

HS_NO8	GOODS_DESC_E	RATE1	RATE2	RATE3
03061920	Other crustaceans, frozen (smoked included)	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%
03063990	Other crustaceans, live, fresh or chilled	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%
03069990	Other crustaceans, dried, salted or in brine (smoked included)	25%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%
03072100	Scallops (include full shell fish and compoy) and other molluscs of the family Pectinidae, live, fresh or chilled	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$25.8/KGM or 15% whichever is higher
03072200	Scallops (include full shell fish and conpoy)and other molluscs of the family Pectinidae, frozen, but not smoked	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$25.8/KGM or 15% whichever is higher
03072920	Scallops (include full shell fish and compoy)and other molluscs of the family Pectinidae,dired,salted or in brine, but not smoked	6.3%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$221.4/KGM or 15% whichever is higher
03072930	Scallops (include full shell fish and conpoy))and other molluscs of the family Pectinidae, smoked	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03074220	Squid, live, fresh or chilled	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$15/KGM or 50% whichever is higher
03074320	Squid, frozen, but not smoked	22%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$15/KGM or 50% whichever is higher
03074924	Squid, dried, salted or in brine, but not smoked	NT\$219/KGM or 50% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$219/KGM or 50% whichever is higher
03074934	Squid, smoked	40%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03079290	Other molluscs, frozen, but not smoked	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03079959	Other molluscs, dried, salted or in brine, but not smoked	30%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	42.5%
03079969	Other molluscs, smoked	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03089020	Other aquatic invertebrates, frozen, but not smoked	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03089030	Other aquatic invertebrates, dried, salted or in brine, but not smoked	30%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03089040	Other aquatic invertebrates, smoked	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03091000	Flours, meals and pellets of fish, fit for human consumption	27%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%
03099010	Flours, meals and pellets of crustaceans, fit for human consumption	23%	0% (PA,GT,NI,SV,HN,NZ,SG)	45%
03099020	Flours, meals and pellets of molluscs, fit for human consumption	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
03099030	Flours, meals and pellets of aquatic invertebrates ,other than crustaceans and molluscs, fit for human consumption	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
04032000	Yoghourt (yogurt)	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	32.5%
04101000	Insects	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
04109010	Salanganes' nests ( birds' nests )	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%
04109091	Royal jelly and other bee products	35%	0% (PA,GT,NI,SV,HN,NZ,SG)	45%
04109099	Other edible products of animal origin, not elsewhere specified or included	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
07095200	Mushrooms of the genus Boletus, fresh or chilled	24%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
07095300	Mushrooms of the genus Cantharellus, fresh or chilled	24%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
07095400	Shiitake (Lentinus edodes) , fresh or chilled	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
07095500	Matsutake (Tricholoma matsutake, Tricholoma magnivelare, Tricholoma anatolicum, Tricholoma dulciolens, Tricholoma caligatum), fresh or chilled	24%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
07095600	Truffles (Tuber spp.), fresh or chilled	24%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%
07123400	Shiitake (Lentinus edodes) , dried	NT\$369/KGM	NT\$369/KGM (PA,GT,NI,SV,HN,SG) 0% (NZ)	NT\$434/KGM
08029100	Pine nuts, in shell, fresh or dried	16%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
08029200	Pine nuts, shelled, fresh or dried	16%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
08029910	Ginkgo (white nuts), fresh or dried	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%

08029920	Pecans, fresh or dried	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
08029930	Lotus seeds, fresh or dried	16%	0% (PA,GT,NI,SV,HN,NZ,SG)	40%
08029990	Other edible nuts, whether or not shelled or peeled, fresh or dried	20%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ)	40%
12116000	Bark of African cherry ( <i>Prunus africana</i> )	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
15092000	Extra virgin olive oil	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
15093000	Virgin olive oil	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
15094000	Other virgin olive oils	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
15101000	Crude olive pomace oils	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
15109000	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	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
15156000	Microbial fats and oils and their fractions	5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	22.5%
15163000	Microbial fats and oils and their fractions	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
15179090	Other edible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats and oils or their fractions of heading 15.16	9%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%
15180050	Inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
15180090	Other animal ,vegetable or microbial 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	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
16010090	Other sausages and similar products, of meat, meat offal , blood or insects; food preparations based on these products	20%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	45%
16029020	Prepared or preserved meat of other animals or insects	23%	0% (PA,GT,NI,SV,HN,NZ,SG,BZ)	50%
16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	17%	0% (PA,GT,NI,SV,HN,NZ,SG)	35%
16054000	Other crustaceans, prepared or preserved	30%	0% (PA,GT,NI,SV,HN,NZ,SG)	42.5%
20089300	Cranberries; lingonberries, otherwise prepared or preserved	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
20092111	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package of 18 kg or more	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
20092112	Grapefruit juice or pomelo juice, unfermented and not containing added spirit, of a Brix value not exceeding 20, in a package less than 18 kg	30%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
20092911	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, in a package of 18 kg or more	22.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
20092912	Other grapefruit juice or pomelo juice, unfermented and not containing added spirit, in a package less than 18 kg	30%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
20098100	Cranberry juice; lingonberries juice	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
20098990	Other juice of any other single fruit, nut or vegetable, unfermented and not containing added spirit	25%	0% (PA,GT,NI,SV,HN,NZ,SG,PY,BZ)	50%
23069090	Other oil-cake and other solid residues, resulting from the extraction of vegetable or microbial fats or oils	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
24041100	Containing tobacco or reconstituted tobacco	15%	0% (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%

24041200	Other, containing nicotine	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,SZ)	5%
24041900	Other, intended for inhalation without combustion	15%	0% (NZ,SG) 15% (PA,GT,NI,SV,HN)	50%
24049100	For oral application	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	50%
24049200	For transdermal application	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,SZ)	5%
24049900	Other nicotine containing products intended for the intake of nicotine into the human body	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,SZ)	5%
28444100	Tritium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing tritium or its compounds	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
28444200	Actinium-225, actinium-227, californium-253, curium-240, curium- 241, curium-242, curium-243, curium-244, einsteinium-253, einsteinium-254, gadolinium-148, polonium-208, polonium-209, polonium-210, radium-223, uranium-230 or uranium-232, and their compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements or compounds	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
28444300	Other radioactive elements and isotopes and compounds; other alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
28444400	Radioactive residues	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
28452000	Boron enriched in boron-10 and its compounds	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
28453000	Lithium enriched in lithium-6 and its compounds	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
28454000	Helium-3	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
29034100	Trifluoromethane (HFC-23)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034200	Difluoromethane (HFC-32)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034300	Fluoromethane (HFC-41), 1,2-difluoroethane (HFC-152) and 1,1- difluoroethane (HFC-152a)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034400	Pentafluoroethane (HFC-125), 1,1,1-trifluoroethane (HFC-143a) and 1,1,2-trifluoroethane (HFC-143)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034500	1,1,1,2-Tetrafluoroethane (HFC-134a) and 1,1,2,2-tetrafluoroethane (HFC-134)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034600	1,1,1,2,3,3,3-Heptafluoropropane (HFC-227ea), 1,1,1,2,2,3-hexafluoropropane (HFC-236cb), 1,1,1,2,3,3-hexafluoropropane(HFC-236ea) and 1,1,1,3,3,3-hexafluoropropane (HFC-236fa)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034700	1,1,1,3,3-Pentafluoropropane (HFC-245fa) and 1,1,2,2,3-pentafluoropropane (HFC-245ca)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034800	1,1,1,3,3-Pentafluorobutane (HFC-365mfc) and 1,1,1,2,2,3,4,5,5,5-decafluoropentane (HFC-43-10mee)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29034900	Other saturated fluorinated derivatives of acyclic hydrocarbons	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29035100	2,3,3,3-Tetrafluoropropene (HFO-1234yf), 1,3,3,3-tetrafluoropropene (HFO-1234ze) and (Z)-1,1,1,4,4,4-hexafluoro- 2-butene (HFO-1336mzz)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29035900	Other unsaturated fluorinated derivatives of acyclic hydrocarbons	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29036100	Methyl bromide (bromomethane)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29036200	Ethylene dibromide (ISO) (1,2-dibromoethane)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29036910	Triiodomethane (iodoform)	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%

29036990	Other brominated or iodinated derivatives of acyclic hydrocarbons	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29037100	Chlorodifluoromethane(HCFC-22)	5.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	15%
29037200	Dichlorotrifluoroethanes(HCFC-123)	5.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	15%
29037300	Dichlorofluoroethanes(HCFC-141, 141b)	5.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	15%
29037400	Chlorodifluoroethanes(HCFC-142, 142b)	5.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	15%
29037500	Dichloropentafluoropropanes(HCFC-225, 225ca, 225cb)	5.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	15%
29037600	Bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) and dibromotetrafluoroethanes (Halon-2402)	5.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
29096000	Alcohol peroxides, ether peroxides, acetal and hemiacetal peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29301000	2-(N,N-Dimethylamino) ethanethiol	2.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29314100	Dimethyl methylphosphonate	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314200	Dimethyl propylphosphonate	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314300	Diethyl ethylphosphonate	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314400	Methylphosphonic acid	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314500	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314600	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314700	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl phosphonate	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314800	3,9-Dimethyl-2,4,8,10-tetraoxa-3,9-diphosphaspiro[5.5]undecane 3,9-dioxide	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29314900	Other non-halogenated organo-phosphorous derivatives	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29315100	Methylphosphonic dichloride	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29315200	Propylphosphonic dichloride	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29315300	O-(3-chloropropyl) O-[4-nitro-3-(trifluoromethyl)phenyl] methylphosphonothionate	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29315400	Trichlorfon (ISO)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29315900	Other halogenated organo-phosphorous derivatives	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29329600	Carbofuran (ISO)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29333300	Alfentanil (INN), anileridine (INN), bezitramide (INN),bromazepam (INN), carfentanil (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), remifentanil(INN) and trimeperidine (INN); salts thereof	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29333400	Other fentanyl and their derivatives( with nitrogen hetero-atom(s) only)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29333500	3-Quinuclidinol	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29333600	4-Anilino-N-phenethylpiperidine (ANPP)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29333700	N-Phenethyl-4-piperidone (NPP)	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
29349200	Other fentanyl and their derivatives	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
29362400	D- or DL-pantothenic acid (vitamin B5) and its derivatives	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%

29394500	Levometyamfetamine, metamyfetamine (INN), metamyfetamine racemate and their salts	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
29394900	Other alkaloids of ephedra and their derivatives; salts thereof	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
29397200	Cocaine, ecgonine; salts, esters and other derivatives thereof	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
30024100	Vaccines for human medicine	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
30024200	Vaccines for veterinary medicine	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
30024900	Other vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
30025100	Cell therapy products	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
30025900	Other cell cultures, whether or not modified	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
30029000	Other articles of heading 30.02	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
30069300	Placebos and blinded (or double-blinded) clinical trial kits for a recognised clinical trial, put up in measured doses	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
32041800	Carotenoid colouring matters and preparations based thereon	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
34023100	Linear alkylbenzene sulphonic acids and their salts	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
34023900	Other anionic organic surface-active agents	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
34024100	Cationic organic surface-active agents	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
34024200	Non-ionic organic surface-active agents	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
34024900	Other organic surface-active agents	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
34025000	Surface-active preparations, washing preparations and cleaning preparations, put up for retail sale	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,BZ)	7.5%
36031000	Safety fuses	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
36032000	Detonating cords	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
36033000	Percussion caps	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
36034000	Detonating caps	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
36035000	Igniters	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
36036000	Electric detonators	6.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
38085921	Products containing carbofuran (ISO) or trichlorfon (ISO)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
38085929	Other goods specified in Subheading Note 1 to this Chapter products	3.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
38160010	Dolomite ramming mix	1%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
38160090	Other refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01	2.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	2.5%
38221100	Diagnostic or laboratory reagents for malaria	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
38221210	Diagnostic or laboratory reagents for Zika and other diseases transmitted by mosquitoes of the genus Aedes based on immunological reactions	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
38221290	Other diagnostic or laboratory reagents for Zika and other diseases transmitted by mosquitoes of the genus Aedes	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
38221300	Blood-grouping reagents	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
38221910	Other diagnostic or laboratory reagents based on immunological reactions	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
38221990	Other diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, whether or not put up in the form of kits	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
38229000	Other products of heading 38.22	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
38248900	Mixtures and preparations containing short-chain chlorinated paraffins	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,SZ)	5%

38249200	Mixtures and preparations containing polyglycol esters of methylphosphonic acid	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG,SZ)	5%
38271100	Mixtures containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38271200	Mixtures containing hydrobromofluorocarbons(HBFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38271300	Mixtures containing carbon tetrachloride	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38271400	Mixtures containing 1,1,1-trichloroethane (methyl chloroform)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38272000	Mixtures containing bromochlorodifluoromethane (Halon-1211), bromotrifluoromethane (Halon-1301) or dibromotetrafluoroethanes (Halon-2402)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38273100	Mixtures containing substances of subheadings 2903.41 to 2903.48, but not containing chlorofluorocarbons (CFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38273200	Mixtures containing substances of subheadings 2903.71 to 2903.75, but not containing chlorofluorocarbons (CFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38273900	Other mixtures containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38274000	Mixtures containing methyl bromide (bromomethane) or bromochloromethane	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38275100	Mixtures containing trifluoromethane (HFC-23), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38275900	Other mixtures, containing perfluorocarbons (PFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38276100	Mixtures containing 15 % or more by mass of 1,1,1-trifluoroethane (HFC-143a), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38276200	Other mixtures, not included in the subheading above, containing 55 % or more by mass of pentafluoroethane (HFC-125), but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38276300	Other mixtures, not included in the subheadings above, containing 40 % or more by mass of pentafluoroethane (HFC-125)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38276400	Other mixtures, not included in the subheadings above, containing 30 % or more by mass of 1,1,1,2-tetrafluoroethane (HFC-134a), but not containing unsaturated fluorinated derivatives of acyclic hydrocarbons (HFOs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38276500	Other mixtures, not included in the subheadings above, containing 20 % or more by mass of difluoromethane (HFC-32) and 20 % or more by mass of pentafluoroethane (HFC-125)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38276800	Other mixtures, not included in the subheadings above, containing substances of subheadings 2903.41 to 2903.48	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%

38276900	Other mixtures, containing hydrofluorocarbons (HFCs) but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
38279000	Other mixtures containing halogenated derivatives of methane, ethane or propane	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
39072100	Bis(polyoxyethylene) methylphosphonate	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
39072900	Other polyethers, in primary forms	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
39112000	Poly(1,3-phenylene methylphosphonate)	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
40151200	Gloves, of a kind used for medical, surgical, dental or veterinary purposes	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
42060010	Catgut	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
42060090	Other articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
44013200	Wood briquettes	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44013900	Other sawdust and wood waste and scrap, agglomerated, in logs, pellets or similar forms	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44014100	Sawdust, not agglomerated	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44014900	Other wood waste and scrap, not agglomerated	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44022000	Shell or nut charcoal, whether or not agglomerated	0%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	0%
44029000	Other wood charcoal, whether or not agglomerated	0%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	0%
44032100	Pine wood in the rough, of which the smallest cross-sectional dimension is 15 cm or more, whether or not stripped of bark or sapwood, or roughly squared	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44032300	Fir and spruce wood in the rough, of which the smallest cross-sectional dimension is 15 cm or more, whether or not stripped of bark or sapwood, or roughly squared	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44032400	Other fir and spruce wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44032500	Other coniferous wood in the rough, of which the smallest cross-sectional dimension is 15 cm or more, whether or not stripped of bark or sapwood, or roughly squared	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44034200	Teak wood in the rough, whether or not stripped of bark or sapwood, or roughly squared	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44039300	Beech wood in the rough, of which the smallest cross-sectional dimension is 15 cm or more, whether or not stripped	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44039500	Birch wood in the rough, of which the smallest cross-sectional dimension is 15 cm or more, whether or not stripped of bark or sapwood, or roughly squared	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
44071200	Fir and spruce wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	0%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ)	0%
44071300	S-P-F (spruce ( <i>Picea</i> spp.), pine ( <i>Pinus</i> spp.) and fir ( <i>Abies</i> spp.)) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	0%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ)	0%
44071400	Hem-fir (Western hemlock ( <i>Tsuga heterophylla</i> ) and fir ( <i>Abies</i> spp.)) wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	0%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ)	0%

44072300	Teak wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm	0%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ)	0%
44124110	Other unfinished Laminated veneered lumber (LVL), with at least one outer ply of tropical wood	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	20%
44124120	Other processed Laminated veneered lumber (LVL), with at least one outer ply of tropical wood	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44124210	Other unfinished Laminated veneered lumber (LVL), with at least one outer ply of non-coniferous wood	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	20%
44124220	Other processed Laminated veneered lumber (LVL), with at least one outer ply of non- coniferous wood	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44124910	Other unfinished Laminated veneered lumber (LVL), with both outer plies of coniferous wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	10%
44124920	Other processed Laminated veneered lumber (LVL), with both outer plies of coniferous wood	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44125110	Other unfinished blockboard,laminboard and battenboard, with at least one outer ply of tropical wood	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	20%
44125120	Other processed blockboard,laminboard and battenboard, with at least one outer ply of tropical wood	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44125210	Other unfinished blockboard,laminboard and battenboard,with at least one outer ply of non-coniferous wood	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	20%
44125220	Other processed blockboard,laminboard and battenboard, with at least one outer ply of non- coniferous wood	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44125910	Other unfinished blockboard,laminboard and battenboard,with both outer plies of coniferous wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	10%
44125920	Other processed blockboard,laminboard and battenboard, with both outer plies of coniferous wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	15%
44129110	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of tropical wood	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	20%
44129120	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of tropical wood	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44129210	Other unfinished plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	10%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	20%
44129220	Other processed plywood, veneered panels and similar laminated wood, with at least one outer ply of non-coniferous wood	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44129910	Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, not containing any layer of particle board	0%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	10%
44129920	Other plywood, veneered panels and similar laminated wood, with both outer plies of coniferous wood, containing at least one layer of particle board	12.5%	0% (PA,GT,NI,SV,HN,NZ,SG,PY)	25%
44141000	Frames for paintings, photographs, mirrors or similar objects, of tropical wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ)	5%
44149000	Other wooden frames for paintings, photographs, mirrors or similar objects	0%	0% (PA,GT,NI,SV,HN,NZ,SG,SZ)	5%

44181100	Windows, french-windows and their frames, of tropical wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44181900	Other windows, french-windows and their frames, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44182100	Door and their frames and thresholds, of tropical wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44182900	Other door and their frames and thresholds, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44183000	Posts and beams other than products of subheadings 4418.81 to 4418.89	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44188100	Glue-laminated, engineered structural timber products	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44188200	Cross-laminated timber (CLT or X-lam), engineered structural timber products	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44188300	I beams, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44188900	Other engineered structural timber products	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44189200	Cellular wood panels	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44192000	Tableware and kitchenware, of tropical wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44201100	Statuettes and other ornaments, of tropical wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44201900	Other statuettes and other ornaments, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
44212000	Coffins	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
49052000	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps and topographical plans, printed, in book form	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
49059000	Other maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed, not in book form	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
55011100	Filament tow of aramids	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
55011900	Filament tow of nylon or other polyamides	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
57032100	Tuft, whether or not made up, of nylon or other polyamides	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%
57032900	Other carpets and other floor coverings, tufted, whether or not made up, of nylon or other polyamides	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%
57033100	Tuft, whether or not made up, of other man-made textile materials	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%
57033900	Other carpets and other floor coverings, tufted, whether or not made up, of other man-made textile materials	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%
58021010	Terry towelling and similar woven terry fabrics, of cotton, unbleached	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
58021090	Other terry towelling and similar woven terry fabrics, of cotton	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
59114000	Filtering or straining cloth of a kind used in oil presses or the like, including that of human hair	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
61161010	Gloves, of textile materials, knitted or crocheted, impregnated, coated, covered or laminated with plastics or rubber	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
61161021	Mittens and mitts, knitted or crocheted, of silk or silk waste, impregnated, coated, covered or laminated with plastics or rubber	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%
61161029	Mittens and mitts, knitted or crocheted, of other textile materials, impregnated, coated, covered or laminated with plastics or rubber	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%
62012000	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03, of wool or fine animal hair	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%

62013000	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03, of cotton	10.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
62014000	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03, of man-made fibres	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%
62019000	Men's or boys' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.03, of other textile materials	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
62022000	Women's or girls' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04, of wool or fine animal hair	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
62023000	Women's or girls' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04, of cotton	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
62024000	Women's or girls' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04, of man-made fibres	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
62029000	Women's or girls' overcoats, carcoats, capes, cloaks, anoraks(including ski-jackets), windcheaters, wind-jackets and similar articles, other than those of heading 62.04, of other textile materials	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
62102000	Other garments, of the type described in heading 62.01	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
62103000	Other garments, of the type described in heading 62.02	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
63062200	Tents, of synthetic fibres (including temporary canopies and similar articles)	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	17.5%
63062910	Tents, of cotton (including temporary canopies and similar articles)	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
63062990	Tents, of other textile materials (including temporary canopies and similar articles)	12%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
68021000	Tiles, cubes and similar articles, whether or not rectangular (including square), the largest face 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	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
68151100	Carbon fibers	1%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%
68151200	Fabrics of carbon fibres	1%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%
68151300	Other articles of carbon fibres	1%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%
68151900	Other non-electrical articles of graphite or other carbon	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
68159100	Containing magnesite, magnesia in the form of periclase, dolomite including in the form of dolime, or chromite	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
69031010	Crucibles, containing by weight more than 50 % of free carbon, other than those of siliceous fossil meals or of similar siliceous earths	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%

69031020	Saggers, containing by weight more than 50 % of free carbon, 6.8% other than those of siliceous fossil meals or of similar siliceous earths		0% (PA,GT,NI,SV,HN,NZ,SG)	15%
69031090	Other refractory ceramic goods, containing by weight more than 50 % of free carbon, other than those of siliceous fossil meals or of similar siliceous earths	6.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
70010000	Cullet and other waste and scrap of glass, excluding glass from cathode ray tubes or other activated glass of heading 85.49; glass in the mass	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
70191300	Other yarn, slivers	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	8%
70191400	Mechanically bonded mats of glass fibres	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70191500	Chemically bonded mats of glass fibres	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70191900	Other mats and chopped strands of glass fibres	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	8%
70196100	Closed woven fabrics of rovings, of glass fibres	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70196200	Other closed fabrics of rovings, of glass fibres	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70196300	Closed woven fabrics, plain weave, of yarns, of glass fibres, not coated or laminated	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70196400	Closed woven fabrics, plain weave, of yarns, of glass fibres, coated or laminated	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70196500	Open woven fabrics of glass fibres, of a width not exceeding 30 cm	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70196600	Open woven fabrics of glass fibres, of a width exceeding 30 cm	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70196910	Other mechanically bonded webs, mattresses, boards and similar nonwoven products, of glass fibres	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70196990	Other mechanically bonded fabrics of glass fibres	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70197100	Veils (thin sheets) of glass fibres	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
70197200	Other closed fabrics of glass fibres	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70197300	Other open fabrics of glass fibres	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70198010	Glass wool	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70198090	Articles of glass wool	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70199010	Other glass fibres	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70199090	Other articles of glass fibres	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
70200013	Quartz crucibles, solely for the manufacture of semiconductor boules or ingots	1.2%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	10%
70200014	Other quartz products, solely for semiconductor industry	1.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
71042110	Industrial synthetic diamonds, uncut and unpolished	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
71042120	Industrial synthetic diamonds, simply sawn or roughly shaped	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1.25%
71042130	Non-industrial synthetic diamonds, uncut and unpolished	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
71042140	Non-industrial synthetic diamonds, simply sawn or roughly shaped	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1.25%
71042911	Synthetic quartz (including synthetic crystals), uncut and unpolished or simply sawn or rough shaped, for industrial use	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
71042919	Other synthetic or reconstructed precious (including semi-precious) stones, unworked or simply sawn or roughly shaped, for industrial use	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
71042920	Non-industrial synthetic or reconstructed precious (incl. semi-precious) stones, uncut and unpolished	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
71049110	Industrial synthetic diamonds, worked	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1.25%

71049120	Non-industrial synthetic diamonds, worked	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1.25%
71049911	Synthetic quartz for industrial use, worked	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
71049919	Other industrial, synthetic or reconstructed precious or semi-precious stones, worked	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
71049920	Other synthetic or reconstructed precious or semi-precious stone, for nonindustrial use, worked	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
74192010	Chain parts of copper, cast, moulded, stamped or forged, but not further worked	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
74192090	Other articles of copper, cast, moulded, stamped or forged, but not further worked	5%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	7.5%
74198011	Containers for compressed or liquefied gas, of copper	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
74198019	Other reservoirs, tanks, vats and similar containers, of copper	5%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	12.5%
74198020	Tobacconists' sundries, toilet equipments and office requisites, of copper	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
74198030	Electroplating anodes of copper	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
74198040	Cloth, of copper wire	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
74198050	Grill and netting, of copper wire; expanded metal, of copper; copper springs	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
74198060	Other chain and parts thereof, of copper	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
74198090	Other articles of copper	5%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	12.5%
81039100	Crucibles	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
81039900	Other articles of tantalum	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
81061000	Bismuth and articles thereof, including waste and scrap, containing more than 99.99% of bismuth, by weight	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1.25%
81069000	Other bismuth and articles thereof, including waste and scrap	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1.25%
81092100	Unwrought zirconium and zirconium powders, containing less than 1 part hafnium to 500 parts zirconium by weight	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
81092900	Other unwrought zirconium and powders, of zirconium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
81093100	Waste and scrap, of zirconium, containing less than 1 part hafnium to 500 parts zirconium by weight	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
81093900	Other waste and scrap, of zirconium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
81099100	Other articles of zirconium, containing less than 1 part hafnium to 500 parts zirconium by weight	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
81099900	Other articles of zirconium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
81123100	Unwrought hafnium; waste and scrap, hafnium; hafnium powders	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
81123910	Hafnium wire	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
81123990	Other articles of hafnium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
81124100	Unwrought rhenium; waste and scrap, rhenium; rhenium powders	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
81124910	Rhenium wire	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
81124990	Other articles of rhenium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
81126100	Waste and scrap, of cadmium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
81126910	Unwrought cadmium; powders, of cadmium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
81126920	Cadmium wire	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
81126990	Other articles of cadmium	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
84147000	Gas-tight biological safety cabinets	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%

84181011	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof, capacity of 800 liters and over, household type	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
84181012	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof, capacity of 500 liters and over, but less than 800 liters, household type	4.2%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
84181013	Combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof, capacity of less than 500 liters, household type	8%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
84181090	Other combined refrigerator-freezers, fitted with separate external doors or drawers, or combinations thereof	3.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
84191200	Solar water heaters	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84191900	Other instantaneous or storage water heaters, non-electric	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84193310	Lyophilisation apparatus, freeze drying units and spray dryers, for agricultural products	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84193390	Other lyophilisation apparatus, freeze drying units and spray dryers	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	10%
84193400	Other dryers for agricultural products	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84193500	Other dryers for wood, paper pulp, paper or paperboard	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	10%
84213200	Catalytic converters or particulate filters, whether or not combined, for purifying or filtering exhaust gases from internal combustion engines	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
84287000	Other lifting, handling, loading or unloading industrial robots	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84621100	Closed die forging machines	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84621900	Other hot forming machines for forging, die forging (including presses) and hot hammers	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84622210	Numerically controlled profile forming machines	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	9%
84622290	Other profile forming machines	3%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84622300	Numerically controlled press brakes	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	9%
84622400	Numerically controlled panel benders	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	9%
84622500	Numerically controlled roll forming machines	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	9%
84622600	Other numerically controlled bending, folding, straightening or flattening machines	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	9%
84622900	Other bending, folding, straightening or flattening machines (including press brakes) for flat products	3%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84623200	Slitting lines and cut-to-length lines for flat products	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84623300	Numerically controlled shearing machines (excluding presses)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84623900	Other machine-tools of subheading 8462.3	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84624200	Numerically controlled punching, notching or nibbling machines (excluding presses), including combined punching and shearing machines	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84624900	Other punching, notching or nibbling machines (excluding presses), including combined punching and shearing machines	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84625100	Numerically controlled machines for working tube, pipe, hollow section and bar (excluding presses)	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84625900	Other machines for working tube, pipe, hollow section and bar (excluding presses)	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%

84626110	Hydraulic presses, numerically controlled	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84626190	Other hydraulic presses	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84626210	Mechanical presses, numerically controlled	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84626290	Other mechanical presses	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84626300	Servo-presses	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84626910	Other presses, numerically controlled	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84626990	Other presses	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84629010	Other machine-tools of heading 84.62, numerically controlled	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84629090	Other machine-tools of heading 84.62	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84792000	Machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84798300	Cold isostatic presses	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
84824010	Needle roller bearings, including cage and needle roller assemblies, for textile machines	3%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
84824090	Other needle roller bearings, including cage and needle roller assemblies	10%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	12.5%
84825010	Other cylindrical roller bearings, including cage and needle roller assemblies, for textile machines	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84825090	Other cylindrical roller bearings, including cage and needle roller assemblies	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84851000	Machines for additive manufacturing by metal deposit	4%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
84852000	Machines for additive manufacturing by plastics or rubber deposit	3%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
84853000	Machines for additive manufacturing by plaster, cement, ceramics or glass deposit	3%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
84858000	Other machines for additive manufacturing	4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
84859000	Other parts of machines of heading 84.85	2.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
84864000	Machines and apparatus specified in Note 11(C) to this Chapter	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
85017100	Photovoltaic DC generators, of an output not exceeding 50 W	8.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
85017210	Other photovoltaic DC generators, of an output exceeding 50 W but not exceeding 750 W	8.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
85017290	Other photovoltaic DC generators, of an output exceeding 750 W	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
85018010	Photovoltaic AC generators, of an output not exceeding 750 kVA	8.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
85018090	Other photovoltaic AC generators, of an output exceeding 750 kVA	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
85078010	Nickel-iron accumulators	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85078090	Other accumulators	2.5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
85141100	Hot isostatic presses resistance heated furnaces and ovens	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85141900	Other resistance heated furnaces and ovens	1.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85143100	Electron beam furnaces	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85143200	Plasma and vacuum arc furnaces	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85143900	Other furnaces and ovens	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85171300	Smartphones	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
85171400	Other telephones for cellular networks or for other wireless networks	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%

85177100	Aerials, aerial reflectors of all kinds and parts suitable for use therewith, of articles of heading 8517	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5.5%
85177900	Other parts of articles of heading 8517	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1.25%
85198110	Telephone answering machines	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
85198190	Other sound recording or reproducing apparatus for using magnetic, optical or semiconductor media	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
85241100	Flat panel display modules of liquid crystals, without drivers or control circuits, whether or not incorporating touch-sensitive screens	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%
85241200	Flat panel display modules of organic light-emitting diodes (OLED), without drivers or control circuits, whether or not incorporating touch-sensitive screens	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
85241900	Other flat panel display modules, without drivers or control circuits, whether or not incorporating touch-sensitive screens	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
85249100	Other flat panel display modules of liquid crystals, whether or not incorporating touch-sensitive screens	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
85249200	Other flat panel display modules of organic light-emitting diodes (OLED), whether or not incorporating touch-sensitive screens	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
85249900	Other flat panel display modules, whether or not incorporating touch-sensitive screens	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
85258110	High-speed television cameras as specified in Subheading Note 1 to this Chapter	0%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
85258190	High-speed digital cameras and video camera recorders as specified in Subheading Note 1 to this Chapter	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
85258210	Other, radiation-hardened or radiation-tolerant television cameras as specified in Subheading Note 2 to this Chapter	0%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
85258290	Other, radiation-hardened or radiation-tolerant digital cameras and video camera recorders as specified in Subheading Note 2 to this Chapter	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
85258310	Other, night vision television cameras as specified in Subheading Note 3 to this Chapter	0%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
85258390	Other, night vision digital cameras and video camera recorders as specified in Subheading Note 3 to this Chapter	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
85258910	Other television cameras	0%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
85258990	Other digital cameras and video camera recorders	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
85299090	Other parts suitable for use solely or principally with the apparatus of headings 85.24 to 85.28	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
85395100	Light-emitting diode (LED) modules	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85395200	Light-emitting diode (LED) lamps	3.4%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
85414100	Light-emitting diodes (LED)	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
85414200	Photovoltaic cells not assembled in modules or made up into panels	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%
85414300	Photovoltaic cells assembled in modules or made up into panels	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%
85414900	Other photosensitive semiconductor devices	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%
85415100	Semiconductor-based transducers	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
85415900	Other semiconductor devices	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	1%

85434000	Electronic cigarettes and similar personal electric vaporising devices	4.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
85480010	Universal electronic microassemblies	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
85480020	Touch-Sensitive Data Input Devices (so-called touch screens) without display capabilities, for incorporation into apparatus having a display, which function by detecting the presence and location of a touch within the display area	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85480090	Other electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85491100	Waste and scrap of lead-acid accumulators; spent lead-acid accumulators	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
85491200	Other waste and scrap of primary cells, primary batteries and electric accumulators, containing lead, cadmium or mercury; other spent primary cells, spent primary batteries and spent electric accumulators, containing lead, cadmium or mercury	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85491300	Other waste and scrap of primary cells, primary batteries and electric accumulators, sorted by chemical type and not containing lead, cadmium or mercury; other spent primary cells, spent primary batteries and spent electric accumulators, sorted by chemical type and not containing lead, cadmium or mercury	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85491400	Other waste and scrap of primary cells, primary batteries and electric accumulators, unsorted and not containing lead, cadmium or mercury; other spent primary cells, spent primary batteries and spent electric accumulators, unsorted and not containing lead, cadmium or mercury	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85491900	Other waste and scrap of primary cells, primary batteries and electric accumulators; other spent primary cells, spent primary batteries and spent electric accumulators	2.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
85492100	Electrical and electronic waste and scrap of a kind used principally for the recovery of precious metal, containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	NT\$750/TNE or 5% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$1500/TNE or 10% whichever is higher
85492900	Other electrical and electronic waste and scrap of a kind used principally for the recovery of precious metal	NT\$750/TNE or 5% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$1500/TNE or 10% whichever is higher
85493100	Other electrical and electronic assemblies and printed circuit boards, containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	NT\$750/TNE or 5% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$1500/TNE or 10% whichever is higher
85493900	Other electrical and electronic assemblies and printed circuit boards	NT\$750/TNE or 5% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$1500/TNE or 10% whichever is higher

85499100	Other electrical and electronic waste and scrap, containing primary cells, primary batteries, electric accumulators, mercury-switches, glass from cathode ray tubes or other activated glass, or electrical or electronic components containing cadmium, mercury, lead or polychlorinated biphenyls (PCBs)	NT\$750/TNE or 5% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$1500/TNE or 10% whichever is higher
85499910	Scrap of sheathed insulated copper wire or aluminum wire	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$1500/TNE or 10% whichever is higher
85499990	Other electrical and electronic waste and scrap	NT\$750/TNE or 5% whichever is higher	0% (PA,GT,NI,SV,HN,NZ,SG)	NT\$1500/TNE or 10% whichever is higher
87012100	Road tractors for semi-trailers, with only compression-ignition internal combustion piston engine(diesel or semi-diesel)	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87012200	Road tractors for semi-trailers, with both compression-ignition internal combustion piston engine(diesel or semi-diesel) and electric motor as motors for propulsion	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87012300	Road tractors for semi-trailers, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87012400	Road tractors for semi-trailers, with only electric motor for propulsion	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87012900	Other road tractors for semi-trailers	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87023090	Other motor vehicles for the transport of ten or more persons (including the driver), with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87034000	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, other than those capable of being charged by plugging to external source of electric power	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87036000	Other vehicles, with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87042119	Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. not exceeding 3.5 tonnes	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87042129	Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87042290	Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87042390	Other trucks with only compression-ignition internal combustion piston engine (diesel or semi-diesel), g.v.w. exceeding 20 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87043119	Other trucks with only spark-ignition internal combustion piston engine, g.v.w. not exceeding 3.5 tonnes	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87043129	Other trucks with only spark-ignition internal combustion piston engine, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%

87043200	Trucks with only spark-ignition internal combustion piston engine, g.v.w. exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87044111	Refrigerated trucks with refrigerating equipment, g.v.w. not exceeding 3.5 tonnes	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87044119	Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. not exceeding 3.5 tonnes	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87044121	Refrigerated trucks with refrigerating equipment, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
87044129	Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. more than 3.5 tonnes, but not exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87044210	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
87044290	Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87044310	Refrigerated trucks with refrigerating equipment, g.v.w. exceeding 20 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
87044390	Other trucks with both compression-ignition internal combustion piston engine (diesel or semi-diesel) and electric motor as motors for propulsion, g.v.w. exceeding 20 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87045111	Refrigerated or insulated trucks with refrigerated equipment, g.v.w. not exceeding 3.5 tonnes	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87045119	Other trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. not exceeding 3.5 tonnes	17.5%	0% (NZ,SG) 17.5% (PA,GT,NI,SV,HN)	60%
87045121	Refrigerated or insulated trucks with refrigerated equipment, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
87045129	Other trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. more than 3.5 tonnes but not exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87045200	Trucks with both spark-ignition internal combustion piston engine and electric motor as motors for propulsion, g.v.w. exceeding 5 tonnes	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	42%
87046010	Electric transport vehicle for sport apparatus, not drive devices	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
87046090	Other trucks with only electric motor for propulsion	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
87049000	Other motor vehicles for the transport of goods	25%	0% (PA,GT,NI,SV,HN,NZ,SG)	30%
87082200	Front windscreens (windshields), rear windows and other windows specified in Subheading Note 1 to this Chapter	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
87082990	Other parts and accessories of bodies (including cabs), of the motor vehicles of headings 87.01 to 87.05	15%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
87111011	Motorcycle, specially constructed, equipped with internal combustion piston engine, of a cylinder capacity not exceeding 50 cc, for limb disabled	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%

87111019	Other motorcycles, with internal combustion piston engine, of a cylinder capacity not exceeding 50 cc	18%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
87112010	Motorcycles, specially constructed, equipped with internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 150 cc, for limb disabled	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
87112090	Other motorcycles, cycles, equipped with internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
87113000	Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	18%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
87114000	Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
87115000	Motorcycles, cycles, with internal combustion piston engine of a cylinder capacity exceeding 800 cc	20%	0% (PA,GT,NI,SV,HN,NZ,SG)	25%
88061000	Unmanned aircraft, designed for the carriage of passengers	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88062100	Other unmanned aircraft, for remote-controlled flight only, with maximum take-off weight not more than 250 g	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88062200	Other unmanned aircraft, for remote-controlled flight only, with maximum take-off weight more than 250 g but not more than 7 kg	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88062300	Other unmanned aircraft, for remote-controlled flight only, with maximum take-off weight more than 7 kg but not more than 25 kg	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88062400	Other unmanned aircraft, for remote-controlled flight only, with maximum take-off weight more than 25 kg but not more than 150 kg	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88062900	Other unmanned aircraft, for remote-controlled flight only	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88069100	Other unmanned aircraft, with maximum take-off weight not more than 250 g	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
88069200	Other unmanned aircraft, with maximum take-off weight more than 250 g but not more than 7 kg	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
88069300	Other unmanned aircraft, with maximum take-off weight more than 7 kg but not more than 25 kg	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
88069400	Other unmanned aircraft, with maximum take-off weight more than 25 kg but not more than 150 kg	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
88069900	Other unmanned aircraft	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
88071000	Propellers and rotors and parts thereof	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88072000	Under-carriages and parts thereof	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88073000	Other parts of aeroplanes, helicopters or unmanned aircraft	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
88079000	Other parts of articles of heading 88.01, 88.02 or 88.06	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
89031100	Inflatable boats, fitted or designed to be fitted with a motor, unladen (net) weight (excluding the motor) not exceeding 100 kg	7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89031210	Inflatable boats, not designed for use with a motor and unladen (net) weight not exceeding 100 kg, for pleasure or sports	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%

89031290	Other inflatable boats, not designed for use with a motor and unladen (net) weight not exceeding 100 kg	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
89031910	Other inflatable (including rigid hull inflatable) boats, for pleasure or sports	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89031990	Other inflatable (including rigid hull inflatable) boats	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
89032100	Sailboats of a length not exceeding 7.5 m	7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89032200	Sailboats of a length exceeding 7.5 m but not exceeding 24 m	7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89032300	Sailboats of a length exceeding 24 m	7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89033100	Motorboats of a length not exceeding 7.5 m	7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89033200	Motorboats of a length exceeding 7.5 m but not exceeding 24 m	7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89033300	Motorboats of a length exceeding 24 m	7%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89039310	Other vessels of heading 89.03, of a length not exceeding 7.5 m, for pleasure or sports	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89039390	Other vessels of heading 89.03, of a length not exceeding 7.5 m	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
89039930	Other vessels of heading 89.03, for pleasure or sports	6%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
89039990	Other vessels of heading 89.03	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90222190	Other apparatus based on the use of alpha, beta , gamma or other ionising radiations, for medical, surgical, dental or veterinary uses	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
90222900	Apparatus base on the use of alpha, beta , gamma or other ionising radiations for other uses	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
90278100	Mass spectrometers	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278911	Density meters	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278912	Luxmeters	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278913	Exposure meters	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
90278920	Saccharimeters	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278930	Calorimeters	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278940	Dust analysis apparatus for gases	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278950	Phonometers	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278960	PH meter (PH meter with temperature gauge combined)	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278970	Amino acid analyzer	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278980	Hematology analyzer or blood cell counter	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90278990	Other articles of heading 90.27	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90303390	Other instruments and apparatus, for measuring or checking voltage, current or power (other than those for measuring or checking semiconductor wafers or devices), without a recording device	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
90303900	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power (other than those for measuring or checking semiconductor wafers or devices), with a recording device	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
90308200	Instruments and apparatus for measuring or checking semiconductor wafers or devices (including integrated circuits)	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%

90314110	Optical instruments and appliances, electricity powered for inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
90314190	Other optical instruments and appliances for inspecting semiconductor wafers or devices (including integrated circuits) or for inspecting photomasks or reticles used in manufacturing semiconductor devices (including integrated circuits)	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
94013100	Swivel seats with variable height adjustment, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
94013900	Swivel seats with variable height adjustment, of other materials	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
94014100	Seats other than garden seats or camping equipment, convertible into beds, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
94014900	Seats other than garden seats or camping equipment, convertible into beds, of other materials	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
94019100	Parts of seats, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
94019900	Parts of seats, of other materials	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
94039100	Parts of furniture, of wood	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	2.5%
94039900	Parts of furniture, of other materials	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
94044000	Quilts, bedspreads, eiderdowns and duvets (comforters)	9%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
94049000	Other articles of bedding and similar furnishing	6.8%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
94051100	Designed for use solely with light-emitting diode (LED) light sources	3.4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
94051900	Other chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	3.4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
94052100	Designed for use solely with light-emitting diode (LED) light sources	3.4%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	7.5%
94052900	Other electric table, desk, bedside or floor standing-lamps	3.4%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	7.5%
94053100	Designed for use solely with light-emitting diode (LED) light sources	3.3%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
94053900	Other lighting sets of a kind used for Christmas trees	3.3%	0% (PA,GT,NI,SV,HN,NZ,SG)	7.5%
94054110	Explosion-proof lamps, photovoltaic and designed for use solely with light-emitting diode (LED) light sources	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
94054120	Photovoltaic searchlights, spotlights,miner's lamps and signal lamps for traffic control or communication, designed for use solely with light-emitting diode(LED) light sources	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
94054190	Other photovoltaic electric luminaries and light fittings, designed for use solely with light-emitting diode(LED) light sources	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%
94054210	Other explosion-proof lamps, designed for use solely with light-emitting diode (LED) light sources	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
94054220	Other searchlights, spotlights,miner's lamps and signal lamps for traffic control or communication, designed for use solely with light-emitting diode(LED) light sources	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
94054290	Other electric luminaries and light fittings, designed for use solely with light-emitting diode(LED) light sources	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%
94054910	Other explosion-proof lamps	1.7%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%

94054920	Other searchlights, spotlights, miner's lamps and signal lamps for traffic control or communication, designed for use solely with light-emitting diode(LED) light sources	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	5%
94054990	Other electric lamps and lighting fittings	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	20%
94055010	Gas lamps and fittings	7.5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
94055090	Other non-electrical lamps and lighting fittings	7.5%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	10%
94056100	Illuminated signs, illuminated name-plates and the like, designed for use solely with light-emitting diode (LED) light sources	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
94056900	Other illuminated signs, illuminated name-plates and the like	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
94062000	Prefabricated buildings, modular buildings units, of steel	5%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
95082100	Roller coasters	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95082200	Carousels, swings and roundabouts	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95082300	Dodge'em cars	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95082400	Motion simulators and moving theatres	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95082500	Water rides	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95082600	Water park amusements	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95082900	Other amusement park rides and water park amusements	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95083000	Fairground amusements	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
95084000	Travelling theatres	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	5%
96091000	Pencils and crayons, with leads encased in a sheath	3.4%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
96170000	Vacuum flasks and other vacuum vessels, complete; parts thereof other than glass inner	5%	0% (PA,GT,NI,SV,HN,CN,NZ,SG)	7.5%
96190011	Napkins (diapers) and napkin liners and similar articles ,of paper pulp, paper,cellulose wadding or webs of cellulose fibres	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	15%
96190020	Sanitary towels (pads) , tampons, napkins (diapers) and napkin liners and similar articles, of wadding of textile materials	10%	0% (PA,GT,NI,SV,HN,NZ,SG)	10%
96190030	Sanitary towels (pads) , tampons, napkins (diapers) and napkin liners and similar articles, of other textile materials	11%	0% (PA,GT,NI,SV,HN,NZ,SG)	12.5%
96190090	Sanitary towels (pads) , tampons, napkins (diapers) and napkin liners for babies and similar articles, of other materials	5%	0% (LDCs,PA,GT,NI,SV,HN,NZ,SG)	7.5%
97012100	Paintings, drawings and pastels, of an age exceeding 100 years	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97012200	Mosaics, of an age exceeding 100 years	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97012900	Collages and similar decorative plaques, of an age exceeding 100 years	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97019100	Other paintings, drawings and pastels	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97019200	Other mosaics	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97019900	Other collages and similar decorative plaques	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97021000	Original engravings, prints and lithographs, of an age exceeding 100 years	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97029000	Other original engravings, prints and lithographs	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97031000	Original sculptures and statuary, in any material, of an age exceeding 100 years	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97039000	Other original sculptures and statuary, in any material	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97051000	Collections and collectors' pieces of archaeological, ethnographic or historical interest	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%

97052100	Human specimens and parts thereof	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97052200	Extinct or endangered species and parts thereof	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97052900	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical or palaeontological interest	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97053100	Collections and collectors' pieces of numismatic interest, of an age exceeding 100 years	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97053900	Other collections and collectors' pieces of numismatic interest	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97061000	Antiques of an age exceeding 250 years	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%
97069000	Other antiques	0%	0% (PA,GT,NI,SV,HN,NZ,SG)	0%