Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Distempers:		
32100011	Dry distemper, including cement based water paints		X
32100012	Oil bound distemper		X
32100019	Other		X
32100020	Prepared water pigments of a kind used for finishing leather		X
32100030	Metallic powder or flakes prepared as paints		X
32100040	Poly tetra fluoro ethylene (PTFE) or silicon resin based coating materials		X
32100090	Other		X
3211	**Prepared driers.**		
32110000	Prepared driers	7.5	B10
3212	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**		
321210	**Stamping foils**		
32121000	Stamping foils	7.5	B10
321290	**Other**		
32129010	Pigments in linseed oil, white spirit, spirit of turpentine, varnish and other paints or enamel media not elsewhere specified or included	7.5	B10
32129020	Dyes and other colouring matter put up in forms or packings for retail sale	7.5	B10
32129030	Aluminium paste	7.5	B10
32129090	Other	7.5	B10
3213	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**		
321310	**Colours in sets**		
32131000	Colours in sets	7.5	B10
321390	**Other**		
32139000	Other	7.5	B10
3214	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; nonrefractory surfacing preparations for façades, indoor walls, floors, ceilings or the like.**		
321410	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings**		
32141000	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	7.5	B10
321490	**Other**		
32149010	Non-refractory surfacing preparations		X
32149020	Resin cement		X
32149090	Other		X
3215	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**		
	Printing ink:		
321511	**Black**		
32151110	Lithographic ink and jelly	7.5	B10
32151120	Newspaper ink	7.5	B10
32151130	Rotary ink	7.5	B10
32151140	Screen printing ink	7.5	B10
32151190	Other	7.5	B10
321519	**Other**		
32151910	Lithographic ink and jelly	7.5	B10
32151920	Newspaper ink	7.5	B10
32151930	Rotary ink	7.5	B10
32151940	Screen printing ink	7.5	B10
32151990	Other	7.5	B10
321590	**Other**		
32159010	Fountain pen ink	7.5	B10
32159020	Ball pen ink	7.5	B10
32159030	Indelible ink	7.5	B10
32159040	Drawing ink	7.5	B10
32159090	Other	7.5	B10
3301	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**		
	Essential oils of citrus fruit:		
330112	**Of orange**		
33011200	Of orange	20	B10
330113	**Of lemon**		
33011300	Of lemon	20	B10
330119	**Other**		
33011910	Citronella oil		X
33011990	Other		X
	Essential oils other than those of citrus fruit:		
330124	**Of peppermint (*Mentha piperita*)**		
33012400	Of peppermint (*Mentha piperita*)		X
330125	**Of other mints**		
33012510	Spearmint oil (ex-mentha spicata)		X
33012520	Water mint-oil (ex-mentha aquatic)		X
33012530	Horsemint oil (ex-mentha sylvestries)		X
33012540	Bergament oil (ex-mentha citrate)		X
33012590	Other		X
330129	**Other**		
	Anise oil; cajeput oil; cananga oil; caraway oil; cassia oil; cedarwood oil; cinnamon bark oil; cinnamon leaf oil:		
33012911	Anise oil (aniseed oil)	20	B10
33012912	Cajeput oil	20	B10
33012913	Cananga oil	20	B10
33012914	Caraway oil	20	B10
33012915	Cassia oil	20	B10
33012916	Cedarwood oil	20	B10
33012917	Cinnamon bark oil	20	B10
33012918	Cinnamon leaf oil	20	B10
	Clove leaf or stem, oil; coriander seed oil; dill oil; eucalyptus oil; fennel seed oil; ginger oil; ginger grass oil; clove bud oil:		
33012921	Clove leaf or stem, oil	20	B10
33012922	Coriander seed oil	20	B10
33012923	Dill oil (anethum oil)	20	B10