

ANNEX A



**FIJI REVENUE AND
CUSTOMS SERVICE**

**2020/2021 NATIONAL BUDGET
SUMMARY OF REVENUE POLICIES**

17 July, 2020

Part 1 – Direct Tax Measures

(i) Income Tax Act

Policy	Description																								
1. Social Responsibility Tax (SRT) and Environment & Climate Adaptation Levy (ECAL)	<p>➤ The ECAL component of SRT will be reduced from 10% to 5%. The new SRT and ECAL structure will be as follows:</p> <table><tr><th>Chargeable Income</th><th>Social Responsibility Tax Payable</th><th>Environment & Climate Adaptation Levy</th></tr><tr><td>270,001 – 300,000</td><td>13% of excess over \$270,000</td><td>5% of excess over \$270,000</td></tr><tr><td>300,001 – 350,000</td><td>5,400 + 14% of excess over \$300,000</td><td>5% of excess over \$300,000</td></tr><tr><td>350,001 – 400,000</td><td>14,900 + 15% of excess over \$350,000</td><td>5% of excess over \$350,000</td></tr><tr><td>400,001 – 450,000</td><td>24,900 + 16% of excess over \$400,000</td><td>5% of excess over \$400,000</td></tr><tr><td>450,001 – 500,000</td><td>35,400 + 17% of excess over \$450,000</td><td>5% of excess over \$450,000</td></tr><tr><td>500,001 – 1,000,000</td><td>46,400 + 18% of excess over \$500,000</td><td>5% of excess over \$500,000</td></tr><tr><td>1,000,000 +</td><td>161,400 + 19% of excess over \$1,000,000</td><td>5% of excess over \$1,000,000</td></tr></table>	Chargeable Income	Social Responsibility Tax Payable	Environment & Climate Adaptation Levy	270,001 – 300,000	13% of excess over \$270,000	5% of excess over \$270,000	300,001 – 350,000	5,400 + 14% of excess over \$300,000	5% of excess over \$300,000	350,001 – 400,000	14,900 + 15% of excess over \$350,000	5% of excess over \$350,000	400,001 – 450,000	24,900 + 16% of excess over \$400,000	5% of excess over \$400,000	450,001 – 500,000	35,400 + 17% of excess over \$450,000	5% of excess over \$450,000	500,001 – 1,000,000	46,400 + 18% of excess over \$500,000	5% of excess over \$500,000	1,000,000 +	161,400 + 19% of excess over \$1,000,000	5% of excess over \$1,000,000
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2. Advance Payments of Tax	<p>➤ The rule for advance payment as amended in the COVID-19 Response Budget will be made permanent.</p> <p>➤ Companies will be required to make advance tax payments in 9 installments at the rate of $11\frac{1}{9}\%$.</p> <p>➤ Additionally, the application of penalties was removed in the COVID-19 Response Budget and was valid until 31 December 2020. This waiver continues to apply for the next 3 years.</p>																								
3. Debt Forgiveness	<p>➤ As announced in the COVID-19 Response Budget, debt forgiveness is not subject to income tax for all debt outstanding forgiven from 1 April 2020 up to 31 December 2020.</p> <p>➤ The existing policy and the forgiveness period for the new debt is extended until 31 December 2021.</p> <p>➤ In addition, debts created between 1 April 2020 to 31 December 2021 will also be eligible for income tax exemption under debt forgiveness provisions.</p>																								
4. Thin Capitalization	<p>➤ The debt-to-equity ratio will be increased from the current 2:1 to 3:1.</p> <p>➤ Therefore, a higher amount of tax deductibility in relation interest will be allowed for foreign controlled Fiji company.</p>																								
5. Depreciation write-off incentive	<p>➤ A 100% write-off on purchase of fixed assets of up to \$10,000 used for business purposes was announced in the COVID-19 Response Budget.</p> <p>➤ In light of the current economic situation, this policy will be made permanent.</p>																								
6. Accelerated Depreciation	<p>➤ A 100% write-off for the construction of a new commercial and industrial building, provided that approvals are obtained prior to 31 December, 2020, was made available in the COVID-19 Response Budget.</p> <p>➤ This incentive will be made permanent.</p>																								
7. Tax deduction for reduction of commercial rent	<p>➤ As part of the government assistance package to businesses, a tax deduction was accorded to landlords for reduction of commercial rent. The deduction applied to existing rental contracts whereby landlords need to provide record of rental income received for the past 6 months.</p>																								

	<p>➤ The reduction referred to the rent payable after 01 April 2020 to 31 December 2020.</p> <p>➤ This tax deduction will be further extended until 31 December 2021.</p>																												
8. New Medical Investment Incentive	<p>The existing package will be repealed and replaced with the following:</p> <p>i. <u>Private Hospital</u></p> <ul style="list-style-type: none"> Income tax exemption for the establishment of a new hospital based on the following capital investment levels: <table border="1"> <thead> <tr> <th>Capital Investment (\$)</th><th>Tax Holiday</th></tr> </thead> <tbody> <tr> <td>\$2,500,000 - \$5,000,000</td><td>7 years</td></tr> <tr> <td>\$5,000,001 - \$10,000,000</td><td>13 years</td></tr> <tr> <td>More than \$10,000,000</td><td>20 years</td></tr> </tbody> </table> <ul style="list-style-type: none"> An investment allowance will be available for the refurbishment, renovation and extension of a hospital based on the following capital investment levels: <table border="1"> <thead> <tr> <th>Capital Investment (\$)</th><th>Tax Deduction</th></tr> </thead> <tbody> <tr> <td>\$500,000 - \$1,000,000</td><td>30%</td></tr> <tr> <td>More than \$1,000,000</td><td>60%</td></tr> </tbody> </table> <p>ii. <u>Ancillary Medical Services</u></p> <ul style="list-style-type: none"> Income tax exemption for the establishment of a new ancillary medical service center based on the following capital investment levels: <table border="1"> <thead> <tr> <th>Capital Investment (\$)</th><th>Tax Holiday</th></tr> </thead> <tbody> <tr> <td>\$500,000 - \$3,000,000</td><td>7 years</td></tr> <tr> <td>\$3,000,001 - \$10,000,000</td><td>13 years</td></tr> <tr> <td>More than \$10,000,000</td><td>20 years</td></tr> </tbody> </table> <ul style="list-style-type: none"> An investment allowance will be available for the refurbishment, renovation and extension of an ancillary medical service center based on the following capital investment levels: <table border="1"> <thead> <tr> <th>Capital Investment (\$)</th><th>Tax Deduction</th></tr> </thead> <tbody> <tr> <td>\$500,000 - \$1,000,000</td><td>30%</td></tr> <tr> <td>More than \$1,000,000</td><td>60%</td></tr> </tbody> </table>	Capital Investment (\$)	Tax Holiday	\$2,500,000 - \$5,000,000	7 years	\$5,000,001 - \$10,000,000	13 years	More than \$10,000,000	20 years	Capital Investment (\$)	Tax Deduction	\$500,000 - \$1,000,000	30%	More than \$1,000,000	60%	Capital Investment (\$)	Tax Holiday	\$500,000 - \$3,000,000	7 years	\$3,000,001 - \$10,000,000	13 years	More than \$10,000,000	20 years	Capital Investment (\$)	Tax Deduction	\$500,000 - \$1,000,000	30%	More than \$1,000,000	60%
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9. New Incentive Package for Sub-division of lots	<p>➤ A new incentive package will be introduced for investment in the business of sub-division of lots for residential or commercial purpose. The following benefits will be available:</p> <table border="1"> <thead> <tr> <th>Capital Investment (\$)</th><th>Tax Deduction</th></tr> </thead> <tbody> <tr> <td>Less than \$1,000,000</td><td>20%</td></tr> <tr> <td>\$1,000,001 - \$3,000,000</td><td>30%</td></tr> <tr> <td>\$3,000,001 - \$7,000,000</td><td>40%</td></tr> <tr> <td>More than \$7,000,000</td><td>60%</td></tr> </tbody> </table> <ul style="list-style-type: none"> Duty concession will be available on importation of raw materials, equipment and machinery for the establishment of the project. Income tax exemption will be available on developer profits for proceeds of sale. The new Incentive Package for Sub-division of lots will be applicable from 1 August 2020 to 31 July 2022. 	Capital Investment (\$)	Tax Deduction	Less than \$1,000,000	20%	\$1,000,001 - \$3,000,000	30%	\$3,000,001 - \$7,000,000	40%	More than \$7,000,000	60%																		
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10. New Incentive Package for Private sector investment in buildings	<ul style="list-style-type: none"> ➤ A new incentive package will be introduced for private companies investing in buildings to be used by government or entities approved by government. ➤ The following benefits will be available: <ul style="list-style-type: none"> • Duty concession will be available on importation of raw materials, plant, machinery and equipment for the establishment of the project. • Tax exemption will be available on rental income.
11. Residential Housing Development Incentive – Development of Housing for Public Rental	<ul style="list-style-type: none"> ➤ Regulation 12, Part 3 of the Income Tax (Residential Housing Development Package) Regulations 2016 will be extended to include duty concessions for the importation of raw materials, machinery and equipment for the establishment of the housing project.
12. Tax incentives for Corporate Bonds	<ul style="list-style-type: none"> ➤ To support post COVID-19 recovery through provision of additional avenues for corporate financing, the issuance of corporate bonds will be incentivized as follows: <ul style="list-style-type: none"> • A 150% tax deduction will be allowed to companies for listing of corporate bonds with the South Pacific Stock Exchange (SPSE). This deduction will be applied on the cost of listing. • A 150% tax deduction will be allowed on interest paid on corporate bonds. • Interest income earned on corporate bonds will be exempt from tax.
13. FNPF Contribution	<ul style="list-style-type: none"> ➤ To provide immediate financial support to employers during this time of financial hardship, the mandatory FNPF contribution was reduced to 5 percent in the COVID-19 Response Budget. This policy is further extended until 31 December 2021. ➤ Employer contribution exceeding the 5% mandatory FNPF contribution and up until 10%, will be allowed a tax deduction of 150% of the excess. The deduction will be applied retrospectively from 1 April 2020.
14. Capital Gains Tax (CGT)	<ul style="list-style-type: none"> ➤ CGT exemption threshold for capital gains made by a resident individual or Fijian citizen will be increased from \$16,000 to \$30,000.
15. Income Tax Act – Section 2: Definition of Capital Asset	<ul style="list-style-type: none"> ➤ Depreciable Assets will now be taxed under Capitals Gains Tax rules and not income tax rules ➤ Therefore, the definition of Capital Asset in Section 2 of the Income Tax Act 2015 will be extended to include depreciable assets and section 34 will be amended to clarify rules on disposal of depreciable assets.
16. Fringe Benefit Tax	<ul style="list-style-type: none"> ➤ A tax deduction will be allowed to the employer for Fringe Benefits Tax. Consequently, Section 22 of the Income Tax Act will be amended.
17. Non Resident Withholding Tax	<ul style="list-style-type: none"> ➤ Section 10 will be amended to exclude accommodation provided or reimbursed, airfare, transport and allowances from the application of Non Resident Withholding Tax.
18. Permanent Establishment	<ul style="list-style-type: none"> ➤ The Permanent Establishment Rules will be amended to allow consistent application with international taxation rules.
19. Tax deduction on loans taken for medical purposes	<ul style="list-style-type: none"> ➤ A tax deduction will be allowed on loan (inclusive of both principal amount and interest accrued) taken from a licensed financial institution for medical treatment. ➤ The applicant will be required to provide medical certificate, details of the loan facility and receipts to confirm expenses. ➤ The following expenses are eligible: <ul style="list-style-type: none"> • hospital expenses;

	<ul style="list-style-type: none"> • food and accommodation if part of the package with the hospital; • international fares; and • interest expenses incurred with the loan (in case of consolidated loan), interest deduction will be allowed proportionately.
20. Corporate Reorganization	<ul style="list-style-type: none"> ➤ Deferral rules for company incorporation will be introduced. ➤ Transfer of assets by an individual shareholder to a company at the point of incorporation will not be subject to tax. ➤ Subsequently, disposal of assets will be subject to normal tax.
21. Donation to the Sports Fund	<ul style="list-style-type: none"> ➤ The threshold to qualify for the 150% tax deduction available for donations to the Sports Fund will be removed. ➤ The recipient of the donation must be registered with the Fiji National Sports Commission.
22. Tax deduction to hire local artists	<ul style="list-style-type: none"> ➤ A 150% tax deduction will be allowed to hotels and resorts that hire local artists such as craftsmen, dancers and musicians.

(ii) Tax Administration Act

Policy	Description
1. Audit Penalty	<ul style="list-style-type: none"> ➤ 300% VAT evasion penalty and 75% income tax audit penalty will be replaced with a low, harmonized and progressive audit penalty regime. ➤ Audit penalty rates for tax shortfall for Income Tax, VAT and Other Taxes will be 15% per annum and will be computed using the simple interest formula. The same rate and methodology will be applied for tax benefits obtained through overestimation of tax losses. ➤ Consequently, section 46 and Section 46A will be amended and section 46B will be removed.

(iii) Stamp Duty Act

Policy	Description
1. Stamp Duty	➤ Stamp Duty Act will be repealed.

(iv) Airport Departure Tax Act

Policy	Description
1. Review of Airport Departure Tax	➤ The Airport Departure Tax will be reduced from \$200 to \$100.

Part 2 – Indirect Tax Measures

(i) Service Turnover Tax Act

Policy	Description
1. Service Turnover Tax (STT)	➤ The 6% STT on all prescribed services will be removed.

(ii) Value Added Tax Act

Policy	Description
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1. VAT Monitoring System (VMS)	➤ The implementation of the VAT Monitoring System (VMS) as captured in the Electronic Fiscal Device (EFD) Regulations will be further deferred to 01 January 2022.
2. VAT Reverse Charge	➤ The provisions of VAT Reverse Charge applicable on supplies received from abroad will be repealed.
3. VAT on Residential Rents	➤ A person engaged in the supply of residential accommodation, irrespective of the annual gross turnover will be exempted from VAT.

(iii) **Environmental & Climate Adaptation Levy Act**

Policy	Description																																																																							
1. Environment & Climate Adaptation Levy (ECAL)	<ul style="list-style-type: none">➤ The Environment & Climate Adaptation Levy (ECAL) will be reduced from 10% to 5%.➤ The threshold for application of ECAL will be increased from \$1.25m to \$3m for all prescribed services.																																																																							
2. ECAL on Superyacht Charter.	<ul style="list-style-type: none">➤ ECAL on Superyacht charter will be reduced from 10% to 5%.																																																																							
3. Environment & Climate Adaptation Levy (ECAL) on Motor Vehicles	<ul style="list-style-type: none">➤ ECAL on motor vehicles will be reduced from the current 10% to 5%. <p><u>ECAL Structure on Hybrid Vehicles</u></p> <table><tr><th>Cylinder Capacity</th><th>Description</th><th>Current ECAL</th><th>New ECAL</th></tr><tr><td rowspan="2">Less than 1,500 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr><tr><td rowspan="2">1,500 cc to 2,500 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr><tr><td rowspan="2">2,500 cc to 3,000 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr><tr><td rowspan="2">Exceeding 3,000 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr></table> <p><u>ECAL Structure on Non Hybrid Vehicles</u></p> <table><tr><th>Cylinder Capacity</th><th>Description</th><th>Current ECAL</th><th>New ECAL</th></tr><tr><td rowspan="2">Less than 1,000 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr><tr><td rowspan="2">1,000 cc to 1,500 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr><tr><td rowspan="2">1,500 cc to 2,500 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr><tr><td rowspan="2">2,500 cc to 3,000 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr><tr><td rowspan="2">Exceeding 3,000 cc</td><td>New</td><td>10%</td><td>5%</td></tr><tr><td>Used</td><td>10%</td><td>5%</td></tr></table>	Cylinder Capacity	Description	Current ECAL	New ECAL	Less than 1,500 cc	New	10%	5%	Used	10%	5%	1,500 cc to 2,500 cc	New	10%	5%	Used	10%	5%	2,500 cc to 3,000 cc	New	10%	5%	Used	10%	5%	Exceeding 3,000 cc	New	10%	5%	Used	10%	5%	Cylinder Capacity	Description	Current ECAL	New ECAL	Less than 1,000 cc	New	10%	5%	Used	10%	5%	1,000 cc to 1,500 cc	New	10%	5%	Used	10%	5%	1,500 cc to 2,500 cc	New	10%	5%	Used	10%	5%	2,500 cc to 3,000 cc	New	10%	5%	Used	10%	5%	Exceeding 3,000 cc	New	10%	5%	Used	10%	5%
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4. Environment & Climate Adaptation Levy (ECAL) on White Goods	<ul style="list-style-type: none">➤ ECAL on white goods will be reduced from the current 10% to 5%. The goods are as follows:<ul style="list-style-type: none">• Smart phones;• Air conditioners;• Refrigerators and Freezers;• Televisions;																																																																							

	<ul style="list-style-type: none"> • Washing Machines; • Dryers; • Dishwashers; • Electric Stoves; • Microwaves; • Electric Lawn Mowers; • Toasters; • Electric Jugs; and • Hair Dryers.
5. Exemption of ECAL on concession codes 232, 284 and 285	➤ The ECAL Act will be amended to include concession code 232, 284, and 285 for exemption of ECAL on vehicles and white goods imported under duty concession.
6. Refund of ECAL in line with the duty drawback provisions of Customs Act	➤ The ECAL Act will be amended to include provisions of refund for ECAL paid on customs declaration in instances of a re-export.

(iv) **Customs Act**

Policy	Description
1. Age limit on passenger motor vehicles	<ul style="list-style-type: none"> ➤ The age limit requirement on non-hybrid passenger motor vehicles will be removed. Vehicles are still required to be Euro 4 compliant. ➤ The age limit requirement for hybrid passenger motor vehicles remains at 5 years.
2. Luxury Vehicle Levy	➤ Luxury vehicle levy imposed on passenger motor vehicles will be removed.
3. Objection to Tax Decision	➤ Customs Act will be amended to allow a tax payer or importer dissatisfied with a tax decision to lodge an objection with the CEO, FRCS.
4. Trans-shipment Levy (Fish Levy)	➤ The Fish Levy of \$450 per ton will be removed.
5. Importation of mobile plant, machinery and cranes	➤ A restriction will be imposed on the importation of mobile plant, machinery and cranes exceeding 32 tonnes as per Section 80 Land Transport authority Regulations

(v) **Local Excise Duty**

Policy	Description
1. Decrease in Local Excise Duty on Alcohol	➤ The Local Excise Rate on Alcohol will be reduced by 50%.

New Local Excise Rates for Alcohol

Description	2019-2020 Rates	2020-2021 Rates
Ale, Beer, Stout and other fermented liquors of an alcoholic strength of 3% or less	\$3.43/litre	\$1.72/litre
Ale, Beer, Stout and other fermented liquors of an alcoholic strength of 3% or more	\$3.99/litre	\$2.00/litre
Potable Spirit Not Exceeding 57.12 GL	\$75.47/litre	\$37.74/litre
Potable Spirit Exceeding 57.12 GL	\$132.17/litre	\$66.09/litre
Still Wine	\$5.32/litre	\$2.66/litre

2020-2021 NATIONAL BUDGET REVENUE POLICIES

Sparkling Wine	\$6.07/litre	\$3.04/litre
Other fermented beverages: Still	\$5.32/litre	\$2.66/litre
Sparkling	\$6.07/litre	\$3.04/litre
Ready to Drink Mixtures of any Alcohol and non-alcoholic beverages of an alcoholic strength by volume of 11.49% or less	\$2.45/litre	\$1.23/litre

(vi) **Customs Tariff Act**

Policy	Description
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1. Reduction in Fiscal Duty on passenger motor vehicles

➤ Import duty on used passenger motor vehicles will be reduced by 75%. The new import duty structure will be as follows:

Tariff Structure on Hybrid Vehicles

Cylinder Capacity	Description	Current Fiscal Duty	New Duty Rates
Less than 1,500 cc	New	Free	Free
	Used	\$4,000 per unit	\$1,000 per unit
1,500 cc to 2,500 cc	New	Free	Free
	Used	\$5,000 per unit	\$1,250 per unit
2,500 cc to 3,000 cc	New	Free	Free
	Used	\$6,000 per unit	\$1,500 per unit
Exceeding 3,000 cc	New	Free	Free
	Used	\$13,000 per unit	\$3,250 per unit

Tariff Structure on Non Hybrid Vehicles

Cylinder Capacity	Description	Current Fiscal Duty	New Duty Rates
Less than 1,000 cc	New	15%	5%
	Used	32% or \$7,000/unit	15% or \$1,750/unit
1,000 cc to 1,500 cc	New	15%	5%
	Used	32% or \$11,500/unit	15% or \$2,875/unit
1,500 cc to 2,500 cc	New	15%	5%
	Used	32% or \$16,000/unit	15% or \$4,000/unit
2,500 cc to 3,000 cc	New	32%	15%
	Used	32% or \$23,000/unit	15% or \$5,750/unit
Exceeding 3,000 cc	New	32%	15%
	Used	32% or \$28,500/unit	15% or \$7,125/unit

2. Reduction in Fiscal Duty and Removal of Import Excise on white goods	<p>➤ To generate demand and business activity, Fiscal Duty on white goods will be reduced while Import Excise will be removed as follows:</p> <table><tr><th rowspan="2">Goods</th><th colspan="3">Current Rates</th><th colspan="3">New Rates</th></tr><tr><th>Fiscal Duty</th><th>Import Excise</th><th>VAT</th><th>Fiscal Duty</th><th>Import Excise</th><th>VAT</th></tr><tr><td>Smart phones</td><td>Free</td><td>Free</td><td>9%</td><td>0%</td><td>0%</td><td>9%</td></tr><tr><td>Air conditioners</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Refrigerators and Freezers</td><td>15%</td><td>5%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Televisions</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Washing Machines</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Dryers</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Dishwashers</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Electric Stoves</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Microwaves</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Electric Lawn Mowers</td><td>5%</td><td>Free</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Toasters</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Electric Jugs</td><td>15%</td><td>Free</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr><tr><td>Hair Dryers</td><td>15%</td><td>10%</td><td>9%</td><td>5%</td><td>0%</td><td>9%</td></tr></table>	Goods	Current Rates			New Rates			Fiscal Duty	Import Excise	VAT	Fiscal Duty	Import Excise	VAT	Smart phones	Free	Free	9%	0%	0%	9%	Air conditioners	15%	10%	9%	5%	0%	9%	Refrigerators and Freezers	15%	5%	9%	5%	0%	9%	Televisions	15%	10%	9%	5%	0%	9%	Washing Machines	15%	10%	9%	5%	0%	9%	Dryers	15%	10%	9%	5%	0%	9%	Dishwashers	15%	10%	9%	5%	0%	9%	Electric Stoves	15%	10%	9%	5%	0%	9%	Microwaves	15%	10%	9%	5%	0%	9%	Electric Lawn Mowers	5%	Free	9%	5%	0%	9%	Toasters	15%	10%	9%	5%	0%	9%	Electric Jugs	15%	Free	9%	5%	0%	9%	Hair Dryers	15%	10%	9%	5%	0%	9%
Goods	Current Rates			New Rates																																																																																																					
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3. Concession for importation by Private Individual	<p>➤ Concession for importation by a private individual will be extended to importation by sea freight in addition to the current air freight.</p> <p>➤ The concession is further extended by increasing the maximum threshold of goods imported from \$400 to \$2,000.</p>																																																																																																								
4. Concession code 241 – concession for bus operators	<p>➤ Concession code 241 will be extended to include tickets rolls in addition to new chassis, engines, identifiable fixtures and components, ticketing machines and ticketing machine parts.</p> <p>➤ Additionally, the fiscal duty on identifiable fixtures and components will be reduced from 5% to zero.</p>																																																																																																								
5. Concession code 223B – concession university, school and other educational institution	<p>➤ Concession code 223B will be introduced to allow the importation of educational materials imported by Fiji Airways Aviation Academy (FJAA) for training purposes at Free Fiscal, Free Import Excise and 9% VAT.</p>																																																																																																								
6. Concession code 231	<p>➤ Concession code 231 will be extended to include the importation of innovative packaging materials at the rate of Free Fiscal, Free Import Excise and 9% VAT.</p>																																																																																																								
7. Concession code 257	<p>➤ Concession code 257 will be expanded to include the importation of hydroponic and greenhouse goods at the rate of Free Fiscal and Free Import Excise and 9% VAT.</p>																																																																																																								

2020-2021 NATIONAL BUDGET REVENUE POLICIES

(vii) Customs Tariff Act; Import Duty Rate Changes

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1	0702.00.00	Tomatoes, fresh or chilled	32%	Free	5%	Free
2	0705.11.00	Cabbage Lettuce (head lettuce)	32%	Free	5%	Free
3	0705.19.00	Other Lettuce	32%	Free	5%	Free
4	0707.00.00	Cucumber and Gherkins, fresh or chilled	32%	Free	5%	Free
5	0709.30.00	Aubergines (Eggplant)	32%	Free	5%	Free
6	0709.93.00	Pumpkins, squash and gourds (cucurbita spp.)	32%	Free	5%	Free
7	0710.10.00	Frozen Potatoes - precooked	32%	Free	5%	Free
8	1604.11.00	Salmon	32%	Free	5%	Free
9	1604.12.00	Herring	32%	Free	5%	Free
10	1604.13.00	Sardines, sardinella and brising or sprats	15%	Free	5%	Free
11	1604.16.00	Anchovies	32%	Free	5%	Free
12	1604.17.00	Eels	32%	Free	5%	Free
13	1604.19.00	Other Fish	32%	Free	5%	Free
14	1604.20.00	Other Prepared or Preserved Fish	32%	Free	5%	Free
15	1604.31.00	Caviar	32%	Free	5%	Free
16	1604.32.00	Caviar Substitutes	32%	Free	5%	Free
17	1701.12.00	Beet Sugar	32%	Free	5%	Free
18	1701.91.00	Other raw sugar containing added flavoring or coloring matter	32%	Free	5%	Free
19	1701.99.00	Other sugar	32%	Free	5%	Free
20	1702.11.00	Lactose and lactose syrup containing by weight 99% or more lactose	32%	Free	5%	Free
21	1702.19.00	Other lactose and lactose syrup	32%	Free	5%	Free
22	1702.20.00	Maple sugar and maple syrup	32%	Free	5%	Free
23	1702.30.00	Glucose and glucose syrup not containing fructose or containing in the dry state less than 20% by weight of fructose	32%	Free	5%	Free
24	1702.40.00	Glucose and glucose syrup not containing fructose or containing in the dry state less at least 20% but less than 50% by weight of fructose	32%	Free	5%	Free
25	1702.50.00	Chemically pure fructose	32%	Free	5%	Free
26	1702.60.00	Other fructose and fructose syrup	32%	Free	5%	Free
27	1702.90.00	Other including invert sugar and other sugar and syrup blends	32%	Free	5%	Free
28	1704.10.00	Chewing Gum whether or not sugar coated	32%	15%	5%	Free
29	1704.90.00	Other Sugar Confectionery	32%	15%	5%	Free
30	1806.20.10	Chocolate confectionery in blocks, slabs or bars	32%	15%	5%	Free
31	1806.20.90	Other preparation of chocolate	32%	15%	5%	Free
32	1806.31.00	Chocolate filled in blocks, slabs or bars	32%	15%	5%	Free
33	1806.32.00	Chocolate not filled in blocks, slabs or bars	32%	15%	5%	Free
34	1806.90.10	Chocolate coated products	32%	15%	5%	Free
35	1806.90.90	Other chocolates	32%	15%	5%	Free
36	1901.20.00	Mixes and doughs for the preparation of bakers' wares	15%	Free	5%	Free
37	1901.90.90	Other malt extracts	32%	15%	5%	Free
38	1902.11.00	Uncooked Pasta containing eggs	32%	Free	5%	Free
39	1902.19.00	Other uncooked pasta	32%	Free	5%	Free
40	1902.20.00	Stuffed pasta	32%	Free	5%	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
41	1902.30.00	Other pasta	32%	Free	5%	Free
42	1902.40.00	Couscous	32%	Free	5%	Free
43	1904.10.00	Prepared foods of roasted cereal or cereal products	32%	15%	5%	Free
44	1904.20.00	Prepared foods of unroasted cereal or cereal products	32%	15%	5%	Free
45	1904.30.00	Bulgur wheat	32%	15%	5%	Free
46	1904.90.00	Other prepared food containing cereal or cereal products	32%	15%	5%	Free
47	1905.31.00	Sweet Biscuits	32%	15%	32%	Free
48	1905.32.10	Wafers coated with chocolate	32%	15%	32%	Free
49	1905.32.90	Other wafer and waffles	32%	15%	32%	Free
50	1905.40.00	Rusks, toasted bread and similar products	32%	Free	5%	Free
51	1905.90.10	All other biscuits except sweet biscuits	32%	15%	32%	Free
52	1905.90.90	Other bread, pastries, cakes, biscuits and other bakers' ware	32%	15%	32%	Free
53	2004.10.00	Preserved Potato - frozen	32%	15%	5%	Free
54	2005.20.00	Other Preserved Potatoes e.g. Potato chips	32% or \$4.45 per kg	15%	32% or \$4.45 per kg	Free
55	2007.10.00	Jams - Homogenized preparations	32%	Free	15%	Free
56	2007.91.00	Citrus Fruits jams	32%	Free	15%	Free
57	2007.99.00	Other jams	32%	Free	15%	Free
58	2008.11.10	Peanut Butter	32%	Free	5%	Free
59	2008.11.90	Other preparations of nuts and ground nuts	32%	Free	5%	Free
60	2008.19.00	Other preparations of mixtures of fruits, nuts and other edible parts of plants	15%	Free	5%	Free
61	2008.20.00	Prepared or preserved - pineapples	15%	Free	5%	Free
62	2008.30.00	Prepared or preserved - Citrus Fruits	15%	Free	5%	Free
63	2008.40.00	Prepared or preserved - Pears	15%	Free	5%	Free
64	2008.50.00	Prepared or preserved - Apricots	15%	Free	5%	Free
65	2008.60.00	Prepared or preserved - Cherries	15%	Free	5%	Free
66	2008.70.00	Prepared or preserved - Peaches including Nectarines	15%	Free	5%	Free
67	2008.80.00	Prepared or preserved - Strawberries	15%	Free	5%	Free
68	2008.91.00	Other mixtures of prepared or preserved fruits including palm heart	15%	Free	5%	Free
69	2008.93.00	Other mixtures of prepared or preserved fruits including cranberries	15%	Free	5%	Free
70	2008.97.00	Prepared or preserved - Mixtures	15%	Free	5%	Free
71	2008.99.00	Other prepared or preserved fruits and nuts	15%	Free	5%	Free
72	2101.11.00	Extracts, essences and concentrates of coffee	15%	Free	5%	Free
73	2101.12.00	Preparations with a basis of Extracts, essences and concentrates of coffee	15%	Free	5%	Free
74	2101.20.00	Extracts, essences and concentrates of tea or mate	15%	Free	5%	Free
75	2101.30.00	Roasted chicory and other roasted coffee substitutes and extracts	15%	Free	5%	Free
76	2102.30.00	Baking Powder	32%	Free	5%	Free
77	2103.10.00	Soya Sauce	32%	Free	5%	Free
78	2103.90.00	Other (sauce, mixed condiments and seasonings)	32%	Free	5%	Free
79	2104.10.00	Soups and broths and preparations	15%	Free	5%	Free
80	2104.20.00	Homogenized composite food preparations	15%	Free	5%	Free
81	2106.10.10	Protein Concentrates and food preparations of flour or meal e.g. Body building supplements and vegetarian protein substitutes	32%	Free	Free	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
82	2106.90.10	Food preparations of flour or meal	32%	Free	5%	Free
83	2106.90.20	Powder and preparations for making beverages other than those with the basis of milk	32%	10%	5%	Free
84	2106.90.31	Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages -of an alcoholic strength by volume of 11.49%	32%	10%	5%	Free
85	2106.90.32	Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages - of an alcoholic strength by volume exceeding 11.49% but not exceeding 57.12%	\$113.41 per l/al	10%	\$56.71 per l/al	Free
86	2106.90.39	Alcoholic preparations of a kind used in the manufacture of various alcoholic beverages -of an alcoholic strength by volume exceeding 57.12%	\$198.6 per l/al	10%	\$99.30 per l/al	Free
87	2106.90.40	Ice cream mix	32%	Free	5%	Free
88	2202.10.10	Sweetened or flavored mineral water (artificial or natural)	32%	15%	32%	Free
89	2202.91.00	Non-alcoholic beer	32%	15%	5%	Free
90	2202.99.00	Other beverages of water	32%	15%	32%	Free
91	2203.00.10	Beer made from malt - of an alcoholic strength by volume of 5% or less	\$5.32 per litre	15%	\$2.66 per litre	Free
92	2203.00.90	Beer made from malt - of an alcoholic strength by volume exceeding 5%	\$7.23 per litre	15%	\$3.62 per litre	Free
93	2204.10.10	Sparkling wine - of an alcoholic strength by volume of 1.15% or less	32%	15%	5%	Free
94	2204.10.90	Other sparkling wine	\$11.29 per litre	15%	\$5.65 per litre	Free
95	2204.21.10	Wine with fermented grape with alcohol (in containers of 2 litres or less): volume of 1.15% or less	32%	15%	5%	Free
96	2204.21.90	Other wine with fermented grape with alcohol (in containers of 2 litres or less)	\$10.03 per litre	15%	5.02 per litre	Free
97	2204.22.10	Wine with fermented grape with alcohol (in containers more than 2 litres but not more than 10 litres): volume of 1.15% or less	32%	15%	5%	Free
98	2204.22.90	Other wine with fermented grape with alcohol (more than 2 litres but not more than 10 litres)	10.03 per litre	15%	5.02 per litre	Free
99	2204.29.10	Other wine of an alcoholic strength by volume of 1.15% or less	32%	15%	5%	Free
100	2204.29.90	Other wines	10.03 per litre	15%	5.02 per litre	Free
101	2205.10.10	Vermouth and other wine in containers holding 2 litres or less: alcohol strength 1.15% or less	32%	15%	5%	Free
102	2205.10.90	Other Vermouth and other wine in containers holding 2 litres or less	10.03 per litre	15%	5.02 per litre	Free
103	2205.90.10	Other wine of an alcohol strength 1.15% or less	32%	15%	5%	Free
104	2205.90.90	Other wine	10.03 per litre	15%	5.02 per litre	Free
105	2206.00.11	Ginger beer or herb beer of an alcoholic strength by volume of 1.15% or less	32%	15%	5%	Free
106	2206.00.19	Ginger beer or herb beer of an alcoholic strength by volume exceeding 1.15%	\$6.91 per litre	15%	\$3.46 per litre	Free
107	2206.00.21	Other fermented beverages sparkling, of an alcoholic strength by volume not exceeding 1.15%	32%	15%	5%	Free
108	2206.00.22	Other fermented beverages sparkling of an alcoholic strength by volume exceeding 1.15% but not exceeding 6%	\$6.91 per litre	15%	\$3.46 per litre	Free
109	2206.00.29	Other fermented beverages sparkling	\$11.04 per litre	15%	\$5.52 per litre	Free
110	2206.00.91	Other fermented beverages still, of an alcoholic strength by volume not exceeding 1.15%	32%	15%	5%	Free
111	2206.00.92	Other fermented beverages still, of an alcoholic strength by volume exceeding 1.15% but not exceeding 6%	\$6.91 per litre	15%	\$3.46 per litre	Free
112	2206.00.99	Other fermented beverages	\$10.03	15%	5.02 per litre	Free
113	2207.10.00	Ethyl alcohol of an alcoholic strength by volume of 80% or higher	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
114	2207.20.10	Ethyl alcohol of an alcoholic strength by volume of 57.12% or less	\$113.41 per litre	15%	\$56.71 per litre	Free
115	2207.20.90	Ethyl alcohol of an alcoholic strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
116	2208.20.10	Spirits obtained by distilling grape wine or marc, alcohol strength of volume 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
117	2208.20.20	Spirits obtained by distilling grape wine or marc, alcohol strength of volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
118	2208.20.90	Spirits obtained by distilling grape wine or marc, alcohol strength of volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre of alcohol	Free
119	2208.30.10	Whiskies of an alcohol strength by volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
120	2208.30.20	Whiskies of an alcohol strength by volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
121	2208.30.90	Whiskies of an alcohol strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
122	2208.40.10	Rum and other spirits obtained by distilling fermented sugar cane products of an alcoholic volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
123	2208.40.20	Rum and other spirits obtained by distilling fermented sugar cane products of an alcoholic volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
124	2208.40.90	Rum and other spirits obtained by distilling fermented sugar cane products of an alcoholic volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
125	2208.50.10	Gin and Geneva of an alcohol strength by volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
126	2208.50.20	Gin and Geneva of an alcohol strength by volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
127	2208.50.90	Gin and Geneva of an alcohol strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
128	2208.60.10	Vodka of an alcohol strength by volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
129	2208.60.20	Vodka of an alcohol strength by volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
130	2208.60.90	Vodka of an alcohol strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
131	2208.70.10	Liqueurs of an alcohol strength by volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
132	2208.70.12	Liqueurs of an alcohol strength by volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
133	2208.70.19	Liqueurs of an alcohol strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
134	2208.70.21	Cordials of an alcohol strength by volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
135	2208.70.22	Cordials of an alcohol strength by volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
136	2208.70.29	Cordials of an alcohol strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
137	2208.90.11	Other undenatured ethyl alcohol by of an alcoholic strength by volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
138	2208.90.19	Other alcohol of an alcoholic strength by volume of 11.49% or less	\$4.48 per litre	15%	\$2.24 per litre	Free
139	2208.90.21	Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
140	2208.90.29	Other alcohol of an alcoholic strength by volume exceeding 11.49% but not 57.12%	\$113.41 per litre	15%	\$56.71 per litre	Free
141	2208.90.91	Other undenatured ethyl alcohol of an alcoholic strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
142	2208.90.99	Other alcohol of an alcoholic strength by volume exceeding 57.12%	\$198.60 per litre of alcohol	15%	\$99.30 per litre	Free
143	2209.00.00	Vinegar	15%	Free	5%	Free
144	2523.10.00	Cement Clinker	32%	10%	Free	Free
145	3212.10.00	Stamping Foil	32%	Free	5%	Free
146	3212.90.00	Other pigments	32%	Free	5%	Free
147	3302.10.00	Mixtures of Odoriferous substances and mixtures used in the food or drink industries	15%	Free	5%	Free
148	3302.90.00	Other mixtures of odoriferous substances and mixtures	15%	Free	5%	Free
149	3303.00.00	Perfume and toilet waters	15%	Free	5%	Free
150	3304.10.00	Lip make-up preparations	15%	Free	5%	Free
151	3304.20.00	Eye make-up preparations	15%	Free	5%	Free
152	3304.30.00	Manicure or pedicure preparations	15%	Free	5%	Free
153	3304.91.00	Powders, whether or not compressed	15%	Free	5%	Free
154	3304.99.00	Other make up	15%	Free	5%	Free
155	3305.10.00	Shampoos	15%	Free	5%	Free
156	3305.20.00	Preparations for permanent waving or straightening	15%	Free	5%	Free
157	3305.30.00	Hair Lacquers	15%	Free	5%	Free
158	3305.90.00	Other hair preparations	15%	Free	5%	Free
159	3306.10.00	Dentifrices	15%	Free	5%	Free
160	3306.20.00	Dental Floss	15%	Free	5%	Free
161	3306.90.00	Other preparations for oral or dental hygiene	15%	Free	5%	Free
162	3307.10.00	Pre-shave, shaving or after-shave preparations	15%	Free	5%	Free
163	3307.30.00	Perfumed bath salts and other bath preparations	15%	Free	5%	Free
164	3307.41.00	Agarbatti	32%	Free	5%	Free
165	3307.49.20	Other preparation having disinfectant properties	32%	Free	5%	Free
166	3307.90.10	Contact lens or artificial eye solutions	5%	Free	Free	Free
167	3307.90.90	Other preparations of pre-shave, shaving, etc.	32%	Free	5%	Free
168	3401.30.00	Organic surface-active products and preparations for washing the skin, in the form the form of liquid or cream	32%	Free	5%	Free
169	3402.11.00	Organic surface active agents - Anionic	32%	Free	5%	Free
170	3402.12.00	Organic surface active agents - Cationic	32%	Free	5%	Free
171	3402.13.00	Organic surface active agents - Non-ionic	32%	Free	5%	Free
172	3402.19.00	Other organic surface active agents, whether or not put up for retail sale	32%	Free	5%	Free
173	3402.20.00	Organic surface active agents - preparations put up for retail sale	32%	Free	5%	Free
174	3402.90.00	Other organic surface active agents	32%	Free	5%	Free
175	3604.10.00	Fireworks	32%	Free	5%	Free
176	3917.40.00	Tubes, pipes, hose fittings of plastic	32%	Free	5%	Free
177	3923.30.10	Plastic bottles	32%	15%	32%	Free
	3923.30.20	Carboys, flask and similar articles	32%	15%	5%	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
178	3923.40.00	Plastic spools, cops, bobbins and similar supports	15%	Free	5%	Free
179	3923.50.00	Plastic stoppers, lids, caps and other closures	32%	15%	32%	Free
180	3923.90.00	Other plastic articles of packaging and conveyance	32%	15%	5%	Free
181	3926.10.00	Office or school supplies of plastic	15%	Free	5%	Free
182	3926.20.00	Articles of apparel and clothing accessories of plastic (including gloves and mittens)	32%	Free	5%	Free
183	3926.90.20	Mountings, fittings and similar articles specially designed for electrical and telecom works	32%	Free	5%	Free
184	3926.90.90	Other articles of plastic	32%	Free	5%	Free
185	4008.11.00	Plates, sheets and strips of vulcanized cellular rubber	32%	Free	5%	Free
186	4008.19.00	Other plates, sheets, strip, rods and profile shapes of vulcanized rubber	32%	Free	5%	Free
187	4008.21.10	Non-cellular rubber - flooring materials in the piece and tiles, mats and other articles	15%	Free	5%	Free
188	4012.90.00	Other solid or cushion tyres	32%	Free	5%	Free
189	4016.10.00	Other articles of vulcanized rubber - cellular rubber	32%	Free	5%	Free
190	4016.91.00	Floor coverings and mats of vulcanized rubber	15%	Free	5%	Free
191	4016.92.00	Erasers	15%	Free	5%	Free
192	4016.93.90	Other articles gaskets, washers and seals of vulcanized rubber	15%	Free	5%	Free
193	4016.94.00	Boat fenders whether or not inflatable articles	15%	Free	5%	Free
194	4016.95.00	Other inflatable articles	15%	Free	5%	Free
195	4016.99.90	Other articles of vulcanized rubber of a kind used in machines, appliances, instruments etc.	15%	Free	5%	Free
196	4017.00.90	Articles of hard rubber	32%	Free	5%	Free
197	4202.11.00	Trunks, suit-cases, vanity-case, executive-cases, brief-cases, school satchels and similar containers - outer surface of leather	15%	10%	5%	Free
198	4202.12.00	Trunks, suit-cases, vanity-case, executive-cases, brief-cases, school satchels and similar containers - outer surface of plastic or textile	15%	10%	5%	Free
199	4202.19.00	Other trunks, suit-cases, vanity-case, executive-cases, brief-cases, school satchels and similar containers	15%	10%	5%	Free
200	4202.21.00	Handbags - outer surface of leather	15%	10%	5%	Free
201	4202.22.00	Handbags - outer surface of sheeting of plastics or textile materials	15%	10%	5%	Free
202	4202.29.00	Other handbags	15%	10%	5%	Free
203	4202.31.00	Articles of a kind normally carried in the pocket or in the handbag - outer surface of leather	15%	10%	5%	Free
204	4202.32.00	Articles of a kind normally carried in the pocket or in the handbag - outer surface of sheeting or plastics	15%	10%	5%	Free
205	4202.39.00	Other articles of a kind normally carried in the pocket or in the handbag	15%	10%	5%	Free
206	4202.91.10	Golf bags - outer surface of leather	15%	10%	5%	Free
207	4202.91.90	Other Cases, boxes and similar containers of leather	15%	Free	5%	Free
208	4202.92.10	Golf bags - outer surface of sheeting of plastics	15%	10%	5%	Free
209	4202.92.20	Cases, boxes and similar containers of plastic	15%	Free	5%	Free
210	4202.92.90	Other cases, boxes and similar containers of plastic	15%	Free	5%	Free
211	4202.99.10	Other golf bags	15%	10%	5%	Free
212	4202.99.20	Other cases, boxes and similar containers	15%	Free	5%	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
213	4202.99.90	Other Cases, boxes and similar containers specifically shaped or fitted to contain cameras	15%	Free	5%	Free
214	4203.10.00	Articles of apparel of leather	32%	10%	5%	Free
215	4203.21.00	Gloves, mittens and mitts - specifically designed for use in sports	32%	Free	5%	Free
216	4203.29.00	Other gloves, mittens and mitts	32%	Free	5%	Free
217	4203.30.00	Belt and bandoliers	32%	10%	5%	Free
218	4203.40.00	Other clothing and accessories of leather	32%	Free	5%	Free
219	4205.00.90	Other articles of leather	32%	Free	5%	Free
220	4414.00.00	Wooden frames for paintings, photographs, mirrors or similar objects	32%	Free	5%	Free
221	4418.10.00	Windows, French windows and frames of wood	32%	Free	5%	Free
222	4418.20.00	Doors and frames of wood	32%	Free	5%	Free
223	4418.40.00	Shuttering for concrete of wood	32%	Free	5%	Free
224	4418.50.00	Shingles and shakes of wood	32%	Free	5%	Free
225	4418.60.00	Posts and beams	32%	Free	5%	Free
226	4418.73.00	Assembled flooring panels - of bamboo	32%	Free	5%	Free
227	4418.74.00	Assembled flooring panels - for mosaic	32%	Free	5%	Free
228	4418.75.00	Assembled flooring panels - multilayer	32%	Free	5%	Free
229	4418.79.00	Assembled flooring panels - other	32%	Free	5%	Free
230	4419.11.00	Bread boards, chopping boards of wood	32%	Free	5%	Free
231	4419.12.00	Chopsticks	32%	Free	5%	Free
232	4419.19.00	Other bamboo tableware and kitchenware	32%	Free	5%	Free
233	4419.90.00	Other tableware and kitchenware of wood	32%	Free	5%	Free
234	4420.10.00	Statuettes and other ornaments, of wood	15%	Free	5%	Free
235	4420.90.00	Other wood marquetry and inlaid wood	15%	Free	5%	Free
236	4421.10.00	Wooden clothes hangers	15%	Free	5%	Free
237	4421.90.90	Other articles of wood	32%	Free	5%	Free
238	4601.21.00	Woven mats - of bamboo	32%	Free	5%	Free
239	4601.22.00	Woven mats - of rattan	32%	Free	5%	Free
240	4601.29.00	Other woven mats	32%	Free	5%	Free
241	4601.92.00	Other plaits and similar products of plaiting - of bamboo	32%	Free	5%	Free
242	4601.93.00	Other plaits and similar products of plaiting - of rattan	32%	Free	5%	Free
243	4601.94.00	Other plaits and similar products of plaiting - of other vegetable materials	32%	Free	5%	Free
244	4601.99.00	Other plaits and similar products of plaiting	32%	Free	5%	Free
245	4602.11.00	Basketwork, wickerwork and other articles from plaiting's - bamboo	32%	Free	5%	Free
246	4602.12.00	Basketwork, wickerwork and other articles from plaiting's - rattan	32%	Free	5%	Free
247	4602.19.00	Other basketwork, wickerwork and other articles from plaiting's - vegetable material	32%	Free	5%	Free
248	4602.90.00	Other basketwork, wickerwork and other articles from plaiting's	32%	Free	5%	Free
249	4707.10.00	Recover paper and paperboard (waste and scrap) - Unbleached Kraft paper	32%	Free	5%	Free
250	4707.20.00	Recover paper and paperboard (waste and scrap) - paper or paperboard	32%	Free	5%	Free
251	4707.30.00	Recover paper and paperboard (waste and scrap) - Paper or paperboard made mainly of mechanical pulp	32%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
252	4707.90.00	Recover paper and paperboard (waste and scrap) - Other, including unsorted	32%	Free	5%	Free
253	4811.10.10	Tarred , bituminous or asphalted paper - floor covering of paper (used in construction)	15%	Free	5%	Free
254	4811.60.20	Paper coated with wax in rolls	32% or \$5.00 per kg whichever is greater	Free	5%	Free
255	4817.30.00	Boxes, pouches, wallets and writing compendium	32%	Free	5%	Free
256	4818.30.00	Serviettes	32%	Free	32%	Free
		Tablecloths	32%	Free	5%	Free
257	4818.50.00	Articles of apparel and clothing of paper	32%	Free	5%	Free
258	4820.20.00	Exercise books	32% or \$1 per unit whichever is greater	Free	5%	Free
259	4820.30.00	Binders	32%	Free	5%	Free
260	4820.40.00	Manifold business forms	32%	Free	5%	Free
261	4820.50.00	Albums for samples or for collections	32%	Free	5%	Free
262	4820.90.00	Other articles of stationery of paper or paperboard	32%	Free	5%	Free
263	4823.20.00	Filter paper and paperboard	32%	Free	5%	Free
264	4823.40.00	Rolls, sheets and dials printed for self-recording apparatus - od other paper	32%	Free	5%	Free
265	4823.61.00	Trays , dishes, plates, cups and the like of paper and paperboard - of bamboo	32%	Free	5%	Free
266	4823.90.30	Floor covering of paper or paperboard	15%	Free	5%	Free
267	4907.00.90	Other unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognized face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	32%	Free	5%	Free
268	4910.00.10	Calendars including calendar blocks, printed on paper or paper board	32%	Free	5%	Free
269	4911.10.10	Printed matter devoted primarily to advertising (including tourist propaganda) or describing commercial or industrial progress or activity related to places, enterprises or products of Fiji	32%	Free	5%	Free
270	4911.91.00	Pictures, designs and photographs	32%	Free	5%	Free
271	4911.99.10	Printed calendar backs	32%	Free	5%	Free
272	5601.21.90	Wadding of textile materials other and articles thereof - if cotton	32%	Free	5%	Free
273	5601.22.90	Wadding of textile materials other and articles thereof - of manmade fibers	32%	Free	5%	Free
274	5601.29.90	Wadding of textile materials other and articles thereof - of other articles	32%	Free	5%	Free
275	5607.90.10	Jute and other textile	15%	Free	5%	Free
276	5701.10.00	Carpets and textile floor covering - of wool or fine animal hair	15%	Free	5%	Free
277	5701.90.00	Carpets and textile floor covering - of other textile materials	15%	Free	5%	Free
278	5702.10.00	Carpets and textile floor covering - kelem, schumacks, karamanie	15%	Free	5%	Free
279	5702.20.00	Carpets and textile floor covering - floor coverings of coconut fibres	15%	Free	5%	Free
280	5702.31.00	Carpets and textile floor covering of pile construction, not made up - of wool or fine animal hair	15%	Free	5%	Free
281	5702.32.00	Carpets and textile floor covering of pile construction, not made up - of manmade textile materials	15%	Free	5%	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
282	5702.39.00	Carpets and textile floor covering of pile construction, not made up - of other textile materials	15%	Free	5%	Free
283	5702.41.00	Carpets and textile floor covering of pile construction, made up - of wool or fine animal hair	15%	Free	5%	Free
284	5702.42.00	Carpets and textile floor covering of pile construction, made up - of manmade textile materials	15%	Free	5%	Free
285	5702.49.00	Carpets and textile floor covering of pile construction, made up - of other textile materials	15%	Free	5%	Free
286	5702.50.00	Carpets and textile floor covering other not of pile construction, not made up	15%	Free	5%	Free
287	5702.91.00	Carpets and textile floor covering - other not of pile construction, not made up of wool or fine animal hair	15%	Free	5%	Free
288	5702.92.00	Carpets and textile floor covering - other not of pile construction, not made up of manmade textile materials	15%	Free	5%	Free
289	5702.99.00	Carpets and textile floor covering - other not of pile construction, not made up of other textile materials	15%	Free	5%	Free
290	5703.10.00	Carpets and textile floor coverings, tufted, whether or not made up of wool or fine animal hair	15%	Free	5%	Free
291	5703.20.00	Carpets and textile floor coverings, tufted, whether or not made up of nylon or other polyamides	15%	Free	5%	Free
292	5703.30.00	Carpets and textile floor coverings, tufted, whether or not made up of other manmade textiles materials	15%	Free	5%	Free
293	5703.90.00	Carpets and textile floor coverings, tufted, whether or not made up of other textiles materials	15%	Free	5%	Free
294	5704.20.00	Carpets and textile floor coverings, of felt, no tufted or flocked, whether or not made up of tiles, having a maximum surface area not exceeding 1 m ²	15%	Free	5%	Free
295	5704.90.00	Other Carpets and textile floor coverings, of felt, no tufted or flocked, whether or not made up	15%	Free	5%	Free
296	5705.00.00	Other carpets and other textile floor coverings, whether or not made up	15%	Free	5%	Free
297	5904.10.00	Linoleum whether or not cut to shape	15%	Free	5%	Free
298	5904.90.00	Other linoleum	15%	Free	5%	Free
299	6301.10.00	Electric Blankets	32%	Free	5%	Free
300	6301.20.00	Blankets(Other than electric blankets)and travelling rugs, of wool or fine animal hair	32%	Free	5%	Free
301	6301.30.00	Blankets(Other than electric blankets)and travelling rugs of cotton	32%	Free	5%	Free
302	6301.40.00	Blankets(Other than electric blankets)and travelling rugs of synthetic fibres	32%	Free	5%	Free
303	6301.90.00	Other blankets and travelling rugs	32%	Free	5%	Free
304	6302.10.00	Bed linen, knitted or crocheted	32%	Free	5%	Free
305	6302.21.00	Other bed linen, printed of cotton	32%	Free	5%	Free
306	6302.22.00	Other bed linen, printed of man-made fibres	32%	Free	5%	Free
307	6302.29.00	Other bed linen, printed of other textile materials	32%	Free	5%	Free
308	6302.31.00	Other bed linen of cotton	32%	Free	5%	Free
309	6302.32.00	Other bed linen of manmade fibres	32%	Free	5%	Free
310	6302.39.00	Other bed linen of other textile materials	32%	Free	5%	Free
311	6302.40.00	Table linen, knitted, or crocheted	32%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
312	6302.51.00	Other table linen of cotton	32%	Free	5%	Free
313	6302.53.00	Other table linen of manmade fibres	32%	Free	5%	Free
314	6302.59.00	Other table linen of other textile materials	32%	Free	5%	Free
315	6302.60.00	Toilet linen and kitchen linen, of terry toweling of similar terry fabrics of cotton	15%	Free	5%	Free
316	6302.91.00	Other bed linen, table linen, toilet linen and kitchen linen of cotton	15%	Free	5%	Free
317	6302.93.00	Other bed linen, table linen, toilet linen and kitchen linen of manmade fibres	15%	Free	5%	Free
318	6302.99.00	Other bed linen, table linen, toilet linen and kitchen linen of other textile materials	15%	Free	5%	Free
319	6303.12.00	Curtains(Including drapes) and interior blinds: curtain or bed valances of synthetic fibres	32%	Free	5%	Free
320	6303.19.00	Curtains(Including drapes) and interior blinds: curtain or bed valances of other textile materials	32%	Free	5%	Free
321	6303.91.00	Other curtains(Including drapes) and interior blinds: curtain or bed valances of cotton	32%	Free	5%	Free
322	6303.92.00	Other curtains(Including drapes) and interior blinds: curtain or bed valances of synthetic fibres	32%	Free	5%	Free
323	6303.99.00	Other curtains(Including drapes) and interior blinds: curtain or bed valances of other textile materials	32%	Free	5%	Free
324	6304.11.00	Bedspreads knitted or crocheted	32%	Free	5%	Free
325	6304.19.00	Other bedspreads	32%	Free	5%	Free
326	6304.20.00	Bed nets	32%	Free	5%	Free
327	6304.91.00	Other furnishing articles knitted or crocheted	32%	Free	5%	Free
328	6304.92.00	Other finishing articles not knitted or crocheted of cotton	32%	Free	5%	Free
329	6304.93.00	Other furnishing articles not knitted or crocheted of synthetic fibres	32%	Free	5%	Free
330	6304.99.00	Other furnishing articles not knitted or crocheted of other textile materials	32%	Free	5%	Free
331	6305.10.00	Sacks and bags, of a kind used for the packing of goods of jute or of other textile bast fibres	32%	Free	5%	Free
332	6305.20.00	Sacks and bags, of a kind used for the packing of goods of cotton	32%	Free	5%	Free
333	6305.32.00	Sacks and bags, of a kind used for the packing of goods of man-made textile materials flexible intermediate bulk containers	32%	Free	5%	Free
334	6305.33.00	Sacks and bags, of a kind used for the packing of other of polyethylene or polypropylene strip or the like	32%	Free	5%	Free
335	6305.39.00	Sacks and bags, of a kind used for the packing of other of goods or other	32%	Free	5%	Free
336	6305.90.00	Other sacks and bags, of a kind used for the packing of other of goods of other textiles materials	32%	Free	5%	Free
337	6306.12.00	Tarpaulins, awnings and sunblind's: Sailboards or land craft: Camping goods of synthetic fibres	32%	Free	5%	Free
338	6306.19.00	Tarpaulins, awnings and sunblind's: Sailboards or land craft: Camping goods of other textile materials	32%	Free	5%	Free
339	6306.22.00	Tents of synthetic fibres	32%	Free	5%	Free
340	6306.29.00	Tents of other textile materials	32%	Free	5%	Free
341	6306.30.00	Sails	32%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
342	6306.40.00	Pneumatic mattresses	32%	Free	5%	Free
343	6306.90.00	Other tarpaulins, awnings and sunblind's	32%	Free	5%	Free
344	6307.10.00	Floor-cloths, dish cloths, dusters and similar cleaning cloths	32%	Free	5%	Free
345	6307.20.00	Life jackets and life belts	32%	Free	Free	Free
346	6307.90.90	Other made up articles	32%	Free	5%	Free
347	6401.10.00	Footwear incorporating a protective metal toe-cap	32%	10%	15%	Free
348	6401.92.00	Other footwear covering the ankle but not covering the knee	32%	10%	15%	Free
349	6401.99.00	Other waterproof footwear	32%	10%	15%	Free
350	6402.12.00	Ski-boots, cross, country ski footwear and snowboard boots	32%	10%	Free	Free
351	6402.19.00	Other sports footwear	32%	10%	15%	Free
352	6402.20.00	Footwear with upper straps or thongs assembled to the sole by means of plugs	32%	10%	15%	Free
353	6402.91.00	Covering the ankle	32%	10%	15%	Free
354	6402.99.00	Other footwear covering the ankle	32%	10%	15%	Free
355	6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	32%	10%	Free	Free
356	6403.19.00	Other sports footwear	32%	10%	15%	Free
357	6403.20.00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	32%	10%	15%	Free
358	6403.40.00	Other footwear, incorporating a protective metal toe-cap	32%	10%	15%	Free
359	6403.51.00	Covering the ankle	32%	10%	15%	Free
360	6403.59.00	Covering the ankle, other	32%	10%	15%	Free
361	6403.91.00	Other footwear covering the ankle	32%	10%	15%	Free
362	6403.99.00	Other footwear	32%	10%	15%	Free
363	6404.11.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	32%	10%	Free	Free
364	6404.19.00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like, other	32%	10%	Free	Free
365	6404.20.00	Footwear with outer soles of leather or composition leather	32%	10%	15%	Free
366	6405.10.00	With uppers of leather or composition leather	32%	10%	15%	Free
367	6405.20.00	With uppers of leather of textile materials	32%	10%	15%	Free
368	6405.90.00	With uppers of leather of textile materials, other	32%	10%	15%	Free
369	6501.00.00	Hat-forms, hat bodies and hoods of felt	32%	Free	5%	Free
370	6502.00.00	Hat-shapes, plaited made by assembling strips of any material	32%	Free	5%	Free
371	6504.00.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	32%	Free	5%	Free
372	6505.00.10	Hair nets	15%	Free	5%	Free
373	6505.00.90	Other hats and head gear	32%	Free	5%	Free
374	6506.10.00	Safety Headgear	15%	Free	Free	Free
375	6506.91.00	Other headgear of rubber or plastics	32%	Free	5%	Free
376	6506.99.00	Other headgear of other materials	32%	Free	5%	Free
377	6507.00.00	Head bands, linings, covers, hat foundations, hat frames, peaks and chin straps for headgear	32%	Free	5%	Free
378	6601.10.00	Garden or similar umbrellas	15%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
379	6601.91.00	Umbrellas having a telescopic shaft	15%	Free	5%	Free
380	6601.99.00	Other umbrellas and un umbrellas	15%	Free	5%	Free
381	6702.10.00	Artificial flowers of plastics	15%	Free	5%	Free
382	6702.90.00	Artificial flowers of other materials	15%	Free	5%	Free
383	6704.11.00	Complete wigs	15%	Free	5%	Free
384	6704.19.00	Other wigs, false beards, eye brows and eye lashes, switches and the like of synthetic textile material	15%	Free	5%	Free
385	6704.20.00	Other wigs, false beards, eye brows and eye lashes, switches and the like of human hair	15%	Free	5%	Free
386	6704.90.00	Other wigs, false beards, eye brows and eye lashes, switches and the like of other materials	15%	Free	5%	Free
387	6802.21.10	Marble, travertine and alabaster - prefabricated, further processed	32%	Free	5%	Free
388	6802.23.10	Granite - prefabricated, further processed	32%	Free	5%	Free
389	6802.29.10	Other stones - prefabricated, further processed	32%	Free	5%	Free
390	6802.91.10	Marble, travertine and alabaster - Prefabricated, further	32%	Free	5%	Free
391	6802.92.10	Other calcareous stone - prefabricated, further processed	32%	Free	5%	Free
392	6802.93.10	Granite -prefabricated stones, further processed	32%	Free	5%	Free
393	6802.99.10	Other stones -prefabricated, further processed	32%	Free	5%	Free
394	6810.19.00	Other tiles, flagstones, bricks of cement	15%	Free	5%	Free
395	6810.91.00	Prefabricated structural components for building or civil engineering	15%	Free	5%	Free
396	6810.99.00	Other articles of cement and concrete	15%	Free	5%	Free
397	6815.91.10	Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings	15%	Free	5%	Free
398	6815.99.10	Refractory bricks, blocks, tiles and similar refractory constructional goods including floor coverings	15%	Free	5%	Free
399	6913.10.00	Statuettes and other ornaments of porcelain or china	15%	Free	5%	Free
400	6913.90.00	Statuettes and other ornaments of porcelain or china	15%	Free	5%	Free
401	7013.91.10	Statuettes and other ornamental articles of ceramic articles	15%	Free	5%	Free
402	7018.10.00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	15%	Free	5%	Free
403	7018.90.00	Other glass beads	15%	Free	5%	Free
404	7101.10.00	Natural pearls	32%	Free	15%	Free
405	7101.21.00	Cultured pearls - unworked	32%	Free	15%	Free
406	7101.22.00	Cultured pearls - worked	32%	Free	15%	Free
407	7102.10.00	Diamonds - unsorted	15%	Free	5%	Free
408	7102.21.00	Diamonds -industrial unworked or simply sawn, cleaved or bruted	15%	Free	5%	Free
409	7102.29.00	Other diamonds - industrial	15%	Free	5%	Free
410	7102.31.00	Diamonds -non industrial unworked or simply sawn, cleaved or bruted	15%	Free	5%	Free
411	7102.39.00	Other diamonds -non industrial	15%	Free	5%	Free
412	7103.10.00	Precious stones - unworked or simply sawn or roughly shaped	15%	Free	5%	Free
413	7103.91.00	Rubies, sapphires and emeralds	15%	Free	5%	Free
414	7103.99.00	Other precious stones	15%	Free	5%	Free
415	7104.10.00	Piezo-electric quartz	15%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
416	7104.20.00	Other synthetic or reconstructed precious or semi-precious stone - unworked or simply sawn or roughly shaped	15%	Free	5%	Free
417	7104.90.00	Other synthetic or reconstructed precious or semi-precious stone	15%	Free	5%	Free
418	7105.10.00	Dust and powder of diamonds	15%	Free	5%	Free
419	7105.90.00	Dust and powder of other precious stones	15%	Free	5%	Free
420	7106.10.00	Sliver including sliver plated with gold and platinum - powder	15%	Free	5%	Free
421	7106.91.00	Sliver including sliver plated with gold and platinum - unwrought	15%	Free	5%	Free
422	7106.92.00	Sliver including sliver plated with gold and platinum semi-manufactured	15%	Free	5%	Free
423	7107.00.00	Base metal clad with silver	15%	Free	5%	Free
424	7108.11.00	Gold Powder	15%	Free	5%	Free
425	7108.12.00	Other gold - unwrought forms (e.g. ingots and cast bars)	15%	Free	5%	Free
426	7108.13.00	Other gold - semi-manufactured forms	15%	Free	5%	Free
427	7109.00.00	Base metal or silver clad with gold	15%	Free	5%	Free
428	7110.11.00	Platinum -unwrought or in powder form	15%	Free	5%	Free
429	7110.19.00	Other Platinum	15%	Free	5%	Free
430	7110.21.00	Palladium - unwrought or in powder form	15%	Free	5%	Free
431	7110.29.00	Other Palladium	15%	Free	5%	Free
432	7110.31.00	Rhodium - unwrought or in powder	15%	Free	5%	Free
433	7110.39.00	Other Rhodium	15%	Free	5%	Free
434	7110.41.00	Iridium, osmium, ruthenium powder	15%	Free	5%	Free
435	7110.49.00	Other iridium, osmium, ruthenium powder	15%	Free	5%	Free
436	7111.00.00	Base metals silver, gold not further worked	15%	Free	5%	Free
437	7112.30.00	Ash containing precious metal compounds	15%	Free	5%	Free
438	7112.91.00	Waste and Scrap - of gold	15%	Free	5%	Free
439	7112.92.00	Waste and Scrap - of platinum	15%	Free	5%	Free
440	7112.99.00	Other waste and scrap of precious metal	15%	Free	5%	Free
441	7113.11.10	Articles of jewelry of silver - inlaid with pearls, precious or semi-precious stone	15%	Free	5%	Free
442	7113.11.90	Other articles of jewelry of silver- inlaid with pearls, precious or semi-precious stone	15%	Free	5%	Free
443	7113.19.10	Articles of jewelry of precious metal - inlaid with pearls, precious or semi-precious stone	15%	Free	5%	Free
444	7113.19.90	Other articles of jewelry of precious metal - inlaid with pearls, precious or semi-precious stone				
445	7113.20.10	Articles of jewelry of base metal - inlaid with pearls, precious or semi-precious stone	15%	Free	5%	Free
446	7113.20.90	Other articles of jewelry of base metal - inlaid with pearls, precious or semi-precious stone	15%	Free	5%	Free
447	7114.11.00	Articles of goldsmiths or silver smiths - Silver	15%	Free	5%	Free
448	7114.19.00	Articles of goldsmiths or silver smiths - other precious metal	15%	Free	5%	Free
449	7114.20.00	Articles of goldsmiths or silver smiths - base metal clad	15%	Free	5%	Free
450	7115.10.00	Catalyst in the form of wire cloth or grill of platinum	15%	Free	5%	Free
451	7115.90.10	Catalyst - chain of precious metal	15%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
452	7115.90.90	Other catalyst	15%	Free	5%	Free
453	7116.10.00	Articles of natural or cultured pearls	32%	Free	15%	Free
454	7116.20.00	Articles of precious stone	32%	Free	15%	Free
455	7117.11.00	Cuff - links and studs	15%	Free	5%	Free
456	7117.19.00	Other imitation jewelry of base metal	15%	Free	5%	Free
457	7117.90.00	Other imitation jewelry	15%	Free	5%	Free
		Tubes, Pipes and hollow profiles of stainless steel				
458	7304.11.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
459	7304.19.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Casing, tubing and drill pipe, of a kind used in drilling for gas				
460	7304.22.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
461	7304.23.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
462	7304.24.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
463	7304.29.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Cold drawn or cold rolled - iron or non-alloy steel				
474	7304.31.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
475	7304.39.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Other pipes of stainless steel - cold drawn or cold rolled				
476	7304.41.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
477	7304.49.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
		Other pipes of other alloy steel - cold rolled or cold drawn				
478	7304.51.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
479	7304.59.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
480	7304.90.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Line Pipe welded of stainless steel				
481	7306.11.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
482	7306.19.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Casing and tubing welded of stainless steel				
483	7306.21.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
484	7306.29.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Other welded of iron or non-alloy steel				
485	7306.30.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Other welded of stainless steel				
486	7306.40.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Other welded of other alloy steel				
487	7306.50.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
		Other welded square or rectangular cross-section				
488	7306.61.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
		Other welded of other non-circular cross section				
489	7306.69.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2581 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
490	7306.90.10	Having internal and external circular cross-sections, the internal diameter of which does not exceed 63.50 mm; having internal and external rectangular cross-sections, the internal area of which does not exceed 2582 mm ²	32% or 40¢ per kg whichever is greater	10%	5%	Free
491	7308.30.90	Doors and their frames and threshold for doors	32%	Free	5%	Free
492	7317.00.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those or heading No. 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	32%	10%	32%	Free
493	7321.12.10	Multi wick stoves for kerosene	32%	Free	5%	Free
494	7321.90.10	Parts for multi wick stove for kerosene	32%	Free	5%	Free
496	7323.91.00	Table, kitchen or other household articles and parts thereof - cast iron, not enameled	32%	Free	5%	Free
497	7323.92.00	Table, kitchen or other household articles and parts thereof - cast iron, enameled	32%	Free	5%	Free
498	7323.93.00	Table kitchen or other household articles of stainless steel	32%	Free	5%	Free
499	7323.94.00	Table kitchen or other household articles of stainless steel of iron (other than cast iron) or steel, enameled	32%	Free	5%	Free
500	7323.99.00	Other 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.	32%	Free	5%	Free
501	7325.10.90	Other cast articles of iron or steel of nonmalleable cast iron	32%	Free	5%	Free
502	7325.99.00	Other cast articles of iron or steel	32%	Free	5%	Free
503	7326.19.00	Other articles of iron or steel forged or stamped but not further worked.	32%	Free	5%	Free
504	7326.20.00	Articles of iron or steel wire	32%	Free	5%	Free
	7326.90.90	Other Articles of iron or steel wire	32%	Free	5%	Free
505	7418.20.00	Sanitary ware and parts thereof, of copper	32%	Free	5%	Free
506	7419.10.00	Chain and parts thereof, of copper	32%	Free	5%	Free
507	7419.91.00	Cast, moulded, stamped or forged, but not further worked - of copper	32%	Free	5%	Free
508	7419.99.00	Other articles of copper	32%	Free	5%	Free
509	7419.99.10	Chain mesh-handbags, purses, wallets and similar articles of copper	15%	Free	5%	Free
510	7419.99.99	other copper springs	15%	Free	5%	Free
511	7419.99.90	other articles of copper	32%	Free	5%	Free
512	7615.10.20	Articles of kitchenware including bombay pots	15% or \$3.00 per kg whichever is greater	Free	5%	Free
513	7615.10.90	Other Table ware, kitchen or other household articles and parts thereof, of aluminum; pot scourers and scouring or polishing pads, gloves and the like, of aluminum;	32%	Free	5%	Free
514	7616.99.20	Chain mesh-handbags, purses, wallets and similar articles of aluminum	15%	Free	5%	Free
515	8302.30.90	Used, mountings, fittings and similar articles suitable for motor vehicles	15%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
516	8303.00.00	Armored or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like of base metal.	15%	Free	5%	Free
517	8304.00.00	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.	32%	Free	5%	Free
518	8305.10.00	Fittings for loose-leaf binders or files	15%	Free	5%	Free
519	8305.20.00	staples in strips	15%	Free	5%	Free
520	8305.90.00	other fittings for loose leaf binders or files, letter clips, letter corners, paper clips, indexing tags, and similar office articles.	15%	Free	5%	Free
521	8309.10.00	Crown corks	32%	Free	5%	Free
522	8309.90.00	Other 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.	15%	Free	5%	Free
523	8401.10.00	Nuclear reactors	5%	Free	Free	Free
524	8401.20.00	Machinery and Apparatus for isotopic separation	5%	Free	Free	Free
525	8401.30.00	Fuel Elements (cartridges), non-irradiated	5%	Free	Free	Free
526	8401.40.00	Parts of nuclear reactors	5%	Free	Free	Free
527	8402.11.10	Water tube boilers with steam production exceeding 45t per hr. - Wood fired boilers	5%	Free	Free	Free
528	8402.11.90	Other Water tube boilers with steam production exceeding 45t per hr.	5%	Free	Free	Free
529	8402.12.10	Water tube boilers with steam production not exceeding 45t per hr. Wood fired boilers	5%	Free	Free	Free
530	8402.12.90	Other water tube boilers with steam production not exceeding 45t per hr.	5%	Free	Free	Free
531	8402.19.10	Other vapor generating boilers including hybrid boilers - wood fired boilers	5%	Free	Free	Free
532	8402.19.90	Other - Other vapor generating boilers including hybrid boilers - wood fired boilers	5%	Free	Free	Free
533	8402.20.10	Super-heated water boilers - wood fired boilers	5%	Free	Free	Free
534	8402.20.90	Other Super-heated water boilers	5%	Free	Free	Free
535	8402.90.10	Parts of Boilers	5%	Free	Free	Free
536	8402.90.90	Other vapor generating boilers	5%	Free	Free	Free
537	8403.10.00	Central heating boilers	5%	Free	Free	Free
538	8403.90.00	Parts of central heating boilers	5%	Free	Free	Free
539	8404.10.00	Auxiliary plant for use with boilers	5%	Free	Free	Free
540	8404.20.00	Condensers for steam or other vapor power units	5%	Free	Free	Free
541	8404.90.00	Parts for auxiliary plant for use with boilers	5%	Free	Free	Free
542	8405.10.00	Producer gas or water gas generators; with or without their purifiers; acetylene gas..	5%	Free	Free	Free
543	8405.90.00	Parts of producer gas generators	5%	Free	Free	Free
544	8406.10.00	Turbines for marine propulsion	5%	Free	Free	Free
545	8406.81.00	Other turbines exceeding 40MW	5%	Free	Free	Free
546	8406.82.00	Other turbines not exceeding 40MW	5%	Free	Free	Free
547	8406.90.00	Parts of turbines	5%	Free	Free	Free
548	8407.10.00	Aircraft engines - spark ignition reciprocating	5%	Free	Free	Free
549	8407.29.00	Other marine propulsion engines	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
550	8407.31.10	New, reciprocating piston engines for propulsion of vehicles not exceeding 50cc	5%	Free	Free	Free
551	8407.31.90	Used, reciprocating piston engines for propulsion of vehicles not exceeding 50cc	15%	Free	5%	Free
552	8407.32.10	New reciprocating piston engine exceeding 50cc but not exceeding 250cc	5%	Free	Free	Free
553	8407.32.90	Used reciprocating piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	15%	Free	5%	Free
554	8407.33.10	New reciprocating piston engine exceeding 250cc but not exceeding 1000cc	5%	Free	Free	Free
555	8407.33.90	Used reciprocating piston engine exceeding 250cc but not exceeding 1000cc	15%	Free	5%	Free
556	8407.34.10	New reciprocating piston engine of cylinder capacity exceeding 1,000 cc	5%	Free	Free	Free
557	8407.34.90	Used reciprocating piston engine of cylinder capacity exceeding 1,000 cc	15%	Free	5%	Free
558	8407.90.10	Other new engines of spark ignition	5%	Free	Free	Free
559	8407.90.90	Other used engines of spark ignition	15%	Free	5%	Free
560	8408.10.00	Marine propulsion engines - diesel or semi diesel	5%	Free	Free	Free
561	8408.20.10	New engines of the kind used for the propulsion of vehicles of chapter 87	5%	Free	Free	Free
562	8408.20.90	Used engines of the kind used for the propulsion of vehicles of chapter 87	15%	Free	5%	Free
563	8408.90.00	Other engines - diesel or semi diesel	5%	Free	Free	Free
564	8409.10.00	Parts for aircraft engines	5%	Free	Free	Free
565	8409.91.10	New Parts for combustion piston engines	5%	Free	Free	Free
566	8409.91.90	Used parts for combustion piston engines	15%	Free	5%	Free
567	8409.99.00	Other parts for diesel and semi diesel engines	5%	Free	Free	Free
568	8410.11.00	Hydraulic turbines and water wheels of a power not exceeding 1,000 kw	5%	Free	Free	Free
569	8410.12.00	Hydraulic turbines and water wheels of a power exceeding 1,000 kw but not exceeding 10,000 kw	5%	Free	Free	Free
570	8410.13.00	Hydraulic turbines and water wheels of a power exceeding 10,000 kw	5%	Free	Free	Free
571	8410.90.00	Parts of hydraulic turbines, including regulators	5%	Free	Free	Free
572	8411.11.00	Turbo jets of a thrust not exceeding 25kN	5%	Free	Free	Free
573	8411.12.00	Turbo jets of a thrust exceeding 25kN	5%	Free	Free	Free
574	8411.21.00	Turbo propellers of a power not exceeding 1,100 kW	5%	Free	Free	Free
575	8411.22.00	Turbo propellers of a power exceeding 1,100 kW	5%	Free	Free	Free
576	8411.81.00	Other gas turbines of a power not exceeding 5,000 kW	5%	Free	Free	Free
577	8411.82.00	Other gas turbines of a power exceeding 5,000 kW	5%	Free	Free	Free
578	8411.91.00	Parts of turbo propellers	5%	Free	Free	Free
579	8411.99.00	Other parts of turbo propellers	5%	Free	Free	Free
580	8412.10.00	Reaction engines other than turbo jets	5%	Free	Free	Free
581	8412.21.00	Hydraulic power engines and motors	5%	Free	Free	Free
582	8412.29.00	Other hydraulic power engines and motors	5%	Free	Free	Free
583	8412.31.00	Pneumatic power engines and motors	5%	Free	Free	Free
584	8412.39.00	Other Pneumatic power engines and motors	5%	Free	Free	Free
585	8412.80.10	Wind engines (wind mills)	5%	Free	Free	Free
586	8412.80.90	Other wind engines	5%	Free	Free	Free
587	8412.90.00	Parts of other engines and motors	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
588	8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling stations	5%	Free	Free	Free
589	8413.19.00	Other pumps for dispensing fuel or lubricants, of the type used in filling stations	5%	Free	Free	Free
590	8413.20.00	Hand pumps	5%	Free	Free	Free
591	8413.30.00	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	5%	Free	Free	Free
592	8413.40.00	Concrete pumps	5%	Free	Free	Free
593	8413.50.00	Other reciprocating positive displacement pumps	5%	Free	Free	Free
594	8413.60.00	Other rotary positive displacement pumps	5%	Free	Free	Free
595	8413.70.00	Other centrifugal pumps	5%	Free	Free	Free
596	8413.81.00	Other pumps	5%	Free	Free	Free
597	8413.82.00	Liquid elevators	5%	Free	Free	Free
598	8413.91.00	Part of pumps	5%	Free	Free	Free
599	8413.92.00	Parts of liquid elevators	5%	Free	Free	Free
600	8414.10.00	Vacuum pumps	5%	Free	Free	Free
601	8414.20.00	Hand or foot operated air pumps	5%	Free	Free	Free
602	8414.30.00	Compressors of the kind used in refrigerating equipment	5%	Free	Free	Free
603	8414.40.00	Air compressors mounted on a wheeled chassis for towing	5%	Free	Free	Free
604	8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor	15%	10%	5%	Free
605	8414.59.00	Other fans	15%	10%	5%	Free
606	8414.60.00	Fans with Hoods having a maximum horizontal side exceeding 120cm	5%	10%	5%	Free
607	8414.80.00	Other air or vacuum pumps	5%	Free	Free	Free
608	8414.90.00	Parts of air or vacuum pumps	5%	Free	Free	Free
609	8415.10.00	Air conditioning machines window or wall types, self-contained	15%	10%	5%	Free
610	8415.20.00	Air conditioning machine of a kind used for persons, in motor vehicles or split system	15%	10%	5%	Free
611	8415.81.00	Other air conditioning machine incorporating a refrigerating unit and a valve for reversal of the cooling/heat	15%	10%	5%	Free
612	8415.82.00	Other air conditioning machine, incorporating a refrigerating unit	15%	10%	5%	Free
613	8415.83.00	Other air conditioning machine not incorporating a refrigerating unit	15%	10%	5%	Free
614	8415.90.00	Parts of air conditioning machine	15%	Free	5%	Free
615	8416.10.00	Furnace burners for liquid fuel	5%	Free	Free	Free
616	8416.20.00	Other furnace burners, including combination burners	5%	Free	Free	Free
617	8416.30.00	Mechanical stokers, including their mechanical grates, mechanical ash dischargers.	5%	Free	Free	Free
618	8416.90.00	Parts for furnace	5%	Free	Free	Free
619	8417.10.00	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrite, etc.	5%	Free	Free	Free
620	8417.20.00	Bakery ovens including biscuit ovens	5%	Free	Free	Free
621	8417.80.00	Other furnace and ovens	5%	Free	Free	Free
622	8417.90.00	Parts for industrial or laboratory furnace and ovens	5%	Free	Free	Free
623	8418.10.00	Combined refrigerator, freezers, fitted with separate external doors	15%	5%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
624	8418.21.00	Household type Compression type refrigerators	15%	5%	5%	Free
625	8418.29.00	Other household type refrigerators	15%	5%	5%	Free
626	8418.30.00	Freezers of the chest type, not exceeding 800 l capacity	15%	5%	5%	Free
627	8418.40.00	Freezers of the upright type, not exceeding 900 l capacity	15%	5%	5%	Free
628	8418.50.10	Dispensers of a kind suitable for use in hotels, restaurants and the like	5%	Free	Free	Free
629	8418.50.90	Other Dispensers	5%	Free	Free	Free
630	8418.61.00	Heat pumps other than air conditioning machines of heading 84.15	5%	Free	Free	Free
631	8418.69.10	Condensing unit, self-contained comprising a compressor, condenser and pump	15%	Free	5%	Free
632	8418.69.90	Other refrigerating or freezing equipment	5%	Free	Free	Free
633	8418.91.00	Part of furniture designed to receive refrigerating or freezing equipment	5%	Free	Free	Free
634	8418.99.10	Cool room freezer panels	32%	15%	5%	Free
636	8419.11.00	Instantaneous gas water heaters	15%	Free	5%	Free
637	8419.19.00	Other gas water heaters	15%	Free	5%	Free
638	8419.32.00	Dryers for wood, paper pulp, paper or paperboard	5%	Free	Free	Free
639	8419.39.00	Other dryers	5%	Free	Free	Free
640	8419.40.00	Distilling or rectifying plant	5%	Free	Free	Free
641	8419.50.00	Heat exchange units	5%	Free	Free	Free
642	8419.60.00	Machinery for liquefying air or other gases	5%	Free	Free	Free
643	8419.81.00	Machinery for making hot drinks or for cooking or heating food	5%	Free	Free	Free
644	8419.89.00	Other machinery for making hot drinks or cooking or heating food	5%	Free	Free	Free
645	8419.90.10	Parts suitable for use solely or principally with water heater respectively	15%	Free	5%	Free
646	8419.90.90	Other machinery and equipment whether or not electronically heated	5%	Free	Free	Free
647	8420.10.00	Calendaring or other rolling machines	5%	Free	Free	Free
648	8420.91.00	Cylinders for calendaring or other rolling machine	5%	Free	Free	Free
649	8420.99.00	Parts for calendaring or other rolling machines	5%	Free	Free	Free
650	8421.12.00	Clothes dryers	5%	Free	Free	Free
651	8421.19.90	Others centrifugal dryers	5%	Free	Free	Free
652	8421.22.00	Filtering or purifying apparatus	5%	Free	Free	Free
653	8421.23.00	Oil or petrol filters for internal combustion engines	5%	Free	Free	Free
654	8421.29.00	Other filtering or purifying machinery and apparatus for liquids	5%	Free	Free	Free
655	8421.31.00	Intake air filters for internal combustion engines	5%	Free	Free	Free
656	8421.39.00	Other filtering or purifying machinery and apparatus for gases	5%	Free	Free	Free
657	8421.91.00	Parts of centrifuges, including centrifugal driers	5%	Free	Free	Free
658	8421.99.90	Other centrifuges	5%	Free	Free	Free
659	8422.11.00	Dish washing machines of the household type	15%	10%	5%	Free
661	8422.20.00	Machinery for cleaning or drying bottles or other containers	5%	Free	Free	Free
662	8422.30.00	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or ...	5%	Free	Free	Free
663	8422.40.00	Other packing or wrapping machinery (including heat shrink wrapping machinery)	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
664	8422.90.10	Parts suitable for use solely or principally with dishwashing machines respectively ...	5%	Free	Free	Free
665	8422.90.90	Other parts suitable for use solely or principally with dishwashing machines respectively ...	5%	Free	Free	Free
666	8423.10.00	Personal weighing machines, including baby scales; household scales	15%	Free	Free	Free
667	8423.20.00	Scales for continuous weighing of goods on conveyors	5%	Free	Free	Free
668	8423.30.00	Constant weight scales and scales for discharging a predetermined weight of material...	5%	Free	Free	Free
669	8423.81.00	Other weighing machines having a maximum weighing capacity not exceeding 30 kg	15%	Free	Free	Free
670	8423.82.10	Other weighing machines with portable or mobile platform type scales	5%	Free	Free	Free
671	8423.82.90	Other weighing machines	5%	Free	Free	Free
672	8423.89.00	Other weighing machinery	5%	Free	Free	Free
673	8423.90.10	Weighing machine weights of all kinds	15%	Free	Free	Free
674	8423.90.91	parts suitable for use solely or principally with weighing machinery and scales resp..	15%	Free	Free	Free
675	8423.90.99	Parts for other weighing machines weights of all kinds	5%	Free	Free	Free
676	8424.30.00	Steam or sand blasting machines and similar jet projecting machines	5%	Free	Free	Free
677	8425.11.00	Pulley tackle and hoist powered by electric motor	5%	Free	Free	Free
678	8425.19.00	Other pulley tackle and hoists other than skip hosts powered by electric motor	5%	Free	Free	Free
679	8425.31.00	Winches, Capstans powered by electric motor	5%	Free	Free	Free
680	8425.39.00	Other winches, capstans powered by electric motor	5%	Free	Free	Free
681	8425.41.00	Built-in jacking systems of a type used in garages	5%	Free	Free	Free
682	8425.42.00	Other jacks and hoists, hydraulic	5%	Free	Free	Free
683	8425.49.00	Other jacks; hoists of a kind used for raising vehicles	5%	Free	Free	Free
684	8426.11.10	New Overhead travelling cranes on fixed support	5%	Free	Free	Free
685	8426.11.90	Used Overhead travelling cranes on fixed support	5%	5%	5%	Free
686	8426.12.10	New Mobile lifting cranes on tyres and straddle carriers	5%	Free	Free	Free
687	8426.12.90	Used or reconditioned Mobile lifting cranes on tyres and straddle carriers	5%	5%	5%	Free
688	8426.19.10	Other New Mobile lifting cranes on tyres and straddle carriers	5%	Free	Free	Free
689	8426.19.90	Other used or reconditioned Mobile lifting cranes on tyres and straddle carriers	5%	5%	5%	Free
690	8426.20.10	New tower cranes	5%	Free	Free	Free
691	8426.20.90	Used tower cranes	5%	5%	5%	Free
692	8426.30.10	New portal or pedestal jib cranes	5%	Free	Free	Free
693	8426.30.90	Used portal or pedestal jib cranes	5%	5%	5%	Free
694	8426.41.10	Other new self-propelled machinery on tyres	5%	Free	Free	Free
695	8426.41.90	Other used or reconditioned self-propelled machinery on tyres	5%	5%	5%	Free
696	8426.49.10	Other new self-propelled machinery	5%	Free	Free	Free
697	8426.49.90	Other used or reconditioned self-propelled machinery	5%	5%	5%	Free
698	8426.91.10	Other new machinery designed for mounting on road vehicles	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
699	8426.91.90	Other used or reconditioned machinery designed for mounting on road vehicles	5%	5%	5%	Free
700	8426.99.10	Other new other machinery	5%	Free	Free	Free
701	8426.99.90	Other used or reconditioned other machinery	5%	5%	5%	Free
702	8427.10.10	New self-propelled trucks powered by an electric motor	5%	Free	Free	Free
703	8427.10.90	Used self-propelled trucks powered by an electric motor	5%	5%	5%	Free
704	8427.20.10	Other new self-propelled trucks powered by an electric motor	5%	Free	Free	Free
705	8427.20.90	Other used self-propelled trucks powered by an electric motor	5%	5%	5%	Free
706	8427.90.10	Other new trucks	5%	Free	Free	Free
707	8427.90.90	Other used or reconditioned trucks	5%	5%	5%	Free
708	8428.10.00	Lifts and skip hoists	5%	Free	Free	Free
709	8428.20.00	Pneumatic elevators and conveyors	5%	Free	Free	Free
710	8428.31.00	Other continuous action elevators and conveyors, for goods or materials Specially designed for underground use	5%	Free	Free	Free
711	8428.32.00	Other continuous section elevators and conveyors, for goods or materials bucket type	5%	Free	Free	Free
712	8428.33.00	Other continuous action elevators and conveyors, for goods or materials belt type	5%	Free	Free	Free
713	8428.39.00	Other continuous action elevators and conveyors, for goods or materials	5%	Free	Free	Free
714	8428.40.00	Escalators and moving walkways	5%	Free	Free	Free
715	8428.60.00	Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	5%	Free	Free	Free
716	8428.90.00	Other lifting, handling and loading machinery	5%	Free	Free	Free
717	8429.11.10	New track laying bulldozers and angle dozers	5%	Free	Free	Free
718	8429.11.90	Used or reconditioned track laying bulldozers and angle dozers	5%	5%	5%	Free
719	8429.19.10	New bulldozers or angle dozers	5%	Free	Free	Free
720	8429.19.90	Used or reconditioned bulldozers or angle dozers	5%	5%	5%	Free
721	8429.20.10	New graders and levelers	5%	Free	Free	Free
722	8429.20.90	Used or reconditioned gravellers or levelers	5%	5%	5%	Free
723	8429.30.10	New scrapers	5%	Free	Free	Free
724	8429.30.90	Used scrapers	5%	5%	5%	Free
725	8429.40.10	New Tamping machines and road rollers	5%	Free	Free	Free
726	8429.40.90	Used Tamping machines and road rollers	5%	5%	5%	Free
727	8429.51.10	New Frontend shovels loaders	5%	Free	Free	Free
728	8429.51.90	Used Frontend shovels loaders	5%	5%	5%	Free
729	8429.52.10	New Machinery with a 360 revolving superstructure	5%	Free	Free	Free
730	8429.52.90	Used Machinery with a 360 revolving superstructure	5%	5%	5%	Free
731	8429.59.10	Other new Self-propelled bulldozers, angle dozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	5%	Free	Free	Free
732	8429.59.90	Other used Self-propelled bulldozers, angle dozers, graders, levelers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	5%	5%	5%	Free
733	8430.10.10	New Pile drivers and pile extractors	5%	Free	Free	Free
734	8430.10.90	Used or reconditioned Pile drivers and pile extractors	5%	5%	5%	Free

2020-2021 NATIONAL BUDGET REVENUE POLICIES

No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
735	8430.20.10	New Snow ploughs and snow blowers	5%	Free	Free	Free
736	8430.20.90	Used Snow ploughs and snow blowers	5%	5%	5%	Free
737	8430.31.10	New self-propelled coal or rock cutters and tunneling machinery	5%	Free	Free	Free
738	8430.31.90	Used self-propelled coal or rock cutters and tunneling machinery	5%	5%	5%	Free
739	8430.39.10	Other new coal or rock cutters and tunneling machinery	5%	5%	Free	Free
740	8430.39.90	Other used coal or rock cutters and tunneling machinery	15%	Free	5%	Free
741	8430.41.10	Other new self-propelled boring or sinking machinery	5%	Free	Free	Free
742	8430.41.90	Other used self-propelled boring or sinking machinery	5%	5%	5%	Free
743	8430.49.10	Other new self-propelled boring or sinking machinery	5%	Free	Free	Free
744	8430.49.90	Other used self-propelled boring or sinking machinery	5%	5%	5%	Free
745	8430.50.10	Other new self-propelled machinery	5%	Free	Free	Free
746	8430.50.90	Other used self-propelled machinery	5%	5%	5%	Free
747	8430.61.10	Other new Tamping or compacting machinery not self-propelled	5%	Free	Free	Free
748	8430.61.90	Other used Tamping or compacting machinery not self-propelled	5%	5%	5%	Free
749	8430.69.10	Other new machinery not self-propelled	5%	Free	Free	Free
750	8430.69.90	Other used machinery not self-propelled	5%	5%	5%	Free
751	8431.10.00	Parts of machinery of heading No. 84.25	5%	Free	Free	Free
752	8431.20.00	Parts of machinery of heading No.84.27	5%	Free	Free	Free
753	8431.31.00	Parts of lift, skip hoists or escalators	5%	Free	Free	Free
754	8431.39.00	Other parts	5%	Free	Free	Free
755	8431.41.00	Parts of buckets, shovels, grabs and grips	5%	Free	Free	Free
756	8431.42.00	Parts of Bulldozer or angle dozer blades	5%	Free	Free	Free
757	8431.43.00	Parts for boring or sinking Machinery of subheading 8430.41 or 8430.49	5%	Free	Free	Free
758	8431.49.00	Other parts	5%	Free	Free	Free
759	8433.11.00	Harvesting or threshing machinery powered, with the cutting device rotating in a horizontal plane	5%	Free	Free	Free
760	8433.19.10	Other lawn mowers, powered by electric	5%	Free	Free	Free
761	8433.90.10	Parts suitable for use solely or principally with mowers falling within items nos. 84...	5%	Free	Free	Free
762	8438.10.00	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar..	5%	Free	Free	Free
763	8438.20.00	Machinery for the manufacture of confectionery, cocoa or chocolate	5%	Free	Free	Free
764	8438.40.00	Brewery machinery	5%	Free	Free	Free
765	8438.80.00	Other machinery for industrial preparation of food and drink	5%	Free	Free	Free
766	8438.90.00	Parts	5%	Free	Free	Free
767	8439.10.00	Machinery for making pulp of fibrous cellulosic material	5%	Free	Free	Free
768	8439.20.00	Machinery for making paper or paperboard	5%	Free	Free	Free
769	8439.30.00	Machinery for finishing paper or paper board	5%	Free	Free	Free
770	8439.91.00	Parts of machinery for making pulp of fibrous cellulosic material	5%	Free	Free	Free
771	8439.99.00	Other parts	5%	Free	Free	Free
772	8440.10.00	Book binding machinery	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
773	8440.90.00	Parts for book binding machinery	5%	Free	Free	Free
774	8441.10.00	Cutting machines	5%	Free	Free	Free
775	8441.20.00	Machines for making bags,	5%	Free	Free	Free
776	8441.30.00	Machines for making cartons,	5%	Free	Free	Free
777	8441.40.00	Machines for moulding paper	5%	Free	Free	Free
778	8441.80.00	Other cutting machinery	5%	Free	Free	Free
779	8441.90.00	Parts for other cutting machine	5%	Free	Free	Free
780	8442.30.00	Machinery, apparatus	5%	Free	Free	Free
781	8442.40.00	Parts of the foregoing machinery, apparatus or equipment	5%	Free	Free	Free
782	8442.50.00	Plates, cylinders and other printing components	5%	Free	Free	Free
783	8443.11.00	Offset printing machinery - reeled fed	5%	Free	Free	Free
784	8443.12.00	Offset printing machinery - sheet fed	5%	Free	Free	Free
785	8443.13.00	Other offset printing machinery	5%	Free	Free	Free
786	8443.14.00	Letterpress printing machinery - reel fed	5%	Free	Free	Free
787	8443.15.00	Letterpress printing machinery - other than reel fed	5%	Free	Free	Free
788	8443.16.00	Flexographic printing machinery	5%	Free	Free	Free
789	8443.17.00	Gravure printing machinery	5%	Free	Free	Free
790	8443.19.00	Other printing machinery	5%	Free	Free	Free
791	8443.31.00	Machines which perform printing, copying and fax functions	15%	Free	Free	Free
792	8443.32.00	Other printing machines , capable of connecting to network	15%	Free	Free	Free
793	8443.39.00	Other printers and machines	15%	Free	Free	Free
794	8443.91.00	Parts of printing machines	5%	Free	Free	Free
795	8443.99.00	Other printing and copying machines	15%	Free	Free	Free
796	8444.00.00	Machines for extruding, drawing, etc. man made textile	5%	Free	Free	Free
797	8445.11.00	Carding machines	5%	Free	Free	Free
798	8445.12.00	Combing machines	5%	Free	Free	Free
799	8445.13.00	Drawing or roving machine	5%	Free	Free	Free
800	8445.19.00	Other machines for preparing textile fabrics	5%	Free	Free	Free
801	8445.20.00	Textile spinning machines	5%	Free	Free	Free
802	8445.30.00	Textile doubling or twisting machine	5%	Free	Free	Free
803	8445.40.00	Textile winding machine	5%	Free	Free	Free
804	8445.90.00	Other textile handling machine	5%	Free	Free	Free
805	8446.10.00	Machine for weaving fabrics	5%	Free	Free	Free
806	8446.21.00	Power looms	5%	Free	Free	Free
807	8446.29.00	Other fabric weaving machine	5%	Free	Free	Free
808	8446.30.00	Machine for weaving fabrics greater than 30cm	5%	Free	Free	Free
809	8447.11.00	Circular knitting machine less than 165cm	5%	Free	Free	Free
810	8447.12.00	Circular knitting machine exceeding 165cm	5%	Free	Free	Free
811	8447.20.00	Flat knitting machines and stitch bonding machine	5%	Free	Free	Free
812	8447.90.00	Other knitting and stitch bonding machine	5%	Free	Free	Free
813	8448.11.00	Dobbies and Jacquards	5%	Free	Free	Free
814	8448.19.00	Other Auxillary machines	5%	Free	Free	Free
815	8448.20.00	Parts and accessories of auxiliary machines	5%	Free	Free	Free
816	8448.31.00	Parts and accessories of Card clothing machines	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
817	8448.32.00	Parts and accessories of machines for preparing	5%	Free	Free	Free
818	8448.33.00	Spindles, spindle flyers, spinning rings and ring travelers	5%	Free	Free	Free
819	8448.39.00	Other parts of auxiliary machines	5%	Free	Free	Free
820	8448.42.00	Reeds for looms, healds and heald frames	5%	Free	Free	Free
821	8448.49.00	Other parts and accessories of weaving machines	5%	Free	Free	Free
822	8448.51.00	Sinkers, needles and other parts and accessories of auxiliary machines	5%	Free	Free	Free
823	8448.59.00	Other - other parts and accessories of weaving machines	5%	Free	Free	Free
824	8449.00.00	Machinery for the manufacture of finishing of felt or non-woven	5%	Free	Free	Free
825	8450.11.00	Fully automatic household or laundry machines of a dry linen capacity not exceeding 10kg	15%	10%	Free	Free
826	8450.12.00	Other machines, with built-in centrifugal drier	15%	10%	Free	Free
827	8450.19.00	Other Fully automatic household or laundry machines of a dry linen capacity not exceeding 10kg	15%	10%	Free	Free
828	8450.20.00	Fully automatic household or laundry machines of a dry linen capacity exceeding 10kg	15%	10%	Free	Free
829	8450.90.00	Parts of household or laundry type washing machines	5%	Free	Free	Free
830	8451.10.00	Dry cleaning machines	5%	Free	Free	Free
831	8451.21.00	Drying machines each of a dry linen capacity not exceeding 10Kg	5%	10%	Free	Free
832	8451.29.00	Other drying machines each of a dry linen capacity not exceeding 10Kg	5%	Free	Free	Free
833	8451.30.00	Ironing machines and presses (including fusing presses)	5%	Free	Free	Free
834	8451.40.00	Washing, bleaching or dyeing machines	5%	Free	Free	Free
835	8451.50.00	Machines for reeling, unreeling folding cutting or pinking textile fabrics	5%	Free	Free	Free
836	8451.80.00	Other machinery for washing, cleaning, wringing, drying, ironing and finishing, coating textile	5%	Free	Free	Free
837	8451.90.00	Parts of machinery for washing, cleaning, wringing, drying, ironing and finishing, coating textile	5%	Free	Free	Free
838	8453.10.00	Machinery for preparing, tanning or working hides, skins or leather	5%	Free	Free	Free
839	8453.20.00	Machinery for making or repairing footwear	5%	Free	Free	Free
840	8453.80.00	Other machinery for preparing, tanning or working hides, skins or leather	5%	Free	Free	Free
841	8453.90.00	Parts of machinery for preparing, tanning or working hides, skins or leather	5%	Free	Free	Free
842	8454.10.00	Converters	5%	Free	Free	Free
843	8454.20.00	Ingot moulds and ladles	5%	Free	Free	Free
844	8454.30.00	Casting machines	5%	Free	Free	Free
845	8454.90.00	Parts of converters, Ingot moulds, ladles and Casting machines	5%	Free	Free	Free
846	8455.10.00	Tube mills	5%	Free	Free	Free
847	8455.21.00	Rolling mills, hot or combination	5%	Free	Free	Free
848	8455.22.00	Rolling mills, Cold	5%	Free	Free	Free
849	8455.30.00	Rolls for rolling mills	5%	Free	Free	Free
850	8455.90.00	Other parts for metal rolling mills	5%	Free	Free	Free
851	8456.11.00	Machine tools for working any material– Operated by laser	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
852	8456.12.00	Machine tools for working any material– Operated by other light	5%	Free	Free	Free
853	8456.20.00	Machine tools for working any material - Operated by ultrasonic	5%	Free	Free	Free
854	8456.40.00	Machine tools for working any material - Operated by plasma	5%	Free	Free	Free
855	8456.50.00	Machine tools for working any material – Waterjet cutting machines	5%	Free	Free	Free
856	8456.90.00	Other Machine tools for working any material	5%	Free	Free	Free
857	8457.10.00	Machining centres	5%	Free	Free	Free
858	8457.20.00	Unit construction machines	5%	Free	Free	Free
859	8457.30.00	Multistation transfer machines	5%	Free	Free	Free
860	8458.11.00	Lathes Numerically controlled	5%	Free	Free	Free
861	8458.19.00	Other horizontal Lathes	5%	Free	Free	Free
862	8458.91.00	Other lathes Numerically controlled	5%	Free	Free	Free
863	8458.99.00	Other lathes	5%	Free	Free	Free
864	8459.10.00	Way-type unit head machines	5%	Free	Free	Free
865	8459.21.00	Drilling machines Numerically controlled	5%	Free	Free	Free
866	8459.29.00	Other drilling machines	5%	Free	Free	Free
867	8459.31.00	Boring - milling machines Numerically controlled	5%	Free	Free	Free
868	8459.39.00	Other Boring - milling machines	5%	Free	Free	Free
869	8459.41.00	Other boring machines Numerically controlled	5%	Free	Free	Free
870	8459.49.00	Other boring machines	5%	Free	Free	Free
871	8459.51.00	Milling machines knee - type Numerically controlled	5%	Free	Free	Free
872	8459.59.00	Other Milling machines knee - type	5%	Free	Free	Free
873	8459.61.00	Other Milling machines Numerically controlled	5%	Free	Free	Free
874	8459.69.00	Other milling machines	5%	Free	Free	Free
875	8459.70.00	Other threading or tapping machines	5%	Free	Free	Free
876	8460.12.00	Flat surface grinding machines numerically controlled	5%	Free	Free	Free
877	8460.19.00	Other flat surface grinding machines numerically controlled	5%	Free	Free	Free
878	8460.22.00	Centerless grinding machine, numerically controlled	5%	Free	Free	Free
879	8460.23.00	Other cylindrical grinding machines, numerically controlled	5%	Free	Free	Free
880	8460.24.00	Other numerically controlled grinding machine	5%	Free	Free	Free
881	8460.29.00	Other grinding machines	5%	Free	Free	Free
882	8460.31.00	Numerically controlled sharpening tools	5%	Free	Free	Free
883	8460.39.00	Other sharpening tools	5%	Free	Free	Free
884	8460.40.00	Honing and lapping machines	5%	Free	Free	Free
885	8460.90.00	Other sharpening tools	5%	Free	Free	Free
886	8461.20.00	Shaping or slotting machines	5%	Free	Free	Free
887	8461.30.00	Broaching machines	5%	Free	Free	Free
888	8461.40.00	Gear cutting, gear grinding or gear finishing machines	5%	Free	Free	Free
889	8461.50.00	Sawing or cutting off machines	5%	Free	Free	Free
890	8461.90.00	Other machine tools for planning, shaping, cutting, etc.	5%	Free	Free	Free
891	8462.10.00	Forging or die stamping machines (including presses) and hammers	5%	Free	Free	Free
892	8462.21.00	Bending, folding, straightening or flattening machines Numerically controlled	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
893	8462.29.00	Other Bending, folding, straightening or flattening machines	5%	Free	Free	Free
894	8462.31.00	Shearing machine Numerically controlled	5%	Free	Free	Free
895	8462.39.00	Other shearing machine	5%	Free	Free	Free
896	8462.41.00	Punching or notching machine Numerically controlled	5%	Free	Free	Free
897	8462.49.00	Other punching or nothing machine	5%	Free	Free	Free
898	8462.91.00	Hydraulic presses	5%	Free	Free	Free
899	8462.99.00	Other machines for working metal	5%	Free	Free	Free
900	8463.10.00	Draw benches for bars, tubes profiles, wire or the like	5%	Free	Free	Free
901	8463.20.00	Thread rolling machines	5%	Free	Free	Free
902	8463.30.00	Machines for working wire	5%	Free	Free	Free
903	8463.90.00	Other machine-tools for working metal, or cermets, without removing material.	5%	Free	Free	Free
904	8464.10.00	Sawing machines	5%	Free	Free	Free
905	8464.20.00	Grinding or polishing machines	5%	Free	Free	Free
906	8464.90.00	Other machine tools for working stones, etc.	5%	Free	Free	Free
907	8465.10.00	Machines which can carry out different types of machining operations without tool change between such operations	5%	Free	Free	Free
908	8465.20.00	Machining centres	5%	Free	Free	Free
909	8465.91.00	Sawing machines	5%	Free	Free	Free
910	8465.92.00	Planing, milling or moulding (by cutting) machines	5%	Free	Free	Free
911	8465.93.00	Grinding, sanding or polishing machines	5%	Free	Free	Free
912	8465.94.00	Bending or assembling machines	5%	Free	Free	Free
913	8465.95.00	Drilling or morticing machines	5%	Free	Free	Free
914	8465.96.00	Splitting, slicing or paring machines	5%	Free	Free	Free
915	8465.99.00	Other machine tools for woodwork	5%	Free	Free	Free
916	8466.10.00	Tool holders and self-opening die heads	5%	Free	Free	Free
917	8466.20.00	Work holders	5%	Free	Free	Free
918	8466.30.00	Dividing heads and other special attachments for machine tools	5%	Free	Free	Free
919	8466.91.00	Parts for machines of heading No.84.64	5%	Free	Free	Free
920	8466.92.00	Parts for machines of heading No. 84.65	5%	Free	Free	Free
921	8466.93.00	Parts for machines of heading Nos. 84.56 to 84.61	5%	Free	Free	Free
922	8466.94.00	Parts machines of heading Nos. 84.62 to 84.63	5%	Free	Free	Free
923	8467.11.00	Tools for working in the hand Rotary type (including combined rotary percussion)	5%	Free	Free	Free
924	8467.19.00	Other tools for working in the hand	5%	Free	Free	Free
925	8467.21.00	Drills of all kinds	5%	Free	Free	Free
926	8467.22.00	Saws	5%	Free	Free	Free
927	8467.29.00	Other tools for working in the hand with self-contained electronic motor	5%	Free	Free	Free
928	8467.81.00	Chain saws	5%	Free	Free	Free
929	8467.89.00	Other tools	5%	Free	Free	Free
930	8467.91.00	Parts of chain saws	5%	Free	Free	Free
931	8467.92.00	Parts of pneumatic tools	5%	Free	Free	Free
932	8467.99.00	Other tool parts	5%	Free	Free	Free
933	8468.10.00	Handheld blow pipes	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
934	8468.20.00	Other gas operated machinery and apparatus	5%	Free	Free	Free
935	8468.80.00	Other machinery and apparatus for soldering, blazing or welding etc.	5%	Free	Free	Free
936	8468.90.00	Parts of machinery and apparatus for soldering, blazing or welding, etc.	5%	Free	Free	Free
937	8470.10.00	Electronic calculators capable of operation without an external source of electric power	5%	Free	Free	Free
938	8470.21.00	Calculating machine incorporating a printing device	5%	Free	Free	Free
939	8470.29.00	Other electronic calculating machine	5%	Free	Free	Free
940	8470.30.00	Other calculating machines	5%	Free	Free	Free
941	8470.50.00	Cash registers	5%	Free	Free	Free
942	8470.90.00	Other calculating devices	5%	Free	Free	Free
943	8471.41.00	Other automatic data processing machines -comprising in the same housing at least a central processing unit and an input and..	5%	Free	Free	Free
944	8471.49.00	Other automatic data processing machines presented in the form of systems	5%	Free	Free	Free
945	8471.50.00	Processing units other than those of subheading 84.71.41 or 84.71.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units.	5%	Free	Free	Free
946	8471.60.00	Input or output units whether or not containing storage units in same housing	5%	Free	Free	Free
947	8471.70.00	Storage units	5%	Free	Free	Free
948	8471.80.00	Other units of automatic data processing machines	5%	Free	Free	Free
949	8471.90.00	Other data processing machines	5%	Free	Free	Free
950	8472.10.00	Duplicating machines	15%	Free	Free	Free
951	8472.30.00	Machines for sorting or folding mail for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps.	15%	Free	Free	Free
952	8472.90.00	Other office machines	15%	Free	Free	Free
953	8473.21.10	Parts and accessories of the machines of heading 84.70 Suitable for use solely solely or principally with machines falling within item No. 8470.10.00	5%	Free	Free	Free
954	8473.21.90	Other Parts and accessories of the machines of heading 84.70	5%	Free	Free	Free
955	8473.29.00	Other parts and accessories	5%	Free	Free	Free
956	8473.30.00	Parts and accessories of the machines of heading No. 84.71	5%	Free	Free	Free
957	8473.40.00	Parts and accessories of the machines of heading 84.72	15%	Free	Free	Free
958	8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 84.70 to 84.72	15%	Free	Free	Free
959	8473.50.00	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	15%	Free	Free	Free
960	8474.31.00	Concrete or mortar mixers	5%	Free	Free	Free
961	8474.32.00	Machines for mixing mineral substances with bitumen	5%	Free	Free	Free
962	8474.39.00	Other mixing or kneading machine	5%	Free	Free	Free
963	8474.80.00	Other machinery	5%	Free	Free	Free
964	8474.90.00	Parts	5%	Free	Free	Free
965	8475.10.00	Machines for assembling, electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
966	8475.21.00	Machines for making optical fibres and preforms thereof	5%	Free	Free	Free
967	8475.29.00	Other machines for manufacture of hot working glass or glassware	5%	Free	Free	Free
968	8475.90.00	Parts for machines for assemblies	5%	Free	Free	Free
969	8476.21.00	Automatic beverage vending machine - Incorporating heating or refrigerating devices	15%	Free	Free	Free
970	8476.29.00	Other automatic beverage vending machine	15%	Free	Free	Free
971	8476.81.00	Other machines incorporating heating or refrigerating devices	15%	Free	Free	Free
972	8476.89.00	Other automatic goods vending machine	15%	Free	Free	Free
973	8476.90.00	Parts for automatic vending machine	15%	Free	Free	Free
974	8477.10.00	Injection moulding machines	5%	Free	Free	Free
975	8477.20.00	Extruders	5%	Free	Free	Free
976	8477.30.00	Blow moulding machines	5%	Free	Free	Free
977	8477.40.00	Vacuum moulding machines and other thermoforming machines	5%	Free	Free	Free
978	8477.51.00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	Free	Free	Free
979	8477.59.00	Other machinery for moulding or otherwise forming inner tubes	5%	Free	Free	Free
980	8477.80.00	Other machinery	5%	Free	Free	Free
981	8477.90.00	Parts for machinery for working rubber	5%	Free	Free	Free
982	8478.10.00	Machinery for preparing or making up tobacco	5%	Free	Free	Free
983	8478.90.00	Parts for Machinery for preparing or making up tobacco	5%	Free	Free	Free
984	8479.10.00	Machinery for public works, building or the like	5%	Free	Free	Free
985	8479.20.00	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	5%	Free	Free	Free
986	8479.30.00	Presses for the manufacture of particle board or fiber building board of wood or other ligneous materials and other machinery for treating wood or cork	5%	Free	Free	Free
987	8479.40.00	Rope or cable making machines	5%	Free	Free	Free
988	8479.50.00	Industrial robots, not elsewhere specified or included	5%	Free	Free	Free
989	8479.60.00	Evaporative air coolers	5%	Free	Free	Free
990	8479.71.00	Passenger boarding bridges of a kind used in airport	5%	Free	Free	Free
991	8479.79.00	Other passenger boarding bridges	5%	Free	Free	Free
992	8479.81.00	Other machines and mechanical appliances for treating metal, including electric wire coil winders	5%	Free	Free	Free
993	8479.82.00	Machines and mechanical appliances for mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying	5%	Free	Free	Free
994	8479.89.10	Taps combined with a measuring device for dispensing ice-cream, spirits, milk and the like	15%	Free	Free	Free
995	8479.89.20	Windscreens wipers, non-electric; compressed air operated horns; truck type sweepers of a kind used in a warehouse and the like	15%	Free	Free	Free
996	8479.89.30	Carpet sweepers, non-electric; vacuum cleaners, floor polishing, sanding, scrubbing, scrapping and scouring appliances other than those following within heading 84.09	15%	Free	Free	Free
997	8479.89.40	Air coolers; air humidifiers and dehumidifiers	15%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
998	8479.89.90	Other machines and mechanical appliances	5%	Free	Free	Free
999	8479.90.10	Parts suitable for use solely or principally with machines and mechanical appliances	15%	Free	Free	Free
1000	8479.90.90	Other parts	5%	Free	Free	Free
1001	8480.10.00	Moulding boxes for metal foundry	5%	Free	Free	Free
1002	8480.20.00	Mould bases	5%	Free	Free	Free
1003	8480.30.00	Moulding patterns	5%	Free	Free	Free
1004	8480.41.00	Moulding boxes of injection or compression types	5%	Free	Free	Free
1005	8480.49.00	Other moulding boxes	5%	Free	Free	Free
1006	8480.50.00	Moulds for glass	5%	Free	Free	Free
1007	8480.60.00	Moulds for mineral materials	5%	Free	Free	Free
1008	8480.71.00	Moulds for rubber or plastic Injection or compression types	5%	Free	Free	Free
1009	8480.79.00	Other moulds	5%	Free	Free	Free
1010	8481.10.00	Pressure reducing valve	5%	Free	Free	Free
1011	8481.20.00	Valves for oleo hydraulic or pneumatic transmission	5%	Free	Free	Free
1012	8481.30.00	Check (non return) valves	5%	Free	Free	Free
1013	8481.40.00	Safety or relief valves	5%	Free	Free	Free
1014	8481.80.10	Other appliances of the kind and size suitable for all domestic water supply and disposal points, hosepipe nozzles.	5%	Free	Free	Free
1015	8481.80.20	Soda water bottles valve; taps and cocks for fitting to casks, barrels, beverage dispensing urns and the like; appliance for use as parts for cookers, stoves, lamps, banners, blow lamps and lighters, including parts of fuel reservoirs of cylinders of a kind suitable for use with any of these appliances.	5%	Free	Free	Free
1016	8481.80.90	Other taps, cocks, valves and similar appliances	5%	Free	Free	Free
1017	8481.90.00	Parts	5%	Free	Free	Free
1018	8482.10.00	Ball bearings	5%	Free	Free	Free
1019	8482.20.00	Tapered roller bearings, including cone and tapered roller assemblies	5%	Free	Free	Free
1020	8482.30.00	Spherical roller bearings	5%	Free	Free	Free
1021	8482.40.00	Needle roller bearings	5%	Free	Free	Free
1022	8482.50.00	Other cylindrical roller bearings	5%	Free	Free	Free
1023	8482.80.00	Other including combined ball/roller bearings	5%	Free	Free	Free
1024	8482.91.00	Balls, needles and rollers	5%	Free	Free	Free
1025	8482.99.00	Other ball or roller bearings	5%	Free	Free	Free
1026	8483.10.00	Transmission shafts (including cam shafts and crank shafts) and cranks	5%	Free	Free	Free
1027	8483.20.00	Bearing housings, incorporating ball or roller bearings	5%	Free	Free	Free
1028	8483.30.00	Bearing housings, not incorporating ball or roller bearing; plain shaft bearings	5%	Free	Free	Free
1029	8483.40.00	Gears and gearing; other than toothed wheels, chains sprockets and other transmission elements presented separately; ball or roller screws' gear boxes and other speed changers.	5%	Free	Free	Free
1030	8483.50.00	Flywheels and pulleys including pulley blocks	5%	Free	Free	Free
1031	8483.60.00	Clutches and shaft couplings (including universal joints)	5%	Free	Free	Free
1032	8483.90.00	Toothed wheels, chain sprockets and other transmission elements presented separately	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1033	8484.10.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	5%	Free	Free	Free
1034	8484.20.00	Mechanical seals	5%	Free	Free	Free
1035	8484.90.00	Other gasket	5%	Free	Free	Free
1036	8486.10.00	Machines and apparatus for the manufacture of boules or wafers	5%	Free	Free	Free
1037	8486.20.00	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	5%	Free	Free	Free
1038	8486.30.00	Machines and apparatus for the manufacture of flat panel displays	5%	Free	Free	Free
1039	8486.40.11	Write on wafer apparatus	15%	Free	Free	Free
1040	8486.40.12	Step and repeat aligners	15%	Free	Free	Free
1041	8486.40.19	Other Step and repeat aligners	15%	Free	Free	Free
1042	8486.40.90	Other Apparatus for the projection or drawing of circuit patterns on sensitized semiconductor materials	5%	Free	Free	Free
1043	8486.90.10	Parts Suitable for use with apparatus falling under item nos. 8486.40.11, 8486.40.12 and 8486.40.19	15%	Free	Free	Free
1044	8486.90.90	Other parts	5%	Free	Free	Free
1045	8487.10.00	Ship's or boats propellers and blades therefore	5%	Free	Free	Free
1046	8487.90.00	Other machinery parts not specified.	5%	Free	Free	Free
1047	8501.10.00	Motors of an output not exceeding 37.5 W	5%	Free	Free	Free
1048	8501.20.00	Universal AC/DC motors of an output exceeding 37.5W	5%	Free	Free	Free
1049	8501.31.10	Photovoltaic generators of an output not exceeding 750 W	5%	Free	Free	Free
1050	8501.31.90	Other generators of an output not exceeding 750W	5%	Free	Free	Free
1051	8501.32.10	Photovoltaic generators Of an output exceeding 750W but not exceeding 75 KW	5%	Free	Free	Free
1052	8501.32.90	Other generators (Of output exceeding 75W but not exceeding 75 kW	5%	Free	Free	Free
1053	8501.33.10	Photovoltaic generators Of an output exceeding 75 KW but not exceeding 375 KW	5%	Free	Free	Free
1054	8501.33.90	Other generators (Of an output exceeding 75 kW but not exceeding 375 kW	5%	Free	Free	Free
1055	8501.34.10	Photovoltaic generators of an output exceeding 375 KW	5%	Free	Free	Free
1056	8501.34.90	Other generators (Of an output exceeding 375 kW	5%	Free	Free	Free
1057	8501.40.00	Other AC motor single-phase	5%	Free	Free	Free
1058	8501.51.00	Of an output not exceeding 750 W	5%	Free	Free	Free
1059	8501.52.00	Of an output not exceeding 750 W but not exceeding 75 kW	5%	Free	Free	Free
1060	8501.53.00	Of an output exceeding 75 KW	5%	Free	Free	Free
1061	8501.61.10	Photovoltaic generators	5%	Free	Free	Free
1062	8501.61.90	Other (Of an output not exceeding 75 kVA)	5%	Free	Free	Free
1063	8501.62.10	Photovoltaic generators Of an output not exceeding 75 kVA	5%	Free	Free	Free
1064	8501.62.90	Other generators (Of an output exceeding 75 kVA but not exceeding 375 Kva	5%	Free	Free	Free
1065	8501.63.10	Photovoltaic generators of an output exceeding 375 kVA but not exceeding 750 kVA	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1066	8501.63.90	Other (Of an output exceeding 375 kVA but not exceeding 750 kVA	5%	Free	Free	Free
1067	8501.64.10	Photovoltaic generators of an output exceeding 750 kVA	5%	Free	Free	Free
1068	8501.64.90	Other generators (Of an output exceeding 750 kVA)	5%	Free	Free	Free
1069	8507.10.00	Electric accumulators - Lead-acid, of a kind used for starting piston engines	32%	10%	32%	Free
1070	8507.20.00	Electric accumulators - Other lead-acid accumulators	32%	10%	5%	Free
1071	8507.30.00	Electric accumulators - Nickel-cadmium	32%	10%	5%	Free
1072	8507.40.00	Electric accumulators - Nickel-iron	32%	10%	5%	Free
1073	8507.50.00	Electric accumulators - Nickel-metal hydride	32%	10%	5%	Free
1074	8507.60.00	Electric accumulators - Lithium-ion	32%	10%	5%	Free
1075	8507.80.00	Electric accumulators - Other accumulators	32%	10%	5%	Free
1076	8507.90.00	Parts	32%	10%	5%	Free
1077	8508.11.00	Vacuum cleaners - With self-contained electric motor of a power not exceeding 1, 500 W and having a dust bag or other receptacle capacity not exceeding 20 l	15%	Free	5%	Free
1078	8508.19.10	Industrial vacuum cleaners	15%	Free	5%	Free
1079	8508.19.90	Other (Vacuum cleaners)	15%	Free	5%	Free
1080	8508.60.10	Industrial vacuum cleaners	15%	Free	5%	Free
1081	8508.60.90	Other (Industrial vacuum cleaners)	15%	Free	5%	Free
1082	8508.70.10	Vacuum cleaner parts suitable for use solely with vacuum cleaners falling under item Nos 8508.19.10 and 8508.60.10	15%	Free	5%	Free
1083	8509.40.00	Food grinders and mixers; fruit or vegetable juice extractors	15%	10%	5%	Free
1084	8509.80.00	Electro-mechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08.Other appliances	15%	10%	5%	Free
1085	8510.10.00	Shavers	15%	10%	5%	Free
1086	8510.20.00	Hair clippers	15%	10%	5%	Free
1087	8510.30.00	Hair-removing appliance	15%	10%	5%	Free
1088	8511.10.00	Sparking plugs	15%	Free	5%	Free
1089	8511.20.00	Ignition magnetos; magneto-dynamos; magnetic flywheels	15%	Free	5%	Free
1090	8511.30.00	Distributors; ignition coils	15%	Free	5%	Free
1091	8511.40.00	Starter motors and dual purpose starter-generators	15%	Free	5%	Free
1092	8511.50.00	Other generators	15%	Free	5%	Free
1093	8511.80.00	Other equipment	15%	Free	5%	Free
1094	8511.90.00	Parts	15%	Free	5%	Free
1095	8516.10.10	Electric instantaneous or storage water heaters and immersion heaters	15%	Free	5%	Free
1096	8516.10.20	Electric kettle	15%	Free	5%	Free
1097	8516.31.10	Hair dryers (excluding hair dryers having a bonnet mounted on a pedestal stand, tripod or like support standing on floor, training motor impeller and heating element)	15%	10%	5%	Free
1098	8516.31.90	Other (Hair dryers)	15%	10%	5%	Free
1099	8516.32.10	Hair curlers or curling wands	15%	10%	5%	Free
1100	8516.32.90	Other hair-dressing apparatus	15%	10%	5%	Free
1101	8516.33.00	Hand-drying apparatus	15%	10%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1102	8516.40.00	Electric smoothing irons	15%	10%	5%	Free
1103	8516.50.00	Microwave ovens	15%	10%	5%	Free
1104	8516.60.10	Cooktops and stoves	15%	10%	5%	Free
1105	8516.60.90	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	15%	10%	5%	Free
1106	8516.71.00	Coffee or tea makers	15%	10%	5%	Free
1107	8516.72.00	Toasters	15%	10%	5%	Free
1108	8516.79.00	Other (Other electro-thermic appliances)	15%	10%	5%	Free
1109	8516.90.10	Parts suitable for use solely or principally with water heaters falling within item No. 8516.10.10	15%	Free	5%	Free
1110	8517.12.00	Telephones for cellular networks or for other wireless networks	32%	Free	5%	Free
1111	8518.10.00	Microphones and stands therefor	5%	Free	Free	Free
1112	8518.21.00	Single loudspeakers, mounted in their enclosures	5%	Free	Free	Free
1113	8518.22.00	Multiple loudspeakers, mounted in their enclosures	5%	Free	Free	Free
1114	8518.29.00	Other (Loudspeakers, whether or not mounted in their enclosures)	5%	Free	Free	Free
1115	8518.30.00	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	15%	10%	Free	Free
1116	8518.90.00	Parts	5%	Free	Free	Free
1117	8519.20.00	Sound recording or reproducing apparatus. Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	15%	10%	5%	Free
1118	8519.30.00	Turntables (record-decks)	15%	10%	5%	Free
1119	8519.50.00	Telephone answering machines	15%	Free	5%	Free
1120	8519.81.00	Sound recording or reproducing apparatus. Using magnetic, optical or semiconductor media	15%	Free	5%	Free
1121	8519.89.10	Sound recording or reproducing apparatus Suitable for use solely or principally with cinematographic cameras and projectors respectively falling within items Nos. 9007.19.90 and 9007.20.90	15%	10%	5%	Free
1122	8519.89.90	Other (Other apparatus) Sound recording or reproducing apparatus.	15%	10%	5%	Free
1123	8521.10.00	Magnetic tape-type	15%	10%	5%	Free
1124	8521.90.00	Other (Video recording or reproducing apparatus, whether or not incorporating a video tuner)	15%	10%	5%	Free
1125	8522.90.20	Parts and accessories suitable for use solely or principally with sound recording and or reproducing apparatus respectively falling within items Nos. 8519.20.00 and 8519.89.10	15%	Free	5%	Free
1126	8523.41.00	Unrecorded magnetic media	\$5.00 per disc	10%	15%	Free
1127	8525.80.00	Television cameras, digital cameras and video camera recorders	15%	Free	5%	Free
1128	8527.12.00	Pocket-size radio cassette players	15%	10%	5%	Free
1129	8527.13.10	Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not	15%	10%	5%	Free
1130	8527.13.90	Other (Other apparatus combined with sound recording or reproducing apparatus)	15%	10%	5%	Free
1131	8527.19.10	Domestic radio receivers of all kinds, including car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player and or CD player	15%	10%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1132	8527.19.90	Other (Radio-broadcast receivers capable of operating without an external source of power)	15%	10%	5%	Free
1133	8527.21.10	Car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	5%	Free
1134	8527.21.90	Other (Combined with sound recording or reproducing apparatus)	15%	10%	5%	Free
1135	8527.29.10	Car radio receivers for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	5%	Free
1136	8527.29.90	Other (Other of Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles)	15%	10%	5%	Free
1137	8527.91.10	Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	5%	Free
1138	8527.91.90	Other (Combined with sound recording or reproducing apparatus)	15%	10%	5%	Free
1139	8527.92.10	Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	5%	Free
1140	8527.92.90	Other (Not combined with sound recording or reproducing apparatus but combined with a clock)	15%	10%	5%	Free
1141	8527.99.10	Domestic radio receivers of all kinds for receiving radio broadcast whether or not combined with cassette player and or CD player	15%	10%	5%	Free
1142	8527.99.90	Other (Other of Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or re-producing apparatus or a clock)	15%	10%	5%	Free
1143	8528.49.00	Other (Cathode-ray tube monitors)	15%	10%	5%	Free
1144	8528.59.00	Other (Other monitors)	15%	10%	5%	Free
1145	8528.69.00	Other (Projectors)	15%	10%	5%	Free
1146	8528.71.00	Reception apparatus for television, not designed to incorporate a video display or screen	15%	10%	5%	Free
1147	8528.72.00	Reception apparatus for television, other, color	15%	10%	5%	Free
1148	8528.73.00	Reception apparatus for television, Other, monochrome	15%	10%	5%	Free
1149	8530.10.00	Equipment for railways or tramways	5%	Free	Free	Free
1150	8530.80.00	Electrical signaling, safety or traffic control equipment, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).Other equipment	5%	Free	Free	Free
1151	8530.90.00	Parts	5%	Free	Free	Free
1152	8531.10.00	Burglar or fire alarms and similar apparatus	5%	Free	Free	Free
1153	8531.20.00	Indicator panels incorporating liquid crystal devices (LCD) or light-emitting diodes (LED)	5%	Free	Free	Free
1154	8531.80.00	Other apparatus	5%	Free	Free	Free
1155	8531.90.00	Parts	5%	Free	Free	Free
1156	8539.21.00	Tungsten halogen	32%	15%	15%	Free
1157	8539.22.00	Other filament lamps, excluding ultra-violet or infra-red lamps Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	32%	15%	15%	Free
1158	8539.29.00	Other (Other filament lamps, excluding ultra-violet or infra-red lamps)	32%	15%	15%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1159	8539.31.00	Fluorescent, hot cathode	32%	15%	15%	Free
1160	8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	32%	15%	15%	Free
1161	8544.42.10	Electrical conductors fitted with conductors	15%	10%	32%	Free
1162	8544.49.10	Other electrical conductors	15%	10%	32%	Free
1163	8544.60.00	Other Electric conductors for voltage exceeding 1000V	15%	10%	5%	Free
1164	8601.10.00	Rail locomotives - Powered from an external source of electricity	5%	Free	Free	Free
1165	8601.20.00	Rail locomotives - Powered by electric accumulators	5%	Free	Free	Free
1166	8602.10.00	Rail locomotives - Diesel-electric locomotives	5%	Free	Free	Free
1167	8602.90.00	Other (Other rail locomotives; locomotive tenders)	5%	Free	Free	Free
1168	8603.10.00	Powered from an external source of electricity	5%	Free	Free	Free
1169	8603.90.00	Other (Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.)	5%	Free	Free	Free
1170	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).	5%	Free	Free	Free
1171	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).	5%	Free	Free	Free
1172	8606.10.00	Tank wagons and the like	5%	Free	Free	Free
1173	8606.30.00	Self-discharging vans and wagons other than those of subheading 8606.10.00	5%	Free	Free	Free
1174	8606.91.00	Self-discharging vans and wagons - Covered and closed	5%	Free	Free	Free
1175	8606.92.00	Self-discharging vans and wagons - open, with non-removable sides of a height exceeding 60 cm	5%	Free	Free	Free
1176	8606.99.00	Other (Of Other of Railway or tramway goods vans and wagons, not self-propelled)	5%	Free	Free	Free
1177	8607.11.00	Driving bogies and bissel-bogies	5%	Free	Free	Free
1178	8607.12.00	Other bogies and bissel-bogies	5%	Free	Free	Free
1179	8607.19.00	Other, bogies and bissel-bogies including parts	5%	Free	Free	Free
1180	8607.21.00	Air brakes and parts thereof	5%	Free	Free	Free
1181	8607.29.00	Other (Bogies, bissel-bogies, axles and wheels, and parts thereof)	5%	Free	Free	Free
1182	8607.30.00	Hooks and other coupling devices, buffers, and parts thereof	5%	Free	Free	Free
1183	8607.91.00	Hooks and other coupling devices, buffers, and parts thereof of locomotives	5%	Free	Free	Free
1184	8607.99.00	Other (Other of Parts of railway or tramway locomotives or rolling-stock)	5%	Free	Free	Free
1185	8608.00.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	5%	Free	Free	Free
1186	8609.00.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	5%	Free	Free	Free
1187	8701.20.10	New road tractors for semi-trailers	5%	Free	Free	Free
1188	8701.20.90	Used road tractors for semi-trailers	5%	5%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1189	8701.30.10	New track-laying tractors	5%	Free	Free	Free
1190	8701.30.90	Used track-laying tractors	32% or \$6710 per unit whichever is greater	Free	5%	Free
1191	8701.91.20	New tractors of an engine power not exceeding 18kW	5%	Free	Free	Free
1192	8701.91.90	Other used tractors of an engine power not exceeding 18kW	32% or \$3877 per unit whichever is greater	Free	5%	Free
1193	8701.92.20	Other, new tractors exceeding 18kW but not exceeding 37kW	5%	Free	Free	Free
1194	8701.92.90	Other, used tractors exceeding 18kW but not exceeding 37kW	32% or \$3877 per unit whichever is greater	Free	5%	Free
1195	8701.93.20	Other, new tractors exceeding 37kW but not exceeding 75kW	5%	Free	Free	Free
1196	8701.93.90	Other, used tractors exceeding 37kW but not exceeding 75kW	32% or \$3877 per unit whichever is greater	Free	5%	Free
1197	8701.94.20	Other, new tractors exceeding 75kW but not exceeding 130kW	5%	Free	Free	Free
1198	8701.94.90	Other, used tractors exceeding 75kW but not exceeding 130kW	32% or \$3877 per unit whichever is greater	Free	5%	Free
1199	8701.95.20	Other, new tractors exceeding 130kW	5%	Free	Free	Free
1200	8701.95.90	Other, used tractors exceeding 130kW	32% or \$3877 per unit whichever is greater	Free	5%	Free
1201	8702.10.11	New motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	5%	5%	5%	Free
1202	8702.10.21	Used motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	32% or \$10400 per unit whichever is greater	15%	15% or \$2600 per unit whichever is greater	Free
1203	8702.20.11	New motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	5%	5%	5%	Free
1204	8702.20.21	Used motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	\$4000 per unit	Free	\$1000 per unit	Free
1205	8702.30.11	New motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	5%	5%	5%	Free
1206	8702.30.21	Used motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	\$4000 per unit	Free	\$1000 per unit	Free
1207	8702.90.11	New motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	5%	5%	5%	Free
1208	8702.90.91	Used motor vehicles for transport of 10 persons or more but not exceeding 15 persons including the driver	32% or \$10400 per unit whichever is greater	15%	15% or \$2600 whichever is greater	Free
1209	8703.10.20	Other golf cars	5%	Free	5%	Free
1210	8703.10.30	New quad bikes, rough terrain vehicles	New insertion		Free	Free
1211	8703.10.40	Used quad bikes, rough terrain vehicles	New insertion		5%	Free
1212	8703.21.10	Ambulance - of a cylinder capacity not exceeding 1000 cc	32% of \$3550 per unit whichever is greater	15%	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1213	8703.21.20	New motor caravans - of a cylinder capacity not exceeding 1000 cc	32%	15%	5%	Free
1214	8703.21.30	Used or reconditioned motor caravans -of a cylinder capacity not exceeding 1000 cc	32% of \$3550 per unit whichever is greater	15%	15% or \$875 per unit whichever is greater	Free
1215	8703.21.40	New passenger motor cars and racing cars -of a cylinder capacity not exceeding 1000 cc	15%	5%	5%	Free
1216	8703.21.50	Used Passenger motor cars and racing cars -of a cylinder capacity not exceeding 1000 cc	32% of \$7000 per unit whichever is greater	5%	15% or \$1750 per unit whichever is greater	Free
1217	8703.21.60	Other New Passenger motor cars and racing cars - of a cylinder capacity not exceeding 1000 cc	15%	5%	5%	Free
1218	8703.21.90	Other Used Passenger motor cars and racing cars - of a cylinder capacity not exceeding 1000 cc	32% of \$7000 per unit whichever is greater	5%	15% or \$1750 per unit whichever is greater	Free
1219	8703.22.10	Ambulance - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$5350 per unit whichever is greater	15%	Free	Free
1220	8703.22.20	New Motor caravans - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32%	15%	5%	Free
1221	8703.22.30	Used or reconditioned motor caravans - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$5350 per unit whichever is greater	15%	15% or 1338 per unit whichever is greater	Free
1222	8703.22.40	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	15%	5%	5%	Free
1223	8703.22.50	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$11500 per unit whichever is greater	5%	15% or \$2875 per unit whichever is greater	Free
1224	8703.22.60	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	15%	5%	5%	Free
1225	8703.22.90	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$11500 per unit whichever is greater	5%	15% or \$2875 per unit whichever is greater	Free
1226	8703.23.11	Ambulance - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$9150 per unit whichever is greater	15%	Free	Free
1227	8703.23.12	New Motor caravans -of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32%	15%	5%	Free
1228	8703.23.13	Used or reconditioned motor caravans - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$9150 per unit whichever is greater	15%	15% or \$2288 per unit whichever is greater	Free
1229	8703.23.14	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	15%	5%	5%	Free
1230	8703.23.15	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$16000 per unit whichever is greater	5%	15% or \$4000 per unit whichever is greater	Free
1231	8703.23.16	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	15%	5%	5%	Free
1232	8703.23.19	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$16000 per unit whichever is greater	5%	15% or \$4000 per unit whichever is greater	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1233	8703.23.21	Ambulance - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$9150 per unit whichever is greater	15%	Free	Free
1234	8703.23.22	New Motor caravans - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32%	15%	5%	Free
1235	8703.23.23	Used or reconditioned motor caravans - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$9150 per unit whichever is greater	15%	15% or \$2288 per unit whichever is greater	Free
1236	8703.23.24	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32%	5%	5%	Free
1237	8703.23.25	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$23000 per unit whichever is greater	5%	15% or \$5750 per unit whichever is greater	Free
1238	8703.23.26	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32%	5%	5%	Free
1239	8703.23.29	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$23000 per unit whichever is greater	5%	15% or \$5750 per unit whichever is greater	Free
1240	8703.24.10	Ambulance - of a cylinder capacity exceeding 3000cc	32% of \$13000 per unit whichever is greater	15%	Free	Free
1241	8703.24.20	New Motor caravans - of a cylinder capacity exceeding 3000cc	32%	15%	5%	Free
1242	8703.24.30	Used or reconditioned motor caravans - of a cylinder capacity exceeding 3000cc	32% of \$13000 per unit whichever is greater	15%	15% or \$3250 per unit whichever is greater	Free
1243	8703.24.40	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000cc	32%	15%	5%	Free
1244	8703.24.50	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000cc	32% of \$28500 per unit whichever is greater	15%	15% or \$7125 per unit whichever is greater	Free
1245	8703.24.60	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000cc	32%	15%	5%	Free
1246	8703.24.90	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000cc	32% of \$28500 per unit whichever is greater	15%	15% or \$7125 per unit whichever is greater	Free
1247	8703.31.10	Ambulance - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$5350 per unit whichever is greater	15%	Free	Free
1248	8703.31.20	New Motor caravans - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32%	15%	5%	Free
1249	8703.31.30	Used or reconditioned motor caravans - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$5350 per unit whichever is greater	15%	15% or \$1338 per unit whichever is greater	Free
1250	8703.31.40	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	15%	5%	5%	Free
1251	8703.31.50	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$11500 per unit whichever is greater	5%	15% or \$2875 per unit whichever is greater	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1252	8703.31.60	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	15%	5%	5%	Free
1253	8703.31.90	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	32% of \$11500 per unit whichever is greater	5%	15% or \$2875 per unit whichever is greater	Free
1254	8703.32.10	Ambulance - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$9150 per unit whichever is greater	15%	Free	Free
1255	8703.32.20	New Motor caravans - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32%	15%	5%	Free
1256	8703.32.30	Used or reconditioned motor caravans - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$9150 per unit whichever is greater	15%	15% or \$2288 per unit whichever is greater	Free
1257	8703.32.40	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	15%	5%	5%	Free
1258	8703.32.50	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$16000 per unit whichever is greater	5%	15% or \$4000 per unit whichever is greater	Free
1259	8703.32.60	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	15%	5%	5%	Free
1260	8703.32.90	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	32% of \$16000 per unit whichever is greater	5%	15% or \$4000 per unit whichever is greater	Free
1261	8703.33.11	Ambulance - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$9150 per unit whichever is greater	15%	Free	Free
1262	8703.33.12	New Motor caravans - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32%	15%	5%	Free
1263	8703.33.13	Used or reconditioned motor caravans - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$9150 per unit whichever is greater	15%	15% or \$2288 per unit whichever is greater	Free
1264	8703.33.14	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32%	5%	5%	Free
1265	8703.33.15	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$23000 per unit whichever is greater	5%	15% or \$5750 per unit whichever is greater	Free
1266	8703.33.16	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32%	5%	5%	Free
1267	8703.33.19	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% of \$23000 per unit whichever is greater	5%	15% or \$5750 per unit whichever is greater	Free
1268	8703.33.21	Ambulance - of a cylinder capacity exceeding 3000 cc	32% of \$13000 per unit whichever is greater	15%	Free	Free
1269	8703.33.22	New Motor caravans - of a cylinder capacity exceeding 3000 cc	32%	15%	5%	Free
1270	8703.33.23	Used or reconditioned motor caravans - of a cylinder capacity exceeding 3000 cc	32% of \$13000 per unit whichever is greater	15%	15% or \$3250 per unit whichever is greater	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1271	8703.33.24	New Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000 cc	32%	15%	5%	Free
1272	8703.33.25	Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000 cc	32% of \$28500 per unit whichever is greater	15%	15% or \$7125 per unit whichever is greater	Free
1273	8703.33.26	Other New Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000 cc	32%	15%	5%	Free
1274	8703.33.29	Other Used Passenger motor cars and racing cars - of a cylinder capacity exceeding 3000 cc	32% of \$28500 per unit whichever is greater	15%	15% or \$7125 per unit whichever is greater	Free
1275	8703.40.20	Used motor cars and racing cars of a cylinder capacity not exceeding 1000 cc	\$4000 per unit	Free	\$1000 per unit	Free
1276	8703.40.40	Used motor cars and racing cars of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	\$4000 per unit	Free	\$1000 per unit	Free
1277	8703.40.60	Used motor cars and racing cars of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	\$5000 per unit	Free	\$1250 per unit	Free
1278	8703.40.80	Used motor cars and racing cars of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	\$6000 per unit	Free	\$1500 per unit	Free
1279	8703.40.99	Used motor cars and racing cars of a cylinder capacity exceeding 3000cc	\$13000 per unit	Free	\$3250 per unit	Free
1280	8703.50.20	Used motor cars and racing cars of a cylinder capacity not exceeding 1000 cc	\$4000 per unit	Free	\$1000 per unit	Free
1281	8703.50.40	Used motor cars and racing cars of a cylinder capacity exceeding 1000 cc but not exceeding 1500cc	\$4000 per unit	Free	\$1000 per unit	Free
1282	8703.50.60	Used motor cars and racing cars of a cylinder capacity exceeding 1500 cc but not exceeding 2500cc	\$5000 per unit	Free	\$1250 per unit	Free
1283	8703.50.80	Used motor cars and racing cars of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	\$6000 per unit	Free	\$1500 per unit	Free
1284	8703.50.99	Used motor cars and racing cars of a cylinder capacity exceeding 3000cc	\$13000 per unit	Free	\$3250 per unit	Free
1285	8704.10.10	New dumpers to be used only at construction and mining sites	5%	Free	Free	Free
1286	8704.10.90	Used dumpers to be used only at construction and mining sites	5%	5%	5%	Free
1287	8704.21.11	New Chassis fitted with engine and cabs not exceeding 2000cc	5%	Free	Free	Free
1288	8704.21.12	Used Chassis fitted with engine and cabs not exceeding 2000cc	5%	5%	5%	Free
1289	8704.21.13	New Chassis fitted with engine and cabs exceeding 2000cc	5%	Free	Free	Free
1290	8704.21.19	Used Chassis fitted with engine and cabs exceeding 2000cc	5%	5%	5%	Free
1291	8704.21.20	Refuse collectors whether or not fitted with loading, compressing, damping etc. Devices	5%	Free	Free	Free
1292	8704.21.31	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity not exceeding 1000 cc	15%	15%	5%	Free
1293	8704.21.32	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity not exceeding 1000 cc	32% or \$3,550 per unit whichever is greater	15%	15% or \$888 per unit whichever is greater	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1294	8704.21.33	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	15%	15%	5%	Free
1295	8704.21.34	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	32% or \$4,900 per unit whichever is greater	15%	15% or \$1225 per unit whichever is greater	Free
1296	8704.21.35	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	15%	15%	5%	Free
1297	8704.21.36	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	32% or \$5,800 per unit whichever is greater	15%	15% or \$1450 per unit whichever is greater	Free
1298	8704.21.37	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	15%	15%	5%	Free
1299	8704.21.38	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	32% or \$7,150 per unit whichever is greater	15%	15% or \$1788 per unit whichever is greater	Free
1300	8704.21.39	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	15%	15%	5%	Free
1301	8704.21.41	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	32% or \$8,150 per unit whichever is greater	15%	15% or \$2038 per unit whichever is greater	Free
1302	8704.21.42	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	15%	15%	5%	Free
1303	8704.21.43	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	32% or \$10,150 per unit whichever is greater	15%	15% or \$2538 per unit whichever is greater	Free
1304	8704.21.44	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	15%	15%	5%	Free
1305	8704.21.45	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% or \$11,150 per unit whichever is greater	15%	15% or \$2788 per unit whichever is greater	Free
1306	8704.21.46	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 3000cc	15%	15%	5%	Free
1307	8704.21.49	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 3000cc	32% or \$12,150 per unit whichever is greater	15%	15% or \$3038 per unit whichever is greater	Free
1308	8704.21.51	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity not exceeding 1000 cc	5%	5%	5%	Free
1309	8704.21.52	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity not exceeding 1000 cc	32% or \$4,000 per unit whichever is greater	15%	15% or \$1000 per unit whichever is greater	Free
1310	8704.21.53	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	5%	5%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1311	8704.21.54	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	32% or \$5,350 per unit whichever is greater	15%	15% or \$1338 per unit whichever is greater	Free
1312	8704.21.55	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	5%	5%	5%	Free
1313	8704.21.56	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	32% or \$6,250 per unit whichever is greater	15%	15% or \$1563 per unit whichever is greater	Free
1314	8704.21.57	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	5%	5%	5%	Free
1315	8704.21.58	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	32% or \$7,600 per unit whichever is greater	15%	15% or \$1900 per unit whichever is greater	Free
1316	8704.21.59	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	5%	5%	5%	Free
1317	8704.21.61	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	32% or \$8,650 per unit whichever is greater	15%	15% or \$2163 per unit whichever is greater	Free
1318	8704.21.62	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	5%	5%	5%	Free
1319	8704.21.63	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	32% or \$10,650 per unit whichever is greater	15%	15% or \$2663 per unit whichever is greater	Free
1320	8704.21.64	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	5%	5%	5%	Free
1321	8704.21.65	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% or \$11,650 per unit whichever is greater	15%	15% or \$2913 per unit whichever is greater	Free
1322	8704.21.66	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 3000cc	5%	5%	5%	Free
1323	8704.21.69	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 3000cc	32% or \$12,650 per unit whichever is greater	15%	15% or \$3163 per unit whichever is greater	Free
1324	8704.21.71	New Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity not exceeding 1000cc	5%	Free	Free	Free
1325	8704.21.72	Used Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity not exceeding 1000cc	5%	5%	5%	Free
1326	8704.21.73	New Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity exceeding 1000cc	5%	Free	Free	Free
1327	8704.21.79	Used Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity exceeding 1000cc	5%	5%	5%	Free
1328	8704.21.91	New Other goods vehicles of a g.v.w exceeding 3 tons not exceeding 5 tons	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1329	8704.21.99	Used Other goods vehicles of a g.v.w exceeding 3 tons not exceeding 5 tons	5%	5%	5%	Free
1330	8704.22.11	New Chassis fitted with engine and cabs not exceeding 2000cc	5%	Free	Free	Free
1331	8704.22.12	New Chassis fitted with engine and cabs exceeding 2000cc	5%	Free	Free	Free
1332	8704.22.13	Used Chassis fitted with engine and cabs not exceeding 2000cc	5%	5%	5%	Free
1333	8704.22.19	Used Chassis fitted with engine and cabs exceeding 2000cc	5%	5%	5%	Free
1334	8704.22.20	New Refuse collectors whether or not fitted with loading, compressing, damping etc. Devices	5%	Free	Free	Free
1335	8704.22.30	Used Refuse collectors whether or not fitted with loading, compressing, damping etc. Devices	5%	5%	5%	Free
1336	8704.22.91	Other New vehicles	5%	Free	Free	Free
1337	8704.22.99	Other Used vehicles	5%	5%	5%	Free
1338	8704.23.10	New Chassis fitted with engine whether or not the cab is complete - gvw exceeding 20 tons	5%	Free	Free	Free
1339	8704.23.20	Used Chassis fitted with engine whether or not the cab is complete -gvw exceeding 20 tons	5%	5%	5%	Free
1340	8704.23.30	New sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially constructed and designed for operation on site and also on highways for the transport of heavy bulk materials -gvw exceeding 20 tons	5%	Free	Free	Free
1341	8704.23.40	Used sturdily built "dumper" type vehicles with a tipping or bottom opening body, essentially constructed and designed for operation on site and also on highways for the transport of heavy bulk materials -gvw exceeding 20 tons	5%	5%	5%	Free
1342	8704.23.91	Other New vehicles	5%	Free	Free	Free
1343	8704.23.99	Other Used vehicles	5%	5%	5%	Free
1344	8704.31.11	New Chassis fitted with engine and cabs not exceeding 2000cc - gvw not exceeding 5 tons	5%	Free	Free	Free
1345	8704.31.12	Used Chassis fitted with engine and cabs not exceeding 2000cc -gvw not exceeding 5 tons	5%	5%	5%	Free
1346	8704.31.13	New Chassis fitted with engine and cabs exceeding 2000cc -gvw not exceeding 5 tons	5%	Free	Free	Free
1347	8704.31.19	Used Chassis fitted with engine and cabs exceeding 2000cc-gvw not exceeding 5 tons	5%	5%	5%	Free
1348	8704.31.20	Refuse collectors whether or not fitted with loading, compressing, damping etc. Devices -gvw not exceeding 5 tons	5%	Free	Free	Free
1349	8704.31.31	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity not exceeding 1000 cc	15%	15%	5%	Free
1350	8704.31.32	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity not exceeding 1000 cc	32% or \$3,550 per unit whichever is greater	15%	15% or \$888 per unit whichever is greater	Free
1351	8704.31.33	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	15%	15%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1352	8704.31.34	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	32% or \$4,900 per unit whichever is greater	15%	15% or \$1225 per unit whichever is greater	Free
1353	8704.31.35	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	15%	15%	5%	Free
1354	8704.31.36	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	32% or \$5,800 per unit whichever is greater	15%	15% or \$1450 whichever is greater	Free
1355	8704.31.37	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	15%	15%	5%	Free
1356	8704.31.38	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	32% or \$7,150 per unit whichever is greater	15%	15% or \$1788 whichever is greater	Free
1357	8704.31.39	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	15%	15%	5%	Free
1358	8704.31.41	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	32% or \$8,150 per unit whichever is greater	15%	15% or \$2038 per unit whichever is greater	Free
1359	8704.31.42	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	15%	15%	5%	Free
1360	8704.31.43	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	32% or \$10,150 per unit whichever is greater	15%	15% or \$2538 per unit whichever is greater	Free
1361	8704.31.44	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	15%	15%	5%	Free
1362	8704.31.45	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% or \$11,150 per unit whichever is greater	15%	15% or \$2788 per unit whichever is greater	Free
1363	8704.31.46	New Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 3000cc	15%	15%	5%	Free
1364	8704.31.49	Used Dual Purpose Vehicles of g.v.w not exceeding 3 tons - of a cylinder capacity exceeding 3000cc	32% or \$12,150 per unit whichever is greater	15%	15% or \$3038 per unit whichever is greater	Free
1365	8704.31.51	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity not exceeding 1000 cc	5%	5%	5%	Free
1366	8704.31.52	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity not exceeding 1000 cc	32% or \$4,000 per unit whichever is greater	15%	15% or \$1000 per unit whichever is greater	Free
1367	8704.31.53	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	5%	5%	5%	Free
1368	8704.31.54	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1000 cc but not exceeding 1200cc	32% or \$5,350 per unit whichever is greater	15%	15% or \$1338 per unit whichever is greater	Free
1369	8704.31.55	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	5%	5%	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1370	8704.31.56	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1200 cc but not exceeding 1500cc	32% or \$6,250 per unit whichever is greater	15%	15% or \$1563 per unit whichever is greater	Free
1371	8704.31.57	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	5%	5%	5%	Free
1372	8704.31.58	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1500 cc but not exceeding 1800cc	32% or \$7,600 per unit whichever is greater	15%	15% or \$1900 per unit whichever is greater	Free
1373	8704.31.59	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	5%	5%	5%	Free
1374	8704.31.61	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 1800 cc but not exceeding 2000cc	32% or \$8,650 per unit whichever is greater	15%	15% or \$2163 per unit whichever is greater	Free
1375	8704.31.62	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	5%	5%	5%	Free
1376	8704.31.63	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2000 cc but not exceeding 2500cc	32% or \$10,650 per unit whichever is greater	15%	15% or \$2663 per unit whichever is greater	Free
1377	8704.31.64	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	5%	5%	5%	Free
1378	8704.31.65	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 2500 cc but not exceeding 3000cc	32% or \$11,650 per unit whichever is greater	15%	15% or \$2913 per unit whichever is greater	Free
1379	8704.31.66	New Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 3000cc	5%	5%	5%	Free
1380	8704.31.69	Used Dual Purpose Vehicles of g.v.w exceeding 3 tons but not exceeding 5 tons - of a cylinder capacity exceeding 3000cc	32% or \$12,650 per unit whichever is greater	15%	15% or \$3163 per unit whichever is greater	Free
1381	8704.31.71	New Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity not exceeding 1000cc	5%	Free	Free	Free
1382	8704.31.72	Used Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity not exceeding 1000cc	5%	5%	5%	Free
1383	8704.31.73	New Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity exceeding 1000cc	5%	Free	Free	Free
1384	8704.31.79	Used Other goods vehicles of a g.v.w not exceeding 3 tons - having a cylinder capacity exceeding 1000cc	5%	5%	5%	Free
1385	8704.31.91	New Other goods vehicles of a g.v.w exceeding 3 tons not exceeding 5 tons	5%	Free	Free	Free
1386	8704.31.99	Used Other goods vehicles of a g.v.w exceeding 3 tons not exceeding 5 tons	5%	5%	5%	Free
1387	8704.32.11	New Chassis fitted with engine and cabs not exceeding 2000cc	5%	Free	Free	Free
1388	8704.32.12	Used Chassis fitted with engine and cabs not exceeding 2000cc	5%	5%	5%	Free
1389	8704.32.13	New Chassis fitted with engine and cabs exceeding 2000cc	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1390	8704.32.19	Used Chassis fitted with engine and cabs exceeding 2000cc	5%	5%	5%	Free
1391	8704.32.20	New Refuse collectors whether or not fitted with loading, compressing, damping etc. Devices	5%	Free	Free	Free
1392	8704.32.30	Used Refuse collectors whether or not fitted with loading, compressing, damping etc. Devices	5%	5%	5%	Free
1393	8704.32.40	Other new vehicles of a g.v.w exceeding 5 tons but not exceeding 20 tons	5%	Free	Free	Free
1394	8704.32.50	Other used vehicles of a g.v.w exceeding 5 tons but not exceeding 20 tons	5%	5%	5%	Free
1395	8704.32.60	Other new vehicles of a g.v.w exceeding 20 tons	5%	Free	Free	Free
1396	8704.32.90	Other used vehicles of a g.v.w exceeding 20 tons	5%	5%	5%	Free
1397	8704.90.10	Other New vehicles	5%	Free	Free	Free
1398	8705.10.10	New Crane lorries	5%	Free	Free	Free
1399	8705.10.90	Used Crane lorries	5%	5%	5%	Free
1400	8705.20.10	New Mobile drilling derricks	5%	Free	Free	Free
1401	8705.20.90	Used Mobile drilling derricks	5%	5%	5%	Free
1402	8705.30.10	New Fire fighting vehicles	5%	Free	Free	Free
1403	8705.30.90	Used Fire fighting vehicles	5%	5%	5%	Free
1404	8705.40.10	Concrete-mixer lorries	5%	Free	Free	Free
1405	8705.40.90	Used Concrete-mixer lorries	5%	5%	5%	Free
1406	8705.90.10	New lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and the like; lorries for cleansing streets, gutters and the like; spraying lorries	5%	Free	Free	Free
1407	8705.90.20	Used lorries fitted with ladders or elevator platforms for maintenance of overhead cables, street lighting and the like; lorries for cleansing streets, gutters and the like; spraying lorries	5%	5%	5%	Free
1408	8705.90.91	Other New	5%	Free	Free	Free
1409	8705.90.99	Other Used	5%	5%	5%	Free
1410	8706.00.10	New Chassis fitted with engines, of a cylinder capacity not exceeding 2000 cc	5%	5%	Free	Free
1411	8706.00.20	Used Chassis fitted with engines, of a cylinder capacity not exceeding 2000 cc	32% or \$5209 per unit whichever is	15%	15% or 1303 per unit whichever is greater	Free
1412	8706.00.91	Other New	5%	5%	Free	Free
1413	8706.00.99	Other Used	32% or \$5209 per unit whichever is	15%	15% or 1303 per unit whichever is greater	Free
1414	8707.10.11	Used Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05. - Of a cylinder capacity not exceeding 1500 cc	32% or \$6,900 per unit whichever is	15%	32% or \$6900 per unit whichever is	Free
1415	8707.10.12	Used Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05. - Of a cylinder capacity exceeding 1500cc but not exceeding 2000cc	32% or \$9,150 per unit whichever is	15%	32% or \$9,150 per unit whichever is	Free
1416	8707.10.13	Used Bodies (including cabs), for the motor vehicles of heading 87.01 to 87.05. - Of a cylinder capacity exceeding 2000cc	32% or \$13,150 per unit whichever is	15%	32% or \$13,150 per unit whichever is	Free
1417	8707.10.19	Other	32%	15%	32%	Free
1418	8707.90.11	Used Other bodies	32% or \$13150 per unit whichever is greater	15%	32% or \$13150 per unit whichever is greater	Free
1419	8707.90.12	Used Other Cabs	32%	15%	32%	Free
1420	8707.90.19	Other Bodies of the vehicles of heading 87.04	32%	15%	32%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1421	8707.90.90	Other	32%	15%	32%	Free
1422	8708.99.10	Assemblies (including unit construction chassis-bodies) not yet having the character of in-complete bodies; used motor vehicles cut up into segment or segments	32% or \$5550 per unit whichever is greater	15%	32% or \$5550 per unit whichever is greater	Free
1423	8709.11.00	Works trucks - electrical	15%	Free	5%	Free
1424	8709.19.01	Works trucks - others	15%	Free	5%	Free
1425	8709.90.00	Parts	15%	Free	5%	Free
1426	8715.00.00	Baby carriages and parts thereof.	15%	Free	5%	Free
1427	8716.10.10	New Trailers and semi-trailers of the caravan type, for housing and camping	32%	Free	Free	Free
1428	8716.10.90	Used Trailers and semi-trailers of the caravan type, for housing and camping	32% or \$782 per unit whichever is greater	Free	5%	Free
1429	8716.20.10	New Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	Free	Free	Free
1430	8716.20.90	Used Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	15%	Free	5%	Free
1431	8716.31.00	New Tanker trailers and tanker semi-trailers	5%	Free	Free	Free
1432	8716.31.90	Used Tanker trailers and tanker semi-trailers	15%	Free	5%	Free
1433	8716.39.10	Other trailers and semi-trailers for the transport of goods for agricultural purposes - New	5%	Free	Free	Free
1434	8716.39.90	Other trailers and semi- trailers for the transport of goods for agricultural purposes - Used	15%	Free	5%	Free
1435	8716.40.10	New Other trailers and semi-trailers	5%	Free	Free	Free
1436	8716.40.90	New Other trailers and semi-trailers	15%	Free	5%	Free
1437	8716.80.10	Wheel barrows and wheeled trolleys	5%	Free	Free	Free
1438	8716.80.90	Other vehicles	15%	Free	5%	Free
1439	8716.90.00	Parts	15%	Free	5%	Free
1440	8801.00.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	5%	Free	Free	Free
1441	8802.11.00	Helicopters - of an unladen weight not exceeding 2,000 kg	5%	Free	Free	Free
1442	8802.12.00	Helicopters - of an unladen weight exceeding 2,000 kg	5%	Free	Free	Free
1443	8802.20.00	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 Kg	5%	Free	Free	Free
1444	8802.30.00	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 Kg but not exceeding 15,000 Kg	5%	Free	Free	Free
1445	8802.40.00	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 Kg	5%	Free	Free	Free
1446	8802.60.00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	5%	Free	Free	Free
1447	8803.10.00	Propellers and rotors and parts thereof	5%	Free	Free	Free
1448	8803.20.00	Under-carriages and parts thereof	5%	Free	Free	Free
1449	8803.30.00	Other parts of aeroplanes or helicopters	5%	Free	Free	Free
1450	8803.90.00	Other Parts of goods of heading 88.01 or 88.02.	5%	Free	Free	Free
1451	8804.00.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto.	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1452	8805.10.00	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	5%	Free	Free	Free
1453	8805.21.00	Air combat simulators and parts thereof	5%	Free	Free	Free
1454	8805.29.00	Other Aircraft launching gear	5%	Free	Free	Free
1455	8901.10.00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	5%	Free	Free	Free
1456	8901.20.00	Tankers	5%	Free	Free	Free
1457	8901.30.00	Refrigerated vessels, other than those of sub-heading 8901.20	5%	Free	Free	Free
1458	8901.90.00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	5%	Free	Free	Free
1459	8902.00.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products	5%	Free	Free	Free
1460	8903.10.00	Inflatable Yachts and other vessels for pleasure or sports; rowing boats and canoes.	5%	Free	Free	Free
1461	8903.91.00	Sailboats, with or without auxiliary motor	5%	Free	Free	Free
1462	8903.92.00	Motor boats, other than outboard motorboats	5%	Free	Free	Free
1463	8903.99.00	Others Yachts and other vessels for pleasure or sports; rowing boats and canoes.			Free	Free
1464	8903.99.10	Kayaks	5%	Free	Free	Free
1465	8903.99.90	Others Kayaks	32%	Free	Free	Free
1466	8904.00.00	Tugs and pusher craft	5%	Free	Free	Free
1467	8905.10.00	Dredgers	5%	Free	Free	Free
1468	8905.20.00	Floating or submersible drilling or production platforms	Free	Free	Free	Free
1470	8905.90.00	Other floating or submersible drilling or production platforms	5%	Free	Free	Free
1471	8906.10.00	Warships	32%	Free	Free	Free
1472	8906.90.00	Other warships	32%	Free	Free	Free
1473	8907.10.00	Inflatable rafts	5%	Free	Free	Free
1474	8907.90.10	Floating landing stages	15%	Free	Free	Free
1475	8907.90.90	Other floating structure	5%	Free	Free	Free
1476	8908.00.00	Vessels and other floating structures for breaking up	5%	Free	Free	Free
1477	9001.10.00	Optical fibres, optical fibre bundles and cables	15%	Free	Free	Free
1478	9001.20.00	Sheets and plates of polarising material	15%	Free	Free	Free
1479	9001.30.00	Contact lenses	15%	Free	Free	Free
1480	9001.40.00	Spectacle lenses of glass	32%	Free	Free	Free
1481	9001.50.00	Spectacle lenses of other materials	32%	Free	Free	Free
1482	9001.90.00	Other Optical fibres and opticalfibre bundles	15%	Free	Free	Free
1483	9002.11.90	Other objective lenses	15%	Free	5%	Free
1484	9002.19.00	Other photographic cameras	15%	Free	5%	Free
1485	9002.20.90	Other filters	15%	Free	5%	Free
1486	9002.90.00	Other photographic camera filters	15%	Free	5%	Free
1487	9003.11.00	Frames and mountings of plastic	15%	Free	Free	Free
1488	9003.19.00	Frames and mountings of other material	15%	Free	Free	Free
1489	9003.90.00	Parts of frames and mountings	15%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1490	9004.10.00	Sunglasses	15%	Free	5%	Free
1491	9005.10.00	Binoculars	15%	Free	5%	Free
1492	9006.40.00	Instant print cameras	15%	Free	5%	Free
1493	9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR), for roll film of a width not exceeding 35mm	15%	Free	5%	Free
1494	9006.52.10	Cameras of a kind used for recording documents on microfilms, microfiche or other microforms	15%	Free	5%	Free
1495	9006.52.90	Other cameras	15%	Free	5%	Free
1496	9006.53.10	Cameras of a kind used for recording documents on microfilms, microfiche or other microforms	15%	Free	5%	Free
1497	9006.53.90	Other Cameras of a kind used for recording documents on micro films, microfiche or other microforms	15%	Free	5%	Free
1498	9006.59.10	Cameras of a kind used for recording documents on microfilms, microfiche or other microforms	15%	Free	5%	Free
1499	9006.59.90	Other Cameras of a kind used for recording documents on micro films, microfiche or other microforms	15%	Free	5%	Free
1500	9006.91.20	Cameras suitable for use solely or principally with cameras falling within item no. 9906.52.10, 9006.53.10, 9006.59.10	15%	Free	5%	Free
1501	9007.10.20	Surveillance cameras of a kind used in photographic security systems	15%	Free	5%	Free
1502	9007.10.90	Other cameras	15%	Free	5%	Free
1503	9007.20.90	Other projectors	15%	Free	5%	Free
1504	9007.91.90	Other parts and accessories for cameras	15%	Free	5%	Free
1505	9007.92.90	Other parts and accessories for projectors	15%	Free	5%	Free
1506	9008.50.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	15%	Free	5%	Free
1507	9008.50.90	Photographic (other than cinematographic) enlargers and reducers	15%	Free	5%	Free
1508	9008.90.10	Parts and accessories suitable for use solely or principally with microfilm, microfiche or other microform readers and photographic enlargers and reducers respectively falling within item nos. 9008.50.20 and 9008.50.90	15%	Free	5%	Free
1509	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	15%	Free	5%	Free
1510	9010.50.90	Other apparatus and equipment for photography	15%	Free	5%	Free
1511	9010.60.90	Other projection screen	15%	Free	5%	Free
1512	9010.90.90	Other parts and accessories for projection screen	15%	Free	5%	Free
1513	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	15%	Free	5%	Free
1514	9013.20.00	Lasers, other than laser diodes	15%	Free	5%	Free
1515	9013.80.90	Other devices, appliances and instruments	15%	Free	5%	Free
1516	9013.90.90	Other parts and accessories for devices such as laser, telescopes, etc.	15%	Free	5%	Free
1517	9025.11.00	Liquid-filled, for direct reading	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1518	9025.19.00	Other thermometers and pyrometers	5%	Free	Free	Free
1519	9025.80.10	Barometers, not combined with other instruments	5%	Free	Free	Free
1520	9025.80.90	Other instruments	5%	Free	Free	Free
1521	9025.90.00	Parts and accessories of measuring instruments	5%	Free	Free	Free
1522	9026.10.00	Instruments and apparatus for measuring or checking the flow or level of liquids	5%	Free	Free	Free
1523	9026.20.00	Instruments and apparatus for measuring or checking pressure	5%	Free	Free	Free
1524	9026.80.00	Other instruments or apparatus	5%	Free	Free	Free
1525	9026.90.00	Parts and accessories of Instruments and apparatus	5%	Free	Free	Free
1526	9027.20.20	Photographic thermocolorimeters; photographic exposure meters	5%	Free	Free	Free
1527	9027.20.90	Other instruments and apparatus for physical or chemical analysis	5%	Free	Free	Free
1528	9027.30.00	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	5%	Free	Free	Free
1529	9027.50.20	Photographic thermocolorimeters; photographic exposure meters	5%	Free	Free	Free
1530	9027.50.90	Other apparatus and appliances used in labs	5%	Free	Free	Free
1531	9028.10.00	Gas meters	5%	Free	Free	Free
1532	9028.20.00	Liquid meters	5%	Free	Free	Free
1533	9028.30.00	Electricity meters	5%	Free	Free	Free
1534	9028.90.00	Parts and accessories	5%	Free	Free	Free
1535	9030.10.00	Instruments and apparatus for measuring or detecting ionising radiations	5%	Free	Free	Free
1536	9030.20.00	Oscilloscopes and oscillographs	5%	Free	Free	Free
1537	9030.31.00	Multimeters without a recording device	5%	Free	Free	Free
1538	9030.32.00	Multimeters with a recording device	5%	Free	Free	Free
1539	9030.33.00	Other multimeters, without a recording device	5%	Free	Free	Free
1540	9030.39.00	Other multimeters, with a recording device	5%	Free	Free	Free
1541	9030.40.00	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	5%	Free	Free	Free
1542	9030.82.00	Other instruments and apparatus for measuring or checking semiconductor wafers or devices	5%	Free	Free	Free
1543	9030.84.00	Other instruments and apparatus - Other, with a recording device	5%	Free	Free	Free
1544	9030.89.00	Other instruments and apparatus of oscilloscopes..	5%	Free	Free	Free
1545	9030.90.00	Other instruments and apparatus - Parts and accessories	5%	Free	Free	Free
1546	9031.20.00	Test benches	5%	Free	Free	Free
1547	9031.41.00	Optical instruments and appliances for inspecting semiconductor wafers	5%	Free	Free	Free
1548	9031.49.00	Other optical instruments and appliances for inspecting semiconductor wafers	5%	Free	Free	Free
1549	9031.80.00	Other instruments, appliances and machines	5%	Free	Free	Free
1550	9031.90.00	Other optical instruments and appliances - parts and assessories	5%	Free	Free	Free
1551	9032.10.00	Automatic regulating or controlling instruments and apparatus - thermostats	5%	Free	Free	Free
1552	9032.20.00	Automatic regulating or controlling instruments and apparatus - manostats	5%	Free	Free	Free
1553	9032.81.00	Automatic regulating or controlling instruments and apparatus - hydraulic	5%	Free	Free	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1554	9032.89.00	Automatic regulating or controlling instruments and apparatus - other instruments	5%	Free	Free	Free
1555	9032.90.00	Automatic regulating or controlling instruments and apparatus - parts and accessories	5%	Free	Free	Free
1556	9033.00.00	Parts and accessories (not specified or included elsewhere in this Chapter(for machines, appliances, instruments or apparatus of Chapter 90	5%	Free	Free	Free
1557	9101.11.00	Wrist watches with mechanical display only	15%	Free	5%	Free
1558	9101.19.00	Other wrist watches electrically operated, whether or not incorporating a stop-watch facility	15%	Free	5%	Free
1559	9101.21.00	With automatic winding wrist watches	15%	Free	5%	Free
1560	9101.29.00	Other wrist watches whether or not incorporating a stop-watch facility	15%	Free	5%	Free
1561	9101.91.00	Electrically operated wrist watches	15%	Free	5%	Free
1562	9101.99.00	Other electrically operated wrist watches	15%	Free	5%	Free
1563	9102.11.00	Wrist watches with mechanical display only	15%	Free	5%	Free
1564	9102.12.00	Wrist watches with opto-electronic display only	15%	Free	5%	Free
1565	9102.19.00	Other	15%	Free	5%	Free
1566	9102.21.00	With automatic winding	15%	Free	5%	Free
1567	9102.29.00	Other	15%	Free	5%	Free
1568	9102.91.00	Electrically operated wrist watches	15%	Free	5%	Free
1569	9102.99.00	Other	15%	Free	5%	Free
1570	9103.10.00	Electrically operated - clocks	15%	Free	5%	Free
1571	9103.90.00	Other wrist-watches, whether or not incorporating a stop-watch facility	15%	Free	5%	Free
1572	9104.00.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	15%	Free	5%	Free
1573	9105.11.00	Electrically operated - alarm clocks	15%	Free	5%	Free
1574	9105.21.00	Electrically operated - wall clocks	15%	Free	5%	Free
1575	9105.29.00	Other Alarm Clocks	15%	Free	5%	Free
1576	9105.91.00	Electrically operated -wall clocks	15%	Free	5%	Free
1577	9105.99.00	Other wall clocks	15%	Free	5%	Free
1578	9113.90.90	Watch straps	15%	Free	5%	Free
1579	9209.30.00	Musical instrument strings	5%	Free	Free	Free
1580	9209.91.00	Parts and accessories for pianos	5%	Free	Free	Free
1581	9209.92.00	Parts and accessories for musical instruments of heading 92.02	5%	Free	Free	Free
1582	9209.94.00	Parts and accessories for musical instruments of heading 92.07	5%	Free	Free	Free
1583	9209.99.00	Other parts and accessories for pianos	5%	Free	Free	Free
1584	9304.00.10	Underwater spear guns	5%	Free	Free	Free
1585	9305.99.10	Parts of underwater spear gun	5%	Free	Free	Free
1586	9401.10.00	Seats of a kind used for aircraft	15%	Free	5%	Free
1587	9401.20.00	Seats of a kind used for motor vehicles	15%	Free	5%	Free
1588	9401.30.00	Swivel seats with variable height adjustment	15%	Free	5%	Free
1589	9401.40.00	Seats other than garden seats or camping equipment, convertible into beds	15%	Free	5%	Free
1590	9401.52.00	Seats of cane, osier, bamboo or similar materials of bamboo	32%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1591	9401.53.00	Seats of cane, osier, bamboo or similar materials of rattan	32%	Free	5%	Free
1592	9401.59.00	Seats of cane, osier, bamboo or similar materials - other	32%	Free	5%	Free
1593	9401.61.00	Other seats, with wooden frames - Upholstered	32%	Free	5%	Free
1594	9401.69.00	Other seats with wooden frames	32%	Free	5%	Free
1595	9401.71.00	Other seats with metal frames - Upholstered	32%	Free	5%	Free
1596	9401.79.00	Other seats with metal frames - Other	32%	Free	5%	Free
1597	9401.80.00	Other seats	32%	Free	5%	Free
1598	9401.90.00	Parts	32%	Free	5%	Free
1599	9402.10.10	Barbers' chairs	15%	Free	5%	Free
1600	9403.10.00	Metal furniture of a kind used in offices	32%	Free	5%	Free
1601	9403.20.00	Other metal furniture	32%	Free	5%	Free
1602	9403.30.00	Wooden furniture of a kind used in offices	32%	Free	5%	Free
1603	9403.40.00	Wooden furniture of a kind used in the kitchen	32%	Free	5%	Free
1604	9403.50.00	Wooden furniture of a kind used in the bedroom	32%	Free	5%	Free
1605	9403.60.00	Other wooden furniture	32%	Free	5%	Free
1606	9403.70.10	Baby walkers; baby swings	15%	Free	5%	Free
1607	9403.70.90	Other furniture of plastics	32%	Free	5%	Free
1608	9403.82.00	Furniture of other materials - bamboo	32%	Free	5%	Free
1609	9403.83.00	Furniture of other materials - rattan	32%	Free	5%	Free
1610	9403.89.00	Furniture of other materials - Other	32%	Free	5%	Free
1611	9403.90.00	Parts	32%	Free	5%	Free
1612	9404.10.00	Mattress supports	32%	Free	5%	Free
1613	9404.30.00	Sleeping bags	32%	Free	5%	Free
1614	9404.90.00	Other mattress supports	32%	Free	5%	Free
1615	9405.10.00	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	15%	Free	5%	Free
1616	9405.20.00	Electric table, desk, bedside or floor-standing lamps	15%	Free	5%	Free
1617	9405.30.00	Lighting sets of a kind used for Christmas trees	15%	Free	5%	Free
1618	9405.40.10	Photoflood lamps of a kind designed for mounting on cinematographic cameras falling within item No.9007.11.11; video lights	15%	Free	5%	Free
1619	9405.40.90	Other electric lamps and lighting fittings	15%	Free	5%	Free
1620	9405.50.00	Non-electrical lamps and lighting fittings	15%	Free	5%	Free
1621	9405.60.00	Illuminated signs, illuminated name-plates and the like	15%	Free	5%	Free
1622	9503.00.10	Wheeled toys	15%	Free	5%	Free
1623	9503.00.20	Dolls representing only human beings whether or not dressed	32%	Free	5%	Free
1624	9503.00.30	Parts and accessories for dolls representing only human beings including garments and accessories thereof, footwear and headgear	32%	Free	5%	Free
1625	9504.40.00	Playing cards	15%	Free	5%	Free
1626	9504.50.00	Video game consoles and machines, other than those of subheading 9504.30	15%	Free	5%	Free
1627	9504.90.10	Pintables; tables constructed for games, including special tables for casino and parlor games; machines for various games	15%	15%	5%	Free
1628	9504.90.20	Electronic games, other	15%	Free	5%	Free

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No	Tariff code	Description	Existing Rates		New Rates	
			Fiscal	Import Excise	Fiscal	Import Excise
1629	9504.90.90	Other Video game consoles and machines, articles for funfair, table or parlor games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	15%	Free	5%	Free
1630	9505.10.00	Articles for Christmas festivities	15%	Free	5%	Free
1631	9505.90.00	Other Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	15%	Free	5%	Free
1632	9506.99.20	Spa baths, swimming pools	15%	10%	5%	Free
1633	9508.10.00	Travelling circuses and travelling menageries	15%	Free	5%	Free
1634	9508.90.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres - Other	15%	Free	5%	Free
1635	9603.21.00	Toothbrushes	15%	Free	5%	Free
1636	9608.10.00	Ball point pens	15%	Free	5%	Free
1637	9608.60.00	Refills for ball point pens, comprising the ball point and ink-reservoir	15%	Free	5%	Free
1638	9610.00.90	Other slates and boards	15%	Free	5%	Free
1639	9612.10.00	Ribbons	15%	Free	5%	Free
1640	9612.20.00	Ink-pads	15%	Free	5%	Free
1641	9613.10.00	Pocket lighters, gas fueled, non-refillable	\$5.00 each or 15% whichever is greater	Free	15%	Free
1642	9613.20.00	Pocket lighters, gas fueled, refillable	\$5.00 each or 15% whichever is greater	Free	15%	Free
1643	9613.80.10	Lighters using gas or liquid fuel (for example, benzene or kerosene)	\$5.00 each or 15% whichever is greater	Free	15%	Free
1644	9615.11.00	Combs of hard rubber or plastics	15%	Free	5%	Free
1645	9615.19.00	Other combs, hair slides of hard rubber and plastic	15%	Free	5%	Free
1646	9615.90.00	Other combs, hair slides of hard rubber and plastic	15%	Free	5%	Free
1647	9706.00.10	Antique furniture	15%	Free	5%	Free