Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
85.15	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.			
	- Brazing or soldering machines and apparatus:			
8515.11.00.00.00	- - Soldering irons and guns		A	
8515.19	- - Other:			
8515.19.10.00.00	- - - Machines and apparatus for soldering components on PCB/PWBs		A	
8515.19.90.00.00	- - - Other		A	
	- Machines and apparatus for resistance welding of metal:			
8515.21.00.00.00	- - Fully or partly automatic		A	
8515.29.00.00.00	- - Other		A	
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
8515.31.00.00.00	- - Fully or partly automatic		A	
8515.39	- - Other:			
8515.39.10.00.00	- - - AC arc welders, transformer type		A	
8515.39.90.00.00	- - - Other		A	
8515.80	- Other machines and apparatus:			
8515.80.10.00.00	- - Electric machines and apparatus for hot spraying of metals or sintered metal carbides		A	
8515.80.90.00.00	- - Other		A	
8515.90	- Parts:			
8515.90.10.00.00	- - Of AC arc welders, transformer type		A	
8515.90.20.00.00	- - Parts of machine apparatus for soldering components on printed circuit boards/printed wiring boards		A	
8515.90.90.00.00	- - Other		A	
85.16	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			
8516.10	- Electric instantaneous or storage water heaters and immersion heaters:			
8516.10.10.00.00	- - Instantaneous or storage water heaters	40%	B15	
8516.10.30.00.00	- - Immersion water heaters	40%	B15	
	- Electric space heating apparatus and electric soil heating apparatus:			
8516.21.00.00.00	- - Storage heating radiators	40%	B15	
8516.29.00.00.00	- - Other	40%	B15	
	- Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31.00.00.00	- - Hair dryers	40%	B15	
8516.32.00.00.00	- - Other hair-dressing apparatus	40%	B15	
8516.33.00.00.00	- - Hand-drying apparatus	40%	B15	
8516.40	- Electric smoothing irons:			
8516.40.10.00.00	- - Of a kind designed to use steam from industrial boilers	20%	B10	
8516.40.90.00.00	- - Other	40%	B15	
8516.50.00.00.00	- Microwave ovens	40%	B15	
8516.60	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.60.10.00.00	- - Rice cookers	40%	B15	
8516.60.90.00.00	- - Other	30%	B15	
	- Other electro-thermic appliances:			
8516.71.00.00.00	- - Coffee or tea makers	40%	B15	
8516.72.00.00.00	- - Toasters	40%	B15	
8516.79	- - Other:			
8516.79.10.00.00	- - - Kettles	40%	B15	
8516.79.90.00.00	- - - Other	40%	B15	
8516.80	- Electric heating resistors:			
8516.80.10.00.00	- - For type-founding or type-setting machines; for industrial furnaces	10%	B10	
8516.80.20.00.00	- - Sealed hotplates for domestic appliances	30%	B15	
8516.80.30.00.00	- - Other, for domestic appliances	30%	B15	
8516.80.90.00.00	- - Other	10%	B10	
8516.90	- Parts:			
8516.90.20.00.00	- - Of goods of subheading 8516.33, 8516.50, 8516.60, 8516.71 or 8516.79.10	20%	B10	
8516.90.30.00.00	- - Of goods of subheading 8516.10	20%	B10	
8516.90.90.00	- - Other:			
8516.90.90.00.10	- - - Of heating resistors for type-founding or type-setting machines	10%	B10	
8516.90.90.00.90	- - - Other	20%	B10	