Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
846021	**Numerically controlled**		
84602100	Numerically controlled	7.5	B10
846029	**Other**		
84602910	Cylindrical grinders	7.5	B10
84602920	Internal grinders	7.5	B10
84602930	Centreless grinders	7.5	B10
84602940	Profile grinders	7.5	B10
84602990	Other	7.5	B10
	Sharpening(tool or cutter grinding) machines:		
846031	**Numerically controlled**		
84603100	Numerically controlled	7.5	B10
846039	**Other**		
84603910	Grinder, tool or cutter	7.5	B10
84603990	Other	7.5	B10
846040	**Honing or lapping machines**		
	Honing machines:		
84604011	Vertical, single spindle	7.5	B10
84604012	Vertical, multi-spindle	7.5	B10
84604013	Horizontal	7.5	B10
84604019	Other	7.5	B10
84604020	Lapping machines	7.5	B10
846090	**Other**		
84609010	Polishing and buffing machines	7.5	B10
84609090	Other	7.5	B10
8461	**Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.**		
846120	**Shaping or slotting machines**		
	Shaping machines:		
84612011	Die and punch shaping machines	7.5	B10
84612019	Other	7.5	B10
84612020	Slotting machines	7.5	B10
846130	**Broaching machines**		
84613010	Vertical	7.5	B10
84613020	Horizontal	7.5	B10
84613090	Other	7.5	B10
846140	**Gear cutting, gear grinding or gear finishing machines**		
	Gear cutting machines:		
84614011	Bevel gear cutting	7.5	B10
84614012	Gear cutting spiral bevel and/or hypoid	7.5	B10
84614013	Gear slotter or planar formed cutter type	7.5	B10
84614014	Gear milling formed disc cutter type	7.5	B10
84614019	Other	7.5	B10
	Gear grinding or gear finishing machines:		
84614021	Single or double wheel disc type gear grinder	7.5	B10
84614022	Formed wheel gear grinder	7.5	B10
84614023	Gear shaver	7.5	B10
84614024	Gear tooth, rounding, chamfering or burring	7.5	B10
84614025	Gear shaper, spur and helical	7.5	B10
84614026	Gear hobber, spur and helical	7.5	B10
84614029	Other	7.5	B10
846150	**Sawing or cutting-off machines**		
	Sawing machines:		
84615011	Band saw, horizontal		X
84615012	Band saw, vertical		X
84615013	Circular saw, cold		X
84615014	Circular saw, hot		X
84615015	Hack saw		X
84615019	Other		X
	Cutting-off machines:		
84615021	Abrasive wheel cutting-off machines		X
84615029	Other		X
846190	**Other**		
84619000	Other	7.5	B10
8462	**Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.**		
846210	**Forging or die-stamping machines (including presses) and hammers**		
	Hammers:		
84621011	Steam or air, single frame	7.5	B10
84621012	Steam or air, double frame	7.5	B10
84621013	Header and upsetters	7.5	B10
84621014	Double acting counter blow, air or steam	7.5	B10
84621019	Other	7.5	B10
84621020	Forging machines	7.5	B10
84621030	Die stamping machines	7.5	B10
	Bending, folding, straightening or flattening machines(including presses):		
846221	**Numerically controlled**		
84622100	Numerically controlled	7.5	B10
846229	**Other**		
84622910	Bending and straightening machines	7.5	B10
84622920	Press brakes	7.5	B10
84622930	Other rotary head and ram type	7.5	B10
84622990	Other	7.5	B10
	Shearing machines(including presses), other than combined punching and shearing machines:		
846231	**Numerically controlled**		
84623100	Numerically controlled	7.5	B10
846239	**Other**		
84623910	Plate and sheet shears (guillotine)	7.5	B10
84623920	Bar and angle shearing and cropping	7.5	B10
84623990	Other	7.5	B10
	Punching or notching machines (including presses), including combined punching and shearing machines:		
846241	**Numerically controlled**		
84624100	Numerically controlled	7.5	B10
846249	**Other**		
84624910	Punching machines (including turret)	7.5	B10
84624920	Combination of punching, shearing and cropping machines	7.5	B10
84624930	Nibbling machines	7.5	B10
84624990	Other	7.5	B10
	Other:		