Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
84182900	Other		X
841830	**Freezers of the chest type, not exceeding 800 l capacity**		
84183010	Commercial type electrical		X
84183090	Other		X
841840	**Freezers of the upright type, not exceeding 900 l capacity**		
84184010	Electrical		X
84184090	Other		X
841850	**Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment**		
84185000	Other furniture(chests, cabinets, display counters, show-cases and the like)for storage and display, incorporating or freezing equipment		X
	Other refrigerating or freezing equipment; heat pumps:		
841861	**Heat pumps other than air conditioning machines of heading 84.15**		
84186100	Heat pumps other than air-conditioning machines of heading 8415		X
841869	**Other**		
84186910	Ice making machinery	7.5	B10
84186920	Water cooler	10	B10
84186930	Vending machine other than automatic vending machine	10	B10
84186940	Refrigeration equipment or devices specially used in leather industries for manufacturing of leather articles	7.5	B10
84186950	Refrigerated farm tanks, industrial ice cream freezer	7.5	B10
84186990	Other	7.5	B10
	Parts:		
841891	**Furniture designed to receive refrigerating or freezing equipment**		
84189100	Furniture designed to receive refrigerating or freezing equipment	7.5	B10
841899	**Other**		
84189900	Other	7.5	B10
8419	**Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.**		
	Instantaneous or storage water heaters, non-electric:		
841911	**Instantaneous gas water heaters**		
84191110	Domestic type	10	B10
84191190	Other	7.5	B10
841919	**Other**		
84191910	Domestic type	10	B10
84191920	Other	7.5	B10
841920	**Medical, surgical or laboratory sterilisers**		
84192010	Auto claves	7.5	B10
84192090	Other	7.5	B10
	Dryers:		
841931	**For agricultural products**		
84193100	For agricultural products	7.5	B10
841932	**For wood, paper pulp, paper or paperboard**		
84193200	For wood, paper pulp paper or paperboard	7.5	B10
841939	**Other**		
84193900	Other		X
841940	**Distilling or rectifying plant**		
84194010	For petroleum refining	7.5	B10
84194020	Other distilling equipment	7.5	B10
84194090	Other	7.5	B10
841950	**Heat exchange units**		
84195010	Shell and tube type		X
84195020	Plate type		X
84195030	Spiral type		X
84195090	Other		X
841960	**Machinery for liquefying air or other gases**		
84196000	Machinery for liquefying air or gases	7.5	B10
	Other machinery, plant and equipment:		
841981	**For making hot drinks or for cooking or heating food**		
84198110	Friers	10	B10
84198120	Other kitchen machines	10	B10
84198190	Other	10	B10
841989	**Other**		
84198910	Pressure vessels reactors, columns or towers or chemical storage tanks	7.5	B10
84198920	Glass lined equipment	7.5	B10
84198930	Auto claves other than for cooking or heating food, not elsewhere specified or included	7.5	B10
84198940	Cooling towers and similar plants for direct cooling (without a separating wall) by means of recirculated water	7.5	B10
84198950	Pasteurizers	7.5	B5
84198960	Plant growth chambers and rooms and tissue culture chambers and rooms having temperature, humidity or light control	7.5	B10
84198970	Apparatus for rapid heating of semi-conductor devices; apparatus for chemical or physical vapour deposition on semi-conductor wafers; apparatus for chemical vapour deposition on LCD substratus	7.5	B10
84198980	Vacuum-vapour plant for deposition of metals	7.5	B10
84198990	Other	7.5	B10
841990	**Parts**		
84199010	Parts of instantaneous or storage water heaters (domestic type)	10	B10
84199090	Other	7.5	B10
8420	**Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.**		
842010	**Calendering or other rolling machines**		
84201000	Calendering or other rolling machines	7.5	B10
	Parts:		