Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
85114000	- Starter motors and dual purpose starter-generators		A	
85115000	- Other generators		A	
85118000	- Other equipment	5%	B10	
85119000	- Parts	5%	B10	
8512	Electrical lighting or signaling equipment (excluding articles of heading 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
85121000	- Lighting or visual signaling equipment of a kind used on bicycles		A	
85122000	- Other lighting or visual signaling equipment	5%	B10	
85123000	- Sound signaling equipment		A	
85124000	- Windscreen wipers, defrosters and demisters		A	
85129000	- Parts		A	
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.			
85131000	- Lamps	5%	B5	
85139000	- Parts	5%	B5	
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.			
85141000	- Resistance heated furnaces and ovens		A	
85142000	- Furnaces and ovens functioning by induction or dielectric loss		A	
85143000	- Other furnaces and ovens		A	
85144000	- Other equipment for the heat treatment of materials by induction or dielectric loss		A	
85149000	- Parts		A	
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:			
85151100	-- Soldering irons and guns		A	
85151900	-- Other		A	
	- Machines and apparatus for resistance welding of metal:			
85152100	-- Fully or partly automatic		A	
85152900	-- Other		A	
	- Machines and apparatus for arc (including plasma arc) welding of metals:			
85153100	-- Fully or partly automatic		A	
85153900	-- Other		A	
85158000	- Other machines and apparatus		A	
85159000	- Parts		A	

Column 1	Column 2	Column 3	Column 4	Column 5
Tariff Item Number	Description of Goods	Base Rate	Category	Note
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.			
85161000	- Electric instantaneous or storage water heaters and immersion heaters		A	
	- Electric space heating apparatus and electric soil heating apparatus:			
85162100	-- Storage heating radiators		A	
85162900	-- Other	5%	B10	
	- Electro-thermic hair-dressing or hand-drying apparatus:			
85163100	-- Hair dryers		A	
85163200	-- Other hair-dressing apparatus		A	
85163300	-- Hand-drying apparatus		A	
85164000	- Electric smoothing irons		A	
85165000	- Microwave ovens		A	
85166000	- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters		A	
	- Other electro-thermic appliances:			
85167100	-- Coffee or tea makers		A	
85167200	-- Toasters		A	
85167900	-- Other	5%	B10	
85168000	- Electric heating resistors		A	
85169000	- Parts		A	
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 the other wireless networks:			
85171100	-- Line telephone sets with cordless handsets		A	
85171200	-- Telephones for cellular networks or for other wireless networks		A	
85171800	-- 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):			
85176100	-- Base stations		A	
851762	-- Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus:			
85176210	--- Network interface card		A	
85176220	--- Modems		A	