| 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9306.30.20.00 | - - Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 9306.30.91.00 | - - - .22 calibre cartridges | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.30.99.00 | - - - Other | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9306.90.00.00 | - Other | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| 9307.00.00.00 | Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor | 10% | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U | U |
| **94** | **FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHING; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAEM-PLATES AND THE LIKE; PREFABRICATED BUILDINGS** | | | | | | | | | | | | | | | | | | | | | |
| **9401** | **Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof.** | | | | | | | | | | | | | | | | | | | | | |
| 9401.10.00.00 | - Seats of a kind used for aircraft | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.20 | - Seats of a kind used for motor vehicles: | | | | | | | | | | | | | | | | | | | | | |
| 9401.20.10.00 | - - For vehicles of heading 8702, 8703 or 8704 | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.20.90.00 | - - Other | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 3% | 3% | 2% | 2% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.30.00.00 | - Swivel seats with variable height adjustment | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.40.00.00 | - Seats other than garden seats or camping equipment, convertible into beds | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Seats of cane, osier, bamboo or similar materials: | | | | | | | | | | | | | | | | | | | | | |
| 9401.51.00.00 | - - Of bamboo or rattan | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.59.00.00 | - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Other seats, with wooden frames: | | | | | | | | | | | | | | | | | | | | | |
| 9401.61.00.00 | - - Upholstered | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.69.00.00 | - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Other seats, with metal frames: | | | | | | | | | | | | | | | | | | | | | |
| 9401.71.00.00 | - - Upholstered | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.79.00.00 | - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.80.00.00 | - Other seats | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | |
| 9401.90.10.00 | - - Of seats of subheading 9401.10.00 | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Of seats of subheading 9401.20: | | | | | | | | | | | | | | | | | | | | | |
| 9401.90.31.00 | - - - Headrest stiffeners for seats of subheading 9401.20.10 | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.90.39.00 | - - - Other | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.90.40.00 | - - Of seats of subheading 9401.30.00 | 5% | 4% | 4% | 4% | 4% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 9401.90.92.00 | - - - Of plastics | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9401.90.99.00 | - - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| **9402** | **Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.** | | | | | | | | | | | | | | | | | | | | | |
| 9402.10 | - Dentists', barbers' or similar chairs and parts thereof: | | | | | | | | | | | | | | | | | | | | | |
| 9402.10.10.00 | - - Dentists' chairs and parts thereof | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9402.10.30.00 | - - Barbers' chairs and similar chairs and parts thereof | 7.5% | 7% | 7% | 6% | 6% | 5% | 5% | 4% | 4% | 3% | 3% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9402.10.90.00 | - - Other | 7.5% | 7% | 7% | 6% | 6% | 5% | 5% | 4% | 4% | 3% | 3% | 2% | 2% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9402.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 9402.90.10.00 | - - Furniture specially designed for medical, surgical or veterinary purposes and parts thereof | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9402.90.90.00 | - - Other | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| **9403** | **Other furniture and parts thereof.** | | | | | | | | | | | | | | | | | | | | | |
| 9403.10.00.00 | - Metal furniture of a kind used in offices | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.20 | - Other metal furniture: | | | | | | | | | | | | | | | | | | | | | |
| 9403.20.10.00 | - - Fume cupboards | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 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 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 9403.20.90.00 | - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.30.00.00 | - Wooden furniture of a kind used in offices | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.40.00.00 | - Wooden furniture of a kind used in the kitchen | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.50.00.00 | - Wooden furniture of a kind used in the bedroom | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.60 | - Other wooden furniture: | | | | | | | | | | | | | | | | | | | | | |
| 9403.60.10.00 | - - Fume cupboards | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.60.90.00 | - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.70 | - Furniture of plastics: | | | | | | | | | | | | | | | | | | | | | |
| 9403.70.10.00 | - - Baby walkers | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.70.20.00 | - - Fume cupboards | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.70.90.00 | - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Furniture of other materials, including cane, osier, bamboo or similar materials: | | | | | | | | | | | | | | | | | | | | | |
| 9403.81.00.00 | - - Of bamboo or rattan | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.89 | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 9403.89.10.00 | - - - Fume cupboards | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.89.90.00 | - - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | |
| 9403.90.10.00 | - - Of baby walkers of subheading 9403.70.10 | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.90.90 | - - Other | | | | | | | | | | | | | | | | | | | | | |
| 9403.90.90.10 | - - - - - - Of wood | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.90.90.20 | - - - - - - Of metal | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9403.90.90.90 | - - - - - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| **9404** | **Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eider-downs, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.** | | | | | | | | | | | | | | | | | | | | | |
| 9404.10.00.00 | - Mattress supports | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - Mattresses: | | | | | | | | | | | | | | | | | | | | | |
| 9404.21.00.00 | - - Of cellular rubber or plastics, whether or not covered | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9404.29 | - - Of other materials: | | | | | | | | | | | | | | | | | | | | | |
| 9404.29.10.00 | - - - Spring mattresses | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9404.29.20.00 | - - - Other, hyperthermia / hypothermia type | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9404.29.90.00 | - - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9404.30.00.00 | - Sleeping bags | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9404.90 | - Other: | | | | | | | | | | | | | | | | | | | | | |
| 9404.90.10.00 | - - Quilts, bedspreads and mattress-protectors | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9404.90.90.00 | - - Other | 15% | 13% | 13% | 11% | 11% | 10% | 10% | 8% | 8% | 6% | 6% | 4% | 4% | 2% | 2% | 0% | 0% | 0% | 0% | 0% | 0% |
| **9405** | **Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.** | | | | | | | | | | | | | | | | | | | | | |
| 9405.10 | - Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares: | | | | | | | | | | | | | | | | | | | | | |
| 9405.10.20.00 | - - Lamps for operating rooms | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | |
| 9405.10.30.00 | - - - Spotlights | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9405.10.40.00 | - - - Fluorescent lamps and lighting fittings | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9405.10.90.00 | - - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9405.20 | - Electric table, desk, bedside or floor-standing lamps: | | | | | | | | | | | | | | | | | | | | | |
| 9405.20.10.00 | - - Lamps for operating rooms | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9405.20.90.00 | - - Other | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9405.30.00.00 | - Lighting sets of a kind used for Christmas trees | 3% | 3% | 3% | 2% | 2% | 2% | 2% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9405.40 | - Other electric lamps and lighting fittings: | | | | | | | | | | | | | | | | | | | | | |
| 9405.40.20.00 | - - Searchlights | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |
| 9405.40.40.00 | - - Other spotlights | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 1% | 0% | 0% | 0% | 0% | 0% | 0% | 0% | 0% |