Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
851440	**Other equipment for the heat treatment of materials by induction or dielectric loss**		
85144000	Other equipment for the heat treatment of materials by induction or dielectric loss	7.5	B10
851490	**Parts**		
85149000	Parts	7.5	B10
8515	**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:		
851511	**Soldering irons and guns**		
85151100	Soldering irons and guns	7.5	B5
851519	**Other**		
85151900	Other	7.5	B10
	Machines and apparatus for resistance welding of metal:		
851521	**Fully or partly automatic**		
85152110	Automatic spot welding machinery		X
85152120	Automatic butt welding machinery		X
85152190	Other		X
851529	**Other**		
85152900	Other		X
	Machines and apparatus for arc (including plasma arc) welding of metals:		
851531	**Fully or partly automatic**		
85153100	Fully or partly automatic	7.5	B10
851539	**Other**		
85153910	AC are welding machinery	7.5	B10
85153920	Argon arc welding machinery	7.5	B10
85153990	Other	7.5	B10
851580	**Other machines and apparatus**		
85158010	High-frequency plastic welding machine		X
85158090	Other		X
851590	**Parts**		
85159000	Parts	7.5	B10
8516	**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 electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.**		
851610	**Electric instantaneous or storage water heaters and immersion heaters**		
85161000	Electric instantaneous or storage water heaters and immersion heaters		X
	Electric space heating apparatus and electric soil heating apparatus:		
851621	**Storage heating radiators**		
85162100	Storage heating radiators	10	B10
851629	**Other**		
85162900	Other		X

Column 1	Column 2	Column 3	Column 4
Tariff item number	Description of goods	Base Rate	Category
	Electro-thermic hair-dressing or hand-drying apparatus:		
851631	**Hair dryers**		
85163100	Hair dryers	10	B10
851632	**Other hair-dressing apparatus**		
85163200	Other hair-dressing apparatus	10	B10
851633	**Hand-drying apparatus**		
85163300	Hand-drying apparatus	10	B10
851640	**Electric smoothing irons**		
85164000	Electric smoothing irons		X
851650	**Microwave ovens**		
85165000	Microwave ovens	10	B10
851660	**Other ovens; cookers, cooking plates, boiling rings, grillers and roasters**		
85166000	Other ovens; Cookers, cooking plates, boiling rings, grillers and roasters		X
	Other electro-thermic appliances:		
851671	**Coffee or tea makers**		
85167100	Coffee or tea makers		X
851672	**Toasters**		
85167200	Toasters		X
851679	**Other**		
85167910	Electro-thermic fluid heater	10	B10
85167920	Electrical or electronic devices for repelling insects (for example, mosquitoes or other similar kind of insects)	10	B10
85167990	Other	10	B10
851680	**Electric heating resistors**		
85168000	Electric heating resistors	10	B10
851690	**Parts**		
85169000	Parts	10	B10
8517	**Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.**		
	Telephone sets, including telephones for cellular networks or for other wireless networks:		
851711	**Line telephone sets with cordless handsets**		
85171110	Push button type		A
85171190	Other		A
851712	**Telephones for cellular networks or for other wireless networks**		
85171210	Push button type		A
85171290	Other		A
851718	**Other**		
85171810	Push button type		A
85171890	Other		A
	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network(such as a local or wide area network):		
851761	**Base stations**		