kết cấu hạ tầng đường sắt
104	Kinh doanh đường sắt đô thị
105	Kinh doanh dịch vụ vận tải đa phương thức
106	Kinh doanh dịch vụ vận chuyển hàng nguy hiểm bằng phương tiện giao thông đường bộ, đường thủy
107	Kinh doanh vận tải đường ống
108	Kinh doanh dịch vụ bảo đảm hàng hải
109	Kinh doanh bất động sản
110	Kinh doanh dịch vụ đào tạo, bồi dưỡng kiến thức về môi giới bất động sản, định giá bất động sản, quản lý điều hành sàn giao dịch bất động sản
111	Kinh doanh dịch vụ đào tạo, bồi dưỡng kiến thức chuyên môn, nghiệp vụ quản lý vận hành nhà chung cư
112	Kinh doanh dịch vụ bồi dưỡng nghiệp vụ quản lý dự án đầu tư xây dựng công trình
113	Kinh doanh dịch vụ tư vấn quản lý dự án
114	Kinh doanh dịch vụ khảo sát xây dựng
115	Kinh doanh dịch vụ tổ chức thiết kế, thẩm tra thiết kế xây dựng
116	Kinh doanh dịch vụ tư vấn giám sát thi công xây dựng công trình

117	Kinh doanh dịch vụ thi công xây dựng công trình
118	Kinh doanh dịch vụ lập, thẩm tra xây dựng dự án đầu tư xây dựng
119	Hoạt động xây dựng của nhà đầu tư nước ngoài
120	Kinh doanh dịch vụ quản lý chi phí đầu tư xây dựng
121	Kinh doanh dịch vụ kiểm định, chứng nhận sự phù hợp về chất lượng công trình xây dựng
122	Kinh doanh dịch vụ quản lý vận hành hệ thống chiếu sáng, cây xanh
123	Kinh doanh dịch vụ quản lý, vận hành hệ thống cơ sở hạ tầng dùng chung
124	Kinh doanh dịch vụ lập thiết kế quy hoạch xây dựng
125	Kinh doanh dịch vụ lập quy hoạch đô thị do tổ chức, cá nhân nước ngoài thực hiện
126	Kinh doanh sản phẩm amiang trắng thuộc nhóm Serpentine
127	Kinh doanh dịch vụ bưu chính
128	Kinh doanh dịch vụ viễn thông
129	Nhập khẩu thiết bị phát, thu phát sóng vô tuyến điện
130	Kinh doanh dịch vụ chứng thực chữ ký số
131	Thành lập, hoạt động nhà xuất bản
132	Kinh doanh dịch vụ in
133	Kinh doanh dịch vụ phát hành xuất bản phẩm
134	Kinh doanh dịch vụ mạng xã hội
135	Kinh doanh trò chơi trên mạng
136	Kinh doanh dịch vụ phát thanh, truyền hình trả tiền
137	Kinh doanh dịch vụ thiết lập trang thông tin điện tử tổng hợp
138	Dịch vụ gia công, tái chế, sửa chữa, làm mới sản phẩm công nghệ thông tin đã qua sử dụng thuộc danh mục sản phẩm công nghệ thông tin đã qua sử dụng cấm nhập khẩu cho đối tác nước ngoài
139	Kinh doanh dịch vụ truyền hình theo yêu cầu
140	Cung cấp dịch vụ nội dung thông tin, dịch vụ công nghệ thông tin trên mạng viễn thông di động, mạng Internet
141	Kinh doanh các thiết bị gây nhiễu, phá sóng thông tin di động
142	Kinh doanh sản phẩm và dịch vụ an toàn thông tin
143	Hoạt động của cơ sở giáo dục đại học
144	Hoạt động của cơ sở giáo dục có vốn đầu tư nước ngoài, văn phòng đại diện giáo

	dục nước ngoài tại Việt Nam, phân hiệu cơ sở giáo dục có vốn đầu tư nước ngoài
145	Hoạt động của cơ sở giáo dục thường xuyên
146	Hoạt động của trung tâm giáo dục Quốc phòng - An ninh sinh viên
147	Hoạt động của cơ sở giáo dục phổ thông
148	Hoạt động giáo dục trung cấp chuyên nghiệp
149	Hoạt động của các trường chuyên biệt
150	Hoạt động của cơ sở giáo dục mầm non
151	Hoạt động liên kết đào tạo với nước ngoài
152	Dịch vụ tổ chức dạy thêm học thêm
153	Khai thác thủy sản
154	Kinh doanh ngư cụ và trang thiết bị khai thác thủy sản
155	Kinh doanh thủy sản
156	Kinh doanh thức ăn thủy sản
157	Kinh doanh chế phẩm sinh học, vi sinh vật, hóa chất, chất xử lý cải tạo môi trường trong nuôi trồng thủy sản
158	Kinh doanh dịch vụ khảo nghiệm giống thủy sản
159	Kinh doanh dịch vụ khảo nghiệm thức ăn thủy sản
160	Nuôi sinh sản, nuôi sinh trưởng, trồng cây nhân tạo các loài động vật, thực vật hoang dã theo Phụ lục của Công ước CITES
161	Nuôi sinh sản, nuôi sinh trưởng, trồng cây nhân tạo các loài động vật, thực vật hoang dã, nguy cấp, quý, hiếm không quy định tại các Phụ lục của Công ước CITES
162	Nuôi sinh sản, nuôi sinh trưởng động vật hoang dã thông thường
163	Xuất khẩu, nhập khẩu, tái xuất khẩu, quá cảnh và nhập nội từ biển mẫu vật từ tự nhiên quy định tại các Phụ lục của Công ước CITES
164	Xuất khẩu, nhập khẩu, tái xuất khẩu mẫu vật nuôi sinh sản, nuôi sinh trưởng, trồng cây nhân tạo quy định tại các Phụ lục của Công ước CITES
165	Kinh doanh thuốc bảo vệ thực vật
166	Kinh doanh dịch vụ xử lý vật thể thuộc diện kiểm dịch thực vật
167	Kinh doanh dịch vụ khảo nghiệm thuốc bảo vệ thực vật
168	Kinh doanh dịch vụ bảo vệ thực vật
169	Kinh doanh thuốc thú y, chế phẩm sinh học, vắc xin, vi sinh vật, hóa chất dùng trong thú y

170	Kinh doanh dịch vụ kỹ thuật về thú y
171	Kinh doanh dịch vụ xét nghiệm, phẫu thuật động vật
172	Kinh doanh dịch vụ tiêm phòng, chẩn đoán bệnh, kê đơn, chữa bệnh, chăm sóc sức khỏe động vật
173	Kinh doanh dịch vụ thử nghiệm, khảo nghiệm thuốc thú y (bao gồm thuốc thú y, thuốc thú y thủy sản, vắc xin, chế phẩm sinh học, vi sinh vật, hóa chất dùng trong thú y, thú y thủy sản)
174	Kinh doanh dịch vụ chăn nuôi tập trung, sản xuất con giống; giết mổ động vật; cách ly kiểm dịch động vật, sản phẩm động vật; sản xuất nguyên liệu có nguồn gốc động vật để sản xuất thức ăn chăn nuôi, sơ chế, chế biến, bảo quản động vật, sản phẩm động vật; kinh doanh sản phẩm động vật, sơ chế, chế biến, bao gói, bảo quản sản phẩm động vật
175	Kinh doanh thực phẩm thuộc lĩnh vực quản lý chuyên ngành của Bộ Nông nghiệp và Phát triển nông thôn
176	Kinh doanh, khảo nghiệm phân bón hữu cơ
177	Kinh doanh giống cây trồng, vật nuôi
178	Sản xuất thức ăn chăn nuôi
179	Nhập khẩu thức ăn chăn nuôi
180	Xuất khẩu, nhập khẩu động vật, thực vật hoang dã quý hiếm, trên cạn nguy cấp cần kiểm soát theo Phụ lục của Công ước CITES
181	Kinh doanh thực vật rừng, động vật rừng hạn chế khai thác, sử dụng vì mục đích thương mại
182	Kinh doanh cây cảnh, cây bóng mát, cây cỏ thụ từ rừng tự nhiên trong nước
183	Kinh doanh củi than từ gỗ hoặc củi có nguồn gốc từ gỗ rừng tự nhiên trong nước
184	Kinh doanh tinh, phôi, trứng giống và ấu trùng
185	Kinh doanh dịch vụ chế phẩm sinh học, vi sinh vật, hóa chất, chất xử lý cải tạo môi trường trong nuôi trồng thủy sản
186	Kinh doanh dịch vụ thử nghiệm, khảo nghiệm chế phẩm sinh học, vi sinh vật, hóa chất, chất xử lý cải tạo môi trường trong nuôi trồng thủy sản
187	Kinh doanh sản phẩm biến đổi gen
188	Kinh doanh dịch vụ đào tạo, bồi dưỡng về đầu thầu
189	Kinh doanh dịch vụ của đại lý đấu thầu
190	Kinh doanh dịch vụ tư vấn đánh giá dự án đầu tư
191	Kinh doanh dịch vụ đào tạo đánh giá dự án đầu tư
192	Kinh doanh dịch vụ khám bệnh, chữa bệnh

193	Kinh doanh dịch vụ xét nghiệm HIV
194	Kinh doanh dịch vụ ngân hàng mô
195	Kinh doanh dịch vụ hỗ trợ sinh sản, lưu giữ tinh trùng, lưu giữ phôi
196	Kinh doanh thuốc
197	Kinh doanh dịch vụ kiểm nghiệm thuốc
198	Sản xuất mỹ phẩm
199	Kinh doanh dịch vụ xét nghiệm vi sinh vật gây bệnh truyền nhiễm
200	Kinh doanh dịch vụ tiêm chủng
201	Kinh doanh hóa chất, chế phẩm diệt côn trùng, diệt khuẩn dùng trong lĩnh vực gia dụng y tế
202	Kinh doanh dịch vụ điều trị nghiện chất dạng thuốc phiện bằng thuốc thay thế
203	Kinh doanh thực phẩm thuộc lĩnh vực quản lý chuyên ngành của Bộ Y tế
204	Kinh doanh dịch vụ phẫu thuật thẩm mỹ
205	Kinh doanh dịch vụ thực hiện kỹ thuật mang thai hộ
206	Kinh doanh dịch vụ đánh giá sinh khả dụng và tương đương sinh học (BA/BE) của thuốc
207	Kinh doanh dịch vụ thử thuốc trên lâm sàng
208	Kinh doanh trang thiết bị y tế
209	Hoạt động của cơ sở phân loại trang thiết bị y tế
210	Kinh doanh dịch vụ kiểm định trang thiết bị y tế
211	Kinh doanh dịch vụ giám định sở hữu công nghiệp
212	Kinh doanh dịch vụ tiến hành công việc bức xạ
213	Kinh doanh dịch vụ hỗ trợ ứng dụng năng lượng nguyên tử
214	Xuất, nhập khẩu và vận chuyển vật liệu phóng xạ
215	Kinh doanh dịch vụ đánh giá sự phù hợp theo lĩnh vực khoa học công nghệ
216	Kinh doanh dịch vụ kiểm định, hiệu chuẩn, thử nghiệm phương tiện đo, chuẩn đo lường
217	Kinh doanh mũ bảo hiểm cho người đi mô tô, xe máy
218	Kinh doanh dịch vụ đánh giá, định giá và giám định công nghệ
219	Kinh doanh dịch vụ đại diện quyền sở hữu trí tuệ
220	Sản xuất phim
221	Kinh doanh dịch vụ giám định cổ vật

222	Kinh doanh dịch vụ lập quy hoạch dự án hoặc tổ chức thi công, giám sát thi công dự án bảo quản, tu bổ và phục hồi di tích
223	Kinh doanh dịch vụ karaoke, vũ trường
224	Kinh doanh dịch vụ lễ hành
225	Kinh doanh hoạt động thể thao
226	Kinh doanh dịch vụ biểu diễn nghệ thuật, trình diễn thời trang, tổ chức thi người đẹp, người mẫu
227	Kinh doanh bản ghi âm, ghi hình ca múa nhạc, sân khấu
228	Kinh doanh dịch vụ tổ chức lễ hội
229	Kinh doanh tác phẩm mỹ thuật, nhiếp ảnh
230	Kinh doanh dịch vụ lưu trú
231	Kinh doanh dịch vụ quảng cáo
232	Mua bán di vật, cổ vật, bảo vật quốc gia
233	Kinh doanh dịch vụ bảo tàng
234	Kinh doanh trò chơi điện tử (trừ kinh doanh trò chơi điện tử có thưởng dành cho người nước ngoài và kinh doanh trò chơi điện tử có thưởng trên mạng)
235	Xuất khẩu di vật, cổ vật không thuộc sở hữu nhà nước, sở hữu của tổ chức chính trị, tổ chức chính trị-xã hội; nhập khẩu hàng hóa văn hóa thuộc diện quản lý chuyên ngành của Bộ Văn hóa, Thể thao và Du lịch
236	Kinh doanh dịch vụ giám định quyền tác giả, quyền liên quan
237	Kinh doanh dịch vụ tư vấn điều tra, đánh giá đất đai
238	Kinh doanh dịch vụ về lập quy hoạch, kế hoạch sử dụng đất
239	Kinh doanh dịch vụ xây dựng hạ tầng kỹ thuật công nghệ thông tin, xây dựng phần mềm của hệ thống thông tin đất đai
240	Kinh doanh dịch vụ xây dựng cơ sở dữ liệu đất đai
241	Kinh doanh dịch vụ xác định giá đất
242	Kinh doanh dịch vụ đấu giá quyền sử dụng đất
243	Kinh doanh dịch vụ đo đạc và bản đồ
244	Kinh doanh dịch vụ khoan nước dưới đất
245	Kinh doanh dịch vụ thăm dò nước dưới đất
246	Kinh doanh dịch vụ khai thác, xử lý và cung cấp nước
247	Kinh doanh dịch vụ thoát nước
248	Kinh doanh dịch vụ thăm dò khoáng sản

249	Khai thác khoáng sản
250	Kinh doanh dịch vụ quản lý chất thải nguy hại
251	Nhập khẩu phế liệu
252	Kinh doanh dịch vụ quan trắc môi trường
253	Kinh doanh dịch vụ tư vấn lập báo cáo đánh giá môi trường chiến lược, đánh giá tác động môi trường, đề án bảo vệ môi trường chi tiết
254	Kinh doanh chế phẩm sinh học
255	Kinh doanh dịch vụ thu hồi, vận chuyển, xử lý sản phẩm thải bỏ
256	Hoạt động kinh doanh của các ngân hàng thương mại
257	Hoạt động kinh doanh của các tổ chức tín dụng phi ngân hàng
258	Hoạt động kinh doanh của ngân hàng hợp tác xã, quỹ tín dụng nhân dân, tổ chức tài chính vi mô
259	Cung ứng dịch vụ trung gian thanh toán
260	Cung ứng dịch vụ thông tin tín dụng
261	Hoạt động ngoại hối
262	Kinh doanh mua, bán vàng miếng
263	Sản xuất vàng miếng, xuất khẩu vàng nguyên liệu và nhập khẩu vàng nguyên liệu để sản xuất vàng miếng
264	Sản xuất vàng trang sức, mỹ nghệ
265	Nhập khẩu hàng hóa thuộc diện quản lý chuyên ngành của Ngân hàng Nhà nước (cửa kho tiền)
266	Hoạt động in, đúc tiền
267	Kinh doanh quân trang, quân dụng cho lực lượng vũ trang, vũ khí quân dụng, trang thiết bị, kỹ thuật, khí tài, phương tiện chuyên dùng quân sự, công an; linh kiện, bộ phận, phụ tùng, vật tư và trang thiết bị đặc chủng, công nghệ chuyên dùng chế tạo chúng