| HS Code | Product Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | - Containing petroleum oils or oils obtained from bituminous minerals: | | | | | | | | | | | | | | | | | | | | | |
| 3403.11 | - - Preparations for the treatment of textile materials, leather, furskins or other materials: | | | | | | | | | | | | | | | | | | | | | |
| | - - - In liquid form: | | | | | | | | | | | | | | | | | | | | | |
| 3403.11.11.00 | - - - - Lubricating oil preparations | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.11.19.00 | - - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.11.90.00 | - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.19 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| | - - - In liquid form: | | | | | | | | | | | | | | | | | | | | | |
| 3403.19.11.00 | - - - - For aircraft engines | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.19.12.00 | - - - - Other preparations containing silicone oil | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.19.19.00 | - - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.19.90.00 | - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 3403.91 | - - Preparations for the treatment of textile materials, leather, furskins or other materials: | | | | | | | | | | | | | | | | | | | | | |
| | - - - In liquid form: | | | | | | | | | | | | | | | | | | | | | |
| 3403.91.11.00 | - - - - Preparations containing silicone oil | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.91.19.00 | - - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.91.90.00 | - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.99 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| | - - - In liquid form: | | | | | | | | | | | | | | | | | | | | | |
| 3403.99.11.00 | - - - - For aircraft engines | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.99.12.00 | - - - - Other preparations containing silicone oil | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.99.19.00 | - - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3403.99.90.00 | - - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **3404** | **Artificial waxes and prepared waxes.** | | | | | | | | | | | | | | | | | | | | | |
| 3404.20.00.00 | - Of poly(oxyethylene) (polyethylene glycol) | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3404.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 3404.90.10.00 | - - Of chemically modified lignite | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3404.90.90.00 | - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 3404. | | | | | | | | | | | | | | | | | | | | | |
| 3405.10.00.00 | - Polishes, creams and similar preparations for footwear or leather | 7.5% | 7% | 7% | 6% | 6% | 5% | 5% | 4% | 4% | 3% | 3% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3405.20.00.00 | - Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork | 7.5% | 7% | 7% | 6% | 6% | 6% | 6% | 5% | 5% | 5% | 5% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 0% |
| 3405.30.00.00 | - Polishes and similar preparations for coachwork, other than metal polishes | 7.5% | 7% | 7% | 6% | 6% | 6% | 6% | 5% | 5% | 5% | 5% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 0% |
| 3405.40 | - Scouring pastes and powders and other scouring preparations: | | | | | | | | | | | | | | | | | | | | | |
| 3405.40.10.00 | - - Scouring pastes and powders | 7.5% | 7% | 7% | 6% | 6% | 6% | 6% | 5% | 5% | 5% | 5% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 0% |
| 3405.40.90.00 | - - Other | 7.5% | 7% | 7% | 6% | 6% | 6% | 6% | 5% | 5% | 5% | 5% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 0% |
| 3405.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 3405.90.10.00 | - - Metal polishes | 7.5% | 7% | 7% | 6% | 6% | 6% | 6% | 5% | 5% | 5% | 5% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 0% |
| 3405.90.90.00 | - - Other | 7.5% | 7% | 7% | 6% | 6% | 5% | 5% | 4% | 4% | 3% | 3% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3406.00.00.00 | Candles, tapers and the like | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| **3407** | **Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).** | | | | | | | | | | | | | | | | | | | | | |
| 3407.00.10.00 | - Modelling pastes, including those put up for children's amusement | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3407.00.20.00 | - Preparations known as "dental wax" or "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |

| HS Code | Product Description | Base Rate | Year 1 | Year 2 | Year 3 | Year 4 | Year 5 | Year 6 | Year 7 | Year 8 | Year 9 | Year 10 | Year 11 | Year 12 | Year 13 | Year 14 | Year 15 | Year 16 | Year 17 | Year 18 | Year 19 | Year 20 and Subsequent Years |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 3407.00.30.00 | - Other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate) | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **35** | **ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES** | | | | | | | | | | | | | | | | | | | | | |
| **3501** | **Casein, caseinates and other casein derivatives; casein glues.** | | | | | | | | | | | | | | | | | | | | | |
| 3501.10.00.00 | - Casein | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3501.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 3501.90.10.00 | - - Caseinates and other casein derivatives | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3501.90.20.00 | - - Casein glues | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **3502** | **Albumins (including concentrates of two or more whey proteins, containing by weight more than 80% whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.** | | | | | | | | | | | | | | | | | | | | | |
| | - Egg albumin: | | | | | | | | | | | | | | | | | | | | | |
| 3502.11.00.00 | - - Dried | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3502.19.00.00 | - - Other | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3502.20.00.00 | - Milk albumin, including concentrates of two or more whey proteins | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| 3502.90.00.00 | - Other | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| **3503** | **Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 3501.** | | | | | | | | | | | | | | | | | | | | | |
| | - Glues: | | | | | | | | | | | | | | | | | | | | | |
| 3503.00.11.00 | - - Fish glues | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% |
| 3503.00.19.00 | - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% |
| 3503.00.30.00 | - Isinglass | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| | - Gelatin and gelatin derivatives: | | | | | | | | | | | | | | | | | | | | | |
| 3503.00.41.00 | - - In powder form with a bloating level of A-250 or B-230 or higher on the Bloom scale | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| 3503.00.49.00 | - - Other | 5% | 5% | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 0% |
| 3504.00.00.00 | Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **3505** | **Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.** | | | | | | | | | | | | | | | | | | | | | |
| 3505.10 | - Dextrins and other modified starches: | | | | | | | | | | | | | | | | | | | | | |
| 3505.10.10.00 | - - Dextrins; soluble or roasted starches | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3505.10.90.00 | - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3505.20.00.00 | - Glues | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **3506** | **Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.** | | | | | | | | | | | | | | | | | | | | | |
| 3506.10.00.00 | - Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 3506.91.00.00 | - - Adhesives based on polymers of headings 3901 to 3913 or on rubber | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3506.99.00.00 | - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **3507** | **Enzymes; prepared enzymes not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | |
| 3507.10.00.00 | - Rennet and concentrates thereof | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 3507.90.00.00 | - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **36** | **EXPLOSIVE; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS** | | | | | | | | | | | | | | | | | | | | | |
| 3601.00.00 | Propellent powders. | | | | | | | | | | | | | | | | | | | | | |
| 3601.00.00.10 | - - - - - - Black powder | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 3601.00.00.90 | - - - - - - Other | 7.5% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |