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NOTE

Subject:	COUNCIL DECISION on the accession of Niue to the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part

ANNEX

CUSTOMS DUTIES APPLICABLE ON IMPORTS INTO NIUE

Summary of the Market Access Trade in Goods offer

Liberalisation Category	Total Tariff Lines	Share of Tariff Lines	EU Export to Niue, Average 2019-2021 (1000 euros)	Share of EU Export (2019-2021)
Cat A (5 yrs)	1526	28.4%	42.32	56.4%
Cat B (10 yrs)	1553	28.9%	10.54	14.1%
Cat C (15 yrs)	840	15.6%	7.94	10.6%
Cat D (20 yrs)	315	5.9%	0.0	0.0%
Cat E (excl)	1135	21.1%	14.23	19.0%
Grand Total	5369	100.0%	75.03	100.0%

Source of data: Submitted by the Niue competent authorities in the context of the accession request of 26 May 2023

Liberalisation schedule (Niue)

Liberalisation category	Years 1 to 5	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year
Cat A (5 yrs)	Unbound	Free	Free	Free	Free	Free	Free	Free	Free
Cat B (10 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Free	Free	Free
Cat C (15 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound
Cat D (20 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound
Cat E (Exclusion)	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl

Liberalisation category	14th year	15th year	16th year	17th year	18th year	19th year	20th year	21st year
Cat A (5 yrs)	Free	Free	Free	Free	Free	Free	Free	Free
Cat B (10 yrs)	Free	Free	Free	Free	Free	Free	Free	Free
Cat C (15 yrs)	Unbound	Unbound	Free	Free	Free	Free	Free	Free
Cat D (20 yrs)	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	Unbound	free
Cat E (Excl)	Excl	Excl	Excl	Excl	Excl	Excl	Excl	Excl

CUSTOMS DUTIES APPLICABLE ON IMPORTS INTO NIUE

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
010121	Pure-bred breeding horses	free	Cat D (20 yrs)
010129	Live horses (excl. pure-bred for breeding)	free	Cat D (20 yrs)
010130	Live asses	free	Cat D (20 yrs)
010190	Live mules and hinnies	free	Cat D (20 yrs)
010221	Pure-bred cattle for breeding	free	Cat D (20 yrs)
010229	Live cattle (excl. pure-bred for breeding)	free	Cat D (20 yrs)
010231	Pure-bred buffalo for breeding	free	Cat D (20 yrs)
010239	Live buffalo (excl. pure-bred for breeding)	free	Cat D (20 yrs)
010290	Live bovine animals (excl. cattle and buffalo)	free	Cat D (20 yrs)
010310	Pure-bred breeding swine	free	Cat D (20 yrs)
010391	Live pure-bred swine, weighing < 50 kg (excl. pure-bred for breeding)	free	Cat D (20 yrs)
010392	Live pure-bred swine, weighing >= 50 kg (excl. pure-bred for breeding)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
010410	Live sheep	free	Cat D (20 yrs)
010420	Live goats	free	Cat D (20 yrs)
010511	Live fowls of the species Gallus domesticus, weighing <= 185 g (excl. turkeys and guinea fowls)	free	Cat D (20 yrs)
010512	Live domestic turkeys, weighing <= 185 g	free	Cat D (20 yrs)
010513	Live domestic ducks, weighing <= 185 g	free	Cat D (20 yrs)
010514	Live domestic geese, weighing <= 185 g	free	Cat D (20 yrs)
010515	Live domestic guinea fowls, weighing <= 185 g	free	Cat D (20 yrs)
010594	Live fowls of the species Gallus domesticus, weighing > 185	free	Cat D (20 yrs)
010599	Live domestic ducks, geese, turkeys and guinea fowls, weighing > 185 g	free	Cat D (20 yrs)
010611	Live primates	free	Cat D (20 yrs)
010612	Live whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
010613	Live camels and other camelids [Camelidae]	free	Cat D (20 yrs)
010614	Live rabbits and hares	free	Cat D (20 yrs)
010619	Live mammals (excl. primates, whales, dolphins and porpoises, manatees and dugongs, seals, sea lions and walruses, camels and other camelids, rabbits and hares, horses, asses, mules, hinnies, bovines, pigs, sheep and goats)	free	Cat D (20 yrs)
010620	Live reptiles "e.g. snakes, turtles, alligators, caymans, iguanas, gavials and lizards"	free	Cat D (20 yrs)
010631	Live birds of prey	free	Cat D (20 yrs)
010632	Live psittaciformes "incl. parrots, parrakeets, macaws and cockatoos"	free	Cat D (20 yrs)
010633	Live ostriches, and emus [Dromaius novaehollandiae]	free	Cat D (20 yrs)
010639	Live birds (excl. birds of prey, psittaciformes, parrots, parrakeets, macaws, cockatoos, ostriches and emus)	free	Cat D (20 yrs)
010641	Live bees	free	Cat D (20 yrs)
010649	Live insects (excl. bees)	free	Cat D (20 yrs)
010690	Live animals (excl. mammals, reptiles, birds, insects, fish, crustaceans, molluscs and other aquatic invertebrates and cultures of micro-organisms, etc.)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
020110	Carcases or half-carcases of bovine animals, fresh or chilled	free	Cat E (excl)
020120	Fresh or chilled bovine cuts, with bone in (excl. carcases and 1/2 carcases)	free	Cat E (excl)
020130	Fresh or chilled bovine meat, boneless	free	Cat E (excl)
020210	Frozen bovine carcases and half-carcases	free	Cat E (excl)
020220	Frozen bovine cuts, with bone in (excl. carcases and half-carcases)	free	Cat E (excl)
020230	Frozen, boneless meat of bovine animals	free	Cat E (excl)
020311	Fresh or chilled carcases and half-carcases of swine	free	Cat E (excl)
020312	Fresh or chilled hams, shoulders and cuts thereof of swine, with bone in	free	Cat E (excl)
020319	Fresh or chilled meat of swine (excl. carcases and half-carcases, and hams, shoulders and cuts thereof, with bone in)	free	Cat E (excl)
020321	Frozen carcases and half-carcases of swine	free	Cat E (excl)
020322	Frozen hams, shoulders and cuts thereof of swine, with bone in	free	Cat E (excl)
020329	Frozen meat of swine (excl. carcases and half-carcases, and hams, shoulders and cuts thereof, with bone in)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
020410	Fresh or chilled lamb carcases and half-carcases	free	Cat E (excl)
020421	Fresh or chilled sheep carcases and half-carcases (excl. lambs)	free	Cat E (excl)
020422	Fresh or chilled cuts of sheep, with bone in (excl. carcases and half-carcases)	free	Cat E (excl)
020423	Fresh or chilled boneless cuts of sheep	free	Cat E (excl)
020430	Frozen lamb carcases and half-carcases	free	Cat E (excl)
020441	Frozen sheep carcases and half-carcases (excl. lambs)	free	Cat E (excl)
020442	Frozen cuts of sheep, with bone in (excl. carcases and half-carcases)	free	Cat E (excl)
020443	Frozen boneless cuts of sheep	free	Cat E (excl)
020450	Fresh, chilled or frozen meat of goats	free	Cat E (excl)
020500	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	free	Cat D (20 yrs)
020610	Fresh or chilled edible offal of bovine animals	free	Cat D (20 yrs)
020621	Frozen edible bovine tongues	free	Cat D (20 yrs)
020622	Frozen edible bovine livers	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
020629	Frozen edible bovine offal (excl. tongues and livers)	free	Cat D (20 yrs)
020630	Fresh or chilled edible offal of swine	free	Cat D (20 yrs)
020641	Frozen edible livers of swine	free	Cat D (20 yrs)
020649	Edible offal of swine, frozen (excl. livers)	free	Cat D (20 yrs)
020680	Fresh or chilled edible offal of sheep, goats, horses, asses, mules and hinnies	free	Cat D (20 yrs)
020690	Frozen edible offal of sheep, goats, horses, asses, mules and hinnies	free	Cat D (20 yrs)
020711	Fresh or chilled fowls of the species Gallus domesticus, not cut in pieces	free	Cat D (20 yrs)
020712	Frozen fowls of the species Gallus domesticus, not cut in pieces	free	Cat D (20 yrs)
020713	Fresh or chilled cuts and edible offal of fowls of the species Gallus domesticus	free	Cat D (20 yrs)
020714	Frozen cuts and edible offal of fowls of the species Gallus domesticus	free	Cat D (20 yrs)
020724	Fresh or chilled turkeys of the species domesticus, not cut in pieces	free	Cat E (excl)
020725	Frozen turkeys of the species domesticus, not cut into pieces	free	Cat E (excl)
020726	Fresh or chilled cuts and edible offal of turkeys of the species domesticus	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
020727	Frozen cuts and edible offal of turkeys of the species domesticus	free	Cat D (20 yrs)
020741	Fresh or chilled domestic ducks, not cut in pieces	free	Cat D (20 yrs)
020742	Frozen domestic ducks, not cut in pieces	free	Cat D (20 yrs)
020743	Fatty livers of domestic ducks, fresh or chilled	free	Cat E (excl)
020744	Fresh or chilled cuts and edible offal of domestic ducks (excl. fatty livers)	free	Cat E (excl)
020745	Frozen cuts and edible offal of domestic ducks	free	Cat E (excl)
020751	Fresh or chilled domestic geese, not cut in pieces	free	Cat D (20 yrs)
020752	Frozen domestic geese, not cut in pieces	free	Cat D (20 yrs)
020753	Fatty livers of domestic geese, fresh or chilled	free	Cat E (excl)
020754	Fresh or chilled cuts and edible offal of domestic geese (excl. fatty livers)	free	Cat E (excl)
020755	Frozen cuts and edible offal of domestic geese	free	Cat E (excl)
020760	Meat and edible offal of domestic guinea fowls, fresh, chilled or frozen	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
020810	Fresh, chilled or frozen meat and edible offal of rabbits or hares	free	Cat D (20 yrs)
020830	Fresh, chilled or frozen meat and edible offal of primates	free	Cat D (20 yrs)
020840	Fresh, chilled or frozen meat and edible offal of whales, dolphins and porpoises (mammals of the order Cetacea), of manatees and dugongs (mammals of the order Sirenia) and of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	free	Cat D (20 yrs)
020850	Fresh, chilled or frozen meat and edible offal of reptiles "e.g. snakes, turtles, crocodiles"	free	Cat D (20 yrs)
020860	Fresh, chilled or frozen meat and edible offal of camels and other camelids [Camelidae]	free	Cat D (20 yrs)
020890	Fresh, chilled or frozen meat and edible offal of pigeons, game, reindeer and other animals (excl. bovine animals, swine, sheep, goats, horses, asses, mules, hinnies, poultry "fowls of the species Gallus domesticus, ducks, geese, turkeys, guinea fowl", rabbits, hares, primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles)	free	Cat D (20 yrs)
020910	Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	free	Cat D (20 yrs)
020990	Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
021011	Hams, shoulders and cuts thereof of swine, salted, in brine, dried or smoked, with bone in	free	Cat E (excl)
021012	Bellies "streaky" and cuts thereof of swine, salted, in brine, dried or smoked	free	Cat E (excl)
021019	Meat of swine, salted, in brine, dried or smoked (excl. hams, shoulders and cuts thereof, with bone in, and bellies and cuts thereof)	free	Cat E (excl)
021020	Meat of bovine animals, salted, in brine, dried or smoked	free	Cat E (excl)
021091	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of primates	free	Cat E (excl)
021092	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat or meat offal, of whales, dolphins and porpoises (mammals of the order Cetacea), manatees and dugongs (mammals of the order Sirenia) and seals, sea lions and walruses (mammals of the suborder Pinnipedia)	free	Cat E (excl)
021093	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal, of reptiles "e.g. snakes, turtles, alligators"	free	Cat E (excl)
021099	Meat and edible offal, salted, in brine, dried or smoked, and edible flours and meals of meat and meat offal (excl. meat of bovine animals and swine and meat and edible offal of primates, whales, dolphins and porpoises "mammals of the order Cetacea", manatees and dugongs "mammals of the order Sirenia", seals, sea lions and walruses "mammals of the suborder Pinnipedia" and reptiles)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030111	Live ornamental freshwater fish	free	Cat E (excl)
030119	Live ornamental fish (excl. freshwater)	free	Cat E (excl)
030191	Live trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"	free	Cat E (excl)
030192	Live eels "Anguilla spp."	free	Cat E (excl)
030193	Live carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	free	Cat E (excl)
030194	Live Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	free	Cat E (excl)
030195	Live southern bluefin tunas "Thunnus maccoyii"	free	Cat E (excl)
030199	Live fish (excl. ornamental fish, trout [Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster], eels [Anguilla spp.], carp [Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.], Atlantic and Pacific bluefin tuna [Thunnus thynnus, Thunnus orientalis] and southern bluefin tuna [Thunnus maccoyii])	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030211	Fresh or chilled trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"	free	Cat E (excl)
030213	Fresh or chilled Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus"	free	Cat E (excl)
030214	Fresh or chilled Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	free	Cat E (excl)
030219	Fresh or chilled salmonidae (excl. trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho")	free	Cat E (excl)
030221	Fresh or chilled lesser or Greenland halibut "Reinhardtius hippoglossoides, Atlantic halibut "Hippoglossus hippoglossus" and Pacific halibut "Hippoglossus stenolepis"	free	Cat E (excl)
030222	Fresh or chilled plaice "Pleuronectes platessa"	free	Cat E (excl)
030223	Fresh or chilled sole "Solea spp."	free	Cat E (excl)
030224	Fresh or chilled turbot "Psetta maxima"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030229	Fresh or chilled flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Catharidae" (excl. halibut "Reinhardtius hippoglossoides, Hippoglossus and Hippoglossus stenolepis", plaice "Pleuronectes platessa", sole "Solea spp." and turbot "Psetta maxima")	free	Cat E (excl)
030231	Fresh or chilled albacore or longfinned tunas "Thunnus alalunga"	free	Cat E (excl)
030232	Fresh or chilled yellowfin tunas "Thunnus albacares"	free	Cat E (excl)
030233	Fresh or chilled skipjack or stripe-bellied bonito	free	Cat E (excl)
030234	Fresh or chilled bigeye tunas "Thunnus obesus"	free	Cat E (excl)
030235	Fresh or chilled Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	free	Cat E (excl)
030236	Fresh or chilled Southern bluefin tunas "Thunnus maccoyii"	free	Cat E (excl)
030239	Fresh or chilled tunas of the genus "Thunnus" (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	free	Cat E (excl)
030241	Fresh or chilled herring "Clupea harengus, clupea pallasii"	free	Cat E (excl)
030242	Fresh or chilled anchovies "Engraulis spp."	free	Cat E (excl)
030243	Fresh or chilled sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030244	Fresh or chilled mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	free	Cat E (excl)
030245	Fresh or chilled jack and horse mackerel "Trachurus spp."	free	Cat E (excl)
030246	Fresh or chilled cobia "Rachycentron canadum"	free	Cat E (excl)
030247	Fresh or chilled swordfish "Xiphias gladius"	free	Cat E (excl)
030249	Fresh or chilled Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	free	Cat E (excl)
030251	Fresh or chilled cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	free	Cat E (excl)
030252	Fresh or chilled haddock "Melanogrammus aeglefinus"	free	Cat E (excl)
030253	Fresh or chilled coalfish "Pollachius virens"	free	Cat E (excl)
030254	Fresh or chilled hake "Merluccius spp., Urophycis spp."	free	Cat E (excl)
030255	Fresh or chilled Alaska pollack "Theragra chalcogramma"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030256	Fresh or chilled blue whiting "Micromesistius poutassou, Micromesistius australis"	free	Cat E (excl)
030259	Fresh or chilled fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack and blue whitings)	free	Cat E (excl)
030271	Fresh or chilled tilapia "Oreochromis spp."	free	Cat E (excl)
030272	Fresh or chilled catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	free	Cat E (excl)
030273	Fresh or chilled carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	free	Cat E (excl)
030274	Fresh or chilled eels "Anguilla spp."	free	Cat E (excl)
030279	Fresh or chilled, Nile perch "Lates niloticus" and snakeheads "Channa spp."	free	Cat E (excl)
030281	Fresh or chilled dogfish and other sharks	free	Cat E (excl)
030282	Fresh or chilled, rays and skates "Rajidae"	free	Cat E (excl)
030283	Fresh or chilled toothfish "Dissostichus spp."	free	Cat E (excl)
030284	Fresh or chilled sea bass "Dicentrarchus spp."	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030285	Fresh or chilled sea bream "Sparidae"	free	Cat E (excl)
030289	Fresh or chilled fish, n.e.s.	free	Cat E (excl)
030291	Fresh or chilled fish livers, roes and milt	free	Cat E (excl)
030292	Fresh or chilled shark fins	free	Cat E (excl)
030299	Fresh or chilled fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)	free	Cat E (excl)
030311	Frozen sockeye salmon [red salmon] "Oncorhynchus nerka"	free	Cat E (excl)
030312	Frozen Pacific salmon (excl. sockeye salmon "red salmon")	free	Cat E (excl)
030313	Frozen, Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	free	Cat E (excl)
030314	Frozen trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"	free	Cat E (excl)
030319	Frozen salmonidae (excl. trout and Pacific, Atlantic and Danube salmon)	free	Cat E (excl)
030323	Frozen tilapia "Oreochromis spp."	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030324	Frozen catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	free	Cat E (excl)
030325	Frozen carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp."	free	Cat E (excl)
030326	Frozen eels "Anguilla spp."	free	Cat E (excl)
030329	Frozen, Nile perch (Lates niloticus) and snakeheads (Channa spp.)	free	Cat E (excl)
030331	Frozen lesser or Greenland halibut "Reinhardtius hippoglossoides", Atlantic halibut "Hippoglossus hippoglossus" and Pacific halibut "Hippoglossus stenolepis"	free	Cat E (excl)
030332	Frozen plaice "Pleuronectes platessa"	free	Cat E (excl)
030333	Frozen sole "Solea spp."	free	Cat E (excl)
030334	Frozen turbot "Psetta maxima"	free	Cat E (excl)
030339	Frozen flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae" (excl. halibut, plaice, sole and turbot)	free	Cat E (excl)
030341	Frozen albacore or longfinned tunas "Thunnus alalunga"	free	Cat E (excl)
030342	Frozen yellowfin tunas "Thunnus albacares"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030343	Frozen skipjack or stripe-bellied bonito "Euthynnus -Katsuwonus- pelamis"	free	Cat E (excl)
030344	Frozen bigeye tunas "Thunnus obesus"	free	Cat E (excl)
030345	Frozen Atlantic and Pacific bluefin tuna (Thunnus thynnus, Thunnus orientalis)	free	Cat E (excl)
030346	Frozen Southern bluefin tunas "Thunnus maccoyii"	free	Cat E (excl)
030349	Frozen tunas of the genus "Thunnus" (excl. Thunnus alalunga, Thunnus albacares, Thunnus obesus, Thunnus thynnus, Thunnus orientalis and Thunnus maccoyii)	free	Cat E (excl)
030351	Frozen herrings "Clupea harengus, Clupea pallasii"	free	Cat E (excl)
030353	Frozen sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus"	free	Cat E (excl)
030354	Frozen mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus"	free	Cat E (excl)
030355	Frozen jack and horse mackerel "Trachurus spp."	free	Cat E (excl)
030356	Frozen cobia "Rachycentron canadum"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030357	Frozen swordfish "Xiphias gladius"	free	Cat E (excl)
030359	Frozen anchovies "Engraulis spp.", Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jacks, crevalles "Caranx spp.", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae"	free	Cat E (excl)
030363	Frozen cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	free	Cat E (excl)
030364	Frozen haddock "Melanogrammus aeglefinus"	free	Cat E (excl)
030365	Frozen coalfish "Pollachius virens"	free	Cat E (excl)
030366	Frozen hake "Merluccius spp., Urophycis spp."	free	Cat E (excl)
030367	Frozen Alaska pollack "Theragra chalcogramma"	free	Cat E (excl)
030368	Frozen blue whiting "Micromesistius poutassou, Micromesistius australis"	free	Cat E (excl)
030369	Frozen fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake, Alaska pollack and blue whiting)	free	Cat E (excl)
030381	Frozen dogfish and other sharks	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030382	Frozen rays and skates "Rajidae"	free	Cat E (excl)
030383	Frozen toothfish "Dissostichus spp."	free	Cat E (excl)
030384	Frozen sea bass "Dicentrarchus spp."	free	Cat E (excl)
030389	Frozen fish, n.e.s.	free	Cat E (excl)
030391	Frozen fish livers, roes and milt	free	Cat E (excl)
030392	Frozen shark fins	free	Cat E (excl)
030399	Frozen fish fins, heads, tails, maws and other edible fish offal (excl. livers, roes, milt and shark fins)	free	Cat E (excl)
030431	Fresh or chilled fillets of tilapia "Oreochromis spp."	free	Cat E (excl)
030432	Fresh or chilled fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	free	Cat E (excl)
030433	Fresh or chilled fillets of Nile perch "Lates niloticus"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030439	Fresh or chilled fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp." and snakeheads "Channa spp."	free	Cat E (excl)
030441	Fresh or chilled fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	free	Cat E (excl)
030442	Fresh or chilled fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"	free	Cat E (excl)
030443	Fresh or chilled fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae"	free	Cat E (excl)
030444	Fresh or chilled fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	free	Cat E (excl)
030445	Fresh or chilled fillets of swordfish "Xiphias gladius"	free	Cat E (excl)
030446	Fresh or chilled fillets of toothfish "Dissostichus spp."	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030447	Fresh or chilled fillets of dogfish and other sharks	free	Cat E (excl)
030448	Fresh or chilled fillets of rays and skates "Rajidae"	free	Cat E (excl)
030449	Fresh or chilled fillets of fish, n.e.s.	free	Cat E (excl)
030451	Fresh or chilled meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets)	free	Cat E (excl)
030452	Fresh or chilled meat, whether or not minced, of salmonidae (excl. fillets)	free	Cat E (excl)
030453	Fresh or chilled meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets)	free	Cat E (excl)
030454	Fresh or chilled meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	free	Cat E (excl)
030455	Fresh or chilled meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030456	Fresh or chilled meat, whether or not minced, of dogfish and other sharks (excl. fillets)	free	Cat E (excl)
030457	Fresh or chilled meat, whether or not minced, of rays and skates "Rajidae" (excl. fillets)	free	Cat E (excl)
030459	Fresh or chilled fish meat, whether or not minced (excl. all fillets, tilapias, catfish, carp, eels, Nile perch, snakeheads, salmonidae, swordfish, toothfish, rays, skates, dogfish and other sharks, and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	free	Cat E (excl)
030461	Frozen fillets of tilapia "Oreochromis spp."	free	Cat E (excl)
030462	Frozen fillets of catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp."	free	Cat E (excl)
030463	Frozen fillets of Nile perch "Lates niloticus"	free	Cat E (excl)
030469	Frozen fillets of carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp." and snakeheads "Channa spp."	free	Cat E (excl)
030471	Frozen fillets of cod "Gadus morhua, Gadus ogac, Gadus macrocephalus"	free	Cat E (excl)
030472	Frozen fillets of haddock "Melanogrammus aeglefinus"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030473	Frozen fillets of coalfish "Pollachius virens"	free	Cat E (excl)
030474	Frozen fillets of hake "Merluccius spp., Urophycis spp."	free	Cat E (excl)
030475	Frozen fillets of Alaska pollack "Theragra chalcogramma"	free	Cat E (excl)
030479	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. cod, haddock, coalfish, hake and Alaska pollack)	free	Cat E (excl)
030481	Frozen fillets of Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho"	free	Cat E (excl)
030482	Frozen fillets of trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster"	free	Cat E (excl)
030483	Frozen fillets of flat fish "Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae"	free	Cat E (excl)
030484	Frozen fillets of swordfish "Xiphias gladius"	free	Cat E (excl)
030485	Frozen fillets of toothfish "Dissostichus spp."	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030486	Frozen fillets of herring "Clupea harengus, Clupea pallasii"	free	Cat E (excl)
030487	Frozen fillets of tuna "of the genus Thunnus", skipjack or stripe-bellied bonito "Euthynnus [Katsuwonus] pelamis"	free	Cat E (excl)
030488	Frozen fillets of dogfish, other sharks, rays and skates "Rajidae"	free	Cat E (excl)
030489	Frozen fish fillets, n.e.s.	free	Cat E (excl)
030491	Frozen meat, whether or not minced, of swordfish "Xiphias gladius" (excl. fillets)	free	Cat E (excl)
030492	Frozen meat, whether or not minced, of toothfish "Dissostichus spp." (excl. fillets)	free	Cat E (excl)
030493	Frozen meat, whether or not minced, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp." (excl. fillets)	free	Cat E (excl)
030494	Frozen meat, whether or not minced, of Alaska pollack "Theragra chalcogramma" (excl. fillets)	free	Cat E (excl)
030495	Frozen meat, whether or not minced, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae (excl. fillets and Alaska pollack "Theragra chalcogramma")	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030496	Frozen meat, whether or not minced, of dogfish and other sharks	free	Cat E (excl)
030497	Frozen meat, whether or not minced, of rays and skates "Rajidae"	free	Cat E (excl)
030499	Frozen fish meat n.e.s. (excl. fillets)	free	Cat E (excl)
030510	Flours, meals and pellets of fish, fit for human consumption	free	Cat E (excl)
030520	Fish livers, roes and milt, dried, smoked, salted or in brine	free	Cat E (excl)
030531	Fillets, dried, salted or in brine, but not smoked, of tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp."	free	Cat E (excl)
030532	Fillets, dried, salted or in brine, but not smoked, of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	free	Cat E (excl)
030539	Fish fillets, dried, salted or in brine, but not smoked (excl. tilapia, catfish, carp, eels, Nile perch, snakeheads and fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030541	Smoked Pacific salmon "Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus", Atlantic salmon "Salmo salar" and Danube salmon "Hucho hucho", incl. fillets (excl. offal)	free	Cat E (excl)
030542	Smoked herring "Clupea harengus, Clupea pallasii", incl. fillets (excl. offal)	free	Cat E (excl)
030543	Smoked trout "Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster", incl. fillets (excl. offal)	free	Cat E (excl)
030544	Smoked tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", incl. fillets (excl. offal)	free	Cat E (excl)
030549	Smoked fish, incl. fillets (excl. offal, Pacific salmon, Atlantic salmon, Danube salmon, herring, trout, tilapia, catfish, carp, eels, Nile perch and snakeheads)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030551	Dried cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", even salted, not smoked (excl. fillets and offal)	free	Cat E (excl)
030552	Dried tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", even salted but not smoked (excl. fillets and offal)	free	Cat E (excl)
030553	Dried fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, even salted but not smoked (excl. fillets, offal and cod "Gadus morhua, Gadus ogac, Gadus macrocephalus")	free	Cat E (excl)
030554	Dried herrings "Clupea harengus, Clupea pallasii", anchovies "Engraulis spp.", sardines "Sardina pilchardus, Sardinops spp.", sardinella "Sardinella spp.", brisling or sprats "Sprattus sprattus", mackerel "Scomber scombrus, Scomber australasicus, Scomber japonicus", Indian mackerels "Rastrelliger spp.", seerfishes "Scomberomorus spp.", jack and horse mackerel "Trachurus spp.", jacks, crevalles "Caranx spp.", cobia "Rachycentron canadum", silver pomfrets "Pampus spp.", Pacific saury "Cololabis saira", scads "Decapterus spp.", capelin "Mallotus villosus", swordfish "Xiphias gladius", Kawakawa "Euthynnus affinis", bonitos "Sarda spp.", marlins, sailfishes and spearfish "Istiophoridae", even salted but not smoked (excl. fillets and offal)	free	Cat E (excl)
030559	Fish, dried, even salted but not smoked, n.e.s. (excl. fillets and offal)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030561	Herring (Clupea harengus, Clupea pallasii), only salted or in brine (excl. fillets and offal)	free	Cat E (excl)
030562	Cod "Gadus morhua, Gadus ogac, Gadus macrocephalus", salted or in brine only (excl. fillets and offal)	free	Cat E (excl)
030563	Anchovies "Engraulis spp.", salted or in brine only (excl. fillets and offal)	free	Cat E (excl)
030564	Tilapia "Oreochromis spp.", catfish "Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.", carp "Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.", eels "Anguilla spp.", Nile perch "Lates niloticus" and snakeheads "Channa spp.", salted or in brine only (excl. fillets and offal)	free	Cat E (excl)
030569	Fish, salted or in brine only (excl. fillets, offal, herring, cod, anchovies, tilapia, catfish, carp, eels, Nile perch and snakeheads)	free	Cat E (excl)
030571	Shark fins, smoked, dried, salted or in brine	free	Cat E (excl)
030572	Fish heads, tails and maws, smoked, dried, salted or in brine	free	Cat E (excl)
030579	Fish fins and other edible fish offal, smoked, dried, salted or in brine (excl. heads, tails, maws and shark fins)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030611	Frozen rock lobster and other sea crawfish "Palinurus spp.", "Panulirus spp." and "Jasus spp.", even smoked, whether in shell or not, incl. rock lobster and other sea crawfish in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030612	Frozen lobsters "Homarus spp.", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030614	Frozen crabs, even smoked, whether in shell or not, incl. crabs in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030615	Frozen Norway lobsters "Nephrops norvegicus", even smoked, whether in shell or not, incl. lobsters in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030616	Frozen cold-water shrimps and prawns "Pandalus spp., Crangon crangon", even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030617	Frozen shrimps and prawns, even smoked, whether in shell or not, incl. shrimps and prawns in shell, cooked by steaming or by boiling in water (excl. cold-water shrimps and prawns)	free	Cat E (excl)
030619	Frozen crustaceans, even smoked, fit for human consumption, whether in shell or not, incl. crustaceans in shell, cooked beforehand by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); frozen flours, meals, and pellets of crustaceans, even smoked, fit for human consumption	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030631	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, live, fresh or chilled	free	Cat E (excl)
030632	Lobsters "Homarus spp.", whether in shell or not, live, fresh or chilled	free	Cat E (excl)
030633	Crabs, whether in shell or not, live, fresh or chilled	free	Cat E (excl)
030634	Norway lobsters "Nephrops norvegicus", whether in shell or not, live, fresh or chilled	free	Cat E (excl)
030635	Cold-water shrimps and prawns "Pandalus spp., Crangon crangon", whether in shell or not, live, fresh or chilled	free	Cat E (excl)
030636	Shrimps and prawns, whether in shell or not, live, fresh or chilled (excl. cold-water shrimps and prawns "Pandalus spp., Crangon crangon")	free	Cat E (excl)
030639	Crustaceans, fit for human consumption, whether in shell or not, live, fresh or chilled (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); flours, meals and pellets of crustaceans, fit for human consumption, fresh or chilled	free	Cat E (excl)
030691	Rock lobster and other sea crawfish "Palinurus spp., Panulirus spp. and Jasus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. in shell, cooked by steaming or by boiling in water	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030692	Lobsters "Homarus spp.", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030693	Crabs, whether in shell or not, dried, salted, smoked or in brine, incl. crabs in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030694	Norway lobsters "Nephrops norvegicus", whether in shell or not, dried, salted, smoked or in brine, incl. lobsters in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030695	Shrimps and prawns, whether in shell or not, dried, salted, smoked or in brine, incl. ones in shell, cooked by steaming or by boiling in water	free	Cat E (excl)
030699	Crustaceans, fit for human consumption, whether in shell or not, dried, salted, smoked or in brine, incl. crustaceans in shell, cooked by steaming or by boiling in water (excl. rock lobster and other sea crawfish, lobsters, crabs, Norway lobsters, shrimps and prawns); flours, meals and pellets of crustaceans, dried, salted, smoked or in brine, fit for human consumption	free	Cat E (excl)
030711	Oysters, even in shell, live, fresh or chilled	free	Cat E (excl)
030712	Oysters, even in shell, frozen	free	Cat E (excl)
030719	Oysters, even in shell, smoked, dried, salted or in brine	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030721	Live, fresh or chilled, scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, even in shell	free	Cat E (excl)
030722	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, frozen, even in shell	free	Cat E (excl)
030729	Scallops, incl. queen scallops, of the genera Pecten, Chlamys or Placopecten, smoked, dried, salted or in brine, even in shell	free	Cat E (excl)
030731	Live, fresh or chilled, not smoked, mussels "Mytilus spp., Perna spp.", with or without shell	free	Cat E (excl)
030732	Mussels "Mytilus spp., Perna spp.", frozen, even in shell	free	Cat E (excl)
030739	Mussels "Mytilus spp., Perna spp.", smoked, dried, salted or in brine, even in shell	free	Cat E (excl)
030742	Cuttle fish and squid, live, fresh or chilled, with or without shell	free	Cat E (excl)
030743	Cuttle fish and squid, frozen, with or without shell	free	Cat E (excl)
030749	Cuttle fish and squid, smoked, dried, salted or in brine, with or without shell	free	Cat E (excl)
030751	Octopus "Octopus spp.", live, fresh or chilled	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030752	Octopus "Octopus spp.", frozen	free	Cat E (excl)
030759	Octopus "Octopus spp.", smoked, dried, salted or in brine	free	Cat E (excl)
030760	Snails, live, fresh, chilled, frozen, salted, dried or in brine, even smoked, with or without shell (excl. sea snails)	free	Cat E (excl)
030771	Live, fresh or chilled, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	free	Cat E (excl)
030772	Frozen, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	free	Cat E (excl)
030779	Smoked, dried, salted or in brine, even in shell, clams, cockles and ark shells "families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae"	free	Cat E (excl)
030781	Live, fresh or chilled, even in shell, abalone "Haliotis spp."	free	Cat E (excl)
030782	Live, fresh or chilled, even in shell, stromboid conchs "Strombus spp."	free	Cat E (excl)
030783	Frozen, even in shell, abalone "Haliotis spp."	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030784	Frozen, even in shell, stromboid conchs "Strombus spp."	free	Cat E (excl)
030787	Smoked, dried, salted or in brine, even in shell, abalone "Haliotis spp."	free	Cat E (excl)
030788	Smoked, dried, salted or in brine, even in shell, stromboid conchs "Strombus spp."	free	Cat E (excl)
030791	Live, fresh or chilled molluscs, even in shell (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); fresh or chilled flours, meals and pellets of molluscs, fit for human consumption	free	Cat E (excl)
030792	Molluscs, even in shell, frozen (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, frozen, fit for human consumption	free	Cat E (excl)
030799	Molluscs, even in shell, smoked, dried, salted or in brine (excl. oysters, scallops of the genera Pecten, Chlamys or Placopecten, mussels "Mytilus spp., Perna spp.", cuttle fish and squid, octopus "Octopus spp.", snails other than sea snails, clams, cockles and ark shells, abalone and stromboid conchs); flours, meals and pellets of molluscs, smoked, dried, salted or in brine, fit for human consumption	free	Cat E (excl)
030811	Live, fresh or chilled, sea cucumbers "Stichopus japonicus, Holothurioidea"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
030812	Frozen sea cucumbers "Stichopus japonicus, Holothuroidea"	free	Cat E (excl)
030819	Smoked, dried, salted or in brine, sea cucumbers "Stichopus japonicus, Holothuroidea"	free	Cat E (excl)
030821	Live, fresh or chilled, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus"	free	Cat E (excl)
030822	Frozen sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	free	Cat E (excl)
030829	Smoked, dried, salted or in brine, sea urchins "Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus"	free	Cat E (excl)
030830	Live, fresh, chilled, frozen, dried, salted or in brine, even smoked, jellyfish "Rhopilema spp."	free	Cat E (excl)
030890	Live, fresh, chilled, frozen, dried, salted or in brine, even smoked, aquatic invertebrates (excl. crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish); all flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	free	Cat E (excl)
040110	Milk and cream of a fat content by weight of <= 1%, not concentrated nor containing added sugar or other sweetening matter	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
040120	Milk and cream of a fat content by weight of > 1% but <= 6%, not concentrated nor containing added sugar or other sweetening matter	free	Cat E (excl)
040140	Milk and cream of a fat content by weight of > 6% but <= 10%, not concentrated nor containing added sugar or other sweetening matter	free	Cat E (excl)
040150	Milk and cream of a fat content by weight of > 10%, not concentrated nor containing added sugar or other sweetening matter	free	Cat E (excl)
040210	Milk and cream in solid forms, of a fat content by weight of <= 1,5%	free	Cat E (excl)
040221	Milk and cream in solid forms, of a fat content by weight of > 1,5%, unsweetened	free	Cat E (excl)
040229	Milk and cream in solid forms, of a fat content by weight of > 1,5%, sweetened	free	Cat E (excl)
040291	Milk and cream, concentrated but unsweetened (excl. in solid forms)	free	Cat E (excl)
040299	Milk and cream, concentrated and sweetened (excl. in solid forms)	free	Cat E (excl)
040310	Yogurt, whether or not flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
040390	Buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or flavoured or containing added sugar or other sweetening matter, fruits, nuts or cocoa (excl. yogurt)	free	Cat E (excl)
040410	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	free	Cat E (excl)
040490	Products consisting of natural milk constituents, whether or not sweetened, n.e.s.	free	Cat E (excl)
040510	Butter (excl. dehydrated butter and ghee)	free	Cat E (excl)
040520	Dairy spreads of a fat content, by weight, of >= 39% but < 80%	free	Cat E (excl)
040590	Fats and oils derived from milk, and dehydrated butter and ghee (excl. natural butter, recombined butter and whey butter)	free	Cat E (excl)
040610	Fresh cheese "unripened or uncured cheese", incl. whey cheese, and curd	free	Cat E (excl)
040620	Grated or powdered cheese, of all kinds	free	Cat E (excl)
040630	Processed cheese, not grated or powdered	free	Cat E (excl)
040640	Blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
040690	Cheese (excl. fresh cheese, incl. whey cheese, curd, processed cheese, blue-veined cheese and other cheese containing veins produced by "Penicillium roqueforti", and grated or powdered cheese)	free	Cat E (excl)
040711	Fertilised eggs for incubation, of domestic fowls	free	Cat E (excl)
040719	Fertilised birds' eggs for incubation (excl. of domestic fowls)	free	Cat E (excl)
040721	Fresh eggs of domestic fowls, in shell (excl. fertilised for incubation)	free	Cat E (excl)
040729	Fresh birds' eggs, in shell (excl. of domestic fowls, and fertilised for incubation)	free	Cat E (excl)
040790	Birds' eggs, in shell, preserved or cooked	free	Cat E (excl)
040811	Dried egg yolks, whether or not sweetened	free	Cat E (excl)
040819	Egg yolks, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)	free	Cat E (excl)
040891	Dried birds' eggs, not in shell, whether or not sweetened (excl. egg yolks)	free	Cat E (excl)
040899	Birds' eggs, not in shell, fresh, cooked by steaming or boiling in water, moulded, frozen or otherwise preserved, whether or not sweetened (excl. dried)	free	Cat E (excl)
040900	Natural honey	10	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
041000	Turtles' eggs, birds' nests and other edible products of animal origin, n.e.s.	free	Cat E (excl)
050100	Human hair, unworked, whether or not washed or scoured; waste of human hair	free	Cat D (20 yrs)
050210	Pigs', hogs' or boars' bristles and waste of such bristles	free	Cat D (20 yrs)
050290	Badger and other brush making hair and waste thereof	free	Cat D (20 yrs)
050400	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked	free	Cat D (20 yrs)
050510	Feathers used for stuffing and down, not further worked than cleaned, disinfected or treated for preservation	free	Cat D (20 yrs)
050590	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers, whether or not with trimmed edges, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers (excl. feathers used for stuffing and down)	free	Cat D (20 yrs)
050610	Ossein and bones treated with acid	free	Cat D (20 yrs)
050690	Bones and horn-cores and their powder and waste, unworked, defatted, degelatinised or simply prepared (excl. ossein and bones treated with acid and cut to shape)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
050710	Ivory, unworked or simply prepared, its powder and waste (excl. cut to shape)	free	Cat D (20 yrs)
050790	Tortoiseshell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared, their powder and waste (excl. cut to shape and ivory)	free	Cat D (20 yrs)
050800	Coral and similar materials, shells of molluscs, crustaceans or echinoderms, cuttle-bone, powder and waste thereof, unworked or simply prepared but not otherwise worked or cut to shape	free	Cat D (20 yrs)
051000	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved	free	Cat D (20 yrs)
051110	Bovine semen	free	Cat D (20 yrs)
051191	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead fish, crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	free	Cat D (20 yrs)
051199	Products of animal origin, n.e.s., dead animals, unfit for human consumption (excl. fish, crustaceans, molluscs or other aquatic invertebrates)	free	Cat D (20 yrs)
060110	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant (excl. those used for human consumption and chicory plants and roots)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
060120	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots (excl. those used for human consumption and chicory roots of the variety cichorium intybus sativum)	free	Cat D (20 yrs)
060210	Unrooted cuttings and slips	free	Cat D (20 yrs)
060220	Edible fruit or nut trees, shrubs and bushes, whether or not grafted	free	Cat D (20 yrs)
060230	Rhododendrons and azaleas, grafted or not	free	Cat D (20 yrs)
060240	Roses, whether or not grafted	free	Cat D (20 yrs)
060290	Live plants, incl. their roots, and mushroom spawn (excl. bulbs, tubers, tuberous roots, corms, crowns and rhizomes, incl. chicory plants and roots, unrooted cuttings and slips, fruit and nut trees, rhododendrons, azaleas and roses)	free	Cat D (20 yrs)
060311	Fresh cut roses and buds, of a kind suitable for bouquets or for ornamental purposes	free	Cat D (20 yrs)
060312	Fresh cut carnations and buds, of a kind suitable for bouquets or for ornamental purposes	free	Cat D (20 yrs)
060313	Fresh cut orchids and buds, of a kind suitable for bouquets or for ornamental purposes	free	Cat D (20 yrs)
060314	Fresh cut chrysanthemums and buds, of a kind suitable for bouquets or for ornamental purposes	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
060315	Fresh cut lilies "Lilium spp." and buds, of a kind suitable for bouquets or for ornamental purposes	free	Cat D (20 yrs)
060319	Fresh cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes (excl. roses, carnations, orchids, chrysanthemums and lilies)	free	Cat D (20 yrs)
060390	Dried, dyed, bleached, impregnated or otherwise prepared cut flowers and buds, of a kind suitable for bouquets or for ornamental purposes	free	Cat D (20 yrs)
060420	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh	free	Cat D (20 yrs)
060490	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, dried, dyed, bleached, impregnated or otherwise prepared	free	Cat D (20 yrs)
070110	Seed potatoes	free	Cat E (excl)
070190	Fresh or chilled potatoes (excl. seed)	free	Cat E (excl)
070200	Tomatoes, fresh or chilled	free	Cat E (excl)
070310	Fresh or chilled onions and shallots	free	Cat E (excl)
070320	Garlic, fresh or chilled	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
070390	Leeks and other alliaceous vegetables, fresh or chilled (excl. onions, shallots and garlic)	free	Cat E (excl)
070410	Fresh or chilled cauliflowers and headed broccoli	free	Cat E (excl)
070420	Brussels sprouts, fresh or chilled	free	Cat E (excl)
070490	Fresh or chilled cabbages, kohlrabi, kale and similar edible brassicas (excl. cauliflowers, headed broccoli and Brussels sprouts)	free	Cat E (excl)
070511	Fresh or chilled cabbage lettuce	free	Cat E (excl)
070519	Fresh or chilled lettuce (excl. cabbage lettuce)	free	Cat E (excl)
070521	Fresh or chilled witloof chicory	free	Cat E (excl)
070529	Fresh or chilled chicory (excl. witloof chicory)	free	Cat E (excl)
070610	Fresh or chilled carrots and turnips	free	Cat E (excl)
070690	Fresh or chilled salad beetroot, salsify, celeriac, radishes and similar edible roots (excl. carrots and turnips)	free	Cat E (excl)
070700	Cucumbers and gherkins, fresh or chilled	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
070810	Fresh or chilled peas "Pisum sativum", shelled or unshelled	free	Cat E (excl)
070820	Fresh or chilled beans "Vigna spp., Phaseolus spp.", shelled or unshelled	free	Cat E (excl)
070890	Fresh or chilled leguminous vegetables, shelled or unshelled (excl. peas "Pisum sativum" and beans "Vigna spp., Phaseolus spp.")	free	Cat E (excl)
070920	Fresh or chilled asparagus	free	Cat E (excl)
070930	Fresh or chilled aubergines "eggplants"	free	Cat E (excl)
070940	Fresh or chilled celery (excl. celeriac)	free	Cat E (excl)
070951	Fresh or chilled mushrooms of the genus "Agaricus"	free	Cat E (excl)
070959	Fresh or chilled edible mushrooms and truffles (excl. mushrooms of the genus "Agaricus")	free	Cat E (excl)
070960	Fresh or chilled fruits of the genus Capsicum or Pimenta	free	Cat E (excl)
070970	Fresh or chilled spinach, New Zealand spinach and orache spinach	free	Cat E (excl)
070991	Fresh or chilled globe artichokes	free	Cat E (excl)
070992	Fresh or chilled olives	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
070993	Fresh or chilled pumpkins, squash and gourds "Cucurbita spp."	free	Cat E (excl)
070999	Fresh or chilled vegetables n.e.s.	free	Cat E (excl)
071010	Potatoes, uncooked or cooked by steaming or by boiling in water, frozen	free	Cat E (excl)
071021	Shelled or unshelled peas "Pisum sativum", uncooked or cooked by steaming or by boiling in water, frozen	free	Cat E (excl)
071022	Shelled or unshelled beans "Vigna spp., Phaseolus spp.", uncooked or cooked by steaming or by boiling in water, frozen	free	Cat E (excl)
071029	Leguminous vegetables, shelled or unshelled, uncooked or cooked by steaming or by boiling in water, frozen (excl. peas and beans)	free	Cat E (excl)
071030	Spinach, New Zealand spinach and orache spinach, uncooked or cooked by steaming or by boiling in water, frozen	free	Cat E (excl)
071040	Sweetcorn, uncooked or cooked by steaming or by boiling in water, frozen	free	Cat E (excl)
071080	Vegetables, uncooked or cooked by steaming or by boiling in water, frozen (excl. potatoes, leguminous vegetables, spinach, New Zealand spinach, orache spinach, and sweetcorn)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
071090	Mixtures of vegetables, uncooked or cooked by steaming or by boiling in water, frozen	free	Cat E (excl)
071120	Olives, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	free	Cat E (excl)
071140	Cucumbers and gherkins provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	free	Cat E (excl)
071151	Mushrooms of the genus "Agaricus", provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	free	Cat E (excl)
071159	Mushrooms and truffles, provisionally preserved, e.g., by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. mushrooms of the genus "Agaricus")	free	Cat E (excl)
071190	Vegetables and mixtures of vegetables provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. olives, cucumbers, gherkins, mushrooms and truffles, not mixed)	free	Cat E (excl)
071220	Dried onions, whole, cut, sliced, broken or in powder, but not further prepared	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
071231	Dried mushrooms of the genus "Agaricus", whole, cut, sliced, broken or in powder, but not further prepared	free	Cat E (excl)
071232	Dried wood ears "Auricularia spp.", whole, cut, sliced, broken or in powder, but not further prepared	free	Cat E (excl)
071233	Dried jelly fungi "Tremella spp.", whole, cut, sliced, broken or in powder, but not further prepared	free	Cat E (excl)
071239	Dried mushrooms and truffles, whole, cut, sliced, broken or in powder, but not further prepared (excl. mushrooms of the genus "Agaricus", wood ears "Auricularia spp." and jelly fungi "Tremella spp.")	free	Cat E (excl)
071290	Dried vegetables and mixtures of vegetables, whole, cut, sliced, broken or in powder, but not further prepared (excl. onions, mushrooms and truffles, not mixed)	free	Cat E (excl)
071310	Dried, shelled peas "Pisum sativum", whether or not skinned or split	free	Cat E (excl)
071320	Dried, shelled chickpeas "garbanzos", whether or not skinned or split	free	Cat E (excl)
071331	Dried, shelled beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", whether or not skinned or split	free	Cat E (excl)
071332	Dried, shelled small red "Adzuki" beans "Phaseolus or Vigna angularis", whether or not skinned or split	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
071333	Dried, shelled kidney beans "Phaseolus vulgaris", whether or not skinned or split	free	Cat E (excl)
071334	Dried, shelled bambara beans "Vigna subterranea or Voandzeia subterranea", whether or not skinned or split	free	Cat E (excl)
071335	Dried, shelled cow peas "Vigna unguiculata", whether or not skinned or split	free	Cat E (excl)
071339	Dried, shelled beans "Vigna and Phaseolus", whether or not skinned or split (excl. beans of species "Vigna mungo [L.] Hepper or Vigna radiata [L.] Wilczek", small red "Adzuki" beans, kidney beans, Bambara beans and cow peas)	free	Cat E (excl)
071340	Dried, shelled lentils, whether or not skinned or split	free	Cat E (excl)
071350	Dried, shelled broad beans "Vicia faba var. major" and horse beans "Vicia faba var. equina and Vicia faba var. minor", whether or not skinned or split	free	Cat E (excl)
071360	Dried, shelled pigeon peas "Cajanus cajan", whether or not skinned or split	free	Cat E (excl)
071390	Dried, shelled leguminous vegetables, whether or not skinned or split (excl. peas, chickpeas, beans, lentils, broad beans, horse beans and pigeon peas)	free	Cat E (excl)
071410	Fresh, chilled, frozen or dried roots and tubers of manioc "cassava", whether or not sliced or in the form of pellets	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
071420	Sweet potatoes, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	free	Cat E (excl)
071430	Yams "Dioscorea spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	free	Cat E (excl)
071440	Taro "Colocasia spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	free	Cat E (excl)
071450	Yautia "Xanthosoma spp.", fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets	free	Cat E (excl)
071490	Arrowroot, salep, Jerusalem artichokes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets, and sago pith (excl. manioc "cassava", sweet potatoes, yams, taro and yautia)	free	Cat E (excl)
080111	Desiccated coconuts	free	Cat E (excl)
080112	Fresh coconuts in the inner shell "endocarp"	free	Cat E (excl)
080119	Fresh coconuts, whether or not shelled or peeled (excl. in the inner shell "endocarp")	free	Cat E (excl)
080121	Fresh or dried brazil nuts, in shell	free	Cat E (excl)
080122	Fresh or dried brazil nuts, shelled	free	Cat E (excl)
080131	Fresh or dried cashew nuts, in shell	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
080132	Fresh or dried cashew nuts, shelled	free	Cat E (excl)
080211	Fresh or dried almonds in shell	free	Cat E (excl)
080212	Fresh or dried almonds, shelled	free	Cat E (excl)
080221	Fresh or dried hazelnuts or filberts "Corylus spp.", in shell	free	Cat E (excl)
080222	Fresh or dried hazelnuts or filberts "Corylus spp.", shelled	free	Cat E (excl)
080231	Fresh or dried walnuts, in shell	free	Cat E (excl)
080232	Fresh or dried walnuts, shelled	free	Cat E (excl)
080241	Fresh or dried chestnuts "Castanea spp.", in shell	free	Cat E (excl)
080242	Fresh or dried chestnuts "Castanea spp.", shelled	free	Cat E (excl)
080251	Fresh or dried pistachios, in shell	free	Cat E (excl)
080252	Fresh or dried pistachios, shelled	free	Cat E (excl)
080261	Fresh or dried macadamia nuts, in shell	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
080262	Fresh or dried macadamia nuts, shelled	free	Cat E (excl)
080270	Fresh or dried kola nuts "Cola spp.", whether or not shelled or peeled	free	Cat E (excl)
080280	Fresh or dried areca nuts, whether or not shelled or peeled	free	Cat E (excl)
080290	Nuts, fresh or dried, whether or not shelled or peeled (excl. coconuts, Brazil nuts, cashew nuts, almonds, hazelnuts, filberts, walnuts, chestnuts, pistachios, macadamia nuts, kola nuts and areca nuts)	free	Cat E (excl)
080310	Fresh or dried plantains	free	Cat E (excl)
080390	Fresh or dried bananas (excl. plantains)	free	Cat E (excl)
080410	Fresh or dried dates	free	Cat E (excl)
080420	Fresh or dried figs	free	Cat E (excl)
080430	Fresh or dried pineapples	free	Cat E (excl)
080440	Fresh or dried avocados	free	Cat E (excl)
080450	Fresh or dried guavas, mangoes and mangosteens	free	Cat E (excl)
080510	Fresh or dried oranges	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
080521	Fresh or dried mandarins incl. tangerines and satsumas (excl. clementines)	free	Cat E (excl)
080522	Fresh or dried clementines incl. monreales	free	Cat E (excl)
080529	Fresh or dried wilkings and similar citrus hybrids	free	Cat E (excl)
080540	Fresh or dried grapefruit	free	Cat E (excl)
080550	Fresh or dried lemons "Citrus limon, Citrus limonum" and limes "Citrus aurantifolia, Citrus latifolia"	free	Cat E (excl)
080590	Fresh or dried citrus fruit (excl. oranges, lemons "Citrus limon, Citrus limonum", limes "Citrus aurantifolia, Citrus latifolia", grapefruit, mandarins, incl. tangerines and satsumas, clementines, wilkings and similar citrus hybrids)	free	Cat E (excl)
080610	Fresh grapes	free	Cat E (excl)
080620	Dried grapes	free	Cat E (excl)
080711	Fresh watermelons	free	Cat E (excl)
080719	Fresh melons (excl. watermelons)	free	Cat E (excl)
080720	Fresh pawpaws "papayas"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
080810	Fresh apples	free	Cat E (excl)
080830	Fresh pears	free	Cat E (excl)
080840	Fresh quinces	free	Cat E (excl)
080910	Fresh apricots	free	Cat E (excl)
080921	Fresh sour cherries "Prunus cerasus"	free	Cat E (excl)
080929	Fresh cherries (excl. sour cherries)	free	Cat E (excl)
080930	Fresh peaches, incl. nectarines	free	Cat E (excl)
080940	Fresh plums and sloes	free	Cat E (excl)
081010	Fresh strawberries	free	Cat E (excl)
081020	Fresh raspberries, blackberries, mulberries and loganberries	free	Cat E (excl)
081030	Fresh black-, white- or redcurrants and gooseberries	free	Cat E (excl)
081040	Fresh cranberries, bilberries and other fruits of the genus Vaccinium	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
081050	Fresh kiwifruit	free	Cat E (excl)
081060	Fresh durians	free	Cat E (excl)
081070	Fresh persimmons	free	Cat E (excl)
081090	Fresh tamarinds, cashew apples, jackfruit, lychees, sapodillo plums, passion fruit, carambola, pitahaya and other edible fruit (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, papaws "papayas", citrus fruit, grapes, melons, apples, pears quinces, apricots, cherries, peaches, plums, sloes, strawberries, raspberries, mulberries, blackberries, loganberries, cranberries, fruits of the genus Vaccinium, kiwifruit, durians, persimmons, black-, white and redcurrants and gooseberries)	free	Cat E (excl)
081110	Frozen strawberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened	free	Cat E (excl)
081120	Frozen raspberries, blackberries, mulberries, loganberries, black-, white- or red currants and gooseberries, uncooked or cooked by steaming or boiling in water, whether or not sweetened	free	Cat E (excl)
081190	Frozen fruit and nuts, uncooked or cooked by steaming or boiling in water, whether or not sweetened (excl. strawberries, raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
081210	Cherries, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption	free	Cat E (excl)
081290	Fruit and nuts, provisionally preserved, e.g. by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions, but unsuitable in that state for immediate consumption (excl. cherries)	free	Cat E (excl)
081310	Dried apricots	free	Cat E (excl)
081320	Dried prunes	free	Cat E (excl)
081330	Dried apples	free	Cat E (excl)
081340	Dried peaches, pears, papaws "papayas", tamarinds and other edible fruits (excl. nuts, bananas, dates, figs, pineapples, avocados, guavas, mangoes, mangosteens, citrus fruit, grapes apricots, prunes and apples, unmixed)	free	Cat E (excl)
081350	Mixtures of nuts or dried fruits	free	Cat E (excl)
081400	Peel of citrus fruit or melons, incl. watermelons, fresh, frozen, dried or provisionally preserved in brine, or in water with other additives	free	Cat E (excl)
090111	Coffee (excl. roasted and decaffeinated)	free	Cat E (excl)
090112	Decaffeinated coffee (excl. roasted)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
090121	Roasted coffee (excl. decaffeinated)	free	Cat E (excl)
090122	Roasted, decaffeinated coffee	free	Cat E (excl)
090190	Coffee husks and skins; coffee substitutes containing coffee in any proportion	free	Cat E (excl)
090210	Green tea in immediate packings of <= 3 kg	free	Cat E (excl)
090220	Green tea in immediate packings of > 3 kg	free	Cat E (excl)
090230	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of <= 3 kg	free	Cat E (excl)
090240	Black fermented tea and partly fermented tea, whether or not flavoured, in immediate packings of > 3 kg	free	Cat E (excl)
090300	Mate	free	Cat E (excl)
090411	Pepper of the genus Piper, neither crushed nor ground	free	Cat E (excl)
090412	Pepper of the genus Piper, crushed or ground	free	Cat E (excl)
090421	Fruits of the genus Capsicum or of the genus Pimenta, dried, neither crushed nor ground	free	Cat E (excl)
090422	Fruits of the genus Capsicum or of the genus Pimenta, crushed or ground	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
090510	Vanilla, neither crushed nor ground	10%	Cat E (excl)
090520	Vanilla, crushed or ground	10%	Cat E (excl)
090611	Cinnamon "Cinnamomum zeylanicum Blume" (excl. crushed and ground)	free	Cat E (excl)
090619	Cinnamon and cinnamon-tree flowers (excl. cinnamon "Cinnamomum zeylanicum Blume" and crushed and ground cinnamon)	free	Cat E (excl)
090620	Crushed or ground cinnamon and cinnamon-tree flowers	free	Cat E (excl)
090710	Cloves, whole fruit, cloves and stems, neither crushed nor ground	free	Cat E (excl)
090720	Cloves, whole fruit, cloves and stems, crushed or ground	free	Cat E (excl)
090811	Nutmeg, neither crushed nor ground	free	Cat E (excl)
090812	Nutmeg, crushed or ground	free	Cat E (excl)
090821	Mace, neither crushed nor ground	free	Cat E (excl)
090822	Mace, crushed or ground	free	Cat E (excl)
090831	Cardamoms, neither crushed nor ground	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
090832	Cardamoms, crushed or ground	free	Cat E (excl)
090921	Coriander seeds, neither crushed nor ground	free	Cat E (excl)
090922	Coriander seeds, crushed or ground	free	Cat E (excl)
090931	Cumin seeds, neither crushed nor ground	free	Cat E (excl)
090932	Cumin seeds, crushed or ground	free	Cat E (excl)
090961	Juniper berries and seeds of anise, badian, caraway or fennel, neither crushed nor ground	free	Cat E (excl)
090962	Juniper berries and seeds of anise, badian, caraway or fennel, crushed or ground	free	Cat E (excl)
091011	Ginger, neither crushed nor ground	free	Cat E (excl)
091012	Ginger, crushed or ground	free	Cat E (excl)
091020	Saffron	free	Cat E (excl)
091030	Turmeric "curcuma"	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
091091	Mixtures of different types of spices	free	Cat E (excl)
091099	Spices (excl. pepper of the genus Piper, fruit of the genus Capsicum or of the genus Pimenta, vanilla, cinnamon, cinnamontree flowers, clove "wholefruit", clove stems, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin and caraway, and juniper berries, ginger, saffron, turmeric "curcuma" and mixtures of various types of spices)	free	Cat E (excl)
100111	Durum wheat seed for sowing	free	Cat D (20 yrs)
100119	Durum wheat (excl. seed for sowing)	free	Cat D (20 yrs)
100191	Seed of wheat and meslin, for sowing (excl. durum)	free	Cat D (20 yrs)
100199	Wheat and meslin (excl. seed for sowing, and durum wheat)	free	Cat D (20 yrs)
100210	Rye seed for sowing	free	Cat D (20 yrs)
100290	Rye (excl. seed for sowing)	free	Cat D (20 yrs)
100310	Barley seed for sowing	free	Cat D (20 yrs)
100390	Barley (excl. seed for sowing)	free	Cat D (20 yrs)
100410	Oats seed for sowing	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
100490	Oats (excl. seed for sowing)	free	Cat D (20 yrs)
100510	Maize seed for sowing	free	Cat D (20 yrs)
100590	Maize (excl. seed for sowing)	free	Cat D (20 yrs)
100610	Rice in the husk, "paddy" or rough	free	Cat E (excl)
100620	Husked or brown rice	free	Cat E (excl)
100630	Semi-milled or wholly milled rice, whether or not polished or glazed	free	Cat E (excl)
100640	Broken rice	free	Cat E (excl)
100710	Grain sorghum, for sowing	free	Cat D (20 yrs)
100790	Grain sorghum (excl. for sowing)	free	Cat D (20 yrs)
100810	Buckwheat	free	Cat D (20 yrs)
100821	Millet seed for sowing (excl. grain sorghum)	free	Cat D (20 yrs)
100829	Millet (excl. grain sorghum, and seed for sowing)	free	Cat D (20 yrs)
100830	Canary seed	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
100840	Fonio "Digitaria spp."	free	Cat D (20 yrs)
100850	Quinoa "Chenopodium quinoa"	free	Cat D (20 yrs)
100860	Triticale	free	Cat D (20 yrs)
100890	Cereals (excl. wheat and meslin, rye, barley, oats, maize, rice, grain sorghum, buckwheat, millet, canary seeds, fonio, quinoa and triticale)	free	Cat D (20 yrs)
110100	Wheat or meslin flour	free	Cat E (excl)
110220	Maize "corn" flour	free	Cat D (20 yrs)
110290	Cereal flours (excl. wheat, meslin and maize)	free	Cat D (20 yrs)
110311	Groats and meal of wheat	free	Cat D (20 yrs)
110313	Groats and meal of maize "corn"	free	Cat D (20 yrs)
110319	Groats and meal of cereals (excl. wheat and maize)	free	Cat D (20 yrs)
110320	Cereal pellets	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
110412	Rolled or flaked grains of oats	free	Cat D (20 yrs)
110419	Rolled or flaked grains of cereals (excl. oats)	free	Cat D (20 yrs)
110422	Hulled, pearled, sliced, kibbled or otherwise worked oat grains (excl. rolled, flaked, pellets and flour)	free	Cat D (20 yrs)
110423	Hulled, pearled, sliced, kibbled or otherwise worked maize grains (excl. rolled, flaked, pellets and flour)	free	Cat D (20 yrs)
110429	Grains of cereals, hulled, pearled, sliced, kibbled or otherwise worked (excl. rolled, flaked, flour, pellets, and oats and maize, and husked and semi- or wholly milled rice and broken rice)	free	Cat D (20 yrs)
110430	Germ of cereals, whole, rolled, flaked or ground	free	Cat D (20 yrs)
110510	Flour, meal and powder of potatoes	free	Cat E (excl)
110520	Flakes, granules and pellets of potatoes	free	Cat E (excl)
110610	Flour, meal and powder of peas, beans, lentils and the other dried leguminous vegetables of heading 0713	free	Cat D (20 yrs)
110620	Flour, meal and powder of sago or of roots or tubers of manioc, arrowroot, salep, sweet potatoes and similar roots and tubers with a high content of starch or inulin of heading 0714	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
110630	Flour, meal and powder of produce of chapter 8 "Edible fruit and nuts; peel of citrus fruits or melons"	free	Cat D (20 yrs)
110710	Malt (excl. roasted)	free	Cat D (20 yrs)
110720	Roasted malt	free	Cat D (20 yrs)
110811	Wheat starch	free	Cat D (20 yrs)
110812	Maize starch	free	Cat D (20 yrs)
110813	Potato starch	free	Cat D (20 yrs)
110814	Manioc starch	free	Cat D (20 yrs)
110819	Starch (excl. wheat, maize, potato and manioc)	free	Cat D (20 yrs)
110820	Inulin	free	Cat D (20 yrs)
110900	Wheat gluten, whether or not dried	free	Cat D (20 yrs)
120110	Soya bean seed, for sowing	free	Cat D (20 yrs)
120190	Soya beans, whether or not broken (excl. seed for sowing)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
120230	Groundnut seed, for sowing	free	Cat D (20 yrs)
120241	Groundnuts, in shell (excl. seed for sowing, roasted or otherwise cooked)	free	Cat D (20 yrs)
120242	Groundnuts, shelled, whether or not broken (excl. seed for sowing, roasted or otherwise cooked)	free	Cat D (20 yrs)
120300	Copra	free	Cat D (20 yrs)
120400	Linseed, whether or not broken	free	Cat D (20 yrs)
120510	Low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"	free	Cat D (20 yrs)
120590	High erucic rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g", whether or not broken	free	Cat D (20 yrs)
120600	Sunflower seeds, whether or not broken	free	Cat D (20 yrs)
120710	Palm nuts and kernels	free	Cat D (20 yrs)
120721	Cotton seeds for sowing	free	Cat D (20 yrs)
120729	Cotton seeds (excl. for sowing)	free	Cat D (20 yrs)
120730	Castor oil seeds	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
120740	Sesamum seeds, whether or not broken	free	Cat D (20 yrs)
120750	Mustard seeds, whether or not broken	free	Cat D (20 yrs)
120760	Safflower "Carthamus tinctorius" seeds	free	Cat D (20 yrs)
120770	Melon seeds	free	Cat D (20 yrs)
120791	Poppy seeds, whether or not broken	free	Cat D (20 yrs)
120799	Oil seeds and oleaginous fruits, whether or not broken (excl. edible nuts, olives, soya beans, groundnuts, copra, linseed, rape or colza seeds, sunflower seeds, palm nuts and kernels, cotton, castor oil, sesamum, mustard, safflower, melon and poppy seeds)	free	Cat D (20 yrs)
120810	Soya bean flour and meal	free	Cat D (20 yrs)
120890	Flours and meal of oil seeds or oleaginous fruit (excl. soya and mustard)	free	Cat D (20 yrs)
120910	Sugar beet seed, for sowing	free	Cat D (20 yrs)
120921	Alfalfa seed for sowing	free	Cat D (20 yrs)
120922	Clover "Trifolium spp" seed, for sowing	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
120923	Fescue seed for sowing	free	Cat D (20 yrs)
120924	Kentucky blue grass "Poa pratensis L." seed for sowing	free	Cat D (20 yrs)
120925	Ryegrass "Lolium multiflorum lam., Lolium perenne L." seed, for sowing	free	Cat D (20 yrs)
120929	Seeds of forage plants for sowing (excl. of cereals and of sugar beet, alfalfa, clover "Trifolium spp.", fescue, Kentucky blue grass "Poa pratensis L." and ryegrass "Lolium multiflorum lam. and Lolium perenne L.")	free	Cat D (20 yrs)
120930	Seeds of herbaceous plants cultivated mainly for flowers, for sowing	free	Cat D (20 yrs)
120991	Vegetable seeds, for sowing	free	Cat D (20 yrs)
120999	Seeds, fruits and spores, for sowing (excl. leguminous vegetables and sweetcorn, coffee, tea, maté and spices, cereals, oil seeds and oleaginous fruits, beets, forage plants, vegetable seeds, and seeds of herbaceous plants cultivated mainly for flowers or used primarily in perfumery, medicaments or for insecticidal, fungicidal or similar purposes)	free	Cat D (20 yrs)
121010	Hop cones, fresh or dried (excl. ground, powdered or in the form of pellets)	10%	Cat E (excl)
121020	Hop cones, ground, powdered or in the form of pellets; lupulin	10%	Cat E (excl)
121120	Ginseng roots, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
121130	Coca leaf, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	free	Cat D (20 yrs)
121140	Poppy straw, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	free	Cat D (20 yrs)
121150	Ephedra plants and parts thereof, incl. seeds and fruits, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered	free	Cat D (20 yrs)
121190	Plants, parts of plants, incl. seeds and fruits, used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh, chilled, frozen or dried, whether or not cut, crushed or powdered (excl. ginseng roots, coca leaf, poppy straw and ephedra)	free	Cat E (excl)
121221	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, fit for human consumption	free	Cat D (20 yrs)
121229	Seaweeds and other algae, fresh, chilled, frozen or dried, whether or not ground, unfit for human consumption	free	Cat D (20 yrs)
121291	Sugar beet, fresh, chilled, frozen or dried, whether or not ground	free	Cat D (20 yrs)
121292	Locust beans "carob", fresh, chilled, frozen or dried, whether or not ground	10%	Cat E (excl)
121293	Sugar cane, fresh, chilled, frozen or dried, whether or not ground	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
121294	Chicory roots, fresh, chilled, frozen or dried, whether or not ground	10%	Cat E (excl)
121299	Fruit stones and kernels and other vegetable products, incl. unroasted chicory roots of the variety cichorium intybus sativum, of a kind used primarily for human consumption, n.e.s.	10%	Cat E (excl)
121300	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	free	Cat D (20 yrs)
121410	Alfalfa meal and pellets	free	Cat D (20 yrs)
121490	Swedes, mangolds, fodder roots, hay, lucerne "alfalfa", clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets (excl. lucerne "alfalfa" meal and pellets)	free	Cat D (20 yrs)
130120	Natural gum Arabic	free	Cat D (20 yrs)
130190	Lac; natural gums, resins, gum-resins, balsams and other natural oleoresins (excl. gum Arabic)	free	Cat D (20 yrs)
130211	Opium	free	Cat D (20 yrs)
130212	Extracts of liquorice (excl. that with a sucrose content by weight of > 10% or in the form of confectionery)	free	Cat D (20 yrs)
130213	Extracts of hops	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
130214	Saps and extracts of ephedra	free	Cat D (20 yrs)
130219	Vegetable saps and extracts (excl. liquorice, hops, opium and ephedra)	free	Cat D (20 yrs)
130220	Pectic substances, pectinates and pectates	free	Cat D (20 yrs)
130231	Agar-agar, whether or not modified	free	Cat D (20 yrs)
130232	Mucilages and thickeners, derived from locust beans, locust bean seeds or guar seeds, whether or not modified	free	Cat D (20 yrs)
130239	Mucilages and thickeners derived from vegetable products, whether or not modified (excl. from locust beans, locust bean seeds, guar seeds and agar-agar)	free	Cat D (20 yrs)
140110	Bamboos	free	Cat D (20 yrs)
140120	Rattans	free	Cat D (20 yrs)
140190	Reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, lime bark and other vegetable materials of a kind used primarily for plaiting (excl. bamboos and rattans)	free	Cat D (20 yrs)
140420	Cotton linters	free	Cat D (20 yrs)
140490	Vegetable products n.e.s	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
150110	Lard, rendered or otherwise extracted (excl. lard stearin and lard oil)	free	Cat D (20 yrs)
150120	Pig fat, rendered or otherwise extracted (excl. lard)	free	Cat D (20 yrs)
150190	Poultry fat, rendered or otherwise extracted	free	Cat D (20 yrs)
150210	Tallow of bovine animals, sheep or goats (excl. oil and oleostearin)	free	Cat E (excl)
150290	Fats of bovine animals, sheep or goats (excl. tallow, oleostearin and oleo-oil)	free	Cat E (excl)
150300	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil (excl. emulsified, mixed or otherwise prepared)	free	Cat D (20 yrs)
150410	Fish-liver oils and their fractions, whether or not refined (excl. chemically modified)	free	Cat D (20 yrs)
150420	Fats and oils of fish and their fractions, whether or not refined (excl. liver oils and chemically modified)	free	Cat D (20 yrs)
150430	Fats and oils and their fractions of marine mammals, whether or not refined (excl. chemically modified)	free	Cat D (20 yrs)
150500	Wool grease and fatty substances derived therefrom, incl. lanolin	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
150600	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified (excl. pig fat, poultry fat, fats of bovine animals, sheep and goats, fats of fish and other marine animals, lard stearin, lard oil, oloestearin, oleo-oil, tallow oil, wool grease and fatty substances derived therefrom)	free	Cat D (20 yrs)
150710	Crude soya-bean oil, whether or not degummed	free	Cat E (excl)
150790	Soya-bean oil and its fractions, whether or not refined (excl. chemically modified and crude)	free	Cat E (excl)
150810	Crude groundnut oil	free	Cat D (20 yrs)
150890	Groundnut oil and its fractions, whether or not refined (excl. chemically modified and crude)	free	Cat D (20 yrs)
150910	Virgin olive oil and its fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil	free	Cat D (20 yrs)
150990	Olive oil and fractions obtained from the fruit of the olive tree solely by mechanical or other physical means under conditions that do not lead to deterioration of the oil (excl. virgin and chemically modified)	free	Cat D (20 yrs)
151000	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, incl. blends of these oils or fractions with oils or fractions of heading 1509	free	Cat D (20 yrs)
151110	Crude palm oil	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
151190	Palm oil and its fractions, whether or not refined (excl. chemically modified and crude)	free	Cat D (20 yrs)
151211	Crude sunflower-seed or safflower oil	free	Cat D (20 yrs)
151219	Sunflower-seed or safflower oil and their fractions, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151221	Crude cotton-seed oil	free	Cat D (20 yrs)
151229	Cotton-seed oil and its fractions, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151311	Crude coconut oil	free	Cat D (20 yrs)
151319	Coconut oil and its fractions, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151321	Crude palm kernel and babassu oil	free	Cat D (20 yrs)
151329	Palm kernel and babassu oil and their fractions, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151411	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%", crude	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
151419	Low erucic acid rape or colza oil "fixed oil which has an erucic acid content of < 2%" and its fractions, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151491	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%" and mustard oil, crude	free	Cat D (20 yrs)
151499	High erucic acid rape or colza oil "fixed oil which has an erucic acid content of >= 2%", and mustard oil, and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151511	Crude linseed oil	free	Cat D (20 yrs)
151519	Linseed oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151521	Crude maize oil	free	Cat D (20 yrs)
151529	Maize oil and fractions thereof, whether or not refined, but not chemically modified (excl. crude)	free	Cat D (20 yrs)
151530	Castor oil and fractions thereof, whether or not refined, but not chemically modified	free	Cat D (20 yrs)
151550	Sesame oil and its fractions, whether or not refined, but not chemically modified	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
151590	Fixed vegetable fats and oils and their fractions, whether or not refined, but not chemically modified (excl. soya-bean, groundnut, olive, palm, sunflower-seed, safflower, cotton-seed, coconut, palm kernel, babassu, rape, colza and mustard, linseed, maize, castor and sesame oil)	free	Cat D (20 yrs)
151610	Animal fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	free	Cat D (20 yrs)
151620	Vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	free	Cat D (20 yrs)
151710	Margarine (excl. liquid)	free	Cat E (excl)
151790	Edible mixtures or preparations of animal or vegetable fats or oils and edible fractions of different fats or oils (excl. fats, oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared, mixtures of olive oils and their fractions, and solid margarine)	free	Cat E (excl)
151800	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils, n.e.s.	free	Cat D (20 yrs)
152000	Glycerol, crude; glycerol waters and glycerol lyes	free	Cat D (20 yrs)
152110	Vegetable waxes, whether or not refined or coloured (excl. triglycerides)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
152190	Beeswax, other insect waxes and spermaceti, whether or not refined or coloured	free	Cat D (20 yrs)
152200	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	free	Cat D (20 yrs)
160100	Sausages and similar products, of meat, offal or blood; food preparations based on these products	free	Cat E (excl)
160210	Homogenised prepared meat, offal or blood, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	free	Cat E (excl)
160220	Preparations of liver of any animal (excl. sausages and similar products and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g)	free	Cat E (excl)
160231	Meat or offal of turkeys "Gallus domesticus", prepared or preserved (excl. sausages and similar products, and finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	free	Cat E (excl)
160232	Meat or offal of fowls of the species "Gallus domesticus", prepared or preserved (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
160239	Prepared or preserved meat or meat offal of ducks, geese and guinea fowl of the species domesticus (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	free	Cat E (excl)
160241	Hams of swine and cuts thereof, prepared or preserved	free	Cat E (excl)
160242	Prepared or preserved shoulders and cuts thereof, of swine	free	Cat E (excl)
160249	Prepared or preserved meat and offal of swine, incl. mixtures (excl. hams, shoulders and cuts thereof, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purpose, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	free	Cat E (excl)
160250	Prepared or preserved meat or offal of bovine animals (excl. sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	free	Cat E (excl)
160290	Prepared or preserved meat, offal or blood (excl. meat or offal of poultry, swine and bovine animals, sausages and similar products, finely homogenised preparations put up for retail sale as infant food or for dietetic purposes, in containers of a net weight of <= 250 g, preparations of liver and meat extracts and juices)	free	Cat E (excl)
160300	Extracts and juices of meat, fish or crustaceans, molluscs and other aquatic invertebrates	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
160411	Prepared or preserved salmon, whole or in pieces (excl. minced)	free	Cat E (excl)
160412	Prepared or preserved herrings, whole or in pieces (excl. minced)	free	Cat E (excl)
160413	Prepared or preserved sardines, sardinella and brisling or sprats, whole or in pieces (excl. minced)	free	Cat E (excl)
160414	Prepared or preserved tunas, skipjack and Atlantic bonito, whole or in pieces (excl. minced)	free	Cat E (excl)
160415	Prepared or preserved mackerel, whole or in pieces (excl. minced)	free	Cat E (excl)
160416	Prepared or preserved anchovies, whole or in pieces (excl. minced)	free	Cat E (excl)
160417	Prepared or preserved eels, whole or in pieces (excl. minced)	free	Cat E (excl)
160418	Prepared or preserved shark fins, whole or in pieces (excl. minced)	free	Cat E (excl)
160419	Prepared or preserved fish, whole or in pieces (excl. minced, merely smoked, and salmon, herrings, sardines, sardinella, brisling or sprats, tunas, skipjack, bonito "sarda spp.", mackerel, anchovies, eels and shark fins)	free	Cat E (excl)
160420	Prepared or preserved fish (excl. whole or in pieces)	free	Cat E (excl)
160431	Caviar	free	Cat E (excl)
160432	Caviar substitutes prepared from fish eggs	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
160510	Crab, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160521	Shrimps and prawns, prepared or preserved, not in airtight containers (excl. smoked)	free	Cat D (20 yrs)
160529	Shrimps and prawns, prepared or preserved, in airtight containers (excl. smoked)	free	Cat D (20 yrs)
160530	Lobster, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160540	Crustaceans, prepared or preserved (excl. smoked, crabs, shrimps, prawns and lobster)	free	Cat D (20 yrs)
160551	Oysters, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160552	Scallops, incl. queen scallops, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160553	Mussels, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160554	Cuttlefish and squid, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160555	Octopus, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160556	Clams, cockles and arkshells, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160557	Abalone, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
160558	Snails, prepared or preserved (excl. smoked and sea snails)	free	Cat D (20 yrs)
160559	Molluscs, prepared or preserved (excl. smoked, oysters, scallops, mussels, cuttle fish, squid, octopus, abalone, snails, and clams, cockles and arkshells)	free	Cat D (20 yrs)
160561	Sea cucumbers, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160562	Sea urchins, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160563	Jellyfish, prepared or preserved (excl. smoked)	free	Cat D (20 yrs)
160569	Aquatic invertebrates, prepared or preserved (excl. smoked, crustaceans, molluscs, sea cucumbers, sea urchins and jellyfish)	free	Cat D (20 yrs)
170112	Raw beet sugar (excl. added flavouring or colouring)	20%	Cat E (excl)
170113	Raw cane sugar, in solid form, not containing added flavouring or colouring matter, obtained without centrifugation, with sucrose content 69° to 93°, containing only natural anhedral microcrystals (see subheading note 2.)	20%	Cat E (excl)
170114	Raw cane sugar, in solid form, not containing added flavouring or colouring matter (excl. cane sugar of 1701 13)	20%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
170191	Refined cane or beet sugar, containing added flavouring or colouring, in solid form	20%	Cat E (excl)
170199	Cane or beet sugar and chemically pure sucrose, in solid form (excl. cane and beet sugar containing added flavouring or colouring and raw sugar)	20%	Cat E (excl)
170211	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight >= 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	20%	Cat E (excl)
170219	Lactose in solid form and lactose syrup, not containing added flavouring or colouring matter, containing by weight < 99% lactose, expressed as anhydrous lactose, calculated on the dry matter	20%	Cat E (excl)
170220	Maple sugar, in solid form, and maple syrup (excl. flavoured or coloured)	20%	Cat E (excl)
170230	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter and not containing fructose or containing in the dry state, < 20% by weight of fructose	20%	Cat E (excl)
170240	Glucose in solid form and glucose syrup, not containing added flavouring or colouring matter, and containing in the dry state >= 20% and < 50% by weight of fructose (excl. invert sugar)	20%	Cat E (excl)
170250	Chemically pure fructose in solid form	20%	Cat E (excl)
170260	Fructose in solid form and fructose syrup, not containing added flavouring or colouring matter and containing in the dry state > 50% by weight of fructose (excl. chemically pure fructose and invert sugar)	20%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
170290	Sugars in solid form, incl. invert sugar and chemically pure maltose, and sugar and sugar syrup blends containing in the dry state 50% by weight of fructose, not flavoured or coloured, artificial honey, whether or not mixed with natural honey and caramel (excl. cane or beet sugar, chemically pure sucrose, lactose, maple sugar, glucose, fructose, and syrups thereof)	20%	Cat E (excl)
170310	Cane molasses resulting from the extraction or refining of sugar	20%	Cat E (excl)
170390	Beet molasses resulting from the extraction or refining of sugar	20%	Cat E (excl)
170410	Chewing gum, whether or not sugar-coated	50%	Cat E (excl)
170490	Sugar confectionery not containing cocoa, incl. white chocolate (excl. chewing gum)	50%	Cat E (excl)
180100	Cocoa beans, whole or broken, raw or roasted	free	Cat D (20 yrs)
180200	Cocoa shells, husks, skins and other cocoa waste	free	Cat D (20 yrs)
180310	Cocoa paste (excl. defatted)	free	Cat D (20 yrs)
180320	Cocoa paste, wholly or partly defatted	free	Cat D (20 yrs)
180400	Cocoa butter, fat and oil	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
180500	Cocoa powder, not containing added sugar or other sweetening matter	free	Cat D (20 yrs)
180610	Cocoa powder, sweetened	free	Cat E (excl)
180620	Chocolate and other food preparations containing cocoa, in blocks, slabs or bars weighing > 2 kg or in liquid, paste, powder, granular or other bulk form, in containers or immediate packings of a content > 2 kg (excl. cocoa powder)	free	Cat E (excl)
180631	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg, filled	free	Cat E (excl)
180632	Chocolate and other preparations containing cocoa, in blocks, slabs or bars of <= 2 kg (excl. filled)	free	Cat E (excl)
180690	Chocolate and other preparations containing cocoa, in containers or immediate packings of <= 2 kg (excl. in blocks, slabs or bars and cocoa powder)	free	Cat E (excl)
190110	Food preparations for infant use, put up for retail sale, of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s.	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
190120	Mixes and doughs of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and of mixes and doughs of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s., for the preparation of bakers' wares of heading 1905	free	Cat E (excl)
190190	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing < 40% by weight of cocoa calculated on a totally defatted basis, n.e.s. and food preparations of milk, cream, butter milk, sour milk, sour cream, whey, yogurt, kephir or similar goods of heading 0401 to 0404, not containing cocoa or containing < 5% by weight of cocoa calculated on a totally defatted basis, n.e.s. (excl. for infant use, put up for retail sale, and mixes and doughs for the preparation of bakers' wares of heading 1905)	40%	Cat E (excl)
190211	Uncooked pasta, not stuffed or otherwise prepared, containing eggs	free	Cat E (excl)
190219	Uncooked pasta, not stuffed or otherwise prepared, not containing eggs	free	Cat E (excl)
190220	Pasta, stuffed with meat or other substances, whether or not cooked or otherwise prepared	free	Cat E (excl)
190230	Pasta, cooked or otherwise prepared (excl. stuffed)	free	Cat E (excl)
190240	Couscous, whether or not prepared	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
190300	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	free	Cat D (20 yrs)
190410	Prepared foods obtained by swelling or roasting cereals or cereal products, e.g. corn flakes	free	Cat E (excl)
190420	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	free	Cat E (excl)
190430	Bulgur wheat in the form of worked grains, obtained by cooking hard wheat grains	free	Cat E (excl)
190490	Cereals (excl. maize [corn]) in grain or flake form or other worked grains, pre-cooked or otherwise prepared, n.e.s. (excl. flour, groats and meal, food preparations obtained by swelling or roasting or from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals and bulgur wheat)	free	Cat E (excl)
190510	Crispbread	free	Cat D (20 yrs)
190520	Gingerbread and the like, whether or not containing cocoa	free	Cat E (excl)
190531	Sweet biscuits	free	Cat E (excl)
190532	Waffles and wafers	free	Cat E (excl)
190540	Rusks, toasted bread and similar toasted products	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
190590	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products (excl. crispbread, gingerbread and the like, sweet biscuits, waffles, wafers not mentioned, rusks, toasted bread and similar toasted products)	free	Cat E (excl)
200110	Cucumbers and gherkins, prepared or preserved by vinegar or acetic acid	free	Cat E (excl)
200190	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid (excl. cucumbers and gherkins)	free	Cat E (excl)
200210	Tomatoes, whole or in pieces, prepared or preserved otherwise than by vinegar or acetic acid	free	Cat E (excl)
200290	Tomatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. whole or in pieces)	free	Cat E (excl)
200310	Mushrooms of the genus "Agaricus", prepared or preserved otherwise than by vinegar or acetic acid	free	Cat D (20 yrs)
200390	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid (excl. mushrooms of the genus "Agaricus")	free	Cat D (20 yrs)
200410	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid, frozen	free	Cat E (excl)
200490	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar or acetic acid, frozen (excl. preserved by sugar, and tomatoes, mushrooms, truffles and potatoes, unmixed)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
200510	Homogenised vegetables put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	free	Cat E (excl)
200520	Potatoes, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat D (20 yrs)
200540	Peas "Pisum Sativum", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat D (20 yrs)
200551	Shelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat D (20 yrs)
200559	Unshelled beans "Vigna spp., Phaseolus spp.", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat D (20 yrs)
200560	Asparagus, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat D (20 yrs)
200570	Olives, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat D (20 yrs)
200580	Sweetcorn "Zea Mays var. Saccharata", prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat E (excl)
200591	Bamboo shoots, prepared or preserved otherwise than by vinegar or acetic acid (excl. frozen)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
200599	Vegetables and mixtures of vegetables, prepared or preserved otherwise than by vinegar, non-frozen (excl. preserved by sugar, homogenised vegetables of subheading 2005.10, and tomatoes, mushrooms, truffles, potatoes, peas "Pisum sativum", beans "Vigna, Phaseolus", asparagus, olives, sweetcorn "Zea Mays var. Saccharata" and bamboo shoots, unmixed)	free	Cat D (20 yrs)
200600	Vegetables, fruit, nuts, fruit-peel and other edible parts of plants, preserved by sugar "drained, glacé or crystallised"	free	Cat E (excl)
200710	Homogenised preparations of jams, jellies, marmalades, fruit or nut purées and nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	free	Cat D (20 yrs)
200791	Citrus fruit jams, jellies, marmalades, purées or pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. homogenised preparations of subheading 2007.10)	free	Cat E (excl)
200799	Jams, jellies, marmalades, purées or pastes of fruit, obtained by cooking, whether or not containing added sugar or other sweetening matter (excl. citrus fruit and homogenised preparations of subheading 2007.10)	free	Cat E (excl)
200811	Groundnuts, prepared or preserved (excl. preserved with sugar)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
200819	Nuts and other seeds, incl. mixtures, prepared or preserved (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and groundnuts)	free	Cat E (excl)
200820	Pineapples, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	free	Cat E (excl)
200830	Citrus fruit, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	free	Cat E (excl)
200840	Pears, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	free	Cat E (excl)
200850	Apricots, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	free	Cat E (excl)
200860	Cherries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	free	Cat E (excl)
200870	Peaches, incl. nectarines, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
200880	Strawberries, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	free	Cat E (excl)
200891	Palm hearts, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar)	free	Cat E (excl)
200893	Cranberries "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea", prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, n.e.s.	free	Cat E (excl)
200897	Mixtures of fruits, nuts and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. mixtures of nuts, groundnuts and other seeds and preparations of the Müsli type based on unroasted cereal flakes of subheading 1904.20.10, and prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking)	free	Cat E (excl)
200899	Fruit and other edible parts of plants, prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit (excl. prepared or preserved with vinegar, preserved with sugar but not laid in syrup, jams, fruit jellies, marmalades, fruit purée and pastes, obtained by cooking, and nuts, groundnuts and other seeds, pineapples, citrus fruits, pears, apricots, cherries, peaches, strawberries, palm hearts and cranberries)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
200911	Frozen orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200912	Orange juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit and frozen)	free	Cat E (excl)
200919	Orange juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, frozen, and of a Brix value <= 20 at 20°C)	free	Cat E (excl)
200921	Grapefruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200929	Grapefruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200931	Single citrus fruit juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	free	Cat E (excl)
200939	Single citrus fruit juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, orange juice and grapefruit juice)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
200941	Pineapple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200949	Pineapple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200950	Tomato juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200961	Grape juice, incl. grape must, unfermented, Brix value <= 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200969	Grape juice, incl. grape must, unfermented, Brix value > 30 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200971	Apple juice, unfermented, Brix value <= 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200979	Apple juice, unfermented, Brix value > 20 at 20°C, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
200981	Cranberry "Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea" juice, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
200989	Juice of fruit or vegetables, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit, mixtures, and juice of citrus fruit, pineapples, tomatoes, grapes, incl. grape must, apples and cranberries)	free	Cat E (excl)
200990	Mixtures of fruit juices, incl. grape must, and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter (excl. containing spirit)	free	Cat E (excl)
210111	Extracts, essences and concentrates, of coffee	free	Cat D (20 yrs)
210112	Preparations with a basis of extracts, essences or concentrates of coffee or with a basis of coffee	free	Cat D (20 yrs)
210120	Extracts, essences and concentrates, of tea or mate, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté	free	Cat D (20 yrs)
210130	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	free	Cat D (20 yrs)
210210	Active yeasts	free	Cat E (excl)
210220	Inactive yeasts; other dead single-cell micro-organisms (excl. packaged as medicaments)	free	Cat E (excl)
210230	Prepared baking powders	free	Cat E (excl)
210310	Soya sauce	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
210320	Tomato ketchup and other tomato sauces	free	Cat E (excl)
210330	Mustard flour and meal, whether or not prepared, and mustard	free	Cat E (excl)
210390	Preparations for sauces and prepared sauces; mixed condiments and seasonings (excl. soya sauce, tomato ketchup and other tomato sauces, mustard, and mustard flour and meal)	free	Cat E (excl)
210410	Soups and broths and preparations therefor	free	Cat E (excl)
210420	Food preparations consisting of finely homogenised mixtures of two or more basic ingredients, such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of <= 250 g	free	Cat E (excl)
210500	Ice cream and other edible ice, whether or not containing cocoa	10%	Cat E (excl)
210610	Protein concentrates and textured protein substances	free	Cat E (excl)
210690	Food preparations, n.e.s.	free	Cat E (excl)
220110	Mineral waters and aerated waters, not containing added sugar, other sweetening matter or flavoured	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
220190	Ordinary natural water, not containing added sugar, other sweetening matter or flavoured; ice and snow (excl. mineral waters and aerated waters, sea water, distilled water, conductivity water or water of similar purity)	10%	Cat E (excl)
220210	Waters, incl. mineral and aerated, with added sugar, sweetener or flavour, for direct consumption as a beverage	60%	Cat E (excl)
220291	Non-alcoholic beer <= 0.5% vol alc	60%	Cat E (excl)
220299	Non-alcoholic beverages (excl. water, fruit or vegetable juices, milk and beer)	60%	Cat E (excl)
220300	Beer made from malt	100%	Cat E (excl)
220410	Sparkling wine of fresh grapes	90%	Cat E (excl)
220421	Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of <= 2 l (excl. sparkling wine)	90%	Cat E (excl)
220422	Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 2 l but <= 10 l (excl. sparkling wine)	90%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
220429	Wine of fresh grapes, incl. fortified wines, and grape must whose fermentation has been arrested by the addition of alcohol, in containers of > 10 l (excl. sparkling wine)	90%	Cat E (excl)
220430	Grape must, of an actual alcoholic strength of > 0,5% vol (excl. grape must whose fermentation has been arrested by the addition of alcohol)	90%	Cat E (excl)
220510	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of <= 2 l	90%	Cat E (excl)
220590	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances, in containers of > 2 l	90%	Cat E (excl)
220600	Cider, perry, mead, saké and other fermented beverages and mixtures of fermented beverages and non- alcoholic beverages, n.e.s. (excl. beer, wine of fresh grapes, grape must, vermouth and other wine of fresh grapes flavoured with plants or aromatic substances)	90%	Cat E (excl)
220710	Undenatured ethyl alcohol, of actual alcoholic strength of >= 80%	60%	Cat E (excl)
220720	Denatured ethyl alcohol and other spirits of any strength	60%	Cat E (excl)
220820	Spirits obtained by distilling grape wine or grape marc	200%	Cat E (excl)
220830	Whiskies	200%	Cat E (excl)
220840	Rum and other spirits obtained by distilling fermented sugar-cane products	200%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
220850	Gin and Geneva	200%	Cat E (excl)
220860	Vodka	200%	Cat E (excl)
220870	Liqueurs and cordials	200%	Cat E (excl)
220890	Ethyl alcohol of an alcoholic strength of < 80% vol, not denatured; spirits and other spirituous beverages (excl. compound alcoholic preparations of a kind used for the manufacture of beverages, spirits obtained by distilling grape wine or grape marc, whiskies, rum and other spirits obtained by distilling fermented sugar-cane products, gin, geneva, vodka, liqueurs and cordials)	200%	Cat E (excl)
220900	Vinegar, fermented vinegar and substitutes for vinegar obtained from acetic acid	free	Cat D (20 yrs)
230110	Flours, meals and pellets, of meat or offal, unfit for human consumption; greaves	free	Cat D (20 yrs)
230120	Flours, meals and pellets of fish or crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	free	Cat D (20 yrs)
230210	Bran, sharps and other residues of maize "corn", whether or not in the form of pellets, derived from sifting, milling or other working	free	Cat D (20 yrs)
230230	Bran, sharps and other residues of wheat, whether or not in the form of pellets, derived from sifting, milling or other working	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
230240	Bran, sharps and other residues of cereals, whether or not in the form of pellets, derived from sifting, milling or other working (excl. maize and wheat)	free	Cat D (20 yrs)
230250	Bran, sharps and other residues of leguminous plants, whether or not in the form of pellets, derived from sifting, milling or other working	free	Cat D (20 yrs)
230310	Residues of starch manufacture and similar residues	free	Cat D (20 yrs)
230320	Beet-pulp, bagasse and other waste of sugar manufacture	free	Cat D (20 yrs)
230330	Brewing or distilling dregs and waste	free	Cat D (20 yrs)
230400	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soya-bean oil	free	Cat D (20 yrs)
230500	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	free	Cat D (20 yrs)
230610	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of cotton seeds	free	Cat D (20 yrs)
230620	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of linseed	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
230630	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of sunflower seeds	free	Cat D (20 yrs)
230641	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of low erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of < 2% and yielding a solid component of glucosinolates of < 30 micromoles/g"	free	Cat D (20 yrs)
230649	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of high erucic acid rape or colza seeds "yielding a fixed oil which has an erucic acid content of >= 2% and yielding a solid component of glucosinolates of >= 30 micromoles/g"	free	Cat D (20 yrs)
230650	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of coconut or copra	free	Cat D (20 yrs)
230660	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of palm nuts or kernels	free	Cat D (20 yrs)
230690	Oilcake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils (excl. of cotton seeds, linseed, sunflower seeds, rape or colza seeds, coconut or copra, palm nuts or kernels, or from the extraction of soya-bean oil or groundnut oil)	free	Cat D (20 yrs)
230700	Wine lees; argol	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
230800	Acorns, horse-chestnuts, marc and other vegetable materials and vegetable waste, vegetable residues and by-products of a kind used in animal feeding, whether or not in the form of pellets, n.e.s.	free	Cat D (20 yrs)
230910	Dog or cat food, put up for retail sale	free	Cat E (excl)
230990	Preparations of a kind used in animal feeding (excl. dog or cat food put up for retail sale)	free	Cat E (excl)
240110	Tobacco, unstemmed or unstripped	50%	Cat E (excl)
240120	Tobacco, partly or wholly stemmed or stripped, otherwise unmanufactured	50%	Cat E (excl)
240130	Tobacco refuse	50%	Cat E (excl)
240210	Cigars, cheroots and cigarillos containing tobacco	530%	Cat E (excl)
240220	Cigarettes, containing tobacco	530%	Cat E (excl)
240290	Cigars, cheroots, cigarillos and cigarettes consisting wholly of tobacco substitutes	530%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
240311	Water-pipe tobacco (excl. tobacco-free. See subheading note 1.)	530%	Cat E (excl)
240319	Smoking tobacco, whether or not containing tobacco substitutes in any proportion (excl. water-pipe tobacco containing tobacco)	530%	Cat E (excl)
240391	Tobacco, "homogenised" or "reconstituted" from finely-chopped tobacco leaves, tobacco refuse or tobacco dust	530%	Cat E (excl)
240399	Chewing tobacco, snuff and other manufactured tobacco and manufactured tobacco substitutes, and tobacco powder, tobacco extracts and essences (excl. cigars, cheroots, cigarillos and cigarettes, smoking tobacco whether or not containing tobacco substitutes in any proportion, "homogenised" or "reconstituted" tobacco, nicotine extracted from the tobacco plant and insecticides manufactured from tobacco extracts and essences)	530%	Cat E (excl)
250100	Salts, incl. table salt and denatured salt, and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	free	Cat A (5 yrs)
250200	Unroasted iron pyrites	free	Cat B (10 yrs)
250300	Sulphur of all kinds (excl. sublimed sulphur, precipitated sulphur and colloidal sulphur)	free	Cat B (10 yrs)
250410	Natural graphite in powder or in flakes	free	Cat B (10 yrs)
250490	Natural graphite (excl. in powder or in flakes)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
250510	Silica sands and quartz sands, whether or not coloured	free	Cat B (10 yrs)
250590	Natural sands of all kinds, whether or not coloured (excl. silica sands, quartz sands, gold- and platinum-bearing sands, zircon, rutile and ilmenite sands, monazite sands, and tar or asphalt sands)	free	Cat B (10 yrs)
250610	Quartz (excl. quartz sands)	free	Cat B (10 yrs)
250620	Quartzite, merely cut, by sawing or otherwise, in blocks or slabs of a square or rectangular shape	free	Cat B (10 yrs)
250700	Kaolin and other kaolinic clays, whether or not calcined	free	Cat B (10 yrs)
250810	Bentonite	free	Cat B (10 yrs)
250830	Fireclay (excl. kaolin and other kaolinic clays and expanded clay)	free	Cat B (10 yrs)
250840	Clays (excl. fireclay, bentonite, kaolin and other kaolinic clays and expanded clay)	free	Cat B (10 yrs)
250850	Andalusite, kyanite and sillimanite	free	Cat B (10 yrs)
250860	Mullite	free	Cat B (10 yrs)
250870	Chamotte or dinas earths	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
250900	Chalk	free	Cat B (10 yrs)
251010	Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, unground	free	Cat B (10 yrs)
251020	Natural calcium phosphates and natural aluminium calcium phosphates, natural and phosphatic chalk, ground	free	Cat B (10 yrs)
251110	Natural barium sulphate "barytes"	free	Cat B (10 yrs)
251120	Natural barium carbonate "witherite", whether or not calcined (excl. barium oxide)	free	Cat B (10 yrs)
251200	Siliceous fossil meals, e.g. kieselguhr, tripolite and diatomite, and similar siliceous earths, whether or not calcined, of an apparent specific gravity of <= 1	free	Cat B (10 yrs)
251310	Pumice stone	free	Cat B (10 yrs)
251320	Emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	free	Cat B (10 yrs)
251400	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape; slate powder and slate refuse	free	Cat B (10 yrs)
251511	Marble and travertine, crude or roughly trimmed	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
251512	Marble and travertine, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape	free	Cat B (10 yrs)
251520	Ecaussine and other calcareous monumental or building stone of an apparent specific gravity of >= 2,5, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, and marble and travertine)	free	Cat B (10 yrs)
251611	Granite, crude or roughly trimmed (excl. already with the characteristics of setts, curbstones and flagstones)	free	Cat B (10 yrs)
251612	Granite, merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)	free	Cat B (10 yrs)
251620	Sandstone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. already with the characteristics of setts, curbstones and flagstones)	free	Cat B (10 yrs)
251690	Porphyry, basalt and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape (excl. in the form of granules, chippings or powder, or already with the characteristics of setts, curbstones and flagstones, monumental or building stone of an apparent specific gravity of >= 2,5, granite and sandstone)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
251710	Pebbles, gravel, broken or crushed stone, for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	free	Cat B (10 yrs)
251720	Macadam of slag, dross or similar industrial waste, whether or not incorporating pebbles, gravel, shingle and flint for concrete aggregates, for road metalling or for railway or other ballast	free	Cat B (10 yrs)
251730	Tarred macadam	free	Cat B (10 yrs)
251741	Marble granules, chippings and powder, whether or not heat-treated	free	Cat B (10 yrs)
251749	Granules, chippings and powder, whether or not heat-treated, of travertine, ecaussine, alabaster, basalt, granite, sandstone, porphyry, syenite, lava, gneiss, trachyte and other rocks of heading 2515 and 2516 (excl. marble)	free	Cat B (10 yrs)
251810	Crude dolomite, not calcined or not sintered, incl. dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular "incl. square" shape (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)	free	Cat B (10 yrs)
251820	Calcined or sintered dolomite (excl. broken or crushed dolomite for concrete aggregates, road metalling or railway or other ballast)	free	Cat B (10 yrs)
251830	Dolomite ramming mix	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
251910	Natural magnesium carbonate "magnesite"	free	Cat B (10 yrs)
251990	Fused magnesia; dead-burned "sintered" magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide (excl. natural magnesium carbonate "magnesite")	free	Cat B (10 yrs)
252010	Gypsum; anhydrite	free	Cat B (10 yrs)
252020	Plasters consisting of calcined gypsum or calcium sulphate, whether or not coloured, with or without small quantities of accelerators or retarders	free	Cat B (10 yrs)
252100	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	free	Cat E (excl)
252210	Quicklime	free	Cat B (10 yrs)
252220	Slaked lime	free	Cat B (10 yrs)
252230	Hydraulic lime (excl. pure calcium oxide and calcium hydroxide)	free	Cat B (10 yrs)
252310	Cement clinkers	free	Cat E (excl)
252321	White portland cement, whether or not artificially coloured	free	Cat E (excl)
252329	Portland cement (excl. white, whether or not artificially coloured)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
252330	Aluminous cement	free	Cat E (excl)
252390	Cement, whether or not coloured (excl. portland cement and aluminous cement)	free	Cat E (excl)
252410	Crocidolite asbestos (excl. products made from crocidolite)	free	Cat B (10 yrs)
252490	Asbestos (excl. crocidolite and products made from asbestos)	free	Cat B (10 yrs)
252510	Crude mica and mica rifted into sheets or splittings	free	Cat B (10 yrs)
252520	Mica powder	free	Cat B (10 yrs)
252530	Mica waste	free	Cat B (10 yrs)
252610	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a square or rectangular shape, and talc, uncrushed or unpowdered	free	Cat B (10 yrs)
252620	Natural steatite and talc, crushed or powdered	free	Cat B (10 yrs)
252800	Borates, natural, and concentrates thereof, whether or not calcined, and natural boric acids containing <= 85% of H3BO3 calculated on the dry weight (excl. borates separated from natural brine)	free	Cat B (10 yrs)
252910	Feldspar	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
252921	Fluorspar containing by weight <= 97% calcium fluoride	free	Cat B (10 yrs)
252922	Fluorspar containing by weight > 97% calcium fluoride	free	Cat B (10 yrs)
252930	Leucite, nepheline and nepheline syenite	free	Cat B (10 yrs)
253010	Vermiculite, perlite and chlorites, unexpanded	free	Cat B (10 yrs)
253020	Kieserite and epsomite "natural magnesium sulphates"	free	Cat B (10 yrs)
253090	Arsenic sulfides, alunite, pozzuolana, earth colours and other mineral substances, n.e.s.	free	Cat B (10 yrs)
260111	Non-agglomerated iron ores and concentrates (excl. roasted iron pyrites)	free	Cat B (10 yrs)
260112	Agglomerated iron ores and concentrates (excl. roasted iron pyrites)	free	Cat B (10 yrs)
260120	Roasted iron pyrites	free	Cat B (10 yrs)
260200	Manganese ores and concentrates, incl. ferruginous manganese ores and concentrates, with a manganese content of >= 20%, calculated on the dry weight	free	Cat B (10 yrs)
260300	Copper ores and concentrates	free	Cat B (10 yrs)
260400	Nickel ores and concentrates	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
260500	Cobalt ores and concentrates	free	Cat B (10 yrs)
260600	Aluminium ores and concentrates	free	Cat B (10 yrs)
260700	Lead ores and concentrates	free	Cat B (10 yrs)
260800	Zinc ores and concentrates	free	Cat B (10 yrs)
260900	Tin ores and concentrates	free	Cat B (10 yrs)
261000	Chromium ores and concentrates	free	Cat B (10 yrs)
261100	Tungsten ores and concentrates	free	Cat B (10 yrs)
261210	Uranium ores and concentrates	free	Cat B (10 yrs)
261220	Thorium ores and concentrates	free	Cat B (10 yrs)
261310	Roasted molybdenum ores and concentrates	free	Cat B (10 yrs)
261390	Molybdenum ores and concentrates (excl. roasted)	free	Cat B (10 yrs)
261400	Titanium ores and concentrates	free	Cat B (10 yrs)
261510	Zirconium ores and concentrates	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
261590	Niobium, tantalum or vanadium ores and concentrates	free	Cat B (10 yrs)
261610	Silver ores and concentrates	free	Cat B (10 yrs)
261690	Precious-metal ores and concentrates (excl. silver ores and oncentrates)	free	Cat B (10 yrs)
261710	Antimony ores and concentrates	free	Cat B (10 yrs)
261790	Ores and concentrates (excl. iron, manganese, copper, nickel, cobalt, aluminium, lead, zinc, tin, chromium, tungsten, uranium, thorium, molybdenum, titanium, niobium, tantalum, vanadium, zirconium, precious-metal or antimony ores and concentrates)	free	Cat B (10 yrs)
261800	Granulated slag "slag sand" from the manufacture of iron or steel	free	Cat B (10 yrs)
261900	Slag, dross, scalings and other waste from the manufacture of iron or steel (excl. granulated slag)	free	Cat B (10 yrs)
262011	Hard zinc spelter	free	Cat B (10 yrs)
262019	Slag, ash and residues containing mainly zinc (excl. hard zinc spelter)	free	Cat B (10 yrs)
262021	Leaded gasoline sludges and leaded anti-knock compound sludges, obtained from storage tanks of leaded gasoline and leaded anti-knock compounds and containing mainly lead, lead compounds and iron oxide	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
262029	Slag, ash and residues containing mainly lead (excl. leaded gasoline sludges and leaded anti-knock compound sludges)	free	Cat B (10 yrs)
262030	Slag, ash and residues containing mainly copper	free	Cat B (10 yrs)
262040	Slag, as and residues containing mainly aluminium	free	Cat B (10 yrs)
262060	Slag, ash and residues, containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds (excl. those from the manufacture of iron or steel)	free	Cat B (10 yrs)
262091	Slag, ash and residues, containing antimony, beryllium, cadmium, chromium or their mixtures (excl. those from the manufacture of iron or steel)	free	Cat B (10 yrs)
262099	Slag, ash and residues, containing metals or metal compounds (excl. those from the manufacture of iron or steel, those containing primarily zinc, lead, copper or aluminium, those containing arsenic, mercury, thallium or their mixtures of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds and those containing antimony, beryllium, cadmium, chromium or their mixtures)	free	Cat B (10 yrs)
262110	Ash and residues from the incineration of municipal waste	free	Cat B (10 yrs)
262190	Slag and ash, incl. seaweed ash "kelp" (excl. slag, incl. granulated, from the manufacture of iron or steel, ashes and residues containing arsenic, metals or metal compounds and those from the incineration of municipal waste)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
270111	Anthracite, whether or not pulverised, non-agglomerated	free	Cat B (10 yrs)
270112	Bituminous coal, whether or not pulverised, non-agglomerated	free	Cat B (10 yrs)
270119	Coal, whether or not pulverised, non-agglomerated (excl. anthracite and bituminous coal)	free	Cat B (10 yrs)
270120	Briquettes, ovoids and similar solid fuels manufactured from coal	free	Cat B (10 yrs)
270210	Lignite, whether or not pulverised, non-agglomerated (excl. jet)	free	Cat B (10 yrs)
270220	Agglomerated lignite (excl. jet)	free	Cat B (10 yrs)
270300	Peat, incl. peat litter, whether or not agglomerated	free	Cat B (10 yrs)
270400	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	free	Cat B (10 yrs)
270500	Coal gas, water gas, producer gas, lean gas and similar gases (excl. petroleum gases and other gaseous hydrocarbons)	free	Cat B (10 yrs)
270600	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, incl. reconstituted tars	free	Cat B (10 yrs)
270710	Benzol "benzene" containing > 50% of benzene (excl. chemically defined)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
270720	Toluol "toluene" containing > 50% of toluene (excl. chemically defined)	free	Cat B (10 yrs)
270730	Xylol "xylenes" containing > 50% of xylenes (excl. chemically defined)	free	Cat B (10 yrs)
270740	Naphthalene containing > 50% of naphthalene (excl. chemically defined)	free	Cat B (10 yrs)
270750	Aromatic hydrocarbon mixtures of which >= 65% by volume, incl. losses, distils at 250°C by the ASTM D 86 method (excl. chemically defined compounds)	free	Cat B (10 yrs)
270791	Creosote oils (excl. chemically defined)	free	Cat B (10 yrs)
270799	Oils and other products of the distillation of high temperature coal tars; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents (excl. chemically- defined compounds, benzol "benzene", toluol "toluene", xylol "xylenes", naphthalene, aromatic hydrocarbon mixtures of subheading 2707.50, and creosote oils)	free	Cat B (10 yrs)
270810	Pitch obtained from coal tar or from other mineral tars	free	Cat B (10 yrs)
270820	Pitch coke obtained from coal tar or from other mineral tars	free	Cat B (10 yrs)
270900	Petroleum oils and oils obtained from bituminous minerals, crude	free	Cat B (10 yrs)
271012	Light oils and preparations, of petroleum or bituminous minerals which >= 90% by volume "incl. losses" distil at 210°C "ASTM D 86 method" (excl. containing biodiesel)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
271019	Medium oils and preparations, of petroleum or bituminous minerals, not containing biodiesel, n.e.s.	free	Cat E (excl)
271020	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations n.e.s. or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel (excl. waste oils)	free	Cat E (excl)
271091	Waste oils containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs]	free	Cat E (excl)
271099	Waste oils containing mainly petroleum or bituminous minerals (excl. those containing polychlorinated biphenyls [PCBs], polychlorinated terphenyls [PCTs] or polybrominated biphenyls [PBBs])	free	Cat E (excl)
271111	Natural gas, liquefied	free	Cat B (10 yrs)
271112	Propane, liquefied	free	Cat E (excl)
271113	Butanes, liquefied (excl. of a purity of >= 95% of N-butane or isobutane)	free	Cat B (10 yrs)
271114	Ethylene, propylene, butylene and butadiene, liquefied (excl. ethylene of a purity of >= 95% and propylene, butylene and butadiene of a purity of >= 90%)	free	Cat B (10 yrs)
271119	Gaseous hydrocarbons, liquefied, n.e.s. (excl. natural gas, propane, butane, ethylene, propylene, butylene and butadiene)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
271121	Natural gas in gaseous state	free	Cat B (10 yrs)
271129	Hydrocarbons in gaseous state, n.e.s. (excl. natural gas)	free	Cat B (10 yrs)
271210	Petroleum jelly	free	Cat B (10 yrs)
271220	Paraffin wax containing < 0,75% by weight of oil	free	Cat B (10 yrs)
271290	Paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured (excl. petroleum jelly and paraffin wax containing < 0,75% by weight of oil)	free	Cat B (10 yrs)
271311	Petroleum coke, non-calcined	free	Cat B (10 yrs)
271312	Petroleum coke, calcined	free	Cat B (10 yrs)
271320	Petroleum bitumen	free	Cat B (10 yrs)
271390	Residues of petroleum oil or of oil obtained from bituminous minerals (excl. petroleum coke and petroleum bitumen)	free	Cat B (10 yrs)
271410	Bituminous or oil-shale and tar sands	free	Cat A (5 yrs)
271490	Bitumen and asphalt, natural; asphaltites and asphaltic rocks	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
271500	Bituminous mastics, cut-backs and other bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	free	Cat B (10 yrs)
271600	Electrical energy	free	Cat B (10 yrs)
280110	Chlorine	free	Cat B (10 yrs)
280120	Iodine	free	Cat B (10 yrs)
280130	Fluorine; bromine	free	Cat B (10 yrs)
280200	Sulphur, sublimed or precipitated; colloidal sulphur	free	Cat B (10 yrs)
280300	Carbon "carbon blacks and other forms of carbon", n.e.s.	free	Cat B (10 yrs)
280410	Hydrogen	free	Cat B (10 yrs)
280421	Argon	free	Cat B (10 yrs)
280429	Rare gases (excl. argon)	free	Cat B (10 yrs)
280430	Nitrogen	free	Cat B (10 yrs)
280440	Oxygen	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
280450	Boron; tellurium	free	Cat B (10 yrs)
280461	Silicon containing >= 99,99% by weight of silicon	free	Cat B (10 yrs)
280469	Silicon containing < 99,99% by weight of silicon	free	Cat B (10 yrs)
280470	Phosphorus	free	Cat B (10 yrs)
280480	Arsenic	free	Cat B (10 yrs)
280490	Selenium	free	Cat B (10 yrs)
280511	Sodium	free	Cat B (10 yrs)
280512	Calcium	free	Cat B (10 yrs)
280519	Alkali or alkaline-earth metals (excl. sodium and calcium)	free	Cat B (10 yrs)
280530	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	free	Cat B (10 yrs)
280540	Mercury	free	Cat B (10 yrs)
280610	Hydrogen chloride "hydrochloric acid"	free	Cat B (10 yrs)
280620	Chlorosulphuric acid	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
280700	Sulphuric acid; oleum	free	Cat B (10 yrs)
280800	Nitric acid; sulphonitric acids	free	Cat B (10 yrs)
280910	Diphosphorus pentaoxide	free	Cat B (10 yrs)
280920	Phosphoric acid; polyphosphoric acids, whether or not chemically defined	free	Cat B (10 yrs)
281000	Oxides of boron; boric acids	free	Cat B (10 yrs)
281111	Hydrogen fluoride "hydrofluoric acid"	free	Cat B (10 yrs)
281112	Hydrogen cyanide "hydrocyanic acid"	free	Cat B (10 yrs)
281119	Inorganic acids (excl. hydrogen chloride "hydrochloric acid", chlorosulphuric acid, sulphuric acid, oleum, nitric acid, sulphonitric acids, phosphoric acid, polyphosphoric acids, boric acids, hydrogen fluoride "hydrofluoric acid" and hydrogen cyanide "hydrocyanic acid")	free	Cat B (10 yrs)
281121	Carbon dioxide	free	Cat B (10 yrs)
281122	Silicon dioxide	free	Cat B (10 yrs)
281129	Inorganic oxygen compounds of non-metals (excl. diphosphorus pentaoxide, oxides of boron, carbon dioxide and silicon dioxide)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
281211	Carbonyl dichloride "phosgene"	free	Cat B (10 yrs)
281212	Phosphorus oxychloride	free	Cat B (10 yrs)
281213	Phosphorus trichloride	free	Cat B (10 yrs)
281214	Phosphorus pentachloride	free	Cat B (10 yrs)
281215	Sulphur monochloride	free	Cat B (10 yrs)
281216	Sulphur dichloride	free	Cat B (10 yrs)
281217	Thionyl chloride	free	Cat B (10 yrs)
281219	Chlorides and chloride oxides (excl. carbonyl dichloride "phosgene", phosphorus oxy-, tri- and pentachloride, sulphur monochloride, sulphur dichloride and thionyl chloride)	free	Cat B (10 yrs)
281290	Halides and halide oxides of non-metals (excl. chlorides and chloride oxides)	free	Cat B (10 yrs)
281310	Carbon disulphide	free	Cat B (10 yrs)
281390	Sulphides of non-metals (excl. carbon disulphide); commercial phosphorus trisulphide	free	Cat B (10 yrs)
281410	Anhydrous ammonia	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
281420	Ammonia in aqueous solution	free	Cat B (10 yrs)
281511	Sodium hydroxide "caustic soda" solid	free	Cat B (10 yrs)
281512	Sodium hydroxide "caustic soda" in aqueous solution "soda lye or liquid soda"	free	Cat B (10 yrs)
281520	Potassium hydroxide "caustic potash"	free	Cat B (10 yrs)
281530	Peroxides of sodium or potassium	free	Cat B (10 yrs)
281610	Hydroxide and peroxide of magnesium	free	Cat B (10 yrs)
281640	Oxides, hydroxides and peroxides, of strontium or barium	free	Cat B (10 yrs)
281700	Zinc oxide; zinc peroxide	free	Cat B (10 yrs)
281810	Corundum, artificial, whether or not chemically defined	free	Cat B (10 yrs)
281820	Aluminium oxide (excl. artificial corundum)	free	Cat B (10 yrs)
281830	Aluminium hydroxide	free	Cat B (10 yrs)
281910	Chromium trioxide	free	Cat B (10 yrs)
281990	Chromium oxides and hydroxides (excl. chromium trioxide)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
282010	Manganese dioxide	free	Cat B (10 yrs)
282090	Manganese oxides (excl. manganese dioxide)	free	Cat B (10 yrs)
282110	Iron oxides and hydroxides	free	Cat B (10 yrs)
282120	Earth colours containing >= 70% by weight of combined iron evaluated as Fe2O3	free	Cat B (10 yrs)
282200	Cobalt oxides and hydroxides; commercial cobalt oxides	free	Cat B (10 yrs)
282300	Titanium oxides	free	Cat B (10 yrs)
282410	Lead monoxide "litharge, massicot"	free	Cat B (10 yrs)
282490	Lead oxides (excl. monoxide "litharge, massicot")	free	Cat B (10 yrs)
282510	Hydrazine and hydroxylamine and their inorganic salts	free	Cat B (10 yrs)
282520	Lithium oxide and hydroxide	free	Cat B (10 yrs)
282530	Vanadium oxides and hydroxides	free	Cat B (10 yrs)
282540	Nickel oxides and hydroxides	free	Cat B (10 yrs)
282550	Copper oxides and hydroxides	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
282560	Germanium oxides and zirconium dioxide	free	Cat B (10 yrs)
282570	Molybdenum oxides and hydroxides	free	Cat B (10 yrs)
282580	Antimony oxides	free	Cat B (10 yrs)
282590	Bases, inorganic, and metal oxides, hydroxides and peroxides, n.e.s.	free	Cat B (10 yrs)
282612	Fluoride of aluminium	free	Cat B (10 yrs)
282619	Fluorides (excl. of aluminium and mercury)	free	Cat B (10 yrs)
282630	Sodium hexafluoroaluminate "synthetic cryolite"	free	Cat B (10 yrs)
282690	Fluorosilicates, fluoroaluminates and other complex fluorine salts (excl. sodium hexafluoroaluminate "synthetic cryolite" and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
282710	Ammonium chloride	free	Cat B (10 yrs)
282720	Calcium chloride	free	Cat B (10 yrs)
282731	Magnesium chloride	free	Cat B (10 yrs)
282732	Aluminium chloride	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
282735	Nickel chloride	free	Cat B (10 yrs)
282739	Chlorides (excl. ammonium, calcium, magnesium, aluminium, nickel and mercury chloride)	free	Cat B (10 yrs)
282741	Chloride oxides and chloride hydroxides of copper	free	Cat B (10 yrs)
282749	Chloride oxides and chloride hydroxides (excl. copper and mercury)	free	Cat B (10 yrs)
282751	Bromides of sodium or of potassium	free	Cat B (10 yrs)
282759	Bromides and bromide oxides (excl. of sodium, potassium and mercury)	free	Cat B (10 yrs)
282760	Iodides and iodide oxides (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
282810	Calcium hypochlorites, incl. commercial calcium hypochlorite	free	Cat B (10 yrs)
282890	Hypochlorites, chlorites and hypobromites (excl. calcium hypochlorites)	free	Cat B (10 yrs)
282911	Chlorate of sodium	free	Cat B (10 yrs)
282919	Chlorates (excl. sodium)	free	Cat B (10 yrs)
282990	Perchlorates; bromates and perbromates; iodates and periodates (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
283010	Sodium sulphides	free	Cat B (10 yrs)
283090	Sulphides (excl. sodium); polysulphides, whether or not chemically defined (excl. inorganic or organic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
283110	Dithionite and sulfoxylate of sodium	free	Cat B (10 yrs)
283190	Dithionites and sulfoxylates (excl. sodium)	free	Cat B (10 yrs)
283210	Sodium sulphites	free	Cat B (10 yrs)
283220	Sulphites (excl. sodium)	free	Cat B (10 yrs)
283230	Thiosulphates	free	Cat B (10 yrs)
283311	Disodium sulphate	free	Cat B (10 yrs)
283319	Sodium sulphates (excl. disodium)	free	Cat B (10 yrs)
283321	Sulphate of magnesium	free	Cat B (10 yrs)
283322	Sulphate of aluminium	free	Cat B (10 yrs)
283324	Sulphates of nickel	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
283325	Sulphates of copper	free	Cat B (10 yrs)
283327	Sulphate of barium	free	Cat B (10 yrs)
283329	Sulphates (excl. of sodium, magnesium, aluminium, nickel, copper, barium and mercury)	free	Cat B (10 yrs)
283330	Alums	free	Cat B (10 yrs)
283340	Peroxosulphates "persulphates"	free	Cat B (10 yrs)
283410	Nitrites	free	Cat B (10 yrs)
283421	Nitrate of potassium	free	Cat B (10 yrs)
283429	Nitrates (excl. of potassium and of mercury)	free	Cat B (10 yrs)
283510	Phosphinates "hypophosphites" and phosphonates "phosphites"	free	Cat B (10 yrs)
283522	Mono- or disodium phosphate	free	Cat B (10 yrs)
283524	Phosphates of potassium	free	Cat B (10 yrs)
283525	Calcium hydrogenorthophosphate "dicalcium phosphate"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
283526	Phosphates of calcium (excl. calcium hydrogenorthophosphate "dicalcium phosphate")	free	Cat B (10 yrs)
283529	Phosphates (excl. phosphates of monosodium, disodium, potassium, calcium and mercury)	free	Cat B (10 yrs)
283531	Sodium triphosphate "sodium tripolyphosphate", whether or not chemically defined	free	Cat B (10 yrs)
283539	Polyphosphates, whether or not chemically defined (excl. sodium triphosphate "sodium tripolyphosphate", and inorganic or organic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
283620	Disodium carbonate	free	Cat B (10 yrs)
283630	Sodium hydrogencarbonate "sodium bicarbonate"	free	Cat B (10 yrs)
283640	Potassium carbonates	free	Cat B (10 yrs)
283650	Calcium carbonate	free	Cat B (10 yrs)
283660	Barium carbonate	free	Cat B (10 yrs)
283691	Lithium carbonates	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
283692	Strontium carbonate	free	Cat B (10 yrs)
283699	Carbonates and peroxocarbonates "percarbonates"; commercial ammonium carbonate containing ammonium carbamate (excl. disodium carbonate, sodium hydrogencarbonate "sodium bicarbonate", potassium carbonates, calcium carbonate, barium carbonate, lithium carbonates, strontium carbonate and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
283711	Sodium cyanide	free	Cat B (10 yrs)
283719	Cyanides and cyanide oxides (excl. sodium and mercury)	free	Cat B (10 yrs)
283720	Complex cyanides (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
283911	Metasilicates of sodium, incl. commercial metasilicates	free	Cat B (10 yrs)
283919	Silicates of sodium, incl. commercial silicates (excl. sodium metasilicates)	free	Cat B (10 yrs)
283990	Silicates, incl. commercial alkali metal silicates (excl. sodium silicates)	free	Cat B (10 yrs)
284011	Anhydrous disodium tetraborate "refined borax"	free	Cat B (10 yrs)
284019	Disodium tetraborate "refined borax" (excl. anhydrous)	free	Cat B (10 yrs)
284020	Borates (excl. disodium tetraborate "refined borax")	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
284030	Peroxoborates "perborates"	free	Cat B (10 yrs)
284130	Sodium dichromate	free	Cat B (10 yrs)
284150	Chromates and dichromates; peroxochromates (excl. sodium dichromate and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
284161	Potassium permanganate	free	Cat B (10 yrs)
284169	Manganites, manganates and permanganates (excl. potassium permanganate)	free	Cat B (10 yrs)
284170	Molybdates	free	Cat B (10 yrs)
284180	Tungstates "wolframates"	free	Cat B (10 yrs)
284190	Salts of oxometallic or peroxometallic acids (excl. chromates, dichromates, peroxochromates, manganites, manganates, permanganates, molybdates and tungstates "wolframamtes")	free	Cat B (10 yrs)
284210	Double or complex silicates of inorganic acids or peroxoacids, incl. aluminosilicates whether or not chemically defined (excl. inorganic or organic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
284290	Salts of inorganic acids or peroxoacids (excl. of oxometallic or peroxometallic acids, double or complex silicates [incl. aluminosilicates whether or not chemically defined], azides, and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
284310	Colloidal precious metals	free	Cat B (10 yrs)
284321	Silver nitrate	free	Cat B (10 yrs)
284329	Silver compounds, inorganic or organic, whether or not chemically defined (excl. of mercury and silver nitrate)	free	Cat B (10 yrs)
284330	Gold compounds, inorganic or organic, whether or not chemically defined	free	Cat B (10 yrs)
284390	Inorganic or organic compounds of precious metals, whether or not chemically defined (excl. silver and gold); amalgams of precious metals	free	Cat B (10 yrs)
284410	Natural uranium and its compounds; alloys, dispersions, incl. cermets, ceramic products and mixtures containing natural uranium or natural uranium compound [Euratom]	free	Cat B (10 yrs)
284420	Uranium enriched in U 235 and its compounds: plutonium and its compounds; alloys, dispersions, incl. cermets, ceramic products and mixtures containing uranium enriched in U 235, plutonium or compounds of these products [Euratom]	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
284430	Uranium depleted in U 235 and its compounds; thorium and its compounds; alloys, dispersions, incl. cermets, ceramic products and mixtures containing uranium depleted in U 235, thorium or compounds of these products	free	Cat B (10 yrs)
284440	Radioactive elements, isotopes and compounds, and alloys and dispersions, incl. cermets, ceramic products and mixtures, containing these elements, isotopes and compounds; radioactive residues (excl. natural uranium, uranium enriched and depleted in U 235; plutonium, thorium and compounds of these products)	free	Cat B (10 yrs)
284450	Spent "irradiated" fuel elements "cartridges" of nuclear reactors [Euratom]	free	Cat B (10 yrs)
284510	Heavy water "deuterium oxide" [Euratom]	free	Cat B (10 yrs)
284590	Non-radioactive isotopes; inorganic or organic compounds of such isotopes, whether or not chemically defined (excl. heavy water "deuterium oxide")	free	Cat B (10 yrs)
284610	Cerium compounds	free	Cat B (10 yrs)
284690	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals (excl. cerium)	free	Cat B (10 yrs)
284700	Hydrogen peroxide, whether or not solidified with urea	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
284910	Carbides of calcium, whether or not chemically defined	free	Cat B (10 yrs)
284920	Carbides of silicon, whether or not chemically defined	free	Cat B (10 yrs)
284990	Carbides, whether or not chemically defined (excl. of calcium or silicon, and inorganic or organic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
285000	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined (excl. compounds which are also carbides of heading 2849, and inorganic or organic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
285210	Compounds, inorganic or organic, of mercury, chemically defined (excl. amalgams)	free	Cat B (10 yrs)
285290	Compounds, inorganic or organic, of mercury, not chemically defined (excl. amalgams)	free	Cat B (10 yrs)
285310	Cyanogen chloride "chlorcyan"	free	Cat B (10 yrs)
285390	Phosphides, whether or not chemically defined (excl. ferrophosphorus); inorganic compounds, incl. distilled or conductivity water and water of similar purity, n.e.s.; liquid air, whether or not rare gases have been removed; compressed air; amalgams (excl. amalgams of precious metals)	free	Cat B (10 yrs)
290110	Saturated acyclic hydrocarbons	free	Cat B (10 yrs)
290121	Ethylene	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290122	Propene "propylene"	free	Cat B (10 yrs)
290123	Butene "butylene" and isomers thereof	free	Cat B (10 yrs)
290124	Buta-1,3-diene and isoprene	free	Cat B (10 yrs)
290129	Hydrocarbons, acyclic, unsaturated (excl. ethylene, propene "propylene", butene "butylene" and isomers thereof and Buta-1,3-diene and isoprene)	free	Cat B (10 yrs)
290211	Cyclohexane	free	Cat B (10 yrs)
290219	Cyclanes, cyclenes and cycloterpenes (excl. cyclohexane)	free	Cat B (10 yrs)
290220	Benzene	free	Cat B (10 yrs)
290230	Toluene	free	Cat B (10 yrs)
290241	o-Xylene	free	Cat B (10 yrs)
290242	m-Xylene	free	Cat B (10 yrs)
290243	p-Xylene	free	Cat B (10 yrs)
290244	Mixed xylene isomers	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290250	Styrene	free	Cat B (10 yrs)
290260	Ethylbenzene	free	Cat B (10 yrs)
290270	Cumene	free	Cat B (10 yrs)
290290	Cyclic hydrocarbons (excl. cyclanes, cyclenes, benzene, toluene, xylenes, styrene, ethylbenzene and cumene)	free	Cat B (10 yrs)
290311	Chloromethane "methyl chloride" and chloroethane "ethyl chloride"	free	Cat B (10 yrs)
290312	Dichloromethane "methylene chloride"	free	Cat B (10 yrs)
290313	Chloroform "trichloromethane"	free	Cat B (10 yrs)
290314	Carbon tetrachloride	free	Cat B (10 yrs)
290315	Ethylene dichloride "ISO" "1,2 dichloroethane"	free	Cat B (10 yrs)
290319	Saturated chlorinated derivatives of acyclic hydrocarbons (excl. chloromethane [methyl chloride], chloroethane [ethyl chloride], dichloromethane [methylene chloride], chloroform [trichloromethane], carbon tetrachloride and ethylene dichloride [ISO] [1,2 dichloroethane])	free	Cat B (10 yrs)
290321	Vinyl chloride "chloroethylene"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290322	Trichloroethylene	free	Cat B (10 yrs)
290323	Tetrachloroethylene "perchloroethylene"	free	Cat B (10 yrs)
290329	Unsaturated chlorinated derivatives of acyclic hydrocarbons (excl. vinyl chloride "chloroethylene", trichloroethylene and tetrachloroethylene "perchloroethylene")	free	Cat B (10 yrs)
290331	Ethylene dibromide "ISO" "1,2-dibromoethane"	free	Cat B (10 yrs)
290339	Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons (excl. ethylene dibromide [ISO] [1,2-dibromoethane])	free	Cat B (10 yrs)
290371	Chlorodifluoromethane	free	Cat B (10 yrs)
290372	Dichlorotrifluoroethanes	free	Cat B (10 yrs)
290373	Dichlorofluoroethanes	free	Cat B (10 yrs)
290374	Chlorodifluoroethanes	free	Cat B (10 yrs)
290375	Dichloropentafluoropropanes	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290376	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	free	Cat B (10 yrs)
290377	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens, perhalogenated only with fluorine and chlorine (excl. chlorodifluoromethane, dichlorotrifluoroethanes, dichlorofluoroethanes, chlorodifluoroethanes, dichloropentafluoropropanes, bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes)	free	Cat B (10 yrs)
290378	Perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, n.e.s.	free	Cat B (10 yrs)
290379	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens (excl. perhalogenated, and chlorodifluoromethane, dichlorotrifluoroethanes, dichlorofluoroethanes, chlorodifluoroethanes, dichloropentafluoropropanes, bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes)	free	Cat B (10 yrs)
290381	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	free	Cat B (10 yrs)
290382	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	free	Cat B (10 yrs)
290383	Mirex "ISO"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290389	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons (excl. 1,2,3,4,5,6-Hexachlorocyclohexane "HCH [ISO]", lindane [ISO, INN], aldrin [ISO], chlordane [ISO], heptachlor [ISO] and mirex [ISO])	free	Cat B (10 yrs)
290391	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	free	Cat B (10 yrs)
290392	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	free	Cat B (10 yrs)
290393	Pentachlorobenzene "ISO"	free	Cat B (10 yrs)
290394	Hexabromobiphenyls	free	Cat B (10 yrs)
290399	Halogenated derivatives of aromatic hydrocarbons (excl. chlorobenzene, o-dichlorobenzene, p-dichlorobenzene, hexachlorobenzene [ISO], DDT [ISO] "clofenotane [INN], 1,1,1-trichloro-2,2-bis[p- chlorophenyl]ethane", pentachlorobenzene "ISO" and hexabromobiphenyls)	free	Cat B (10 yrs)
290410	Derivatives of hydrocarbons containing only sulpho groups, their salts and ethyl esters	free	Cat B (10 yrs)
290420	Derivatives of hydrocarbons containing only nitro or nitroso groups	free	Cat B (10 yrs)
290431	Perfluorooctane sulphonic acid	free	Cat B (10 yrs)
290432	Ammonium perfluorooctane sulphonate	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290433	Lithium perfluorooctane sulphonate	free	Cat B (10 yrs)
290434	Potassium perfluorooctane sulphonate	free	Cat B (10 yrs)
290435	Salts of perfluorooctane sulphonic acid (excl. ammonium, lithium and potassium perfluorooctane sulphonates)	free	Cat B (10 yrs)
290436	Perfluorooctane sulphonyl fluoride	free	Cat B (10 yrs)
290491	Trichloronitromethane "chloropicrin"	free	Cat B (10 yrs)
290499	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated (excl. those containing only sulpho, nitro or nitroso groups, trichloronitromethane "chloropicrin", perfluorooctane sulphonic acid and its salts, perfluorooctane sulphonyl fluoride and esters of glycerol formed with acid-function compounds)	free	Cat B (10 yrs)
290511	Methanol "methyl alcohol"	free	Cat B (10 yrs)
290512	Propan-1-ol "propyl alcohol" and propan-2-ol "isopropyl alcohol"	free	Cat B (10 yrs)
290513	Butan-1-ol "n-butyl alcohol"	free	Cat B (10 yrs)
290514	Butanols (excl. butan-1-ol "n-butyl alcohol")	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290516	Octanol "octyl alcohol" and isomers thereof	free	Cat B (10 yrs)
290517	Dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol"	free	Cat B (10 yrs)
290519	Saturated monohydric acyclic alcohols (excl. methanol "methyl alcohol", propan-1-ol "propyl alcohol", propan-2-ol "isopropyl alcohol", butanols, octanol "octyl alcohol" and isomers thereof, dodecan-1-ol "lauryl alcohol", hexadecan-1-ol "cetyl alcohol" and octadecan-1-ol "stearyl alcohol")	free	Cat B (10 yrs)
290522	Acyclic terpene alcohols	free	Cat B (10 yrs)
290529	Unsaturated monohydric acyclic alcohols (excl. acyclic terpene alcohols)	free	Cat B (10 yrs)
290531	Ethylene glycol "ethanediol"	free	Cat B (10 yrs)
290532	Propylene glycol "propane-1,2-diol"	free	Cat B (10 yrs)
290539	Diols (excl. ethylene glycol "ethanediol" and propylene glycol "propane-1,2-diol")	free	Cat B (10 yrs)
290541	2-Ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane"	free	Cat B (10 yrs)
290542	Pentaerythritol	free	Cat B (10 yrs)
290543	Mannitol	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290544	D-glucitol "sorbitol"	free	Cat B (10 yrs)
290545	Glycerol	free	Cat B (10 yrs)
290549	Tri- and other polyhydric acyclic alcohols (excl. 2-ethyl-2-"hydroxymethyl" propane-1,3-diol "trimethylolpropane", pentaerythritol, mannitol, d-glucitol "sorbitol" and glycerol)	free	Cat B (10 yrs)
290551	Ethchlorvynol "INN"	free	Cat B (10 yrs)
290559	Halogenated, sulphonated, nitrated or nitrosated derivatives or acyclic alcohols (excl. ethchlorvynol "INN")	free	Cat B (10 yrs)
290611	Menthol	free	Cat B (10 yrs)
290612	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	free	Cat B (10 yrs)
290613	Sterols and inositols	free	Cat B (10 yrs)
290619	Cyclanic, cyclenic or cycloterpenic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. menthol, cyclohexanol, methylcyclohexanols, dimethylcyclohexanols, sterols and inositols)	free	Cat B (10 yrs)
290621	Benzyl alcohol	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290629	Aromatic cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzyl alcohol)	free	Cat B (10 yrs)
290711	Phenol "hydroxybenzene" and its salts	free	Cat B (10 yrs)
290712	Cresols and their salts	free	Cat B (10 yrs)
290713	Octylphenol, nonylphenol and their isomers; salts thereof	free	Cat B (10 yrs)
290715	Naphthols and their salts	free	Cat B (10 yrs)
290719	Monophenols (excl. phenol "hydroxybenzene" and its salts, cresols and their salts, octylphenol, nonylphenol and their isomers and salts thereof and naphthols and their salts)	free	Cat B (10 yrs)
290721	Resorcinol and its salts	free	Cat B (10 yrs)
290722	Hydroquinone "quinol" and its salts	free	Cat B (10 yrs)
290723	4,4'-Isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts	free	Cat B (10 yrs)
290729	Polyphenols and phenol-alcohols (excl. resorcinol and hydroquinone "quinol" and their salts, and 4,4'- isopropylidenediphenol "bisphenol A, diphenylolpropane" and its salts)	free	Cat B (10 yrs)
290811	Pentachlorophenol "ISO"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290819	Derivatives containing only halogen substituents and their salts, of phenols or phenol-alcohols (excl. pentachlorophenol [ISO])	free	Cat B (10 yrs)
290891	Dinoseb "ISO" and its salts	free	Cat B (10 yrs)
290892	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	free	Cat B (10 yrs)
290899	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols (excl. derivatives containing only halogen substitutes and their salts, dinoseb [ISO] and its salts, and 4,6-Dinitro-o-cresol [DNOC [ISO]] and its salts)	free	Cat B (10 yrs)
290911	Diethyl ether	free	Cat B (10 yrs)
290919	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. diethyl ether)	free	Cat B (10 yrs)
290920	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	free	Cat B (10 yrs)
290930	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	free	Cat B (10 yrs)
290941	2,2'-Oxydiethanol "diethylene glycol, digol"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
290943	Monobutyl ethers of ethylene glycol or of diethylene glycol	free	Cat B (10 yrs)
290944	Monoalkylethers of ethylene glycol or of diethylene glycol (excl. monobutyl ethers)	free	Cat B (10 yrs)
290949	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. 2,2'-Oxydiethanol "diethylene glycol, digol" and monoalkylethers of ethylene glycol or of diethylene glycol)	free	Cat B (10 yrs)
290950	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	free	Cat B (10 yrs)
290960	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	free	Cat B (10 yrs)
291010	Oxirane "ethylene oxide"	free	Cat B (10 yrs)
291020	Methyloxirane "propylene oxide"	free	Cat B (10 yrs)
291030	1-Chloro-2,3-epoxypropane "epichlorohydrin"	free	Cat B (10 yrs)
291040	Dieldrin "ISO" "INN"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291050	Endrin "ISO"	free	Cat B (10 yrs)
291090	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxirane "ethylene oxide", methyloxirane "propylene oxide", 1-Chloro-2,3-epoxypropane "epichlorohydrin", dieldrin [ISO] [INN] and endrin "ISO")	free	Cat B (10 yrs)
291100	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	free	Cat B (10 yrs)
291211	Methanal "formaldehyde"	free	Cat B (10 yrs)
291212	Ethanal "acetaldehyde"	free	Cat B (10 yrs)
291219	Acyclic aldehydes, without other oxygen function (excl. methanal [formaldehyde] and ethanal [acetaldehyde])	free	Cat B (10 yrs)
291221	Benzaldehyde	free	Cat B (10 yrs)
291229	Cyclic aldehydes, without other oxygen function (excl. benzaldehyde)	free	Cat B (10 yrs)
291241	Vanillin "4-hydroxy-3-methoxybenzaldehyde"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291242	Ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde"	free	Cat B (10 yrs)
291249	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function (excl. ethylvanillin "3-ethoxy-4-hydroxybenzaldehyde" and vanillin "4-hydroxy-3-methoxybenzaldehyde")	free	Cat B (10 yrs)
291250	Cyclic polymers of aldehydes	free	Cat B (10 yrs)
291260	Paraformaldehyde	free	Cat B (10 yrs)
291300	Halogenated, sulphonated, nitrated or nitrosated derivatives of cyclic polymers of aldehydes or paraformaldehyde	free	Cat B (10 yrs)
291411	Acetone	free	Cat B (10 yrs)
291412	Butanone "methyl ethyl ketone"	free	Cat B (10 yrs)
291413	4-Methylpentan-2-one "methyl isobutyl ketone"	free	Cat B (10 yrs)
291419	Acyclic ketones, without other oxygen function (excl. acetone, butanone "methyl ethyl ketone" and 4- Methylpentan-2-one "Methyl isobutyl ketone")	free	Cat B (10 yrs)
291422	Cyclohexanone and methylcyclohexanones	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291423	Ionones and methylionones	free	Cat B (10 yrs)
291429	Cyclanic, cyclenic or cycloterpenic ketones, without other oxygen function (excl. cyclohexanone, methylcyclohexanones, ionones and methylionones)	free	Cat B (10 yrs)
291431	Phenylacetone "phenylpropan-2-one"	free	Cat B (10 yrs)
291439	Ketones, aromatic, without other oxygen function (excl. phenylacetone [phenylpropan-2-one])	free	Cat B (10 yrs)
291440	Ketone-alcohols and ketone-aldehydes	free	Cat B (10 yrs)
291450	Ketone-phenols and ketones with other oxygen function	free	Cat B (10 yrs)
291461	Anthraquinone	free	Cat B (10 yrs)
291462	Coenzyme Q10 "ubidecarenone "INN""	free	Cat B (10 yrs)
291469	Quinones (excl. anthraquinone and coenzyme Q10 "ubidecarenone "INN"")	free	Cat B (10 yrs)
291471	Chlordecone "ISO"	free	Cat B (10 yrs)
291479	Halogenated, sulphonated, nitrated or nitrosated derivatives of ketones or quinones (excl. chlordecone "ISO" and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291511	Formic acid	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291512	Salts of formic acid	free	Cat B (10 yrs)
291513	Esters of formic acid	free	Cat B (10 yrs)
291521	Acetic acid	free	Cat B (10 yrs)
291524	Acetic anhydride	free	Cat B (10 yrs)
291529	Salts of acetic acid (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291531	Ethyl acetate	free	Cat B (10 yrs)
291532	Vinyl acetate	free	Cat B (10 yrs)
291533	n-Butyl acetate	free	Cat B (10 yrs)
291536	Dinoseb acetate "ISO"	free	Cat B (10 yrs)
291539	Esters of acetic acid (excl. ethyl, vinyl, n-butyl and dinoseb [ISO] acetates)	free	Cat B (10 yrs)
291540	Mono- di- or trichloroacetic acids, their salts and esters	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291550	Propionic acid, its salts and esters	free	Cat B (10 yrs)
291560	Butanoic acids, pentanoic acids, their salts and esters	free	Cat B (10 yrs)
291570	Palmitic acid, stearic acid, their salts and esters	free	Cat B (10 yrs)
291590	Saturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. formic acid and acetic acid, mono-, di- or trichloroacetic acids, propionic acid, butanoic and pentanoic acids, palmitic and stearic acids, their salts and esters, and acetic anhydride)	free	Cat B (10 yrs)
291611	Acrylic acid and its salts	free	Cat B (10 yrs)
291612	Esters of acrylic acid	free	Cat B (10 yrs)
291613	Methacrylic acid and its salts	free	Cat B (10 yrs)
291614	Esters of methacrylic acid	free	Cat B (10 yrs)
291615	Oleic, linoleic or linolenic acids, their salts and esters (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291616	Binapacryl (ISO)	free	Cat B (10 yrs)
291619	Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and halogenated, sulphonated, nitrated or nitrosated derivatives (excl. acrylic acid and its salts and esters, methacrylic acid and its salts and esters, and oleic, linoleic or linolenic acids, their salts and esters, and binapacryl [ISO])	free	Cat B (10 yrs)
291620	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291631	Benzoic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291632	Benzoyl peroxide and benzoyl chloride	free	Cat B (10 yrs)
291634	Phenylacetic acid and its salts	free	Cat B (10 yrs)
291639	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. benzoic acid, its salts and esters, benzoyl peroxide, benzoyl chloride, phenylacetic acid and its salts, and inorganic or organic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
291711	Oxalic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291712	Adipic acid, its salts and esters	free	Cat B (10 yrs)
291713	Azelaic acid, sebacic acid, their salts and esters	free	Cat B (10 yrs)
291714	Maleic anhydride	free	Cat B (10 yrs)
291719	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. oxalic acid, its salts and esters, adipic acid, its salts and esters, azelaic acid, sebacic acid, their salts and esters, maleic anhydride, and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291720	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	free	Cat B (10 yrs)
291732	Dioctyl orthophthalates	free	Cat B (10 yrs)
291733	Dinonyl or didecyl orthophthalates	free	Cat B (10 yrs)
291734	Esters of orthophthalic acid (excl. dioctyl, dinonyl or didecyl orthophthalates)	free	Cat B (10 yrs)
291735	Phthalic anhydride	free	Cat B (10 yrs)
291736	Terephthalic acid and its salts	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291737	Dimethyl terephthalate	free	Cat B (10 yrs)
291739	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of orthophthalic acid, phthalic anhydride, terephthalic acid and its salts and dimethyl terephthalate)	free	Cat B (10 yrs)
291811	Lactic acid, its salts and esters (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291812	Tartaric acid	free	Cat B (10 yrs)
291813	Salts and esters of tartaric acid	free	Cat B (10 yrs)
291814	Citric acid	free	Cat B (10 yrs)
291815	Salts and esters of citric acid (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291816	Gluconic acid, its salts and esters	free	Cat B (10 yrs)
291817	2,2-Diphenyl-2-hydroxyacetic acid "benzilic acid"	free	Cat B (10 yrs)
291818	Chlorobenzilate "ISO"	free	Cat B (10 yrs)
291819	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. lactic acid, tartaric acid, citric acid, gluconic acid and their salts and esters, and chlorobenzilate [ISO])	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291821	Salicylic acid and its salts (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
291822	o-Acetylsalicylic acid, its salts and esters	free	Cat B (10 yrs)
291823	Esters of salicylic acid and their salts (excl. o-acetylsalicylic acid, its salts and esters)	free	Cat B (10 yrs)
291829	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. salicylic acid and o-Acetylsalicylic acid, and their salts and esters)	free	Cat B (10 yrs)
291830	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their halogenated, sulphonated, nitrated or nitrosated derivatives	free	Cat B (10 yrs)
291891	2,4,5-T "ISO" "2,4,5-trichlorophenoxyacetic acid", its salts and esters	free	Cat B (10 yrs)
291899	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. only with alcohol, phenol, aldehyde or ketone function, and 2,4,5-T [ISO] [2,4,5-trichlorophenoxyacetic acid] and its salts and esters)	free	Cat B (10 yrs)
291910	Tris"2,3-dibromopropyl" phosphate	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
291990	Phosphoric esters and their salts, incl. lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. tris"2,3-dibromopropyl" phosphate)	free	Cat B (10 yrs)
292011	Parathion "ISO" and parathion-methyl "ISO" "methyl-parathion"	free	Cat B (10 yrs)
292019	Thiophosphoric esters "phosphorothioates" and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. parathion [ISO] and parathion-methyl [ISO] [methyl-parathion])	free	Cat B (10 yrs)
292021	Dimethyl phosphite	free	Cat B (10 yrs)
292022	Diethyl phosphite	free	Cat B (10 yrs)
292023	Trimethyl phosphite	free	Cat B (10 yrs)
292024	Triethyl phosphite	free	Cat B (10 yrs)
292029	Phosphite esters and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. dimethyl, diethyl, trimethyl and triethyl phosphites)	free	Cat B (10 yrs)
292030	Endosulfan "ISO"	free	Cat B (10 yrs)
292090	Esters of inorganic acids of non-metals and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives (excl. esters of hydrogen halides, phosphoric esters, phosphite esters, and thiophosphoric esters "phosphorothioates", their salts and their halogenated, sulphonated, nitrated or nitrosated derivatives, endosulfan "ISO" and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
292111	Methylamine, dimethylamine or trimethylamine and their salts	free	Cat B (10 yrs)
292112	2-"N,N-Dimethylamino"ethylchloride hydrochloride	free	Cat B (10 yrs)
292113	2-"N,N-Diethylamino"ethylchloride hydrochloride	free	Cat B (10 yrs)
292114	2-(N,N-Diisopropylamino)ethylchloride hydrochloride	free	Cat B (10 yrs)
292119	Acyclic monoamines and their derivatives; salts thereof (excl. methylamine, dimethylamine, trimethylamine, and their salts)	free	Cat B (10 yrs)
292121	Ethylenediamine and its salts	free	Cat B (10 yrs)
292122	Hexamethylenediamine and its salts	free	Cat B (10 yrs)
292129	Acyclic polyamines and their derivatives; salts thereof (excl. ethylenediamine and hexamethylenediamine, and their salts)	free	Cat B (10 yrs)
292130	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	free	Cat B (10 yrs)
292141	Aniline and its salts (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
292142	Aniline derivatives and their salts	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
292143	Toluidines and their derivatives; salts thereof	free	Cat B (10 yrs)
292144	Diphenylamine and its derivatives; salts thereof	free	Cat B (10 yrs)
292145	1-Naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives; salts thereof	free	Cat B (10 yrs)
292146	Amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof	free	Cat B (10 yrs)
292149	Aromatic monoamines and derivatives; salts thereof (excl. aniline, toluidines, diphenylamine, 1-naphthylamine "alpha-naphthylamine", 2-naphthylamine "beta-naphthylamine" and their derivatives, and salts thereof, and amfetamine "INN", benzfetamine "INN", dexamfetamine "INN", etilamfetamine "INN", fencamfamine "INN", lefetamine "INN", levamfetamine "INN", mefenorex "INN" and phentermine "INN", and salts thereof)	free	Cat B (10 yrs)
292151	o-Phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives; salts thereof	free	Cat B (10 yrs)
292159	Aromatic polyamines and their derivatives; salts thereof (excl. o-phenylenediamine, m-phenylenediamine, p-phenylenediamine or diaminotoluenes and their derivatives, and salts thereof)	free	Cat B (10 yrs)
292211	Monoethanolamine and its salts	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
292212	Diethanolamine and its salts	free	Cat B (10 yrs)
292214	Dextropropoxyphene "INN" and its salts	free	Cat B (10 yrs)
292215	Triethanolamine	free	Cat B (10 yrs)
292216	Diethanolammonium perfluorooctane sulphonate	free	Cat B (10 yrs)
292217	Methyldiethanolamine and ethyldiethanolamine	free	Cat B (10 yrs)
292218	2-"N,N-Diisopropylamino"ethanol	free	Cat B (10 yrs)
292219	Amino-alcohols, their ethers and esters; salts thereof (other than those containing > one kind of oxygen function and excl. monoethanolamine, diethanolamine, dextropropoxyphene "INN", their salts, triethanolamine, diethanolammonium perfluorooctane sulphonate, methyldiethanolamine, ethyldiethanolamine and 2-(N,N-Diisopropylamino)ethanol)	free	Cat B (10 yrs)
292221	Aminohydroxynaphthalenesulphonic acids and their salts	free	Cat B (10 yrs)
292229	Amino-naphthols and other amino-phenols, their ethers and esters; salts thereof (excl. those containing > one kind of oxygen function; aminohydroxynaphthalenesulphonic acids and their salts)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
292231	Amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof	free	Cat B (10 yrs)
292239	Amino-aldehydes, amino-ketones and amino-quinones; salts thereof (excl. those containing > one kind of oxygen function, and amfepramone "INN", methadone "INN" and normethadone "INN", and salts thereof)	free	Cat B (10 yrs)
292241	Lysine and its esters; salts thereof	free	Cat B (10 yrs)
292242	Glutamic acid and its salts	free	Cat B (10 yrs)
292243	Anthranilic acid and its salts	free	Cat B (10 yrs)
292244	Tilidine "INN" and its salts	free	Cat B (10 yrs)
292249	Amino-acids and their esters; salts thereof (excl. those with > one kind of oxygen function, lysine and its esters, and salts thereof, and glutamic acid, anthranilic acid, tilidine "INN", and salts thereof)	free	Cat B (10 yrs)
292250	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function (excl. amino-alcohols, amino-naphthols and other amino-phenols, their ethers and esters and salts thereof, amino-aldehydes, amino-ketones and amino-quinones, and salts thereof, amino-acids and their esters and salts thereof)	free	Cat B (10 yrs)
292310	Choline and its salts	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
292320	Lecithins and other phosphoaminolipids, whether or not chemically defined	free	Cat B (10 yrs)
292330	Tetraethylammonium perfluorooctane sulphonate	free	Cat B (10 yrs)
292340	Didecyldimethylammonium perfluorooctane sulphonate	free	Cat B (10 yrs)
292390	Quaternary ammonium salts and hydroxides (excl. choline and its salts, tetraethylammonium perfluorooctane sulphonate and didecyldimethylammonium perfluorooctane sulphonate)	free	Cat B (10 yrs)
292411	Meprobamate "INN"	free	Cat B (10 yrs)
292412	Fluoroacetamide "ISO", monocrotophos "ISO" and phosphamidon "ISO"	free	Cat B (10 yrs)
292419	Acyclic amides, incl. acyclic carbamates, and their derivatives, and salts thereof (excl. meprobamate [INN], fluoroacetamide [ISO], monocrotophos [ISO] and phosphamidon [ISO])	free	Cat B (10 yrs)
292421	Ureines and their derivatives; salts thereof	free	Cat B (10 yrs)
292423	2-Acetamidobenzoic acid "N-acetylanthranilic acid" and its salts	free	Cat B (10 yrs)
292424	Ethinamate "INN"	free	Cat B (10 yrs)
292425	Alachlor "ISO"	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
292429	Cyclic amides, incl. cyclic carbamates, and their derivatives; salts thereof (excl. ureines and their derivatives, salts thereof, 2-acetamidobenzoic acid "N-acetylanthranilic acid" and its salts, ethinamate "INN" and alachlor "ISO")	free	Cat B (10 yrs)
292511	Saccharin and its salts	free	Cat B (10 yrs)
292512	Glutethimide "INN"	free	Cat B (10 yrs)
292519	Imides and their derivatives; salts thereof (excl. saccharin and its salts, glutethimide [INN] and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
292521	Chlordimeform "ISO"	free	Cat B (10 yrs)
292529	Imines and their derivatives; salts thereof (excl. chlordimeform [ISO])	free	Cat B (10 yrs)
292610	Acrylonitrile	free	Cat B (10 yrs)
292620	1-Cyanoguanidine "dicyandiamide"	free	Cat B (10 yrs)
292630	Fenproporex "INN" and its salts; methadone "INN"-intermediate "4-cyano-2-dimethylamino-4,4-diphenylbutane"	free	Cat B (10 yrs)
292640	alpha-Phenylacetoacetonitrile	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
292690	Nitrile-function compounds (excl. acrylonitrile, 1-cyanoguanidine "dicyandiamide", fenproporex "INN" and its salts, methadone "INN"-intermediate "4-cyano-2-dimethylamino-4,4-diphenylbutane" and alpha-Phenylacetoacetonitrile)	free	Cat B (10 yrs)
292700	Diazo-, azo- or azoxy-compounds	free	Cat B (10 yrs)
292800	Organic derivatives of hydrazine or of hydroxylamine	free	Cat B (10 yrs)
292910	Isocyanates	free	Cat B (10 yrs)
292990	Compounds with nitrogen function (excl. amine-function compounds; oxygen-function amino-compounds; quaternary ammonium salts and hydroxides; lecithin and other phosphoaminolipids; carboxyamide-function compounds; amide-function compounds of carbonic acid; carboxyimide-function, imine-function or nitrile-function compounds; diazo-, azo- or azoxy-compounds; organic derivatives of hydrazine or of hydroxylamine and isocyanates)	free	Cat B (10 yrs)
293020	Thiocarbamates and dithiocarbamates (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
293030	Thiuram mono-, di- or tetrasulphides	free	Cat B (10 yrs)
293040	Methionine	free	Cat B (10 yrs)
293060	2-(N,N-Diethylamino)ethanethiol	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293070	Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN))	free	Cat B (10 yrs)
293080	Aldicarb (ISO), Captafol (ISO) and methamidophos (ISO)	free	Cat B (10 yrs)
293090	Organo-sulphur compounds (excl. thiocarbamates and dithiocarbamates, thiuram mono-, di- or tetrasulphides, methionine, 2-(N,N-Diethylamino)ethanethiol, Bis(2-hydroxyethyl)sulfide (thiodiglycol (INN)), aldicarb [ISO], captafol [ISO] and methamidophos [ISO])	free	Cat B (10 yrs)
293110	Tetramethyl lead and tetraethyl lead	free	Cat B (10 yrs)
293120	Tributyltin compounds	free	Cat B (10 yrs)
293131	Dimethyl methylphosphonate	free	Cat B (10 yrs)
293132	Dimethyl propylphosphonate	free	Cat B (10 yrs)
293133	Diethyl ethylphosphonate	free	Cat B (10 yrs)
293134	Sodium 3-(trihydroxysilyl)propyl methylphosphonate	free	Cat B (10 yrs)
293135	2,4,6-Tripropyl-1,3,5,2,4,6-trioxatriphosphinane 2,4,6-trioxide	free	Cat B (10 yrs)
293136	(5-Ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl methyl methylphosphonate	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293137	Bis[(5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5-yl)methyl] methylphosphonate	free	Cat B (10 yrs)
293138	Salt of methylphosphonic acid and (aminoiminomethyl)urea (1 : 1)	free	Cat B (10 yrs)
293139	Separate chemically defined organo-phosphorous derivatives, n.e.s.	free	Cat B (10 yrs)
293190	Separate chemically defined organo-inorganic compounds (excl. organo-sulphur, mercury, tetramethyl lead, tetraethyl lead and tributyltin compounds, and organo-phosphorous derivatives)	free	Cat B (10 yrs)
293211	Tetrahydrofuran	free	Cat B (10 yrs)
293212	2-Furaldehyde "furfuraldehyde"	free	Cat B (10 yrs)
293213	Furfuryl alcohol and tetrahydrofurfuryl alcohol	free	Cat B (10 yrs)
293214	Sucralose	free	Cat B (10 yrs)
293219	Heterocyclic compounds with oxygen hetero-atom[s] only, containing an unfused furan ring, whether or not hydrogenated, in the structure (excl. tetrahydrofuran, 2-furaldehyde "furfuraldehyde", furfuryl alcohol, tetrahydrofurfuryl alcohol and sucralose)	free	Cat B (10 yrs)
293220	Lactones	free	Cat B (10 yrs)
293291	Isosafrole	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293292	1-"1,3-Benzodioxol-5-yl"propan-2-one	free	Cat B (10 yrs)
293293	Piperonal	free	Cat B (10 yrs)
293294	Safrole	free	Cat B (10 yrs)
293295	Tetrahydrocannabinols "all isomers"	free	Cat B (10 yrs)
293299	Heterocyclic compounds with oxygen hetero-atom[s] only (excl. compounds containing unfused furan ring, whether or not hydrogenated, in the structure, and lactones, isosafrole, 1-[1,3-benzodioxol- 5-yl]propan-2-one, piperonal, safrole, tetrahydrocannabinols "all isomers", and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
293311	Phenazone "antipyrin" and its derivatives	free	Cat B (10 yrs)
293319	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyrazole ring, whether or not hydrogenated, in the structure (excl. phenazone "antipyrin" and its derivatives)	free	Cat B (10 yrs)
293321	Hydantoin and its derivatives	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293329	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused imidazole ring, whether or not hydrogenated, in the structure (excl. hydantoin and its derivatives, and products of subheading 3002 10)	free	Cat B (10 yrs)
293331	Pyridine and its salts	free	Cat B (10 yrs)
293332	Piperidine and its salts	free	Cat B (10 yrs)
293333	Alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN" and trimeperidine "INN", and salts thereof	free	Cat B (10 yrs)
293339	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused pyridine ring, whether or not hydrogenated, in the structure (excl. pyridine, piperidine, alfentanil "INN", anileridine "INN", bezitramide "INN", bromazepam "INN", difenoxin "INN", diphenoxylate "INN", dipipanone "INN", fentanyl "INN", ketobemidone "INN", methylphenidate "INN", pentazocine "INN", pethidine "INN", pethidine "INN" intermediate A, phencyclidine "INN" "PCP", phenoperidine "INN", pipradol "INN", piritramide "INN", propiram "INN", trimeperidine "INN", and salts thereof, and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293341	Levorphanol "INN" and its salts	free	Cat B (10 yrs)
293349	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing in the structure a quinoline or isoquinoline ring-system, whether or not hydrogenated, but not further fused (excl. levorphanol "INN" and its salts, and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
293352	Malonylurea "barbituric acid" and its salts	free	Cat B (10 yrs)
293353	Allobarbital "INN", amobarbital "INN", barbital "INN", butalbital "INN", butobarbital "INN", cyclobarbital "INN", methylphenobarbital "INN", pentobarbital "INN", phenobarbital "INN", secbutabarbital "INN", secobarbital "INN" and vinylbital "INN", and salts thereof	free	Cat B (10 yrs)
293354	Derivatives of malonylurea "barbituric acid" and salts thereof (excl. salts of malonylurea)	free	Cat B (10 yrs)
293355	Loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof	free	Cat B (10 yrs)
293359	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure (excl. malonylurea "barbituric acid" and its derivatives, allobarbital "INN", amobarbital "INN", barbital "INN", butalbital "INN", butobarbital "INN", cyclobarbital "INN", methylphenobarbital "INN", pentobarbital "INN", phenobarbital "INN", secbutabarbital "INN", secobarbital "INN", vinylbital "INN", loprazolam "INN", mecloqualone "INN", methaqualone "INN" and zipeprol "INN", and salts thereof)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293361	Melamine	free	Cat B (10 yrs)
293369	Heterocyclic compounds with nitrogen hetero-atom[s] only, containing an unfused triazine ring, whether or not hydrogenated, in the structure (excl. melamine)	free	Cat B (10 yrs)
293371	6-Hexanelactam "epsilon-caprolactam"	free	Cat B (10 yrs)
293372	Clobazam "INN" and methyprylon "INN"	free	Cat B (10 yrs)
293379	Lactams (excl. 6-hexanelactam "epsilon-caprolactam", clobazam "INN", methyprylon "INN", and inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
293391	Alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN" and triazolam "INN", and salts thereof	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293392	Azinphos-methyl "ISO"	free	Cat B (10 yrs)
293399	Heterocyclic compounds with nitrogen hetero-atom[s] only (excl. those containing an unfused pyrazole, imidazole, pyridine or triazine ring, whether or not hydrogenated, a quinoline or isoquinoline ring-system, not further fused, whether or not hydrogenated, a pyrimidine ring, whether or not hydrogenated, or piperazine ring in the structure, and lactams, alprazolam "INN", camazepam "INN", chlordiazepoxide "INN", clonazepam "INN", clorazepate, delorazepam "INN", diazepam "INN", estazolam "INN", ethyl loflazepate "INN", fludiazepam "INN", flunitrazepam "INN", flurazepam "INN", halazepam "INN", lorazepam "INN", lormetazepam "INN", mazindol "INN", medazepam "INN", midazolam "INN", nimetazepam "INN", nitrazepam "INN", nordazepam "INN", oxazepam "INN", pinazepam "INN", prazepam "INN", pyrovalerone "INN", temazepam "INN", tetrazepam "INN" and triazolam "INN", salts thereof and azinphos-methyl "ISO")	free	Cat B (10 yrs)
293410	Heterocyclic compounds containing an unfused thiazole ring, whether or not hydrogenated, in the structure	free	Cat B (10 yrs)
293420	Heterocyclic compounds containing in the structure a benzothiazole ring-system, whether or not hydrogenated, but not further fused (excl. inorganic or organic compounds of mercury)	free	Cat B (10 yrs)
293430	Heterocyclic compounds containing in the structure a phenothiazine ring-system, whether or not hydrogenated, but not further fused	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293491	Aminorex "INN", brotizolam "INN", clotiazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN" and sufentanil "INN", and salts thereof	free	Cat B (10 yrs)
293499	Nucleic acids and their salts, whether or not chemically defined; heterocyclic compounds (excl. with oxygen only or with nitrogen hetero-atom[s] only, compounds containing in the structure an unfused thiazole ring or a benzothiazole or phenothiazine ring-system, not further fused and aminorex "INN", brotizolam "INN", clotiazepam "INN", cloxazolam "INN", dextromoramide "INN", haloxazolam "INN", ketazolam "INN", mesocarb "INN", oxazolam "INN", pemoline "INN", phendimetrazine "INN", phenmetrazine "INN", sufentanil "INN", and salts thereof, and inorganic or organic compounds of mercury whether or not chemically defined, and products of 3002 10)	free	Cat B (10 yrs)
293510	N-Methylperfluorooctane sulphonamide	free	Cat B (10 yrs)
293520	N-Ethylperfluorooctane sulphonamide	free	Cat B (10 yrs)
293530	N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide	free	Cat B (10 yrs)
293540	N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide	free	Cat B (10 yrs)
293550	Perfluorooctane sulphonamides (excl. N-Methylperfluorooctane sulphonamide, N-Ethylperfluorooctane sulphonamide, N-Ethyl-N-(2-hydroxyethyl) perfluorooctane sulphonamide and N-(2-Hydroxyethyl)-N-methylperfluorooctane sulphonamide)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293590	Sulphonamides (excl. perfluorooctane sulphonamides)	free	Cat B (10 yrs)
293621	Vitamins A and their derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293622	Vitamin B1 and its derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293623	Vitamin B2 and its derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293624	D-Pantothenic or DL-pantothenic acid "Vitamin B3 or B5" and their derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293625	Vitamin B6 and its derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293626	Vitamin B12 and its derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293627	Vitamin C and its derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293628	Vitamin E and its derivatives, used primarily as vitamins	free	Cat B (10 yrs)
293629	Vitamins and their derivatives, used primarily as vitamins, unmixed (excl. vitamins A, B1, B2, B3, B5, B6, B12, C, E and their derivatives)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293690	Provitamins and mixtures of vitamins, of provitamins or of concentrates, whether or not in any solvent, and natural concentrates	free	Cat B (10 yrs)
293711	Somatropin, its derivatives and structural analogues, used primarily as hormones	free	Cat B (10 yrs)
293712	Insulin and its salts, used primarily as hormones	free	Cat B (10 yrs)
293719	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues, used primarily as hormones (excl. somatropin, its derivatives and structural analogues, and insulin and its salts)	free	Cat B (10 yrs)
293721	Cortisone, hydrocortisone, prednisone "dehydrocortisone" and prednisolone "dehydrohydrocortisone"	free	Cat B (10 yrs)
293722	Halogenated derivatives of corticosteroidal hormones	free	Cat B (10 yrs)
293723	Oestrogens and progestogens	free	Cat B (10 yrs)
293729	Steroidal hormones, their derivatives and structural analogues, used primarily as hormones (excl. cortisone, hydrocortisone, prednisone "dehydrocortisone", prednisolone "dehydrohydrocortisone", halogenated derivatives of corticosteroidal hormones, oestrogens and progestogens)	free	Cat B (10 yrs)
293750	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, used primarily as hormones	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293790	Hormones, natural or reproduced by synthesis; derivatives and structural analogues thereof, used primarily as hormones (excl. polypeptide hormones, protein hormones, glycoprotein hormones, steroidal hormones, catecholamine hormones, prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues, and amino-acid derivatives, and products of 3002 10)	free	Cat B (10 yrs)
293810	Rutoside "rutin" and its derivatives	free	Cat B (10 yrs)
293890	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. rutoside "rutin" and its derivatives)	free	Cat B (10 yrs)
293911	Concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof	free	Cat B (10 yrs)
293919	Alkaloids of opium and their derivatives, and salts thereof (excl. concentrates of poppy straw; buprenorphine "INN", codeine, dihydrocodeine "INN", ethylmorphine, etorphine "INN", heroin, hydrocodone "INN", hydromorphone "INN", morphine, nicomorphine "INN", oxycodone "INN", oxymorphone "INN", pholcodine "INN", thebacon "INN" and thebaine, and salts thereof)	free	Cat B (10 yrs)
293920	Alkaloids of cinchona and their derivatives; salts thereof	free	Cat B (10 yrs)
293930	Caffeine and its salts	free	Cat B (10 yrs)
293941	Ephedrine and its salts	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293942	Pseudoephedrine "INN" and its salts	free	Cat B (10 yrs)
293943	Cathine "INN" and its salts	free	Cat B (10 yrs)
293944	Norephedrine and its salts	free	Cat B (10 yrs)
293949	Ephedrines and their salts (excl. ephedrine, pseudoephedrine "INN", cathine "INN", norephedrine, and their salts)	free	Cat B (10 yrs)
293951	Fenetylline "INN" and its salts	free	Cat B (10 yrs)
293959	Theophylline and aminophylline "theophylline-ethylenediamine" and their derivatives, and salts thereof (excl. fenetylline "INN" and its salts)	free	Cat B (10 yrs)
293961	Ergometrine "INN" and its salts	free	Cat B (10 yrs)
293962	Ergotamine "INN" and its salts	free	Cat B (10 yrs)
293963	Lysergic acid and its salts	free	Cat B (10 yrs)
293969	Alkaloids of rye ergot and their derivatives; salts thereof (excl. lysergic acid, ergotamine and ergometrine, and their salts)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
293971	Cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof	free	Cat B (10 yrs)
293979	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (excl. alkaloids of opium, alkaloids of cinchons, theophylline, aminophylline "theophylline-ethylenediamine" alkaloids of rye ergot and their salts and derivatives, cocaine, ecgonine, levometamfetamine, metamfetamine "INN", metamfetamine racemate, and salts, esters and other derivatives thereof, caffeine and ephedrines, and their salts)	free	Cat B (10 yrs)
293980	Non-vegetal alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	free	Cat B (10 yrs)
294000	Sugars, chemically pure (excl. sucrose, lactose, maltose, glucose and fructose); sugar ethers, sugar acetals and sugar esters, and their salts (excl. natural or reproduced by synthesis, provitamins, vitamins, hormones, glycosides, vegetable alkaloids and their salts, ethers, esters and other derivatives)	free	Cat B (10 yrs)
294110	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	free	Cat B (10 yrs)
294120	Streptomycins and their derivatives; salts thereof	free	Cat B (10 yrs)
294130	Tetracyclines and their derivatives; salts thereof	free	Cat B (10 yrs)
294140	Chloramphenicol and its derivatives; salts thereof	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
294150	Erythromycin and its derivatives; salts thereof	free	Cat B (10 yrs)
294190	Antibiotics (excl. penicillins and their derivatives with a penicillanic acid structure, salts thereof, streptomycins, tetracyclines, chloramphenicol and erythromycin, their derivatives and salts thereof)	free	Cat B (10 yrs)
294200	Separate chemically defined organic compounds, n.e.s.	free	Cat B (10 yrs)
300120	Extracts of glands or other organs or of their secretions, for organo-therapeutic uses	free	Cat B (10 yrs)
300190	Dried glands and other organs for organo-therapeutic uses, whether or not powdered; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, n.e.s.	free	Cat B (10 yrs)
300211	Malaria diagnostic test kits	free	Cat A (5 yrs)
300212	Antisera and other blood fractions	free	Cat A (5 yrs)
300213	Immunological products, unmixed, not put up in measured doses or in forms or packings for retail sale	free	Cat A (5 yrs)
300214	Immunological products, mixed, not put up in measured doses or in forms or packings for retail sale	free	Cat A (5 yrs)
300215	Immunological products, put up in measured doses or in forms or packings for retail sale	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
300219	Immunological products, n.e.s. (code possibly empty, preceding subheadings seem exhaustive)	free	Cat A (5 yrs)
300220	Vaccines for human medicine	free	Cat B (10 yrs)
300230	Vaccines for veterinary medicine	free	Cat B (10 yrs)
300290	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; toxins, cultures of micro-organisms and similar products (excl. yeasts and vaccines)	free	Cat B (10 yrs)
300310	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, not in measured doses or put up for retail sale	free	Cat B (10 yrs)
300320	Medicaments containing antibiotics, not in measured doses or put up for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof)	free	Cat B (10 yrs)
300331	Medicaments containing insulin, not in measured doses or put up for retail sale	free	Cat B (10 yrs)
300339	Medicaments containing hormones or steroids used as hormones, not containing antibiotics, not in measured doses or put up for retail sale (excl. those containing insulin)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
300341	Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	free	Cat B (10 yrs)
300342	Medicaments containing pseudoephedrine "INN" or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	free	Cat B (10 yrs)
300343	Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	free	Cat B (10 yrs)
300349	Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale (excl. containing ephedrine, pseudoephedrine "INN", norephedrine or their salts)	free	Cat B (10 yrs)
300360	Medicaments containing any of the following antimalarial active principles: artemisinin "INN" for oral ingestion combined with other pharmaceutical active ingredients, or amodiaquine "INN"; artelinic acid or its salts; artenimol "INN"; artemotil "INN"; artemether "INN"; artesunate "INN"; chloroquine "INN"; dihydroartemisinin "INN"; lumefantrine "INN"; mefloquine "INN"; piperaquine "INN"; pyrimethamine "INN" or sulfadoxine "INN", not containing hormones, steroids used as hormones or antibiotics, not in measured doses or put up for retail sale	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
300390	Medicaments consisting of two or more constituents mixed together for therapeutic or prophylactic uses, not in measured doses or put up for retail sale (excl. antibiotics containing hormones or steroids used as hormones, but not containing antibiotics, alkaloids or derivatives thereof, hormones, antibiotics, antimalarial active principles or goods of heading 3002, 3005 or 3006)	free	Cat B (10 yrs)
300410	Medicaments containing penicillins or derivatives thereof with a penicillanic acid structure, or streptomycins or derivatives thereof, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	free	Cat A (5 yrs)
300420	Medicaments containing antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. medicaments containing penicillins or derivatives thereof with a penicillanic structure, or streptomycines or derivatives thereof)	free	Cat A (5 yrs)
300431	Medicaments containing insulin but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	free	Cat A (5 yrs)
300432	Medicaments containing corticosteroid hormones, their derivatives or structural analogues but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
300439	Medicaments containing hormones or steroids used as hormones but not antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. medicaments containing insulin or corticosteroid hormones, their derivatives or structural analogues)	free	Cat A (5 yrs)
300441	Medicaments containing ephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	free	Cat A (5 yrs)
300442	Medicaments containing pseudoephedrine "INN" or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	free	Cat A (5 yrs)
300443	Medicaments containing norephedrine or its salts, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
300449	Medicaments containing alkaloids or derivatives thereof, not containing hormones, steroids used as hormones or antibiotics, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing ephedrine, pseudoephedrine "INN", norephedrine or their salts)	free	Cat A (5 yrs)
300450	Medicaments containing provitamins, vitamins, incl. natural concentrates and derivatives thereof used primarily as vitamins, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones, alkaloids, or their derivatives)	free	Cat A (5 yrs)
300460	Medicaments containing any of the following antimalarial active principles: artemisinin "INN" for oral ingestion combined with other pharmaceutical active ingredients, or amodiaquine "INN"; artelinic acid or its salts; artenimol "INN"; artemotil "INN"; artemether "INN"; artesunate "INN"; chloroquine "INN"; dihydroartemisinin "INN"; lumefantrine "INN"; mefloquine "INN"; piperaquine "INN"; pyrimethamine "INN" or sulfadoxine "INN", put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones, alkaloids, provitamins, vitamins, or their derivatives)	free	Cat A (5 yrs)
300490	Medicaments consisting of mixed or unmixed products for therapeutic or prophylactic purposes, put up in measured doses "incl. those for transdermal administration" or in forms or packings for retail sale (excl. containing antibiotics, hormones or steroids used as hormones, alkaloids, provitamins, vitamins, their derivatives or antimalarial active principles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
300510	Adhesive dressings and other articles having an adhesive layer, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes	free	Cat A (5 yrs)
300590	Wadding, gauze, bandages and the like, e.g. dressings, adhesive plasters, poultices, impregnated or covered with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes (excl. adhesive dressings and other articles having an adhesive layer)	free	Cat A (5 yrs)
300610	Sterile surgical catgut, similar sterile suture materials, incl. sterile absorbable surgical or dental yarns, and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable	free	Cat B (10 yrs)
300620	Reagents for determining blood groups or blood factors	free	Cat B (10 yrs)
300630	Opacifying preparations for x-ray examinations; diagnostic reagents for administration to patients	free	Cat B (10 yrs)
300640	Dental cements and other dental fillings; bone reconstruction cements	free	Cat B (10 yrs)
300650	First-aid boxes and kits	free	Cat B (10 yrs)
300660	Chemical contraceptive preparations based on hormones, prostaglandins, thromboxanes, leukotrienes, derivatives and structural analogues thereof or on spermicides	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
300670	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	free	Cat B (10 yrs)
300691	Appliances identifiable for ostomy use	free	Cat B (10 yrs)
300692	Waste pharmaceuticals	free	Cat B (10 yrs)
310100	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310210	Urea, whether or not in aqueous solution (excl. that in pellet or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310221	Ammonium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310229	Double salts and mixtures of ammonium sulphate and ammonium nitrate (excl. goods of this chapter in tablets or similar forms or in packages of a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310230	Ammonium nitrate, whether or not in aqueous solution (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
310240	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances for use as fertilisers (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310250	Sodium nitrate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310260	Double salts and mixtures of calcium nitrate and ammonium nitrate (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310280	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution (excl. those in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310290	Mineral or chemical nitrogen fertilisers (excl. urea; ammonium sulphate; ammonium nitrate; sodium nitrate; double salts and mixtures of ammonium nitrate with ammonium sulphate or calcium; mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution; mixtures of ammonium nitrate and calcium carbonate or other non-fertilising inorganic elements; in tablets or similar in packages <= 10 kg)	free	Cat B (10 yrs)
310311	Superphosphates containing by weight => 35 % of diphosphorus pentaoxide "P2O5" (excl. such products in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310319	Superphosphates (excl. such products containing by weight => 35 % of diphosphorus pentaoxide, or in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
310390	Mineral or chemical phosphatic fertilisers (excl. superphosphates, those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310420	Potassium chloride for use as fertiliser (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310430	Potassium sulphate (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310490	Carnallite, sylvite and other crude natural potassium salts, potassium magnesium sulphate and mixtures of potassic fertilisers, e.g. mixtures of potassium chloride and potassium sulphate (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat B (10 yrs)
310510	Mineral or chemical fertilisers of animal or vegetable origin, in tablets or similar forms, or in packages with a gross weight of <= 10 kg	free	Cat A (5 yrs)
310520	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat A (5 yrs)
310530	Diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
310540	Ammonium dihydrogenorthophosphate "monoammonium phosphate", whether or not mixed with diammonium hydrogenorthophosphate "diammonium phosphate" (excl. that in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat A (5 yrs)
310551	Mineral or chemical fertilisers containing nitrates and phosphates (excl. ammonium dihydrogenorthophosphate "Monoammonium phosphate", diammonium hydrogenorthophosphate "Diammonium phosphate", and those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat A (5 yrs)
310559	Mineral or chemical fertilisers containing the two fertilising elements nitrogen (excl. nitrate) and phosphorus but not nitrates (excl. ammonium dihydrogenorthophosphate "monoammonium phosphate", diammonium hydrogenorthophosphate "diammonium phosphate" in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat A (5 yrs)
310560	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat A (5 yrs)
310590	Mineral or chemical fertilisers containing the two fertilising elements nitrogen and potassium or one principal fertilising substance only, incl. mixtures of animal or vegetable fertilisers with chemical or mineral fertilisers (excl. those in tablets or similar forms, or in packages with a gross weight of <= 10 kg)	free	Cat A (5 yrs)
320110	Quebracho extract	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
320120	Wattle extract	free	Cat B (10 yrs)
320190	Tanning extracts of vegetable origin (excl. quebracho extract and wattle extract); tannins and their salts, ethers, esters and other derivatives (excl. organic or inorganic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
320210	Synthetic organic tanning substances	free	Cat B (10 yrs)
320290	Inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning	free	Cat B (10 yrs)
320300	Colouring matter of vegetable or animal origin, incl. dye extracts (excl. animal black), whether or not chemically defined; preparations based on colouring matter of vegetable or animal origin of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320411	Synthetic organic disperse dyes; preparations based on synthetic organic disperse dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
320412	Synthetic organic acid dyes, whether or not metallised, and synthetic organic mordant dyes; preparations based on synthetic organic acid or mordant dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320413	Basic synthetic organic dyes; preparations based on basic synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320414	Direct synthetic organic dyes; preparations based on direct synthetic organic dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320415	Synthetic organic vat dyes, incl. those usable in that state as pigments; preparations based on synthetic organic vat dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320416	Synthetic organic reactive dyes; preparations based on synthetic organic reactive dyes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
320417	Synthetic organic pigments; preparations based on synthetic organic pigments of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320419	Synthetic organic colouring matter (excl. disperse dyes, acid dyes, mordant dyes, basic dyes, direct dyes, vat dyes and reactive dyes and organic pigments); preparations of the kind used for colouring any materials or for the production of prepared colours, based thereon (excl. preparations in heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215); mixtures of colouring matter in subheading 3204.11 to 3204.19	free	Cat B (10 yrs)
320420	Synthetic organic products of a kind used as fluorescent brightening agents, whether or not chemically defined	free	Cat B (10 yrs)
320490	Synthetic organic products of a kind used as luminophores, whether or not chemically defined	free	Cat B (10 yrs)
320500	Colour lakes (other than Chinese or Japanese lacquer and paints); preparations based on colour lakes of a kind used to dye fabrics or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320611	Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing >= 80% by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
320619	Pigments and preparations based on titanium dioxide of a kind used for colouring any material or produce colorant preparations, containing < 80% by weight of titanium dioxide calculated on the dry matter (excl. preparations of heading 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	free	Cat B (10 yrs)
320620	Pigments and preparations of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations based on chromium compounds (excl. preparations of headings 3207, 3208, 3209, 3210, 3212, 3213 and 3215)	free	Cat B (10 yrs)
320641	Ultramarine and preparations based thereon of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320642	Lithopone and other pigments and preparations based on zinc sulphide of a kind used for colouring any material or produce colorant preparations (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215)	free	Cat B (10 yrs)
320649	Inorganic or mineral colouring matter, n.e.s.; preparations based on inorganic or mineral colouring matter of a kind used for colouring any material or produce colorant preparations, n.e.s. (excl. preparations of heading 3207, 3208, 3209, 3210, 3213 and 3215 and inorganic products of a kind used as luminophores)	free	Cat B (10 yrs)
320650	Inorganic products of a kind used as luminophores, whether or not chemically defined	free	Cat B (10 yrs)
320710	Prepared pigments, prepared opacifiers, prepared colours and similar preparations of a kind used in the ceramic, enamelling or glass industry	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
320720	Vitrifiable enamels and glazes, engobes "slips" and similar preparations of the kind used in the ceramic, enamelling or glass industry	free	Cat B (10 yrs)
320730	Liquid lustres and similar preparations of the kind used in the ceramic, enamelling or glass industry	free	Cat B (10 yrs)
320740	Glass frit and other glass in the form of powder, granules or flakes	free	Cat B (10 yrs)
320810	Paints and varnishes, incl. enamels and lacquers, based on polyesters, dispersed or dissolved in a non- aqueous medium; solutions based on polyesters in volatile organic solvents, containing > 50% solvent by weight	free	Cat B (10 yrs)
320820	Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in a non-aqueous medium; solutions based on acrylic or vinyl polymers in volatile organic solvents, containing > 50% solvent by weight	free	Cat B (10 yrs)
320890	Paints and varnishes based, incl. enamels and lacquers, on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium, and solutions of products of headings 3901 to 3913 in volatile organic solvents, containing > 50% solvent by weight (excl. those based on polyesters and acrylic or vinyl polymers and solutions of collodion)	free	Cat B (10 yrs)
320910	Paints and varnishes, incl. enamels and lacquers, based on acrylic or vinyl polymers, dispersed or dissolved in an aqueous medium	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
320990	Paints and varnishes, incl. enamels and lacquers, based on synthetic or chemically modified natural polymers, dispersed or dissolved in an aqueous medium (excl. those based on acrylic or vinyl polymers)	free	Cat E (excl)
321000	Paints and varnishes, incl. enamels, lacquers and distempers (excl. those based on synthetic polymers or chemically modified natural polymers); prepared water pigments of a kind used for finishing leather	free	Cat E (excl)
321100	Prepared driers	free	Cat B (10 yrs)
321210	Stamping foils of a kind used in the printing of book bindings or hatband leather	free	Cat B (10 yrs)
321290	Pigments, incl. metallic powders and flakes, dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints; colorants and other colouring matter, n.e.s. put up for retail sale	free	Cat B (10 yrs)
321310	Sets of artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages	free	Cat B (10 yrs)
321390	Artist's, student's or signboard painter's colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or similar packages (excl. those in sets)	free	Cat B (10 yrs)
321410	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
321490	Non-refractory surfacing preparations for facades, inside walls, floors, ceilings and the like	free	Cat B (10 yrs)
321511	Black printing ink, whether or not concentrated or solid	free	Cat B (10 yrs)
321519	Printing ink, whether or not concentrated or solid (excl. black ink)	free	Cat B (10 yrs)
321590	Ink, whether or not concentrated or solid (excl. printing ink)	free	Cat B (10 yrs)
330112	Oils of sweet and bitter orange, whether or not terpeneless, incl. concretes and absolutes (excl. orange- flower oil)	free	Cat B (10 yrs)
330113	Oils of lemon, whether or not terpeneless, incl. concretes and absolutes	free	Cat B (10 yrs)
330119	Essential oils of citrus fruit, whether or not terpeneless, incl. concretes and absolutes (excl. those of sweet and bitter orange and lemon)	free	Cat B (10 yrs)
330124	Oils of peppermint "Mentha piperita", whether or not terpeneless, incl. concretes and absolutes	free	Cat B (10 yrs)
330125	Oils of mints, whether or not terpeneless, incl. concretes and absolutes (excl. those of peppermint "Mentha piperita")	free	Cat B (10 yrs)
330129	Essential oils, whether or not terpeneless, incl. concretes and absolutes (excl. those of citrus fruit and mint)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
330130	Resinoids	free	Cat B (10 yrs)
330190	Extracted oleoresins; concentrates of essential oils in fats, fixed oils, waxes and the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aromatic aqueous distillates and aqueous solutions of essential oils	free	Cat B (10 yrs)
330210	Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, with a basis of one or more of these substances, of a kind used in the food and drink industries; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages	free	Cat B (10 yrs)
330290	Mixtures of odoriferous substances and mixtures, incl. alcoholic solutions, based on one or more of these substances, of a kind used as raw materials in industry (excl. food or drink industries)	free	Cat B (10 yrs)
330300	Perfumes and toilet waters (excl. aftershave lotions, personal deodorants and hair lotions)	free	Cat B (10 yrs)
330410	Lip make-up preparations	free	Cat E (excl)
330420	Eye make-up preparations	free	Cat E (excl)
330430	Manicure or pedicure preparations	free	Cat E (excl)
330491	Make-up or skin care powders, incl. baby powders, whether or not compressed (excl. medicaments)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
330499	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), incl. sunscreen or suntan preparations (excl. medicaments, lip and eye make-up preparations, manicure or pedicure preparations and make-up or skin care powders, incl. baby powders)	free	Cat E (excl)
330510	Shampoos	free	Cat E (excl)
330520	Preparations for permanent waving or straightening	free	Cat E (excl)
330530	Hair lacquers	free	Cat E (excl)
330590	Preparations for use on the hair (excl. shampoos, preparations for permanent waving or straightening and hair lacquers)	free	Cat E (excl)
330610	Dentifrices, incl. those used by dental practitioners	free	Cat E (excl)
330620	Yarn used to clean between the teeth "dental floss", in individual retail packages	free	Cat B (10 yrs)
330690	Preparations for oral or dental hygiene, incl. denture fixative pastes and powders (excl. dentifrices and yarn used to clean between the teeth "dental floss")	free	Cat B (10 yrs)
330710	Shaving preparations, incl. pre-shave and aftershave products	free	Cat B (10 yrs)
330720	Personal deodorants and antiperspirants	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
330730	Perfumed bath salts and other bath and shower preparations	free	Cat B (10 yrs)
330741	"Agarbatti" and other odoriferous preparations which operate by burning	free	Cat E (excl)
330749	Preparations for perfuming or deodorising rooms, incl. odoriferous preparations used during religious rites (excl. agarbatti and other odoriferous preparations which operate by burning)	free	Cat E (excl)
330790	Depilatories and other perfumery, toilet or cosmetic preparations, n.e.s.	free	Cat B (10 yrs)
340111	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent, for toilet use, incl. medicated products	free	Cat E (excl)
340119	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent (excl. those for toilet use, incl. medicated products)	free	Cat E (excl)
340120	Soap in the form of flakes, granules, powder, paste or in aqueous solution	free	Cat E (excl)
340130	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	free	Cat E (excl)
340211	Anionic organic surface-active agents, whether or not put up for retail sale (excl. soap)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
340212	Cationic organic surface-active agents, whether or not put up for retail sale (excl. soap)	free	Cat E (excl)
340213	Non-ionic organic surface-active agents, whether or not put up for retail sale (excl. soap)	free	Cat E (excl)
340219	Organic surface-active agents, whether or not put up for retail sale (excl. anionic, cationic or non-ionic agents and soap)	free	Cat E (excl)
340220	Surface-active preparations, washing preparations, auxiliary washing preparations and cleaning preparations put up for retail sale (excl. organic surface-active agents, soap and organic surface-active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream)	free	Cat E (excl)
340290	Surface-active preparations, washing preparations, incl. auxiliary washing preparations and cleaning preparations (excl. those put up for retail sale, organic surface-active agents, soap and organic surface- active preparations in the form of bars, cakes, moulded pieces or shapes, and products and preparations for washing the skin in the form of liquid or cream)	free	Cat E (excl)
340311	Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, >= 70% petroleum oil or bituminous mineral oil by weight)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
340319	Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti- corrosion preparations and mould-release preparations, based on lubricants and containing petroleum oil or bituminous mineral oil (excl. preparations containing, as basic constituents, >= 70% of petroleum oil or bituminous mineral oil by weight and preparations for treating textiles, leather, furskins and other materials)	free	Cat E (excl)
340391	Textile lubricant preparations and preparations of a kind used for the oil or grease treatment of leather, furskins or other material not containing petroleum oil or bituminous mineral oil	free	Cat E (excl)
340399	Lubricant preparations, incl. cutting-oil preparations, bolt or nut release preparations, anti-rust or anti- corrosion preparations and mould-release preparations, based on lubricants but not containing petroleum oil or bituminous mineral oil (excl. preparations for the treatment of textiles, leather, furskins and other materials)	free	Cat E (excl)
340420	Poly"oxyethylene" [polyethylene glycol] waxes	free	Cat B (10 yrs)
340490	Artificial waxes and prepared waxes (excl. poly"oxyethylene" [polyethylene glycol] waxes)	free	Cat B (10 yrs)
340510	Polishes, creams and similar preparations, for footwear or leather, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
340520	Polishes, creams and similar preparations, for the maintenance of wooden furniture, floors or other woodwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404)	free	Cat E (excl)
340530	Polishes and similar preparations for coachwork, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations (excl. artificial and prepared waxes of heading 3404 and metal polishes)	free	Cat E (excl)
340540	Scouring pastes and powders and other scouring preparations, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	free	Cat E (excl)
340590	Glass or metal polishes, whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations	free	Cat E (excl)
340600	Candles, tapers and the like	free	Cat E (excl)
340700	Modelling pastes, incl. those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster "of calcined gypsum or calcium sulphate"	free	Cat B (10 yrs)
350110	Casein	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
350190	Caseinates and other casein derivatives; casein glues (excl. those put up for retail sale as glue and weighing <= 1 kg, and organic or inorganic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
350211	Egg albumin, dried "e.g. in sheets, scales, flakes, powder"	free	Cat B (10 yrs)
350219	Egg albumin (excl. dried [e.g. in sheets, scales, flakes, powder])	free	Cat B (10 yrs)
350220	Milk albumin "lactalbumin", incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter	free	Cat B (10 yrs)
350290	Albumins, albuminates and other albumin derivatives (excl. egg albumin and milk albumin [incl. concentrates of two or more whey proteins containing by weight > 80% whey proteins, calculated on the dry matter], and organic or inorganic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)
350300	Gelatin, whether or not in square or rectangular sheets, whether or not surface-worked or coloured, and gelatin derivatives; isinglass; other glues of animal origin (excl. those packaged as glue for retail sale and weighing net <= 1 kg, and casein glues of heading 3501)	free	Cat B (10 yrs)
350400	Peptones and their derivatives; other protein substances and their derivatives, n.e.s.; hide powder, whether or not chromed (excl. organic or inorganic compounds of mercury whether or not chemically defined)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
350510	Dextrins and other modified starches, e.g. pregelatinised or esterified starches	free	Cat B (10 yrs)
350520	Glues based on starches, dextrins or other modified starches (excl. those put up for retail sale and weighing net <= 1 kg)	free	Cat B (10 yrs)
350610	Products suitable for use as glues or adhesives put up for retail sale as glues or adhesives, with a net weight of <= 1 kg	free	Cat E (excl)
350691	Adhesives based on polymers of headings 3901 to 3913 or on rubber (excl. put up for retail sale with a net weight of <= 1 kg)	free	Cat E (excl)
350699	Glues, prepared, and other prepared adhesives, n.e.s.	free	Cat E (excl)
350710	Rennet and concentrates thereof	free	Cat A (5 yrs)
350790	Enzymes and prepared enzymes, n.e.s. (excl. rennet and concentrates thereof)	free	Cat A (5 yrs)
360100	Propellent powders	free	Cat A (5 yrs)
360200	Prepared explosives (excl. propellent powders)	free	Cat A (5 yrs)
360300	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators (excl. grenade detonators and cartridge cases, whether or not with percussion caps)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
360410	Fireworks	20%	Cat E (excl)
360490	Signalling flares, rain rockets, fog signals and other pyrotechnic articles (excl. fireworks and cartridge blanks)	free	Cat A (5 yrs)
360500	Matches (excl. pyrotechnic articles of heading 3604)	free	Cat A (5 yrs)
360610	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters, with a capacity of <= 300 cm^3	free	Cat A (5 yrs)
360690	Ferro-cerium and other pyrophoric alloys in all forms; metaldehyde, hexamethylenetetramine and similar products in tablets, sticks or similar forms, for use as fuel; alcohol-based fuels and prepared fuels of a similar kind, whether solid or in paste form; resin torches, firelighters and the like	free	Cat A (5 yrs)
370110	Photographic plates and film in the flat, sensitised, unexposed, for X-ray (excl. of paper, paperboard and textiles)	free	Cat A (5 yrs)
370120	Instant print film in the flat, sensitised, unexposed, whether or not in packs	free	Cat A (5 yrs)
370130	Photographic plates and film in the flat, sensitised, unexposed, with any side > 255 mm	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
370191	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles, for colour photography "polychrome" (excl. instant print film)	free	Cat A (5 yrs)
370199	Photographic plates and film in the flat for monochrome photography, sensitised, unexposed, of any material other than paper, paperboard or textiles (excl. X-ray film and photographic plates, film in the flat with any side > 255 mm, and instant print film)	free	Cat A (5 yrs)
370210	Photographic film in rolls, unexposed, for X-ray (excl. of paper, paperboard or textiles)	free	Cat A (5 yrs)
370231	Photographic film "incl. instant print film", in rolls, sensitised, unexposed, without perforations, width <= 105 mm, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)	free	Cat A (5 yrs)
370232	Photographic film "incl. instant print film", in rolls, sensitised, unexposed, without perforations, width <= 105 mm, with silver halide emulsion for monochrome photography (excl. that of paper, paperboard or textiles and X-ray film)	free	Cat A (5 yrs)
370239	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width <= 105 mm, for monochrome photography (excl. film with silver halide emulsion, film made of paper, paperboard or textiles and X-ray film)	free	Cat A (5 yrs)
370241	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for colour photography "polychrome" (excl. that of paper, paperboard or textiles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
370242	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length > 200 m, for monochrome photography (excl. that of paper, paperboard or textiles)	free	Cat A (5 yrs)
370243	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 610 mm, length <= 200 m (excl. that of paper, paperboard or textiles)	free	Cat A (5 yrs)
370244	Photographic film "incl. instant print film", sensitised, in rolls, unexposed, without perforations, width > 105 mm to 610 mm (excl. that of paper, paperboard or textiles)	free	Cat A (5 yrs)
370252	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width <= 16 mm (excl. of paper, paperboard or textiles)	free	Cat A (5 yrs)
370253	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm to 35 mm, length <= 30 m, for slides	free	Cat A (5 yrs)
370254	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm but <= 35 mm, length <= 30 m (excl. of paper, paperboard and textiles; for slides)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
370255	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 16 mm but <= 35 mm, length > 30 m (excl. of paper, paperboard and textiles; for slides)	free	Cat A (5 yrs)
370256	Photographic film, sensitised, in rolls, unexposed, with perforations, for colour photography "polychrome", width > 35 mm (excl. that of paper, paperboard or textiles)	free	Cat A (5 yrs)
370296	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length <= 30 m (excl. of paper, paperboard and textiles; X-ray film)	free	Cat A (5 yrs)
370297	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width <= 35 mm, length > 30 m (excl. of paper, paperboard and textiles; X-ray film)	free	Cat A (5 yrs)
370298	Photographic film, sensitised, in rolls, unexposed, with perforations, for monochrome photography, width > 35 mm (excl. of paper, paperboard and textiles; X-ray film)	free	Cat A (5 yrs)
370310	Photographic paper, paperboard and textiles, sensitised, unexposed, in rolls > 610 mm wide	free	Cat A (5 yrs)
370320	Photographic paper, paperboard and textiles, sensitised, unexposed, for colour photography "polychrome" (excl. products in rolls > 610 mm wide)	free	Cat A (5 yrs)
370390	Photographic paper, paperboard and textiles, sensitised, unexposed, for monochrome photography (excl. products in rolls > 610 mm wide)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
370400	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	free	Cat A (5 yrs)
370500	Photographic plates and film, exposed and developed (excl. products made of paper, paperboard or textiles, cinematographic film and ready-to-use printing plates)	free	Cat A (5 yrs)
370610	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack, width >= 35 mm	free	Cat A (5 yrs)
370690	Cinematographic film, exposed and developed, whether or not incorporating soundtrack or consisting only of soundtrack, width < 35 mm	free	Cat A (5 yrs)
370710	Sensitising emulsions "for photographic uses"	free	Cat A (5 yrs)
370790	Preparation of chemicals for photographic uses, incl. unmixed products put up in measured portions or put up for retail sale in a form ready for use (excl. varnishes, glues, adhesives and similar preparations, sensitising emulsions and salts and precious-metal compounds etc. of heading 2843 to 2846)	free	Cat A (5 yrs)
380110	Artificial graphite (excl. retort graphite, retort carbon and goods of artificial graphite, incl. refractory materials based on artificial graphite)	free	Cat A (5 yrs)
380120	Colloidal or semi-colloidal graphite	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
380130	Carbonaceous pastes for electrodes and similar pastes for furnace linings	free	Cat A (5 yrs)
380190	Preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures (excl. carbonaceous pastes for electrodes and similar pastes for furnace linings)	free	Cat A (5 yrs)
380210	Activated carbon (excl. medicaments or deodorant products for fridges, vehicles etc., put up for retail sale)	free	Cat A (5 yrs)
380290	Activated kieselguhr and other activated natural mineral products; animal black, whether or not spent (excl. activated carbon, calcinated diatomite without the addition of sintering agents and activated chemical products)	free	Cat A (5 yrs)
380300	Tall oil, whether or not refined	free	Cat A (5 yrs)
380400	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, incl. lignin sulphonates (excl. tall oil, sodium hydroxide "caustic soda" and sulphate pitch)	free	Cat A (5 yrs)
380510	Gum, wood or sulphate turpentine oils	free	Cat A (5 yrs)
380590	Crude dipentene; sulphite turpentine and other crude para-cymene; terpenic oils produced by the distillation or other treatment of coniferous woods (excl. gum turpentine, wood turpentine and sulphate turpentine)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
380610	Rosin and resin acids	free	Cat A (5 yrs)
380620	Salts of rosin, of resin acids or of derivatives of rosin or resin acids (excl. salts of rosin adducts)	free	Cat A (5 yrs)
380630	Ester gums	free	Cat A (5 yrs)
380690	Derivatives of rosin, incl. salts of rosin adducts, and of resin acids, light and heavy resin oils and modified natural resins obtained by heat treatment "run gums" (excl. salts of rosin, of resin acids or salts of derivatives of rosin or resin acids, and ester gums)	free	Cat A (5 yrs)
380700	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewer's pitch and similar preparations based on rosin, resin acids or vegetable pitch (excl. Burgundy pitch, yellow pitch, stearin pitch, fatty acid pitch, fatty tar and glycerin pitch)	free	Cat A (5 yrs)
380852	DDT "ISO" "clofenotane "INN"", in packings of a net weight content <= 300 g	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
380859	Goods of heading 3808 containing one or more of the following substances: alachlor (ISO); aldicarb (ISO); aldrin (ISO); azinphos-methyl (ISO); binapacryl (ISO); camphechlor (ISO) (toxaphene); captafol (ISO); chlordane (ISO); chlordimeform (ISO); chlorobenzilate (ISO); dieldrin (ISO, INN); 4,6-dinitro-o-cresol (DNOC (ISO)) or its salts; dinoseb (ISO), its salts or its esters; endosulfan (ISO); ethylene dibromide (ISO) (1,2-dibromoethane); ethylene dichloride (ISO) (1,2-dichloroethane); fluoroacetamide (ISO); heptachlor (ISO); hexachlorobenzene (ISO); 1,2,3,4,5,6-hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN); mercury compounds; methamidophos (ISO); monocrotophos (ISO); oxirane (ethylene oxide); parathion (ISO); parathion-methyl (ISO) (methyl-parathion); penta-and-octabromodiphenyl ethers; pentachlorophenol (ISO), its salts or its esters; perfluorooctane sulphonic acid and its salts; perfluorooctane sulphonamides; perfluorooctane sulphonyl fluoride; phosphamidon (ISO); 2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts or its esters; tributyltin compounds. Also dustable powder formulations containing a mixture of benomyl (ISO), carbofuran (ISO) and thiram (ISO)	free	Cat A (5 yrs)
380861	Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO", in packings of a net weight content <= 300 g	free	Cat A (5 yrs)
380862	Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO", in packings of a net weight content > 300 g but <= 7,5 kg	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
380869	Goods of heading 3808, containing alpha-cypermethrin "ISO", bendiocarb "ISO", bifenthrin "ISO", chlorfenapyr "ISO", cyfluthrin "ISO", deltamethrin "INN, ISO", etofenprox "INN", fenitrothion "ISO", lambda-cyhalothrin "ISO", malathion "ISO", pirimiphos-methyl "ISO" or propoxur "ISO" (excl. in packings of a net weight content <= 7,5 kg)	free	Cat A (5 yrs)
380891	Insecticides, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheadings 3808.52 to 3808.69)	free	Cat A (5 yrs)
380892	Fungicides, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	free	Cat A (5 yrs)
380893	Herbicides, anti-sprouting products and plant-growth regulators, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	free	Cat A (5 yrs)
380894	Disinfectants, put up in forms or packings for retail sale or as preparations or articles (excl. goods of subheading 3808.59)	free	Cat A (5 yrs)
380899	Rodenticides and other plant protection products put up for retail sale or as preparations or articles (excl. insecticides, fungicides, herbicides, disinfectants, and goods of subheading 3808.59)	free	Cat A (5 yrs)
380910	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations such as dressings and mordants of a kind used in the textile, paper, leather or like industries, n.e.s., based on starch or derivatives thereof	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
380991	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the textile or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	free	Cat A (5 yrs)
380992	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the paper or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	free	Cat A (5 yrs)
380993	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs, and other products and preparations, e.g. dressings and mordants of a kind used in the leather or similar industries, n.e.s. (excl. those with a basis of amylaceous substances)	free	Cat A (5 yrs)
381010	Pickling preparations for metal surfaces; soldering, brazing or welding pastes and powders consisting of metal and other materials	free	Cat A (5 yrs)
381090	Fluxes and other auxiliary preparations for soldering, brazing or welding; preparations of a kind used as cores or coatings for welding electrodes or rods (excl. soldering, brazing or welding powders and pastes consisting of metal and other materials, and welding electrodes or rods of base metals or metal carbides coated with fluxes)	free	Cat A (5 yrs)
381111	Anti-knock preparations for motor fuels based on lead compounds	free	Cat A (5 yrs)
381119	Anti-knock preparations for motor fuels (excl. those based on lead compounds)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
381121	Prepared additives for oil lubricants containing petroleum oil or bituminous mineral oil	free	Cat A (5 yrs)
381129	Prepared additives for oil lubricants not containing petroleum oil or bituminous mineral oil	free	Cat A (5 yrs)
381190	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives for mineral oils, incl. gasoline, or for other liquids used for the same purposes as mineral oils (excl. anti-knock preparations and oil lubricant additives)	free	Cat A (5 yrs)
381210	Prepared rubber accelerators	free	Cat A (5 yrs)
381220	Compound plasticisers for rubber or plastics, n.e.s.	free	Cat A (5 yrs)
381231	Mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline "TMQ"	free	Cat A (5 yrs)
381239	Anti-oxidising preparations and other compound stabilisers for rubber or plastics (excl. mixtures of oligomers of 2,2,4-trimethyl-1,2-dihydroquinoline "TMQ")	free	Cat A (5 yrs)
381300	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades (excl. full or empty fire-extinguishing devices, whether or not portable, unmixed chemically undefined products with fire-extinguishing properties in other forms)	free	Cat A (5 yrs)
381400	Organic composite solvents and thinners, n.e.s.; prepared paint or varnish removers (excl. nail varnish remover)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
381511	Supported catalysts with nickel or a nickel compound as the active substance, n.e.s.	free	Cat A (5 yrs)
381512	Supported catalysts with precious metal or a precious-metal compound as the active substance, n.e.s.	free	Cat A (5 yrs)
381519	Supported catalysts, n.e.s. (excl. with precious metal, a precious-metal compound, nickel or a nickel compound as the active substance)	free	Cat A (5 yrs)
381590	Reaction initiators, reaction accelerators and catalytic preparations, n.e.s. (excl. rubber accelerators and supported catalysts)	free	Cat A (5 yrs)
381600	Refractory cements, mortars, concretes and similar compositions (excl. preparations based on graphite or other carbonaceous substances)	free	Cat A (5 yrs)
381700	Mixed alkylbenzenes and mixed alkylnaphthalenes produced by the alkylation of benzene and naphthalene (excl. mixed isomers of cyclic hydrocarbons)	free	Cat A (5 yrs)
381800	Chemical elements and compounds doped for use in electronics, in the form of discs, wafers, cylinders, rods or similar forms, or cut into discs, wafers or similar forms, whether or not polished or with a uniform epitaxial coating (excl. elements that have been further processed, e.g. by selective diffusion)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
381900	Hydraulic brake fluids and other prepared liquids for hydraulic transmission not containing petroleum oil or bituminous mineral oil, or containing < 70% petroleum oil or bituminous mineral oil by weight	free	Cat A (5 yrs)
382000	Anti-freezing preparations and prepared de-icing fluids (excl. prepared additives for mineral oils or other liquids used for the same purposes as mineral oils)	free	Cat A (5 yrs)
382100	Prepared culture media for the development or maintenance of micro-organisms "incl. viruses and the like" or of plant, human or animal cells	free	Cat A (5 yrs)
382200	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, and certified reference materials (excl. compound diagnostic reagents designed to be administered to the patient, blood-grouping reagents, animal blood prepared for therapeutic, prophylactic or diagnostic uses and vaccines, toxins, cultures of micro-organisms and similar products)	free	Cat A (5 yrs)
382311	Stearic acid, industrial	free	Cat A (5 yrs)
382312	Oleic acid, industrial	free	Cat A (5 yrs)
382313	Tall oil fatty acids, industrial	free	Cat A (5 yrs)
382319	Fatty acids, industrial, monocarboxylic; acid oils from refining (excl. stearic acid, oleic acid and tall oil fatty acids)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
382370	Fatty alcohols, industrial	free	Cat A (5 yrs)
382410	Prepared binders for foundry moulds or cores	free	Cat A (5 yrs)
382430	Non-agglomerated metal carbides mixed together or with metallic binders	free	Cat A (5 yrs)
382440	Prepared additives for cements, mortars or concretes	free	Cat A (5 yrs)
382450	Non-refractory mortars and concretes	free	Cat A (5 yrs)
382460	Sorbitol (excl. D-glucitol [sorbitol])	free	Cat A (5 yrs)
382471	Mixtures containing chlorofluorocarbons "CFCs", whether or not containing hydrochlorofluorocarbons "HCFCs", perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs"	free	Cat A (5 yrs)
382472	Mixtures containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	free	Cat A (5 yrs)
382473	Mixtures containing hydrobromofluorocarbons "HBFCs"	free	Cat A (5 yrs)
382474	Mixtures containing hydrochlorofluorocarbons "HCFCs", whether or not containing perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs", but not containing chlorofluorocarbons "CFCs"	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
382475	Mixtures containing carbon tetrachloride	free	Cat A (5 yrs)
382476	Mixtures containing 1,1,1-trichloroethane "methyl chloroform"	free	Cat A (5 yrs)
382477	Mixtures containing bromomethane "methyl bromide" or bromochloromethane	free	Cat A (5 yrs)
382478	Mixtures containing perfluorocarbons "PFCs" or hydrofluorocarbons "HFCs", but not containing chlorofluorocarbons "CFCs" or hydrochlorofluorocarbons "HCFCs"	free	Cat A (5 yrs)
382479	Mixtures containing halogenated derivatives of methane, ethane or propane (excl. those of subheadings 3824.71.00 to 3824.78.00)	free	Cat A (5 yrs)
382481	Mixtures and preparations containing oxirane "ethylene oxide"	free	Cat A (5 yrs)
382482	Mixtures and preparations containing polychlorinated biphenyls "PCBs", polychlorinated terphenyls "PCTs" or polybrominated biphenyls "PBBs"	free	Cat A (5 yrs)
382483	Mixtures and preparations containing tris"2,3-dibromopropyl" phosphate	free	Cat A (5 yrs)
382484	Mixtures and preparations containing aldrin "ISO", camphechlor "ISO" "toxaphene", chlordane "ISO", chlordecone "ISO", DDT "ISO" "clofenotane "INN", 1,1,1-trichloro-2,2-bis"p-chlorophenyl"ethane", dieldrin "ISO, INN", endosulfan "ISO", endrin "ISO", heptachlor "ISO" or mirex "ISO"	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
382485	Mixtures and preparations containing 1,2,3,4,5,6-hexachlorocyclohexane "HCH "ISO"", including lindane "ISO, INN"	free	Cat A (5 yrs)
382486	Mixtures and preparations containing pentachlorobenzene "ISO" or hexachlorobenzene "ISO"	free	Cat A (5 yrs)
382487	Mixtures and preparations containing perfluorooctane sulphonic acid, its salts, perfluorooctane sulphonamides, or perfluorooctane sulphonyl fluoride	free	Cat A (5 yrs)
382488	Mixtures and preparations containing tetra-, penta-, hexa-, hepta- or octabromodiphenyl ethers	free	Cat A (5 yrs)
382491	Mixtures and preparations consisting mainly of "5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl"methyl methyl methylphosphonate and bis["5-ethyl-2-methyl-2-oxido-1,3,2-dioxaphosphinan-5- yl"methyl] methylphosphonate	free	Cat A (5 yrs)
382499	Chemical products and preparations of the chemical or allied industries, incl. those consisting of mixtures of natural products, n.e.s.	free	Cat A (5 yrs)
382510	Municipal waste	free	Cat A (5 yrs)
382520	Sewage sludge	free	Cat A (5 yrs)
382530	Clinical waste	free	Cat A (5 yrs)
382541	Waste organic solvents, halogenated	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
382549	Waste organic solvents, non-halogenated	free	Cat A (5 yrs)
382550	Wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids	free	Cat A (5 yrs)
382561	Wastes from chemical or allied industries, mainly containing organic constituents (excl. anti-freeze fluids)	free	Cat A (5 yrs)
382569	Wastes from chemical or allied industries (excl. wastes of metal pickling liquors, of hydraulic fluids, brake fluids and anti-freeze fluids and those mainly containing organic constituents)	free	Cat A (5 yrs)
382590	Residual products of the chemical or allied industries, n.e.s. (excl. waste)	free	Cat A (5 yrs)
382600	Biodiesel and mixtures thereof, not containing or containing < 70 % by weight of petroleum oils or oils obtained from bituminous minerals	free	Cat A (5 yrs)
390110	Polyethylene with a specific gravity of < 0,94, in primary forms	free	Cat A (5 yrs)
390120	Polyethylene with a specific gravity of >= 0,94, in primary forms	free	Cat A (5 yrs)
390130	Ethylene-vinyl acetate copolymers, in primary forms	free	Cat A (5 yrs)
390140	Ethylene-alpha-olefins copolymers, having a specific gravity of < 0,94 , in primary forms	free	Cat A (5 yrs)
390190	Polymers of ethylene, in primary forms (excl. polyethylene and ethylene-vinyl acetate copolymers)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
390210	Polypropylene, in primary forms	free	Cat A (5 yrs)
390220	Polyisobutylene, in primary forms	free	Cat A (5 yrs)
390230	Propylene copolymers, in primary forms	free	Cat A (5 yrs)
390290	Polymers of propylene or of other olefins, in primary forms (excl. polypropylene, polyisobutylene and propylene copolymers)	free	Cat A (5 yrs)
390311	Expansible polystyrene, in primary forms	free	Cat A (5 yrs)
390319	Polystyrene, in primary forms (excl. expansible)	free	Cat A (5 yrs)
390320	Styrene-acrylonitrile copolymers "SAN", in primary forms	free	Cat A (5 yrs)
390330	Acrylonitrile-butadiene-styrene copolymers "ABS", in primary forms	free	Cat A (5 yrs)
390390	Polymers of styrene, in primary forms (excl. polystyrene, styrene-acrylonitrile copolymers "SAN" and acrylonitrile-butadiene-styrene "ABS")	free	Cat A (5 yrs)
390410	Poly"vinyl chloride", in primary forms, not mixed with any other substances	free	Cat A (5 yrs)
390421	Non-plasticised poly"vinyl chloride", in primary forms, mixed with other substances	free	Cat A (5 yrs)
390422	Plasticised poly"vinyl chloride", in primary forms, mixed with other substances	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
390430	Vinyl chloride-vinyl acetate copolymers, in primary forms	free	Cat A (5 yrs)
390440	Vinyl chloride copolymers, in primary forms (excl. vinyl chloride-vinyl acetate copolymers)	free	Cat A (5 yrs)
390450	Vinylidene chloride polymers, in primary forms	free	Cat A (5 yrs)
390461	Polytetrafluoroethylene, in primary forms	free	Cat A (5 yrs)
390469	Fluoropolymers of vinyl chloride or of other halogenated olefins, in primary forms (excl. polytetrafluoroethylene)	free	Cat A (5 yrs)
390490	Polymers of vinyl chloride or other halogenated olefins, in primary forms (excl. poly"vinyl chloride", vinyl chloride copolymers, vinylidene chloride polymers and fluoropolymers)	free	Cat A (5 yrs)
390512	Poly"vinyl acetate", in aqueous dispersion	free	Cat A (5 yrs)
390519	Poly"vinyl acetate", in primary forms (excl. in aqueous dispersion)	free	Cat A (5 yrs)
390521	Vinyl acetate copolymers, in aqueous dispersion	free	Cat A (5 yrs)
390529	Vinyl acetate copolymers, in primary forms (excl. in aqueous dispersion)	free	Cat A (5 yrs)
390530	Poly"vinyl alcohol", in primary forms, whether or not containing unhydrolyzed acetate groups	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
390591	Copolymers of vinyl, in primary forms (excl. vinyl chloride-vinyl acetate copolymers and other vinyl chloride copolymers, and vinyl acetate copolymers)	free	Cat A (5 yrs)
390599	Polymers of vinyl esters and other vinyl polymers, in primary forms (excl. those of vinyl chloride or other halogenated olefins, poly"vinyl acetate", vinyl acetate copolymers and poly"vinyl alcohol", whether or not containing unhydrolised acetate groups)	free	Cat A (5 yrs)
390610	Poly"methyl methacrylate", in primary forms	free	Cat A (5 yrs)
390690	Acrylic polymers, in primary forms (excl. poly"methyl methacrylate")	free	Cat A (5 yrs)
390710	Polyacetals, in primary forms	free	Cat A (5 yrs)
390720	Polyethers, in primary forms (excl. polyacetals and goods of 3002 10)	free	Cat A (5 yrs)
390730	Epoxide resins, in primary forms	free	Cat A (5 yrs)
390740	Polycarbonates, in primary forms	free	Cat A (5 yrs)
390750	Alkyd resins, in primary forms	free	Cat A (5 yrs)
390761	Poly"ethylene terephthalate", in primary forms, having a viscosity number of >= 78 ml/g	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
390769	Poly"ethylene terephthalate", in primary forms, having a viscosity number of < 78 ml/g	free	Cat A (5 yrs)
390770	Poly"lactic acid", in primary forms	free	Cat A (5 yrs)
390791	Unsaturated polyallyl esters and other polyesters, in primary forms (excl. polycarbonates, alkyd resins, poly"ethylene terephthalate" and poly"lactic acid")	free	Cat A (5 yrs)
390799	Saturated polyesters in primary forms (excl. polycarbonates, alkyd resins, poly"ethylene terephthalate" and poly"lactic acid")	free	Cat A (5 yrs)
390810	Polyamides-6, -11, -12, -6,6, -6,9, -6,10 or -6,12, in primary forms	free	Cat A (5 yrs)
390890	Polyamides, in primary forms (excl. polyamides-6, -11, -12, -6,6, -6,9, -6,10 and -6,12)	free	Cat A (5 yrs)
390910	Urea resins and thiourea resins, in primary forms	free	Cat A (5 yrs)
390920	Melamine resins, in primary forms	free	Cat A (5 yrs)
390931	Poly"methylene phenyl isocyanate" "crude MDI, polymeric MDI", in primary forms	free	Cat A (5 yrs)
390939	Amino-resins, in primary forms (excl. urea, thiourea and melamine resins and MDI)	free	Cat A (5 yrs)
390940	Phenolic resins, in primary forms	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
390950	Polyurethanes, in primary forms	free	Cat A (5 yrs)
391000	Silicones in primary forms	free	Cat A (5 yrs)
391110	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes, in primary forms	free	Cat A (5 yrs)
391190	Polysulphides, polysulphones and other polymers and prepolymers produced by chemical synthesis, n.e.s., in primary forms	free	Cat A (5 yrs)
391211	Non-plasticised cellulose acetates, in primary forms	free	Cat A (5 yrs)
391212	Plasticised cellulose acetates, in primary forms	free	Cat A (5 yrs)
391220	Cellulose nitrates, incl. collodions, in primary forms	free	Cat A (5 yrs)
391231	Carboxymethylcellulose and its salts, in primary forms	free	Cat A (5 yrs)
391239	Cellulose ethers, in primary forms (excl. carboxymethylcellulose and its salts)	free	Cat A (5 yrs)
391290	Cellulose and chemical derivatives thereof, n.e.s., in primary forms (excl. cellulose acetates, cellulose nitrates and cellulose ethers)	free	Cat A (5 yrs)
391310	Alginic acid, its salts and esters, in primary forms	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
391390	Natural polymers and modified natural polymers, e.g. hardened proteins, chemical derivatives of natural rubber, n.e.s., in primary forms (excl. alginic acid and its salts and esters)	free	Cat A (5 yrs)
391400	Ion-exchangers based on polymers of heading 3901 to 3913, in primary forms	free	Cat A (5 yrs)
391510	Waste, parings and scrap, of polymers of ethylene	free	Cat A (5 yrs)
391520	Waste, parings and scrap, of polymers of styrene	free	Cat A (5 yrs)
391530	Waste, parings and scrap, of polymers of vinyl chloride	free	Cat A (5 yrs)
391590	Waste, parings and scrap of plastics (excl. that of polymers of ethylene, styrene and vinyl chloride)	free	Cat A (5 yrs)
391610	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of polymers of ethylene, whether or not surface-worked but not further worked	free	Cat A (5 yrs)
391620	Monofilament with any cross-sectional dimension of > 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of polymers of vinyl chloride	free	Cat A (5 yrs)
391690	Monofilament of which any cross-sectional dimension > 1 mm, rods, sticks and profile shapes, of plastics, whether or not surface worked but not further worked (excl. that of polymers of ethylene and vinyl chloride)	free	Cat A (5 yrs)
391710	Artificial guts "sausage casings" of hardened protein or cellulose materials	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
391721	Rigid tubes, pipes and hoses, of polymers of ethylene	free	Cat A (5 yrs)
391722	Rigid tubes, pipes and hoses of polymers of propylene	free	Cat A (5 yrs)
391723	Rigid tubes, pipes and hoses, of polymers of vinyl chloride	free	Cat A (5 yrs)
391729	Rigid tubes, pipes and hoses, of plastics (excl. those of polymers of ethylene, propylene and vinyl chloride)	free	Cat A (5 yrs)
391731	Flexible tubes, pipes and hoses, of plastics, burst pressure >= 27,6 MPa	free	Cat A (5 yrs)
391732	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, without fittings	free	Cat A (5 yrs)
391733	Flexible tubes, pipes and hoses of plastics, not reinforced or otherwise combined with other materials, with fittings, seals or connectors	free	Cat A (5 yrs)
391739	Flexible tubes, pipes and hoses, of plastics, reinforced or otherwise combined with other materials (excl. those with a burst pressure of >= 27,6 MPa)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
391740	Fittings, e.g. joints, elbows, flanges, of plastics, for tubes, pipes and hoses	free	Cat A (5 yrs)
391810	Floor coverings, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings "in rolls with a width of >= 45 cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated", of polymers of vinyl chloride	free	Cat A (5 yrs)
391890	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles, and wall or ceiling coverings in rolls with a width of >= 45 cm, consisting of a layer of plastics fixed permanently on a backing of any material other than paper, the face side of which is grained, embossed, coloured, design-printed or otherwise decorated (excl. coverings of polymers of vinyl chloride)	free	Cat A (5 yrs)
391910	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, in rolls <= 20 cm wide	free	Cat A (5 yrs)
391990	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls > 20 cm wide (excl. floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392010	Plates, sheets, film, foil and strip, of non-cellular polymers of ethylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392020	Plates, sheets, film, foil and strip, of non-cellular polymers of propylene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392030	Plates, sheets, foil, film and strip, of non-cellular polymers of styrene, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392043	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight >= 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392049	Plates, sheets, film, foil and strip, of non-cellular polymers of vinyl chloride, containing by weight < 6% of plasticisers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392051	Plates, sheets, film, foil and strip, of non-cellular poly"methyl methacrylate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392059	Plates, sheets, film, foil and strip, of non-cellular acrylic polymers, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self- adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392061	Plates, sheets, film, foil and strip, of non-cellular polycarbonates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self- adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392062	Plates, sheets, film, foil and strip, of non-cellular poly"ethylene terephthalate", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392063	Plates, sheets, film, foil and strip, of non-cellular unsaturated polyesters, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. those of poly"methyl methacrylate", self- adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392069	Plates, sheets, film, foil and strip, of non-cellular polyesters, not reinforced, laminated, supported or similarly combined with other materials, not worked or only surface-worked, or only cut to rectangular, incl. square, shapes (excl. polycarbonates, polythylene terephthalate and other unsaturated polyesters, self-adhesive products, and floor, wall and ceiling coverings in heading 3918)	free	Cat A (5 yrs)
392071	Plates, sheets, film, foil and strip, of non-cellular regenerated cellulose, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392073	Plates, sheets, film, foil and strip, of non-cellular cellulose acetates, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, and floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392079	Plates, sheets, film, foil and strip, of non-cellular cellulose derivatives, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. products of cellulose acetates, self-adhesive products, floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392091	Plates, sheets, film, foil and strip, of non-cellular poly"vinyl butyral", not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392092	Plates, sheets, film, foil and strip, of non-cellular polyamides, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392093	Plates, sheets, film, foil and strip, of non-cellular amino-resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392094	Plates, sheets, film, foil and strip, of non-cellular phenolic resins, not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)
392099	Plates, sheets, film, foil and strip, of non-cellular plastics, n.e.s., not reinforced, laminated, supported or similarly combined with other materials, without backing, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)
392111	Plates, sheets, film, foil and strip, of cellular polymers of styrene, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392112	Plates, sheets, film, foil and strip, of cellular polymers of vinyl chloride, unworked or merely surface- worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)
392113	Plates, sheets, film, foil and strip, of cellular polyurethanes, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)
392114	Plates, sheets, film, foil and strip, of regenerated cellular cellulose, unworked or merely surface-worked or merely cut into squares or rectangles (excl. self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)
392119	Plates, sheets, film, foil and strip, of cellular plastic, unworked or merely surface-worked or merely cut into squares or rectangles (excl.those of polymers of styrene, vinyl chloride, polyurethanes and regenerated cellulose, self-adhesive products, floor, wall and ceiling coverings of heading 3918 and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)
392190	Plates, sheets, film, foil and strip, of plastics, reinforced, laminated, supported or similarly combined with other materials, unworked or merely surface-worked or merely cut into squares or rectangles (excl. of cellular plastic; self-adhesive products, floor, wall and ceiling coverings of heading 3918)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392210	Baths, shower-baths, sinks and washbasins, of plastics	free	Cat A (5 yrs)
392220	Lavatory seats and covers, of plastics	free	Cat A (5 yrs)
392290	Bidets, lavatory pans, flushing cisterns and similar sanitary ware, of plastics (excl. baths, shower-baths, sinks, washbasins, lavatory seats and covers)	free	Cat A (5 yrs)
392310	Boxes, cases, crates and similar articles for the conveyance or packaging of goods, of plastics	free	Cat A (5 yrs)
392321	Sacks and bags, incl. cones, of polymers of ethylene	free	Cat A (5 yrs)
392329	Sacks and bags, incl. cones, of plastics (excl. those of polymers of ethylene)	free	Cat A (5 yrs)
392330	Carboys, bottles, flasks and similar articles for the conveyance or packaging of goods, of plastics	free	Cat A (5 yrs)
392340	Spools, cops, bobbins and similar supports, of plastics	free	Cat A (5 yrs)
392350	Stoppers, lids, caps and other closures, of plastics	free	Cat A (5 yrs)
392390	Articles for the conveyance or packaging of goods, of plastics (excl. boxes, cases, crates and similar articles; sacks and bags, incl. cones; carboys, bottles, flasks and similar articles; spools, spindles, bobbins and similar supports; stoppers, lids, caps and other closures)	free	Cat A (5 yrs)
392410	Tableware and kitchenware, of plastics	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392490	Household articles and toilet articles, of plastics (excl. tableware, kitchenware, baths, shower-baths, washbasins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware)	free	Cat E (excl)
392510	Reservoirs, tanks, vats and similar containers, of plastics, with a capacity of > 300 l	free	Cat A (5 yrs)
392520	Doors, windows and their frames and thresholds for doors, of plastics	free	Cat A (5 yrs)
392530	Shutters, blinds, incl. Venetian blinds, and similar articles and parts thereof, of plastics (excl. fittings and similar articles)	free	Cat A (5 yrs)
392590	Building elements for the manufacture of floors, walls, partition walls, ceilings, roofs, etc., of plastics; gutters and accessories of plastics; railings, fences and similar barriers, of plastics; large shelves, for assembly and permanent installation in shops, workshops, etc., of plastics; architectural ornaments, e.g. friezes, of plastics; fittings and similar products for permanent mounting on buildings, of plastics	free	Cat A (5 yrs)
392610	Office or school supplies, of plastics, n.e.s.	free	Cat A (5 yrs)
392620	Articles of apparel and clothing accessories produced by the stitching or sticking together of plastic sheeting, incl. gloves, mittens and mitts (excl. goods of 9619)	free	Cat A (5 yrs)
392630	Fittings for furniture, coachwork and the like, of plastics (excl. building components for permanent mounting on parts of buildings)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
392640	Statuettes and other ornamental articles, of plastics	free	Cat A (5 yrs)
392690	Articles of plastics and articles of other materials of heading 3901 to 3914, n.e.s (excl. goods of 9619)	free	Cat A (5 yrs)
400110	Natural rubber latex, whether or not prevulcanised	free	Cat A (5 yrs)
400121	Smoked sheets of natural rubber	free	Cat A (5 yrs)
400122	Technically specified natural rubber "TSNR"	free	Cat A (5 yrs)
400129	Natural rubber in primary forms or in plates, sheets or strip (excl. smoked sheets, technically specified natural rubber "TSNR" and natural rubber latex, whether or not prevulcanised)	free	Cat A (5 yrs)
400130	Balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip (excl. natural rubber, whether or not prevulcanised)	free	Cat A (5 yrs)
400211	Styrene-butadiene rubber latex "SBR"; carboxylated styrene-butadiene rubber latex "XSBR"	free	Cat A (5 yrs)
400219	Styrene-butadiene rubber "SBR"; carboxylated styrene-butadiene rubber "XSBR", in primary forms or in plates, sheets or strip (excl. latex)	free	Cat A (5 yrs)
400220	Butadiene rubber "BR", in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
400231	Isobutylene isoprene rubber "IIR", in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)
400239	Halo-isobutene-isoprene rubber "CIIR" or "BIIR", in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)
400241	Chloroprene latex "chlorobutadiene rubber, CR"	free	Cat A (5 yrs)
400249	Chloroprene "chlorobutadiene rubber, CR", in primary forms or in plates, sheets or strip (excl. latex)	free	Cat A (5 yrs)
400251	Latex of acrylonitrile-butadiene rubber "NBR"	free	Cat A (5 yrs)
400259	Acrylonitrile-butadiene rubber "NBR", in primary forms or in plates, sheets or strip (excl. latex)	free	Cat A (5 yrs)
400260	Isoprene rubber "IR", in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)
400270	Ethylene-propylene diene rubber "EPDM", non-conjugated, in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)
400280	Mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
400291	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip latex (excl. styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "CIIR" or "BIIR", chloroprene rubber "CR", acrylonitrile-butadiene rubber "NBR", isoprene rubber "IR" and non-conjugated ethylene-propylene diene rubber "EPDM")	free	Cat A (5 yrs)
400299	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip (excl. latex, styrene-butadiene rubber "SBR", carboxylated styrene-butadiene rubber "XSBR", butadiene rubber "BR", isobutylene isoprene rubber "IIR", halo-isobutene-isoprene rubber "CIIR" or "BIIR", chloroprene rubber "CR", acrylonitrile-butadiene rubber "NBR", isoprene rubber "IR" and non-conjugated ethylene-propylene diene rubber "EPDM")	free	Cat A (5 yrs)
400300	Reclaimed rubber in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)
400400	Waste, parings and scrap of soft rubber and powders and granules obtained therefrom	free	Cat A (5 yrs)
400510	Rubber, unvulcanised, compounded with carbon black or silica, in primary forms or in plates, sheets or strip	free	Cat A (5 yrs)
400520	Compounded rubber, unvulcanised, in the form of solutions or dispersions (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
400591	Compounded rubber, unvulcanised, in the form of plates, sheets or strip (excl. rubber compounded with carbon black or silica, and mixtures of natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums containing synthetic rubber or factice derived from oils)	free	Cat A (5 yrs)
400599	Compounded, unvulcanised rubber in primary forms (excl. solutions and dispersions, those containing carbon black or silica, mixtures of natural rubber, balata, gutta-percha, guayule, chicle or similar types of natural rubber with synthetic rubber or factice, and those in the form of plates, sheets or strip)	free	Cat A (5 yrs)
400610	'Camel-back' strips of unvulcanised rubber, for retreading rubber tyres	free	Cat A (5 yrs)
400690	Rods, bars, tubes, profiles and other forms of unvulcanised rubber, incl. mixed rubber, and articles of unvulcanised rubber, incl. mixed rubber (excl. plates, sheets and strip which, apart from basic surface- working, have not been cut, or have merely been cut into square or rectangular shapes, and 'camel- back' strips)	free	Cat A (5 yrs)
400700	Vulcanised rubber thread and cord (excl. ungimped single thread with a diameter of > 5 mm and textiles combined with rubber thread, e.g. textile-covered thread and cord)	free	Cat A (5 yrs)
400811	Plates, sheets and strip of cellular rubber	free	Cat A (5 yrs)
400819	Rods and profile shapes, of cellular rubber	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
400821	Plates, sheets and strip, of non-cellular rubber	free	Cat A (5 yrs)
400829	Rods, tubes and profile shapes, of non-cellular rubber	free	Cat A (5 yrs)
400911	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, without fittings	free	Cat A (5 yrs)
400912	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), not reinforced or otherwise combined with other materials, with fittings	free	Cat A (5 yrs)
400921	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, without fittings	free	Cat A (5 yrs)
400922	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with metal, with fittings	free	Cat A (5 yrs)
400931	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, without fittings	free	Cat A (5 yrs)
400932	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined only with textile materials, with fittings	free	Cat A (5 yrs)
400941	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, without fittings	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
400942	Tubes, pipes and hoses, of vulcanised rubber (excl. hard rubber), reinforced or otherwise combined with materials other than metal or textile materials, with fittings	free	Cat A (5 yrs)
401011	Conveyor belts or belting, of vulcanised rubber, reinforced only with metal	free	Cat A (5 yrs)
401012	Conveyor belts or belting, of vulcanised rubber, reinforced only with textile materials	free	Cat A (5 yrs)
401019	Conveyor belts or belting, of vulcanised rubber (excl. reinforced only with metal or only with textile materials)	free	Cat A (5 yrs)
401031	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 60 cm but <= 180 cm	free	Cat A (5 yrs)
401032	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 60 cm but <= 180 cm (excl. V-ribbed)	free	Cat A (5 yrs)
401033	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, V-ribbed, of an outside circumference > 180 cm but <= 240 cm	free	Cat A (5 yrs)
401034	Endless transmission belts of trapezoidal cross-section "V-belts", of vulcanised rubber, of an outside circumference > 180 cm but <= 240 cm (excl. V-ribbed)	free	Cat A (5 yrs)
401035	Endless synchronous belts, of vulcanised rubber, of an outside circumference > 60 cm but <= 150 cm	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
401036	Endless synchronous belts, of vulcanised rubber, of an outside circumference > 150 cm but <= 198 cm	free	Cat A (5 yrs)
401039	Transmission belts or belting, of vulcanised rubber (excl. endless transmission belts of trapezoidal cross-section "V-belts", V-ribbed, of an outside circumference > 60 cm but <= 240 cm and endless synchronous belts of an outside circumference > 60 cm but <= 198 cm)	free	Cat A (5 yrs)
401110	New pneumatic tyres, of rubber, of a kind used for motor cars, incl. station wagons and racing cars	free	Cat E (excl)
401120	New pneumatic tyres, of rubber, of a kind used for buses and lorries (excl. tyres with lug, corner or similar treads)	free	Cat E (excl)
401130	New pneumatic tyres, of rubber, of a kind used for aircraft	free	Cat A (5 yrs)
401140	New pneumatic tyres, of rubber, of a kind used for motorcycles	free	Cat A (5 yrs)
401150	New pneumatic tyres, of rubber, of a kind used for bicycles	free	Cat A (5 yrs)
401170	New pneumatic tyres, of rubber, of a kind used on agricultural or forestry vehicles and machines	free	Cat A (5 yrs)
401180	New pneumatic tyres, of rubber, of a kind used on construction, mining or industrial handling vehicles and machines	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
401190	New pneumatic tyres, of rubber (excl. of a kind used on agricultural, forestry, construction, mining or industrial handling vehicles and machines, for motor cars, station wagons, racing cars, buses, lorries, aircraft, motorcycles and bicycles)	free	Cat A (5 yrs)
401211	Retreaded pneumatic tyres, of rubber, of a kind used on motor cars "incl. station wagons and racing cars"	free	Cat A (5 yrs)
401212	Retreaded pneumatic tyres, of rubber, of a kind used on buses or lorries	free	Cat A (5 yrs)
401213	Retreaded pneumatic tyres, of rubber, of a kind used on aircraft	free	Cat A (5 yrs)
401219	Retreaded pneumatic tyres, of rubber (excl. of a kind used on motor cars, station wagons, racing cars, buses, lorries and aircraft)	free	Cat A (5 yrs)
401220	Used pneumatic tyres of rubber	free	Cat A (5 yrs)
401290	Solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	free	Cat A (5 yrs)
401310	Inner tubes, of rubber, of a kind used on motor cars, incl. station wagons and racing cars, buses and lorries	free	Cat A (5 yrs)
401320	Inner tubes, of rubber, of a kind used for bicycles	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
401390	Inner tubes, of rubber (excl. those of a kind used on motor cars, incl. station wagons and racing cars, buses, lorries and bicycles)	free	Cat A (5 yrs)
401410	Sheath contraceptives, of vulcanised rubber (excl. hard rubber)	free	Cat A (5 yrs)
401490	Hygienic or pharmaceutical articles, incl. teats, of vulcanised rubber (excl. hard rubber), with or without fittings of hard rubber, n.e.s. (excl. sheath contraceptives and articles of apparel and clothing accessories, incl. gloves, for all purposes)	free	Cat A (5 yrs)
401511	Surgical gloves, of vulcanised rubber (excl. fingerstalls)	free	Cat A (5 yrs)
401519	Gloves, mittens and mitts, of vulcanised rubber (excl. surgical gloves)	free	Cat A (5 yrs)
401590	Articles of apparel and clothing accessories, for all purposes, of vulcanised rubber (excl. hard rubber and footwear and headgear and parts thereof, and gloves, mittens and mitts)	free	Cat A (5 yrs)
401610	Articles of cellular rubber, n.e.s.	free	Cat A (5 yrs)
401691	Floor coverings and mats, of vulcanised rubber (excl. hard rubber), with chamfered sides, rounded corners or shaped edges or otherwise worked (excl. those simply cut to rectangular or square shape and goods of cellular rubber)	free	Cat A (5 yrs)
401692	Erasers, of vulcanised rubber (excl. hard rubber), conditioned (excl. those simply cut to rectangular or square shape)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
401693	Gaskets, washers and other seals, of vulcanised rubber (excl. hard rubber and those of cellular rubber)	free	Cat A (5 yrs)
401694	Boat or dock fenders, whether or not inflatable, of vulcanised rubber (excl. hard rubber and those of cellular rubber)	free	Cat A (5 yrs)
401695	Inflatable mattresses and cushions and other inflatable articles, of vulcanised rubber (excl. hard rubber and fenders, boats, rafts and other floating devices, and hygienic or pharmaceutical articles)	free	Cat A (5 yrs)
401699	Articles of vulcanised rubber (excl. hard rubber), n.e.s.	free	Cat A (5 yrs)
401700	Hard rubber, e.g. ebonite, in all forms, incl. waste and scrap; articles of hard rubber, n.e.s.	free	Cat A (5 yrs)
410120	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, unsplit, of a weight per skin <= 8 kg when simply dried, <= 10 kg when dry-salted, or <= 16 kg when fresh, wet-salted or otherwise preserved (excl. tanned, parchment-dressed or further prepared)	free	Cat A (5 yrs)
410150	Whole raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired or split, of a weight per skin > 16 kg, fresh, or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)	free	Cat A (5 yrs)
410190	Butts, bends, bellies and split raw hides and skins of bovine "incl. buffalo" or equine animals, whether or not dehaired, fresh, or salted, dried, limed, pickled or otherwise preserved, and whole raw hides and skins of a weight per skin > 8 kg but < 16 kg when simply dried and > 10 kg but < 16 kg when dry-salted (excl. tanned, parchment-dressed or further prepared)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
410210	Raw skins of sheep or lambs, with wool on, fresh or salted, dried, limed, pickled or otherwise preserved (excl. those of Astrakhan, Caracul, Persian, Broadtail or similar lambs, or of Indian, Chinese, Mongolian or Tibetan lambs and tanned, parchment-dressed or further prepared)	free	Cat A (5 yrs)
410221	Raw skins of sheep or lambs, without wool on, pickled, whether or not split	free	Cat A (5 yrs)
410229	Raw skins of sheep or lambs, without wool on, fresh or salted, dried, limed or otherwise preserved, whether or not split (excl. pickled, tanned, parchment-dressed or further prepared)	free	Cat A (5 yrs)
410320	Raw hides and skins of reptiles, fresh or salted, dried, limed, pickled or otherwise preserved (excl. tanned, parchment-dressed or further prepared)	free	Cat A (5 yrs)
410330	Raw hides and skins of swine, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired or split (excl. tanned, parchment-dressed or further prepared)	free	Cat A (5 yrs)
410390	Raw hides and skins, fresh, or salted, dried, limed, pickled or otherwise preserved, whether or not dehaired, incl. birdskins without feathers or down (excl. tanned, parchment-dressed or further prepared, hides and skins of bovine "incl. buffalo" animals, equine animals, sheep, lambs, reptiles and swine)	free	Cat A (5 yrs)
410411	Full grains, unsplit and grain splits, in the wet state "incl. wet-blue", of hides and skins of bovine "incl. buffalo" or equine animals, tanned, without hair on (excl. further prepared)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
410419	Hides and skins of bovine "incl. buffalo" or equine animals, in the wet state "incl. wet-blue", tanned, without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	free	Cat A (5 yrs)
410441	Full grains leather, unsplit and grain splits leather, in the dry state "crust", of hides and skins of bovine "incl. buffalo" or equine animals, without hair on (excl. further prepared)	free	Cat A (5 yrs)
410449	Hides and skins of bovine "incl. buffalo" or equine animals, in the dry state "crust", without hair on, whether or not split (excl. further prepared and full grains, unsplit and grain splits)	free	Cat A (5 yrs)
410510	Skins of sheep or lambs, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	free	Cat A (5 yrs)
410530	Skins of sheep or lambs, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only)	free	Cat A (5 yrs)
410621	Hides and skins of goats or kids, in the wet state "incl. wet-blue", tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	free	Cat A (5 yrs)
410622	Hides and skins of goats or kids, in the dry state "crust", without wool on, whether or not split (excl. further prepared and pre-tanned only)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
410631	Hides and skins of swine, in the wet state (incl. wet-blue), tanned, without wool on, whether or not split (excl. further prepared and pre-tanned only)	free	Cat A (5 yrs)
410632	Hides and skins of swine, in the dry state (crust), without wool on, whether or not split (excl. further prepared and pre-tanned only)	free	Cat A (5 yrs)
410640	Tanned or crust hides and skins of reptiles, whether or not split (excl. further prepared)	free	Cat A (5 yrs)
410691	Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the wet state "incl. wet-blue", tanned, whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)	free	Cat A (5 yrs)
410692	Hides and skins of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, in the dry state "crust", whether or not split (excl. further prepared and of bovine and equine animals, sheep and lambs, goats and kids, swine and reptiles, and pre-tanned only)	free	Cat A (5 yrs)
410711	Full grains leather "incl. parchment-dressed leather", unsplit, of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
410712	Grain splits leather "incl. parchment-dressed leather", of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
410719	Leather "incl. parchment-dressed leather" of the whole hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
410791	Full grains leather "incl. parchment-dressed leather", unsplit, of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
410792	Grain splits leather "incl. parchment-dressed leather", of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
410799	Leather "incl. parchment-dressed leather" of the portions, strips or sheets of hides and skins of bovine "incl. buffalo" or equine animals, further prepared after tanning or crusting, without hair on (excl. unsplit full grains leather, grain splits leather, chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
411200	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of sheep or lambs, without wool on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
411310	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of goats or kids, without wool or hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
411320	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of pigs, without hair on, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
411330	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of reptiles,, whether or not split (excl. chamois leather, patent leather and patent laminated leather, and metallised leather)	free	Cat A (5 yrs)
411390	Leather further prepared after tanning or crusting "incl. parchment-dressed leather", of antelopes, deer, elks, elephants and other animals, incl. sea animals, without wool or hair on, and leather of hairless animals, whether or not split (excl. leather of bovine and equine animals, sheep and lambs, goats or kids, swine and reptiles, and chamois leather, patent leather, patent laminated leather and metallised leather)	free	Cat A (5 yrs)
411410	Chamois leather, incl. combination chamois leather (excl. glacé-tanned leather subsequently treated with formaldehyde and leather stuffed with oil only after tanning)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
411420	Patent leather and patent laminated leather; metallised leather (excl. lacquered or metallised reconstituted leather)	free	Cat A (5 yrs)
411510	Composition leather based on leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	free	Cat A (5 yrs)
411520	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	free	Cat A (5 yrs)
420100	Saddlery and harness for any animal, incl. traces, leads, knee pads, muzzles, saddle cloths, saddlebags, dog coats and the like, of any material (excl. harnesses for children and adults, riding whips and other goods of heading 6602)	free	Cat A (5 yrs)
420211	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of leather, composition leather or patent leather	free	Cat A (5 yrs)
420212	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers, with outer surface of plastics or textile materials	free	Cat A (5 yrs)
420219	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels and similar containers (excl. with outer surface of leather, composition leather, patent leather, plastics or textile materials)	free	Cat A (5 yrs)
420221	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of leather, composition leather or patent leather	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
420222	Handbags, whether or not with shoulder straps, incl. those without handles, with outer surface of plastic sheeting or textile materials	free	Cat A (5 yrs)
420229	Handbags, whether or not with shoulder strap, incl. those without handle, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper	free	Cat A (5 yrs)
420231	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of leather, composition leather or patent leather	free	Cat A (5 yrs)
420232	Wallets, purses, key-pouches, cigarette-cases, tobacco-pouches and similar articles carried in the pocket or handbag, with outer surface of plastic sheeting or textile materials	free	Cat A (5 yrs)
420239	Wallets, purses, key-cases, cigarette-cases, tobacco-pouches and similar articles of a kind normally carried in the pocket or handbag, with outer surface of vulcanised fibre or paperboard, or wholly or mainly covered with such materials or with paper, incl. spectacle cases of moulded plastic material	free	Cat A (5 yrs)
420291	Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of leather, composition leather or patent leather (excl. trunks, briefcases, school satchels and similar containers, handbags and articles normally carried in the pocket or handbag)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
420292	Travelling-bags, insulated food or beverage bags, toilet bags, rucksacks, shopping-bags, map-cases, tool bags, sports bags, jewellery boxes, cutlery cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers, with outer surface of plastic sheeting or textile materials (excl. trunks, briefcases, school satchels and similar containers, handbags and articles carried in the pocket or handbag)	free	Cat A (5 yrs)
420299	Travelling-bags, shopping or tool bags, jewellery boxes, cutlery cases and similar, with outer surface of vulcanised fibre or paperboard; cases for binoculars, cameras, musical instruments, guns, holsters and similar containers with outer surface of materials (not leather, plastic sheeting or textile materials) (excl. trunks, briefcases, school satchels and similar; handbags; articles normally carried in pocket or handbag)	free	Cat A (5 yrs)
420310	Articles of apparel, of leather or composition leather (excl. clothing accessories, footware and headgear and parts thereof, and goods of chapter 95, e.g. shin guards, fencing masks)	free	Cat A (5 yrs)
420321	Specially designed gloves for use in sport, of leather or composition leather	free	Cat A (5 yrs)
420329	Gloves, mittens and mitts, of leather or composition leather (excl. special sports gloves)	free	Cat A (5 yrs)
420330	Belts and bandoliers, of leather or composition leather	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
420340	Clothing accessories of leather or composition leather (excl. gloves, mittens and mitts, belts, bandoliers, footware and headgear and parts thereof, and goods of chapter 95 [e.g. shin guards, fencing masks])	free	Cat A (5 yrs)
420500	Articles of leather or composition leather (excl. saddlery and harness bags; cases and similar containers; apparel and clothing accessories; whips, riding-crops and similar of heading 6602; furniture; lighting appliances; toys; games; sports articles; buttons and parts thereof; cuff links, bracelets or other imitation jewellery; made-up articles of netting of heading 5608; and articles of plaiting materials)	free	Cat A (5 yrs)
420600	Articles of gut, goldbeater's skin, bladders or tendons (excl. silkworm gut, sterile catgut, other sterile surgical suture material and strings for musical instruments)	free	Cat A (5 yrs)
430110	Raw furskins of mink, whole, with or without heads, tails or paws	free	Cat A (5 yrs)
430130	Raw furskins of the following types of lamb: Astrakhan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan, whole, with or without heads, tails or paws	free	Cat A (5 yrs)
430160	Raw furskins of fox, with or without heads, tails or paws	free	Cat A (5 yrs)
430180	Raw furskins, whole, with or without heads, tails or paws (excl. those of mink, lamb - Astrachan, Caracul, Persian, Broadtail and similar, and Indian, Chinese, Mongolian or Tibetan - and fox)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
430190	Heads, tails, paws and other pieces or cuttings of furskins suitable for use in furriery	free	Cat A (5 yrs)
430211	Tanned or dressed furskins of mink, whole, with or without heads, tails or paws, not assembled	free	Cat A (5 yrs)
430219	Tanned or dressed furskins, whole, with or without heads, tails or paws, not assembled (excl. those of mink, Astrachan, Caracul, Persian, Broadtail or similar lamb, and Indian, Chinese, Mongolian or Tibetan lamb)	free	Cat A (5 yrs)
430220	Heads, tails, paws and other pieces or cuttings of tanned or dressed furskins, not assembled	free	Cat A (5 yrs)
430230	Tanned or dressed whole furskins and pieces or cuttings thereof, assembled, without the addition of other materials (excl. clothing, clothing accessories and other furskin articles)	free	Cat A (5 yrs)
430310	Articles of apparel and clothing accessories of furskin (excl. gloves made of leather and furskin, footware and headgear and parts thereof)	free	Cat A (5 yrs)
430390	Articles of furskin (excl. articles of apparel, clothing accessories and goods of chapter 95, e.g. toys, games and sports equipment)	free	Cat A (5 yrs)
430400	Artificial fur and articles thereof (excl. gloves made of leather and artificial fur, footware and headgear and parts thereof, and goods of chapter 95, e.g. toys, games and sports equipment)	free	Cat A (5 yrs)
440111	Fuel wood, in logs, billets, twigs, faggots or similar forms, coniferous	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440112	Fuel wood, in logs, billets, twigs, faggots or similar forms, non-coniferous	free	Cat A (5 yrs)
440121	Coniferous wood in chips or particles (excl. those of a kind used principally for dying or tanning purposes)	free	Cat A (5 yrs)
440122	Wood in chips or particles (excl. those of a kind used principally for dying or tanning purposes, and coniferous wood)	free	Cat A (5 yrs)
440131	Wood pellets	free	Cat A (5 yrs)
440139	Sawdust and wood waste and scrap, agglomerated in logs, briquettes or similar forms (excl. pellets)	free	Cat A (5 yrs)
440140	Sawdust and wood waste and scrap, not agglomerated	free	Cat A (5 yrs)
440210	Bamboo charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. used as a medicament, mixed with incense, activated bamboo charcoal and in the form of crayons)	free	Cat A (5 yrs)
440290	Wood charcoal, incl. shell or nut charcoal, whether or not agglomerated (excl. bamboo charcoal, wood charcoal used as a medicament, charcoal mixed with incense, activated charcoal and charcoal in the form of crayons)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440311	Wood in the rough, treated with paint, stains, creosote or other preservatives, coniferous (excl. rough- cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)	free	Cat A (5 yrs)
440312	Wood in the rough, treated with paint, stains, creosote or other preservatives, non-coniferous (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.)	free	Cat A (5 yrs)
440321	Pine "Pinus spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440322	Pine "Pinus spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440323	Fir "Abies spp." and spruce "Picea spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440324	Fir "Abies spp." and spruce "Picea spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440325	Coniferous wood in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. pine, fir and spruce; wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440326	Coniferous wood in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. pine, fir and spruce, and rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440341	Dark red meranti, light red meranti and meranti bakau wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440349	Tropical wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. dark red meranti, light red meranti, meranti bakau; rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440391	Oak "Quercus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440393	Beech "Fagus spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440394	Beech "Fagus spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440395	Birch "Betula spp." in the rough, of which any cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. wood in the form of railway sleepers; wood cut into beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440396	Birch "Betula spp." in the rough, of which no cross-sectional dimension is =>15 cm, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440397	Poplar and aspen "Populus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440398	Eucalyptus "Eucalyptus spp." in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood in the form of railway sleepers; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives)	free	Cat A (5 yrs)
440399	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared (excl. rough-cut wood for walking sticks, umbrellas, tool shafts and the like; wood cut into boards or beams, etc.; wood treated with paint, stains, creosote or other preservatives, coniferous and tropical wood, oak, beech, birch, poplar, aspen and eucalyptus)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440410	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles or the like; chipwood and the like, of coniferous wood (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts)	free	Cat A (5 yrs)
440420	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking sticks, umbrellas, tool handles and the like; chipwood and the like (excl. hoopwood sawn lengthwise and carved or notched at the ends; brushmounts, lasts; coniferous wood in general)	free	Cat A (5 yrs)
440500	Wood wool; wood flour "wood powder able to pass through a fine", 0,63 mm mesh, sieve with a residue of <= 8% by weight	free	Cat A (5 yrs)
440611	Railway or tramway sleepers "cross-ties" of wood, not impregnated, coniferous	free	Cat A (5 yrs)
440612	Railway or tramway sleepers "cross-ties" of wood, not impregnated, non-coniferous	free	Cat A (5 yrs)
440691	Railway or tramway sleepers "cross-ties" of wood, impregnated, coniferous	free	Cat A (5 yrs)
440692	Railway or tramway sleepers "cross-ties" of wood, impregnated, non-coniferous	free	Cat A (5 yrs)
440711	Pine "Pinus spp." sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end- jointed, of a thickness of > 6 mm	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440712	Fir "Abies spp." and spruce "Picea spp." sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440719	Coniferous wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end- jointed, of a thickness of > 6 mm (excl. pine "Pinus spp.", fir "Abies spp." and spruce "Picea spp.")	free	Cat E (excl)
440721	Mahogany "Swietenia spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440722	Virola, imbuia and balsa, sawn or chipped lengthwise, sliced or peeled, of a thickness of > 6 mm, sanded, or end-jointed, whether or not planed	free	Cat E (excl)
440725	Dark red meranti, light red meranti and meranti bakau, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440726	White lauan, white meranti, white seraya, yellow meranti and alan, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440727	Sapelli, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440728	Iroko, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440729	Tropical wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm (excl. virola, mahogany "Swietenia spp.", imbuia, balsa, dark red meranti, light red meranti, meranti bakau, white lauan, white meranti, white seraya, yellow meranti, alan, sapelli and iroko)	free	Cat E (excl)
440791	Oak "Quercus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440792	Beech "Fagus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440793	Maple "Acer spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440794	Cherry "Prunus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440795	Ash "Fraxinus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440796	Birch "Betula spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440797	Poplar and aspen "Populus spp.", sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm	free	Cat E (excl)
440799	Wood, sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness of > 6 mm (excl. tropical wood, coniferous wood, oak "Quercus spp.", beech "Fagus spp.", maple "Acer spp.", cherry "Prunus spp.", ash "Fraxinus spp.", birch "Betula spp.", poplar and aspen "Populus spp.")	free	Cat E (excl)
440810	Sheets for veneering, incl. those obtained by slicing laminated wood, for coniferous plywood or for other similar laminated coniferous wood and other coniferous wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of <= 6 mm	free	Cat A (5 yrs)
440831	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of <= 6 mm, of dark red meranti, light red meranti and meranti bakau	free	Cat A (5 yrs)
440839	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of <= 6 mm, of tropical wood (excl. dark red meranti, light red meranti and meranti bakau)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
440890	Sheets for veneering, incl. those obtained by slicing laminated wood, for plywood or for other similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness of <= 6 mm (excl. tropical and coniferous wood)	free	Cat A (5 yrs)
440910	Coniferous wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	free	Cat A (5 yrs)
440921	Bamboo, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	free	Cat A (5 yrs)
440922	Tropical wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed	free	Cat A (5 yrs)
440929	Wood, incl. strips and friezes for parquet flooring, not assembled, continuously shaped "tongued, grooved, rebated, chamfered, V-jointed beaded, moulded, rounded or the like" along any of its edges, ends or faces, whether or not planed, sanded or end-jointed (excl. coniferous and tropical wood and bamboo)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
441011	Particle board of wood, whether or not agglomerated with resins or other organic binding substances (excl. oriented strand board and waferboard, fibreboard and cellular wood panels)	free	Cat A (5 yrs)
441012	Oriented strand board "OSB", of wood	free	Cat A (5 yrs)
441019	Waferboard and similar board, of wood, whether or not agglomerated with resins or other organic binding substances (excl. particle board, oriented strand board, fibreboard and cellular wood panels)	free	Cat A (5 yrs)
441090	Board of bagasse, bamboo or cereal straw particles or other ligneous materials, whether or not agglomerated with resins or other organic binding substances (excl. of wood, and fibreboard, cellular wood panels, veneered panels, panels of ligneous materials agglomerated with cement, plaster or other mineral binders)	free	Cat A (5 yrs)
441112	Medium density fibreboard "MDF" of wood, of a thickness <= 5 mm	free	Cat A (5 yrs)
441113	Medium density fibreboard "MDF" of wood, of a thickness > 5 mm but <= 9 mm	free	Cat A (5 yrs)
441114	Medium density fibreboard "MDF" of wood, of a thickness > 9 mm	free	Cat A (5 yrs)
441192	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,8 g/cm³ (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
441193	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of > 0,5 g to 0,8 g/cm³ (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	free	Cat A (5 yrs)
441194	Fibreboard of wood or other ligneous materials, whether or not agglomerated with resins or other organic bonding agents, of a density of <= 0,5 g/cm³ (excl. medium density fibreboard "MDF"; particle board, whether or not bonded with one or more sheets of fibreboard; laminated wood with a layer of plywood; cellular wood panels of which both sides are fibreboard; paperboard; identifiable furniture components)	free	Cat A (5 yrs)
441210	Plywood, veneered panel and similar laminated wood, of bamboo, not containing particle board and without blockboard, laminboard or battenboard (excl. sheets of compressed wood, cellular wood panels, parquet panels or sheets, inlaid wood and sheets identifiable as furniture components)	free	Cat E (excl)
441231	Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of tropical wood (excl. sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
441233	Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of non-coniferous wood of the species alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar, aspen, robinia, tulipwood or walnut (excl. of bamboo, with an outer ply of tropical wood, and sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	free	Cat E (excl)
441234	Plywood consisting solely of sheets of wood <= 6 mm thick, with at least one outer ply of non-coniferous wood (excl. of bamboo, with an outer ply of tropical wood or of alder, ash, beech, birch, cherry, chestnut, elm, eucalyptus, hickory, horse chestnut, lime, maple, oak, plane tree, poplar, aspen, robinia, tulipwood or walnut, and sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	free	Cat E (excl)
441239	Plywood consisting solely of sheets of wood <= 6 mm thick, with both outer plies of coniferous wood (excl. of bamboo, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	free	Cat E (excl)
441294	Laminated wood as blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, inlaid wood and sheets identifiable as furniture components)	free	Cat E (excl)
441299	Laminated wood without blockboard, laminboard or battenboard (excl. of bamboo, plywood consisting solely of sheets of wood <= 6 mm thick, sheets of compressed wood, cellular wood panels, inlaid wood and sheets identifiable as furniture components)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
441300	Metallised wood and other densified wood in blocks, plates, strips or profile shapes	free	Cat A (5 yrs)
441400	Wooden frames for paintings, photographs, mirrors or similar objects	free	Cat A (5 yrs)
441510	Cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood	free	Cat A (5 yrs)
441520	Pallets, box pallets and other load boards, of wood; pallet collars of wood (excl. containers specially designed and equipped for one or more modes of transport)	free	Cat A (5 yrs)
441600	Casks, barrels, vats, tubs and other coopers' products parts thereof, of wood, incl. staves	free	Cat A (5 yrs)
441700	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and shoetrees, of wood (excl. forms used in the manufacture of hats, forms of heading 8480, other machines and machine components, of wood)	free	Cat A (5 yrs)
441810	Windows, French windows and their frames, of wood	free	Cat E (excl)
441820	Doors and their frames and thresholds, of wood	free	Cat E (excl)
441840	Wooden shuttering for concrete constructional work (excl. plywood boarding)	free	Cat E (excl)
441850	Shingles and shakes, of wood	free	Cat E (excl)
441860	Posts and beams, of wood	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
441873	Flooring panels, assembled, of bamboo or with at least the top wear layer of bamboo	free	Cat E (excl)
441874	Flooring panels for mosaic floors, assembled, of wood other than bamboo	free	Cat E (excl)
441875	Flooring panels, multilayer, assembled, of wood other than bamboo (excl. for mosaic floors)	free	Cat E (excl)
441879	Flooring panels, assembled, of wood other than bamboo (excl. multilayer panels and panels for mosaic floors)	free	Cat E (excl)
441891	Builders' joinery and carpentry, of bamboo (excl. windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)	free	Cat E (excl)
441899	Builders' joinery and carpentry, of wood, incl. cellular wood panels (excl. of bamboo, windows, French windows and their frames, doors and their frames and thresholds, posts and beams, assembled flooring panels, wooden shuttering for concrete constructional work, shingles, shakes and prefabricated buildings)	free	Cat E (excl)
441911	Bread boards, chopping boards and similar boards, of bamboo	free	Cat E (excl)
441912	Chopsticks of bamboo	free	Cat E (excl)
441919	Tableware and kitchenware, of bamboo (excl. chopsticks, bread boards, chopping boards and similar boards)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
441990	Tableware and kitchenware, of wood other than bamboo (excl. interior fittings, ornaments, coopers' products, tableware and kitchenware components of wood, brushes, brooms and hand sieves)	free	Cat E (excl)
442010	Statuettes and other ornaments, of wood (excl. wood marquetry and inlaid wood)	free	Cat A (5 yrs)
442090	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; wooden articles of furniture (excl. statuettes and other ornaments; furniture, lighting fixtures and parts thereof)	free	Cat A (5 yrs)
442110	Clothes hangers of wood	free	Cat E (excl)
442191	Articles of bamboo, n.e.s.	free	Cat E (excl)
442199	Articles of wood, n.e.s.	free	Cat E (excl)
450110	Natural cork, raw or simply prepared "merely surface-worked or otherwise cleaned"	free	Cat A (5 yrs)
450190	Cork waste; crushed, powdered or ground cork	free	Cat A (5 yrs)
450200	Natural cork, debacked or roughly squared, or in square or rectangular blocks, plates, sheets or strip, incl. sharp-edged blanks for corks or stoppers	free	Cat A (5 yrs)
450310	Corks and stoppers of all types, of natural cork, incl. round-edged blanks	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
450390	Articles of natural cork (excl. cork in square or rectangular blocks, plates, sheets or strips; corks, stoppers and cork blanks; footware and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof)	free	Cat A (5 yrs)
450410	Tiles of any shape, blocks, plates, sheets and strip, solid cylinders, incl. discs, of agglomerated cork	free	Cat A (5 yrs)
450490	Agglomerated cork, with or without a binding substance, and articles of agglomerated cork (excl. footware and parts thereof; insoles, whether or not removable; headgear and parts thereof; plugs and dividers for shotgun cartridges; toys, games and sports equipment and parts thereof; blocks, plates, sheets or strips; tiles of any shape; solid cylinders, incl. discs)	free	Cat A (5 yrs)
460121	Mats, matting and screens of bamboo plaiting materials, flat-woven or bound together in parallel	10%	Cat E (excl)
460122	Mats, matting and screens, of rattan plaiting materials, flat-woven or bound together in parallel	10%	Cat E (excl)
460129	Mats, matting and screens, of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan)	10%	Cat E (excl)
460192	Plaits and similar products, of bamboo plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of bamboo, flat-woven or bound together in parallel (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footware or headgear)	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
460193	Plaits and similar products, of rattan plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of rattan, flat-woven or bound together in parallel (excl. mats, matting and screens; wallcoverings of heading 4814; parts of footware or headgear)	10%	Cat E (excl)
460194	Plaits and similar products of vegetable plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of vegetable plaiting materials, flat-woven or bound together in parallel (excl. of bamboo and rattan; mats, matting and screens; wallcoverings of heading 4814; parts of footware or headgear)	10%	Cat E (excl)
460199	Plaiting materials, plaits and similar products of non-vegetable plaiting materials, flat-woven or bound together in parallel (excl. wallcoverings of heading 4814; parts of footware or headgear)	10%	Cat E (excl)
460211	Basketwork, wickerwork and other articles, made directly to shape from bamboo plaiting materials or made up from goods of bamboo plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footware and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	10%	Cat E (excl)
460212	Basketwork, wickerwork and other articles, made directly to shape from rattan plaiting materials or made up from goods of rattan plaiting materials of heading 4601, and articles of loofah (excl. wallcoverings of heading 4814; twine, cord and rope; footware and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
460219	Basketwork, wickerwork and other articles, made directly to shape from vegetable plaiting materials or made up from goods of vegetable plaiting materials of heading 4601, and articles of loofah (excl. of bamboo and rattan; wallcoverings of heading 4814; twine, cord and rope; footware and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	10%	Cat E (excl)
460290	Basketwork, wickerwork and other articles, made directly to shape from non-vegetable plaiting materials or made up from goods of non-vegetable plaiting materials of heading 4601 (excl. wallcoverings of heading 4814; twine, cord and rope; footware and headgear and parts thereof; vehicles and vehicle superstructures; goods of chapter 94, e.g. furniture, lighting fixtures)	10%	Cat E (excl)
470100	Mechanical wood pulp, not chemically treated	free	Cat A (5 yrs)
470200	Chemical wood pulp, dissolving grades	free	Cat A (5 yrs)
470311	Unbleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	free	Cat A (5 yrs)
470319	Unbleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	free	Cat A (5 yrs)
470321	Semi-bleached or bleached coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	free	Cat A (5 yrs)
470329	Semi-bleached or bleached non-coniferous chemical wood pulp, soda or sulphate (excl. dissolving grades)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
470411	Unbleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)	free	Cat A (5 yrs)
470419	Unbleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)	free	Cat A (5 yrs)
470421	Semi-bleached or bleached coniferous chemical wood pulp, sulphite (excl. dissolving grades)	free	Cat A (5 yrs)
470429	Semi-bleached or bleached non-coniferous chemical wood pulp, sulphite (excl. dissolving grades)	free	Cat A (5 yrs)
470500	Wood pulp obtained by a combination of mechanical and chemical pulping processes	free	Cat A (5 yrs)
470610	Pulp of cotton linters	free	Cat A (5 yrs)
470620	Pulps of fibres derived from recovered "waste and scrap" paper or paperboard	free	Cat A (5 yrs)
470630	Pulps of fibrous cellulosic bamboo material	free	Cat A (5 yrs)
470691	Mechanical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	free	Cat A (5 yrs)
470692	Chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	free	Cat A (5 yrs)
470693	Semi-chemical pulp of fibrous cellulosic material (excl. that of bamboo, wood, cotton linters and fibres derived from recovered [waste and scrap] paper or paperboard)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
470710	Recovered "waste and scrap" paper or paperboard of unbleached kraft paper, corrugated paper or corrugated paperboard	free	Cat A (5 yrs)
470720	Recovered "waste and scrap" paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	free	Cat A (5 yrs)
470730	Recovered "waste and scrap" paper or paperboard made mainly of mechanical pulp, e.g. newspapers, journals and similar printed matter	free	Cat A (5 yrs)
470790	Recovered "waste and scrap" paper or paperboard, incl. unsorted waste and scrap (excl. waste and scrap of unbleached kraft paper or kraft paperboard, or of corrugated paper or corrugated paperboard, that of paper or paperboard made mainly of bleached chemical pulp not colured in the mass, that of paper or paperboard made mainly of mechanical pulp, and paper wool)	free	Cat A (5 yrs)
480100	Newsprint as specified in Note 4 to chapter 48, in rolls of a width > 28 cm or in square or rectangular sheets with one side > 28 cm and the other side > 15 cm in the unfolded state	free	Cat E (excl)
480210	Handmade paper and paperboard of any size or shape	free	Cat E (excl)
480220	Paper and paperboard of a kind used as a base for photosensitive, heat-sensitive or electrosensitive paper and paperboard, uncoated, in rolls or in square or rectangular sheets, of any size	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480240	Wallpaper base, uncoated	free	Cat E (excl)
480254	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, weighing < 40 g/m², n.e.s.	free	Cat E (excl)
480255	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, and weighing 40 g to 150 g/m², n.e.s.	free	Cat E (excl)
480256	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side <= 435 mm and the other side <= 297 mm in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, and weighing 40 g to 150 g/m², n.e.s.	free	Cat E (excl)
480257	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side > 435 mm or with one side <= 435 mm and the other side > 297 mm in the unfolded state, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, and weighing 40 g to 150 g/m², n.e.s.	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480258	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls or in square or rectangular sheets, of any size, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, weighing > 150 g/m², n.e.s.	free	Cat E (excl)
480261	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in rolls of any size, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.	free	Cat E (excl)
480262	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side <= 435 mm and the other side <= 297 mm in the unfolded state, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.	free	Cat E (excl)
480269	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non-perforated punchcards and punch-tape paper, in square or rectangular sheets with one side > 435 mm or with one side <= 435 mm and the other side > 297 mm in the unfolded state, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, n.e.s.	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480300	Toilet or facial tissue stock, towel or napkin stock and similar paper for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480411	Unbleached kraftliner, uncoated, in rolls of a width > 36 cm	free	Cat A (5 yrs)
480419	Kraftliner, uncoated, in rolls of a width > 36 cm (excl. unbleached and goods of heading 4802 and 4803)	free	Cat A (5 yrs)
480421	Unbleached sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480429	Sack kraft paper, uncoated, in rolls of a width > 36 cm (excl. unbleached, and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480431	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m² (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480439	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m² (excl. unbleached, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480441	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m² (excl. kraftliner, sack kraft paper, and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480442	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m², bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480449	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m² (excl. unbleached, bleached uniformly in the mass and containing > 95% chemically processed wood fibre by weight in relation to the total fibre content, kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480451	Unbleached kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m² (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480452	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m², bleached uniformly in the mass, containing > 95% chemically processed wood fibre by weight in relation to the total fibre content (excl. kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480459	Kraft paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m² (excl. unbleached or bleached uniformly in the mass and containing > 95% chemically prepared wood fibre by weight in relation to the total fibre content, and kraftliner, sack kraft paper and goods of heading 4802, 4803 or 4808)	free	Cat A (5 yrs)
480511	Semi-chemical fluting paper, uncoated, in rolls of a width > 36 cm	free	Cat A (5 yrs)
480512	Straw fluting paper, in rolls of a width > 36 cm, weighing >= 130 g/m²	free	Cat A (5 yrs)
480519	Fluting paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. semi-chemical fluting paper and straw fluting paper)	free	Cat A (5 yrs)
480524	Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m²	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480525	Testliner "recycled liner board", uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g/m²	free	Cat A (5 yrs)
480530	Sulphite wrapping paper, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480540	Filter paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480550	Felt paper and paperboard, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480591	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing <= 150 g/m², n.e.s.	free	Cat A (5 yrs)
480592	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing > 150 g to < 225 g/m², n.e.s.	free	Cat A (5 yrs)
480593	Paper and paperboard, uncoated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state, weighing >= 225 g/m², n.e.s.	free	Cat A (5 yrs)
480610	Vegetable parchment, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480620	Greaseproof papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480630	Tracing papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480640	Glassine and other glazed transparent or translucent papers, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. vegetable parchment, greaseproof papers and tracing papers)	free	Cat A (5 yrs)
480700	Composite paper and paperboard "made by sticking flat layers of paper or paperboard together with an adhesive", not surface-coated or impregnated, whether or not internally reinforced, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480810	Corrugated paper and paperboard "with or without glued flat surface sheets", whether or not perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)
480840	Kraft paper, creped or crinkled, whether or not embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
480890	Paper and paperboard, creped, crinkled, embossed or perforated, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. sack kraft and other kraft paper, and goods of heading 4803)	free	Cat A (5 yrs)
480920	Self-copy paper, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. carbon and similar copying papers)	free	Cat E (excl)
480990	Transfer papers, incl. coated or impregnated paper for duplicator stencils or offset plates, whether or not printed, in rolls of a width > 36 cm or in square or rectangular sheets with one side > 36 cm and the other side > 15 cm in the unfolded state (excl. self-copy paper)	free	Cat E (excl)
481013	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in rolls of any size	free	Cat A (5 yrs)
481014	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side <= 435 mm and the other side <= 297 mm in the unfolded state	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
481019	Paper and paperboard used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which <= 10% by weight of the total fibre content consists of such fibres, coated on one or both sides with kaolin or other inorganic substances, in square or rectangular sheets with one side > 435 mm or with one side <= 435 mm and the other side > 297 mm in the unfolded state	free	Cat A (5 yrs)
481022	Lightweight coated paper used for writing, printing or other graphic purposes, total weight <= 72 g/m², coating weight <= 15 g/m² per side, on a base of which >= 50% by weight of the total fibre content consists of fibres obtained by a mechanical process, coated on both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size	free	Cat A (5 yrs)
481029	Paper and paperboard used for writing, printing or other graphic purposes, of which > 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. lightweight paper)	free	Cat A (5 yrs)
481031	Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing <= 150 g/m² (excl. that for writing, printing or other graphic purposes)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
481032	Kraft paper and paperboard, bleached uniformly throughout the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size, weighing > 150 g/m² (excl. that for writing, printing or other graphic purposes)	free	Cat A (5 yrs)
481039	Kraft paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes; paper and paperboard bleached uniformly in the mass and containing > 95% chemically processed wood fibres by weight in relation to the total fibre content)	free	Cat A (5 yrs)
481092	Multi-ply paper and paperboard, coated on one or both sides with kaolin or other inorganic substances, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard)	free	Cat A (5 yrs)
481099	Paper and paperboard, coated on one or both sides with kaolin "China clay" or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. that for writing, printing or other graphic purposes, kraft paper and paperboard, multi-ply paper and paperboard)	free	Cat A (5 yrs)
481110	Tarred, bituminised or asphalted paper and paperboard, in rolls or in square or rectangular sheets, of any size	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
481141	Self-adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4810)	free	Cat A (5 yrs)
481149	Gummed or adhesive paper and paperboard, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. self-adhesive and goods of heading 4810)	free	Cat A (5 yrs)
481151	Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size, bleached and weighing > 150 g/m² (excl. adhesives)	free	Cat A (5 yrs)
481159	Paper and paperboard, surface-coloured, surface-decorated or printed, coated, impregnated or covered with artificial resins or plastics, in rolls or in square or rectangular sheets, of any size (excl. bleached and weighing > 150 g/m², and adhesives)	free	Cat A (5 yrs)
481160	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809 and 4818)	free	Cat A (5 yrs)
481190	Paper, paperboard, cellulose wadding and webs of soft cellulose, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or in square or rectangular sheets, of any size (excl. goods of heading 4803, 4809, 4810 and 4818, and of subheading 4811.10 to 4811.60)	free	Cat A (5 yrs)
481200	Filter blocks, slabs and plates, of paper pulp	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
481310	Cigarette paper in the form of booklets or tubes	300%	Cat E (excl)
481320	Cigarette paper in rolls of a width of <= 5 cm	300%	Cat E (excl)
481390	Cigarette paper, whether or not cut to size (excl. in the form of booklets or tubes, and rolls of a width of <= 5 cm)	300%	Cat E (excl)
481420	Wallpaper and similar wallcoverings of paper, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured or design-printed or otherwise decorated layer of plastics	free	Cat A (5 yrs)
481490	Wallpaper and similar wallcoverings of paper, and window transparencies of paper (excl. wallcoverings of paper, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured or design-printed or otherwise decorated layer of plastics)	free	Cat A (5 yrs)
481620	Self-copy paper, in rolls of a width of <= 36 cm or in rectangular or square sheets with no side measuring > 36 cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes (excl. carbon or similar copying papers)	free	Cat A (5 yrs)
481690	Copying or transfer papers, in rolls of a width of <= 36 cm or in rectangular or square sheets with no side measuring > 36 cm in the unfolded state, or cut into shapes other than rectangles or squares, whether or not in boxes, together with offset plates of paper (excl. self-copy paper)	free	Cat A (5 yrs)
481710	Envelopes of paper or paperboard (excl. letter cards)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
481720	Letter cards, plain postcards and correspondence cards, of paper or paperboard (excl. those with imprinted postage stamps)	free	Cat E (excl)
481730	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	free	Cat E (excl)
481810	Toilet paper in rolls of a width of <= 36 cm	free	Cat E (excl)
481820	Handkerchiefs, cleansing or facial tissues and towels, of paper pulp, paper, cellulose wadding or webs of cellulose fibres	free	Cat E (excl)
481830	Tablecloths and serviettes of paper pulp, paper, cellulose wadding or webs of cellulose fibres	free	Cat E (excl)
481850	Articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres (excl. footware and parts thereof, incl. insoles, heel pieces and similar removable products, gaiters and similar products, headgear and parts thereof)	free	Cat A (5 yrs)
481890	Paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width <= 36 cm, or cut to size or shape; articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres for household, sanitary or hospital use (excl. toilet paper, handkerchiefs, cleansing or facial tissues and towels, tablecloths, serviettes, sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
481910	Cartons, boxes and cases, of corrugated paper or paperboard	free	Cat E (excl)
481920	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	free	Cat E (excl)
481930	Sacks and bags, of paper, paperboard, cellulose wadding or webs of cellulose fibres, having a base of a width of >= 40 cm	free	Cat E (excl)
481940	Sacks and bags, incl. cones, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. those having a base of a width of >= 40 cm, and record sleeves)	free	Cat E (excl)
481950	Packing containers, incl. record sleeves, of paper, paperboard, cellulose wadding or webs of cellulose fibres (excl. cartons, boxes and cases, of corrugated paper or paperboard, folding cartons, boxes and cases, of uncorrugated paper or paperboard, sacks and bags)	free	Cat E (excl)
481960	Box files, letter trays, storage boxes and similar articles, of paperboard, of a kind used in offices, shops or the like (excl. packing containers)	free	Cat E (excl)
482010	Registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, of paper or paperboard	free	Cat E (excl)
482020	Exercise books of paper or paperboard	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
482030	Binders (other than book covers), folders and file covers, of paper or paperboard	free	Cat E (excl)
482040	Manifold business forms and interleaved carbon sets, of paper or paperboard	free	Cat E (excl)
482050	Albums for samples or collections, of paper or paperboard	free	Cat E (excl)
482090	Blotting pads and similar articles of stationery, of paper and paperboard, and book covers of paper or paperboard (excl. registers, account books, notebooks, order books, receipt books, letter pads, memorandum pads, diaries, exercise books, binders, folders, file covers, manifold business forms and interleaved carbon sets, and albums for samples or for collections)	free	Cat E (excl)
482110	Paper or paperboard labels of all kinds, printed	free	Cat A (5 yrs)
482190	Paper or paperboard labels of all kinds, non-printed	free	Cat A (5 yrs)
482210	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened, for winding textile yarn	free	Cat A (5 yrs)
482290	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard, whether or not perforated or hardened (excl. those for winding textile yarn)	free	Cat A (5 yrs)
482320	Filter paper and paperboard, in strips or rolls of a width <= 36 cm, in rectangular or square sheets, of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
482340	Rolls, sheets and dials, printed for self-recording apparatus, in rolls of a width <= 36 cm, in rectangular or square sheets of which no side > 36 cm in the unfolded state, or cut into dials	free	Cat E (excl)
482361	Trays, dishes, plates, cups and the like, of bamboo paper or bamboo paperboard	free	Cat E (excl)
482369	Trays, dishes, plates, cups and the like, of paper or paperboard (excl. of bamboo paper or bamboo paperboard)	free	Cat E (excl)
482370	Moulded or pressed articles of paper pulp, n.e.s.	free	Cat E (excl)
482390	Paper, paperboard, cellulose wadding and webs of cellulose fibres, in strips or rolls of a width <= 36 cm, in rectangular or square sheets, of which no side > 36 cm in the unfolded state, or cut to shape other than rectangular or square, and articles of paper pulp, paper, cellulose wadding or webs of cellulose fibres, n.e.s.	free	Cat E (excl)
490110	Printed books, brochures and similar printed matter, in single sheets, whether or not folded (excl. periodicals and publications which are essentially devoted to advertising)	free	Cat E (excl)
490191	Dictionaries and encyclopaedias, and serial instalments thereof	free	Cat E (excl)
490199	Printed books, brochures and similar printed matter (excl. those in single sheets; dictionaries, encyclopaedias, periodicals and publications which are essentially devoted to advertising)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
490210	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material, appearing at least four times a week	free	Cat A (5 yrs)
490290	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material (excl. those appearing at least four times a week)	free	Cat A (5 yrs)
490300	Children's picture, drawing or colouring books	free	Cat A (5 yrs)
490400	Music, printed or in manuscript, whether or not bound or illustrated	free	Cat A (5 yrs)
490510	Globes, printed (excl. relief globes)	free	Cat A (5 yrs)
490591	Maps and hydrographic or similar charts of all kinds, incl. atlases and topographical plans, printed and in book form (excl. globes, and maps and plans, in relief)	free	Cat A (5 yrs)
490599	Maps and hydrographic or similar charts of all kinds, incl. atlases, wall maps and topographical plans, printed (excl. those in book form, and maps, plans and globes, in relief)	free	Cat A (5 yrs)
490600	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitised paper and carbon copies of the foregoing	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
490700	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title	free	Cat A (5 yrs)
490810	Transfers "decalcomanias", vitrifiable	free	Cat A (5 yrs)
490890	Transfers "decalcomanias" (excl. vitrifiable)	free	Cat A (5 yrs)
490900	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	free	Cat A (5 yrs)
491000	Calendars of any kinds, printed, incl. calendars blocks	free	Cat A (5 yrs)
491110	Trade advertising material, commercial catalogues and the like	free	Cat A (5 yrs)
491191	Pictures, prints and photographs, n.e.s.	free	Cat A (5 yrs)
491199	Printed matter, n.e.s.	free	Cat A (5 yrs)
500100	Silkworm cocoons suitable for reeling	free	Cat A (5 yrs)
500200	Raw silk "non-thrown"	free	Cat A (5 yrs)
500300	Silk waste, incl. cocoons unsuitable for reeling, yarn waste and garnetted stock	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
500400	Silk yarn (excl. that spun from silk waste and that put up for retail sale)	free	Cat A (5 yrs)
500500	Yarn spun from silk waste (excl. that put up for retail sale)	free	Cat A (5 yrs)
500600	Silk yarn and yarn spun from silk waste, put up for retail sale; silkworm gut	free	Cat A (5 yrs)
500710	Woven fabrics of noil silk	free	Cat A (5 yrs)
500720	Woven fabrics containing >= 85% silk or schappe by weight	free	Cat A (5 yrs)
500790	Woven fabrics containing predominantly, but < 85% silk or silk waste by weight	free	Cat A (5 yrs)
510111	Greasy shorn wool, incl. fleece-washed wool, neither carded nor combed	free	Cat A (5 yrs)
510119	Greasy wool, incl. fleece-washed wool, neither carded nor combed (excl. shorn wool)	free	Cat A (5 yrs)
510121	Shorn wool, degreased, non-carbonised, neither carded nor combed	free	Cat A (5 yrs)
510129	Degreased wool, non-carbonised, neither carded nor combed (excl. shorn wool)	free	Cat A (5 yrs)
510130	Carbonised wool, neither carded nor combed	free	Cat A (5 yrs)
510211	Hair of Kashmir "cashmere" goats, neither carded nor combed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
510219	Fine animal hair, neither carded nor combed (excl. wool and hair of Kashmir "cashmere" goats)	free	Cat A (5 yrs)
510220	Coarse animal hair, neither carded nor combed (excl. wool, hair and bristles used in the manufacture of brooms and brushes, and horsehair from the mane or tail)	free	Cat A (5 yrs)
510310	Noils of wool or of fine animal hair (excl. garnetted stock)	free	Cat A (5 yrs)
510320	Waste of wool or of fine animal hair, incl. yarn waste (excl. noils and garnetted stock)	free	Cat A (5 yrs)
510330	Waste of coarse animal hair, incl. yarn waste (excl. garnetted stock, waste of hair or bristles used in the manufacture of brooms and brushes, and of horsehair from the mane or tail)	free	Cat A (5 yrs)
510400	Garnetted stock of wool or of fine or coarse animal hair, neither carded nor combed	free	Cat A (5 yrs)
510510	Wool, carded	free	Cat A (5 yrs)
510521	Wool, combed, in fragments "open tops"	free	Cat A (5 yrs)
510529	Wool, combed (excl. that in fragments "open tops")	free	Cat A (5 yrs)
510531	Hair of Kashmir "cashmere" goats, carded or combed	free	Cat A (5 yrs)
510539	Fine animal hair, carded or combed (excl. wool and hair of Kashmir "cashmere" goats)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
510540	Coarse animal hair, carded or combed	free	Cat A (5 yrs)
510610	Carded wool yarn containing >= 85% wool by weight (excl. that put up for retail sale)	free	Cat A (5 yrs)
510620	Carded wool yarn containing predominantly, but < 85% wool by weight (excl. that put up for retail sale)	free	Cat A (5 yrs)
510710	Yarn of combed wool containing >= 85% wool by weight (excl. that put up for retail sale)	free	Cat A (5 yrs)
510720	Yarn of combed wool containing predominantly, but < 85% wool by weight (excl. that put up for retail sale)	free	Cat A (5 yrs)
510810	Carded yarn of fine animal hair (excl. that of wool or that put up for retail sale)	free	Cat A (5 yrs)
510820	Combed yarn of fine animal hair (excl. that of wool and that put up for retail sale)	free	Cat A (5 yrs)
510910	Yarn containing >= 85% wool or fine animal hair by weight, put up for retail sale	free	Cat A (5 yrs)
510990	Yarn containing predominantly, but < 85% wool or fine animal hair by weight, put up for retail sale	free	Cat A (5 yrs)
511000	Yarn of coarse animal hair or of horsehair, incl. gimped horsehair yarn, whether or not put up for retail sale (excl. horsehair and yarn not joined together)	free	Cat A (5 yrs)
511111	Woven fabrics containing >= 85% carded wool or carded fine animal hair by weight and weighing <= 300 g/m²	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
511119	Woven fabrics containing >= 85% carded wool or carded fine animal hair by weight and weighing > 300 g/m² (excl. fabrics for technical uses specificed in heading 5911)	free	Cat A (5 yrs)
511120	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments	free	Cat A (5 yrs)
511130	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres	free	Cat A (5 yrs)
511190	Woven fabrics containing predominantly, but < 85% carded wool or carded fine animal hair by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres)	free	Cat A (5 yrs)
511211	Woven fabrics containing >= 85% combed wool or combed fine animal hair by weight and weighing <= 200 g/m² (excl. fabrics for technical uses of heading 5911)	free	Cat A (5 yrs)
511219	Woven fabrics containing >= 85% combed wool or combed fine animal hair by weight and weighing > 200 g/m²	free	Cat A (5 yrs)
511220	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial filaments (excl. fabrics for technical uses of heading 5911)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
511230	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight, mixed principally or solely with synthetic or artificial staple fibres (excl. fabrics for technical uses of heading 5911)	free	Cat A (5 yrs)
511290	Woven fabrics containing predominantly, but < 85% combed wool or combed fine animal hair by weight (excl. those mixed principally or solely with synthetic or artificial filaments or staple fibres and fabrics for technical uses of heading 5911)	free	Cat A (5 yrs)
511300	Woven fabrics of coarse animal hair or of horsehair (excl. fabrics for technical uses of heading 5911)	free	Cat A (5 yrs)
520100	Cotton, neither carded nor combed	free	Cat A (5 yrs)
520210	Cotton yarn waste, incl. thread waste	free	Cat A (5 yrs)
520291	Garnetted stock of cotton	free	Cat A (5 yrs)
520299	Cotton waste (excl. yarn waste, thread waste and garnetted stock)	free	Cat A (5 yrs)
520300	Cotton, carded or combed	free	Cat A (5 yrs)
520411	Sewing thread, containing >= 85% cotton by weight (excl. that put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520419	Sewing thread, containing predominantly, but < 85% cotton by weight (excl. that put up for retail sale)	free	Cat A (5 yrs)
520420	Cotton sewing thread, put up for retail sale	free	Cat A (5 yrs)
520511	Single cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of >= 714,29 decitex "<= MN 14" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520512	Single cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520513	Single cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520514	Single cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520515	Single cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of < 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520521	Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of >= 714,29 decitex "<= MN 14" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520522	Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520523	Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520524	Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520526	Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 106,38 decitex to < 125 decitex "> MN 80 to MN 94" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520527	Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 83,33 decitex to < 106,38 decitex "> MN 94 to MN 120" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520528	Single cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of < 83,33 decitex "> MN 120" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520531	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of >= 714,29 decitex "<= MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520532	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520533	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520534	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520535	Multiple "folded" or cabled cotton yarn, of uncombed fibres, containing >= 85% cotton by weight and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520541	Multiple "folded" or cabled cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of >= 714,29 decitex "<= MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520542	Multiple "folded" or cabled cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520543	Multiple "folded" or cabled cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520544	Multiple "folded" or cabled cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520546	Multiple "folded" or cabled cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 106,38 decitex to < 125 decitex "> MN 80 to MN 94" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520547	Multiple "folded" or cabled cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of 83,33 decitex to < 106,38 decitex "> MN 94 to MN 120" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520548	Multiple "folded" or cabled cotton yarn, of combed fibres, containing >= 85% cotton by weight and with a linear density of < 83,33 decitex "> MN 120" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520611	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of >= 714,29 decitex "<= MN 14" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520612	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520613	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520614	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520615	Single cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520621	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of >= 714,29 decitex "<= MN 14" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520622	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520623	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520624	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520625	Single cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MN 80" (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520631	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of >= 714,29 decitex "<= MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520632	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520633	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520634	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520635	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of uncombed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520641	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of >= 714,29 decitex "< MN 14" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520642	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 232,56 decitex to < 714,29 decitex "> MN 14 to MN 43" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520643	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 192,31 decitex to < 232,56 decitex "> MN 43 to MN 52" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520644	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of 125 decitex to < 192,31 decitex "> MN 52 to MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520645	Multiple "folded" or cabled cotton yarn containing predominantly, but < 85% cotton by weight, of combed fibres and with a linear density of < 125 decitex "> MN 80" per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
520710	Cotton yarn containing >= 85% cotton by weight, put up for retail sale (excl. sewing thread)	free	Cat A (5 yrs)
520790	Cotton yarn containing predominantly, but < 85% cotton by weight, put up for retail sale (excl. sewing thread)	free	Cat A (5 yrs)
520811	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 100 g/m², unbleached	free	Cat A (5 yrs)
520812	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 200 g/m², unbleached	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520813	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached	free	Cat A (5 yrs)
520819	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
520821	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², unbleached	free	Cat A (5 yrs)
520822	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 200 g/m², bleached	free	Cat A (5 yrs)
520823	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, bleached	free	Cat A (5 yrs)
520829	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
520831	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 100 g/m², dyed	free	Cat A (5 yrs)
520832	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 200 g/m², dyed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520833	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	free	Cat A (5 yrs)
520839	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
520841	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 100 g/m², made from yarn of different colours	free	Cat A (5 yrs)
520842	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 200 g/m², made from yarn of different colours	free	Cat A (5 yrs)
520843	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, made from yarn of different colours	free	Cat A (5 yrs)
520849	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², made from yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
520851	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 100 g/m², printed	free	Cat A (5 yrs)
520852	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 100 g to 200 g/m², printed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520859	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing <= 200 g/m², printed (excl. plain woven fabrics)	free	Cat A (5 yrs)
520911	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², unbleached	free	Cat A (5 yrs)
520912	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached	free	Cat A (5 yrs)
520919	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², unbleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
520921	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², bleached	free	Cat A (5 yrs)
520922	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, bleached	free	Cat A (5 yrs)
520929	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520931	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², dyed	free	Cat A (5 yrs)
520932	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	free	Cat A (5 yrs)
520939	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
520941	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², made of yarn of different colours	free	Cat A (5 yrs)
520942	Denim, containing >= 85% cotton by weight and weighing > 200 g/m², made of yarn of different colours	free	Cat A (5 yrs)
520943	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	free	Cat A (5 yrs)
520949	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
520951	Plain woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², printed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
520952	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, printed	free	Cat A (5 yrs)
520959	Woven fabrics of cotton, containing >= 85% cotton by weight and weighing > 200 g/m², printed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
521011	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², unbleached	free	Cat A (5 yrs)
521019	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², unbleached (excl. plain woven fabrics)	free	Cat A (5 yrs)
521021	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², bleached	free	Cat A (5 yrs)
521029	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², bleached (excl. plain woven fabrics)	free	Cat A (5 yrs)
521031	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², dyed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
521032	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	free	Cat A (5 yrs)
521039	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², dyed (excl. those in three-thread or four- thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
521041	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², made of yarn of different colours	free	Cat A (5 yrs)
521049	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², made from yarn of different colours (excl. plain woven fabrics)	free	Cat A (5 yrs)
521051	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², printed	free	Cat A (5 yrs)
521059	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing <= 200 g/m², printed (excl. plain woven fabrics)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
521111	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², unbleached	free	Cat A (5 yrs)
521112	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached	free	Cat A (5 yrs)
521119	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², unbleached (excl. those in three-thread or four- thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
521120	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², bleached	free	Cat A (5 yrs)
521131	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², dyed	free	Cat A (5 yrs)
521132	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	free	Cat A (5 yrs)
521139	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
521141	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours	free	Cat A (5 yrs)
521142	Denim, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man- made fibres and weighing > 200 g/m², made of yarn of different colours	free	Cat A (5 yrs)
521143	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, made of yarn of different colours	free	Cat A (5 yrs)
521149	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², made of yarn of different colours (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
521151	Plain woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², printed	free	Cat A (5 yrs)
521152	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², in three-thread or four-thread twill, incl. cross twill, printed	free	Cat A (5 yrs)
521159	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, mixed principally or solely with man-made fibres and weighing > 200 g/m², printed (excl. those in three-thread or four- thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
521211	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing <= 200 g/m², unbleached	free	Cat A (5 yrs)
521212	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing <= 200 g/m², bleached	free	Cat A (5 yrs)
521213	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing <= 200 g/m², dyed	free	Cat A (5 yrs)
521214	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing <= 200 g/m², made of yarn of different colours	free	Cat A (5 yrs)
521215	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing <= 200 g/m², printed	free	Cat A (5 yrs)
521221	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², unbleached	free	Cat A (5 yrs)
521222	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², bleached	free	Cat A (5 yrs)
521223	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², dyed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
521224	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², made of yarn of different colours	free	Cat A (5 yrs)
521225	Woven fabrics of cotton, containing predominantly, but < 85% cotton by weight, other than those mixed principally or solely with man-made fibres, weighing > 200 g/m², printed	free	Cat A (5 yrs)
530110	Flax, raw or retted	free	Cat A (5 yrs)
530121	Flax, broken or scutched	free	Cat A (5 yrs)
530129	Flax, hackled or otherwise processed, but not spun (excl. broken, scutched and retted flax)	free	Cat A (5 yrs)
530130	Flax tow and waste, incl. yarn waste and garnetted stock	free	Cat A (5 yrs)
530210	True hemp "Cannabis sativa L.", raw or retted	free	Cat A (5 yrs)
530290	True hemp "Cannabis sativa L.", processed but not spun; tow and waste of hemp, incl. yarn waste and garnetted stock (excl. retted hemp)	free	Cat A (5 yrs)
530310	Jute and other textile bast fibres, raw or retted (excl. flax, true hemp and ramie)	free	Cat A (5 yrs)
530390	Jute and other textile bast fibres, processed but not spun; tow and waste of such fibres, incl. yarn waste and garnetted stock (excl. retted fibres of this kind, flax, true hemp and ramie)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
530500	Coconut, abaca "Manila hemp or Musa textilis Nee", ramie, agave and other vegetable textile fibres, n.e.s., raw or processed, but not spun; tow, noils and waste of such fibres, incl. yarn waste and garnetted stock	free	Cat A (5 yrs)
530610	Single flax yarn	free	Cat A (5 yrs)
530620	Multiple "folded" or cabled flax yarn	free	Cat A (5 yrs)
530710	Single yarn of jute or of other textile bast fibres of heading 5303	free	Cat A (5 yrs)
530720	Multiple "folded" or cabled yarn of jute or of other textile bast fibres of heading 5303	free	Cat A (5 yrs)
530810	Coconut "coir" yarn	free	Cat A (5 yrs)
530820	Hemp yarn	free	Cat A (5 yrs)
530890	Yarn of vegetable textile fibres (excl. flax yarn, yarn of jute or of other textile bast fibres of heading 5303, coconut "coir" yarn, hemp yarn and cotton yarn)	free	Cat A (5 yrs)
530911	Woven fabrics of flax, containing >= 85% flax by weight, unbleached or bleached	free	Cat A (5 yrs)
530919	Woven fabrics of flax, containing >= 85% flax by weight, dyed, made of yarn of different colours, or printed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
530921	Woven fabrics of flax, containing predominantly, but < 85% flax by weight, unbleached or bleached	free	Cat A (5 yrs)
530929	Woven fabrics of flax, containing predominantly, but < 85% flax by weight, dyed, made of yarn of different colours, or printed	free	Cat A (5 yrs)
531010	Woven fabrics of jute or of other textile bast fibres of heading 5303, unbleached	free	Cat A (5 yrs)
531090	Woven fabrics of jute or of other textile bast fibres of heading 5303, bleached, dyed, made of yarn of different colours, or printed	free	Cat A (5 yrs)
531100	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn (excl. those of flax, jute, other textile bast fibres of heading 5303 and cotton yarn)	free	Cat A (5 yrs)
540110	Sewing thread of synthetic filaments, whether or not put up for retail sale	free	Cat A (5 yrs)
540120	Sewing thread of artificial filaments, whether or not put up for retail sale	free	Cat A (5 yrs)
540211	High-tenacity filament yarn of aramids (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
540219	High-tenacity filament yarn of nylon or other polyamides (excl. sewing thread, yarn put up for retail sale and high-tenacity filament yarn of aramids)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540220	High-tenacity filament yarn of polyesters (excl. that put up for retail sale)	free	Cat A (5 yrs)
540231	Textured filament yarn of nylon or other polyamides, with a linear density of <= 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
540232	Textured filament yarn of nylon or other polyamides, with a linear density of > 50 tex per single yarn (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
540233	Textured filament yarn of polyester (excl. that put up for retail sale)	free	Cat A (5 yrs)
540234	Textured synthetic filament yarn of polypropylene (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
540239	Textured synthetic filament yarn (excl. sewing thread, yarn put up for retail sale and textured filament yarn of polypropylene, polyester, nylon or other polyamides)	free	Cat A (5 yrs)
540244	Synthetic filament elastomeric yarn, single, untwisted or with a twist of <= 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, nylon or other polyamides)	free	Cat A (5 yrs)
540245	Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 50 turns per metre (excl. sewing thread, yarn put up for retail sale, elastomeric yarn, high-tenacity yarn and textured yarn)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540246	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 50 turns per metre, partially oriented (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)	free	Cat A (5 yrs)
540247	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale, textured yarn and yarn of partially oriented polyester filament)	free	Cat A (5 yrs)
540248	Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 50 turns per metre (excl. elastomeric yarn, sewing thread, yarn put up for retail sale and textured yarn)	free	Cat A (5 yrs)
540249	Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, untwisted or with a twist of <= 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn, elastomeric yarn and filament yarn of polyester, nylon or other polyamides)	free	Cat A (5 yrs)
540251	Filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, high-tenacity yarn or textured yarn)	free	Cat A (5 yrs)
540252	Filament yarn of polyester, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540253	Filament yarn of polypropylene, incl. monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale and textured yarn)	free	Cat A (5 yrs)
540259	Synthetic filament yarn, incl. synthetic monofilament of < 67 decitex, single, with a twist of > 50 turns per metre (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, polypropylene, nylon or other polyamides)	free	Cat A (5 yrs)
540261	Multiple "folded" or cabled filament yarn of nylon or other polyamides, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and high-tenacity yarn or textured yarn)	free	Cat A (5 yrs)
540262	Multiple "folded" or cabled filament yarn of polyester, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)	free	Cat A (5 yrs)
540263	Multiple "folded" or cabled filament yarn of polypropylene, incl. monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale and textured yarn)	free	Cat A (5 yrs)
540269	Multiple "folded" or cabled synthetic filament yarn, incl. synthetic monofilament of < 67 decitex (excl. sewing thread, yarn put up for retail sale, textured yarn and filament yarn of polyester, polypropylene, nylon or other polyamides)	free	Cat A (5 yrs)
540310	High-tenacity yarn of viscose rayon filament (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
540331	Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, untwisted or with a twist of <= 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540332	Yarn of viscose rayon filament, incl. monofilament of < 67 decitex, single, with a twist of > 120 turns per metre (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	free	Cat A (5 yrs)
540333	Filament yarn of cellulose acetate, incl. monofilament of < 67 decitex, single (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	free	Cat A (5 yrs)
540339	Artificial filament yarn, incl. artificial monofilament of < 67 decitex, single (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)	free	Cat A (5 yrs)
540341	Multiple "folded" or cabled filament yarn of viscose rayon, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	free	Cat A (5 yrs)
540342	Multiple "folded" or cabled filament yarn of cellulose acetate, incl. monofilament of < 67 decitex (excl. sewing thread, high-tenacity yarn and yarn put up for retail sale)	free	Cat A (5 yrs)
540349	Multiple "folded" or cabled artificial filament yarn, incl. artificial monofilament of < 67 decitex (excl. sewing thread, filament yarn of viscose or cellulose acetate and yarn put up for retail sale)	free	Cat A (5 yrs)
540411	Elastomeric monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm	free	Cat A (5 yrs)
540412	Polypropylene monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm (excl. elastomers)	free	Cat A (5 yrs)
540419	Synthetic monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm (excl. of elastomers and polypropylene)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540490	Strip and the like, e.g. artificial straw, of synthetic textile material, with an apparent width of <= 5 mm	free	Cat A (5 yrs)
540500	Artificial monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm; strip and the like, (e.g. artificial straw), of artificial textile material, with an apparent width of <= 5 mm	free	Cat A (5 yrs)
540600	Man-made filament yarn, put up for retail sale (excl. sewing thread)	free	Cat A (5 yrs)
540710	Woven fabrics of high-tenacity yarn, nylon, other polyamides or polyesters, incl. monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm	free	Cat A (5 yrs)
540720	Woven fabrics of strip or the like, of synthetic filament, incl. monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm	free	Cat A (5 yrs)
540730	Woven fabrics of synthetic filament yarn, incl. monofilament of >= 67 decitex and with a cross sectional dimension of <= 1 mm, consisting of layers of parallel textile yarns superimposed on each other at acute or right angles, the layers being bonded at the intersections of the yarns by an adhesive or by thermal bonding	free	Cat A (5 yrs)
540741	Woven fabrics of yarn containing >= 85% by weight of filaments of nylon or other polyamides, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, unbleached or bleached	free	Cat A (5 yrs)
540742	Woven fabrics of filament yarn containing >= 85% nylon or other polyamides by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, dyed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540743	Woven fabrics of yarn containing >= 85% by weight of filaments of nylon or other polyamides by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, made of yarn of different colours	free	Cat A (5 yrs)
540744	Woven fabrics of yarn containing >= 85% by weight of filaments of nylon or other polyamides by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, printed	free	Cat A (5 yrs)
540751	Woven fabrics of yarn containing >= 85% by weight of textured polyester filaments, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, unbleached or bleached	free	Cat A (5 yrs)
540752	Woven fabrics of yarn containing >= 85% by weight of textured polyester filaments, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, dyed	free	Cat A (5 yrs)
540753	Woven fabrics of yarn containing >= 85% by weight of textured polyester filaments, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, made of yarn of different colours	free	Cat A (5 yrs)
540754	Woven fabrics of yarn containing >= 85% by weight of textured polyester filaments, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, printed	free	Cat A (5 yrs)
540761	Woven fabrics of yarn containing >= 85% by weight of non-textured polyester filaments, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540769	Woven fabrics of yarn containing >= 85% by weight of mixtures of textured and non-textured polyester filaments, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm	free	Cat A (5 yrs)
540771	Woven fabrics of yarn containing >= 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, untreated or not further treated than bleached (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	free	Cat A (5 yrs)
540772	Woven fabrics of yarn containing >= 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, dyed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	free	Cat A (5 yrs)
540773	Woven fabrics of yarn containing >= 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, made of yarn of different colours (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non- textured polyester filaments)	free	Cat A (5 yrs)
540774	Woven fabrics of yarn containing >= 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, printed (excl. those of polyester, nylon or other polyamide filaments or monofilaments, and of mixtures of textured and non-textured polyester filaments)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540781	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, mixed principally or solely with cotton, unbleached or bleached	free	Cat A (5 yrs)
540782	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, mixed principally or solely with cotton, dyed	free	Cat A (5 yrs)
540783	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, mixed principally or solely with cotton, made of yarn of different colours	free	Cat A (5 yrs)
540784	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, mixed principally or solely with cotton, printed	free	Cat A (5 yrs)
540791	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, unbleached or bleached, other than those mixed principally or solely with cotton	free	Cat A (5 yrs)
540792	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, dyed, other than those mixed principally or solely with cotton	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540793	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, made of yarn of different colours, other than those mixed principally or solely with cotton	free	Cat A (5 yrs)
540794	Woven fabrics of yarn containing predominantly, but < 85% synthetic filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, printed, other than those mixed principally or solely with cotton	free	Cat A (5 yrs)
540810	Woven fabrics of high-tenacity viscose yarn, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm	free	Cat A (5 yrs)
540821	Woven fabrics of yarn containing >= 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)	free	Cat A (5 yrs)
540822	Woven fabrics of yarn containing >= 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, dyed (excl. those of high-tenacity viscose yarn)	free	Cat A (5 yrs)
540823	Woven fabrics of yarn containing >= 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, made of yarn of different colours (excl. those of high- tenacity viscose yarn)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
540824	Woven fabrics of yarn containing >= 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, printed (excl. those of high-tenacity viscose yarn)	free	Cat A (5 yrs)
540831	Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, unbleached or bleached (excl. those of high-tenacity viscose yarn)	free	Cat A (5 yrs)
540832	Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, dyed (excl. those of high-tenacity viscose yarn)	free	Cat A (5 yrs)
540833	Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, made of yarn of different colours (excl. those of high-tenacity viscose yarn)	free	Cat A (5 yrs)
540834	Woven fabrics of yarn containing predominantly, but < 85% artificial filament by weight, incl. monofilament of >= 67 decitex and a maximum diameter of <= 1 mm, printed (excl. those of high-tenacity viscose yarn)	free	Cat A (5 yrs)
550110	Filament tow as specified in Note 1 to chapter 55, of nylon or other polyamides	free	Cat A (5 yrs)
550120	Filament tow as specified in Note 1 to chapter 55, of polyesters	free	Cat A (5 yrs)
550130	Filament tow as specified in Note 1 to chapter 55, acrylic or modacrylic	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
550140	Synthetic filament tow as specified in Note 1 to chapter 55, of polypropylene	free	Cat A (5 yrs)
550190	Synthetic filament tow as specified in Note 1 to chapter 55 (excl. that of acrylic, modacrylic, polyesters, polypropylene, nylon or other polyamide filament)	free	Cat A (5 yrs)
550210	Artificial filament tow as specified in Note 1 to chapter 55, of acetate	free	Cat A (5 yrs)
550290	Artificial filament tow, as specified in Note 1 to chapter 55 (excl. of acetate)	free	Cat A (5 yrs)
550311	Staple fibres of aramids, not carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550319	Staple fibres of nylon or other polyamides, not carded, combed or otherwise processed for spinning (excl. those of aramids)	free	Cat A (5 yrs)
550320	Staple fibres of polyesters, not carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550330	Acrylic or modacrylic staple fibres, not carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550340	Staple fibres of polypropylene, not carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550390	Synthetic staple fibres, not carded, combed or otherwise processed for spinning (excl. those of polypropylene, acrylic, modacrylic, polyesters, nylon or other polyamides)	free	Cat A (5 yrs)
550410	Staple fibres of viscose rayon, not carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
550490	Artificial staple fibres, not carded, combed or otherwise processed for spinning (excl. those of viscose rayon)	free	Cat A (5 yrs)
550510	Waste of synthetic staple fibres, incl. noils, yarn waste and garnetted stock	free	Cat A (5 yrs)
550520	Waste of artificial staple fibres, incl. noils, yarn waste and garnetted stock	free	Cat A (5 yrs)
550610	Staple fibres of nylon or other polyamides, carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550620	Staple fibres of polyesters, carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550630	Acrylic or modacrylic staple fibres, carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550640	Staple fibres of polypropylene, carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550690	Synthetic staple fibres carded, combed or otherwise processed for spinning (excl. acrylic, modacrylic, polyester, polypropylene, nylon or other polyamides)	free	Cat A (5 yrs)
550700	Artificial staple fibres, carded, combed or otherwise processed for spinning	free	Cat A (5 yrs)
550810	Sewing thread of synthetic staple fibres, whether or not put up for retail sale	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
550820	Sewing thread of artificial staple fibres, whether or not put up for retail sale	free	Cat A (5 yrs)
550911	Single yarn containing >= 85% nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550912	Multiple "folded" or cabled yarn containing >= 85% nylon or other polyamide staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550921	Single yarn containing >= 85% polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550922	Multiple "folded" or cabled yarn containing >= 85% polyester staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550931	Single yarn containing >= 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550932	Multiple "folded" or cabled yarn containing >= 85% acrylic or modacrylic staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550941	Single yarn containing >= 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
550942	Multiple "folded" or cabled yarn containing >= 85% synthetic staple fibres by weight (excl. sewing thread, yarn put up for retail sale and yarn of acrylic, modacrylic, polyester, nylon or other polyamide staple fibres)	free	Cat A (5 yrs)
550951	Yarn containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with artificial staple fibres (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550952	Yarn containing > 50% to < 85% polyester staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550953	Yarn containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550959	Yarn containing predominantly, but < 85% polyester staple fibres by weight, other than that mixed principally or solely with cotton, wool, fine animal hair or artificial staple fibres (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550961	Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550962	Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
550969	Yarn containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
550991	Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	free	Cat A (5 yrs)
550992	Yarn containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	free	Cat A (5 yrs)
550999	Yarn containing predominantly, but < 85% synthetic staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread, yarn put up for retail sale and yarn of polyester, acrylic or modacrylic staple fibres)	free	Cat A (5 yrs)
551011	Single yarn, containing >= 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
551012	Multiple "folded" or cabled yarn containing >= 85% artificial staple fibres by weight (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
551020	Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551030	Yarn containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
551090	Yarn containing predominantly, but < 85% artificial staple fibres by weight, other than that mixed principally or solely with cotton, wool or fine animal hair (excl. sewing thread and yarn put up for retail sale)	free	Cat A (5 yrs)
551110	Yarn containing >= 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)	free	Cat A (5 yrs)
551120	Yarn containing predominantly, but < 85% synthetic staple fibres by weight, put up for retail sale (excl. sewing thread)	free	Cat A (5 yrs)
551130	Yarn of artificial staple fibres, put up for retail sale (excl. sewing thread)	free	Cat A (5 yrs)
551211	Woven fabrics containing >= 85% polyester staple fibres by weight, unbleached or bleached	free	Cat A (5 yrs)
551219	Woven fabrics containing >= 85% polyester staple fibres by weight, dyed, made of yarn of different colours, or printed	free	Cat A (5 yrs)
551221	Woven fabrics containing >= 85% acrylic or modacrylic staple fibres by weight, unbleached or bleached	free	Cat A (5 yrs)
551229	Woven fabrics containing >= 85% acrylic or modacrylic staple fibres by weight, dyed, made of yarn of different colours or printed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551291	Woven fabrics containing >= 85% synthetic staple fibres by weight, unbleached or bleached (excl. those of acrylic, modacrylic or polyester staple fibres)	free	Cat A (5 yrs)
551299	Woven fabrics containing >= 85% synthetic staple fibres by weight, dyed, made of yarn of different colours or printed (excl. those of acrylic, modacrylic or polyester staple fibres)	free	Cat A (5 yrs)
551311	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², unbleached or bleached	free	Cat A (5 yrs)
551312	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	free	Cat A (5 yrs)
551313	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², unbleached or bleached (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
551319	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², unbleached or bleached (excl. those of polyester staple fibres)	free	Cat A (5 yrs)
551321	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², dyed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551323	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², dyed (excl. plain woven fabrics)	free	Cat A (5 yrs)
551329	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², dyed (excl. those of polyester staple fibres)	free	Cat A (5 yrs)
551331	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², made of yarn of different colours	free	Cat A (5 yrs)
551339	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², made of yarn of different colours (excl. plain woven fabrics of polyester staple fibres)	free	Cat A (5 yrs)
551341	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², printed	free	Cat A (5 yrs)
551349	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing <= 170 g/m², printed (excl. plain woven fabrics of polyester staple fibres)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551411	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², unbleached or bleached	free	Cat A (5 yrs)
551412	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², in three-thread or four-thread twill, incl. cross twill, unbleached or bleached	free	Cat A (5 yrs)
551419	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², unbleached or bleached (excl. those of plain woven polyester staple fibres and polyester staple fibres in three-thread or four-thread twill, incl. cross twill)	free	Cat A (5 yrs)
551421	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², dyed	free	Cat A (5 yrs)
551422	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², in three-thread or four-thread twill, incl. cross twill, dyed	free	Cat A (5 yrs)
551423	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², dyed (excl. those in three-thread or four-thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551429	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², dyed (excl. those of polyester staple fibres)	free	Cat A (5 yrs)
551430	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², made of yarn of different colours	free	Cat A (5 yrs)
551441	Plain woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², printed	free	Cat A (5 yrs)
551442	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², in three-thread or four-thread twill, incl. cross twill, printed	free	Cat A (5 yrs)
551443	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², printed (excl. those in three-thread or four- thread twill, incl. cross twill, and plain woven fabrics)	free	Cat A (5 yrs)
551449	Woven fabrics containing predominantly, but < 85% synthetic staple fibres by weight, mixed principally or solely with cotton and weighing > 170 g/m², printed (excl. those of polyester staple fibres)	free	Cat A (5 yrs)
551511	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with viscose staple fibres	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551512	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with man-made filament	free	Cat A (5 yrs)
551513	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, mixed principally or solely with cotton or fine animal hair	free	Cat A (5 yrs)
551519	Woven fabrics containing predominantly, but < 85% polyester staple fibres by weight, other than those mixed principally or solely with wool or fine animal hair, man-made filament, viscose staple fibres or cotton	free	Cat A (5 yrs)
551521	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with man-made filament	free	Cat A (5 yrs)
551522	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, mixed principally or solely with carded wool or carded fine animal hair	free	Cat A (5 yrs)
551529	Woven fabrics containing predominantly, but < 85% acrylic or modacrylic staple fibres by weight, other than those mixed principally or solely with wool, fine animal hair, man-made filaments or cotton	free	Cat A (5 yrs)
551591	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, mixed principally or solely with man-made filament (excl. those of acrylic, modacrylic or polyester staple fibres)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551599	Woven fabrics containing predominantly, but < 85% synthetic staple fibres, other than those mixed principally or solely with man-made filament or cotton (excl. those of acrylic, modacrylic or polyester staple fibres)	free	Cat A (5 yrs)
551611	Woven fabrics containing >= 85% artificial staple fibres by weight, unbleached or bleached	free	Cat A (5 yrs)
551612	Woven fabrics containing >= 85% artificial staple fibres by weight, dyed	free	Cat A (5 yrs)
551613	Woven fabrics containing >= 85% artificial staple fibres by weight, made of yarn of different colours	free	Cat A (5 yrs)
551614	Woven fabrics containing >= 85% artificial staple fibres by weight, printed	free	Cat A (5 yrs)
551621	Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, unbleached or bleached	free	Cat A (5 yrs)
551622	Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, dyed	free	Cat A (5 yrs)
551623	Woven fabrics containing predominantly, but < 85% artificial staple fibres, mixed principally or solely with man-made filament, made of yarn of different colours	free	Cat A (5 yrs)
551624	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with man-made filament, printed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551631	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, unbleached or bleached	free	Cat A (5 yrs)
551632	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, dyed	free	Cat A (5 yrs)
551633	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, made of yarn of different colours	free	Cat A (5 yrs)
551634	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with wool or fine animal hair, printed	free	Cat A (5 yrs)
551641	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, unbleached or bleached	free	Cat A (5 yrs)
551642	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, dyed	free	Cat A (5 yrs)
551643	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, made of yarn of different colours	free	Cat A (5 yrs)
551644	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, mixed principally or solely with cotton, printed	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
551691	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, unbleached or bleached	free	Cat A (5 yrs)
551692	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, dyed	free	Cat A (5 yrs)
551693	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, made of yarn of different colours	free	Cat A (5 yrs)
551694	Woven fabrics containing predominantly, but < 85% artificial staple fibres by weight, other than those mixed principally or solely with cotton, wool, fine animal hair or man-made filament, printed	free	Cat A (5 yrs)
560121	Wadding of cotton and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents, etc.)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
560122	Wadding of man-made fibres and articles thereof (excl. sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes, and products impregnated, coated or covered with perfumes, cosmetics, soaps, detergents etc.)	free	Cat A (5 yrs)
560129	Wadding of textile materials and articles thereof (excl. of cotton or man-made fibres; sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, wadding and articles thereof, impregnated or covered with medicated substances or put up for retail for medical, surgical, dental or veterinary purposes, or impregnated, coated or covered with perfumes, make-up, soaps, cleansing agents, etc.)	free	Cat A (5 yrs)
560130	Textile flock and dust and mill neps	free	Cat A (5 yrs)
560210	Needleloom felt and stitch-bonded fibre fabrics, whether or not impregnated, coated, covered or laminated, n.e.s.	free	Cat A (5 yrs)
560221	Felt, not impregnated, coated, covered or laminated, of wool or fine animal hair, n.e.s. (excl. needleloom felt and stitch-bonded fibre fabrics)	free	Cat A (5 yrs)
560229	Felt, not impregnated, coated, covered or laminated (excl. that of wool or fine animal hair; needleloom felt and stitch-bonded fibre fabrics)	free	Cat A (5 yrs)
560290	Felt, impregnated, coated, covered or laminated (excl. needleloom felt and stitch-bonded fibre fabrics)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
560311	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of synthetic or man-made filaments, weighing <= 25 g/m²	free	Cat A (5 yrs)
560312	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 25 g/m² but <= 70 g/m²	free	Cat A (5 yrs)
560313	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 70 g/m² but <= 150 g/m²	free	Cat A (5 yrs)
560314	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., of man-made filaments, weighing > 150 g	free	Cat A (5 yrs)
560391	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing <= 25 g/m² (excl. of man-made filaments)	free	Cat A (5 yrs)
560392	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 25 g/m² but <= 70 g/m² (excl. of man-made filaments)	free	Cat A (5 yrs)
560393	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > 70 g/m² but <= 150 g/m² (excl. of man-made filaments)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
560394	Nonwovens, whether or not impregnated, coated, covered or laminated, n.e.s., weighing > than 150 g/m² (excl. of man-made filaments)	free	Cat A (5 yrs)
560410	Textile-covered rubber thread and cord	free	Cat A (5 yrs)
560490	Textile yarn, strip and the like of heading 5404 and 5405, impregnated, coated, covered or sheathed with rubber or plastics (excl. imitation catgut, thread and cord with fish-hook attachments or otherwise put up as fishing line)	free	Cat A (5 yrs)
560500	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, of textile fibres, combined with metal in the form of thread, strip or powder or covered with metal (excl. yarns manufactured from a mixture of textile fibres and metal fibres, with anti-static properties; yarns reinforced with metal wire; articles with the character of trimmings)	free	Cat A (5 yrs)
560600	Gimped yarn, gimped strip and the like of heading 5404 or 5405; chenille yarn, incl. flock chenille yarn, and loop wale-yarn (excl. metal yarn and metallised yarn of heading 5605; gimped horsehair yarn; textile-covered rubber thread; twine, cord and other gimped textile products of heading 5808; gimped metal yarn)	free	Cat A (5 yrs)
560721	Binder or baler twine, of sisal or other textile fibres of the genus Agave	free	Cat A (5 yrs)
560729	Twine, cordage, ropes and cables, of sisal or other textile fibres of the genus Agave, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
560741	Binder or baler twine, of polyethylene or polypropylene	free	Cat A (5 yrs)
560749	Twine, cordage, ropes and cables of polyethylene or polypropylene, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. binder or baler twine)	free	Cat A (5 yrs)
560750	Twine, cordage, ropes and cables, of synthetic fibres, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. polyethylene and polypropylene)	free	Cat A (5 yrs)
560790	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics (excl. that of synthetic fibres and of sisal or other textile fibres of the genus Agave)	free	Cat A (5 yrs)
560811	Made-up knotted fishing nets of man-made textile materials (excl. landing nets)	free	Cat A (5 yrs)
560819	Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up nets, of man-made textile materials (excl. made-up fishing nets, hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	free	Cat A (5 yrs)
560890	Knotted netting of twine, cordage, ropes or cables, by the piece or metre; made-up fishing nets and other made-up nets, of vegetable textile materials (excl. hairnets, nets for sporting purposes, incl. landing nets, butterfly nets and the like)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
560900	Articles of yarn, strip or the like of heading 5404 or 5405, or of twine, cordage, ropes or cables of heading 5607, n.e.s.	free	Cat A (5 yrs)
570110	Carpets and other textile floor coverings, of wool or fine animal hair, knotted, whether or not made up	free	Cat A (5 yrs)
570190	Carpets and other textile floor coverings, of textile materials, knotted, whether or not made up (excl. those of wool or fine animal hair)	free	Cat A (5 yrs)
570210	Kelem, Schumacks, Karamanie and similar hand-woven rugs, whether or not made up	free	Cat A (5 yrs)
570220	Floor coverings of coconut fibres "coir", woven, whether or not made up	free	Cat A (5 yrs)
570231	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	free	Cat A (5 yrs)
570232	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	free	Cat A (5 yrs)
570239	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
570241	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	free	Cat A (5 yrs)
570242	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	free	Cat A (5 yrs)
570249	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	free	Cat A (5 yrs)
570250	Carpets and other textile floor coverings, woven, not tufted or flocked, not of pile construction, not made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	free	Cat A (5 yrs)
570291	Carpets and other floor coverings, of wool or fine animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	free	Cat A (5 yrs)
570292	Carpets and other floor coverings, of man-made textile materials, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs)	free	Cat A (5 yrs)
570299	Carpets and other floor coverings, of vegetable textile materials or coarse animal hair, woven, not tufted or flocked, not of pile construction, made up (excl. Kelem, Schumacks, Karamanie and similar hand-woven rugs, and floor coverings of coconut fibres "coir")	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
570310	Carpets and other floor coverings, of wool or fine animal hair, tufted "needle punched", whether or not made up	free	Cat A (5 yrs)
570320	Carpets and other floor coverings, of nylon or other polyamides, tufted "needle punched", whether or not made up	free	Cat A (5 yrs)
570330	Carpets and other floor coverings, of man-made textile materials, tufted "needle punched", whether or not made up (excl. those of nylon or other polyamides)	free	Cat A (5 yrs)
570390	Carpet tiles of vegetable textile materials or coarse animal hair, tufted "needle punched", whether or not made up	free	Cat A (5 yrs)
570410	Floor tiles, of felt, not tufted or flocked, with an area of <= 0,3 m²	free	Cat A (5 yrs)
570420	Floor tiles, of felt, not tufted or flocked, with an area of > 0,3 m² but <= 1 m²	free	Cat A (5 yrs)
570490	Carpets and other floor coverings, of felt, not tufted or flocked, whether or not made up (excl. floor tiles with an area of <= 1 m²)	free	Cat A (5 yrs)
570500	Carpets and other textile floor coverings, whether or not made up (excl. knotted, woven or tufted "needle punched", and of felt)	free	Cat A (5 yrs)
580110	Woven pile fabrics and chenille fabrics, of wool or fine animal hair (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
580121	Uncut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580122	Cut corduroy, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580123	Cut weft pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580126	Chenille fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580127	Warp pile fabrics, of cotton (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580131	Uncut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580132	Cut corduroy, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580133	Cut weft pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
580136	Chenille fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580137	Warp pile fabrics, of man-made fibres (excl. terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580190	Woven pile fabrics and chenille fabrics (excl. those of man-made fibres, wool or fine animal hair, terry towelling and similar woven terry fabrics, tufted textile fabrics and narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)
580211	Terry towelling and similar woven terry fabrics, of cotton, unbleached (excl. narrow woven fabrics of heading 5806, carpets and other floor coverings)	free	Cat A (5 yrs)
580219	Terry towelling and similar woven terry fabrics, of cotton (excl. unbleached, narrow woven fabrics of heading 5806, carpets and other floor coverings)	free	Cat A (5 yrs)
580220	Terry towelling and similar woven terry fabrics (excl. those of cotton, narrow woven fabrics of heading 5806, carpets and other floor coverings)	free	Cat A (5 yrs)
580230	Tufted textile fabrics (excl. carpets and other floor coverings)	free	Cat A (5 yrs)
580300	Gauze (excl. narrow woven fabrics of heading 5806)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
580410	Tulles and other net fabrics (excl. woven, knitted or crocheted fabrics)	free	Cat A (5 yrs)
580421	Mechanically made lace of man-made fibres in the piece, in strips or in motifs (excl. fabrics of headings 6002 to 6006)	free	Cat A (5 yrs)
580429	Mechanically made lace in the piece, in strips or in motifs (excl. that of man-made fibres, and fabrics of headings 6002 to 6006)	free	Cat A (5 yrs)
580430	Handmade lace in the piece, in strips or in motifs (excl. fabrics of heading 6002 to 6006)	free	Cat A (5 yrs)
580500	Hand-woven tapestries of the type Gobelin, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries, e.g. petit point, cross-stitch, whether or not made up (excl. Kelem, Schumacks, Karamanie and the like, and tapestries > 100 years old)	free	Cat A (5 yrs)
580610	Narrow woven pile fabrics, incl. terry towelling and similar terry fabrics, and chenille fabrics, with a width of <= 30 cm (excl. labels, badges and similar articles)	free	Cat A (5 yrs)
580620	Narrow woven fabrics of textile materials, containing >= 5% elastomeric yarn or rubber thread by weight, with a width of <= 30 cm (excl. woven pile fabrics, incl. terry towelling and similar terry fabrics, chenille fabrics, and labels, badges and similar articles)	free	Cat A (5 yrs)
580631	Narrow woven fabrics of cotton, with a width of <= 30 cm, n.e.s.	free	Cat A (5 yrs)
580632	Narrow woven fabrics of man-made fibres, with a width of <= 30 cm, n.e.s.	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
580639	Narrow woven fabrics of textile materials other than cotton or man-made fibres, with a width of <= 30 cm, n.e.s.	free	Cat A (5 yrs)
580640	Narrow fabrics consisting of warp without weft assembled by means of an adhesive "bolducs", with a width of <= 30 cm	free	Cat A (5 yrs)
580710	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, woven, not embroidered	free	Cat A (5 yrs)
580790	Labels, badges and similar articles, of textile materials, in the piece, in strips or cut to shape or size, not embroidered (excl. woven)	free	Cat A (5 yrs)
580810	Braids in the piece	free	Cat A (5 yrs)
580890	Ornamental trimmings of textile materials, in the piece, not embroidered, other than knitted or crocheted; tassels, pompons and similar articles of textile materials (excl. braids in the piece)	free	Cat A (5 yrs)
580900	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or for similar purposes, n.e.s.	free	Cat A (5 yrs)
581010	Embroidery on a textile fabric ground without visible ground, in the piece, in strips or in motifs	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
581091	Embroidery of cotton on a textile fabric ground, in the piece, in strips or in motifs (excl. embroidery without visible ground)	free	Cat A (5 yrs)
581092	Embroidery of man-made fibres on a textile fabric base, in the piece, in strips or in motifs (excl. embroidery without visible ground)	free	Cat A (5 yrs)
581099	Embroidery of materials other than cotton or man-made fibres, on a textile fabric base, in the piece, in strips or in motifs (excl. embroidery without visible ground)	free	Cat A (5 yrs)
581100	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise (excl. embroidery of heading 5810 and quilted fabrics for bedding and furnishings)	free	Cat A (5 yrs)
590110	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books, the manufacture of boxes and articles of cardboard or the like	free	Cat A (5 yrs)
590190	Tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations (excl. plastic-coated textile fabrics)	free	Cat A (5 yrs)
590210	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, whether or not dipped or impregnated with rubber or plastic	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
590220	Tyre cord fabric of high-tenacity polyester yarn, whether or not dipped or impregnated with rubber or plastic	free	Cat A (5 yrs)
590290	Tyre cord fabric of high-tenacity viscose rayon yarn, whether or not dipped in rubber or plastic	free	Cat A (5 yrs)
590310	Textile fabrics impregnated, coated, covered or laminated with poly"vinyl chloride" (excl. wallcoverings of textile materials impregnated or covered with poly"vinyl chloride"; floor coverings consisting of a textile backing and a top layer or covering of poly"vinyl chloride")	free	Cat A (5 yrs)
590320	Textile fabrics impregnated, coated, covered or laminated with polyurethane (excl. wallcoverings of textile materials impregnated or covered with polyurethane; floor coverings consisting of a textile backing and a top layer or covering of polyurethane)	free	Cat A (5 yrs)
590390	Textile fabrics impregnated, coated, covered or laminated with plastics other than poly"vinyl chloride" or polyurethane (excl. tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon; wallcoverings of textile materials impregnated or covered with plastic; floor coverings consisting of a textile backing and a top layer or covering of plastics)	free	Cat A (5 yrs)
590410	Linoleum, whether or not cut to shape	free	Cat A (5 yrs)
590490	Floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape (excl. linoleum)	free	Cat A (5 yrs)
590500	Textile wallcoverings	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
590610	Adhesive tape of rubberised textile fabrics, of a width of <= 20 cm (excl. that impregnated or coated with pharmaceutical substances or put up for retail sale for medical, surgical, dental or veterinary purposes)	free	Cat A (5 yrs)
590691	Knitted or crocheted textile fabrics, rubberised, n.e.s.	free	Cat A (5 yrs)
590699	Rubberised textile fabrics (excl. knitted or crocheted textile fabrics, adhesive tape of a width of <= 20 cm, and tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon)	free	Cat A (5 yrs)
590700	Impregnated, coated or covered textile fabrics; painted canvas being theatrical scenery, studio backcloths or the like, n.e.s.	free	Cat A (5 yrs)
590800	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas-mantle fabric for incandescent gas mantles, whether or not impregnated (excl. wax-covered wicks of the taper variety, fuses and detonating fuses, wicks in the form of textile yarn and glass-fibre wicks)	free	Cat A (5 yrs)
590900	Textile hosepiping and similar textile tubing, whether or not impregnated or coated, with or without lining, armour or accessories of other materials	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
591000	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material (excl. those of a thickness of < 3 mm and of indeterminate length or cut to length only, and those impregnated, coated, covered or laminated with rubber or made of yarn or cord impregnated or coated with rubber)	free	Cat A (5 yrs)
591110	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, incl. narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles "weaving beams"	free	Cat A (5 yrs)
591120	Bolting cloth, whether or not made up	free	Cat A (5 yrs)
591131	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing < 650 g/m²	free	Cat A (5 yrs)
591132	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in papermaking or similar machines, e.g. for paper pulp or asbestos-cement, weighing >= 650 g/m²	free	Cat A (5 yrs)
591140	Straining cloth of a kind used in oil-presses or for similar technical purposes, incl. that of human hair	free	Cat A (5 yrs)
591190	Textile products and articles, for technical purposes, specified in Note 7 to chapter 59, n.e.s.	free	Cat A (5 yrs)
600110	"Long pile" fabrics, knitted or crocheted	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600121	Looped pile fabrics of cotton, knitted or crocheted	free	Cat A (5 yrs)
600122	Looped pile fabrics of man-made fibres, knitted or crocheted	free	Cat A (5 yrs)
600129	Looped pile fabrics, knitted or crocheted (excl. of cotton or man-made fibres)	free	Cat A (5 yrs)
600191	Pile fabrics of cotton, knitted or crocheted (excl. "long pile" fabrics)	free	Cat A (5 yrs)
600192	Pile fabrics of man-made fibres, knitted or crocheted (excl. "long pile" fabrics)	free	Cat A (5 yrs)
600199	Pile fabrics, knitted or crocheted (excl. cotton or man-made fibres and "long pile" fabrics)	free	Cat A (5 yrs)
600240	Knitted or crocheted fabrics, of a width of <= 30 cm, containing >= 5% by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600290	Knitted or crocheted fabrics, of a width of <= 30 cm, containing >= 5% by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600310	Knitted or crocheted fabrics of wool or fine animal hair, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600320	Knitted or crocheted fabrics of cotton, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600330	Knitted or crocheted fabrics of synthetic fibres, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)
600340	Knitted or crocheted fabrics of artificial fibres, of a width of <= 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600390	Knitted or crocheted fabrics of a width of <= 30 cm (excl. of cotton, man-made fibres, wool or fine animal hair, those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, knitted or crocheted fabrics, impregnated, coated, covered or laminated, and sterile surgical or dental adhesion barriers of subheading 3006.10.30))	free	Cat A (5 yrs)
600410	Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% by weight elastomeric yarn (excl. containing rubber thread, pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600490	Knitted or crocheted fabrics, of a width of > 30 cm, containing >= 5% by weight elastomeric yarn and rubber thread or rubber thread only (excl. pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600521	Unbleached or bleached cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600522	Dyed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600523	Cotton warp knit fabrics of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600524	Printed cotton warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600535	Warp knit fabrics of synthetic fibres, antimalarial, of a width of > 30 cm	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600536	Unbleached or bleached warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600537	Dyed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600538	Warp knit fabrics of synthetic fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600539	Printed warp knit fabrics of synthetic fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600541	Unbleached or bleached warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600542	Dyed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600543	Warp knit fabrics of artificial fibres, of yarns of different colours "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600544	Printed warp knit fabrics of artificial fibres "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600590	Warp knit fabrics "incl. those made on galloon knitting machines", of a width of > 30 cm (excl. of cotton, man-made fibres, those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600610	Fabrics, knitted or crocheted, of a width of > 30 cm, of wool or fine animal hair (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600621	Unbleached or bleached cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600622	Dyed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600623	Cotton fabrics, knitted or crocheted, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600624	Printed cotton fabrics, knitted or crocheted, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600631	Unbleached or bleached fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600632	Dyed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600633	Fabrics, knitted or crocheted, of synthetic fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600634	Printed fabrics, knitted or crocheted, of synthetic fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600641	Unbleached or bleached fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600642	Dyed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
600643	Fabrics, knitted or crocheted, of artificial fibres, of yarns of different colours, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600644	Printed fabrics, knitted or crocheted, of artificial fibres, of a width of > 30 cm (excl. warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
600690	Fabrics, knitted or crocheted, of a width of > 30 cm (excl. of man-made fibres, cotton, wool or fine animal hair, warp knit fabrics "incl. those made on galloon knitting machines", those containing by weight >= 5% of elastomeric yarn or rubber thread, and pile fabrics, incl. "long pile", looped pile fabrics, labels, badges and similar articles, and knitted or crocheted fabrics, impregnated, coated, covered or laminated)	free	Cat A (5 yrs)
610120	Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, for men or boys, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610130	Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of man-made fibres, for men or boys, knitted or crocheted (excl. suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	free	Cat A (5 yrs)
610190	Overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials, for men or boys, knitted or crocheted (excl. of cotton and man-made fibres, suits, ensembles, jackets, blazers, bib and brace overalls and trousers)	free	Cat A (5 yrs)
610210	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	free	Cat A (5 yrs)
610220	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of cotton, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	free	Cat A (5 yrs)
610230	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of man-made fibres, knitted or crocheted (excl. suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610290	Women's or girls' overcoats, car coats, capes, cloaks, anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton and man-made fibres, suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls)	free	Cat A (5 yrs)
610310	Men's or boys' suits of textile materials, knitted or crocheted (excl. tracksuits, ski suits and swimwear)	free	Cat A (5 yrs)
610322	Men's or boys' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)	free	Cat A (5 yrs)
610323	Men's or boys' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)	free	Cat A (5 yrs)
610329	Men's or boys' ensembles of textile materials (excl. wool, fine animal hair, cotton or synthetic fibres, ski ensembles and swimwear)	free	Cat A (5 yrs)
610331	Men's or boys' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)	free	Cat A (5 yrs)
610332	Men's or boys' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)	free	Cat A (5 yrs)
610333	Men's or boys' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610339	Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	free	Cat A (5 yrs)
610341	Men's or boys' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. swimwear and underpants)	free	Cat A (5 yrs)
610342	Men's or boys' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. swimwear and underpants)	free	Cat A (5 yrs)
610343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. swimwear and underpants)	free	Cat A (5 yrs)
610349	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, swimwear and underpants)	free	Cat A (5 yrs)
610413	Women's or girls' suits of synthetic fibres, knitted or crocheted (excl. ski overalls and swimwear)	free	Cat A (5 yrs)
610419	Women's or girls' suits of textile materials, knitted or crocheted (excl. of synthetic fibres, and ski overalls and swimwear)	free	Cat A (5 yrs)
610422	Women's or girls' ensembles of cotton, knitted or crocheted (excl. ski ensembles and swimwear)	free	Cat A (5 yrs)
610423	Women's or girls' ensembles of synthetic fibres, knitted or crocheted (excl. ski ensembles and swimwear)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610429	Women's or girls' ensembles of textile materials (excl. of cotton or synthetic fibres, ski ensembles and swimwear)	free	Cat A (5 yrs)
610431	Women's or girls' jackets and blazers of wool or fine animal hair, knitted or crocheted (excl. wind-jackets and similar articles)	free	Cat A (5 yrs)
610432	Women's or girls' jackets and blazers of cotton, knitted or crocheted (excl. wind-jackets and similar articles)	free	Cat A (5 yrs)
610433	Women's or girls' jackets and blazers of synthetic fibres, knitted or crocheted (excl. wind-jackets and similar articles)	free	Cat A (5 yrs)
610439	Women's or girls' jackets and blazers of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, wind-jackets and similar articles)	free	Cat A (5 yrs)
610441	Women's or girls' dresses of wool or fine animal hair, knitted or crocheted (excl. petticoats)	free	Cat A (5 yrs)
610442	Women's or girls' dresses of cotton, knitted or crocheted (excl. petticoats)	free	Cat A (5 yrs)
610443	Women's or girls' dresses of synthetic fibres, knitted or crocheted (excl. petticoats)	free	Cat A (5 yrs)
610444	Women's or girls' dresses of artificial fibres, knitted or crocheted (excl. petticoats)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610449	Women's or girls' dresses of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton, man-made fibres and petticoats)	free	Cat A (5 yrs)
610451	Women's or girls' skirts and divided skirts of wool or fine animal hair, knitted or crocheted (excl. petticoats)	free	Cat A (5 yrs)
610452	Women's or girls' skirts and divided skirts of cotton, knitted or crocheted (excl. petticoats)	free	Cat A (5 yrs)
610453	Women's or girls' skirts and divided skirts of synthetic fibres, knitted or crocheted (excl. petticoats)	free	Cat A (5 yrs)
610459	Women's or girls' skirts and divided skirts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, and petticoats)	free	Cat A (5 yrs)
610461	Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair, knitted or crocheted (excl. panties and swimwear)	free	Cat A (5 yrs)
610462	Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton, knitted or crocheted (excl. panties and swimwear)	free	Cat A (5 yrs)
610463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres, knitted or crocheted (excl. panties and swimwear)	free	Cat A (5 yrs)
610469	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, panties and swimwear)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610510	Men's or boys' shirts of cotton, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	free	Cat A (5 yrs)
610520	Men's or boys' shirts of man-made fibres, knitted or crocheted (excl. nightshirts, T-shirts, singlets and other vests)	free	Cat A (5 yrs)
610590	Men's or boys' shirts of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, nightshirts, T-shirts, singlets and other vests)	free	Cat A (5 yrs)
610610	Women's or girls' blouses, shirts and shirt-blouses of cotton, knitted or crocheted (excl. T-shirts and vests)	free	Cat C (15 yrs)
610620	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres, knitted or crocheted (excl. T- shirts and vests)	free	Cat C (15 yrs)
610690	Women's or girls' blouses, shirts and shirt-blouses of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, T-shirts and vests)	free	Cat C (15 yrs)
610711	Men's or boys' underpants and briefs of cotton, knitted or crocheted	free	Cat A (5 yrs)
610712	Men's or boys' underpants and briefs of man-made fibres, knitted or crocheted	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610719	Men's or boys' underpants and briefs of other textile materials, knitted or crocheted (excl. of cotton or man-made fibres)	free	Cat A (5 yrs)
610721	Men's or boys' nightshirts and pyjamas of cotton, knitted or crocheted (excl. vests and singlets)	free	Cat A (5 yrs)
610722	Men's or boys' nightshirts and pyjamas of man-made fibres, knitted or crocheted (excl. vests and singlets)	free	Cat A (5 yrs)
610729	Men's or boys' nightshirts and pyjamas of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, and vests and singlets)	free	Cat A (5 yrs)
610791	Men's or boys' bathrobes, dressing gowns and similar articles of cotton, knitted or crocheted	free	Cat A (5 yrs)
610799	Men's or boys' bathrobes, dressing gowns and similar articles of textile materials, knitted or crocheted (excl. of cotton)	free	Cat A (5 yrs)
610811	Women's or girls' slips and petticoats of man-made fibres, knitted or crocheted (excl. T-shirts and vests)	free	Cat A (5 yrs)
610819	Women's or girls' slips and petticoats of textile materials, knitted or crocheted (excl. man-made fibres, T-shirts and vests)	free	Cat A (5 yrs)
610821	Women's or girls' briefs and panties of cotton, knitted or crocheted	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610822	Women's or girls' briefs and panties of man-made fibres, knitted or crocheted	free	Cat A (5 yrs)
610829	Women's or girls' briefs and panties of textile materials, knitted or crocheted (excl. cotton or man-made fibres)	free	Cat A (5 yrs)
610831	Women's or girls' nightdresses and pyjamas of cotton, knitted or crocheted (excl. T-shirts, vests and négligés)	free	Cat A (5 yrs)
610832	Women's or girls' nightdresses and pyjamas of man-made fibres, knitted or crocheted (excl. T-shirts, vests and négligés)	free	Cat A (5 yrs)
610839	Women's or girls' nightdresses and pyjamas of textile materials, knitted or crocheted (excl. of cotton and man-made fibres, T-shirts, vests and négligés)	free	Cat A (5 yrs)
610891	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of cotton, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassiéres, girdles, corsets and similar articles)	free	Cat A (5 yrs)
610892	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of man-made fibres, knitted or crocheted (excl. vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassiéres, girdles, corsets and similar articles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
610899	Women's or girls' négligés, bathrobes, dressing gowns, housejackets and similar articles of textile materials, knitted or crocheted (excl. of cotton or man-made fibres, vests, slips, petticoats, briefs and panties, nightdresses, pyjamas, brassiéres, girdles, corsets and similar articles)	free	Cat A (5 yrs)
610910	T-shirts, singlets and other vests of cotton, knitted or crocheted	free	Cat A (5 yrs)
610990	T-shirts, singlets and other vests of textile materials, knitted or crocheted (excl. cotton)	free	Cat A (5 yrs)
611011	Jerseys, pullovers, cardigans, waistcoats and similar articles, of wool, knitted or crocheted (excl. wadded waistcoats)	free	Cat A (5 yrs)
611012	Jerseys, pullovers, cardigans, waistcoats and similar articles, of hair of Kashmir "cashmere" goats, knitted or crocheted (excl. quilted articles)	free	Cat A (5 yrs)
611019	Jerseys, pullovers, cardigans, waistcoats and similar articles, of fine animal hair, knitted or crocheted (excl. from hair of Kashmir "cashmere" goats and quilted articles)	free	Cat A (5 yrs)
611020	Jerseys, pullovers, cardigans, waistcoats and similar articles, of cotton, knitted or crocheted (excl. wadded waistcoats)	free	Cat A (5 yrs)
611030	Jerseys, pullovers, cardigans, waistcoats and similar articles, of man-made fibres, knitted or crocheted (excl. wadded waistcoats)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
611090	Jerseys, pullovers, cardigans, waistcoats and similar articles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or man-made fibres, and wadded waistcoats)	free	Cat A (5 yrs)
611120	Babies' garments and clothing accessories of cotton, knitted or crocheted (excl. hats)	free	Cat A (5 yrs)
611130	Babies' garments and clothing accessories of synthetic fibres, knitted or crocheted (excl. hats)	free	Cat A (5 yrs)
611190	Babies' garments and clothing accessories of textile materials, knitted or crocheted (excl. of cotton or synthetic fibres, and hats)	free	Cat A (5 yrs)
611211	Track-suits of cotton, knitted or crocheted	free	Cat A (5 yrs)
611212	Track-suits of synthetic fibres, knitted or crocheted	free	Cat A (5 yrs)
611219	Track-suits of textile materials, knitted or crocheted (excl. cotton or synthetic fibres)	free	Cat A (5 yrs)
611220	Ski-suits, knitted or crocheted	free	Cat A (5 yrs)
611231	Men's or boys' swimwear of synthetic fibres, knitted or crocheted	free	Cat A (5 yrs)
611239	Men's or boys' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres)	free	Cat A (5 yrs)
611241	Women's or girls' swimwear of synthetic fibres, knitted or crocheted	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
611249	Women's or girls' swimwear of textile materials, knitted or crocheted (excl. synthetic fibres)	free	Cat A (5 yrs)
611300	Garments, knitted or crocheted, rubberised or impregnated, coated or covered with plastics or other materials (excl. babies' garments and clothing accessories)	free	Cat A (5 yrs)
611420	Special garments for professional, sporting or other purposes, n.e.s., of cotton, knitted or crocheted	free	Cat A (5 yrs)
611430	Special garments for professional, sporting or other purposes, n.e.s., of man-made fibres, knitted or crocheted	free	Cat A (5 yrs)
611490	Special garments for professional, sporting or other purposes, n.e.s., of textile materials, knitted or crocheted (excl. of cotton and man-made fibres)	free	Cat A (5 yrs)
611510	Graduated compression hosiery [e.g., stockings for varicose veins], of textile materials, knitted or crocheted (excl. hosiery for babies)	free	Cat A (5 yrs)
611521	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery)	free	Cat A (5 yrs)
611522	Pantyhose and tights of synthetic fibres, knitted or crocheted, measuring per single yarn >= 67 decitex (excl. graduated compression hosiery)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
611529	Pantyhose and tights of textile materials, knitted or crocheted (excl. graduated compression hosiery, those of synthetic fibres and hosiery for babies)	free	Cat A (5 yrs)
611530	Women's full-length or knee-length hosiery, knitted or crocheted, measuring per single yarn < 67 decitex (excl. graduated compression hosiery, pantyhose and tights)	free	Cat A (5 yrs)
611594	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of wool or fine animal hair, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	free	Cat A (5 yrs)
611595	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of cotton, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full- length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	free	Cat A (5 yrs)
611596	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of synthetic fibres, knitted or crocheted (excl. graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	free	Cat A (5 yrs)
611599	Full-length or knee-length stockings, socks and other hosiery, incl. footwear without applied soles, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, graduated compression hosiery, pantyhose and tights, women's full-length or knee-length stockings, measuring per single yarn < 67 decitex, and hosiery for babies)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
611610	Gloves, mittens and mitts, impregnated, coated or covered with plastics or rubber, knitted or crocheted	free	Cat A (5 yrs)
611691	Gloves, mittens and mitts, of wool or fine animal hair, knitted or crocheted (excl. for babies)	free	Cat A (5 yrs)
611692	Gloves, mittens and mitts, of cotton, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	free	Cat A (5 yrs)
611693	Gloves, mittens and mitts, of synthetic fibres, knitted or crocheted (excl. impregnated, coated or covered with plastics or rubber, and for babies)	free	Cat A (5 yrs)
611699	Gloves, mittens and mitts, of textile materials, knitted or crocheted (excl. of wool, fine animal hair, cotton or synthetic fibres, impregnated, coated or covered with plastics or rubber, and for babies)	free	Cat A (5 yrs)
611710	Shawls, scarves, mufflers, mantillas, veils and the like, knitted or crocheted	free	Cat A (5 yrs)
611780	Ties, bow ties, cravats and other made-up clothing accessories, knitted or crocheted, n.e.s. (excl. shawls, scarves, mufflers, mantillas, veils and the like)	free	Cat A (5 yrs)
611790	Parts of garments or clothing accessories, knitted or crocheted, n.e.s.	free	Cat A (5 yrs)
620111	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620112	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton (excl. knitted or crocheted)	free	Cat A (5 yrs)
620113	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
620119	Men's or boys' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)	free	Cat A (5 yrs)
620191	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	free	Cat A (5 yrs)
620192	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	free	Cat A (5 yrs)
620193	Men's or boys' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	free	Cat A (5 yrs)
620199	Men's or boys' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	free	Cat A (5 yrs)
620211	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of wool or fine animal hair (excl. knitted or crocheted)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620212	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of cotton (excl. knitted or crocheted)	free	Cat A (5 yrs)
620213	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of man-made fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
620219	Women's or girls' overcoats, raincoats, car coats, capes, cloaks and similar articles, of textile materials (excl. of wool or fine animal hair, cotton or man-made fibres, knitted or crocheted)	free	Cat A (5 yrs)
620291	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of wool or fine animal hair (excl. knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	free	Cat A (5 yrs)
620292	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of cotton (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	free	Cat A (5 yrs)
620293	Women's or girls' anoraks, windcheaters, wind jackets and similar articles, of man-made fibres (not knitted or crocheted and excl. suits, ensembles, jackets, blazers, trousers and tops of ski suits)	free	Cat A (5 yrs)
620299	Women's or girls' anoraks, incl. ski jackets, windcheaters, wind-jackets and similar articles, of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted, suits, ensembles, jackets, blazers and trousers)	free	Cat A (5 yrs)
620311	Men's or boys' suits of wool or fine animal hair (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620312	Men's or boys' suits of synthetic fibres (excl. knitted or crocheted, tracksuits, ski suits and swimwear)	free	Cat A (5 yrs)
620319	Men's or boys' suits of textile materials (excl. of wool, fine animal hair or synthetic fibres, knitted or crocheted, tracksuits, ski suits and swimwear)	free	Cat A (5 yrs)
620322	Men's or boys' ensembles of cotton (excl. knitted or crocheted, ski ensembles and swimwear)	free	Cat A (5 yrs)
620323	Men's or boys' ensembles of synthetic fibres (excl. knitted or crocheted, ski ensembles and swimwear)	free	Cat A (5 yrs)
620329	Men's or boys' ensembles of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted, ski ensembles and swimwear)	free	Cat A (5 yrs)
620331	Men's or boys' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, and wind-jackets and similar articles)	free	Cat A (5 yrs)
620332	Men's or boys' jackets and blazers of cotton (excl. knitted or crocheted, and wind-jackets and similar articles)	free	Cat A (5 yrs)
620333	Men's or boys' jackets and blazers of synthetic fibres (excl. knitted or crocheted, and wind-jackets and similar articles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620339	Men's or boys' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, and wind-jackets and similar articles)	free	Cat A (5 yrs)
620341	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of wool or fine animal hair (excl. knitted or crocheted, underpants and swimwear)	free	Cat A (5 yrs)
620342	Men's or boys' trousers, bib and brace overalls, breeches and shorts, of cotton (excl. knitted or crocheted, underpants and swimwear)	free	Cat A (5 yrs)
620343	Men's or boys' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excl. knitted or crocheted, underpants and swimwear)	free	Cat A (5 yrs)
620349	Men's or boys' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, underpants and swimwear)	free	Cat A (5 yrs)
620411	Women's or girls' suits of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)
620412	Women's or girls' suits of cotton (excl. knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)
620413	Women's or girls' suits of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620419	Women's or girls' suits of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)
620421	Women's or girls' ensembles of wool or fine animal hair (excl. knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)
620422	Women's or girls' ensembles of cotton (excl. knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)
620423	Women's or girls' ensembles of synthetic fibres (excl. knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)
620429	Women's or girls' ensembles of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, ski overalls and swimwear)	free	Cat A (5 yrs)
620431	Women's or girls' jackets and blazers of wool or fine animal hair (excl. knitted or crocheted, wind-jackets and similar articles)	free	Cat A (5 yrs)
620432	Women's or girls' jackets and blazers of cotton (excl. knitted or crocheted, wind-jackets and similar articles)	free	Cat A (5 yrs)
620433	Women's or girls' jackets and blazers of synthetic fibres (excl. knitted or crocheted, wind-jackets and similar articles)	free	Cat A (5 yrs)
620439	Women's or girls' jackets and blazers of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, wind-jackets and similar articles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620441	Women's or girls' dresses of wool or fine animal hair (excl. knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620442	Women's or girls' dresses of cotton (excl. knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620443	Women's or girls' dresses of synthetic fibres (excl. knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620444	Women's or girls' dresses of artificial fibres (excl. knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620449	Women's or girls' dresses of textile materials (excl. of wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620451	Women's or girls' skirts and divided skirts of wool or fine animal hair (excl. knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620452	Women's or girls' skirts and divided skirts of cotton (excl. knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620453	Women's or girls' skirts and divided skirts of synthetic fibres (excl. knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620459	Women's or girls' skirts and divided skirts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted and petticoats)	free	Cat A (5 yrs)
620461	Women's or girls' trousers, bib and brace overalls, breeches and shorts of wool or fine animal hair (excl. knitted or crocheted, panties and swimwear)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620462	Women's or girls' trousers, bib and brace overalls, breeches and shorts of cotton (excl. knitted or crocheted, panties and swimwear)	free	Cat A (5 yrs)
620463	Women's or girls' trousers, bib and brace overalls, breeches and shorts of synthetic fibres (excl. knitted or crocheted, panties and swimwear)	free	Cat A (5 yrs)
620469	Women's or girls' trousers, bib and brace overalls, breeches and shorts of textile materials (excl. of wool, fine animal hair, cotton or synthetic fibres, knitted or crocheted, panties and swimwear)	free	Cat A (5 yrs)
620520	Men's or boys' shirts of cotton (excl. knitted or crocheted, nightshirts, singlets and other vests)	free	Cat A (5 yrs)
620530	Men's or boys' shirts of man-made fibres (excl. knitted or crocheted, nightshirts, singlets and other vests)	free	Cat A (5 yrs)
620590	Men's or boys' shirts of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, nightshirts, singlets and other vests)	free	Cat A (5 yrs)
620610	Women's or girls' blouses, shirts and shirt-blouses of silk or silk waste (excl. knitted or crocheted and vests)	free	Cat A (5 yrs)
620620	Women's or girls' blouses, shirts and shirt-blouses of wool or fine animal hair (excl. knitted or crocheted and vests)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620630	Women's or girls' blouses, shirts and shirt-blouses of cotton (excl. knitted or crocheted and vests)	free	Cat A (5 yrs)
620640	Women's or girls' blouses, shirts and shirt-blouses of man-made fibres (excl. knitted or crocheted and vests)	free	Cat A (5 yrs)
620690	Women's or girls' blouses, shirts and shirt-blouses of textile materials (excl. of silk, silk waste, wool, fine animal hair, cotton or man-made fibres, knitted or crocheted and vests)	free	Cat A (5 yrs)
620711	Men's or boys' underpants and briefs of cotton (excl. knitted or crocheted)	free	Cat A (5 yrs)
620719	Men's or boys' underpants and briefs of textile materials (excl. cotton and knitted or crocheted)	free	Cat A (5 yrs)
620721	Men's or boys' nightshirts and pyjamas of cotton (excl. knitted or crocheted, vests, singlets and underpants)	free	Cat A (5 yrs)
620722	Men's or boys' nightshirts and pyjamas of man-made fibres (excl. knitted or crocheted, vests, singlets and underpants)	free	Cat A (5 yrs)
620729	Men's or boys' nightshirts and pyjamas of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, vests, singlets and underpants)	free	Cat A (5 yrs)
620791	Men's or boys' singlets and other vests, bathrobes, dressing gowns and similar articles of cotton (excl. knitted or crocheted, underpants, nightshirts and pyjamas)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620799	Men's or boys' singlets and other vests, bathrobes and dressing gowns of textile materials (excl. of cotton, knitted or crocheted, underpants, nightshirts and pyjamas)	free	Cat A (5 yrs)
620811	Women's or girls' slips and petticoats of man-made fibres (excl. knitted or crocheted and vests)	free	Cat A (5 yrs)
620819	Women's or girls' slips and petticoats of textile materials (excl. man-made fibres, knitted or crocheted and vests)	free	Cat A (5 yrs)
620821	Women's or girls' nightdresses and pyjamas of cotton (excl. knitted or crocheted, vests and négligés)	free	Cat A (5 yrs)
620822	Women's or girls' nightdresses and pyjamas of man-made fibres (excl. knitted or crocheted, vests and négligés)	free	Cat A (5 yrs)
620829	Women's or girls' nightdresses and pyjamas of textile materials (excl. cotton and man-made fibres, knitted or crocheted, vests and négligés)	free	Cat A (5 yrs)
620891	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of cotton (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	free	Cat A (5 yrs)
620892	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of man-made fibres (excl. knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
620899	Women's or girls' singlets and other vests, briefs, panties, négligés, bathrobes, dressing gowns, housecoats and similar articles of textile materials (excl. of cotton or man-made fibres, knitted or crocheted, slips, petticoats, nightdresses and pyjamas, brassières, girdles, corsets and similar articles)	free	Cat A (5 yrs)
620920	Babies' garments and clothing accessories of cotton (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])	free	Cat A (5 yrs)
620930	Babies' garments and clothing accessories of synthetic fibres (excl. knitted or crocheted and hats, napkins and napkin liners [see 9619])	free	Cat A (5 yrs)
620990	Babies' garments and clothing accessories of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted and hats, napkins and napkin liners [see 9619])	free	Cat A (5 yrs)
621010	Garments made up of felt or nonwovens, whether or not impregnated, coated, covered or laminated (excl. babies' garments and clothing accessories)	free	Cat A (5 yrs)
621020	Garments of the type described in subheading 6201,11 to 6201,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances	free	Cat A (5 yrs)
621030	Garments of the type described in subheading 6202,11 to 6202,19, rubberised or impregnated, coated, covered or laminated with plastics or other substances	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
621040	Men's or boys' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6201,11 to 6201,19, and babies' garments and clothing accessories)	free	Cat A (5 yrs)
621050	Women's or girls' garments of textile fabrics, rubberised or impregnated, coated, covered or laminated with plastics or other substances (excl. of the type described in subheading 6202,11 to 6202,19, and babies' garments and clothing accessories)	free	Cat A (5 yrs)
621111	Men's or boys' swimwear (excl. knitted or crocheted)	free	Cat A (5 yrs)
621112	Women's or girls' swimwear (excl. knitted or crocheted)	free	Cat A (5 yrs)
621120	Ski suits (excl. knitted or crocheted)	free	Cat A (5 yrs)
621132	Men's or boys' tracksuits and other garments, n.e.s. of cotton (excl. knitted or crocheted)	free	Cat A (5 yrs)
621133	Men's or boys' tracksuits and other garments, n.e.s. of man-made fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
621139	Men's or boys' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted)	free	Cat A (5 yrs)
621142	Women's or girls' tracksuits and other garments, n.e.s. of cotton (excl. knitted or crocheted)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
621143	Women's or girls' tracksuits and other garments, n.e.s. of man-made fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
621149	Women's or girls' tracksuits and other garments, n.e.s. of textile materials (excl. of cotton or man-made fibres, knitted or crocheted and goods of 9619)	free	Cat A (5 yrs)
621210	Brassieres of all types of textile materials, whether or not elasticated, incl. knitted or crocheted	free	Cat A (5 yrs)
621220	Girdles and panty girdles of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. belts and corselets made entirely of rubber)	free	Cat A (5 yrs)
621230	Corselettes of all types of textile materials, whether or not elasticated, incl. knitted or crocheted	free	Cat A (5 yrs)
621290	Corsets, braces, garters, suspenders and similar articles and parts thereof, incl. parts of brassieres, girdles, panty girdles and corselettes, of all types of textile materials, whether or not elasticated, incl. knitted or crocheted (excl. complete brassieres, girdles, panty girdles and corselettes)	free	Cat A (5 yrs)
621320	Handkerchiefs of cotton, of which no side exceeds 60 cm (excl. knitted or crocheted)	free	Cat A (5 yrs)
621390	Handkerchiefs of textile materials, of which no side exceeds 60 cm (excl. of cotton, and knitted or crocheted)	free	Cat A (5 yrs)
621410	Shawls, scarves, mufflers, mantillas, veils and similar articles of silk or silk waste (excl. knitted or crocheted)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
621420	Shawls, scarves, mufflers, mantillas, veils and similar articles of wool or fine animal hair (excl. knitted or crocheted)	free	Cat A (5 yrs)
621430	Shawls, scarves, mufflers, mantillas, veils and similar articles of synthetic fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
621440	Shawls, scarves, mufflers, mantillas, veils and similar articles of artificial fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
621490	Shawls, scarves, mufflers, mantillas, veils and similar articles of textile materials (excl. of silk, silk waste, wool, fine animal hair or man-made fibres, knitted or crocheted)	free	Cat A (5 yrs)
621510	Ties, bow ties and cravats of silk or silk waste (excl. knitted or crocheted)	free	Cat A (5 yrs)
621520	Ties, bow ties and cravats of man-made fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
621590	Ties, bow ties and cravats of textile materials (excl. of silk, silk waste or man-made fibres, knitted or crocheted)	free	Cat A (5 yrs)
621600	Gloves, mittens and mitts, of all types of textile materials (excl. knitted or crocheted and for babies)	free	Cat A (5 yrs)
621710	Made-up clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
621790	Parts of garments or clothing accessories, of all types of textile materials, n.e.s. (excl. knitted or crocheted)	free	Cat A (5 yrs)
630110	Electric blankets of all types of textile materials	free	Cat A (5 yrs)
630120	Blankets and travelling rugs of wool or fine animal hair (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	free	Cat A (5 yrs)
630130	Blankets and travelling rugs of cotton (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	free	Cat A (5 yrs)
630140	Blankets and travelling rugs of synthetic fibres (excl. electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	free	Cat A (5 yrs)
630190	Blankets and travelling rugs of textile materials (excl. of wool or fine animal hair, cotton or synthetic fibres, electric, table covers, bedspreads and articles of bedding and similar furnishing of heading 9404)	free	Cat A (5 yrs)
630210	Bedlinen, knitted or crocheted	free	Cat A (5 yrs)
630221	Printed bedlinen of cotton (excl. knitted or crocheted)	free	Cat A (5 yrs)
630222	Printed bedlinen of man-made fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
630229	Printed bedlinen of textile materials (excl. cotton and man-made fibres, knitted or crocheted)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
630231	Bedlinen of cotton (excl. printed, knitted or crocheted)	free	Cat A (5 yrs)
630232	Bedlinen of man-made fibres (excl. printed, knitted or crocheted)	free	Cat A (5 yrs)
630239	Bedlinen of textile materials (excl. of cotton and man-made fibres, printed, knitted or crocheted)	free	Cat A (5 yrs)
630240	Table linen, knitted or crocheted	free	Cat A (5 yrs)
630251	Table linen of cotton (excl. knitted or crocheted)	free	Cat A (5 yrs)
630253	Table linen of man-made fibres (excl. knitted or crocheted)	free	Cat A (5 yrs)
630259	Table linen of textile materials (excl. of cotton or man-made fibres, knitted or crocheted)	free	Cat A (5 yrs)
630260	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics of cotton (excl. floorcloths, polishing cloths, dishcloths and dusters)	free	Cat A (5 yrs)
630291	Toilet linen and kitchen linen of cotton (excl. of terry fabrics, floorcloths, polishing cloths, dishcloths and dusters)	free	Cat A (5 yrs)
630293	Toilet linen and kitchen linen of man-made fibres (excl. floorcloths, polishing cloths, dishcloths and dusters)	free	Cat A (5 yrs)
630299	Toilet linen and kitchen linen of textile materials (excl. of cotton or man-made fibres, floorcloths, polishing cloths, dishcloths and dusters)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
630312	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres, knitted or crocheted (excl. awnings and sunblinds)	free	Cat A (5 yrs)
630319	Curtains, incl. drapes, and interior blinds, curtain or bed valances, knitted or crocheted (excl. of synthetic fibres, awnings and sunblinds)	free	Cat A (5 yrs)
630391	Curtains, incl. drapes, and interior blinds, curtain or bed valances of cotton (excl. knitted or crocheted, awnings and sunblinds)	free	Cat A (5 yrs)
630392	Curtains, incl. drapes, and interior blinds, curtain or bed valances of synthetic fibres (excl. knitted or crocheted, awnings and sunblinds)	free	Cat A (5 yrs)
630399	Curtains, incl. drapes, and interior blinds, curtain or bed valances of textile materials (excl. of cotton and synthetic fibres, knitted or crocheted, awnings and sunblinds)	free	Cat A (5 yrs)
630411	Knitted or crocheted bedspreads (excl. bedlinen, quilts and eiderdowns)	free	Cat A (5 yrs)
630419	Bedspreads of all types of textile materials (excl. knitted or crocheted, bedlinen, quilts and eiderdowns)	free	Cat A (5 yrs)
630420	Bed nets, warp knit, antimalarial	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
630491	Articles for interior furnishing, knitted or crocheted (excl. blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, antimalarial bed nets, lampshades and articles of heading 9404)	free	Cat A (5 yrs)
630492	Articles for interior furnishing, of cotton (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	free	Cat A (5 yrs)
630493	Articles for interior furnishing, of synthetic fibres (excl. knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	free	Cat A (5 yrs)
630499	Articles for interior furnishing, of textile materials (excl. of cotton or synthetic fibres, knitted or crocheted, blankets and travelling rugs, bedlinen, table linen, toilet linen, kitchen linen, curtains, incl. drapes, interior blinds, curtain or bed valances, bedspreads, lampshades and articles of heading 9404)	free	Cat A (5 yrs)
630510	Sacks and bags, for the packing of goods, of jute or other textile bast fibres of heading 5303	free	Cat A (5 yrs)
630520	Sacks and bags, for the packing of goods, of cotton	free	Cat A (5 yrs)
630532	Flexible intermediate bulk containers, for the packing of goods, of synthetic or man-made textile materials	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
630533	Sacks and bags, for the packing of goods, of polyethylene or polypropylene strip or the like (excl. flexible intermediate bulk containers)	free	Cat A (5 yrs)
630539	Sacks and bags, for the packing of goods, of man-made textile materials (excl. of polyethylene or polypropylene strip or the like, and flexible intermediate bulk containers)	free	Cat A (5 yrs)
630590	Sacks and bags, for the packing of goods, of textile materials (excl. man-made, cotton, jute or other textile bast fibres of heading 5303)	free	Cat A (5 yrs)
630612	Tarpaulins, awnings and sunblinds of synthetic fibres (excl. flat covers of light fabrics made up as tarpaulins)	free	Cat A (5 yrs)
630619	Tarpaulins, awnings and sunblinds of textile materials (excl. of synthetic fibres and flat covers of light fabrics made up as tarpaulins)	free	Cat A (5 yrs)
630622	Tents of synthetic fibres (excl. umbrella and play tents)	free	Cat A (5 yrs)
630629	Tents of textile materials (excl. of synthetic fibres, and umbrella and play tents)	free	Cat A (5 yrs)
630630	Sails for boats, sailboards or landcraft, of textile materials	free	Cat A (5 yrs)
630640	Pneumatic mattresses of textile materials	free	Cat A (5 yrs)
630690	Camping goods of textile materials (excl. tents, awnings and sunblinds, sails, pneumatic mattresses, rucksacks, knapsacks and similar receptacles, filled sleeping bags, mattresses and cushions)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
630710	Floorcloths, dishcloths, dusters and similar cleaning cloths, of all types of textile materials	free	Cat A (5 yrs)
630720	Life jackets and life belts, of all types of textile materials	free	Cat A (5 yrs)
630790	Made-up articles of textile materials, incl. dress patterns, n.e.s.	free	Cat A (5 yrs)
630800	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale (excl. sets for making up into articles of clothing)	free	Cat A (5 yrs)
630900	Worn clothing and clothing accessories, blankets and travelling rugs, household linen and articles for interior furnishing, of all types of textile materials, incl. all types of footwear and headgear, showing signs of appreciable wear and presented in bulk or in bales, sacks or similar packings (excl. carpets, other floor coverings and tapestries)	free	Cat A (5 yrs)
631010	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials, sorted	free	Cat A (5 yrs)
631090	Used or new rags, scrap twine, cordage, rope and cables and worn-out articles thereof, of textile materials (excl. sorted)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
640110	Waterproof footwear incorporating a protective metal toecap, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. skating boots with ice or roller skates attached, shin-guards and similar protective sportswear)	free	Cat A (5 yrs)
640192	Waterproof footwear covering the ankle, but not the knee, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. incorporating a protective metal toecap, orthopaedic footwear, sports and toy footwear)	free	Cat A (5 yrs)
640199	Waterproof footwear covering neither the ankle nor the knee, with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes (excl. covering the ankle but not the knee, footwear incorporating a protective metal toecap, orthopaedic footwear, skating boots with ice or roller skates attached and sports and toy footwear)	free	Cat A (5 yrs)
640212	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401)	free	Cat A (5 yrs)
640219	Sports footwear with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
640220	Footwear with outer soles and uppers of rubber or plastics, with upper straps or thongs assembled to the sole by means of plugs (excl. toy footwear)	free	Cat A (5 yrs)
640291	Footwear covering the ankle, with outer soles and uppers of rubber or plastics (excl. waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640299	Footwear with outer soles and uppers of rubber or plastics (excl. covering the ankle or with upper straps or thongs assembled to the sole by means of plugs, waterproof footwear of heading 6401, sports footwear, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640312	Ski-boots, cross-country ski footwear and snowboard boots, with outer soles of rubber, plastics, leather or composition leather and uppers of leather	free	Cat A (5 yrs)
640319	Sports footwear, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. ski-boots, cross-country ski footwear, snowboard boots and skating boots with ice or roller skates attached)	free	Cat A (5 yrs)
640320	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	free	Cat A (5 yrs)
640340	Footwear, incorporating a protective metal toecap, with outer soles of rubber, plastics, leather or composition leather and uppers of leather (excl. sports footwear and orthopaedic footwear)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
640351	Footwear with outer soles and uppers of leather, covering the ankle (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640359	Footwear with outer soles and uppers of leather (excl. covering the ankle, incorporating a protective metal toecap, with uppers which consist of leather straps across the instep and around the big toe, sports footwear, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640391	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather, covering the ankle (excl. incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640399	Footwear with outer soles of rubber, plastics or composition leather, with uppers of leather (excl. covering the ankle, incorporating a protective metal toecap, sports footwear, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640411	Sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, with outer soles of rubber or plastics and uppers of textile materials	free	Cat A (5 yrs)
640419	Footwear with outer soles of rubber or plastics and uppers of textile materials (excl. sports footwear, incl. tennis shoes, basketball shoes, gym shoes, training shoes and the like, and toy footwear)	free	Cat A (5 yrs)
640420	Footwear with outer soles of leather or composition leather and uppers of textile materials (excl. toy footwear)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
640510	Footwear with uppers of leather or composition leather (excl. with outer soles of rubber, plastics, leather or composition leather and uppers of leather, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640520	Footwear with uppers of textile materials (excl. with outer soles of rubber, plastics, leather or composition leather, orthopaedic footwear and toy footwear)	free	Cat A (5 yrs)
640590	Footwear with outer soles of rubber or plastics, with uppers other than rubber, plastics, leather or textile materials; footwear with outer soles of leather or composition leather, with uppers other than leather or textile materials; footwear with outer soles of wood, cork, paperboard, furskin, felt, straw, loofah, etc., with uppers other than leather, composition leather or textile materials, n.e.s.	free	Cat A (5 yrs)
640610	Uppers and parts thereof (excl. stiffeners and general parts made of asbestos)	free	Cat A (5 yrs)
640620	Outer soles and heels, of rubber or plastics	free	Cat A (5 yrs)
640690	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof (excl. outer soles and heels of rubber or plastics, uppers and parts thereof other than stiffeners, and general parts made of asbestos)	free	Cat A (5 yrs)
650100	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons, incl. slit manchons, of felt	free	Cat A (5 yrs)
650200	Hat-shapes, plaited or made by assembling strips of any material (excl. blocked to shape, with made brims, lined, or trimmed)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
650400	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)	free	Cat A (5 yrs)
650500	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hairnets of any material, whether or not lined or trimmed (excl. headgear for animals, and toy and carnival headgear)	free	Cat A (5 yrs)
650610	Safety headgear, whether or not lined or trimmed	free	Cat A (5 yrs)
650691	Bathing caps, hoods and other headgear, whether or not lined or trimmed, of rubber or plastics (other than safety headgear and headgear having the character of toys or festive articles)	free	Cat A (5 yrs)
650699	Headgear, whether or not lined or trimmed, n.e.s.	free	Cat A (5 yrs)
650700	Headbands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear (excl. headbands used by sportsmen as sweatbands, knitted or crocheted)	free	Cat A (5 yrs)
660110	Garden or similar umbrellas (excl. beach tents)	free	Cat A (5 yrs)
660191	Umbrellas having a telescopic shaft (excl. toy umbrellas)	free	Cat A (5 yrs)
660199	Umbrellas and sun umbrellas, incl. walking-stick umbrellas (excl. umbrellas having a telescopic shaft, garden umbrellas and the like, and toy umbrellas)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
660200	Walking sticks, seat-sticks, whips, riding-crops and the like (excl. measure walking sticks, crutches, firearm-sticks and sports sticks)	free	Cat A (5 yrs)
660320	Umbrella frames, incl. frames mounted on shafts "sticks", for umbrellas and sun umbrellas of heading 6601	free	Cat A (5 yrs)
660390	Parts, trimmings and accessories for umbrellas and sun umbrellas of heading 6601 or for walking sticks, seat-sticks, whips, riding-crops and the like of heading 6602 (excl. umbrella frames, incl. frames mounted on shafts "sticks")	free	Cat A (5 yrs)
670100	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (excl. goods of heading 0505, worked quills and scapes, footwear and headgear, articles of bedding and similar furnishing of heading 9404, toys, games and sports requisites, and collectors' pieces)	free	Cat A (5 yrs)
670210	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods, of plastics	free	Cat A (5 yrs)
670290	Artificial flowers, foliage and fruit and parts thereof, and articles made of artificial flowers, foliage or fruit, by binding, glueing, fitting into one another or similar methods (excl. of plastics)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
670300	Human hair, dressed, thinned, bleached or otherwise worked; wool, other animal hair or other textile materials, prepared for use in making wigs or the like (excl. natural plaits of human hair, whether or not washed and degreased, but not otherwise processed)	free	Cat A (5 yrs)
670411	Complete wigs of synthetic textile materials	free	Cat A (5 yrs)
670419	False beards, eyebrows and eyelashes, switches and the like, of synthetic textile materials (excl. complete wigs)	free	Cat A (5 yrs)
670420	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human hair, and articles of human hair, n.e.s.	free	Cat A (5 yrs)
670490	Wigs, false beards, eyebrows and eyelashes, switches and the like, of animal hair or textile materials (excl. synthetic textile materials)	free	Cat A (5 yrs)
680100	Setts, curbstones and flagstones, of natural stone (excl. slate)	free	Cat E (excl)
680210	Tiles, cubes and other processed articles of natural stone, incl. slate, for mosaics and the like, whether or not rectangular or square, the largest surface area of which is capable of being enclosed in a square of side of < 7 cm; artificially coloured granules, chippings and powder of natural stone, incl. slate	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
680221	Marble, travertine and alabaster articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802,10, setts, curbstones and flagstones)	free	Cat A (5 yrs)
680223	Granite and articles thereof, simply cut or sawn, with a flat or even surface (excl. with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)	free	Cat A (5 yrs)
680229	Monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface (excl. marble, travertine, alabaster, granite and slate, those with a completely or partly planed, sand-dressed, coarsely or finely ground or polished surface, tiles, cubes and similar articles of subheading 6802 10 00, setts, curbstones and flagstones)	free	Cat A (5 yrs)
680291	Marble, travertine and alabaster, in any form (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, buttons, original sculptures and statuary, setts, curbstones and flagstones)	free	Cat A (5 yrs)
680292	Calcareous stone, in any form (excl. marble, travertine and alabaster, tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)	free	Cat A (5 yrs)
680293	Granite, in any form, polished, decorated or otherwise worked (excl. tiles, cubes and similar articles of subheading 6802.10, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
680299	Monumental or building stone, in any form, polished, decorated or otherwise worked (excl. calcareous stone, granite and slate, tiles, cubes and similar articles of subheading 6802.10, articles of fused basalt, articles of natural steatite, ceramically calcined, imitation jewellery, clocks, lamps and lighting fittings and parts thereof, original sculptures and statuary, setts, curbstones and flagstones)	free	Cat A (5 yrs)
680300	Worked slate and articles of slate or of agglomerated slate (excl. slate granules, chippings and powder, mosaic cubes and the like, slate pencils, and ready-to-use slates or boards with writing or drawing surfaces)	free	Cat C (15 yrs)
680410	Millstones and grindstones, without frameworks, for milling, grinding or pulping	free	Cat C (15 yrs)
680421	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated synthetic or natural diamond (excl. hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)	free	Cat C (15 yrs)
680422	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of agglomerated abrasives or ceramics (excl. of agglomerated synthetic or natural diamond, hand sharpening or polishing stones, perfumed pumice stones, and grinding wheels etc. specifically for dental drill engines)	free	Cat C (15 yrs)
680423	Millstones, grindstones, grinding wheels and the like, without frameworks, for sharpening, polishing, trueing or cutting, of natural stone (excl. of agglomerated natural abrasives or ceramics, perfumed pumice stones, hand sharpening or polishing stones, and grinding wheels etc. specifically for dental drill engines)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
680430	Hand sharpening or polishing stones	free	Cat C (15 yrs)
680510	Natural or artificial abrasive powder or grain, on a base of woven textile fabric only, whether or not cut to shape, sewn or otherwise made up	free	Cat C (15 yrs)
680520	Natural or artificial abrasive powder or grain, on a base of paper or paperboard only, whether or not cut to shape, sewn or otherwise made up	free	Cat C (15 yrs)
680530	Natural or artificial abrasive powder or grain, on a base of materials other than woven textile fabric only or paper or paperboard only, whether or not cut to shape, sewn or otherwise made up	free	Cat C (15 yrs)
680610	Slag-wool, rock-wool and similar mineral wools, incl. intermixtures thereof, in bulk, sheets or rolls	free	Cat C (15 yrs)
680620	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, incl. intermixtures thereof	free	Cat C (15 yrs)
680690	Mixtures and articles of heat-insulating, sound-insulating or sound absorbing mineral materials (excl. slag-wool, rock-wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials, articles of light concrete, asbestos-cement, cellulose fibre- cement or the like, mixtures and other articles of or based on asbestos, and ceramic products)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
680710	Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch, in rolls	free	Cat C (15 yrs)
680790	Articles of asphalt or of similar materials, e.g. petroleum bitumen or coal tar pitch (excl. in rolls)	free	Cat C (15 yrs)
680800	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste of wood, agglomerated with cement, plaster or other mineral binders (excl. articles of asbestos-cement, cellulose fibre-cement or the like)	free	Cat C (15 yrs)
680911	Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster, faced or reinforced with paper or paperboard only (excl. ornamented and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)	free	Cat C (15 yrs)
680919	Boards, sheets, panels, tiles and similar articles, of plaster or compositions based on plaster (excl. ornamented, faced or reinforced with paper or paperboard only, and with plaster agglomerated articles for heat-insulation, sound-insulation or sound absorption)	free	Cat C (15 yrs)
680990	Articles of plaster or of compositions based on plaster (excl. plaster bandages for straightening fractures, put up for retail sale; plaster splints for the treatment of fractures; lightweight with plaster agglomerated building boards or articles for heat-insulation, sound-insulation or sound absorption; anatomic and other models for demonstration purposes; non-ornamented boards, sheets, panels, tiles andsimilar articles)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
681011	Building blocks and bricks of cement, concrete or artificial stone, whether or not reinforced	free	Cat E (excl)
681019	Tiles, flagstones, bricks and similar articles, of cement, concrete or artificial stone (excl. building blocks and bricks)	free	Cat E (excl)
681091	Prefabricated structural components for building or civil engineering of cement, concrete or artificial stone, whether or not reinforced	free	Cat E (excl)
681099	Articles of cement, concrete or artificial stone, whether or not reinforced (excl. prefabricated structural components for building or civil engineering, tiles, paving, bricks and the like)	free	Cat E (excl)
681140	Articles of asbestos-cement, cellulose fibre-cement or the like, containing asbestos	free	Cat C (15 yrs)
681181	Corrugated sheets of cellulose fibre-cement or the like, not containing asbestos	free	Cat C (15 yrs)
681182	Sheets, panels, paving, tiles and similar articles, of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated sheets)	free	Cat C (15 yrs)
681189	Articles of cellulose fibre-cement or the like, not containing asbestos (excl. corrugated and other sheets, panels, tiles and similar articles)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
681280	Fabricated crocidolite asbestos fibres; mixtures with a basis of crocidolite asbestos or with a basis of crocidolite asbestos and magnesium carbonate; articles of such mixtures or of crocidolite asbestos, e.g., thread, woven fabric, clothing, headgear, footwear, gaskets, whether or not reinforced (excl. friction material with a basis of crocidolite asbestos, and articles of crocidolite asbestos-cement)	free	Cat C (15 yrs)
681291	Clothing, clothing accessories, footwear and headgear of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. of crocidolite asbestos)	free	Cat C (15 yrs)
681292	Paper, millboard and felt of asbestos or of mixtures with a basis of asbestos or a basis of asbestos and magnesium carbonate (excl. containing < 35% by weight of asbestos and of crocidolite asbestos)	free	Cat C (15 yrs)
681293	Compressed asbestos fibre jointing, in sheets or rolls (excl. of crocidolite asbestos)	free	Cat C (15 yrs)
681299	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos, e.g., yarn, thread, cords, string, woven or knitted fabric, whether or not reinforced (excl. of crocidolite asbestos; compressed asbestos fibre jointing, in sheets or rolls; paper, millboard and felt; clothing, clothing accessories, footwear and headgear; friction material with a basis of asbestos; articles of asbestos-cement)	free	Cat C (15 yrs)
681320	Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, not mounted, containing asbestos, whether or not combined with textile or other materials	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
681381	Brake linings and pads, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos)	free	Cat C (15 yrs)
681389	Friction material and articles thereof, e.g. sheets, rolls, strips, segments, discs, washers and pads, for clutches and the like, with a basis of mineral substances or cellulose, whether or not combined with textile or other materials (excl. containing asbestos, and brake linings and pads)	free	Cat C (15 yrs)
681410	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials, in rolls or merely cut into square or rectangular shapes	free	Cat C (15 yrs)
681490	Worked mica and articles of mica (excl. electrical insulators, insulating fittings, resistors and capacitors, protective goggles of mica and their glasses, mica in the form of Christmas tree decorations, and plates, sheets and strips of agglomerated or reconstituted mica, whether or not on supports)	free	Cat C (15 yrs)
681510	Articles of graphite or other carbon, incl. carbon fibres, for non-electrical purposes	free	Cat E (excl)
681520	Articles of peat (excl. textile products from peat fibres)	free	Cat E (excl)
681591	Articles of stone or other mineral substances, n.e.s. containing magnesite, dolomite or chromite	free	Cat E (excl)
681599	Articles of stone or other mineral substances, n.e.s. (excl. containing magnesite, dolomite or chromite and articles of graphite or other carbon)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
690100	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals, e.g. kieselguhr, tripolite or diatomite, or of similar siliceous earths	free	Cat E (excl)
690210	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	free	Cat C (15 yrs)
690220	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods containing, by weight, > 50% alumina, silica or a mixture or compound of these products (excl. those of siliceous fossil meals or similar siliceous earths)	free	Cat C (15 yrs)
690290	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods (excl. containing, by weight, singly or together, > 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3, containing, by weight, > 50% alumina, silica or a mixture or compound of these products and those of siliceous fossil meals or similar siliceous earths)	free	Cat C (15 yrs)
690310	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing, by weight, > 50% graphite, other carbon or a mixture thereof (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	free	Cat C (15 yrs)
690320	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods, containing > 50% alumina, or a compound of alumina and silica (excl. refractory bricks, blocks, tiles and similar refractory ceramic constructional goods)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
690390	Retorts, crucibles, mufflers, nozzles, plugs, supports, cupels, tubes, pipes, sheaths, rods and other refractory ceramic goods (excl. those of siliceous fossil meals or similar siliceous earths, those of heading 6902, containing > 50% carbon or containing > 50% by weight of alumina [Al203] or a mixture or compound of alumina and silica [SiO2])	free	Cat C (15 yrs)
690410	Building bricks (excl. those of siliceous fossil meals or similar siliceous earths, and refractory bricks of heading 6902)	free	Cat E (excl)
690490	Ceramic flooring blocks, support or filler tiles and the like (excl. those of siliceous fossil meals or similar siliceous earths, refractory bricks of heading 6902, and flags and pavings, hearth and wall tiles of heading 6907 and 6908, and building bricks)	free	Cat E (excl)
690510	Roofing tiles	free	Cat C (15 yrs)
690590	Ceramic chimney pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic constructional components, pipes and other components for drainage and similar purposes, and roofing tiles)	free	Cat C (15 yrs)
690600	Ceramic pipes, conduits, guttering and pipe fittings (excl. of siliceous fossil meals or similar siliceous earths, refractory ceramic goods, chimney liners, pipes specifically manufactured for laboratories, insulating tubing and fittings and other piping for electrotechnical purposes)	free	Cat C (15 yrs)
690721	Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight <= 0,5 % (excl. refractory, mosaic cubes and finishing ceramics)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
690722	Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight > 0,5 % but <= 10 % (excl. refractory, mosaic cubes and finishing ceramics)	free	Cat C (15 yrs)
690723	Ceramic flags and paving, hearth or wall tiles, of a water absorption coefficient by weight > 10 % (excl. refractory, mosaic cubes and finishing ceramics)	free	Cat C (15 yrs)
690730	Ceramic mosaic cubes and the like, whether or not on a backing (excl. refractory and finishing ceramics)	free	Cat C (15 yrs)
690740	Finishing ceramics (excl. refractory)	free	Cat C (15 yrs)
690911	Ceramic wares for laboratory, chemical or other technical uses, of porcelain or china (excl. refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	free	Cat C (15 yrs)
690912	Ceramic articles having a hardness equivalent to >= 9 on the Mohs scale, for chemical or other technical uses (excl. of porcelain or china, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	free	Cat C (15 yrs)
690919	Ceramic wares for chemical or other technical uses (excl. of porcelain or china, articles having a hardness equivalent to >= 9 on the Mohs scale, millstones, polishing stones, grindstones and the like of heading 6804, refractory ceramic goods, electrical devices, insulators and other electrical insulating fittings)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
690990	Ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods (excl. general-purpose storage vessels for laboratories, containers for shops and household articles)	free	Cat C (15 yrs)
691010	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures of porcelain or china (excl. soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)	free	Cat C (15 yrs)
691090	Ceramic sinks, washbasins, washbasin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures (excl. of porcelain or china, soap dishes, sponge holders, tooth-brush holders, towel hooks and toilet paper holders)	free	Cat C (15 yrs)
691110	Tableware and kitchenware, of porcelain or china (excl. ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	free	Cat C (15 yrs)
691190	Household and toilet articles, of porcelain or china (excl. tableware and kitchenware, baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
691200	Tableware, kitchenware, other household articles and toilet articles, of ceramics other than porcelain or china (excl. baths, bidets, sinks and similar sanitary fixtures, statuettes and other ornamental articles, pots, jars, carboys and similar receptacles for the conveyance or packing of goods, and coffee grinders and spice mills with receptacles made of ceramics and working parts of metal)	free	Cat C (15 yrs)
691310	Statuettes and other ornamental articles of porcelain or china, n.e.s.	free	Cat C (15 yrs)
691390	Statuettes and other ornamental ceramic articles, n.e.s. (excl. of porcelain or china)	free	Cat C (15 yrs)
691410	Ceramic articles of porcelain or china, n.e.s.	free	Cat C (15 yrs)
691490	Ceramic articles, n.e.s. (excl. of porcelain or china)	free	Cat C (15 yrs)
700100	Cullet and other waste and scrap of glass; glass in the mass (excl. glass in the form of powder, granules or flakes)	free	Cat C (15 yrs)
700210	Glass in balls, unworked (excl. glass microspheres <= 1 mm in diameter, glass balls of the nature of a toy)	free	Cat C (15 yrs)
700220	Rods of glass, unworked	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
700231	Tubes of fused quartz or other fused silica, unworked	free	Cat C (15 yrs)
700232	Tubes of glass having a linear coefficient of expansion <= 5 x 10-6 per kelvin within a temperature range of 0°C to 300°C, unworked	free	Cat C (15 yrs)
700239	Tubes of glass, unworked (excl. tubes of glass having a linear coefficient of expansion <= 5 x 10-6 per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica)	free	Cat C (15 yrs)
700312	Cast glass and rolled glass, in non-wired sheets, coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	free	Cat C (15 yrs)
700319	Cast glass and rolled glass, in non-wired sheets, not otherwise worked (excl. glass coloured throughout the mass "body tinted", opacified, flashed or having an absorbent, reflecting or non-reflecting layer)	free	Cat C (15 yrs)
700320	Cast glass and rolled glass, in wired sheets, whether or not with absorbent, reflecting or non-reflecting layer, but not otherwise worked	free	Cat C (15 yrs)
700330	Profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	free	Cat C (15 yrs)
700420	Sheets of glass, drawn or blown, coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer, but not otherwise worked	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
700490	Sheets of glass, drawn or blown, but not otherwise worked (excl. glass coloured throughout the mass "body tinted" opacified, flashed or having an absorbent, reflecting or non-reflecting layer)	free	Cat C (15 yrs)
700510	Float glass and surface ground or polished glass, in sheets, having an absorbent, reflecting or non-reflecting layer, but not otherwise worked (excl. wired glass)	free	Cat C (15 yrs)
700521	Float glass and surface ground glass, in sheets, coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, but not otherwise worked (excl. wired glass or glass having an absorbent, reflecting or non-reflecting layer)	free	Cat C (15 yrs)
700529	Float glass and surface ground and polished glass, in sheets, but not otherwise worked (excl. wired glass or glass coloured throughout the mass "body tinted", opacified, flashed or merely surface ground, or glass having an absorbent, reflecting or non-reflecting layer)	free	Cat C (15 yrs)
700530	Float glass and surface ground and polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, wired, but not otherwise worked	free	Cat C (15 yrs)
700600	Sheets or profiles of glass, whether or not having an absorbent, reflecting or non-reflecting layer, bent, edge-worked, engraved, enamelled or otherwise worked, but not framed or fitted with other materials (excl. safety glass, multiple-walled insulating units of glass, glass in the form of a mirror)	free	Cat A (5 yrs)
700711	Toughened "tempered" safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
700719	Toughened "tempered" safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles, and lenses for spectacles and goggles, etc., and for clocks and watches)	free	Cat C (15 yrs)
700721	Laminated safety glass, of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels and other vehicles (excl. multiple-walled insulating units of glass)	free	Cat C (15 yrs)
700729	Laminated safety glass (excl. glass of size and shape suitable for incorporation in motor vehicles, aircraft, spacecraft, vessels or other vehicles, multiple-walled insulating units)	free	Cat C (15 yrs)
700800	Multiple-walled insulating units of glass	free	Cat C (15 yrs)
700910	Rear-view mirrors, whether or not framed, for vehicles	free	Cat C (15 yrs)
700991	Glass mirrors, unframed (excl. rear-view mirrors for vehicles, optical mirrors, optically worked, mirrors > 100 years old)	free	Cat C (15 yrs)
700992	Glass mirrors, framed (excl. rear-view mirrors for vehicles, optical mirrors, optically processed, and mirrors of an age of > 100 years)	free	Cat C (15 yrs)
701010	Glass ampoules	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
701020	Stoppers, lids and other closures, of glass	free	Cat C (15 yrs)
701090	Carboys, bottles, flasks, jars, pots, phials and other containers, of glass, of a kind used for the commercial conveyance or packing of goods, and preserving jars, of glass (excl. ampoules, glass inners for containers, with vacuum insulation, perfume atomizers, flasks, bottles etc. for atomizers)	free	Cat C (15 yrs)
701110	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lighting	free	Cat C (15 yrs)
701120	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for cathode ray tubes	free	Cat C (15 yrs)
701190	Glass envelopes, incl. bulbs and tubes, open, and glass parts thereof, without fittings, for electric lamps and the like (excl. cathode ray tubes and for electric lighting)	free	Cat C (15 yrs)
701310	Glassware of glass ceramics, of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (excl. goods of heading 7018, cooking hobs, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	free	Cat A (5 yrs)
701322	Drinking glasses, stemware, of lead crystal	free	Cat A (5 yrs)
701328	Drinking glasses, stemware (excl. of glass ceramics or of lead crystal)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
701333	Drinking glasses of lead crystal (excl. stemware)	free	Cat A (5 yrs)
701337	Drinking glasses (excl. glasses of glass ceramics or of lead crystal and stemware)	free	Cat A (5 yrs)
701341	Glassware of lead crystal, of a kind used for table or kitchen purposes (excl. articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	free	Cat A (5 yrs)
701342	Glassware for table or kitchen purposes of glass having a linear coefficient of expansion <= 5 x 10 -6 per kelvin within a temperature range of 0°C to 300°C (excl. glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	free	Cat A (5 yrs)
701349	Glassware for table or kitchen purposes (excl. glass having a linear coefficient of expansion <= 5 x 10 -6 per kelvin within a temperature range of 0°C to 300°C, glassware of glass ceramics or lead crystal, articles of heading 7018, drinking glasses, glass preserving jars "sterilising jars", vacuum flasks and other vacuum vessels)	free	Cat A (5 yrs)
701391	Glassware, of lead crystal, of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of a kind used for table or kitchen purposes, glassware of glass ceramics or lead crystal, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
701399	Glassware of a kind used for toilet, office, indoor decoration or similar purposes (excl. glassware of lead crystal or of a kind used for table or kitchen purposes, articles of heading 7018, mirrors, leaded lights and the like, lighting fittings and parts thereof, atomizers for perfume and the like)	free	Cat A (5 yrs)
701400	Signalling glassware and optical elements of glass, not optically worked (excl. clock or watch glasses, glasses for non-corrective or corrective spectacles, incl. hollow glass spheres and their segments, for the manufacture of such glasses, microspheres, loose, lighting fittings and parts thereof)	free	Cat C (15 yrs)
701510	Glasses for corrective spectacles, curved, bent, hollowed or the like, but not optically worked (excl. flat glass for such purposes)	free	Cat C (15 yrs)
701590	Clock or watch glasses and similar glasses, glasses for non-corrective spectacles, curved, bent, hollowed or the like, but not optically worked, hollow glass spheres and their segments, for the manufacture of such glasses incl. glasses for corrective spectacles (excl. flat glass for such purposes and glasses for corrective spectacles)	free	Cat C (15 yrs)
701610	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes (excl. finished panels and other finished decorative motifs, made from glass cubes for mosaics)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
701690	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, for building or construction purposes (excl. laminated safety glass and multiple-walled insulating units of glass); leaded lights and the like, multicellular or foam glass in blocks, panels, plates, shells or similar forms (excl. glass cubes and other glass smallwares for mosaics or similar decorative purposes)	free	Cat C (15 yrs)
701710	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, of fused quartz or other fused silica (excl. containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)	free	Cat C (15 yrs)
701720	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated, having a linear coefficient of expansion <= 5 x 10 -6 per kelvin within a temperature range of 0°C to 300°C (excl. glass of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)	free	Cat C (15 yrs)
701790	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated (excl. glass having a linear coefficient of expansion <= 5 x 10 -6 per kelvin within a temperature range of 0°C to 300°C or of fused quartz or other fused silica, containers for the conveyance or packing of goods, measuring, checking or medical instruments and apparatus of chapter 90)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
701810	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof (excl. imitation jewellery); glass eyes (excl. prosthetic articles); statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery); glass microspheres with a diameter of <= 1 mm	free	Cat A (5 yrs)
701820	Glass microspheres <= 1 mm in diameter	free	Cat A (5 yrs)
701890	Glass eyes (excl. prosthetic articles); articles of glass beads, or of imitation pearls, imitation precious or semi-precious stones, statuettes and other ornaments of lamp-worked glass (excl. imitation jewellery)	free	Cat A (5 yrs)
701911	Glass fibre threads "chopped strands", cut into lengths <= 50 mm	free	Cat C (15 yrs)
701912	Rovings of glass fibres	free	Cat C (15 yrs)
701919	Glass staple fibres, yarn of glass fibres and filaments (excl. yarn in chopped strands of a length of <= 50 mm, and rovings)	free	Cat C (15 yrs)
701931	Mats of irregularly laminated glass fibres	free	Cat C (15 yrs)
701932	Thin sheets "voiles" of irregularly laminated glass fibres	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
701939	Webs, mattresses, boards and similar nonwoven products, of glass fibres (excl. mats and thin sheets "voiles")	free	Cat C (15 yrs)
701940	Woven fabrics of glass fibres made from rovings	free	Cat C (15 yrs)
701951	Woven fabrics, incl. narrow fabrics, of glass, of a width of <= 30 cm (excl. rovings)	free	Cat C (15 yrs)
701952	Woven fabrics, incl. narrow fabrics, of glass filaments, of width of > 30 cm, plain weave, weighing < 250 g/m², made of yarn of a linear density of <= 136 tex per single yarn (excl. fabrics made from rovings)	free	Cat C (15 yrs)
701959	Woven fabrics, incl. narrow fabrics, of glass fibres, of a width of > 30 cm (excl. plain weave, weighing < 250 g/m², of a linear density of <= 136 tex per single yarn, and fabrics made from rovings)	free	Cat C (15 yrs)
701990	Glass fibres, incl. glass wool, and articles thereof (excl. staple fibres, rovings, yarn, chopped strands, woven fabrics, incl. narrow fabrics, thin sheets "voiles", webs, mats, mattresses and boards and similar nonwoven products, mineral wool and articles thereof, electrical insulators or parts thereof, optical fibres, fibre bundles or cable, brushes of glass fibres, and dolls' wigs)	free	Cat C (15 yrs)
702000	Articles of glass, n.e.s.	free	Cat C (15 yrs)
710110	Pearls, natural, whether or not worked or graded, but not strung, mounted or set, natural pearls, temporarily strung for convenience of transport (excl. mother-of-pearl)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
710121	Cultured pearls, unworked, whether or not graded	free	Cat C (15 yrs)
710122	Cultured pearls, worked, whether or not graded, but not strung, mounted or set, worked cultured pearls, temporarily strung for convenience of transport	free	Cat C (15 yrs)
710210	Diamonds, unsorted	free	Cat C (15 yrs)
710221	Industrial diamonds unworked or simply sawn, cleaved or bruted	free	Cat C (15 yrs)
710229	Industrial diamonds, worked, but not mounted or set (excl. unmounted stones for pick-up styluses, stones suitable for use as parts of meters, measuring instruments or other articles of chapter 90)	free	Cat C (15 yrs)
710231	Non-industrial diamonds unworked or simply sawn, cleaved or bruted (excl. industrial diamonds)	free	Cat C (15 yrs)
710239	Diamonds, worked, but not mounted or set (excl. industrial diamonds)	free	Cat C (15 yrs)
710310	Precious stones and semi-precious stones, unworked or simply sawn or roughly shaped, whether or not graded (excl. diamonds and imitation precious stones and semi-precious stones)	free	Cat C (15 yrs)
710391	Rubies, sapphires and emeralds, worked, whether or not graded, but not strung, mounted or set, rubies, sapphires and emeralds, worked, ungraded, temporarily strung for convenience of transport (excl. rubies, sapphires and emeralds, simply sawn or roughly shaped, imitation precious stones and semi-precious stones)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
710399	Precious and semi-precious stones, worked, whether or not graded, but not strung, mounted or set, precious and semi-precious stones, worked, ungraded, temporarily strung for convenience of transport (excl. precious and semi-precious stones, simply sawn or roughly shaped, diamonds, rubies, sapphires and emeralds, imitation precious stones and semi-precious stones)	free	Cat C (15 yrs)
710410	Quartz, piezoelectric, of synthetic or reconstructed stone whether or not worked or graded, but not mounted or set	free	Cat C (15 yrs)
710420	Precious and semi-precious stones, synthetic or reconstructed, unworked or simply sawn or roughly shaped, whether or not graded (excl. piezoelectric quartz)	free	Cat C (15 yrs)
710490	Precious and semi-precious stones, synthetic or reconstructed, worked, whether or not graded but not strung, mounted or set, ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport (excl. stones simply sawn or roughly shaped, piezoelectric quartz)	free	Cat C (15 yrs)
710510	Dust and powder of diamonds, incl. synthetic diamonds	free	Cat C (15 yrs)
710590	Dust and powder of natural or synthetic precious or semi-precious stones (excl. dust and powder of diamonds)	free	Cat C (15 yrs)
710610	Powder of silver, incl. silver plated with gold or platinum	free	Cat C (15 yrs)
710691	Silver, incl. silver plated with gold or platinum, unwrought (excl. silver in powder form)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
710692	Silver, incl. silver plated with gold or platinum, semi-manufactured	free	Cat C (15 yrs)
710700	Base metals clad with silver, not further worked than semi-manufactured	free	Cat C (15 yrs)
710811	Gold, incl. gold plated with platinum, for non-monetary purposes	free	Cat C (15 yrs)
710812	Gold, incl. gold plated with platinum, unwrought, for non-monetary purposes (excl. gold in powder form)	free	Cat C (15 yrs)
710813	Gold, incl. gold plated with platinum, in semi-manufactured forms, for non-monetary purposes	free	Cat C (15 yrs)
710820	Monetary gold	free	Cat C (15 yrs)
710900	Base metals or silver, clad with gold, not further worked than semi-manufactured	free	Cat C (15 yrs)
711011	Platinum, unwrought or in powder form	free	Cat C (15 yrs)
711019	Platinum, in semi-manufactured forms	free	Cat C (15 yrs)
711021	Palladium, unwrought or in powder form	free	Cat C (15 yrs)
711029	Palladium in semi-manufactured forms	free	Cat C (15 yrs)
711031	Rhodium, unwrought or in powder form	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
711039	Rhodium in semi-manufactured forms	free	Cat C (15 yrs)
711041	Iridium, osmium and ruthenium, unwrought or in powder form	free	Cat C (15 yrs)
711049	Iridium, osmium and ruthenium, in semi-manufactured forms	free	Cat C (15 yrs)
711100	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	free	Cat C (15 yrs)
711230	Ash containing precious metal or precious-metal compounds	free	Cat C (15 yrs)
711291	Waste and scrap of gold, incl. metal clad with gold, and other waste and scrap containing gold or gold compounds, of a kind used principally for the recovery of precious metal (excl. ash containing gold or gold compounds, waste and scrap of gold melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals)	free	Cat C (15 yrs)
711292	Waste and scrap of platinum, incl. metal clad with platinum, and other waste and scrap containing platinum or platinum compounds, of a kind used principally for the recovery of precious metal (excl. ash containing platinum or platinum compounds, waste and scrap of platinum melted down into unworked blocks, ingots, or similar forms, and sweepings and ash containing precious metals)	free	Cat C (15 yrs)
711299	Waste and scrap of silver, incl. metal clad with silver, and other waste and scrap containing silver or silver compounds, of a kind used principally for the recovery of precious metal (excl. ash, and waste and scrap of precious metals melted down into unworked blocks, ingots or similar forms)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
711311	Articles of jewellery and parts thereof, of silver, whether or not plated or clad with other precious metal (excl. articles > 100 years old)	10%	Cat E (excl)
711319	Articles of jewellery and parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. articles > 100 years old)	10%	Cat E (excl)
711320	Articles of jewellery and parts thereof, of base metal clad with precious metal (excl. articles > 100 years old)	10%	Cat E (excl)
711411	Articles of goldsmiths' or silversmiths' wares or parts thereof, of silver, whether or not plated or clad with other precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	10%	Cat E (excl)
711419	Articles of goldsmiths' or silversmiths' wares or parts thereof, of precious metal other than silver, whether or not plated or clad with precious metal (excl. jewellery, watch- and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	10%	Cat E (excl)
711420	Articles of goldsmiths' or silversmiths' wares and parts thereof, of base metal clad with precious metal (excl. jewellery, watch-and clockmakers' wares, musical instruments, weapons, perfume atomizers and heads for these, original sculptures or statuary, collectors' pieces and antiques)	10%	Cat E (excl)
711510	Catalysts in the form of wire cloth or grill, of platinum	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
711590	Articles of precious metal or of metal clad with precious metal, n.e.s.	10%	Cat E (excl)
711610	Articles of natural or cultured pearls, n.e.s.	10%	Cat E (excl)
711620	Articles of precious or semi-precious stones "natural, synthetic or reconstructed", n.e.s.	10%	Cat E (excl)
711711	Cuff links and studs, of base metal, whether or not clad with silver, gold or platinum	10%	Cat E (excl)
711719	Imitation jewellery, of base metal, whether or not plated with precious metal (excl. cuff links and studs)	10%	Cat E (excl)
711790	Imitation jewellery (excl. jewellery, of base metal, whether or not clad with silver, gold or platinum)	10%	Cat E (excl)
711810	Coin (excl. legal tender, gold coins, medals, jewellery made from coins, collectors' items of numismatic value, waste and scrap)	free	Cat C (15 yrs)
711890	Coin of legal tender	free	Cat C (15 yrs)
720110	Non-alloy pig iron in pigs, blocks or other primary forms, containing, by weight, <= 0,5% of phosphorous	free	Cat C (15 yrs)
720120	Non-alloy pig iron in pigs, blocks or other primary forms, containing by weight >= 0,5% phosphorus	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
720150	Alloy pig iron and spiegeleisen, in pigs, blocks or other primary forms	free	Cat C (15 yrs)
720211	Ferro-manganese, containing by weight > 2% of carbon	free	Cat C (15 yrs)
720219	Ferro-manganese, containing by weight <= 2% carbon	free	Cat C (15 yrs)
720221	Ferro-silicon, containing by weight > 55% of silicon	free	Cat C (15 yrs)
720229	Ferro-silicon, containing by weight <= 55% silicon	free	Cat C (15 yrs)
720230	Ferro-silico-manganese	free	Cat C (15 yrs)
720241	Ferro-chromium, containing by weight > 4% of carbon	free	Cat C (15 yrs)
720249	Ferro-chromium, containing by weight <= 4% of carbon	free	Cat C (15 yrs)
720250	Ferro-silico-chromium	free	Cat C (15 yrs)
720260	Ferro-nickel	free	Cat C (15 yrs)
720270	Ferro-molybdenum	free	Cat C (15 yrs)
720280	Ferro-tungsten and ferro-silico-tungsten	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
720291	Ferro-titanium and ferro-silico-titanium	free	Cat C (15 yrs)
720292	Ferro-vanadium	free	Cat C (15 yrs)
720293	Ferro-niobium	free	Cat C (15 yrs)
720299	Ferro-alloys (excl. ferro-manganese, ferro-silicon, ferro-silico-manganese, ferro-chromium, ferro-silico-chromium, ferro-nickel, ferro-molybdenum, ferro-tungsten, ferro-silico-tungsten, ferro-titanium, ferro-silico-titanium, ferro-vanadium and ferro-niobium)	free	Cat C (15 yrs)
720310	Ferrous products obtained by direct reduction of iron ore, in lumps, pellets or similar forms	free	Cat C (15 yrs)
720390	Spongy ferrous products, obtained from molten pig iron by atomisation, iron of a purity of >= 99,94%, in lumps, pellets or similar forms	free	Cat C (15 yrs)
720410	Waste and scrap, of cast iron (excl. radioactive)	free	Cat C (15 yrs)
720421	Waste and scrap of stainless steel (excl. radioactive, and waste and scrap of batteries and electric accumulators)	free	Cat C (15 yrs)
720429	Waste and scrap of alloy steel (excl. stainless steel, and waste and scrap, radioactive, or waste and scrap from batteries and electric accumulators)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
720430	Waste and scrap of tinned iron or steel (excl. radioactive, and waste and scrap of batteries and electric accumulators)	free	Cat C (15 yrs)
720441	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings of iron or steel, whether or not in bundles (excl. those of cast iron, alloy steel or tinned iron or steel)	free	Cat C (15 yrs)
720449	Waste and scrap of iron or steel (excl. slag, scale and other waste of the production of iron and steel; radioactive waste and scrap; fragments of pigs, blocks or other primary forms of pig iron or spiegeleisen; waste and scrap of cast iron, alloy steel or tinned iron or steel; turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings; waste and scrap of primary cells, primary batteries and electric accumulators)	free	Cat C (15 yrs)
720450	Remelting scrap ingots of iron or steel (excl. products whose chemical composition conforms to the definitions of pig iron, spiegeleisen, or ferro-alloys)	free	Cat C (15 yrs)
720510	Granules, of pig iron, spiegeleisen, iron or steel (excl. granules of ferro-alloys, turnings and filings of iron or steel, certain small calibre items, defective balls for ball-bearings)	free	Cat C (15 yrs)
720521	Powders, of alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")	free	Cat C (15 yrs)
720529	Powders, of pig iron, spiegeleisen, iron or non-alloy steel (excl. powders of ferro-alloys and radioactive iron powders "isotopes")	free	Cat C (15 yrs)
720610	Ingots, of iron and non-alloy steel (excl. remelted scrap ingots, continuous cast products, iron of heading 7203)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
720690	Iron and non-alloy steel, in puddled bars or other primary forms (excl. ingots, remelted scrap ingots, continuous cast products, iron of heading 7203)	free	Cat C (15 yrs)
720711	Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of square or rectangular cross-section, the width measuring < twice the thickness	free	Cat C (15 yrs)
720712	Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of rectangular "other than square" cross-section, the width measuring >= twice the thickness	free	Cat C (15 yrs)
720719	Semi-finished products of iron or non-alloy steel containing, by weight, < 0,25% of carbon, of circular cross-section, or of a cross-section other than square or rectangular	free	Cat C (15 yrs)
720720	Semi-finished products of iron or non-alloy steel containing, by weight, >= 0,25% of carbon	free	Cat C (15 yrs)
720810	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process	free	Cat C (15 yrs)
720825	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 4,75 mm, pickled, without patterns in relief	free	Cat C (15 yrs)
720826	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 3 mm but < 4,75 mm, pickled, without patterns in relief	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
720827	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, pickled, without patterns in relief	free	Cat C (15 yrs)
720836	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 10 mm, not pickled, without patterns in relief	free	Cat C (15 yrs)
720837	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 4,75 mm but < 10 mm, not pickled, without patterns in relief	free	Cat C (15 yrs)
720838	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 3 mm but < 4,75 mm, not pickled, without patterns in relief	free	Cat C (15 yrs)
720839	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, not pickled, without patterns in relief	free	Cat C (15 yrs)
720840	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, with patterns in relief directly due to the rolling process	free	Cat C (15 yrs)
720851	Flat-rolled products of iron or non-alloy steel, of a width >= 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of > 10 mm, without patterns in relief	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
720852	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 4,75 mm but <= 10 mm, without patterns in relief	free	Cat C (15 yrs)
720853	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of >= 3 mm but < 4,75 mm, without patterns in relief	free	Cat C (15 yrs)
720854	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply hot-rolled, not clad, plated or coated, of a thickness of < 3 mm, without patterns in relief	free	Cat C (15 yrs)
720890	Flat-rolled products of iron or steel, of a width >= 600 mm, hot-rolled and further worked, but not clad, plated or coated	free	Cat C (15 yrs)
720915	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of >= 3 mm	free	Cat C (15 yrs)
720916	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of > 1 mm but < 3 mm	free	Cat C (15 yrs)
720917	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of >= 0,5 mm but <= 1 mm	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
720918	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of < 0,5 mm	free	Cat C (15 yrs)
720925	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of >= 3 mm	free	Cat C (15 yrs)
720926	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of > 1 mm but < 3 mm	free	Cat C (15 yrs)
720927	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of >= 0,5 mm but <= 1 mm	free	Cat C (15 yrs)
720928	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, not in coils, simply cold-rolled "cold-reduced", not clad, plated or coated, of a thickness of < 0,5 mm	free	Cat C (15 yrs)
720990	Flat-rolled products of iron or steel, of a width of >= 600 mm, cold-rolled "cold-reduced", and further worked, but not clad, plated or coated	free	Cat C (15 yrs)
721011	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of >= 0,5 mm	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721012	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", tinned, of a thickness of < 0,5 mm	free	Cat C (15 yrs)
721020	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with lead, incl. terne-plate	free	Cat C (15 yrs)
721030	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", electrolytically plated or coated with zinc	free	Cat C (15 yrs)
721041	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc)	free	Cat C (15 yrs)
721049	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", not corrugated, plated or coated with zinc (excl. electrolytically plated or coated with zinc)	free	Cat C (15 yrs)
721050	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with chromium oxides or with chromium and chromium oxides	free	Cat C (15 yrs)
721061	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium-zinc alloys	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721069	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", plated or coated with aluminium (excl. products plated or coated with aluminium-zinc alloys)	free	Cat C (15 yrs)
721070	Flat products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", painted, varnished or coated with plastics	free	Cat C (15 yrs)
721090	Flat-rolled products of iron or non-alloy steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced", clad, plated or coated (excl. tinned, plated or coated with lead, zinc, chromium oxides, chromium and chromium oxides, or aluminium, painted, varnished or coated with plastics)	free	Cat C (15 yrs)
721113	Flat-rolled products of iron or non-alloy steel, simply hot-rolled on four faces or in a closed box pass, not clad, plated or coated, of a width of > 150 mm but < 600 mm and a thickness of >= 4 mm, not in coils, without patterns in relief, commonly known as "wide flats"	free	Cat C (15 yrs)
721114	Flat-rolled products of iron or non-alloy steel, of a width < 600 mm, not further worked than hot-rolled, not clad, plated or coated, of a thickness of >= 4,75 mm (excl. "wide flats")	free	Cat C (15 yrs)
721119	Flat-rolled products of iron or non-alloy steel, of a width < 600 mm, simply hot-rolled, not clad, plated or coated, of a thickness < 4,75 mm (excl. "wide flats")	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721123	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight < 0,25% of carbon	free	Cat C (15 yrs)
721129	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, simply cold-rolled "cold-reduced", not clad, plated or coated, containing by weight >= 0,25% of carbon	free	Cat C (15 yrs)
721190	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced" and further worked, but not clad, plated or coated	free	Cat C (15 yrs)
721210	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", tinned	free	Cat C (15 yrs)
721220	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", electrolytically plated or coated with zinc	free	Cat C (15 yrs)
721230	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", tinned (excl. electrolytically plated or coated with zinc)	free	Cat C (15 yrs)
721240	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", painted, varnished or coated with plastics	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721250	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", plated or coated (excl. tinned, plated or coated with zinc, painted, varnished or coated with plastics)	free	Cat C (15 yrs)
721260	Flat-rolled products of iron or non-alloy steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", clad	free	Cat C (15 yrs)
721310	Bars and rods, hot-rolled, in irregularly wound coils of iron or non-alloy steel, with indentations, ribs, grooves or other deformations produced during the rolling process	free	Cat C (15 yrs)
721320	Bars and rods, hot-rolled, in irregularly wound coils, of non-alloy free-cutting steel (excl. bars and rods containing indentations, ribs, grooves or other deformations produced during the rolling process)	free	Cat C (15 yrs)
721391	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel, of circular cross-section measuring < 14 mm in diameter (excl. bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)	free	Cat C (15 yrs)
721399	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel (excl. products of circular cross-section measuring < 14 mm in diameter, bars and rods of free-cutting steel, and bars and rods with indentations, ribs, grooves or other deformations produced during the rolling process)	free	Cat C (15 yrs)
721410	Bars and rods, of iron or non-alloy steel, not further worked than forged (excl. in irregularly wound coils)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721420	Bars and rods, of iron or non-alloy steel, with indentations, ribs, groves or other deformations produced during the rolling process	free	Cat C (15 yrs)
721430	Bars and rods, of non-alloy free-cutting steel, not further worked than hot-rolled, hot-drawn or hot-extruded (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling)	free	Cat C (15 yrs)
721491	Bars and rods, of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of rectangular "other than square" cross-section (excl. containing indentations, ribs, grooves or other deformations produced during the rolling process, bars and rods twisted after rolling and free- cutting steel)	free	Cat C (15 yrs)
721499	Bars and rods, of iron or non-alloy steel, only hot-rolled, only hot-drawn or only hot-extruded (excl. of rectangular [other than square] cross-section and those containing indentations, ribs, grooves or other deformations produced during the rolling process, and of non-alloy free-cutting steel)	free	Cat C (15 yrs)
721510	Bars and rods, of non-alloy free-cutting steel, not further worked than cold-formed or cold-finished	free	Cat C (15 yrs)
721550	Bars and rods, of iron or non-alloy steel, not further worked than cold-formed or cold-finished (excl. of free-cutting steel)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721590	Bars or rods, of iron or non-alloy steel, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s.	free	Cat C (15 yrs)
721610	U, I or H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	free	Cat C (15 yrs)
721621	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	free	Cat C (15 yrs)
721622	T sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or extruded, of a height of < 80 mm	free	Cat C (15 yrs)
721631	U sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height >= 80 mm	free	Cat C (15 yrs)
721632	I sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height >= 80 mm	free	Cat C (15 yrs)
721633	H sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height >= 80 mm	free	Cat C (15 yrs)
721640	L sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded, of a height >= 80 mm	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721650	Sections of iron or non-alloy steel, not further worked than hot-rolled, hot-drawn or hot-extruded (excl. U, I, H, L or T sections)	free	Cat C (15 yrs)
721661	Angles, shapes and sections, of iron or non-alloy steel, from flat-rolled products simply cold-formed or cold-finished (excl. profiled sheet)	free	Cat C (15 yrs)
721669	Angles, shapes and sections, of iron or non-alloy steel, not further worked than cold-formed or cold- finished (excl. profiled sheet)	free	Cat C (15 yrs)
721691	Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished from flat-rolled products and further worked	free	Cat C (15 yrs)
721699	Angles, shapes and sections, of iron or non-alloy steel, cold-formed or cold-finished and further worked, or hot-forged, or hot-formed by other means and further worked, n.e.s. (excl. from flat-rolled products)	free	Cat C (15 yrs)
721710	Wire of iron or non-alloy steel, in coils, not plated or coated, whether or not polished (excl. bars and rods)	free	Cat C (15 yrs)
721720	Wire of iron or non-alloy steel, in coils, plated or coated with zinc (excl. bars and rods)	free	Cat C (15 yrs)
721730	Wire of iron or non-alloy steel, in coils, plated or coated with base metals (excl. plated or coated with zinc, and bars and rods)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721790	Wire of iron or non-alloy steel, in coils, plated or coated (excl. plated or coated with base metals, and bars and rods)	free	Cat C (15 yrs)
721810	Steel, stainless, in ingots and other primary forms (excl. waste and scrap in ingot form, and products obtained by continuous casting)	free	Cat C (15 yrs)
721891	Semi-finished products of stainless steel, of rectangular "other than square" cross-section	free	Cat C (15 yrs)
721899	Semi-finished products of stainless steel (excl. of rectangular [other than square] cross-section)	free	Cat C (15 yrs)
721911	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than hot-rolled, in coils, of a thickness of > 10 mm	free	Cat C (15 yrs)
721912	Flat-rolled products of stainless steel, of a width of>= 600 mm, not further worked than hot-rolled, in coils, of a thickness of >= 4,7 mm and <= 10 mm	free	Cat C (15 yrs)
721913	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than hot-rolled, in coils, of a thickness of >= 3 mm and < 4,75 mm	free	Cat C (15 yrs)
721914	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than hot-rolled, in coils, of a thickness of < 3 mm	free	Cat C (15 yrs)
721921	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than hot-rolled, not in coils, of a thickness of > 10 mm	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721922	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than hot-rolled, not in coils, of a thickness of >= 4,75 mm and <= 10 mm	free	Cat C (15 yrs)
721923	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than hot-rolled, not in coils, of a thickness of >= 3 mm and < 4,75 mm	free	Cat C (15 yrs)
721924	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than hot-rolled, not in coils, of a thickness of < 3 mm	free	Cat C (15 yrs)
721931	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of >= 4,75 mm	free	Cat C (15 yrs)
721932	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of >= 3 mm but < 4,75 mm	free	Cat C (15 yrs)
721933	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of > 1 mm but < 3 mm	free	Cat C (15 yrs)
721934	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of >= 0,5 mm but <= 1 mm	free	Cat C (15 yrs)
721935	Flat-rolled products of stainless steel, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced", of a thickness of < 0,5 mm	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
721990	Flat-rolled products of stainless steel, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked	free	Cat C (15 yrs)
722011	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than hot-rolled, of a thickness of >= 4,75 mm	free	Cat C (15 yrs)
722012	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than hot-rolled, of a thickness of < 4,75 mm	free	Cat C (15 yrs)
722020	Flat-rolled products of stainless steel, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced"	free	Cat C (15 yrs)
722090	Flat-rolled products of stainless steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked	free	Cat C (15 yrs)
722100	Bars and rods of stainless steel, hot-rolled, in irregularly wound coils	free	Cat C (15 yrs)
722211	Bars and rods of stainless steel, only hot-rolled, only hot-drawn or only hot-extruded, of circular cross section	free	Cat C (15 yrs)
722219	Bars and rods of stainless steel, only hot-rolled, only hot-drawn or only extruded (excl. of circular cross-section)	free	Cat C (15 yrs)
722220	Other bars and rods of stainless steel, not further worked than cold-formed or cold-finished	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
722230	Other bars and rods of stainless steel, cold-formed or cold-finished and further worked, or not further worked than forged, or forged, or hot-formed by other means and further worked, n.e.s.	free	Cat C (15 yrs)
722240	Angles, shapes and sections of stainless steel, n.e.s.	free	Cat C (15 yrs)
722300	Wire of stainless steel, in coils (excl. bars and rods)	free	Cat C (15 yrs)
722410	Steel, alloy, other than stainless, in ingots or other primary forms (excl. waste and scrap in ingot form, and products obtained by continuous casting)	free	Cat C (15 yrs)
722490	Semi-finished products of alloy steel other than stainless	free	Cat C (15 yrs)
722511	Flat-rolled products of silicon-electrical steel, of a width of >= 600 mm, grain-oriented	free	Cat C (15 yrs)
722519	Flat-rolled products of silicon-electrical steel, of a width of >= 600 mm, non-grain-oriented	free	Cat C (15 yrs)
722530	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than hot-rolled, in coils (excl. products of silicon-electrical steel)	free	Cat C (15 yrs)
722540	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than hot-rolled, not in coils (excl. products of silicon-electrical steel)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
722550	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, not further worked than cold-rolled "cold-reduced" (excl. products of silicon-electrical steel)	free	Cat C (15 yrs)
722591	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced" and electrolytically plated or coated with zinc (excl. products of silicon-electrical steel)	free	Cat C (15 yrs)
722592	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced" and plated or coated with zinc (excl. electrolytically plated or coated and products of silicon-electrical steel)	free	Cat C (15 yrs)
722599	Flat-rolled products of alloy steel other than stainless, of a width of >= 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. plated or coated with zinc and products of silicon-electrical steel)	free	Cat C (15 yrs)
722611	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", grain-oriented	free	Cat C (15 yrs)
722619	Flat-rolled products of silicon-electrical steel, of a width of < 600 mm, hot-rolled or cold-rolled "cold- reduced", not grain-oriented	free	Cat C (15 yrs)
722620	Flat-rolled products of high-speed steel, of a width of <= 600 mm, hot-rolled or cold-rolled "cold-reduced"	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
722691	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, not further worked than hot-rolled (excl. products of high-speed steel or silicon-electrical steel)	free	Cat C (15 yrs)
722692	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, not further worked than cold-rolled "cold-reduced" (excl. products of high-speed steel or silicon-electrical steel)	free	Cat C (15 yrs)
722699	Flat-rolled products of alloy steel other than stainless, of a width of < 600 mm, hot-rolled or cold-rolled "cold-reduced" and further worked (excl. products of high-speed steel or silicon-electrical steel)	free	Cat C (15 yrs)
722710	Bars and rods of high-speed steel, hot-rolled, in irregularly wound coils	free	Cat C (15 yrs)
722720	Bars and rods of silico-manganese steel, hot-rolled, in irregularly wound coils	free	Cat C (15 yrs)
722790	Bars and rods of alloy steel other than stainless, hot-rolled, in irregularly wound coils (excl. products of high-speed steel or silicon-electrical steel)	free	Cat C (15 yrs)
722810	Bars and rods of high-speed steel (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	free	Cat C (15 yrs)
722820	Bars and rods of silico-manganese steel (excl. semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
722830	Bars and rods of alloy steel other than stainless, not further worked than hot-rolled, hot-drawn or extruded (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	free	Cat C (15 yrs)
722840	Bars and rods of alloy steel other than stainless, not further worked than forged (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	free	Cat C (15 yrs)
722850	Bars and rods of alloy steel other than stainless, not further worked than cold-formed or cold-finished (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	free	Cat C (15 yrs)
722860	Bars and rods of alloy steel other than stainless, cold-formed or cold-finished and further worked or hot-formed and further worked, n.e.s. (excl. products of high-speed steel or silico-manganese steel, semi-finished products, flat-rolled products and hot-rolled bars and rods in irregularly wound coils)	free	Cat C (15 yrs)
722870	Angles, shapes and sections of alloy steel other than stainless, n.e.s.	free	Cat C (15 yrs)
722880	Hollow drill bars and rods, of alloy or non-alloy steel	free	Cat C (15 yrs)
722920	Wire of silico-manganese steel, in coils (excl. bars and rods)	free	Cat C (15 yrs)
722990	Wire of alloy steel other than stainless, in coils (excl. bars and rods and wire of silico-manganese steel)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730110	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	free	Cat C (15 yrs)
730120	Angles, shapes and sections, of iron or steel, welded	free	Cat C (15 yrs)
730210	Rails of iron or steel, for railway or tramway track (excl. check-rails)	free	Cat C (15 yrs)
730230	Switch blades, crossing frogs, point rods and other crossing pieces, for railway or tramway track, of iron or steel	free	Cat C (15 yrs)
730240	Fish-plates and sole plates of iron or steel, for railways or tramways	free	Cat C (15 yrs)
730290	Sleepers "cross-ties", check-rails, rack rails, chairs, chair wedges, rail clips, bedplates and ties and other specialised material for the jointing or fixing of railway or tramway track, of iron or steel (excl. rails, switch blades, crossing frogs, point rods and other crossing pieces, and fish-plates and sole plates)	free	Cat C (15 yrs)
730300	Tubes, pipes and hollow profiles, of cast iron	free	Cat C (15 yrs)
730411	Line pipe of a kind used for oil or gas pipelines, seamless, of stainless steel	free	Cat C (15 yrs)
730419	Line pipe of a kind used for oil or gas pipelines, seamless, of iron or steel (excl. products of stainless steel or of cast iron)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730422	Drill pipe, seamless, of stainless steel, of a kind used in drilling for oil or gas	free	Cat C (15 yrs)
730423	Drill pipe, seamless, of a kind used in drilling for oil or gas, of iron or steel (excl. products of stainless steel or of cast iron)	free	Cat C (15 yrs)
730424	Casing and tubing, seamless, of a kind used for drilling for oil or gas, of stainless steel	free	Cat C (15 yrs)
730429	Casing and tubing, seamless, of iron or steel, of a kind used in drilling for oil or gas (excl. products of cast iron)	free	Cat C (15 yrs)
730431	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, cold- drawn or cold-rolled "cold-reduced" (excl. cast iron products and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used for drilling for oil or gas)	free	Cat C (15 yrs)
730439	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of iron or non-alloy steel, not cold-drawn or cold-rolled "cold-reduced" (excl. cast iron products, line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)	free	Cat C (15 yrs)
730441	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil or gas)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730449	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of stainless steel, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines or of a kind used for drilling for oil or gas)	free	Cat C (15 yrs)
730451	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil)	free	Cat C (15 yrs)
730459	Tubes, pipes and hollow profiles, seamless, of circular cross-section, of alloy steel other than stainless, not cold-drawn or cold-rolled "cold-reduced" (excl. line pipe of a kind used for oil or gas pipelines, casing and tubing of a kind used for drilling for oil)	free	Cat C (15 yrs)
730490	Tubes, pipes and hollow profiles, seamless, of non-circular cross-section, of iron or steel (excl. products of cast iron)	free	Cat C (15 yrs)
730511	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally submerged arc welded	free	Cat C (15 yrs)
730512	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally arc welded (excl. products longitudinally submerged arc welded)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730519	Line pipe of a kind used for oil or gas pipelines, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel (excl. products longitudinally arc welded)	free	Cat C (15 yrs)
730520	Casing of a kind used in drilling for oil or gas, having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel	free	Cat C (15 yrs)
730531	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, longitudinally welded (excl. products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	free	Cat C (15 yrs)
730539	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of iron or steel, welded (excl. products longitudinally welded or of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	free	Cat C (15 yrs)
730590	Tubes and pipes having circular cross-sections and an external diameter of > 406,4 mm, of flat-rolled products of iron or steel (excl. welded products or products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	free	Cat C (15 yrs)
730611	Line pipe of a kind used for oil or gas pipelines, welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm	free	Cat C (15 yrs)
730619	Line pipe of a kind used for oil or gas pipelines, welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730621	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of stainless steel, of an external diameter of <= 406,4 mm	free	Cat C (15 yrs)
730629	Casing and tubing of a kind used in drilling for oil or gas, welded, of flat-rolled products of iron or steel, of an external diameter of <= 406,4 mm (excl. products of stainless steel or of cast iron)	free	Cat C (15 yrs)
730630	Tubes, pipes and hollow profiles, welded, of circular cross-section, of iron or non-alloy steel (excl. products having internal and external circular cross-sections and an external diameter of > 406,4 mm, or line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)	free	Cat C (15 yrs)
730640	Tubes, pipes and hollow profiles, welded, of circular cross-section, of stainless steel (excl. products having internal and external circular cross-sections and an external diameter of > 406,4 mm, and products of a kind used for oil or gas pipelines or of a kind used in drilling for oil or gas)	free	Cat C (15 yrs)
730650	Tubes, pipes and hollow profiles, welded, of circular cross-section, of alloy steel other than stainless (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, and line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas)	free	Cat C (15 yrs)
730661	Tubes and pipes and hollow profiles, welded, of square or rectangular cross-section, of iron or steel	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730669	Tubes, pipes and hollow profiles, welded, of non-circular cross-section, of iron or steel (excl. tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm, line pipe of a kind used for oil or gas pipelines or casing and tubing of a kind used in drilling for oil or gas, and tubes and pipes and hollow profiles of square or rectangular cross-section)	free	Cat C (15 yrs)
730690	Tubes, pipes and hollow profiles "e.g., open seam, riveted or similarly closed", of iron or steel (excl. of cast iron, seamless or welded tubes and pipes and tubes and pipes having internal and external circular cross-sections and an external diameter of > 406,4 mm)	free	Cat C (15 yrs)
730711	Tube or pipe fittings of non-malleable cast iron	free	Cat A (5 yrs)
730719	Cast tube or pipe fittings of iron or steel (excl. products of non-malleable cast iron)	free	Cat A (5 yrs)
730721	Flanges of stainless steel (excl. cast products)	free	Cat A (5 yrs)
730722	Threaded elbows, bends and sleeves of stainless steel (excl. cast products)	free	Cat A (5 yrs)
730723	Butt welding tube or pipe fittings of stainless steel (excl. cast products)	free	Cat A (5 yrs)
730729	Tube or pipe fittings of stainless steel (excl. cast products, flanges, threaded elbows, bends and sleeves and butt weldings fittings)	free	Cat A (5 yrs)
730791	Flanges of iron or steel (excl. cast or stainless products)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730792	Threaded elbows, bends and sleeves (excl. cast or stainless products)	free	Cat A (5 yrs)
730793	Butt welding fittings of iron or steel (excl. cast iron or stainless steel products, and flanges)	free	Cat A (5 yrs)
730799	Tube or pipe fittings, of iron or steel (excl. cast iron or stainless steel products; flanges; threaded elbows, bends and sleeves; butt welding fittings)	free	Cat A (5 yrs)
730810	Bridges and bridge-sections, of iron or steel	free	Cat A (5 yrs)
730820	Towers and lattice masts, of iron or steel	free	Cat A (5 yrs)
730830	Doors, windows and their frames and thresholds for doors, of iron or steel	free	Cat A (5 yrs)
730840	Equipment for scaffolding, shuttering, propping or pit-propping (excl. composite sheetpiling products and formwork panels for poured-in-place concrete, which have the characteristics of moulds)	free	Cat A (5 yrs)
730890	Structures and parts of structures, of iron or steel, n.e.s. (excl. bridges and bridge-sections, towers and lattice masts, doors and windows and their frames, thresholds for doors, props and similar equipment for scaffolding, shuttering, propping or pit-propping)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
730900	Reservoirs, tanks, vats and similar containers, of iron or steel, for any material "other than compressed or liquefied gas", of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport)	free	Cat C (15 yrs)
731010	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of >= 50 l but <= 300 l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment)	free	Cat C (15 yrs)
731021	Cans of iron or steel, of a capacity of < 50 l, which are to be closed by soldering or crimping (excl. containers for compressed or liquefied gas)	free	Cat C (15 yrs)
731029	Tanks, casks, drums, cans, boxes and similar containers, of iron or steel, for any material, of a capacity of < 50 l, n.e.s. (excl. containers for compressed or liquefied gas, or containers fitted with mechanical or thermal equipment, and cans which are to be closed by soldering or crimping)	free	Cat C (15 yrs)
731100	Containers of iron or steel, for compressed or liquefied gas (excl. containers specifically constructed or equipped for one or more types of transport)	free	Cat C (15 yrs)
731210	Stranded wire, ropes and cables, of iron or steel (excl. electrically insulated products and twisted fencing wire and barbed wire)	free	Cat C (15 yrs)
731290	Plaited bands, slings and the like, of iron or steel (excl. electrically insulated products)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
731300	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel	free	Cat C (15 yrs)
731412	Endless bands of stainless steel wire, for machinery	free	Cat A (5 yrs)
731414	Woven cloth, incl. endless bands, of stainless steel wire (excl. woven products of metal fibres of a kind used for cladding, lining or similar purposes and endless bands for machinery)	free	Cat A (5 yrs)
731419	Woven cloth, incl. endless bands, of iron or steel wire (excl. stainless and woven products of metal fibres of a kind used for cladding, lining or similar purposes)	free	Cat A (5 yrs)
731420	Grill, netting and fencing, welded at the intersection, having a mesh size of >= 100 cm², of iron or steel wire with a maximum cross-sectional dimension of >= 3 mm	free	Cat A (5 yrs)
731431	Grill, netting and fencing, of iron or steel wire, welded at the intersection, plated or coated with zinc (excl. products of wire with a maximum cross-sectional dimension of >= 3 mm and having a mesh size of >= 100 cm²)	free	Cat A (5 yrs)
731439	Grill, netting and fencing, of iron or steel wire, welded at the intersection (excl. products of wire with a maximum cross-sectional dimension of >= 3 mm and having a mesh size of >= 100 cm², and grill, netting and fencing plated or coated with zinc)	free	Cat A (5 yrs)
731441	Grill, netting and fencing, of iron or steel wire, not welded at the intersection, plated or coated with zinc	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
731442	Grill, netting and fencing, of iron or steel wire, not welded at the intersection, coated with plastics	free	Cat A (5 yrs)
731449	Grill, netting and fencing, of iron or steel wire, not welded at the intersection (excl. plated or coated with zinc or coated with plastics)	free	Cat A (5 yrs)
731450	Expanded metal, of iron or steel	free	Cat A (5 yrs)
731511	Roller chain of iron or steel	free	Cat C (15 yrs)
731512	Articulated link chain of iron or steel (excl. roller chain)	free	Cat C (15 yrs)
731519	Parts of articulated link chain, of iron or steel	free	Cat C (15 yrs)
731520	Skid chain for motor vehicles, of iron or steel	free	Cat C (15 yrs)
731581	Stud-link of iron or steel	free	Cat C (15 yrs)
731582	Welded link chain of iron or steel (excl. articulated link chain, skid chain and stud-link chain)	free	Cat C (15 yrs)
731589	Chain of iron or steel (excl. articulated link chain, skid chain, stud-link chain, welded link chain and parts thereof; watch chains, necklace chains and the like, cutting and saw chain, skid chain, scraper chain for conveyors, toothed chain for textile machinery and the like, safety devices with chains for securing doors, and measuring chains)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
731590	Parts of skid chain, stud-link chain and other chains of heading 7315 (excl. articulated link chain)	free	Cat C (15 yrs)
731600	Anchors, grapnels and parts thereof, of iron or steel	free	Cat C (15 yrs)
731700	Nails, tacks, drawing pins, corrugated nails, staples and similar articles of iron or steel, whether or not with heads of other material (excl. such articles with heads of copper and staples in strips)	free	Cat A (5 yrs)
731811	Coach screws of iron or steel	free	Cat C (15 yrs)
731812	Wood screws of iron or steel (excl. coach screws)	free	Cat C (15 yrs)
731813	Screw hooks and screw rings, of iron or steel	free	Cat C (15 yrs)
731814	Self-tapping screws, of iron or steel (excl. wood screws)	free	Cat C (15 yrs)
731815	Threaded screws and bolts, of iron or steel, whether or not with their nuts and washers (excl. coach screws and other wood screws, screw hooks and screw rings, self-tapping screws, lag screws, stoppers, plugs and the like, threaded)	free	Cat C (15 yrs)
731816	Nuts of iron or steel	free	Cat C (15 yrs)
731819	Threaded articles, of iron or steel, n.e.s.	free	Cat C (15 yrs)
731821	Spring washers and other lock washers, of iron or steel	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
731822	Washers of iron or steel (excl. spring washers and other lock washers)	free	Cat C (15 yrs)
731823	Rivets of iron or steel (excl. tubular and bifurcated rivets for particular uses)	free	Cat C (15 yrs)
731824	Cotters and cotter pins, of iron or steel	free	Cat C (15 yrs)
731829	Non-threaded articles, of iron or steel	free	Cat C (15 yrs)
731940	Safety pins and other pins of iron or steel, n.e.s.	free	Cat C (15 yrs)
731990	Knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel	free	Cat C (15 yrs)
732010	Leaf-springs and leaves therefor, of iron or steel (excl. clock and watch springs and shock absorbers and torque rod or torsion bar springs of Section 17)	free	Cat C (15 yrs)
732020	Helical springs, of iron or steel (excl. flat spiral springs, clock and watch springs, springs for sticks and handles of umbrellas or parasols, and shock absorbers of Section 17)	free	Cat C (15 yrs)
732090	Springs and leaves for springs, of iron or steel, incl. flat spiral springs (excl. helical springs, spiral springs, leaf-springs and leaves therefor, clock and watch springs, spring washers and other lock washers and shock absorbers and torque rod or torsion bar springs of Section 17)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
732111	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for gas fuel or for both gas and other fuels (excl. large cooking appliances)	free	Cat A (5 yrs)
732112	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for liquid fuel (excl. large cooking appliances)	free	Cat A (5 yrs)
732119	Appliances for baking, frying, grilling and cooking and plate warmers, for domestic use, of iron or steel, for solid fuel or other non-electric source of energy (excl. liquid or gaseous fuel, and large cooking appliances)	free	Cat A (5 yrs)
732181	Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for gas fuel or for both gas and other fuels (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers and hot water cylinders and large cooking appliances)	free	Cat A (5 yrs)
732182	Stoves, heaters, grates, fires, wash boilers, braziers and similar appliances, of iron or steel, for liquid fuel (excl. cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, geysers, hot water cylinders and large cooking appliances)	free	Cat A (5 yrs)
732189	Stoves, heaters, grates, fires, wash boilers, braziers and similar domestic appliances, of iron or steel, for solid fuel or other non-electricsource of energy (excl. liquid or gaseous fuel, and cooking appliances, whether or not with oven, separate ovens, plate warmers, central heating boilers, hot water cylinders and large cooking appliances)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
732190	Parts of domestic appliances non-electrically heated of heading 7321, n.e.s.	free	Cat A (5 yrs)
732211	Radiators for central heating, non-electrically heated, and parts thereof, of iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)	free	Cat C (15 yrs)
732219	Radiators for central heating, non-electrically heated, and parts thereof, of iron other than cast iron or steel (excl. parts, elsewhere specified or included, and central-heating boilers)	free	Cat C (15 yrs)
732290	Air heaters and hot-air distributors, incl. distributors which can also distribute fresh or conditioned air, non-electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	free	Cat C (15 yrs)
732310	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	free	Cat A (5 yrs)
732391	Table, kitchen or other household articles, and parts thereof, of cast iron, not enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	free	Cat A (5 yrs)
732392	Table, kitchen or other household articles, and parts thereof, of cast iron, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
732393	Table, kitchen or other household articles, and parts thereof, of stainless steel (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	free	Cat A (5 yrs)
732394	Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless, enamelled (excl. cans, boxes and similar containers of heading 7310; waste baskets; shovels, corkscrews and other articles of the nature of a work implement; articles of cutlery, spoons, ladles, forks etc. of heading 8211 to 8215; ornamental articles; sanitary ware; articles for table use)	free	Cat A (5 yrs)
732399	Table, kitchen or other household articles, and parts thereof, of iron other than cast iron or steel other than stainless (excl. enamelled articles; cans, boxes and similar containers of heading 7310; waste baskets; shovels and other articles of the nature of a work implement; cutlery, spoons, ladles etc. of heading 8211 to 8215; ornamental articles; sanitary ware)	free	Cat A (5 yrs)
732410	Sinks and washbasins, of stainless steel	free	Cat C (15 yrs)
732421	Baths of cast iron, whether or not enamelled	free	Cat C (15 yrs)
732429	Baths of steel sheet	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
732490	Sanitary ware, incl. parts thereof (excl. cans, boxes and similar containers of heading 7310, small wall cabinets for medical supplies or toiletries and other furniture of chapter 94, and fittings, complete sinks and washbasins, of stainless steel, complete baths and fittings)	free	Cat C (15 yrs)
732510	Articles of non-malleable cast iron, n.e.s.	free	Cat C (15 yrs)
732591	Grinding balls and similar articles for mills, cast (excl. such articles of non-malleable cast iron)	free	Cat C (15 yrs)
732599	Cast articles of iron or steel, n.e.s. (excl. articles of non-malleable cast iron, and grinding balls and similar articles for mills)	free	Cat C (15 yrs)
732611	Grinding balls and similar articles for mills, of iron or steel, forged or stamped, but not further worked	free	Cat A (5 yrs)
732619	Articles of iron or steel, forged or stamped, but not further worked, n.e.s. (excl. grinding balls and similar articles for mills)	free	Cat A (5 yrs)
732620	Articles of iron or steel wire, n.e.s.	free	Cat A (5 yrs)
732690	Articles of iron or steel, n.e.s. (excl. cast articles or articles of iron or steel wire)	free	Cat A (5 yrs)
740100	Copper mattes; cement copper "precipitated copper"	free	Cat C (15 yrs)
740200	Copper, unrefined; copper anodes for electrolytic refining	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
740311	Copper, refined, in the form of cathodes and sections of cathodes	free	Cat C (15 yrs)
740312	Copper, refined, in the form of wire-bars	free	Cat C (15 yrs)
740313	Copper, refined, in the form of billets	free	Cat C (15 yrs)
740319	Copper, refined, unwrought (excl. copper in the form of billets, wire-bars, cathodes and sections of cathodes)	free	Cat C (15 yrs)
740321	Copper-zinc base alloys "brass" unwrought	free	Cat C (15 yrs)
740322	Copper-tin base alloys "bronze" unwrought	free	Cat C (15 yrs)
740329	Copper alloys unwrought (excl. copper-zinc base alloys "brass", copper-zinc base alloys "bronze", and copper master alloys of heading 7405)	free	Cat C (15 yrs)
740400	Waste and scrap, of copper (excl. ingots or other similar unwrought shapes, of remelted copper waste and scrap, ashes and residues containing copper, and waste and scrap of primary cells, primary batteries and electric accumulators)	free	Cat C (15 yrs)
740500	Master alloys of copper (excl. phosphorus-copper compounds "copper phosphide" containing by weight > 15% phosphorus)	free	Cat C (15 yrs)
740610	Copper powders, of non-lamellar structure (excl. grains of copper)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
740620	Copper powders, of lamellar structure, and flakes of copper (excl. grains of copper and spangles of heading 8308)	free	Cat C (15 yrs)
740710	Bars, rods and profiles, of refined copper, n.e.s.	free	Cat C (15 yrs)
740721	Bars, rods and profiles, of copper-zinc base alloys "brass", n.e.s.	free	Cat C (15 yrs)
740729	Bars, rods and profiles of copper alloys, n.e.s. (excl. such articles of copper-zinc base alloys "brass")	free	Cat C (15 yrs)
740811	Wire of refined copper, with a maximum cross-sectional dimension of > 6 mm	free	Cat C (15 yrs)
740819	Wire of refined copper, with a maximum cross-sectional dimension of <= 6 mm	free	Cat C (15 yrs)
740821	Wire of copper-zinc base alloys "brass"	free	Cat C (15 yrs)
740822	Wire of copper-nickel alloys "cupro-nickel" or copper-nickel-zinc alloys "nickel silver"	free	Cat C (15 yrs)
740829	Wire of copper alloys (other than copper-zinc alloys [brass], copper-nickel alloys [cupro-nickel] or copper-nickel-zinc alloys [nickel silver])	free	Cat C (15 yrs)
740911	Plates, sheets and strip, of refined copper, in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
740919	Plates, sheets and strip, of refined copper, not in coils, of a thickness of > 0,15 mm (excl. expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)
740921	Plates, sheets and strip, of copper-zinc base alloys "brass", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)
740929	Plates, sheets and strip, of copper-zinc base alloys "brass", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)
740931	Plates, sheets and strip, of copper-tin base alloys "bronze", of a thickness of > 0,15 mm, in coils (excl. expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)
740939	Plates, sheets and strip, of copper-tin base alloys "bronze", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)
740940	Plates, sheets and strip, of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver", of a thickness of > 0,15 mm, not in coils (excl. expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)
740990	Plates, sheets and strip, of copper alloys, of a thickness of > 0,15 mm (excl. copper-zinc base alloys "brass", copper-tin base alloys "bronze", copper-nickel base alloys "cupro-nickel", copper-nickel-zinc base alloys "nickel silver", and expanded sheet and strip and electrically insulated strip)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
741011	Refined copper foil, not backed, of a thickness of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	free	Cat C (15 yrs)
741012	Copper alloy foil, not backed, of a thickness of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	free	Cat C (15 yrs)
741021	Refined copper foil, backed, of a thickness "excl. any backing" of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	free	Cat C (15 yrs)
741022	Copper alloy foil, backed, of a thickness "excl. any backing" of <= 0,15 mm (excl. stamping foils of heading 3212, metal yarns and metallised yarns and foil made up as christmas tree decorating material)	free	Cat C (15 yrs)
741110	Tubes and pipes of refined copper	free	Cat C (15 yrs)
741121	Tubes and pipes of copper-zinc base alloys "brass"	free	Cat C (15 yrs)
741122	Tubes and pipes of copper-nickel base alloys "cupro-nickel" or copper-nickel-zinc base alloys "nickel silver"	free	Cat C (15 yrs)
741129	Tubes and pipes of copper alloys (excl. copper-zinc base alloys "brass", copper-nickel base alloys "cupro-nickel" and copper-nickel-zinc base alloys "nickel silver")	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
741210	Refined copper tube or pipe fittings "e.g., couplings, elbows, sleeves"	free	Cat C (15 yrs)
741220	Copper alloy tube or pipe fittings "e.g., couplings, elbows, sleeves"	free	Cat C (15 yrs)
741300	Stranded wire, cables, plaited bands and the like, of copper (excl. electrically insulated products)	free	Cat C (15 yrs)
741510	Nails, tacks, drawing pins, staples and similar articles, of copper or with shafts of iron or steel and heads of copper (excl. staples in strips)	free	Cat C (15 yrs)
741521	Washers, "incl. spring washers and spring lock washers", of copper	free	Cat C (15 yrs)
741529	Rivets, cotters, cotter pins and the like, not threaded, of copper (excl. spring washers and spring lock washers)	free	Cat C (15 yrs)
741533	Screws, bolts, nuts and similar articles, threaded, of copper (other than screw hooks, ring- and eyebolts, lag screws, plugs, bungs and the like, with screw thread)	free	Cat C (15 yrs)
741539	Screw hooks, screw rings and the like, threaded, of copper (excl. standard screws and bolts and nuts)	free	Cat C (15 yrs)
741810	Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of copper (excl. cans, boxes and similar containers of heading 7419, articles of the nature of a work implement, articles of cutlery, spoons, ladles, etc., ornamental articles and sanitary ware)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
741820	Sanitary ware and parts thereof, of copper (excl. cans, boxes and similar containers of heading 7419, and fittings)	free	Cat C (15 yrs)
741910	Chain and parts thereof, of copper (excl. watch chains, necklace chains and the like)	free	Cat C (15 yrs)
741991	Articles of copper, cast, moulded, stamped or forged, but not further worked, n.e.s.	free	Cat C (15 yrs)
741999	Articles of copper, n.e.s.	free	Cat C (15 yrs)
750110	Nickel mattes	free	Cat C (15 yrs)
750120	Nickel oxide sinters and other intermediate products of nickel metallurgy (excl. nickel mattes)	free	Cat C (15 yrs)
750210	Nickel, not alloyed, unwrought	free	Cat C (15 yrs)
750220	Unwrought nickel alloys	free	Cat C (15 yrs)
750300	Waste and scrap, of nickel (excl. ingots or other similar unwrought shapes, of remelted nickel waste and scrap, ashes and residues containing nickel and waste and scrap of primary cells, primary batteries and electric accumulators)	free	Cat C (15 yrs)
750400	Powders and flakes, of nickel (excl. nickel oxide sinters)	free	Cat C (15 yrs)
750511	Bars, rods, profiles and wire, of non-alloy nickel, n.e.s. (excl. electrically insulated products)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
750512	Bars, rods, profiles and wire, of nickel alloys, n.e.s. (excl. electrically insulated products)	free	Cat C (15 yrs)
750521	Wire of non-alloy nickel (excl. electrically insulated products)	free	Cat C (15 yrs)
750522	Wire of nickel alloys (excl. electrically insulated products)	free	Cat C (15 yrs)
750610	Plates, sheets, strip and foil, of non-alloy nickel (excl. expanded plates, sheets or strip)	free	Cat C (15 yrs)
750620	Plates, sheets, strip and foil, of nickel alloys (excl. expanded plates, sheets or strip)	free	Cat C (15 yrs)
750711	Tubes and pipes of non-alloy nickel	free	Cat C (15 yrs)
750712	Tubes and pipes of nickel alloys	free	Cat C (15 yrs)
750720	Tube or pipe fittings, of nickel	free	Cat C (15 yrs)
750810	Cloth, grill, netting and fencing, of nickel wire	free	Cat C (15 yrs)
750890	Articles of nickel, n.e.s.	free	Cat C (15 yrs)
760110	Aluminium, not alloyed, unwrought	free	Cat C (15 yrs)
760120	Unwrought aluminium alloys	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
760200	Waste and scrap, of aluminium (excl. slags, scale and the like from iron and steel production, containing recoverable aluminium in the form of silicates, ingots or other similar unwrought shapes, of remelted waste and scrap, of aluminium, ashes and residues from aluminium production)	free	Cat C (15 yrs)
760310	Powders of aluminium, of non-lamellar structure (excl. pellets of aluminium)	free	Cat C (15 yrs)
760320	Powders of aluminium, of lamellar structure, and flakes of aluminium (excl. pellets of aluminium, and spangles)	free	Cat C (15 yrs)
760410	Bars, rods and profiles, of non-alloy aluminium, n.e.s.	free	Cat C (15 yrs)
760421	Hollow profiles of aluminium alloys, n.e.s.	free	Cat C (15 yrs)
760429	Bars, rods and solid profiles, of aluminium alloys, n.e.s.	free	Cat C (15 yrs)
760511	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)	free	Cat C (15 yrs)
760519	Wire of non-alloy aluminium, with a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
760521	Wire of aluminium alloys, with a maximum cross-sectional dimension of > 7 mm (excl. stranded wire, cables, plaited bands and the like and other articles of heading 7614, and electrically insulated wires)	free	Cat C (15 yrs)
760529	Wire, of aluminium alloys, having a maximum cross-sectional dimension of <= 7 mm (other than stranded wires, cables, ropes and other articles of heading 7614, electrically insulated wires, strings for musical instruments)	free	Cat C (15 yrs)
760611	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm, square or rectangular (excl. expanded plates, sheets and strip)	free	Cat C (15 yrs)
760612	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm, square or rectangular (excl. expanded plates, sheets and strip)	free	Cat C (15 yrs)
760691	Plates, sheets and strip, of non-alloy aluminium, of a thickness of > 0,2 mm (other than square or rectangular)	free	Cat C (15 yrs)
760692	Plates, sheets and strip, of aluminium alloys, of a thickness of > 0,2 mm (other than square or rectangular)	free	Cat C (15 yrs)
760711	Aluminium foil, not backed, rolled but not further worked, of a thickness of <= 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
760719	Aluminium foil, not backed, rolled and further worked, of a thickness of <= 2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	free	Cat A (5 yrs)
760720	Aluminium foil, backed, of a thickness (excl. any backing) of <= 0,2 mm (excl. stamping foils of heading 3212, and foil made up as christmas tree decorating material)	free	Cat A (5 yrs)
760810	Tubes and pipes of non-alloy aluminium (excl. hollow profiles)	free	Cat C (15 yrs)
760820	Tubes and pipes of aluminium alloys (excl. hollow profiles)	free	Cat C (15 yrs)
760900	Aluminium tube or pipe fittings "e.g., couplings, elbows, sleeves"	free	Cat C (15 yrs)
761010	Doors, windows and their frames and thresholds for door, of aluminium (excl. door furniture)	free	Cat C (15 yrs)
761090	Structures and parts of structures, of aluminium, n.e.s., and plates, rods, profiles, tubes and the like, prepared for use in structures, of aluminium, n.e.s. (excl. prefabricated buildings of heading 9406, doors and windows and their frames and thresholds for doors)	free	Cat C (15 yrs)
761100	Reservoirs, tanks, vats and similar containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of > 300 l, not fitted with mechanical or thermal equipment, whether or not lined or heat-insulated (excl. containers specifically constructed or equipped for one or more types of transport)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
761210	Collapsible tubular containers, of aluminium	free	Cat C (15 yrs)
761290	Casks, drums, cans, boxes and similar containers, incl. rigid tubular containers, of aluminium, for any material (other than compressed or liquefied gas), of a capacity of <= 300 l, n.e.s.	free	Cat C (15 yrs)
761300	Aluminium containers for compressed or liquefied gas	free	Cat C (15 yrs)
761410	Stranded wire, cables, plaited bands and the like, of aluminium, with steel core (excl. such products electrically insulated)	free	Cat C (15 yrs)
761490	Stranded wires, cables, ropes and similar articles, of aluminium (other than with steel core and electrically insulated products)	free	Cat C (15 yrs)
761510	Table, kitchen or other household articles and parts thereof, and pot scourers and scouring or polishing pads, gloves and the like, of aluminium (excl. cans, boxes and similar containers of heading 7612, articles of the nature of a work implement, spoons, ladles, forks and other articles of heading 8211 to 8215, ornamental articles, fittings and sanitary ware)	free	Cat C (15 yrs)
761520	Sanitary ware and parts thereof, of aluminium (excl. cans, boxes and similar containers of heading 7612, and fittings)	free	Cat C (15 yrs)
761610	Nails, tacks, staples, screws, bolts, nuts, screw hooks, rivets, cotters, cotter pins, washers and similar articles, of aluminium (excl. staples in strips, plugs, bungs and the like, threaded)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
761691	Cloth, grill, netting and fencing, of aluminium wire (excl. cloth of metal fibres for clothing, lining and similar uses, and cloth, grill and netting made into hand sieves or machine parts)	free	Cat E (excl)
761699	Articles of aluminium, n.e.s.	free	Cat E (excl)
780110	Unwrought lead, refined	free	Cat C (15 yrs)
780191	Unwrought lead, containing by weight antimony as the principal other element	free	Cat C (15 yrs)
780199	Unwrought lead (excl. refined lead and lead containing by weight antimony as the principal other element)	free	Cat C (15 yrs)
780200	Lead waste and scrap (excl. ashes and residues from lead production "heading No 2620", and ingots or other similar unwrought shapes, of remelted waste and scrap, of lead "heading No 7801" and waste and scrap of primary cells, primary batteries et electric accumulators)	free	Cat C (15 yrs)
780411	Lead sheets, strip and foil, of a thickness "excl. any backing" of <= 0,2 mm	free	Cat C (15 yrs)
780419	Lead plates; lead sheets, strip and foil, of a thickness "excl. any backing" of > 0,2 mm	free	Cat C (15 yrs)
780420	Lead powders and flakes (excl. grains of lead, and spangles of heading 8308)	free	Cat C (15 yrs)
780600	Articles of lead, n.e.s.	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
790111	Unwrought zinc, not alloyed, containing by weight >= 99,99% of zinc	free	Cat C (15 yrs)
790112	Unwrought zinc, not alloyed, containing by weight < 99,99% of zinc	free	Cat C (15 yrs)
790120	Unwrought zinc alloys	free	Cat C (15 yrs)
790200	Zinc waste and scrap (excl. ash and residues from zinc production "heading 2620", ingots and other similar unwrought shapes, of remelted waste and scrap, of zinc "heading 7901" and waste and scrap of primary cells, primary batteries and electric accumulators)	free	Cat C (15 yrs)
790310	Zinc dust	free	Cat C (15 yrs)
790390	Zinc powders and flakes (excl. grains of zinc, and spangles of heading 8308, and zinc dust)	free	Cat C (15 yrs)
790400	Zinc bars, rods, profiles and wire, n.e.s.	free	Cat C (15 yrs)
790500	Zinc plates, sheets, strip and foil	free	Cat C (15 yrs)
790700	Articles of zinc, n.e.s.	free	Cat C (15 yrs)
800110	Unwrought tin, not alloyed	free	Cat C (15 yrs)
800120	Unwrought tin alloys	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
800200	Tin waste and scrap (excl. ash and residues from the manufacture of tin of heading 2620, and ingots and similar unwrought tin produced from melted tin waste and scrap of heading 8001)	free	Cat C (15 yrs)
800300	Tin bars, rods, profiles and wire, n.e.s.	free	Cat C (15 yrs)
800700	Articles of tin, n.e.s.	free	Cat C (15 yrs)
810110	Tungsten powders	free	Cat C (15 yrs)
810194	Unwrought tungsten, incl. bars and rods of tungsten obtained simply by sintering	free	Cat C (15 yrs)
810196	Tungsten wire	free	Cat C (15 yrs)
810197	Tungsten waste and scrap (excl. ash and residues containing tungsten)	free	Cat C (15 yrs)
810199	Articles of tungsten, n.e.s.	free	Cat C (15 yrs)
810210	Molybdenum powders	free	Cat C (15 yrs)
810294	Unwrought molybdenum, incl. bars and rods obtained simply by sintering	free	Cat C (15 yrs)
810295	Molybdenum bars and rods (other than those obtained simply by sintering), profiles, plates, sheets, strip and foil, n.e.s.	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
810296	Molybdenum wire	free	Cat C (15 yrs)
810297	Molybdenum waste and scrap (excl. ash and residues containing molybdenum)	free	Cat C (15 yrs)
810299	Articles of molybdenum, n.e.s.	free	Cat C (15 yrs)
810320	Unwrought tantalum, incl. bars and rods of tantalum obtained simply by sintering; tantalum powders	free	Cat C (15 yrs)
810330	Tantalum waste and scrap (excl. ash and residues containing tantalum)	free	Cat C (15 yrs)
810390	Articles of tantalum, n.e.s.	free	Cat C (15 yrs)
810411	Unwrought magnesium, containing >= 99,8% by weight of magnesium	free	Cat C (15 yrs)
810419	Unwrought magnesium, containing < 99,8% by weight of magnesium	free	Cat C (15 yrs)
810420	Magnesium waste and scrap (excl. ash and residues containing magnesium, and raspings, turnings and granules graded according to size)	free	Cat C (15 yrs)
810430	Magnesium raspings, turnings and granules, graded according to size; magnesium powders	free	Cat C (15 yrs)
810490	Articles of magnesium, n.e.s.	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
810520	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; cobalt powders	free	Cat C (15 yrs)
810530	Cobalt waste and scrap (excl. ash and residues containing cobalt)	free	Cat C (15 yrs)
810590	Articles of cobalt, n.e.s.	free	Cat C (15 yrs)
810600	Bismuth and articles thereof, n.e.s.; bismuth waste and scrap (excl. ash and residues containing bismuth)	free	Cat C (15 yrs)
810720	Unwrought cadmium; cadmium powders	free	Cat C (15 yrs)
810730	Cadmium waste and scrap (excl. ashes and residues containing cadmium)	free	Cat C (15 yrs)
810790	Articles of cadmium, n.e.s.	free	Cat C (15 yrs)
810820	Unwrought titanium; titanium powders	free	Cat C (15 yrs)
810830	Titanium waste and scrap (excl. ash and residues containing titanium)	free	Cat C (15 yrs)
810890	Articles of titanium, n.e.s.	free	Cat C (15 yrs)
810920	Unwrought zirconium; zirconium powders	free	Cat C (15 yrs)
810930	Zirconium waste and scrap (excl. ash and residues containing zirconium)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
810990	Articles of zirconium, n.e.s.	free	Cat C (15 yrs)
811010	Unwrought antimony; antimony powders	free	Cat C (15 yrs)
811020	Antimony waste and scrap (excl. ash and residues containing antimony)	free	Cat C (15 yrs)
811090	Articles of antimony, n.e.s.	free	Cat C (15 yrs)
811100	Manganese and articles thereof, n.e.s.; manganese waste and scrap (excl. ash and residues containing manganese)	free	Cat C (15 yrs)
811212	Unwrought beryllium; beryllium powders	free	Cat C (15 yrs)
811213	Beryllium waste and scrap (excl. ashes and residues containing beryllium)	free	Cat C (15 yrs)
811219	Articles of beryllium, n.e.s.	free	Cat C (15 yrs)
811221	Unwrought chromium; chromium powders	free	Cat C (15 yrs)
811222	Chromium waste and scrap (excl. ash and residues containing chromium and chromium alloys containing > 10% by weight of nickel)	free	Cat C (15 yrs)
811229	Articles of chromium, n.e.s.	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
811251	Unwrought thallium; thallium powders	free	Cat C (15 yrs)
811252	Thallium waste and scrap (excl. ashes and residues containing thallium)	free	Cat C (15 yrs)
811259	Articles of thallium, n.e.s.	free	Cat C (15 yrs)
811292	Unwrought hafnium "celtium", niobium "columbium", rhenium, gallium, indium, vanadium and germanium; powders and waste and scrap of these metals (excl. ash and residues containing these metals)	free	Cat C (15 yrs)
811299	Articles of hafnium "celtium", niobium "columbium", rhenium, gallium, indium, vanadium and germanium, n.e.s.	free	Cat C (15 yrs)
811300	Cermets and articles thereof, n.e.s.; waste and scrap of cermets (excl. ash and residues containing cermets)	free	Cat C (15 yrs)
820110	Spades and shovels, with working parts of base metal	free	Cat E (excl)
820130	Mattocks, picks, hoes and rakes, with working parts of base metal (excl. ice axes)	free	Cat E (excl)
820140	Axes, billhooks and similar hewing tools, with working parts of base metal (excl. ice axes)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
820150	Secateurs and similar one-handed pruners and shears, incl. poultry shears, with working parts of base metal	free	Cat E (excl)
820160	Hedge shears, two-handed pruning shears and similar two-handed shears, with working parts of base metal	free	Cat E (excl)
820190	Scythes, sickles, hay knives, timber wedges and other hand tools of a kind used in agriculture, horticulture or forestry, with working parts of base metal (excl. spades, shovels, mattocks, picks, hoes, rakes, axes, billhooks and similar hewing tools, poultry shears, secateurs and similar one-handed pruners and shears, hedge shears, two-handed pruning shears and similar two-handed shears)	free	Cat E (excl)
820210	Handsaws, with working parts of base metal (excl. power-operated saws)	free	Cat C (15 yrs)
820220	Bandsaw blades of base metal	free	Cat C (15 yrs)
820231	Circular saw blades, incl. slitting or slotting saw blades, of base metal, with working parts of steel	free	Cat C (15 yrs)
820239	Circular saw blades, incl. slitting or slotting saw blades, and parts thereof, of base metal, with working parts of materials other than steel	free	Cat C (15 yrs)
820240	Chainsaw blades of base metal	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
820291	Straight saw blades, of base metal, for working metal	free	Cat C (15 yrs)
820299	Saw blades, incl. toothless saw blades, of base metal (excl. bandsaw blades, circular saw blades, slitting or slotting saw blades, chainsaw blades and straight saw blades for working metal)	free	Cat C (15 yrs)
820310	Files, rasps and similar hand tools of base metal	free	Cat C (15 yrs)
820320	Pliers, incl. cutting pliers, pincers and tweezers for non-medical use and similar hand tools, of base metal	free	Cat C (15 yrs)
820330	Metal-cutting shears and similar hand tools, of base metal	free	Cat C (15 yrs)
820340	Pipe-cutters, bolt croppers, perforating punches and similar hand tools, of base metal	free	Cat C (15 yrs)
820411	Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, non-adjustable	free	Cat E (excl)
820412	Hand-operated spanners and wrenches, incl. torque meter wrenches, of base metal, adjustable (excl. tap wrenches)	free	Cat E (excl)
820420	Interchangeable spanner sockets, with or without handles, of base metal	free	Cat E (excl)
820510	Hand-operated drilling, threading or tapping hand tools	free	Cat C (15 yrs)
820520	Hammers and sledge hammers with working parts of base metal	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
820530	Planes, chisels, gouges and similar cutting tools for working wood	free	Cat C (15 yrs)
820540	Hand-operated screwdrivers	free	Cat C (15 yrs)
820551	Household hand tools, non-mechanical, with working parts of base metal, n.e.s.	free	Cat C (15 yrs)
820559	Hand tools, incl. glaziers' diamonds, of base metal, n.e.s.	free	Cat C (15 yrs)
820560	Blowlamps and the like (excl. gas-powered blowlamps)	free	Cat C (15 yrs)
820570	Vices, clamps and the like (excl. accessories for and parts of machine tools or water-jet cutting machines)	free	Cat C (15 yrs)
820590	Anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks; sets of articles of two or more subheadings of heading 8205	free	Cat C (15 yrs)
820600	Sets of two or more tools of heading 8202 to 8205, put up in sets for retail sale	free	Cat C (15 yrs)
820713	Rock-drilling or earth-boring tools, interchangeable, with working parts of sintered metal carbides or cermets	free	Cat A (5 yrs)
820719	Rock-drilling or earth-boring tools, interchangeable, and parts therefor, with working parts of materials other than sintered metal carbide or cermets	free	Cat A (5 yrs)
820720	Interchangeable dies for drawing or extruding metal	free	Cat A (5 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
820730	Interchangeable tools for pressing, stamping or punching	free	Cat A (5 yrs)
820740	Tools for tapping or threading, interchangeable	free	Cat A (5 yrs)
820750	Tools for drilling, interchangeable (excl. rock-drilling or earth-boring tools and tools for tapping)	free	Cat A (5 yrs)
820760	Interchangeable tools for boring or broaching	free	Cat A (5 yrs)
820770	Interchangeable tools for milling	free	Cat A (5 yrs)
820780	Interchangeable tools for turning	free	Cat A (5 yrs)
820790	Interchangeable tools for hand tools, whether or not power-operated, or for machine tools, n.e.s.	free	Cat A (5 yrs)
820810	Knives and cutting blades, of base metal, for machines or for mechanical appliances, for metalworking	free	Cat C (15 yrs)
820820	Knives and cutting blades, of base metal, for machines or for mechanical appliances, for wood-working	free	Cat C (15 yrs)
820830	Knives and cutting blades, of base metal, for kitchen appliances or for machines used by the food industry	free	Cat C (15 yrs)
820840	Knives and cutting blades, of base metal, for agricultural, horticultural or forestry machines (excl. those for wood-working)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
820890	Knives and cutting blades, of base metal, for machines or for mechanical appliances (excl. those for metal or wood-working, kitchen appliances or machines used by the food industry and those for agricultural, horticultural or forestry machines)	free	Cat C (15 yrs)
820900	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbides or cermets	free	Cat C (15 yrs)
821000	Hand-operated mechanical devices, of base metal, weighing <= 10 kg, used in the preparation, conditioning or serving of food or drink	free	Cat C (15 yrs)
821110	Sets of assorted articles of knives of heading 8211; sets in which there is a higher number of knives of heading 8211 than of any other article	free	Cat C (15 yrs)
821191	Table knives having fixed blades of base metal, incl. handles (excl. butter knives and fish knives)	free	Cat C (15 yrs)
821192	Knives with fixed blades of base metal (excl. straw knives, machetes, knives and cutting blades for machines or mechanical appliances, table knives, fish knives, butter knives, razors and razor blades and knives of heading 8214)	free	Cat C (15 yrs)
821193	Knives having other than fixed blades, incl. pruning knives, of base metal (excl. razors)	free	Cat C (15 yrs)
821194	Blades of base metal for table knives, pocket knives and other knives of heading 8211	free	Cat C (15 yrs)
821195	Handles of base metal for table knives, pocket knives and other knives of heading 8211	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
821210	Non-electric razors of base metal	free	Cat E (excl)
821220	Safety razor blades of base metal, incl. razor blade blanks in strips	free	Cat E (excl)
821290	Parts of non-electric razors of base metal (excl. safety razor blades and razor blade blanks in strips)	free	Cat E (excl)
821300	Scissors, tailors' shears and similar shears, and blades therefor, of base metal (excl. hedge shears, two- handed pruning shears and similar two-handed shears, secateurs and similar one-handed pruners and shears and hoof nippers for farriers)	free	Cat C (15 yrs)
821410	Paperknives, letter openers, erasing knives, pencil sharpeners and blades therefor, of base metal (excl. machinery and mechanical appliances of chapter 84)	free	Cat C (15 yrs)
821420	Manicure or pedicure sets and instruments, incl. nail files, of base metal (excl. ordinary scissors)	free	Cat C (15 yrs)
821490	Hair clippers, butchers' or kitchen cleavers and other articles of cutlery of base metal, n.e.s.	free	Cat C (15 yrs)
821510	Sets of spoons, forks or other articles of heading 8215, which may also contain up to an equivalent number of knives, of base metal, containing at least one article plated with precious metal	free	Cat C (15 yrs)
821520	Sets consisting of one or more knives of heading 8211 and at least an equal number of spoons, forks or other articles of heading 8215, of base metal, containing no articles plated with precious metal	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
821591	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	free	Cat C (15 yrs)
821599	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware of base metal, not plated with precious metal (excl. sets of articles such as lobster cutters and poultry shears)	free	Cat C (15 yrs)
830110	Padlocks of base metal	free	Cat E (excl)
830120	Locks used for motor vehicles, of base metal	free	Cat E (excl)
830130	Locks used for furniture, of base metal	free	Cat E (excl)
830140	Locks of base metal (excl. padlocks and locks for motor vehicles or furniture)	free	Cat E (excl)
830150	Clasps and frames with clasps, incorporating locks, of base metal	free	Cat E (excl)
830160	Parts of padlocks, locks, clasps and frames with clasps, incorporating locks, of base metal, n.e.s.	free	Cat E (excl)
830170	Keys presented separately for padlocks, locks, clasps and frames with clasps incorporating locks, of base metal, n.e.s	free	Cat E (excl)
830210	Hinges of all kinds, of base metal	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
830220	Castors with mountings of base metal	free	Cat C (15 yrs)
830230	Base metal mountings, fittings and similar articles suitable for motor vehicles (excl. hinges and castors)	free	Cat C (15 yrs)
830241	Base metal mountings and fittings suitable for buildings (excl. locks with keys and hinges)	free	Cat C (15 yrs)
830242	Base metal mountings, fittings and similar articles suitable for furniture (excl. locks with keys, hinges and castors)	free	Cat C (15 yrs)
830249	Base metal mountings, fittings and similar articles (excl. locks with keys, clasps and frames with clasps incorporating locks, hinges, castors and mountings and fittings suitable for buildings, motor vehicles or furniture)	free	Cat C (15 yrs)
830250	Hat-racks, hat-pegs, brackets and similar fixtures of base metal	free	Cat C (15 yrs)
830260	Automatic door closers of base metal	free	Cat C (15 yrs)
830300	Armoured or reinforced safes, strongboxes and doors and safe deposit lockers for strongrooms, cash or deed boxes and the like, of base metal	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
830400	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal (excl. office furniture of heading 9403 and waste paper bins)	free	Cat E (excl)
830510	Fittings for loose-leaf binders or files, of base metal (excl. drawing pins and clasps for books or registers)	free	Cat C (15 yrs)
830520	Staples in strips, of base metal	free	Cat C (15 yrs)
830590	Office articles such as letter clips, letter corners, paper clips and indexing tags, of base metal, incl. parts of articles of heading 8305 (excl. fittings for loose-leaf binders or files, staples in strips, drawing pins and clasps for books or registers)	free	Cat C (15 yrs)
830610	Bells, gongs and the like, non-electric, of base metal (excl. musical instruments)	free	Cat C (15 yrs)
830621	Statuettes and other ornaments, of base metal, plated with precious metal (excl. works of art, collectors' pieces and antiques)	free	Cat C (15 yrs)
830629	Statuettes and other ornaments, of base metal, not plated with precious metal (excl. works of art, collectors' pieces and antiques)	free	Cat C (15 yrs)
830630	Photograph, picture or similar frames, of base metal; mirrors of base metal (excl. optical elements)	free	Cat C (15 yrs)
830710	Flexible tubing of iron or steel, with or without fittings	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
830790	Flexible tubing of base metal other than iron or steel, with or without fittings	free	Cat C (15 yrs)
830810	Hooks, eyes and eyelets, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made-up articles	free	Cat C (15 yrs)
830820	Tubular or bifurcated rivets, of base metal	free	Cat C (15 yrs)
830890	Clasps, frames with clasps without locks, buckles and buckle-clasps, of base metal, for clothing, footwear, handbags, travel goods or other made-up articles, incl. parts of articles of heading 8308, of base metal (excl. hooks, eyes, eyelets and tubular or bifurcated rivets)	free	Cat C (15 yrs)
830910	Crown corks of base metal	free	Cat C (15 yrs)
830990	Stoppers, caps and lids, incl. screw caps and pouring stoppers, capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal (excl. crow corks)	free	Cat C (15 yrs)
831000	Sign-plates, nameplates, address-plates and similar plates, numbers, letters and other symbols, of base metal, incl. traffic signs (excl. those of heading 9405, type and the like, and signal boards, signal discs and signal arms for traffic of heading 8608)	free	Cat C (15 yrs)
831110	Coated electrodes of base metal, for electric arc-welding	free	Cat C (15 yrs)
831120	Cored wire of base metal, for electric arc-welding	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
831130	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame (excl. wire and rods cored with solder which, excl. the flux material, contains >= 2% by weight of precious metal)	free	Cat C (15 yrs)
831190	Wire, rods, tubes, plates, electrodes and the like, of base metal or of metal carbides, coated or cored with flux material, for soldering, brazing, welding or deposition of metal or metal carbides, n.e.s., and wire and rods of agglomerated base metal powder, for metal spraying, n.e.s.	free	Cat C (15 yrs)
840110	Nuclear reactors [Euratom]	100%	Cat E (excl)
840120	Machinery and apparatus for isotopic separation and parts thereof, n.e.s. [Euratom]	100%	Cat E (excl)
840130	Fuel elements "cartridges", non-irradiated, in casing with handling fixtures, for nuclear reactors [Euratom]	100%	Cat E (excl)
840140	Parts of nuclear reactors, n.e.s. [Euratom]	100%	Cat E (excl)
840211	Watertube boilers with a steam production > 45 t/hour	free	Cat C (15 yrs)
840212	Watertube boilers with a steam production <= 45 t/hour (excl. central heating hot water boilers capable also of producing low pressure steam)	free	Cat C (15 yrs)
840219	Vapour generating boilers, incl. hybrid boilers (excl. central heating hot water boilers capable also of producing low pressure steam)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
840220	Superheated water boilers	free	Cat C (15 yrs)
840290	Parts of vapour generating boilers and superheated water boilers, n.e.s.	free	Cat C (15 yrs)
840310	Central heating boilers, non-electric (excl. vapour generating boilers and superheated water boilers of heading 8402)	free	Cat C (15 yrs)
840390	Parts of central heating boilers, n.e.s.	free	Cat C (15 yrs)
840410	Auxiliary plant for use with boilers of heading 8402 or 8403, e.g. economizers, superheaters, soot removers and gas recoverers;	free	Cat C (15 yrs)
840420	Condensers for steam or other vapour power units	free	Cat C (15 yrs)
840490	Parts of auxiliary plant of heading 8402 or 8403 and condensers for steam or other vapour power units, n.e.s.	free	Cat C (15 yrs)
840510	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers (excl. coke ovens, electrolytic process gas generators and carbide lamps)	free	Cat C (15 yrs)
840590	Parts of producer gas or water gas generators and acetylene gas generators or similar water process gas generators, n.e.s.	free	Cat C (15 yrs)
840610	Steam and other vapour turbines for marine propulsion	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
840681	Steam and other vapour turbines, of an output > 40 MW (excl. those for marine propulsion)	free	Cat C (15 yrs)
840682	Steam and other vapour turbines, of an output <= 40 MW (excl. those for marine propulsion)	free	Cat C (15 yrs)
840690	Parts of steam and other vapour turbines, n.e.s.	free	Cat C (15 yrs)
840710	Spark-ignition reciprocating or rotary internal combustion piston engine, for aircraft	free	Cat E (excl)
840721	Spark-ignition outboard motors for marine propulsion	free	Cat E (excl)
840729	Spark-ignition reciprocating or rotary engines, for marine propulsion (excl. outboard motors)	free	Cat C (15 yrs)
840731	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity <= 50 cm^3	free	Cat C (15 yrs)
840732	Spark-ignition reciprocating piston engine, of a kind used for the propulsion of vehicles of chapter 87, of a cylinder capacity > 50 cm^3 but <= 250 cm^3	free	Cat C (15 yrs)
840733	Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity > 250 cm^3 but <= 1.000 cm^3	free	Cat C (15 yrs)
840734	Spark-ignition reciprocating piston engine, of a kind used for vehicles of chapter 87, of a cylinder capacity > 1.000 cm^3	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
840790	Spark-ignition reciprocating or rotary internal combustion piston engine (excl. those for aircraft or marine propulsion and reciprocating piston engine of a kind used for vehicles of chapter 87)	free	Cat C (15 yrs)
840810	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for marine propulsion	free	Cat C (15 yrs)
840820	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine", for the propulsion of vehicles of chapter 87	free	Cat C (15 yrs)
840890	Compression-ignition internal combustion piston engine "diesel or semi-diesel engine" (excl. engines for marine propulsion and engines for vehicles of chapter 87)	free	Cat C (15 yrs)
840910	Parts suitable for use solely or principally with internal combustion piston engine for aircraft, n.e.s.	free	Cat C (15 yrs)
840991	Parts suitable for use solely or principally with spark-ignition internal combustion piston engine, n.e.s.	free	Cat E (excl)
840999	Parts suitable for use solely or principally with compression-ignition internal combustion piston engine "diesel or semi-diesel engine", n.e.s.	free	Cat E (excl)
841011	Hydraulic turbines and water wheels, of a power <= 1.000 kW (excl. hydraulic power engines and motors of heading 8412)	free	Cat C (15 yrs)
841012	Hydraulic turbines and water wheels, of a power > 1.000 kW but <= 10.000 kW (excl. hydraulic power engines and motors of heading 8412)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841013	Hydraulic turbines and water wheels, of a power > 10.000 kW (excl. hydraulic power engines and motors of heading 8412)	free	Cat C (15 yrs)
841090	Parts of hydraulic turbines and water wheels incl. regulators	free	Cat C (15 yrs)
841111	Turbojets of a thrust <= 25 kN	free	Cat C (15 yrs)
841112	Turbojets of a thrust > 25 kN	free	Cat C (15 yrs)
841121	Turbopropellers of a power <= 1.100 kW	free	Cat C (15 yrs)
841122	Turbopropellers of a power > 1.100 kW	free	Cat C (15 yrs)
841181	Gas turbines of a power <= 5.000 kW (excl. turbojets and turbopropellers)	free	Cat C (15 yrs)
841182	Gas turbines of a power > 5.000 kW (excl. turbojets and turbopropellers)	free	Cat C (15 yrs)
841191	Parts of turbojets or turbopropellers, n.e.s.	free	Cat C (15 yrs)
841199	Parts of gas turbines, n.e.s.	free	Cat C (15 yrs)
841210	Reaction engines other than turbojets	free	Cat C (15 yrs)
841221	Hydraulic power engines and motors, linear acting "cylinders"	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841229	Hydraulic power engines and motors (excl. hydraulic turbines and water wheels of heading 8410, steam turbines and hydraulic power engines and motors, linear acting)	free	Cat C (15 yrs)
841231	Pneumatic power engines and motors, linear-acting, "cylinders"	free	Cat C (15 yrs)
841239	Pneumatic power engines and motors (excl. linear acting)	free	Cat C (15 yrs)
841280	Engines and motors (excl. steam turbines, internal combustion piston engine, hydraulic turbines, water wheels, gas turbines, reaction engines, hydraulic power engines and motors, pneumatic power engines and motors and electric motors)	free	Cat C (15 yrs)
841290	Parts of non-electrical engines and motors, n.e.s.	free	Cat C (15 yrs)
841311	Pumps fitted or designed to be fitted with a measuring device, for dispensing fuel or lubricants, of the type used in filling stations or in garages	free	Cat C (15 yrs)
841319	Pumps for liquids, fitted or designed to be fitted with a measuring device (excl. pumps for dispensing fuel or lubricants, of the type used in filling stations or in garages)	free	Cat C (15 yrs)
841320	Hand pumps for liquids (excl. those of subheading 8413.11 and 8413.19)	free	Cat C (15 yrs)
841330	Fuel, lubricating or cooling medium pumps for internal combustion piston engine	free	Cat C (15 yrs)
841340	Concrete pumps	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841350	Reciprocating positive displacement pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413,19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and concrete pumps)	free	Cat C (15 yrs)
841360	Rotary positive displacement pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19 and fuel, lubricating or cooling medium pumps for internal combustion piston engine)	free	Cat C (15 yrs)
841370	Centrifugal pumps, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine and concrete pumps)	free	Cat C (15 yrs)
841381	Pumps for liquids, power-driven (excl. those of subheading 8413.11 and 8413.19, fuel, lubricating or cooling medium pumps for internal combustion piston engine, concrete pumps, general reciprocating or rotary positive displacement pumps and centrifugal pumps of all kinds)	free	Cat C (15 yrs)
841382	Liquid elevators (excl. pumps)	free	Cat C (15 yrs)
841391	Parts of pumps for liquids, n.e.s.	free	Cat C (15 yrs)
841392	Parts of liquid elevators, n.e.s.	free	Cat C (15 yrs)
841410	Vacuum pumps	free	Cat C (15 yrs)
841420	Hand-operated or foot-operated air pumps	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841430	Compressors for refrigerating equipment	free	Cat C (15 yrs)
841440	Air compressors mounted on a wheeled chassis for towing	free	Cat C (15 yrs)
841451	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output <= 125 W	free	Cat C (15 yrs)
841459	Fans (excl. table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output <= 125 W)	free	Cat C (15 yrs)
841460	Hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side <= 120 cm	free	Cat C (15 yrs)
841480	Air pumps, air or other gas compressors and ventilating or recycling hoods incorporating a fan, whether or not fitted with filters, having a maximum horizontal side > 120 cm (excl. vacuum pumps, hand- or foot-operated air pumps, compressors for refrigerating equipment and air compressors mounted on a wheeled chassis for towing)	free	Cat C (15 yrs)
841490	Parts of : air or vacuum pumps, air or other gas compressors, fans and ventilating or recycling hoods incorporating a fan, n.e.s.	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841510	Air conditioning machines designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system"	10%	Cat E (excl)
841520	Air conditioning machines of a kind used for persons, in motor vehicles	10%	Cat E (excl)
841581	Air conditioning machines incorporating a refrigerating unit and a valve for reversal of the cooling-heat cycle "reversible heat pumps" (excl. of a kind used for persons in motor vehicles and self-contained or "split-system" window or wall air conditioning machines)	10%	Cat E (excl)
841582	Air conditioning machines incorporating a refrigerating unit but without a valve for reversal of the cooling-heat cycle (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines)	10%	Cat E (excl)
841583	Air conditioning machines comprising a motor-driven fan, not incorporating a refrigerating unit but incorporating elements for changing the temperature and humidity (excl. of a kind used for persons in motor vehicles, and self-contained or "split-system" window or wall air conditioning machines)	10%	Cat E (excl)
841590	Parts of air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, n.e.s.	10%	Cat E (excl)
841610	Furnace burners for liquid fuel	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841620	Furnace burners for pulverised solid fuel or gas, incl. combination burners	free	Cat C (15 yrs)
841630	Mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances (excl. burners)	free	Cat C (15 yrs)
841690	Parts of furnace burners such as mechanical stokers, incl. their mechanical grates, mechanical ash dischargers and similar appliances, n.e.s.	free	Cat C (15 yrs)
841710	Industrial or laboratory furnaces and ovens, non-electric, for the roasting, melting or other heat treatment of ores, pyrites or metals (excl. drying ovens)	free	Cat C (15 yrs)
841720	Bakery ovens, incl. biscuit ovens, non-electric	free	Cat C (15 yrs)
841780	Industrial or laboratory furnaces and ovens, non-electric, incl. incinerators (excl. those for the roasting, melting or other heat treatment of ores, pyrites or metals, bakery ovens, drying ovens and ovens for cracking operations)	free	Cat C (15 yrs)
841790	Parts of industrial or laboratory furnaces, non-electric, incl. incinerators, n.e.s.	free	Cat C (15 yrs)
841810	Combined refrigerator-freezers, with separate external doors	free	Cat C (15 yrs)
841821	Household refrigerators, compression-type	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841829	Household refrigerators, absorption-type	free	Cat C (15 yrs)
841830	Freezers of the chest type, of a capacity <= 800 l	free	Cat C (15 yrs)
841840	Freezers of the upright type, of a capacity <= 900 l	free	Cat C (15 yrs)
841850	Furniture "chests, cabinets, display counters, show-cases and the like" for storage and display, incorporating refrigerating or freezing equipment (excl. combined refrigerator-freezers with separate external doors, household refrigerators and freezers of the chest type of a capacity <= 800 l or of the upright type of a capacity <= 900 l)	free	Cat C (15 yrs)
841861	Heat pumps (excl. air conditioning machines of heading 8415)	free	Cat C (15 yrs)
841869	Refrigerating or freezing equipment (excl. refrigerating and freezing furniture)	free	Cat C (15 yrs)
841891	Furniture designed to receive refrigerating or freezing equipment	free	Cat C (15 yrs)
841899	Parts of refrigerating or freezing equipment and heat pumps, n.e.s.	free	Cat C (15 yrs)
841911	Instantaneous gas water heaters (excl. boilers or water heaters for central heating)	free	Cat E (excl)
841919	Instantaneous or storage water heaters, non-electric (excl. instantaneous gas water heaters and boilers or water heaters for central heating)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841920	Medical, surgical or laboratory sterilizers	free	Cat E (excl)
841931	Dryers for agricultural products	free	Cat C (15 yrs)
841932	Dryers for wood, paper pulp, paper or paperboard	free	Cat C (15 yrs)
841939	Dryers (excl. dryers for agricultural products, for wood, paper pulp, paper or paperboard, for yarns, fabrics and other textile products, dryers for bottles or other containers, hairdryers, hand dryers and domestic appliances)	free	Cat C (15 yrs)
841940	Distilling or rectifying plant	free	Cat C (15 yrs)
841950	Heat-exchange units (excl. those used with boilers)	free	Cat E (excl)
841960	Machinery for liquefying air or other gases	free	Cat C (15 yrs)
841981	Machinery, plant and equipment for making hot drinks or for cooking or heating food (excl. domestic appliances)	free	Cat C (15 yrs)
841989	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, sterilising, pasteurising, steaming, evaporating, vaporising, condensing or cooling, n.e.s. (excl. machinery used for domestic purposes and furnaces, ovens and other equipment of heading 8514)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
841990	Parts of machinery, plant and laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, and of non-electric instantaneous and storage water heaters, n.e.s.	free	Cat C (15 yrs)
842010	Calendering or other rolling machines (other than for metals or glass)	free	Cat C (15 yrs)
842091	Cylinders for calendering or other rolling machines (other than for metals or glass)	free	Cat C (15 yrs)
842099	Parts for calendering or rolling machines, n.e.s. (other than for metals or glass and excl. cylinders)	free	Cat C (15 yrs)
842111	Centrifugal cream separators	free	Cat C (15 yrs)
842112	Centrifugal clothes-dryers	free	Cat C (15 yrs)
842119	Centrifuges, incl. centrifugal dryers (excl. isotope separators, cream separators and clothes dryers)	free	Cat C (15 yrs)
842121	Machinery and apparatus for filtering or purifying water	free	Cat C (15 yrs)
842122	Machinery and apparatus for filtering or purifying beverages (excl.water)	free	Cat C (15 yrs)
842123	Oil or petrol-filters for internal combustion engines	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
842129	Machinery and apparatus for filtering or purifying liquids (excl. such machinery and apparatus for water and other beverages, oil or petrol-filters for internal combustion engines and artificial kidneys)	free	Cat C (15 yrs)
842131	Intake air filters for internal combustion engines	free	Cat C (15 yrs)
842139	Machinery and apparatus for filtering or purifying gases (excl. isotope separators and intake air filters for internal combustion engines)	free	Cat C (15 yrs)
842191	Parts of centrifuges, incl. centrifugal dryers, n.e.s.	free	Cat C (15 yrs)
842199	Parts of machinery and apparatus for filtering or purifying liquids or gases, n.e.s.	free	Cat C (15 yrs)
842211	Dishwashing machines of the household type	free	Cat C (15 yrs)
842219	Dishwashing machines (excl. those of the household type)	free	Cat C (15 yrs)
842220	Machinery for cleaning or drying bottles or other containers (excl. dishwashing machines)	free	Cat C (15 yrs)
842230	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
842240	Packing or wrapping machinery, incl. heat-shrink wrapping machinery (excl. machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers and machinery for capsuling bottles, jars, tubes and similar containers)	free	Cat C (15 yrs)
842290	Parts of dishwashing machines, packing or wrapping machinery and other machinery and apparatus of heading 8422, n.e.s.	free	Cat C (15 yrs)
842310	Personal weighing machines, incl. baby scales; household scales	free	Cat C (15 yrs)
842320	Scales for continuous weighing of goods on conveyors	free	Cat C (15 yrs)
842330	Constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales (excl. scales for continuous weighing of goods on conveyors)	free	Cat C (15 yrs)
842381	Weighing machinery having a maximum weighing capacity <= 30 kg (excl. balances of a sensitivity of 5 cg or better, personal weighing machines, household scales, scales for continuous weighing of goods on conveyors, constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales)	free	Cat C (15 yrs)
842382	Weighing machinery of a maximum weighing capacity > 30 kg but <= 5.000 kg (excl. personal weighing machines, scales for continuous weighing of goods on conveyors, constant weight scales and scales for discharging a pre-determined weight of material into a bag or container, incl. hopper scales)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
842389	Weighing machinery of a maximum weighing capacity > 5.000 kg	free	Cat C (15 yrs)
842390	Weighing machine weights of all kinds; parts of weighing machinery, n.e.s.	free	Cat C (15 yrs)
842410	Fire extinguishers, whether or not charged	free	Cat C (15 yrs)
842420	Spray guns and similar appliances (other than electrical machines, appliances and other devices for spraying molten metals or metal carbides of heading 8515, sand blasting machines and similar jet projecting machines)	free	Cat C (15 yrs)
842430	Steam or sand blasting machines and similar jet projecting machines, incl. water cleaning appliances with built-in motor (excl. appliances for cleaning special containers)	free	Cat C (15 yrs)
842441	Agricultural or horticultural sprayers, portable	free	Cat C (15 yrs)
842449	Agricultural or horticultural sprayers (excl. portable)	free	Cat C (15 yrs)
842482	Agricultural or horticultural mechanical appliances, whether or not hand-operated, for projecting or dispersing liquids or powders (excl. sprayers)	free	Cat C (15 yrs)
842489	Mechanical appliances, whether or not hand-operated, for projecting, dispersing or spraying liquids or powders, n.e.s.	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
842490	Parts of fire extinguishers, spray guns and similar appliances, steam or sand blasting machines and similar jet projecting machines and machinery and apparatus for projecting, dispersing or spraying liquids or powders, n.e.s.	free	Cat C (15 yrs)
842511	Pulley tackle and hoists, powered by electric motor (other than skip hoists or hoists of a kind used for raising vehicles)	free	Cat C (15 yrs)
842519	Pulley tackle and hoists (other than skip hoists or hoists of a kind used for raising vehicles), non-powered by electric motor	free	Cat C (15 yrs)
842531	Winches and capstans powered by electric motor	free	Cat C (15 yrs)
842539	Winches and capstans, non-powered by electric motor	free	Cat C (15 yrs)
842541	Built-in jacking systems of a type used in garages	free	Cat C (15 yrs)
842542	Jacks and hoists, hydraulic (excl. built-in jacking systems used in garages)	free	Cat C (15 yrs)
842549	Jacks and hoists of a kind used for raising vehicles, not hydraulic	free	Cat C (15 yrs)
842611	Overhead travelling cranes on fixed support	free	Cat C (15 yrs)
842612	Mobile lifting frames on tyres and straddle carriers	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
842619	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes and mobile lifting frames (excl. overhead travelling cranes on fixed support, mobile lifting frames on tyres, straddle carriers and portal or pedestal jib cranes)	free	Cat C (15 yrs)
842620	Tower cranes	free	Cat C (15 yrs)
842630	Portal or pedestal jib cranes	free	Cat C (15 yrs)
842641	Mobile cranes and works trucks fitted with a crane, self-propelled, on tyres (excl. wheel-mounted cranes, mobile lifting frames on tyres and straddle carriers)	free	Cat C (15 yrs)
842649	Mobile cranes and works trucks fitted with a crane, self-propelled (excl. those on tyres and straddle carriers)	free	Cat C (15 yrs)
842691	Cranes designed for mounting on road vehicles	free	Cat C (15 yrs)
842699	Ships' derricks; cranes, incl. cable cranes (excl. overhead travelling cranes, transporter cranes, gantry cranes, portal or pedestal jib cranes, bridge cranes, mobile lifting frames and straddle carriers, tower cranes, works trucks fitted with a crane, mobile cranes and cranes designed for mounting on road vehicles)	free	Cat C (15 yrs)
842710	Self-propelled trucks fitted with lifting or handling equipment, powered by an electric motor	free	Cat E (excl)
842720	Self-propelled trucks fitted with lifting or handling equipment, non-powered by an electric motor	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
842790	Works trucks fitted with lifting or handling equipment, not self-propelled	free	Cat E (excl)
842810	Lifts and skip hoists	free	Cat B (10 yrs)
842820	Pneumatic elevators and conveyors	free	Cat B (10 yrs)
842831	Continuous-action elevators and conveyors for goods or materials, for underground use (excl. pneumatic elevators and conveyors)	free	Cat B (10 yrs)
842832	Continuous-action elevators and conveyors for goods or materials, bucket type (excl. for underground use)	free	Cat B (10 yrs)
842833	Continuous-action elevators and conveyors for goods or materials, belt type (excl. those for underground use)	free	Cat B (10 yrs)
842839	Continuous-action elevators and conveyors, for goods or materials (excl. those for underground use and bucket, belt or pneumatic types)	free	Cat B (10 yrs)
842840	Escalators and moving walkways	free	Cat B (10 yrs)
842860	Teleferics, chairlifts, ski-draglines; traction mechanisms for funiculars	free	Cat B (10 yrs)
842890	Machinery for lifting, handling, loading or unloading, n.e.s.	free	Cat B (10 yrs)
842911	Self-propelled bulldozers and angledozers, track laying	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
842919	Self-propelled bulldozers and angledozers, on wheels	free	Cat B (10 yrs)
842920	Self-propelled graders and levellers	free	Cat B (10 yrs)
842930	Self-propelled scrapers	free	Cat B (10 yrs)
842940	Self-propelled tamping machines and roadrollers	free	Cat B (10 yrs)
842951	Self-propelled front-end shovel loaders	free	Cat B (10 yrs)
842952	Self-propelled mechanical shovels, excavators and shovel loaders, with a 360° revolving superstructure	free	Cat B (10 yrs)
842959	Self-propelled mechanical shovels, excavators and shovel loaders (excl. self-propelled mechanical shovels with a 360° revolving superstructure and front-end shovel loaders)	free	Cat B (10 yrs)
843010	Pile-drivers and pile-extractors (excl. those mounted on railway wagons, motor vehicle chassis or lorries)	free	Cat B (10 yrs)
843020	Snowploughs and snowblowers (excl. those mounted on railway wagons, motor vehicle chassis or lorries)	free	Cat B (10 yrs)
843031	Self-propelled coal or rock cutters and tunnelling machinery (excl. hydraulically operated self-advancing supports for mines)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
843039	Coal or rock cutters and tunnelling machinery, not self-propelled (excl. hand-operated tools and hydraulically operated self-advancing supports for mines)	free	Cat B (10 yrs)
843041	Self-propelled boring or sinking machinery for boring earth or extracting minerals or ores (excl. those mounted on railway or tramway wagons, motor vehicle chassis or lorries and tunnelling machinery)	free	Cat B (10 yrs)
843049	Boring or sinking machinery for boring earth or extracting minerals or ores, not self-propelled and not hydraulic (excl. tunnelling machinery and hand-operated tools)	free	Cat B (10 yrs)
843050	Self-propelled earth-moving machinery, n.e.s.	free	Cat B (10 yrs)
843061	Tamping or compacting machinery, not self-propelled (excl. hand-operated tools)	free	Cat B (10 yrs)
843069	Earth moving machinery, not self-propelled, n.e.s.	free	Cat B (10 yrs)
843110	Parts of pulley tackles and hoists (other than skip hoists), winches, capstans and jacks, n.e.s.	free	Cat E (excl)
843120	Parts of fork-lift trucks and other works trucks fitted with lifting or handling equipment, n.e.s.	free	Cat E (excl)
843131	Parts of lifts, skip hoists or escalators, n.e.s.	free	Cat E (excl)
843139	Parts of machinery of heading 8428, n.e.s.	free	Cat E (excl)
843141	Buckets, shovels, grabs and grips for machinery of heading 8426, 8429 and 8430	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
843142	Bulldozer or angledozer blades, n.e.s.	free	Cat E (excl)
843143	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49, n.e.s.	free	Cat E (excl)
843149	Parts of machinery of heading 8426, 8429 and 8430, n.e.s.	free	Cat E (excl)
843210	Ploughs for use in agriculture, horticulture or forestry	free	Cat C (15 yrs)
843221	Disc harrows for use in agriculture, horticulture or forestry	free	Cat C (15 yrs)
843229	Harrows, scarifiers, cultivators, weeders and hoes for use in agriculture, horticulture or forestry (excl. disc harrows)	free	Cat C (15 yrs)
843231	No-till direct seeders, planters and transplanters	free	Cat C (15 yrs)
843239	Seeders, planters and transplanters (excl. no-till machines)	free	Cat C (15 yrs)
843241	Manure spreaders (excl. sprayers)	free	Cat C (15 yrs)
843242	Fertiliser distributors (excl. sprayers and manure spreaders)	free	Cat C (15 yrs)
843280	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers (excl. sprayers and dusters, ploughs, harrows, scarifiers, cultivators, weeders, hoes, seeders, planters, manure spreaders and fertiliser distributors)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
843290	Parts of agricultural, horticultural or forestry machinery for soil preparation or cultivation or of lawn or sports-ground rollers, n.e.s.	free	Cat C (15 yrs)
843311	Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a horizontal plane	free	Cat E (excl)
843319	Mowers for lawns, parks or sports grounds, powered, with the cutting device rotating in a vertical plane or with cutter bars	free	Cat E (excl)
843320	Mowers, incl. cutter bars for tractor mounting (excl. mowers for lawns, parks or sports grounds)	free	Cat E (excl)
843330	Haymaking machinery (excl. mowers)	free	Cat C (15 yrs)
843340	Straw or fodder balers, incl. pick-up balers	free	Cat C (15 yrs)
843351	Combine harvester-threshers	free	Cat C (15 yrs)
843352	Threshing machinery (excl. combine harvester-threshers)	free	Cat C (15 yrs)
843353	Root or tuber harvesting machines	free	Cat C (15 yrs)
843359	Harvesting machinery for agricultural produce (excl. mowers, haymaking machinery, straw and fodder balers, incl. pick-up balers, combine harvester-threshers, other threshing machinery and root or tuber harvesting machines)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
843360	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excl. machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables of heading 8437)	free	Cat C (15 yrs)
843390	Parts of harvesting machinery, threshing machinery, mowers and machines for cleaning, sorting or grading agricultural produce, n.e.s.	free	Cat E (excl)
843410	Milking machines	free	Cat C (15 yrs)
843420	Dairy machinery (excl. refrigerating or heat treatment equipment, cream separators, clarifying centrifuges, filter presses and other filtering equipment)	free	Cat C (15 yrs)
843490	Parts of milking machines and dairy machinery, n.e.s.	free	Cat C (15 yrs)
843510	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages (excl. machinery for the treatment of these beverages, incl. centrifuges, filter presses, other filtering equipment and domestic appliances)	free	Cat C (15 yrs)
843590	Parts of presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages, n.e.s.	free	Cat C (15 yrs)
843610	Machinery for preparing animal feedingstuffs in agricultural holdings and similar undertakings (excl. machinery for the feedingstuff industry, forage harvesters and autoclaves for cooking fodder)	free	Cat C (15 yrs)
843621	Poultry incubators and brooders	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
843629	Poultry-keeping machinery (excl. machines for sorting or grading eggs, poultry pickers of heading 8438 and incubators and brooders)	free	Cat C (15 yrs)
843680	Agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.	free	Cat C (15 yrs)
843691	Parts of poultry-keeping machinery or poultry incubators and brooders, n.e.s.	free	Cat C (15 yrs)
843699	Parts of agricultural, horticultural, forestry or bee-keeping machinery, n.e.s.	free	Cat C (15 yrs)
843710	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	free	Cat E (excl)
843780	Machinery used in the milling industry or for the working of cereals or dried leguminous vegetables (excl. farm-type machinery, heat treatment equipment, centrifugal dryers, air filters and machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables)	free	Cat C (15 yrs)
843790	Parts of machinery used in the milling industry or for the working of cereals or dried leguminous vegetables or machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables, n.e.s.	free	Cat C (15 yrs)
843810	Bakery machinery and machinery for the industrial preparation or manufacture of macaroni, spaghetti or similar products (excl. ovens, macaroni drying machines and dough rollers)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
843820	Machinery for the industrial preparation or manufacture of confectionery, cocoa or chocolate (excl. centrifuges and filtering, heating or refrigerating equipment)	free	Cat C (15 yrs)
843830	Machinery for sugar manufacture (excl. centrifuges and filtering, heating or refrigerating equipment)	free	Cat C (15 yrs)
843840	Brewery machinery (excl. centrifuges and filtering, heating or refrigerating equipment)	free	Cat C (15 yrs)
843850	Machinery for the industrial preparation of meat or poultry (excl. cooking and other heating appliances and refrigerating or freezing equipment)	free	Cat C (15 yrs)
843860	Machinery for the industrial preparation of fruits, nuts or vegetables (excl. cooking and other heating appliances, refrigerating or freezing equipment and machinery for the sorting or grading of fruit and vegetables)	free	Cat C (15 yrs)
843880	Machinery for the industrial preparation or manufacture of food or drink, n.e.s.	free	Cat C (15 yrs)
843890	Parts of machinery for the industrial preparation or manufacture of food or drink, n.e.s.	free	Cat C (15 yrs)
843910	Machinery for making pulp of fibrous cellulosic material (excl. autoclaves, boilers and other heating appliances)	free	Cat C (15 yrs)
843920	Machinery for making paper or paperboard (excl. dryers and other heating appliances, calenders and machinery for making pulp)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
843930	Machinery for finishing paper or paperboard (excl. calenders)	free	Cat C (15 yrs)
843991	Parts of machinery for making pulp of fibrous cellulosic material, n.e.s.	free	Cat C (15 yrs)
843999	Parts of machinery for making or finishing paper or paperboard, n.e.s.	free	Cat C (15 yrs)
844010	Bookbinding machinery, incl. book-sewing machines (excl. machinery of heading 8441, general-purpose presses, printing machinery of heading 8443 and machines of uses ancillary to printing)	free	Cat C (15 yrs)
844090	Parts of bookbinding machinery, n.e.s.	free	Cat C (15 yrs)
844110	Cutting machines for making up paper pulp, paper or paperboard (excl. bookbinding machinery of heading 8440)	free	Cat C (15 yrs)
844120	Machines for making bags, sacks or envelopes out of paper pulp, paper or paperboard (excl. sewing machines and eyeletting machines)	free	Cat C (15 yrs)
844130	Machines for making cartons, boxes, cases, tubes, drums or similar containers (other than by moulding) out of paper pulp, paper or paperboard (excl. drying equipment and sewing machines)	free	Cat C (15 yrs)
844140	Machines for moulding articles in paper pulp, paper or paperboard (excl. drying equipment)	free	Cat C (15 yrs)
844180	Machinery for making up paper pulp, paper or paperboard, n.e.s.	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
844190	Parts of machinery for making up paper pulp, paper or paperboard, n.e.s.	free	Cat C (15 yrs)
844230	Machinery, apparatus and equipment for preparing or making printing plates, cylinders or other printing components (excl. machines of headings 8456 to 8465)	free	Cat C (15 yrs)
844240	Parts of machinery, apparatus and equipment for preparing or making printing plates, cylinders or other printing components, n.e.s.	free	Cat C (15 yrs)
844250	Printing plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes, e.g. planed, grained or polished	free	Cat C (15 yrs)
844311	Offset printing machinery, reel fed	free	Cat C (15 yrs)
844312	Offset printing machinery, sheet fed [office type], using sheets of a side <= 22 x 36 cm in the unfolded state	free	Cat C (15 yrs)
844313	Offset printing machinery (excl. sheet fed offset printing machinery, sheet size <= 22 x 36 cm, and reel fed offset printing machinery)	free	Cat C (15 yrs)
844314	Letterpress printing machinery, reel fed (excl. flexographic printing machinery)	free	Cat C (15 yrs)
844315	Letterpress printing machinery (excl. flexographic printing and reel fed machinery)	free	Cat C (15 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
844316	Flexographic printing machinery	free	Cat C (15 yrs)
844317	Gravure printing machinery	free	Cat C (15 yrs)
844319	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442 (excl. hectograph or stencil duplicating machines, addressing machines and other office printing machines of heading 8469 to 8472, ink jet printing machines and offset, flexographic, letterpress and gravure printing machinery)	free	Cat C (15 yrs)
844331	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network	free	Cat B (10 yrs)
844332	Machines which only perform one of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	free	Cat B (10 yrs)
844339	Printers, copying machines and facsimile machines, whether or not combined (excl. those capable of connecting to an automatic data processing machine or to a network and printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)	free	Cat B (10 yrs)
844391	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442	free	Cat E (excl)
844399	Parts and accessories of printers, copying machines and facsimile machines, n.e.s. (excl. of printing machinery used for printing by means of plates, cylinders and other printing components of heading 8442)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
844400	Machines for extruding, drawing, texturing or cutting man-made textile materials	free	Cat B (10 yrs)
844511	Carding machines for preparing textile fibres	free	Cat B (10 yrs)
844512	Combing machines for preparing textile fibres	free	Cat B (10 yrs)
844513	Drawing or roving machines	free	Cat B (10 yrs)
844519	Machines for preparing textile fibres (excl. carding, combing, drawing or roving machines)	free	Cat B (10 yrs)
844520	Textile spinning machines (excl. extruding and drawing or roving machines)	free	Cat B (10 yrs)
844530	Textile doubling or twisting machines	free	Cat B (10 yrs)
844540	Textile winding, incl. weft-winding, or reeling machines	free	Cat B (10 yrs)
844590	Machines for producing textile yarns and machines for preparing textile yarns for use on machines of heading 8446 or 8447 (excl. machines of heading 8444 and spinning, doubling or twisting machines)	free	Cat B (10 yrs)
844610	Weaving machines for weaving fabrics of a width <= 30 cm	free	Cat B (10 yrs)
844621	Power looms for weaving fabrics of a width > 30 cm, shuttle type	free	Cat B (10 yrs)
844629	Hand looms for weaving fabrics of a width > 30 cm, shuttle type	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
844630	Weaving machines for weaving fabrics of a width > 30 cm, shuttleless type	free	Cat B (10 yrs)
844711	Circular knitting machines, with cylinder diameter <= 165 mm	free	Cat B (10 yrs)
844712	Circular knitting machines, with cylinder diameter > 165 mm	free	Cat B (10 yrs)
844720	Flat knitting machines; stitch-bonding machines	free	Cat B (10 yrs)
844790	Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting (excl. chain or blanket stitch machines)	free	Cat B (10 yrs)
844811	Doobies and jacquards; card reducing, copying, punching or assembling machines for use therewith	free	Cat B (10 yrs)
844819	Auxiliary machinery for machines of heading 8444, 8445, 8446 or 8447 (excl. doobies and jacquards, card reducing, copying, punching or assembling machines for use therewith)	free	Cat B (10 yrs)
844820	Parts and accessories of machines for extruding, drawing, texturing or cutting man-made textile materials or of their auxiliary machinery, n.e.s.	free	Cat B (10 yrs)
844831	Card clothing for machines for preparing textile fibres	free	Cat B (10 yrs)
844832	Parts and accessories of machines for preparing textile fibres, n.e.s. (other than card clothing)	free	Cat B (10 yrs)
844833	Spindles, spindle flyers, spinning rings and ring travellers, for machines of heading 8445	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
844839	Parts and accessories of machines of heading 8445, n.e.s.	free	Cat B (10 yrs)
844842	Reeds for looms, healds and heald-frames	free	Cat B (10 yrs)
844849	Parts and accessories of weaving machines "looms" and their auxiliary machinery, n.e.s.	free	Cat B (10 yrs)
844851	Sinkers, needles and other articles used in forming stitches, for machines of heading 8447	free	Cat B (10 yrs)
844859	Parts and accessories of machines of heading 8447, n.e.s.	free	Cat B (10 yrs)
844900	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, incl. machinery for making felt hats; blocks for making hats; parts thereof (excl. machinery for preparing fibres for felt and calenders)	free	Cat B (10 yrs)
845011	Fully-automatic household or laundry-type washing machines, of a dry linen capacity <= 6 kg	free	Cat B (10 yrs)
845012	Household or laundry-type washing machines, with built-in centrifugal drier (excl. fully-automatic machines)	free	Cat B (10 yrs)
845019	Household or laundry-type washing machines, of a dry linen capacity <= 6 kg (excl. fully-automatic machines and washing machines with built-in centrifugal drier)	free	Cat B (10 yrs)
845020	Laundry-type washing machines, of a dry linen capacity > 10 kg	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
845090	Parts of household or laundry-type washing machines, n.e.s.	free	Cat B (10 yrs)
845110	Dry-cleaning machines for made-up textile articles	free	Cat B (10 yrs)
845121	Drying machines, of a dry linen capacity <= 10 kg (excl. centrifugal driers)	free	Cat B (10 yrs)
845129	Drying machines for textile yarns, fabrics or made-up textile articles (excl. machines of a dry linen capacity <= 10 kg and centrifugal driers)	free	Cat B (10 yrs)
845130	Ironing machines and presses, incl. fusing presses (excl. calenders)	free	Cat B (10 yrs)
845140	Machines for washing, bleaching or dyeing textile yarns, fabrics or made-up textile articles (excl. household or laundry-type washing machines)	free	Cat E (excl)
845150	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	free	Cat B (10 yrs)
845180	Machinery for dressing, finishing, coating or impregnating textile yarns, fabrics or other made-up textile articles and machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support (excl. machinery for dressing or finishing felt, calenders and general purpose presses)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
845190	Parts of machines for washing, cleaning, wringing, drying, ironing, pressing, bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made-up textile articles; parts of machines used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; parts of machines for reeling, unreeling, folding, cutting or pinking textile fabrics, n.e.s.	free	Cat B (10 yrs)
845210	Sewing machines of the household type	free	Cat E (excl)
845221	Automatic sewing machines, industrial type	free	Cat B (10 yrs)
845229	Sewing machines, industrial type (excl. automatic units)	free	Cat B (10 yrs)
845230	Sewing machine needles	free	Cat B (10 yrs)
845290	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	free	Cat B (10 yrs)
845310	Machinery for preparing, tanning or working hides, skins or leather (excl. drying machines, spray guns, machines for the dehairing of pigs, sewing machines and general purpose presses)	free	Cat B (10 yrs)
845320	Machinery for making or repairing footwear of hides, skins or leather (excl. sewing machines)	free	Cat B (10 yrs)
845380	Machinery for making or repairing articles of hides, skins or leather (excl. footwear and sewing machines)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
845390	Parts of machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, n.e.s.	free	Cat B (10 yrs)
845410	Converters of a kind used in metallurgy or in metal foundries	free	Cat B (10 yrs)
845420	Ingot moulds and ladles, of a kind used in metallurgy or in metal foundries	free	Cat B (10 yrs)
845430	Casting machines of a kind used in metallurgy or in metal foundries	free	Cat B (10 yrs)
845490	Parts of converters, ladles, ingot moulds and casting machines of a kind used in metallurgy or in metal foundries, n.e.s.	free	Cat B (10 yrs)
845510	Mills for rolling metal tubes	free	Cat B (10 yrs)
845521	Hot or combination hot and cold metal-rolling mills (excl. tubes mills)	free	Cat B (10 yrs)
845522	Cold-rolling mills for metal (excl. tube mills)	free	Cat B (10 yrs)
845530	Rolls for metal-rolling mills	free	Cat B (10 yrs)
845590	Parts of metal-rolling mills, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
845611	Machine tools for working any material by removal of material, operated by laser (excl. soldering and welding machines, also those which can be used for cutting, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	free	Cat B (10 yrs)
845612	Machine tools for working any material by removal of material, operated by light or photon beam processes other than laser (excl. soldering and welding machines, also those which can be used for cutting, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	free	Cat B (10 yrs)
845620	Machine tools for working any material by removal of material, operated by ultrasonic processes (excl. cleaning apparatus operated by ultrasonic processes and material testing machines)	free	Cat B (10 yrs)
845630	Machine tools for working any material by removal of material, operated by electro-discharge processes	free	Cat B (10 yrs)
845640	Machine tools for working any material by removal of material, operated by plasma arc processes	free	Cat B (10 yrs)
845650	Water-jet cutting machines	free	Cat B (10 yrs)
845690	Machine tools for working any material by removal of material, operated by electro-chemical, electron beam or ionic-beam processes (excl. soldering and welding machines, material testing machines and machines for the manufacture of semiconductor devices or of electronic integrated circuits)	free	Cat B (10 yrs)
845710	Machining centres for working metal	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
845720	Unit construction machines "single station", for working metal	free	Cat B (10 yrs)
845730	Multi-station transfer machines for working metal	free	Cat B (10 yrs)
845811	Horizontal lathes, incl. turning centres, for removing metal, numerically controlled	free	Cat B (10 yrs)
845819	Horizontal lathes, incl. turning centres, for removing metal, not numerically controlled	free	Cat B (10 yrs)
845891	Lathes, incl. turning centres, for removing metal, numerically controlled (excl. horizontal lathes)	free	Cat B (10 yrs)
845899	Lathes, incl. turning centres, for removing metal, not numerically controlled (excl. horizontal lathes)	free	Cat B (10 yrs)
845910	Way-type unit head machines for drilling, boring, milling, threading or tapping metal	free	Cat B (10 yrs)
845921	Drilling machines for working metal, numerically controlled (excl. way-type unit head machines)	free	Cat B (10 yrs)
845929	Drilling machines for working metal, not numerically controlled (excl. way-type unit head machines and hand-operated machines)	free	Cat B (10 yrs)
845931	Boring-milling machines for metals, numerically controlled (excl. way-type unit head machines)	free	Cat B (10 yrs)
845939	Boring-milling machines for metals, not numerically controlled (excl. way-type unit head machines)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
845941	Boring machines for metals, numerically controlled (excl. way-type unit head machines and boring-milling machines)	free	Cat B (10 yrs)
845949	Boring machines for metals, not numerically controlled (excl. way-type unit head machines and boring-milling machines)	free	Cat B (10 yrs)
845951	Milling machines for metals, knee-type, numerically controlled	free	Cat B (10 yrs)
845959	Milling machines for metals, knee-type, not numerically controlled	free	Cat B (10 yrs)
845961	Milling machines for metals, numerically controlled (excl. way-type unit head machines, boring-milling machines, knee-type milling machines and gear cutting machines)	free	Cat B (10 yrs)
845969	Milling machines for metals, not numerically controlled (excl. way-type unit head machines, boring- milling machines, knee-type milling machines and gear cutting machines)	free	Cat B (10 yrs)
845970	Threading or tapping machines for metals (excl. way-type unit head machines)	free	Cat B (10 yrs)
846012	Flat-surface grinding machines for finishing metal, numerically controlled	free	Cat B (10 yrs)
846019	Flat-surface grinding machines for finishing metal, not numerically controlled	free	Cat B (10 yrs)
846022	Centreless grinding machines for finishing metal, numerically controlled (other than gear finishing machines)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
846023	Cylindrical grinding machines for finishing metal, numerically controlled (excl. gear finishing machines and centreless machines)	free	Cat B (10 yrs)
846024	Grinding machines for finishing metal, numerically controlled (excl. flat-surface, cylindrical and gear grinding machines)	free	Cat B (10 yrs)
846029	Grinding machines for finishing metal, not numerically controlled (excl. flat-surface and gear grinding machines)	free	Cat B (10 yrs)
846031	Sharpening "tool or cutter grinding" machines, numerically controlled	free	Cat B (10 yrs)
846039	Sharpening "tool or cutter grinding" machines, not numerically controlled	free	Cat B (10 yrs)
846040	Honing or lapping machines, for working metals, metal carbides or cermets (excl. gear cutting, gear grinding or gear finishing machines)	free	Cat B (10 yrs)
846090	Machines for deburring, polishing or otherwise finishing metal or cermets (excl. grinding, sharpening, honing and lapping machines and machines for working in the hand)	free	Cat B (10 yrs)
846120	Shaping or slotting machines, for working metals, metal carbides or cermets	free	Cat B (10 yrs)
846130	Broaching machines, for working metals, metal carbides or cermets	free	Cat B (10 yrs)
846140	Gear cutting, gear grinding or gear finishing machines, for working metals, metal carbides or cermets (excl. planing, slotting and broaching machines)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
846150	Sawing or cutting-off machines, for working metals, metal carbides or cermets (excl. machines for working in the hand)	free	Cat B (10 yrs)
846190	Planing machines and other machine tools for working metals, metal carbides or cermets by removing material, n.e.s.	free	Cat B (10 yrs)
846210	Forging or die-stamping machines, incl. presses, and hammers	free	Cat B (10 yrs)
846221	Bending, folding, straightening or flattening machines, incl. presses, numerically controlled, for working metal	free	Cat B (10 yrs)
846229	Bending, folding, straightening or flattening machines, incl. presses, not numerically controlled, for working metal	free	Cat B (10 yrs)
846231	Shearing machines, incl. presses, numerically controlled, for working metal (other than combined punching and shearing machines)	free	Cat B (10 yrs)
846239	Shearing machines, incl. presses, not numerically controlled, for working metal (excl. combined punching and shearing machines)	free	Cat B (10 yrs)
846241	Punching or notching machines, incl. presses, and combined punching and shearing machines, numerically controlled, for working metal	free	Cat B (10 yrs)
846249	Punching or notching machines, incl. presses, and combined punching and shearing machines, not numerically controlled, for working metal	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
846291	Hydraulic presses for working metal (excl. forging, bending, folding, straightening and flattening presses)	free	Cat B (10 yrs)
846299	Presses, not hydraulic, for working metal (excl. forging, bending, folding, straightening and flattening presses)	free	Cat B (10 yrs)
846310	Draw-benches for metal bars, tubes, profiles, wire or the like	free	Cat B (10 yrs)
846320	Thread rolling machines, for working metal	free	Cat B (10 yrs)
846330	Machine tools for working metal wire, without removing material (excl. wire bending machines of heading 8461 and machines for working in the hand)	free	Cat B (10 yrs)
846390	Machine tools for working metal, sintered metal carbides or cermets, without removing metal (excl. forging, bending, folding, straightening and flattening presses, shearing machines, punching or notching machines, presses, draw-benches, thread rolling machines, machines for working metal wire and machines for working in the hand)	free	Cat B (10 yrs)
846410	Sawing machines for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)	free	Cat B (10 yrs)
846420	Grinding or polishing machines, for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass (excl. machines for working in the hand)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
846490	Machine tools for working stones, concrete, asbestos cement or similar mineral substances or for cold- working glass (excl. sawing machines, grinding machines, polishing machines, hand-operated machines and machines for scribing or scoring semiconductor wafers)	free	Cat B (10 yrs)
846510	Machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations without tool change between such operations	free	Cat E (excl)
846520	Machining centres for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, which can carry out different types of machining operations by automatic tool change from a magazine or the like in conformity with a machining programme	free	Cat E (excl)
846591	Sawing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand)	free	Cat E (excl)
846592	Planing, milling or moulding -by cutting- machines, for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheadings 8465.10 and 8465.20)	free	Cat E (excl)
846593	Grinding, sanding or polishing machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machining centres)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
846594	Bending or assembling machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machining centres)	free	Cat E (excl)
846595	Drilling or mortising machines for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand and machines of subheadings 8465.10 and 8465.20)	free	Cat E (excl)
846596	Splitting, slicing or paring machines, for working wood (excl. machining centres)	free	Cat E (excl)
846599	Machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials (excl. machines for working in the hand, machines of subheadings 8465.10 and 8465.20, sawing machines, planing, milling or moulding "by cutting" machines, grinding, sanding or polishing machines, bending or assembling machines, drilling or mortising machines and splitting, slicing or paring machines)	free	Cat E (excl)
846610	Tool holders, incl. tool holders for any type of tool for working in the hand, and self-opening dieheads, for machine tools	free	Cat B (10 yrs)
846620	Work holders for machine tools	free	Cat B (10 yrs)
846630	Dividing heads and other special attachments for machine tools, n.e.s.	free	Cat B (10 yrs)
846691	Parts and accessories for machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
846692	Parts and accessories for machine tools for working wood, cork, bone, hard rubber, hard plastics or similar hard materials, n.e.s.	free	Cat B (10 yrs)
846693	Parts and accessories for machine tools for working material by removing material of headings 8456 to 8461, n.e.s.	free	Cat B (10 yrs)
846694	Parts and accessories for machine tools for working metal without removing material, n.e.s.	free	Cat B (10 yrs)
846711	Tools for working in the hand, pneumatic, rotary type, incl. combined rotary-percussion	free	Cat B (10 yrs)
846719	Pneumatic tools for working in the hand, non-rotary type	free	Cat B (10 yrs)
846721	Drills of all kinds for working in the hand, with self-contained electric motor	free	Cat E (excl)
846722	Saws for working in the hand, with self-contained electric motor	free	Cat E (excl)
846729	Electromechanical tools for working in the hand, with self-contained electric motor (excl. saws and drills)	free	Cat E (excl)
846781	Chainsaws for working in the hand, with self-contained non-electric motor	free	Cat E (excl)
846789	Tools for working in the hand, hydraulic or with self-contained non-electric motor (excl. chainsaws and pneumatic tools)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
846791	Parts of chainsaws, for working in the hand, with self-contained electric or non-electric motor, n.e.s.	free	Cat B (10 yrs)
846792	Parts of pneumatic tools for working in the hand, n.e.s.	free	Cat B (10 yrs)
846799	Parts of pneumatic tools for working in the hand, hydraulic or with self-contained electric or non-electric motor, n.e.s.	free	Cat B (10 yrs)
846810	Hand-held blow pipes, gas-operated, for soldering, brazing or welding	free	Cat B (10 yrs)
846820	Gas-operated machinery and apparatus for soldering, brazing, welding or surface tempering (excl. hand-held blow pipes)	free	Cat B (10 yrs)
846880	Machinery and apparatus for welding, not gas-operated (excl. electric machines and apparatus of heading 8515)	free	Cat B (10 yrs)
846890	Parts of machinery and apparatus for soldering, brazing, welding or surface tempering, non-electric, n.e.s.	free	Cat B (10 yrs)
847010	Electronic calculators capable of operation without an external source of electric power and pocket-size "dimensions <= 170 mm x 100 mm x 45 mm" data recording, reproducing and displaying machines with calculating functions	free	Cat B (10 yrs)
847021	Electronic calculating machines incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
847029	Electronic calculating machines not incorporating a printing device, with mains connection (excl. data-processing machines of heading 8471)	free	Cat B (10 yrs)
847030	Calculating machines, non-electronic	free	Cat B (10 yrs)
847050	Cash registers incorporating a calculating device	free	Cat B (10 yrs)
847090	Accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device (excl. calculating machin, cash registers and automatic vending machines)	free	Cat B (10 yrs)
847130	Data-processing machines, automatic, portable, weighing <= 10 kg, consisting of at least a central processing unit, a keyboard and a display (excl. peripheral units)	free	Cat E (excl)
847141	Data-processing machines, automatic, comprising in the same housing at least a central processing unit, and one input unit and one output unit, whether or not combined (excl. portable weighing <= 10 kg and excl. those presented in the form of systems and peripheral units)	free	Cat E (excl)
847149	Data-processing machines, automatic, presented in the form of systems "comprising at least a central processing unit, one input unit and one output unit" (excl. portable weighing <= 10 kg and excl. peripheral units)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
847150	Processing units for automatic data-processing machines, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units (excl. those of heading 8471.41 or 8471.49 and excl. peripheral units)	free	Cat E (excl)
847160	Input or output units for automatic data-processing machines, whether or not containing storage units in the same housing	free	Cat E (excl)
847170	Storage units for automatic data-processing machines	free	Cat E (excl)
847180	Units for automatic data-processing machines (excl. processing units, input or output units and storage units)	free	Cat E (excl)
847190	Magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, n.e.s.	free	Cat E (excl)
847210	Duplicating machines "hectograph or stencil" (excl. printing machines and photocopying or thermo- copying machines)	free	Cat B (10 yrs)
847230	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	free	Cat B (10 yrs)
847290	Office machines, n.e.s.	free	Cat B (10 yrs)
847321	Parts and accessories of electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29, n.e.s.	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
847329	Parts and accessories of non-electronic calculators for accounting machines, cash registers or other machines, incorporating a calculating device, of heading 8470, n.e.s.	free	Cat E (excl)
847330	Parts and accessories of automatic data-processing machines or for other machines of heading 8471, n.e.s.	free	Cat E (excl)
847340	Parts and accessories of other office machines of heading 8472, n.e.s.	free	Cat E (excl)
847350	Parts and accessories equally suitable for use with machines of two or more of the headings 8470 to 8472, n.e.s.	free	Cat E (excl)
847410	Sorting, screening, separating or washing machines for solid mineral substances, incl. those in powder or paste form (excl. centrifuges and filter presses)	free	Cat B (10 yrs)
847420	Crushing or grinding machines for solid mineral substances	free	Cat B (10 yrs)
847431	Concrete or mortar mixers (excl. those mounted on railway wagons or lorry chassis)	free	Cat B (10 yrs)
847432	Machines for mixing mineral substances with bitumen	free	Cat B (10 yrs)
847439	Machinery for mixing or kneading solid mineral substances, incl. those in powder or paste form (excl. concrete and mortar mixers, machines for mixing mineral substances with bitumen and calenders)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
847480	Machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials and other mineral products in powder or paste form; machines for forming foundry moulds of sand (excl. those for the casting or pressing of glass)	free	Cat B (10 yrs)
847490	Parts of machinery for working mineral substances of heading 8474, n.e.s.	free	Cat B (10 yrs)
847510	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	free	Cat B (10 yrs)
847521	Machines for making optical fibres and preforms thereof	free	Cat B (10 yrs)
847529	Machines for manufacturing or hot working glass or glassware (excl. machines for making optical fibres and preforms thereof and furnaces and heating apparatus for manufacturing toughened glass)	free	Cat B (10 yrs)
847590	Parts of machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes and of machines for manufacturing or hot working glass or glassware, n.e.s.	free	Cat B (10 yrs)
847621	Automatic beverage-vending machines incorporating heating or refrigerating devices	40%	Cat E (excl)
847629	Automatic beverage-vending machines, without heating or refrigerating devices	40%	Cat E (excl)
847681	Automatic goods-vending machines incorporating heating or refrigerating devices (excl. automatic beverage-vending machines)	40%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
847689	Automatic goods-vending machines, without heating or refrigerating devices; money changing machines (excl. automatic beverage-vending machines)	40%	Cat E (excl)
847690	Parts of automatic goods-vending machines, incl. money changing machines, n.e.s.	free	Cat E (excl)
847710	Injection-moulding machines for working rubber or plastics	free	Cat B (10 yrs)
847720	Extruders for working rubber or plastics	free	Cat B (10 yrs)
847730	Blow-moulding machines for working rubber or plastics	free	Cat B (10 yrs)
847740	Vacuum-moulding machines and other thermoforming machines for working rubber or plastics	free	Cat B (10 yrs)
847751	Machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes of rubber or plastics	free	Cat B (10 yrs)
847759	Machinery for moulding or otherwise forming products from rubber or plastics (excl. injection-moulding machines, extruders, blow-moulding machines, vacuum-moulding and other thermoforming machines; machinery for moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes)	free	Cat B (10 yrs)
847780	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this chapter	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
847790	Parts of machinery for working rubber or plastics or for the manufacture of products from these materials, n.e.s.	free	Cat B (10 yrs)
847810	Machinery for preparing or making up tobacco (excl. dryers and other heating equipment, centrifuges and filter presses)	50%	Cat E (excl)
847890	Parts of machinery for preparing or making up tobacco, n.e.s.	50%	Cat E (excl)
847910	Machinery for public works, building or the like, n.e.s.	free	Cat B (10 yrs)
847920	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils (other than centrifuges, filters and heating appliances)	free	Cat B (10 yrs)
847930	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork (excl. dryers, spray guns and the like and machine tools)	free	Cat B (10 yrs)
847940	Rope or cable-making machines (excl. twisting machines of the type used in spinning mills)	free	Cat B (10 yrs)
847950	Industrial robots, n.e.s.	free	Cat B (10 yrs)
847960	Evaporative air coolers, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
847971	Passenger boarding bridges, of a kind used in airports	free	Cat B (10 yrs)
847979	Passenger boarding bridges (excl. of a kind used in airports)	free	Cat B (10 yrs)
847981	Machinery for treating metal, incl. electric wire coil-winders, n.e.s. (excl. industrial robots, furnaces, dryers, spray guns and the like, high-pressure cleaning equipment and other jet cleaners, rolling millls or machines, machine tools and rope or cable-making machines)	free	Cat B (10 yrs)
847982	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines, n.e.s. (excl. industrial robots)	free	Cat B (10 yrs)
847989	Machines and mechanical appliances, n.e.s.	free	Cat B (10 yrs)
847990	Parts of machines and mechanical appliances, n.e.s.	free	Cat B (10 yrs)
848010	Moulding boxes for metal foundry	free	Cat B (10 yrs)
848020	Mould bases (other than of graphite or other carbon, ceramic meterials or glass)	free	Cat B (10 yrs)
848030	Moulding patterns (excl. moulds of graphite or other carbons and ceramic or glass moulds)	free	Cat B (10 yrs)
848041	Injection or compression-type moulds for metal or metal carbides (excl. moulds of graphite or other carbons and ceramic or glass moulds)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
848049	Moulds for metal or metal carbides (excl. moulds of graphite or other carbons, ceramic or glass moulds, linotype moulds or matrices, injection or compression-type moulds and ingot moulds)	free	Cat B (10 yrs)
848050	Moulds for glass (excl. moulds of graphite or other carbons and ceramic moulds)	free	Cat B (10 yrs)
848060	Moulds for mineral materials (excl. moulds of graphite or other carbons, ceramic or glass moulds)	free	Cat B (10 yrs)
848071	Injection or compression-type moulds for rubber or plastics	free	Cat B (10 yrs)
848079	Moulds for rubber or plastics (other than injection or compression types)	free	Cat B (10 yrs)
848110	Pressure-reducing valves	free	Cat B (10 yrs)
848120	Valves for oleohydraulic or pneumatic transmission	free	Cat B (10 yrs)
848130	Check "non-return" valves for pipes, boiler shells, tanks, vats or the like	free	Cat B (10 yrs)
848140	Safety or relief valves	free	Cat B (10 yrs)
848180	Appliances for pipes, boiler shells, tanks, vats or the like (excl. pressure-reducing valves, valves for the control of pneumatic power transmission, check "non-return" valves and safety or relief valves)	free	Cat B (10 yrs)
848190	Parts of valves and similar articles for pipes, boiler shells, tanks, vats or the like, n.e.s.	free	Cat B (10 yrs)
848210	Ball bearings	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
848220	Tapered roller bearings, incl. cone and tapered roller assemblies	free	Cat B (10 yrs)
848230	Spherical roller bearings	free	Cat B (10 yrs)
848240	Needle roller bearings	free	Cat B (10 yrs)
848250	Cylindrical roller bearings (excl. needle roller bearings)	free	Cat B (10 yrs)
848280	Roller bearings, incl. combined ball-roller bearings (excl. ball bearings, tapered roller bearings, incl. cone and tapered roller assemblies, spherical roller bearings, needle and cylindrical roller bearings)	free	Cat B (10 yrs)
848291	Balls, needles and rollers for bearings (excl. steel balls of heading 7326)	free	Cat B (10 yrs)
848299	Parts of ball or roller bearings (excl. balls, needles and rollers), n.e.s.	free	Cat B (10 yrs)
848310	Transmission shafts, incl. cam shafts and crank shafts, and cranks	free	Cat B (10 yrs)
848320	Bearing housings, incorporating ball or roller bearings, for machinery	free	Cat B (10 yrs)
848330	Bearing housings for machinery, not incorporating ball or roller bearings; plain shaft bearings for machinery	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
848340	Gears and gearing for machinery (excl. toothed wheels, chain sprockets and other transmission elements presented separately); ball or roller screws; gear boxes and other speed changers, incl. torque converters	free	Cat B (10 yrs)
848350	Flywheels and pulleys, incl. pulley blocks	free	Cat B (10 yrs)
848360	Clutches and shaft couplings, incl. universal joints, for machinery	free	Cat B (10 yrs)
848390	Toothed wheels, chain sprockets and other transmission elements presented separately; parts of transmission shafts, ball screws, couplings and other articles of heading 8483, n.e.s.	free	Cat B (10 yrs)
848410	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	free	Cat B (10 yrs)
848420	Mechanical seals	free	Cat B (10 yrs)
848490	Sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	free	Cat B (10 yrs)
848610	Machines and apparatus for the manufacture of boules or wafers	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
848620	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	free	Cat B (10 yrs)
848630	Machines and apparatus for the manufacture of flat panel displays	free	Cat B (10 yrs)
848640	Machines and apparatus specified in Note 9 C to chapter 84	free	Cat B (10 yrs)
848690	Parts and accessories for machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays, and for machines and apparatus specified in note 9 C to chapter 84, n.e.s.	free	Cat B (10 yrs)
848710	Ships' or boats' propellers and blades therefor	free	Cat B (10 yrs)
848790	Parts of machinery of chapter 84, not intended for a specific purpose, n.e.s.	free	Cat B (10 yrs)
850110	Motors of an output <= 37,5 W	free	Cat B (10 yrs)
850120	Universal AC-DC motors of an output > 37,5 W	free	Cat B (10 yrs)
850131	DC motors of an output > 37,5 W but <= 750 W and DC generators of an output <= 750 W	free	Cat B (10 yrs)
850132	DC motors and DC generators of an output > 750 W but <= 75 kW	free	Cat B (10 yrs)
850133	DC motors and DC generators of an output > 75 kW but <= 375 kW	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
850134	DC motors and DC generators of an output > 375 kW	free	Cat B (10 yrs)
850140	AC motors, single-phase, of an output > 37,5 W	free	Cat B (10 yrs)
850151	AC motors, multi-phase, of an output > 37,5 W but <= 750 W	free	Cat B (10 yrs)
850152	AC motors, multi-phase, of an output > 750 W but <= 75 kW	free	Cat B (10 yrs)
850153	AC motors, multi-phase, of an output > 75 kW	free	Cat B (10 yrs)
850161	AC generators "alternators", of an output <= 75 kVA	free	Cat B (10 yrs)
850162	AC generators "alternators", of an output > 75 kVA but <= 375 kVA	free	Cat B (10 yrs)
850163	AC generators "alternators", of an output > 375 kVA but <= 750 kVA	free	Cat B (10 yrs)
850164	AC generators "alternators", of an output > 750 kVA	free	Cat B (10 yrs)
850211	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output <= 75 kVA	free	Cat B (10 yrs)
850212	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 75 kVA but <= 375 kVA	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
850213	Generating sets with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of an output > 375 kVA	free	Cat B (10 yrs)
850220	Generating sets with spark-ignition internal combustion piston engine	free	Cat B (10 yrs)
850231	Generating sets, wind-powered	free	Cat B (10 yrs)
850239	Generating sets (excl. wind-powered and powered by spark-ignition internal combustion piston engine)	free	Cat B (10 yrs)
850240	Electric rotary converters	free	Cat B (10 yrs)
850300	Parts suitable for use solely or principally with electric motors and generators, electric generating sets and rotary converters, n.e.s.	free	Cat B (10 yrs)
850410	Ballasts for discharge lamps or tubes	free	Cat B (10 yrs)
850421	Liquid dielectric transformers, having a power handling capacity <= 650 kVA	free	Cat B (10 yrs)
850422	Liquid dielectric transformers, having a power handling capacity > 650 kVA but <= 10.000 kVA	free	Cat B (10 yrs)
850423	Liquid dielectric transformers, having a power handling capacity > 10.000 kVA	free	Cat B (10 yrs)
850431	Transformers having a power handling capacity <= 1 kVA (excl. liquid dielectric transformers)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
850432	Transformers, having a power handling capacity > 1 kVA but <= 16 kVA (excl. liquid dielectric transformers)	free	Cat B (10 yrs)
850433	Transformers having a power handling capacity > 16 kVA but <= 500 kVA (excl. liquid dielectric transformers)	free	Cat B (10 yrs)
850434	Transformers having a power handling capacity > 500 kVA (excl. liquid dielectric transformers)	free	Cat B (10 yrs)
850440	Static converters	free	Cat B (10 yrs)
850450	Inductors (excl. inductors for discharge lamps or tubes)	free	Cat B (10 yrs)
850490	Parts of electrical transformers and inductors, n.e.s.	free	Cat B (10 yrs)
850511	Permanent magnets of metal and articles intended to become permanent magnets after magnetization (excl. chucks, clamps and similar holding devices)	free	Cat B (10 yrs)
850519	Permanent magnets and articles intended to become permanent magnets after magnetization, of materials other than metal	free	Cat B (10 yrs)
850520	Electromagnetic couplings, clutches and brakes	free	Cat B (10 yrs)
850590	Electromagnets and electromagnetic lifting heads, and their parts (excl. magnets for medical use); electromagnetic or permanent magnet chucks, clamps and similar holding devices and their parts, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
850610	Manganese dioxide cells and batteries (excl. spent)	free	Cat E (excl)
850630	Mercuric oxide cells and batteries (excl. spent)	free	Cat E (excl)
850640	Silver oxide cells and batteries (excl. spent)	free	Cat E (excl)
850650	Lithium cells and batteries (excl. spent)	free	Cat E (excl)
850660	Air-zinc cells and batteries (excl. spent)	free	Cat E (excl)
850680	Primary cells and primary batteries, electric (excl. spent, and those of silver oxide, mercuric oxide, manganese dioxide, lithium and air-zinc)	free	Cat E (excl)
850690	Parts of primary cells and primary batteries, n.e.s.	free	Cat E (excl)
850710	Lead-acid accumulators of a kind used for starting piston engine "starter batteries" (excl. spent)	free	Cat B (10 yrs)
850720	Lead acid accumulators (excl. spent and starter batteries)	free	Cat B (10 yrs)
850730	Nickel-cadmium accumulators (excl. spent)	free	Cat B (10 yrs)
850740	Nickel-iron accumulators (excl. spent)	free	Cat B (10 yrs)
850750	Nickel-metal hydride accumulators (excl. spent)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
850760	Lithium-ion accumulators (excl. spent)	free	Cat B (10 yrs)
850780	Electric accumulators (excl. spent and lead-acid, nickel-cadmium, nickel-iron, nickel-metal hydride and lithium-ion accumulators)	free	Cat B (10 yrs)
850790	Plates, separators and other parts of electric accumulators, n.e.s.	free	Cat B (10 yrs)
850811	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor, power <= 1 500 W and having a dust bag or other receptacle capacity <= 20 l	free	Cat B (10 yrs)
850819	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners, with self-contained electric motor (excl. of a power <= 1 500 W and having a dust bag or other receptacle capacity <= 20 l)	free	Cat B (10 yrs)
850860	Vacuum cleaners, incl. dry cleaners and wet vacuum cleaners (excl. with self-contained electric motor)	free	Cat B (10 yrs)
850870	Parts of vacuum cleaners, dry cleaners and wet vacuum cleaners, n.e.s.	free	Cat B (10 yrs)
850940	Domestic food grinders and mixers and fruit or vegetable juice extractors, with self-contained electric motor	free	Cat B (10 yrs)
850980	Electromechanical domestic appliances, with self-contained electric motor (excl. vacuum cleaners, dry and wet vacuum cleaners, food grinders and mixers, fruit or vegetable juice extractors, and hair-removing appliances)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
850990	Parts of electromechanical domestic appliances, with self-contained electric motor, n.e.s. (excl. of vacuum cleaners, dry and wet vacuum cleaners)	free	Cat B (10 yrs)
851010	Shavers, electric	free	Cat B (10 yrs)
851020	Hair clippers with self-contained electric motor	free	Cat B (10 yrs)
851030	Hair-removing appliances with self-contained electric motor	free	Cat B (10 yrs)
851090	Parts of electric shavers, hair clippers and hair-removing appliances, with self-contained electric motor, n.e.s.	free	Cat B (10 yrs)
851110	Sparking plugs of a kind used for spark-ignition or compression-ignition internal combustion engines	free	Cat B (10 yrs)
851120	Ignition magnetos, magneto-dynamos and magnetic flywheels, for spark-ignition or compression-ignition internal combustion engines	free	Cat B (10 yrs)
851130	Distributors and ignition coils of a kind used for spark-ignition or compression-ignition internal combustion engines	free	Cat B (10 yrs)
851140	Starter motors and dual purpose starter-generators of a kind used for spark-ignition or compression-ignition internal combustion engines	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
851150	Generators of a kind used for internal combustion engines (excl. magneto dynamos and dual purpose starter-generators)	free	Cat B (10 yrs)
851180	Electrical ignition or starting equipment, incl. cut-outs, of a kind used for spark-ignition or compression-ignition internal combustion engines (excl. generators, starter motors, distributors, ignition coils, ignition magnetos, magnetic flywheels and sparking plugs)	free	Cat B (10 yrs)
851190	Parts of electrical ignition or starting equipment, generators, etc. of heading 8511, n.e.s.	free	Cat B (10 yrs)
851210	Electric lighting or visual signalling equipment of a kind used for bicycles (other than lamps of heading 8539)	free	Cat B (10 yrs)
851220	Electrical lighting or visual signalling equipment for motor vehicles (excl. lamps of heading 8539)	free	Cat B (10 yrs)
851230	Electrical sound signalling equipment for cycles or motor vehicles	free	Cat B (10 yrs)
851240	Electrical windscreen wipers, defrosters and demisters, for motor vehicles	free	Cat B (10 yrs)
851290	Parts of electrical lighting or signalling equipment, windscreen wipers, defrosters and demisters of a kind used for cycles and motor vehicles, n.e.s.	free	Cat B (10 yrs)
851310	Portable electrical lamps designed to function by their own source of energy	free	Cat E (excl)
851390	Parts of portable electrical lamps designed to function by their own source of energy, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
851410	Resistance heated industrial or laboratory furnaces and ovens (excl. drying ovens)	free	Cat B (10 yrs)
851420	Furnaces and ovens functioning by induction or dielectric loss	free	Cat B (10 yrs)
851430	Electric industrial or laboratory furnaces and ovens (excl. resistance heated, induction, dielectric and drying furnaces and ovens)	free	Cat B (10 yrs)
851440	Equipment for the heat treatment of materials by induction or dielectric loss (excl. ovens and furnaces)	free	Cat B (10 yrs)
851490	Parts of electric industrial or laboratory furnaces and ovens, incl. of those functioning by induction or dielectric loss, and of industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss, n.e.s. (other than for the manufacture of semiconductor devices on semiconductor wafers)	free	Cat B (10 yrs)
851511	Soldering irons and guns, electric	free	Cat B (10 yrs)
851519	Brazing or soldering machines (excl. soldering irons and guns)	free	Cat B (10 yrs)
851521	Fully or partly automatic machines for resistance welding of metals	free	Cat B (10 yrs)
851529	Machines for resistance welding of metals, neither fully nor partly automatic	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
851531	Fully or partly automatic machines for arc welding of metals, incl. plasma arc welding	free	Cat B (10 yrs)
851539	Machines for arc welding of metals, incl. plasma arc welding, neither fully nor partly automatic	free	Cat B (10 yrs)
851580	Electric machines and apparatus for laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc welding; electric machines and apparatus for hot spraying of metals, metal carbides or cermets (excl. metal spray guns specified elsewhere)	free	Cat B (10 yrs)
851590	Parts of machines and apparatus for soldering or welding or for hot spraying of metals, metal carbides or cermets, n.e.s. (excl. wire bonders of a kind used for the manufacture of semiconductor devices)	free	Cat B (10 yrs)
851610	Electric instantaneous or storage water heaters and immersion heaters	free	Cat B (10 yrs)
851621	Electric storage heating radiators, for space-heating	free	Cat B (10 yrs)
851629	Electric space-heating and soil-heating apparatus (excl. storage heating radiators)	free	Cat B (10 yrs)
851631	Electric hairdryers	free	Cat B (10 yrs)
851632	Electro-thermic hairdressing apparatus (excl. hairdryers)	free	Cat B (10 yrs)
851633	Electric hand-drying apparatus	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
851640	Electric smoothing irons	free	Cat B (10 yrs)
851650	Microwave ovens	free	Cat B (10 yrs)
851660	Electric ovens, cookers, cooking plates and boiling rings, electric grillers and roasters, for domestic use (excl. space-heating stoves and microwave ovens)	free	Cat B (10 yrs)
851671	Electro-thermic coffee or tea makers, for domestic use	free	Cat B (10 yrs)
851672	Electric toasters, for domestic use	free	Cat B (10 yrs)
851679	Electro-thermic appliances, for domestic use (excl. hairdressing appliances and hand dryers, space-heating and soil-heating apparatus, water heaters, immersion heaters, smoothing irons, microwave ovens, ovens, cookers, cooking plates, boiling rings, grillers, roasters, coffee makers, tea makers and toasters)	free	Cat B (10 yrs)
851680	Electric heating resistors (excl. those of agglomerated coal and graphite)	free	Cat B (10 yrs)
851690	Parts of electric water heaters, immersion heaters, space-heating apparatus and soil-heating apparatus, hairdressing apparatus and hand dryers, electro-thermic appliances of a kind used for domestic purposes and electric heating resistors, n.e.s.	free	Cat B (10 yrs)
851711	Line telephone sets with cordless handsets	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
851712	Telephones for cellular networks "mobile telephones" or for other wireless networks	free	Cat E (excl)
851718	Telephone sets (excl. line telephone sets with cordless handsets and telephones for cellular networks or for other wireless networks)	free	Cat E (excl)
851761	Base stations of apparatus for the transmission or reception of voice, images or other data	free	Cat B (10 yrs)
851762	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, incl. switching and routing apparatus (excl. telephone sets, telephones for cellular networks or for other wireless networks)	free	Cat B (10 yrs)
851769	Apparatus for the transmission or reception of voice, images or other data, incl. apparatus for communication in a wired or wireless network [such as a local or wide area network] (excl. telephone sets, telephones for cellular networks or for other wireless networks, base stations, apparatus for the reception, conversion and transmission or regeneration of voice, images or other data, and transmission or reception apparatus of heading 8443, 8525, 8527 or 8528)	free	Cat B (10 yrs)
851770	Parts of telephone sets, telephones for cellular networks or for other wireless networks and of other apparatus for the transmission or reception of voice, images or other data, n.e.s.	free	Cat B (10 yrs)
851810	Microphones and stands therefor (excl. cordless microphones with built-in transmitter)	free	Cat B (10 yrs)
851821	Single loudspeakers, mounted in their enclosures	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
851822	Multiple loudspeakers, mounted in the same enclosure	free	Cat B (10 yrs)
851829	Loudspeakers, without enclosure	free	Cat B (10 yrs)
851830	Headphones and earphones, whether or not combined with microphone, and sets consisting of a microphone and one or more loudspeakers (excl. telephone sets, hearing aids and helmets with built- in headphones, whether or not incorporating a microphone)	free	Cat B (10 yrs)
851840	Audio-frequency electric amplifiers	free	Cat B (10 yrs)
851850	Electric sound amplifier sets	free	Cat E (excl)
851890	Parts of microphones, loudspeakers, headphones and earphones, earphones, audio-frequency electric amplifiers or electric sound amplifier sets, n.e.s.	free	Cat B (10 yrs)
851920	Sound recording or sound reproducing apparatus, operated by coins, banknotes, bank cards, tokens or by other means of payment [juke boxes]	10%	Cat E (excl)
851930	Turntables "record-decks"	free	Cat B (10 yrs)
851950	Telephone answering machines	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
851981	Sound recording or sound reproducing apparatus, using magnetic, optical or semiconductor media (excl. those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)	free	Cat B (10 yrs)
851989	Sound recording or sound reproducing apparatus (excl. using magnetic, optical or semiconductor media, those operated by coins, banknotes, bank cards, tokens or by other means of payment, turntables and telephone answering machines)	free	Cat E (excl)
852110	Magnetic tape-type video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. video camera recorders)	10%	Cat E (excl)
852190	Video recording or reproducing apparatus, whether or not incorporating a video tuner (excl. magnetic tape-type and video camera recorders)	10%	Cat E (excl)
852210	Pick-up cartridges	free	Cat B (10 yrs)
852290	Parts and accessories suitable for use solely or principally with sound reproducing and recording apparatus and with video equipment for recording and reproducing pictures and sound (excl. pick-up devices for grooved recording media)	free	Cat B (10 yrs)
852321	Cards incorporating a magnetic stripe for the recording of sound or of other phenomena	free	Cat B (10 yrs)
852329	Magnetic media for the recording of sound or of other phenomena (excl. cards incorporating a magnetic stripe and goods of chapter 37)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
852341	Optical media for the recording of sound or of other phenomena, unrecorded (excl. goods of chapter 37)	free	Cat E (excl)
852349	Optical media for the recording of sound or of other phenomena (excl. unrecorded and goods of chapter 37)	free	Cat E (excl)
852351	Solid-state, non-volatile data storage devices for recording data from an external source [flash memory cards or flash electronic storage cards] (excl. goods of chapter 37)	free	Cat E (excl)
852352	Cards incorporating one or more electronic integrated circuits "smart cards"	free	Cat E (excl)
852359	Semiconductor media, unrecorded, for the recording of sound or of other phenomena (excl. solid-state non-volatile data storage devices, smart cards and goods of chapter 37)	free	Cat E (excl)
852380	Media for the recording of sound or of other phenomena, whether or not recorded, incl. matrices and masters for the production of discs (excl. magnetic, optical and semiconductor media, and products of chapter 37)	free	Cat E (excl)
852550	Transmission apparatus for radio-broadcasting or television, not incorporating reception apparatus	10%	Cat E (excl)
852560	Transmission apparatus for radio-broadcasting or television, incorporating reception apparatus	10%	Cat E (excl)
852580	Television cameras, digital cameras and video camera recorders	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
852610	Radar apparatus	free	Cat B (10 yrs)
852691	Radio navigational aid apparatus	free	Cat E (excl)
852692	Radio remote control apparatus	free	Cat B (10 yrs)
852712	Pocket-size radiocassette players [dimensions <= 170 mm x 100 mm x 45 mm], with built-in amplifier, without built-in loudspeakers, capable of operating without an external source of electric power	free	Cat E (excl)
852713	Radio-broadcast receivers capable of operating without an external source of power, combined with sound recording or reproducing apparatus (excl. pocket-size radiocassette players)	free	Cat E (excl)
852719	Radio-broadcast receivers capable of operating without an external source of power, not combined with sound-reproducing apparatus	free	Cat E (excl)
852721	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, combined with sound recording or reproducing apparatus	free	Cat E (excl)
852729	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, not combined with sound recording or reproducing apparatus	free	Cat E (excl)
852791	Radio-broadcast receivers, for mains operation only, combined with sound recording or reproducing apparatus (excl. those of a kind used in motor vehicles)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
852792	Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus but combined with a clock (excl. those of a kind used in motor vehicles)	free	Cat E (excl)
852799	Radio-broadcast receivers, for mains operation only, not combined with sound recording or reproducing apparatus and not combined with a clock (excl. those of a kind used in motor vehicles)	free	Cat E (excl)
852842	Cathode-ray tube monitors "CRT" capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)	free	Cat E (excl)
852849	Cathode-ray tube monitors "CRT" (excl. computer monitors, with TV receiver)	free	Cat E (excl)
852852	Monitors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. CRT, with TV receiver)	free	Cat E (excl)
852859	Monitors (excl. with TV receiver, CRT and those designed for computer use)	free	Cat E (excl)
852862	Projectors capable of directly connecting to and designed for use with an automatic data processing machine of heading 8471 (excl. with TV receiver)	free	Cat E (excl)
852869	Projectors (excl. with TV receiver, designed for computer use)	free	Cat E (excl)
852871	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, not designed to incorporate a video display or screen	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
852872	Reception apparatus for television, colour, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen	10%	Cat E (excl)
852873	Reception apparatus for television, black and white or other monochrome, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, designed to incorporate a video display or screen	10%	Cat E (excl)
852910	Aerials and aerial reflectors of all kinds; parts suitable for use therewith, n.e.s.	free	Cat E (excl)
852990	Parts suitable for use solely or principally with transmission and reception apparatus for radio-broadcasting or television, television cameras,digital cameras, video camera recorders, radar apparatus, radio navigational aid apparatus or radio remote control apparatus, monitors and projectors, n.e.s. (excl. for aerials and aerial reflectors of all kinds)	free	Cat E (excl)
853010	Electrical signalling, safety or traffic control equipment for railways or tramways (excl. mechanical or electromechanical equipment of heading 8608)	free	Cat B (10 yrs)
853080	Electrical signalling, safety or traffic control equipment (excl. that for railways or tramways and mechanical or electromechanical equipment of heading 8608)	free	Cat B (10 yrs)
853090	Parts of electrical signalling, safety or traffic control equipment, n.e.s.	free	Cat B (10 yrs)
853110	Burglar or fire alarms and similar apparatus	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
853120	Indicator panels with liquid crystal devices "LCD" or light emitting diodes "LED" (excl. those for cycles, motor vehicles and traffic signalling)	free	Cat B (10 yrs)
853180	Electric sound or visual signalling apparatus (excl. indicator panels with liquid crystal devices or light emitting diodes, burglar or fire alarms and similar apparatus and apparatus for cycles, motor vehicles and traffic signalling)	free	Cat B (10 yrs)
853190	Parts of electric sound or visual signalling apparatus, n.e.s.	free	Cat B (10 yrs)
853210	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power-handling capacity of >= 0,5 kvar "power capacitors"	free	Cat B (10 yrs)
853221	Fixed electrical capacitors, tantalum (excl. power capacitors)	free	Cat B (10 yrs)
853222	Fixed electrical capacitors, aluminium electrolytic (excl. power capacitors)	free	Cat B (10 yrs)
853223	Fixed electrical capacitors, ceramic dielectric, single layer (excl. power capacitors)	free	Cat B (10 yrs)
853224	Fixed electrical capacitors, ceramic dielectric, multilayer (excl. power capacitors)	free	Cat B (10 yrs)
853225	Fixed electrical capacitors, dielectric of paper or plastics (excl. power capacitors)	free	Cat B (10 yrs)
853229	Fixed electrical capacitors (excl. tantalum, aluminium electrolytic, ceramic, paper, plastic and power capacitors)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
853230	Variable or adjustable "pre-set" electrical capacitors	free	Cat B (10 yrs)
853290	Parts of electrical "pre-set" capacitors, fixed, variable or adjustable, n.e.s.	free	Cat B (10 yrs)
853310	Fixed carbon resistors, composition or film types (excl. heating resistors)	free	Cat B (10 yrs)
853321	Fixed electrical resistors for a power handling capacity <= 20 W (excl. heating resistors)	free	Cat B (10 yrs)
853329	Fixed electrical resistors for a power handling capacity > 20 W (excl. heating resistors)	free	Cat B (10 yrs)
853331	Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity <= 20 W (excl. heating resistors)	free	Cat B (10 yrs)
853339	Wirewound variable electrical resistors, incl. rheostats and potentiometers, for a power handling capacity > 20 W (excl. heating resistors)	free	Cat B (10 yrs)
853340	Electrical variable resistors, incl. rheostats and potentiometers (excl. wirewound variable resistors and heating resistors)	free	Cat B (10 yrs)
853390	Parts of electrical resistors, incl. rheostats and potentiometers, n.e.s.	free	Cat B (10 yrs)
853400	Printed circuits	free	Cat B (10 yrs)
853510	Fuses for a voltage > 1.000 V	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
853521	Automatic circuit breakers for a voltage > 1.000 V but < 72,5 kV	free	Cat E (excl)
853529	Automatic circuit breakers for a voltage >= 72,5 kV	free	Cat E (excl)
853530	Isolating switches and make-and-break switches, for a voltage > 1.000 V	free	Cat E (excl)
853540	Lightning arresters, voltage limiters and surge suppressors, for a voltage > 1.000 V	free	Cat E (excl)
853590	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage > 1.000 V (excl. fuses, automatic circuit breakers, isolating switches, make-and-break switches, lightning arresters, voltage limiters, surge suppressors and control desks, cabinets, panels etc. of heading 8537)	free	Cat E (excl)
853610	Fuses for a voltage <= 1.000 V	free	Cat E (excl)
853620	Automatic circuit breakers for a voltage <= 1.000 V	free	Cat E (excl)
853630	Apparatus for protecting electrical circuits for a voltage <= 1.000 V (excl. fuses and automatic circuit breakers)	free	Cat E (excl)
853641	Relays for a voltage <= 60 V	free	Cat E (excl)
853649	Relays for a voltage > 60 V but <= 1.000 V	free	Cat E (excl)
853650	Switches for a voltage <= 1.000 V (excl. relays and automatic circuit breakers)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
853661	Lamp holders for a voltage <= 1.000 V	free	Cat E (excl)
853669	Plugs and sockets for a voltage <= 1.000 V (excl. lamp holders)	free	Cat E (excl)
853670	Connectors for optical fibres, optical fibre bundles or cables	free	Cat E (excl)
853690	Electrical apparatus for switching electrical circuits, or for making connections to or in electrical circuits, for a voltage <= 1.000 V (excl. fuses, automatic circuit breakers and other apparatus for protecting electrical circuits, relays and other switches, lamp holders, plugs and sockets)	free	Cat E (excl)
853710	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage <= 1.000 V	free	Cat B (10 yrs)
853720	Boards, cabinets and similar combinations of apparatus for electric control or the distribution of electricity, for a voltage > 1.000 V	free	Cat B (10 yrs)
853810	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus	free	Cat E (excl)
853890	Parts suitable for use solely or principally with the apparatus of heading 8535, 8536 or 8537, n.e.s. (excl. boards, panels, consoles, desks, cabinets and other bases for the goods of heading 8537, not equipped with their apparatus)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
853910	Sealed beam lamp units	free	Cat E (excl)
853921	Tungsten halogen filament lamps (excl. sealed beam lamp units)	free	Cat E (excl)
853922	Filament lamps of a power <= 200 W and for a voltage > 100 V (excl. tungsten halogen filament lamps and ultraviolet or infra-red lamps)	free	Cat E (excl)
853929	Filament lamps, electric (excl. tungsten halogen lamps, lamps of a power <= 200 W and for a voltage > 100 V and ultraiolet or infra-red lamps)	free	Cat E (excl)
853931	Discharge lamps, fluorescent, hot cathode	free	Cat E (excl)
853932	Mercury or sodium vapour lamps; metal halide lamps	free	Cat E (excl)
853939	Discharge lamps (excl. hot-cathode fluorescent lamps, mercury or sodium vapour lamps, metal halide lamps and ultraviolet lamps)	free	Cat E (excl)
853941	Arc lamps	free	Cat E (excl)
853949	Ultraviolet or infra-red lamps	free	Cat E (excl)
853950	Light-emitting diode "LED" lamps	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
853990	Parts of electric filament or discharge lamps, sealed beam lamp units, ultraviolet or infra-red lamps, arc lamps and LED lamps, n.e.s.	free	Cat E (excl)
854011	Cathode ray television picture tubes, incl. video monitor cathode ray tubes, colour	free	Cat B (10 yrs)
854012	Cathode ray television picture tubes, incl. video monitor cathode ray tubes, black and white or other monochrome, with a screen width-to-height ratio of < 1,5 and a diagonal measurement of the screen > 72 cm	free	Cat B (10 yrs)
854020	Television camera tubes; image converters and intensifiers; other photo cathode tubes (excl. cathode ray television picture tubes incl. video monitor cathode ray tubes)	free	Cat B (10 yrs)
854040	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch of < 0,4 mm (excl. photo cathode tubes and cathode ray tubes)	free	Cat B (10 yrs)
854060	Cathoderay tubes (excl. television and video-monitor cathoderay tubes, television camera tubes, image converters or intensifiers, other photo-cathode tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)	free	Cat B (10 yrs)
854071	Magnetrons	free	Cat B (10 yrs)
854079	Microwave tubes, e.g. travelling wave tubes and carcinotrons (excl. magnetrons and grid-controlled tubes)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
854081	Receiver or amplifier valves and tubes (excl. microwave tubes, photo-cathode tubes and cathode ray tubes)	free	Cat B (10 yrs)
854089	Electronic valves and tubes (excl. receiver or amplifier valves and tubes, microwave tubes, photo-cathode tubes, cathode ray tubes, black and white or other monochrome data-graphic display tubes and colour data-graphic display tubes with a phosphor dot screen pitch of < 0,4 mm)	free	Cat B (10 yrs)
854091	Parts of cathode ray tubes, n.e.s.	free	Cat B (10 yrs)
854099	Parts of thermionic, cold cathode or photo cathode valves and tubes, n.e.s. (excl. parts of cathode ray tubes)	free	Cat B (10 yrs)
854110	Diodes (excl. photosensitive or light emitting diodes "LED")	free	Cat B (10 yrs)
854121	Transistors with a dissipation rate < 1 W (excl. photosensitive transistors)	free	Cat B (10 yrs)
854129	Transistors with a dissipation rate >= 1 W (excl. photosensitive transistors)	free	Cat B (10 yrs)
854130	Thyristors, diacs and triacs (excl. photosensitive semiconductor devices)	free	Cat B (10 yrs)
854140	Photosensitive semiconductor devices, incl. photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes (excl. photovoltaic generators)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
854150	Semiconductor devices, n.e.s.	free	Cat B (10 yrs)
854160	Mounted piezoelectric crystals	free	Cat B (10 yrs)
854190	Parts of diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, light emitting diodes and mounted piezoelectric crystals, n.e.s.	free	Cat B (10 yrs)
854231	Electronic integrated circuits as processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	free	Cat E (excl)
854232	Electronic integrated circuits as memories	free	Cat E (excl)
854233	Electronic integrated circuits as amplifiers	free	Cat E (excl)
854239	Electronic integrated circuits (excl. such as processors, controllers, memories and amplifiers)	free	Cat E (excl)
854290	Parts of electronic integrated circuits, n.e.s.	free	Cat B (10 yrs)
854310	Electrical particle accelerators for electrons, protons, etc. (excl. ion implanters for doping semiconductor materials)	free	Cat B (10 yrs)
854320	Signal generators, electrical	free	Cat B (10 yrs)
854330	Machines and apparatus for electroplating, electrolysis or electrophoresis	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
854370	Electrical machines and apparatus, having individual functions, n.e.s. in chapter 85	free	Cat B (10 yrs)
854390	Parts of electrical machines and apparatus, having individual functions, n.e.s. in chapter 85	free	Cat B (10 yrs)
854411	Winding wire for electrical purposes, of copper, insulated	free	Cat E (excl)
854419	Winding wire for electrical purposes, of material other than copper, insulated	free	Cat E (excl)
854420	Coaxial cable and other coaxial electric conductors, insulated	free	Cat E (excl)
854430	Ignition wiring sets and other wiring sets for vehicles, aircraft or ships	free	Cat E (excl)
854442	Electric conductors for a voltage <= 1.000 V, insulated, fitted with connectors, n.e.s.	free	Cat E (excl)
854449	Electric conductors, for a voltage <= 1.000 V, insulated, not fitted with connectors, n.e.s.	free	Cat B (10 yrs)
854460	Electric conductors, for a voltage > 1.000 V, insulated, n.e.s.	free	Cat E (excl)
854470	Optical fibre cables made up of individually sheathed fibres, whether or not containing electric conductors or fitted with connectors	free	Cat E (excl)
854511	Electrodes of graphite or other carbon, for electric furnaces	free	Cat B (10 yrs)
854519	Electrodes of graphite or other carbon, for electrical purposes (excl. those used for furnaces)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
854520	Carbon brushes for electrical purposes	free	Cat B (10 yrs)
854590	Articles of graphite or other carbon, for electrical purposes (excl. electrodes and carbon brushes)	free	Cat B (10 yrs)
854610	Electrical insulators of glass (excl. insulating fittings)	free	Cat B (10 yrs)
854620	Electrical insulators of ceramics (excl. insulating fittings)	free	Cat B (10 yrs)
854690	Electrical insulators (excl. those of glass or ceramics and insulating fittings)	free	Cat B (10 yrs)
854710	Insulating fittings for electrical purposes, of ceramics	free	Cat B (10 yrs)
854720	Insulating fittings for electrical purposes, of plastics	free	Cat B (10 yrs)
854790	Insulating fittings for electrical purposes, of materials other than ceramics or plastics; electrical conduit tubing and joints therefor, of base metal lined with insulating material	free	Cat B (10 yrs)
854810	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	free	Cat B (10 yrs)
854890	Electrical parts of machinery or apparatus, not specified or included elsewhere in chapter 85	free	Cat B (10 yrs)
860110	Rail locomotives powered from an external source of electricity	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
860120	Rail locomotives powered by electric accumulators	free	Cat B (10 yrs)
860210	Diesel-electric locomotives	free	Cat B (10 yrs)
860290	Rail locomotives (excl. those powered from an external source of electricity or by accumulators and diesel-electric locomotives)	free	Cat B (10 yrs)
860310	Self-propelled railway or tramway coaches, vans and trucks, powered from an external source of electricity (excl. those of heading 8604)	free	Cat B (10 yrs)
860390	Self-propelled railway or tramway coaches, vans and trucks (excl. those powered from an external source of electricity and those of heading 8604)	free	Cat B (10 yrs)
860400	Railway or tramway maintenance or service vehicles, whether or not self-propelled, e.g., workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles	free	Cat B (10 yrs)
860500	Railway or tramway passenger coaches, luggage vans, post office coaches and other special purpose railway or tramway coaches (excl. self-propelled railway or tramway coaches, vans and trucks, railway or tramway maintenance or service vehicles and goods vans and wagons)	free	Cat B (10 yrs)
860610	Railway or tramway tank wagons and the like (excl. self-propelled)	free	Cat B (10 yrs)
860630	Railway or tramway self-discharging goods vans and wagons (excl. tank wagons and the like and insulated or refrigerated goods vans and wagons)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
860691	Railway or tramway goods vans and wagons, covered and closed (excl. self-discharging goods vans and wagons and tank wagons and the like)	free	Cat B (10 yrs)
860692	Railway or tramway goods vans and wagons, open, with non-removable sides of a height > 60 cm (excl. self-discharging wagons)	free	Cat B (10 yrs)
860699	Railway or tramway goods vans and wagons (excl. those specially designed for the transport of highly radioactive materials, tank wagons and the like, insulated, refrigerated or self-discharging goods vans and wagons and open goods vans and wagons with non-removable sides of a height > 60 cm)	free	Cat B (10 yrs)
860711	Driving bogies and bissel-bogies for railway or tramway locomotives or rolling stock	free	Cat B (10 yrs)
860712	Bogies and driving bissel-bogies for railway or tramway locomotives or rolling stock (excl. driving bogies)	free	Cat B (10 yrs)
860719	Axles, for electrical purposes, and wheels and parts thereof for railway or tramway locomotives or rolling stock; parts of bogies and bissel-bogies, n.e.s.	free	Cat B (10 yrs)
860721	Air brakes and parts thereof for railway or tramway locomotives or rolling stock, n.e.s.	free	Cat B (10 yrs)
860729	Brakes (other than air brakes), and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
860730	Hooks and other coupling devices, buffers, and parts thereof, for railway or tramway locomotives or rolling stock, n.e.s.	free	Cat B (10 yrs)
860791	Parts of railway or tramway locomotives, n.e.s.	free	Cat B (10 yrs)
860799	Parts of rolling stock of heading 8603, 8604, 8605 or 8606, n.e.s.	free	Cat B (10 yrs)
860800	Railway or tramway track fixtures and fittings (excl. sleepers of wood, concrete or steel, sections of track and other track fixtures not yet assembled and railway or tramway track construction material); mechanical, incl. electromechanical, signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	free	Cat B (10 yrs)
860900	Containers, incl. containers for the transport of fluids, specially designed and equipped for carriage by one or more modes of transport	free	Cat B (10 yrs)
870110	Pedestrian-controlled agricultural tractors and similar tractors for industry (excl. tractor units for articulated lorries)	10%	Cat E (excl)
870120	Road tractors for semi-trailers	10%	Cat E (excl)
870130	Track-laying tractors (excl. pedestrian-controlled)	10%	Cat E (excl)
870191	Tractors, of an engine power <= 18 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870192	Tractors, of an engine power > 18 kW but <= 37 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)	10%	Cat E (excl)
870193	Tractors, of an engine power > 37 kW but <= 75 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)	10%	Cat E (excl)
870194	Tractors, of an engine power > 75 kW but <= 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)	10%	Cat E (excl)
870195	Tractors, of an engine power > 130 kW (excl. those of heading 8709, pedestrian-controlled tractors, road tractors for semi-trailers and track-laying tractors)	10%	Cat E (excl)
870210	Motor vehicles for the transport of >= 10 persons, incl. driver, with only diesel engine	20%	Cat E (excl)
870220	Motor vehicles for the transport of >= 10 persons, incl. driver, with both diesel engine and electric motor as motors for propulsion	20%	Cat E (excl)
870230	Motor vehicles for the transport of >= 10 persons, incl. driver, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion	20%	Cat E (excl)
870240	Motor vehicles for the transport of >= 10 persons, incl. driver, with only electric motor for propulsion	20%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870290	Motor vehicles for the transport of >= 10 persons, incl. driver (excl. with diesel engine or electric motor for propulsion)	20%	Cat E (excl)
870310	Vehicles for the transport of <10 persons on snow; golf cars and similar vehicles	30%	Cat E (excl)
870321	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity <= 1.000 cm³ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10%	Cat E (excl)
870322	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.000 cm³ but <= 1.500 cm³ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	20%	Cat E (excl)
870323	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 1.500 cm³ but <= 3.000 cm³ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	20%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870324	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only spark-ignition internal combustion reciprocating piston engine of a cylinder capacity > 3.000 cm³ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	40%	Cat E (excl)
870331	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity <= 1.500 cm³ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	10%	Cat E (excl)
870332	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 1.500 cm³ but <= 2.500 cm³ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	40%	Cat E (excl)
870333	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only diesel engine of a cylinder capacity > 2.500 cm³ (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	40%	Cat E (excl)
870340	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)	20%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870350	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion (excl. vehicles for travelling on snow, other specially designed vehicles of subheading 8703.10 and plug-in hybrids)	40%	Cat E (excl)
870360	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both spark-ignition internal combustion reciprocating piston engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	40%	Cat E (excl)
870370	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with both diesel engine and electric motor as motors for propulsion, capable of being charged by plugging to external source of electric power (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	40%	Cat E (excl)
870380	Motor cars and other motor vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with only electric motor for propulsion (excl. vehicles for travelling on snow and other specially designed vehicles of subheading 8703.10)	40%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870390	Motor cars and other vehicles principally designed for the transport of <10 persons, incl. station wagons and racing cars, with engines other than internal combustion piston engine or electric motor (excl. vehicles for the transport of persons on snow and other specially designed vehicles of subheading 8703.10)	40%	Cat E (excl)
870410	Dumpers for off-highway use	10%	Cat E (excl)
870421	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight <= 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	10%	Cat E (excl)
870422	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 5 t but <= 20 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	20%	Cat E (excl)
870423	Motor vehicles for the transport of goods, with compression-ignition internal combustion piston engine "diesel or semi-diesel engine" of a gross vehicle weight > 20 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	40%	Cat E (excl)
870431	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight <= 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870432	Motor vehicles for the transport of goods, with spark-ignition internal combustion piston engine, of a gross vehicle weight > 5 t (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	20%	Cat E (excl)
870490	Motor vehicles for the transport of goods, with engines other than internal combustion piston engine (excl. dumpers for off-highway use of subheading 8704.10 and special purpose motor vehicles of heading 8705)	40%	Cat E (excl)
870510	Crane lorries (excl. breakdown lorries)	10%	Cat E (excl)
870520	Mobile drilling derricks	10%	Cat E (excl)
870530	Fire fighting vehicles (excl. vehicles for transporting persons)	10%	Cat E (excl)
870540	Concrete-mixer lorries	10%	Cat E (excl)
870590	Special purpose motor vehicles (other than those principally designed for the transport of persons or goods and excl. concrete-mixer lorries, fire fighting vehicles, mobile drilling derricks and crane lorries)	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870600	Chassis fitted with engines, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8701 to 8705 (excl. those with engines and cabs)	free	Cat B (10 yrs)
870710	Bodies for motor cars and other motor vehicles principally designed for the transport of persons	free	Cat B (10 yrs)
870790	Bodies for tractors, motor vehicles for the transport of ten or more persons, motor vehicles for the transport of goods and special purpose motor vehicles of heading 8705	free	Cat B (10 yrs)
870810	Bumpers and parts thereof for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870821	Safety seat belts for motor vehicles	free	Cat D (20 yrs)
870829	Parts and accessories of bodies for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles (excl. bumpers and parts thereof and safety seat belts)	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870830	Brakes and servo-brakes and their parts, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870840	Gear boxes and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870850	Drive-axles with differential, whether or not provided with other transmission components, and non- driving axles, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870870	Road wheels and parts and accessories thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870880	Suspension systems and parts thereof, incl. shock-absorbers, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870891	Radiators and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870892	Silencers "mufflers" and exhaust pipes, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870893	Clutches and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870894	Steering wheels, steering columns and steering boxes, and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870895	Safety airbags with inflator system and parts thereof, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
870899	Parts and accessories, for tractors, motor vehicles for the transport of ten or more persons, motor cars and other motor vehicles principally designed for the transport of persons, motor vehicles for the transport of goods and special purpose motor vehicles, n.e.s.	free	Cat D (20 yrs)
870911	Electrical vehicles not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms	free	Cat B (10 yrs)
870919	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms (excl. electrical trucks)	free	Cat B (10 yrs)
870990	Parts of self-propelled works trucks, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods, incl. tractors for railways station platforms, n.e.s.	free	Cat B (10 yrs)
871000	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles, n.e.s.	100%	Cat E (excl)
871110	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity <= 50 cm^3	10%	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
871120	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 50 cm³ but <= 250 cm³	10%	Cat E (excl)
871130	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 250 cm³ but <= 500 cm³	20%	Cat E (excl)
871140	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 500 cm³ but <= 800 cm³	50%	Cat E (excl)
871150	Motorcycles, incl. mopeds, with reciprocating internal combustion piston engine of a cylinder capacity > 800 cm³	100%	Cat E (excl)
871160	Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor, with electric motor for propulsion	10%	Cat E (excl)
871190	Motorcycles, incl. mopeds, and cycles fitted with an auxiliary motor and side cars for motorcycles (excl. electric or with reciprocating internal combustion piston engine)	10%	Cat E (excl)
871200	Bicycles and other cycles, incl. delivery tricycles, not motorised	free	Cat B (10 yrs)
871310	Carriages for disabled persons, not mechanically propelled	free	Cat B (10 yrs)
871390	Carriages for disabled persons, motorised or otherwise mechanically propelled (excl. specially designed motor vehicles and bicycles)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
871410	Parts and accessories of motorcycles, incl. mopeds, n.e.s.	free	Cat B (10 yrs)
871420	Parts and accessories for carriages for disabled persons, n.e.s.	free	Cat B (10 yrs)
871491	Frames and forks, and parts thereof, for cycles, n.e.s. (excl. for motorcycles)	free	Cat B (10 yrs)
871492	Wheel rims and spokes, for cycles (excl. for motorcycles)	free	Cat B (10 yrs)
871493	Hubs and free-wheel sprocket-wheels for cycles (excl. for motorcycles and coaster braking hubs and hub brakes)	free	Cat B (10 yrs)
871494	Brakes, incl. coaster braking hubs and hub brakes, and parts thereof, for cycles (excl. for motorcycles)	free	Cat B (10 yrs)
871495	Saddles for cycles (excl. for motorcycles)	free	Cat B (10 yrs)
871496	Pedals and crank-gear, and parts thereof, for bicycles, n.e.s.	free	Cat B (10 yrs)
871499	Parts and accessories, for bicycles, n.e.s.	free	Cat B (10 yrs)
871500	Baby carriages and parts thereof, n.e.s.	free	Cat B (10 yrs)
871610	Trailers and semi-trailers of the caravan type, for housing or camping	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
871620	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	free	Cat B (10 yrs)
871631	Tanker trailers and tanker semi-trailers, not designed for running on rails	free	Cat B (10 yrs)
871639	Trailers and semi-trailers for the transport of goods, not designed for running on rails (excl. self-loading or self-unloading trailers and semi-trailers for agricultural purposes and tanker trailers and tanker semi-trailers)	free	Cat B (10 yrs)
871640	Trailers and semi-trailers, not designed for running on rails (excl. trailers and semi-trailers for the transport of goods and those of the caravan type for housing or camping)	free	Cat B (10 yrs)
871680	Vehicles pushed or drawn by hand and other vehicles not mechanically propelled (excl. trailers and semi-trailers)	free	Cat E (excl)
871690	Parts of trailers and semi-trailers and other vehicles not mechanically propelled, n.e.s.	free	Cat B (10 yrs)
880100	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft	free	Cat B (10 yrs)
880211	Helicopters of an unladen weight <= 2.000 kg	free	Cat B (10 yrs)
880212	Helicopters of an unladen weight > 2.000 kg	free	Cat B (10 yrs)
880220	Aeroplanes and other powered aircraft of an unladen weight <= 2.000 kg (excl. helicopters and dirigibles)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
880230	Aeroplanes and other powered aircraft of an unladen weight > 2.000 kg but <= 15.000 kg (excl. helicopters and dirigibles)	free	Cat B (10 yrs)
880240	Aeroplanes and other powered aircraft of an of an unladen weight > 15.000 kg (excl. helicopters and dirigibles)	free	Cat B (10 yrs)
880260	Spacecraft, incl. satellites, and suborbital and spacecraft launch vehicles	free	Cat B (10 yrs)
880310	Propellers and rotors and parts thereof, for aircraft, n.e.s.	free	Cat B (10 yrs)
880320	Under-carriages and parts thereof, for aircraft, n.e.s.	free	Cat B (10 yrs)
880330	Parts of aeroplanes or helicopters, n.e.s. (excl. those for gliders)	free	Cat B (10 yrs)
880390	Parts of aircraft and spacecraft, n.e.s.	free	Cat B (10 yrs)
880400	Parachutes, incl. dirigible parachutes and paragliders, and rotochutes; parts thereof and accessories thereto, n.e.s.	free	Cat B (10 yrs)
880510	Aircraft launching gear and parts thereof, n.e.s. (excl. motor winches for launching gliders); deck-arrestor or similar gear and parts thereof, n.e.s.	free	Cat B (10 yrs)
880521	Air combat simulators and parts thereof	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
880529	Ground flying trainers and parts thereof, n.e.s. (excl. air combat simulators and parts thereof)	free	Cat B (10 yrs)
890110	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	free	Cat B (10 yrs)
890120	Tankers	free	Cat B (10 yrs)
890130	Refrigerated vessels (excl. tankers)	free	Cat B (10 yrs)
890190	Vessels for the transport of goods and vessels for the transport of both persons and goods (excl. refrigerated vessels, tankers, ferry-boats and vessels principally designed for the transport of persons)	free	Cat B (10 yrs)
890200	Fishing vessels; factory ships and other vessels for processing or preserving fishery products (excl. fishing boats for sport)	free	Cat E (excl)
890310	Inflatable vessels for pleasure or sports	free	Cat E (excl)
890391	Sailboats and yachts, with or without auxiliary motor, for pleasure or sports	free	Cat E (excl)
890392	Motor boats and motor yachts, for pleasure or sports (other than outboard motor boats)	free	Cat E (excl)
890399	Vessels for pleasure or sports; rowing boats (excl. motor boats and motor yachts powered other than by outboard motors, sailboats and yachts with or without auxiliary motor and inflatable boats)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
890400	Tugs and pusher craft	free	Cat B (10 yrs)
890510	Dredgers	free	Cat B (10 yrs)
890520	Floating or submersible drilling or production platforms	free	Cat B (10 yrs)
890590	Light-vessels, fire-floats, floating cranes and other vessels, the navigability of which is subsidiary to their main function (excl. dredgers, floating or submersible drilling or production platforms; fishing vessels and warships)	free	Cat B (10 yrs)
890610	Warships of all kinds	free	Cat B (10 yrs)
890690	Vessels, incl. lifeboats (excl. warships, rowing boats and other vessels of heading 8901 to 8905 and vessels for breaking up)	free	Cat B (10 yrs)
890710	Inflatable rafts	free	Cat B (10 yrs)
890790	Rafts, tanks, coffer-dams, landing stages, buoys, beacons and other floating structures (excl. inflatable rafts, vessels of heading 8901 to 8906 and floating structures for breaking up)	free	Cat B (10 yrs)
890800	Vessels and other floating structures for breaking up	free	Cat B (10 yrs)
900110	Optical fibres, optical fibre bundles and cables (excl. made up of individually sheathed fibres of heading 8544)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
900120	Sheets and plates of polarising material	free	Cat B (10 yrs)
900130	Contact lenses	free	Cat B (10 yrs)
900140	Spectacle lenses of glass	free	Cat B (10 yrs)
900150	Spectacle lenses of materials other than glass	free	Cat B (10 yrs)
900190	Lenses, prisms, mirrors and other optical elements, of any material, unmounted (excl. such elements of glass not optically worked, contact lenses and spectacle lenses)	free	Cat B (10 yrs)
900211	Objective lenses for cameras, projectors or photographic enlargers or reducers	free	Cat B (10 yrs)
900219	Objective lenses (excl. for cameras, projectors or photographic enlargers or reducers)	free	Cat B (10 yrs)
900220	Filters, optical, being parts of or fittings for instruments, apparatus and appliances, framed or mounted	free	Cat B (10 yrs)
900290	Lenses, prisms, mirrors and other optical elements, mounted, of any material, being parts of or fittings for instruments or apparatus (excl. objective lenses for cameras, projectors or photographic enlargers or reducers, such elements of glass not optically worked, and filters)	free	Cat B (10 yrs)
900311	Frames and mountings for spectacles, goggles or the like, of plastics	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
900319	Frames and mountings for spectacles, goggles or the like (excl. of plastics)	free	Cat B (10 yrs)
900390	Parts of frames and mountings for spectacles, goggles or the like, n.e.s.	free	Cat B (10 yrs)
900410	Sunglasses	free	Cat B (10 yrs)
900490	Spectacles, goggles and the like, corrective, protective or other (excl. spectacles for testing eyesight, sunglasses, contact lenses, spectacle lenses and frames and mountings for spectacles)	free	Cat B (10 yrs)
900510	Binoculars	free	Cat B (10 yrs)
900580	Monoculars, astronomical and other optical telescopes and other astronomical instruments (excl. binoculars, instruments for radio-astronomy and other instruments or apparatus specified elsewhere)	free	Cat B (10 yrs)
900590	Parts and accessories, incl. mountings, for binoculars, monoculars, astronomical and other optical telescopes, and other astronomical instruments, n.e.s.	free	Cat B (10 yrs)
900630	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological laboratories	free	Cat B (10 yrs)
900640	Instant print cameras (excl. special cameras of subheading 9006.10 or 9006.30)	free	Cat B (10 yrs)
900651	Cameras with a through-the-lens viewfinder [single lens reflex "SLR"] for roll film of a width of <= 35 mm (excl. instant print cameras and special camereas of subheading 9006.10 or 9006.30)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
900652	Cameras for roll film of a width of < 35 mm (excl. instant print cameras, single lens reflex "SLR" cameras and special cameras of subheading 9006.10 or 9006.30)	free	Cat E (excl)
900653	Cameras for roll film of a width of 35 mm (excl. instant print cameras, single lens reflex cameras and special cameras of subheading 9006.10 or 9006.30)	free	Cat E (excl)
900659	Cameras for roll film of a width of > 35 mm or for film in the flat (excl. instant print cameras and cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs, and comparison cameras for forensic or criminological laboratories)	free	Cat E (excl)
900661	Electronic discharge lamp flashlight apparatus for photographic purposes	free	Cat B (10 yrs)
900669	Photographic flashlights and flashlight apparatus (excl. with electronic discharge lamps)	free	Cat B (10 yrs)
900691	Parts and accessories for photographic cameras, n.e.s.	free	Cat B (10 yrs)
900699	Parts and accessories for photographic flashlights and flashlight apparatus, n.e.s.	free	Cat B (10 yrs)
900710	Cinematographic cameras	free	Cat B (10 yrs)
900720	Cinematographic projectors	free	Cat B (10 yrs)
900791	Parts and accessories for cinematographic cameras, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
900792	Parts and accessories for cinematographic projectors, n.e.s.	free	Cat B (10 yrs)
900850	Image projectors, and photographic enlargers and reducers (excl. cinematographic and parts)	free	Cat B (10 yrs)
900890	Parts and accessories for image projectors, photographic enlargers and reducers, n.e.s.	free	Cat B (10 yrs)
901010	Apparatus and equipment for automatically developing photographic or cinematographic film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	free	Cat B (10 yrs)
901050	Apparatus and equipment for photographic or cinematographic laboratories, n.e.s.; negatoscopes	free	Cat B (10 yrs)
901060	Projection screens	free	Cat B (10 yrs)
901090	Parts and accessories for apparatus and equipment for photographic or cinematographic laboratories, negatoscopes and projection screens, n.e.s.	free	Cat B (10 yrs)
901110	Stereoscopic optical microscopes	free	Cat B (10 yrs)
901120	Optical microscopes, for photomicrography, cinephotomicrography or microprojection (excl. stereoscopic microscopes)	free	Cat B (10 yrs)
901180	Optical microscopes (excl. for photomicrography, cinephotomicrography or microprojection, stereoscopic microscopes, binocular microscopes for ophthalmology and instruments, appliances and machines of heading 9031)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
901190	Parts and accessories for compound optical microscopes, n.e.s.	free	Cat B (10 yrs)
901210	Electron microscopes, proton microscopes and diffraction apparatus	free	Cat B (10 yrs)
901290	Parts and accessories for electron microscopes, proton microscopes and diffraction apparatus, n.e.s.	free	Cat B (10 yrs)
901310	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of chapter 90 or Section 16, chapters 84 and 85	free	Cat B (10 yrs)
901320	Lasers (excl. laser diodes)	free	Cat B (10 yrs)
901380	Liquid crystal devices, n.e.s. and other optical appliances and instruments not elsewhere specified in chapter 90	free	Cat B (10 yrs)
901390	Parts and accessories for liquid crystal devices "LCD", lasers and other appliances and instruments not elsewhere specified in chapter 90, n.e.s.	free	Cat B (10 yrs)
901410	Direction finding compasses	free	Cat B (10 yrs)
901420	Instruments and appliances for aeronautical or space navigation (excl. compasses and radio navigational equipment)	free	Cat B (10 yrs)
901480	Navigational instruments and apparatus (excl. for aeronautical or space navigation, compasses and radio navigational equipment)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
901490	Parts and accessories for compasses and other navigational instruments and appliances, n.e.s.	free	Cat B (10 yrs)
901510	Rangefinders	free	Cat B (10 yrs)
901520	Theodolites and tachymeters "tacheometers"	free	Cat B (10 yrs)
901530	Levels	free	Cat B (10 yrs)
901540	Photogrammetrical surveying instruments and appliances	free	Cat B (10 yrs)
901580	Instruments and appliances used in geodesy, topography, hydrography, oceanography, hydrology, meteorology or geophysics (excl. compasses, rangefinders, theodolites, tachymeters "tacheometers", levels and photogrammetrical surveying instruments and appliances)	free	Cat B (10 yrs)
901590	Parts and accessories for instruments and appliances used in geodesy, topography, photogrammetrical surveying, hydrography, oceanography, hydrology, meteorology or geophysics, and for rangefinders, n.e.s.	free	Cat B (10 yrs)
901600	Balances of a sensitivity of 50 mg or better, with or without weights	free	Cat B (10 yrs)
901710	Drafting tables and machines, whether or not automatic (excl. units for automatic data-processing equipment)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
901720	Drawing, marking-out and mathematical calculating instruments (excl. drafting tables and machines and calculating machines)	free	Cat B (10 yrs)
901730	Micrometers, callipers and gauges (excl. gauges without adjustable devices of subheading 9031.80)	free	Cat B (10 yrs)
901780	Instruments for measuring length, for use in the hand, n.e.s.	free	Cat B (10 yrs)
901790	Parts and accessories for drawing, marking-out or mathematical calculating instruments and instruments for measuring length for use in the hand, n.e.s.	free	Cat B (10 yrs)
901811	Electro-cardiographs	free	Cat B (10 yrs)
901812	Ultrasonic scanning apparatus	free	Cat B (10 yrs)
901813	Magnetic resonance imaging apparatus	free	Cat B (10 yrs)
901814	Scintigraphic apparatus	free	Cat B (10 yrs)
901819	Electro-diagnostic apparatus, incl. apparatus for functional exploratory examination or for checking physiological parameters (excl. electro-cardiographs, ultrasonic scanning apparatus, magnetic resonance imaging apparatus and scintigraphic apparatus)	free	Cat B (10 yrs)
901820	Ultraviolet or infra-red ray apparatus used in medical, surgical, dental or veterinary sciences	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
901831	Syringes, with or without needles, used in medical, surgical, dental or veterinary sciences	free	Cat B (10 yrs)
901832	Tubular metal needles and needles for sutures, used in medical, surgical, dental or veterinary sciences	free	Cat B (10 yrs)
901839	Needles, catheters, cannulae and the like, used in medical, surgical, dental or veterinary sciences (excl. syringes, tubular metal needles and needles for sutures)	free	Cat B (10 yrs)
901841	Dental drill engines, whether or not combined on a single base with other dental equipment	free	Cat B (10 yrs)
901849	Instruments and appliances used in dental sciences, n.e.s.	free	Cat B (10 yrs)
901850	Ophthalmic instruments and appliances, n.e.s.	free	Cat B (10 yrs)
901890	Instruments and appliances used in medical, surgical or veterinary sciences, n.e.s.	free	Cat B (10 yrs)
901910	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	free	Cat B (10 yrs)
901920	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	free	Cat B (10 yrs)
902000	Breathing appliances and gas masks (excl. protective masks having neither mechanical parts nor replaceable filters, and artificial respiration or other therapeutic respiration apparatus)	free	Cat B (10 yrs)
902110	Orthopaedic or fracture appliances	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
902121	Artificial teeth	free	Cat B (10 yrs)
902129	Dental fittings (excl. artificial teeth)	free	Cat B (10 yrs)
902131	Artificial joints for orthopaedic purposes	free	Cat B (10 yrs)
902139	Artificial parts of the body (excl. artificial teeth and dental fittings and artificial joints)	free	Cat B (10 yrs)
902140	Hearing aids (excl. parts and accessories)	free	Cat B (10 yrs)
902150	Pacemakers for stimulating heart muscles (excl. parts and accessories)	free	Cat B (10 yrs)
902190	Articles and appliances, which are worn or carried, or implanted in the body, to compensate for a defect or disability (excl. artificial parts of the body, complete hearing aids and complete pacemakers for stimulating heart muscles)	free	Cat B (10 yrs)
902212	Computer tomography apparatus	free	Cat B (10 yrs)
902213	Apparatus based on the use of X-rays for dental uses	free	Cat B (10 yrs)
902214	Apparatus based on the use of X-rays, for medical, surgical or veterinary uses (excl. for dental purposes and computer tomography apparatus)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
902219	Apparatus based on the use of X-rays (other than for medical, surgical, dental or veterinary uses)	free	Cat B (10 yrs)
902221	Apparatus based on the use of alpha, beta or gamma radiations, for medical, surgical, dental or veterinary uses	free	Cat B (10 yrs)
902229	Apparatus based on the use of alpha, beta or gamma radiations (other than for medical, surgical, dental or veterinary uses)	free	Cat B (10 yrs)
902230	X-ray tubes	free	Cat B (10 yrs)
902290	X-ray generators other than X-ray tubes, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like, and general parts and accessories for apparatus of heading 9022, n.e.s.	free	Cat B (10 yrs)
902300	Instruments, apparatus and models designed for demonstrational purposes, e.g. in education or exhibitions, unsuitable for other uses (excl. ground flying trainers of heading 8805, collectors' pieces of heading 9705 and antiques of an age > 100 years of heading 9706)	free	Cat B (10 yrs)
902410	Machines and appliances for testing metals	free	Cat B (10 yrs)
902480	Machines and appliances for testing the mechanical properties of materials (excl. metals)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
902490	Parts and accessories for machines and appliances for testing the mechanical properties of materials, n.e.s.	free	Cat B (10 yrs)
902511	Thermometers, liquid-filled, for direct reading, not combined with other instruments	free	Cat B (10 yrs)
902519	Thermometers and pyrometers, not combined with other instruments (excl. liquid-filled thermometers for direct reading)	free	Cat B (10 yrs)
902580	Hydrometers, areometers and similar floating instruments, barometers, hygrometers and psychrometers, whether or not combined with each other or with thermometers	free	Cat B (10 yrs)
902590	Parts and accessories for hydrometers, areometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, n.e.s.	free	Cat B (10 yrs)
902610	Instruments and apparatus for measuring or checking the flow or level of liquids (excl. meters and regulators)	free	Cat B (10 yrs)
902620	Instruments and apparatus for measuring or checking pressure of liquids or gases (excl. regulators)	free	Cat B (10 yrs)
902680	Instruments or apparatus for measuring or checking variables of liquids or gases, n.e.s.	free	Cat B (10 yrs)
902690	Parts and accessories for instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
902710	Gas or smoke analysis apparatus	free	Cat B (10 yrs)
902720	Chromatographs and electrophoresis instruments	free	Cat B (10 yrs)
902730	Spectrometers, spectrophotometers and spectrographs using optical radiations, such as UV, visible, IR	free	Cat B (10 yrs)
902750	Instruments and apparatus for physical or chemical analysis, using UV, visible or IR optical radiations (excl. spectrometers, spectrophotometers, spectrographs, and gas or smoke analysis apparatus)	free	Cat B (10 yrs)
902780	Instruments and apparatus for physical or chemical analysis, or for measuring or checking viscosity, porosity, expansion, surface tension or the like, or for measuring or checking quantities of heat, sound or light, n.e.s.	free	Cat B (10 yrs)
902790	Microtomes; parts and accessories of instruments and apparatus for physical or chemical analysis, instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like, instruments and apparatus for measuring or checking quantities of heat, sound or light, and of microtomes, n.e.s.	free	Cat B (10 yrs)
902810	Gas meters, incl. calibrating meters therefor	free	Cat B (10 yrs)
902820	Liquid meters, incl. calibrating meters therefor	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
902830	Electricity supply or production meters, incl. calibrating meters therefor	free	Cat B (10 yrs)
902890	Parts and accessories for gas, liquid or electricity supply or production meters, n.e.s.	free	Cat B (10 yrs)
902910	Revolution counters, production counters, taximeters, milometers, pedometers and the like (excl. gas, liquid and electricity meters)	free	Cat B (10 yrs)
902920	Speed indicators and tachometers, stroboscopes	free	Cat B (10 yrs)
902990	Parts and accessories for revolution counters, production counters, taximeters, milometers, pedometers and the like, speed indicators and tachometers, and stroboscopes, n.e.s.	free	Cat B (10 yrs)
903010	Instruments and apparatus for measuring or detecting ionising radiations	free	Cat B (10 yrs)
903020	Oscilloscopes and oscillographs	free	Cat B (10 yrs)
903031	Multimeters for voltage, current, resistance or electrical power, without recording device	free	Cat B (10 yrs)
903032	Multimeters with recording device	free	Cat B (10 yrs)
903033	Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, without recording device (excl. multimeters, and oscilloscopes and oscillographs)	free	Cat B (10 yrs)
903039	Instruments and apparatus for measuring or checking voltage, current, resistance or electrical power, with recording device (excl. multimeters, and oscilloscopes and oscillographs)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
903040	Instruments and apparatus for measuring or checking electrical quantities, specifically for telecommunications, e.g. cross-talk meters, gain measuring instruments, distortion factor meters, psophometers	free	Cat B (10 yrs)
903082	Instruments and apparatus for measuring or checking semiconductor wafers or devices	free	Cat B (10 yrs)
903084	Instruments and apparatus for measuring or checking electrical quantities, with recording device (excl. appliances specially designed for telecommunications, multimeters, oscilloscopes and oscillographs, and apparatus for measuring or checking semiconductor wafers or devices)	free	Cat B (10 yrs)
903089	Instruments and apparatus for measuring or checking electrical quantities, without recording device, n.e.s.	free	Cat B (10 yrs)
903090	Parts and accessories for instruments and apparatus for measuring or checking electrical quantities or for detecting ionising radiations, n.e.s.	free	Cat B (10 yrs)
903110	Machines for balancing mechanical parts	free	Cat B (10 yrs)
903120	Test benches for motors, generators, pumps, etc.	free	Cat B (10 yrs)
903141	Optical instruments and appliances for inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
903149	Optical instruments, appliances and machines for measuring or checking, not elsewhere specified or included in chapter 90	free	Cat B (10 yrs)
903180	Instruments, appliances and machines for measuring or checking, not elsewhere specified in chapter 90 (excl. optical)	free	Cat B (10 yrs)
903190	Parts and accessories for instruments, appliances and machines for measuring and checking, n.e.s.	free	Cat B (10 yrs)
903210	Thermostats	free	Cat B (10 yrs)
903220	Manostats (excl. taps, cocks and valves of heading 8481)	free	Cat B (10 yrs)
903281	Hydraulic or pneumatic regulating or controlling instruments and apparatus (excl. manostats and taps, cocks and valves of heading 8481)	free	Cat B (10 yrs)
903289	Regulating or controlling instruments and apparatus (excl. hydraulic or pneumatic, manostats, thermostats, and taps, cocks and valves of heading 8481)	free	Cat B (10 yrs)
903290	Parts and accessories for regulating or controlling instruments and apparatus, n.e.s.	free	Cat B (10 yrs)
903300	Parts and accessories for machines, appliances, instruments or other apparatus in chapter 90, specified neither in this chapter nor elsewhere	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
910111	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. with backs made of steel)	10%	Cat E (excl)
910119	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display and with combined mechanical and opto-electronic display (excl. with backs made of steel)	10%	Cat E (excl)
910121	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with automatic winding (excl. with backs made of steel)	10%	Cat E (excl)
910129	Wrist-watches of precious metal or of metal clad with precious metal, whether or not incorporating a stop-watch facility, with hand winding only (excl. with backs made of steel)	10%	Cat E (excl)
910191	Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, electrically operated (excl. with backs made of steel and wrist-watches)	10%	Cat E (excl)
910199	Pocket-watches and the like, incl. stop-watches, of precious metal or of metal clad with precious metal, with hand or automatic winding (excl. with backs made of steel and wrist-watches)	10%	Cat E (excl)
910211	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with mechanical display only (excl. of precious metal or of metal clad with precious metal)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
910212	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with opto-electronic display only (excl. of precious metal or of metal clad with precious metal)	free	Cat B (10 yrs)
910219	Wrist-watches, whether or not incorporating a stop-watch facility, electrically operated, with combined mechanical and opto-electronic display (excl. of precious metal or of metal clad with precious metal)	free	Cat B (10 yrs)
910221	Wrist-watches, whether or not incorporating a stop-watch facility, with automatic winding (excl. of precious metal or of metal clad with precious metal)	free	Cat B (10 yrs)
910229	Wrist-watches, whether or not incorporating a stop-watch facility, with hand winding only (excl. of precious metal or of metal clad with precious metal)	free	Cat B (10 yrs)
910291	Pocket-watches and the like, incl. stop-watches, electrically operated (excl. of precious metal or of metal clad with precious metal)	free	Cat B (10 yrs)
910299	Pocket-watches and the like, incl. stop-watches, with hand or automatic winding (excl. of precious metal or of metal clad with precious metal)	free	Cat B (10 yrs)
910310	Clocks with watch movements, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)	free	Cat B (10 yrs)
910390	Clocks with watch movements (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, and instrument panel clocks and the like of heading 9104)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
910400	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, vessels and other vehicles	10%	Cat E (excl)
910511	Alarm clocks, electrically operated	10%	Cat E (excl)
910519	Alarm clocks (excl. electrically operated)	10%	Cat E (excl)
910521	Wall clocks, electrically operated	10%	Cat E (excl)
910529	Wall clocks (excl. electrically operated)	10%	Cat E (excl)
910591	Clocks, electrically operated (excl. wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)	10%	Cat E (excl)
910599	Clocks (excl. electrically operated, wrist-watches, pocket-watches and other watches of heading 9101 or 9102, clocks with watch movements of heading 9103, instrument panel clocks and the like of heading 9104, alarm clocks and wall clocks)	10%	Cat E (excl)
910610	Time registers and time recorders	free	Cat B (10 yrs)
910690	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (excl. clocks of heading 9101 to 9105, time registers and time recorders)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
910700	Time switches with clock or watch movement or with synchronous motor	free	Cat B (10 yrs)
910811	Watch movements, complete and assembled, electrically operated, with mechanical display only or with a device to which a mechanical display can be incorporated	free	Cat B (10 yrs)
910812	Watch movements, complete and assembled, electrically operated, with opto-electronic display only	free	Cat B (10 yrs)
910819	Watch movements, complete and assembled, electrically operated, with combined opto-electronic and mechanical display, whether or not with dial and hands	free	Cat B (10 yrs)
910820	Watch movements, complete and assembled, with automatic winding	free	Cat B (10 yrs)
910890	Watch movements, complete and assembled, with hand winding only	free	Cat B (10 yrs)
910910	Clock movements, complete and assembled, electrically operated (excl. watch movements)	free	Cat B (10 yrs)
910990	Clock movements, complete and assembled (excl. electrically operated and watch movements)	free	Cat B (10 yrs)
911011	Complete watch movements, unassembled or partly assembled movement sets	free	Cat B (10 yrs)
911012	Incomplete watch movements, assembled	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
911019	Rough clock movements	free	Cat B (10 yrs)
911090	Complete, unassembled or partly assembled clock movements "movement sets"; incomplete clock movements, assembled (excl. rough clock movements and watch movements)	free	Cat B (10 yrs)
911110	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of precious metal or of metal clad with precious metal	free	Cat B (10 yrs)
911120	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of base metal, whether or not gold- or silver-plated	free	Cat B (10 yrs)
911180	Cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, of materials other than precious metal, clad with precious metal or base metal	free	Cat B (10 yrs)
911190	Parts of cases for wrist-watches, pocket-watches and other watches of heading 9101 or 9102, n.e.s.	free	Cat B (10 yrs)
911220	Clock and watch cases (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)	free	Cat B (10 yrs)
911290	Parts of clock and watch cases, n.e.s. (excl. for wrist-watches, pocket-watches and other watches of heading 9101 or 9102)	free	Cat B (10 yrs)
911310	Watch straps, watch bands and watch bracelets, and parts thereof, of precious metal or of metal clad with precious metal, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
911320	Watch straps, watch bands and watch bracelets, and parts thereof, of base metal, whether or not gold- or silver-plated, n.e.s.	free	Cat B (10 yrs)
911390	Watch straps, watch bands and watch bracelets, and parts thereof, n.e.s.	free	Cat B (10 yrs)
911410	Springs for clocks or watches, incl. hairsprings	free	Cat B (10 yrs)
911430	Dials for clocks or watches	free	Cat B (10 yrs)
911440	Plates and bridges for clocks or watches	free	Cat B (10 yrs)
911490	Clock or watch parts, n.e.s.	free	Cat B (10 yrs)
920110	Upright pianos	free	Cat B (10 yrs)
920120	Grand pianos	free	Cat B (10 yrs)
920190	Harpsichords and other keyboard stringed instruments (excl. pianos)	free	Cat B (10 yrs)
920210	Violins and other string instruments	free	Cat B (10 yrs)
920290	Guitars, harps and other string musical instruments (excl. with keyboard and those played with a bow)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
920510	Brass-wind instruments	free	Cat B (10 yrs)
920590	Wind musical instruments (excl. brass-wind instruments)	free	Cat B (10 yrs)
920600	Percussion musical instruments, e.g. drums, xylophones, cymbals, castanets, maracas	free	Cat E (excl)
920710	Keyboard instruments, the sound of which is produced, or must be amplified, electrically (excl. accordions)	free	Cat B (10 yrs)
920790	Accordions and musical instruments without keyboards, the sound of which is produced, or must be amplified, electrically	free	Cat B (10 yrs)
920810	Musical boxes	free	Cat B (10 yrs)
920890	Fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading in chapter 92; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments	free	Cat B (10 yrs)
920930	Musical instrument strings	free	Cat B (10 yrs)
920991	Parts and accessories for pianos, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
920992	Parts and accessories for string musical instruments without keyboards, n.e.s. (excl. strings and those for musical instruments, the sound of which is produced, or must be amplified, electrically)	free	Cat B (10 yrs)
920994	Parts and accessories for musical instruments, the sound of which is produced, or must be amplified, electrically, n.e.s.	free	Cat B (10 yrs)
920999	Parts and accessories for musical instruments "e.g. mechanisms for musical boxes, cards, discs and rolls for mechanical instruments" n.e.s.; metronomes, tuning forks and pitch pipes of all kinds (excl. musical instrument strings and parts and accessories for pianos and for string musical instruments without keyboards)	free	Cat B (10 yrs)
940110	Seats for aircraft	free	Cat E (excl)
940120	Seats for motor vehicles	free	Cat E (excl)
940130	Swivel seats with variable height adjustments (excl. medical, surgical, dental or veterinary, and barbers' chairs)	free	Cat E (excl)
940140	Seats, convertible into beds (excl. garden seats and camping equipment, and medical, dental or surgical furniture)	free	Cat E (excl)
940152	Seats of bamboo	free	Cat E (excl)
940153	Seats of rattan	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
940159	Seats of cane, osier or similar materials (excl. of bamboo or rattan)	free	Cat E (excl)
940161	Upholstered seats, with wooden frames (excl. convertible into beds)	free	Cat E (excl)
940169	Seats, with wooden frames (excl. upholstered)	free	Cat E (excl)
940171	Upholstered seats, with metal frames (excl. seats for aircraft or motor vehicles, swivel seats with variable height adjustments and medical, dental or surgical furniture)	free	Cat E (excl)
940179	Seats, with metal frames (excl. upholstered, swivel seats with variable height adjustments and medical, dental or surgical furniture)	free	Cat E (excl)
940180	Seats, n.e.s.	free	Cat E (excl)
940190	Parts of seats, n.e.s.	free	Cat E (excl)
940210	Dentists', barbers' or similar chairs having rotating as well as both reclining and elevating movement, and parts thereof, n.e.s.	free	Cat B (10 yrs)
940290	Operating tables, examination tables, and other medical, dental, surgical or veterinary furniture (excl. dentists' or similar chairs, special tables for X-ray examination, and stretchers and litters, incl. trolley- stretchers)	free	Cat B (10 yrs)
940310	Metal furniture for offices (excl. seats)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
940320	Metal furniture (excl. for offices, seats and medical, surgical, dental or veterinary furniture)	free	Cat E (excl)
940330	Wooden furniture for offices (excl. seats)	free	Cat E (excl)
940340	Wooden furniture for kitchens (excl. seats)	free	Cat E (excl)
940350	Wooden furniture for bedrooms (excl. seats)	free	Cat E (excl)
940360	Wooden furniture (excl. for offices, kitchens and bedrooms, and seats)	free	Cat E (excl)
940370	Furniture of plastics (excl. medical, dental, surgical or veterinary, and seats)	free	Cat E (excl)
940382	Furniture of bamboo (excl. seats and medical, surgical, dental or veterinary furniture)	free	Cat E (excl)
940383	Furniture of rattan (excl. seats and medical, surgical, dental or veterinary furniture)	free	Cat E (excl)
940389	Furniture of other materials, including cane, osier or similar materials (excl. of bamboo, rattan, metal, wood and plastics, and seats and medical, surgical, dental or veterinary furniture)	free	Cat E (excl)
940390	Parts of furniture, n.e.s. (excl. of seats and medical, surgical, dental or veterinary furniture)	free	Cat E (excl)
940410	Mattress supports for bed frames (excl. spring interiors for seats)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
940421	Mattresses of cellular rubber or plastics, whether or not covered	free	Cat E (excl)
940429	Mattresses, fitted with springs or stuffed or internally filled with any material (excl. cellular rubber or plastics, pneumatic or water mattresses and pillows)	free	Cat E (excl)
940430	Sleeping bags, whether or non-electrically heated	free	Cat E (excl)
940490	Articles of bedding and similar furnishing, fitted with springs or stuffed or internally filled with any material or of cellular rubber or plastics (excl. mattress supports, mattresses, sleeping bags, pneumatic or water mattresses and pillows, blankets and covers)	free	Cat E (excl)
940510	Chandeliers and other electric ceiling or wall lighting fittings (excl. for lighting public open spaces or thoroughfares)	free	Cat B (10 yrs)
940520	Electric table, desk, bedside or floor-standing lamps	free	Cat B (10 yrs)
940530	Electric lighting sets of a kind used for Christmas trees	free	Cat B (10 yrs)
940540	Electric lamps and lighting fittings, n.e.s.	free	Cat B (10 yrs)
940550	Non-electrical lamps and lighting fittings, n.e.s.	free	Cat B (10 yrs)
940560	Illuminated signs, illuminated nameplates and the like, with a permanently fixed light source	free	Cat B (10 yrs)
940591	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of glass, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
940592	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, of plastics, n.e.s.	free	Cat B (10 yrs)
940599	Parts of lamps and lighting fittings, illuminated signs and nameplates and the like, n.e.s.	free	Cat B (10 yrs)
940610	Prefabricated buildings of wood, whether or not complete or already assembled	free	Cat E (excl)
940690	Prefabricated buildings, whether or not complete or already assembled (excl. of wood)	free	Cat E (excl)
950300	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size "scale" recreational models, working or not; puzzles of all kinds	free	Cat E (excl)
950420	Billiards of all kinds and accessories	free	Cat B (10 yrs)
950430	Games with screens, flipper and other games, operated by coins, banknotes, bank cards, tokens or by other means of payment (excl. bowling alley equipment)	100%	Cat E (excl)
950440	Playing cards	free	Cat B (10 yrs)
950450	Video game consoles and machines (excl. operated by any means of payment)	free	Cat B (10 yrs)
950490	Tables for casino games, automatic bowling alley equipment, and other funfair, table or parlour games, incl. pintables (excl. operated by any means of payment, billiards, video game consoles and machines, and playing cards)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
950510	Christmas articles (excl. candles and electric lighting sets, natural Christmas trees and Christmas tree stands)	free	Cat B (10 yrs)
950590	Festival, carnival or other entertainment articles, incl. conjuring tricks and novelty jokes, n.e.s.	free	Cat B (10 yrs)
950611	Skis, for winter sports	free	Cat E (excl)
950612	Ski bindings	free	Cat E (excl)
950619	Ski equipment for winter sports (other than skis and ski-fastenings [ski-bindings])	free	Cat E (excl)
950621	Sailboards	free	Cat E (excl)
950629	Water-skis, surfboards and other water-sport equipment (other than sailboards)	free	Cat E (excl)
950631	Golf clubs, complete	free	Cat E (excl)
950632	Golf balls	free	Cat E (excl)
950639	Golf equipment (excl. balls and complete clubs)	free	Cat E (excl)
950640	Articles and equipment for table-tennis	free	Cat E (excl)
950651	Tennis rackets, whether or not strung (excl. table-tennis bats)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
950659	Badminton and similar rackets, whether or not strung (other than tennis rackets and table-tennis bats)	free	Cat E (excl)
950661	Tennis balls (excl. table tennis balls)	free	Cat E (excl)
950662	Inflatable balls	free	Cat E (excl)
950669	Balls (excl. inflatable, tennis balls, golf balls, and table-tennis balls)	free	Cat E (excl)
950670	Ice skates and roller skates, incl. skating boots with skates or rollers attached	free	Cat E (excl)
950691	Articles and equipment for general physical exercise, gymnastics or athletics	free	Cat B (10 yrs)
950699	Articles and equipment for sport and outdoor games n.e.s; swimming and paddling pools	free	Cat B (10 yrs)
950710	Fishing rods	free	Cat E (excl)
950720	Fish-hooks, whether or not snelled	free	Cat E (excl)
950730	Fishing reels	free	Cat E (excl)
950790	Line fishing tackle n.e.s; fish landing nets, butterfly nets and similar nets; decoys and similar hunting or shooting requisites (excl. decoy calls of all kinds and stuffed birds of heading 9705)	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
950810	Travelling circuses and travelling menageries	free	Cat B (10 yrs)
950890	Roundabouts, swings, shooting galleries and other fairground amusements; travelling theatres (excl. travelling circuses and travelling menageries, booths, incl. the goods on sale, goods for distribution as prizes, gaming machines accepting coins or tokens, and tractors and other transport vehicles, incl. normal trailers)	free	Cat B (10 yrs)
960110	Worked ivory and articles of ivory, n.e.s.	free	Cat B (10 yrs)
960190	Worked bone, tortoiseshell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials, n.e.s. (excl. ivory)	free	Cat B (10 yrs)
960200	Worked vegetable or mineral carving material and articles of these materials n.e.s; moulded or carved articles of wax, of paraffin, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles n.e.s; worked, unhardened gelatin, and articles of unhardened gelatin, n.e.s.	free	Cat B (10 yrs)
960310	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	free	Cat B (10 yrs)
960321	Tooth brushes, incl. dental-plate brushes	free	Cat B (10 yrs)
960329	Shaving brushes, hair brushes, nail brushes, eyelash brushes and other brushes for use on the person (excl. tooth brushes)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
960330	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	free	Cat B (10 yrs)
960340	Paint, distemper, varnish or similar brushes, paint pads and rollers (excl. artists' and similar brushes of subheading 9603.30)	free	Cat B (10 yrs)
960350	Brushes constituting parts of machines, appliances or vehicles	free	Cat B (10 yrs)
960390	Mops and leather dusters; prepared knots and tufts for broom or brush making; squeegees of rubber or other flexible materials; brooms and brushes, n.e.s.	free	Cat B (10 yrs)
960400	Hand sieves and hand riddles (excl. colanders)	free	Cat B (10 yrs)
960500	Travel sets for personal toilet, sewing or shoe or clothes cleaning (excl. manicure sets)	free	Cat B (10 yrs)
960610	Press-fasteners, snap-fasteners and press studs and parts therefor	free	Cat B (10 yrs)
960621	Buttons of plastics, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)	free	Cat B (10 yrs)
960622	Buttons of base metal, not covered with textile material (excl. press-fasteners, snap-fasteners, press studs and cuff links)	free	Cat B (10 yrs)
960629	Buttons (excl. of plastics or base metal, not covered with textile material, press-fasteners, snap-fasteners, press studs and cuff links)	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
960630	Button moulds and other parts of buttons; button blanks	free	Cat B (10 yrs)
960711	Slide fasteners fitted with chain scoops of base metal	free	Cat B (10 yrs)
960719	Slide fasteners (excl. fitted with chain scoops of base metal)	free	Cat B (10 yrs)
960720	Parts of slide fasteners	free	Cat B (10 yrs)
960810	Ball-point pens	free	Cat E (excl)
960820	Felt-tipped and other porous-tipped pens and markers	free	Cat E (excl)
960830	Fountain pens, stylograph pens and other pens	free	Cat E (excl)
960840	Propelling or sliding pencils	free	Cat E (excl)
960850	Sets of articles from two or more of the following: ball-point pens, felt or fibre-tipped pens and markers, fountain pens and propelling pencils	free	Cat E (excl)
960860	Refills for ball-point pens, comprising the ball-point and ink-reservoir	free	Cat E (excl)
960891	Pen nibs and nib points	free	Cat E (excl)
960899	Parts of ball-point pens, felt-tipped and other porous-tipped pens and markers, fountain pens and propelling pencils n.e.s, pencil-holders, pen-holders and the like, and duplicating stylos	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
960910	Pencils and crayons, with leads encased in a rigid sheath	free	Cat B (10 yrs)
960920	Pencil leads, black or coloured	free	Cat B (10 yrs)
960990	Pencils, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks	free	Cat B (10 yrs)
961000	Slates and boards, with writing or drawing surfaces, whether or not framed	free	Cat B (10 yrs)
961100	Hand-operated date, sealing or numbering stamps, and the like; hand-operated composing sticks and hand printing sets	free	Cat B (10 yrs)
961210	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges	free	Cat E (excl)
961220	Ink-pads, whether or not inked, with or without boxes	free	Cat E (excl)
961310	Pocket lighters, gas fuelled, non-refillable	10%	Cat E (excl)
961320	Pocket lighters, gas fuelled, refillable	10%	Cat E (excl)
961380	Lighters (excl. gas fuelled pocket lighters, and fuses and primers for propellent powders and explosives)	free	Cat B (10 yrs)
961390	Parts of lighters, n.e.s.	free	Cat B (10 yrs)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
961400	Smoking pipes, incl. pipe bowls, cigar or cigarette holders, and parts thereof, n.e.s.	100%	Cat E (excl)
961511	Combs, hair-slides and the like of hard rubber or plastics	free	Cat B (10 yrs)
961519	Combs, hair-slides and the like (excl. of hard rubber or plastics)	free	Cat B (10 yrs)
961590	Hairpins, curling pins, curling grips, hair-curlers and the like, and parts thereof, n.e.s. (excl. electro-thermic appliances of heading 8516)	free	Cat B (10 yrs)
961610	Scent sprays and similar toilet sprays, and mounts and heads therefor	free	Cat B (10 yrs)
961620	Powder puffs and pads for the application of cosmetics or toilet preparations	free	Cat B (10 yrs)
961700	Vacuum flasks and other vacuum vessels, and parts thereof (excl. glass inners)	free	Cat B (10 yrs)
961800	Tailors' dummies and other lay figures, automata and other animated displays used for shop window dressing (excl. the articles actually on display, educational models and toy dolls)	free	Cat B (10 yrs)
961900	Sanitary towels (pads) and tampons, napkins and napkin liners for babies, and similar articles, of any material	free	Cat A (5 yrs)
962000	Monopods, bipods, tripods and similar articles	free	Cat E (excl)

HS2017	Indicative Description at Subheading Level	Base Rate	Basket
970110	Paintings, e.g. oil paintings, watercolours and pastels, and drawings executed entirely by hand (excl. technical drawings and the like of heading 4906, and hand-painted or hand-decorated manufactured articles)	free	Cat B (10 yrs)
970190	Collages and similar decorative plaques	free	Cat B (10 yrs)
970200	Original engravings, prints and lithographs	free	Cat B (10 yrs)
970300	Original sculptures and statuary, in any material	free	Cat B (10 yrs)
970400	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery, stamped paper and the like, used, or if unused, not of current or new issue in which they have, or will have, a recognised face value	free	Cat B (10 yrs)
970500	Collections and collector's pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest	free	Cat B (10 yrs)
970600	Antiques of > 100 years old	free	Cat B (10 yrs)