Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
280450	**Boron; tellurium**		
28045010	Boron	5	B10
28045020	Tellurium	5	B10
	Silicon:		
280461	**Containing by weight not less than 99.99 % of silicon**		
28046100	Containing by weight not less than 99.99% of silicon	5	B10
280469	**Other**		
28046900	Other	5	B10
280470	**Phosphorus**		
28047010	Phosphorus,black	5	B10
28047020	Phosphorus,red	5	B10
28047030	Phosphorus,white or yellow	5	B10
280480	**Arsenic**		
28048000	Arsenic	5	B10
280490	**Selenium**		
28049000	Selenium	5	B10
2805	**Alkali or alkaline -earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.**		
	Alkali or alkaline-earth metals:		
280511	**Sodium**		
28051100	Sodium	5	B10
280512	**Calcium**		
28051200	Calcium	5	B10
280519	**Other**		
28051900	Other	5	B10
280530	**Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed**		
28053000	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	5	B10
280540	**Mercury**		
28054000	Mercury	5	B10
2806	**Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.**		
280610	**Hydrogen chloride (hydrochloric acid)**		
28061000	Hydrogen chloride (hydrochloric acid)	7.5	B10
280620	**Chlorosulphuric acid**		
28062000	Chlorosulphuric acid	7.5	B10
2807	**Sulphuric acid; oleum.**		
280700	**Sulphuric acid; oleum**		
28070010	Sulphuric acid	7.5	B10
28070020	Oleum	7.5	B10
2808	**Nitric acid; sulphonitric acids.**		
280800	**Nitric acid; sulphonitric acids**		
28080010	Nitric acid	7.5	B10
28080020	Sulphonitric acids	7.5	B10
2809	**Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.**		
280910	**Diphosphorus pentaoxide**		
28091000	Diphosphorus pentaoxide	7.5	B10
280920	**Phosphoric acid and polyphosphoric acids**		
28092010	Phosphoric acid	7.5	B10
28092020	Polyphosphoric acids	7.5	B10
2810	**Oxides of boron; boric acids.**		
	Oxides of boron; boric acids:		
28100010	Oxides of boron	7.5	B10
28100020	Boric acids	7.5	B10
2811	**Other inorganic acids and other inorganic oxygen compounds of non-metals.**		
	Other inorganic acids:		
281111	**Hydrogen fluoride (hydrofluoric acid)**		
28111100	Hydrogen fluoride (hydrofluoric acid)	7.5	B10
281119	**Other**		
28111910	Hydrocyanic acid (hydrogen cyanide, prussic acid)	7.5	B10
28111920	Hypophosphorus acid (phosphinic acid)	7.5	B10
28111930	Acids of arsenic	7.5	B10
28111940	Sulphonic acid	7.5	B10
28111990	Other	7.5	B10
	Other inorganic oxygen compounds of non-metals:		
281121	**Carbon dioxide**		
28112110	Dry ice	7.5	B10
28112190	Other	7.5	B10
281122	**Silicon dioxide**		
28112200	Silicon dioxide	7.5	B10
281129	**Other**		
28112910	Arsenic pentaoxide	7.5	B10
28112920	Arsenic trioxide	7.5	B10
28112930	Nitrous oxide	7.5	B10
28112940	Carbon monoxide	7.5	B10
28112950	Sulphur trioxide (sulphuric anhydride)	7.5	B10
28112990	Other	7.5	B10
2812	**Halides and halide oxides of non-metals.**		
281210	**Chlorides and chloride oxides**		
28121010	Phosgene(carbonyl chloride,carbonyl dichloride, carbon oxy-chloride, chloroformyl chloride)	7.5	B10
	Phosphorus trichloride and Phosphorus pentachloride:		
28121021	Phosphorus trichloride	7.5	B10
28121022	Phosphorus pentachloride	7.5	B10
28121030	Phosphorus oxychloride	7.5	B10
	Sulphur oxychloride, Sulphur monochloride, Sulphur dichloride, Sulphur dichloride:		
28121041	Sulphur oxychloride	7.5	B10
28121042	Sulphur monochloride	7.5	B10
28121043	Sulphur dichloride	7.5	B10
28121047	Thionyl chloride	7.5	B10
28121050	Silicon tetrachloride	7.5	B10
28121060	Arsenous trichloride	7.5	B10
28121090	Other	7.5	B10
281290	**Other**		
28129000	Other	7.5	B10
2813	**Sulphides of non-metals; commercial phosphorus trisulphide.**		
281310	**Carbon disulphide**		
28131000	Carbon disulphide	7.5	B10
281390	**Other**		
28139010	Arsenic disulphide (artificial)	7.5	B10
28139020	Commercial phosphorus trisulphide	7.5	B10
28139090	Other	7.5	B10
2814	**Ammonia, anhydrous or in aqueous solution.**		
281410	**Anhydrous ammonia**		
28141000	Anhydrous ammonia	5	B10