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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
3208.20.40	- - Anti-fouling or anti-corrosive paints for ships' hulls	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3208.20.70	- - Varnishes (including lacquers), of a kind used in dentistry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3208.20.90	- - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3208.90	- Other:																										
	- - Varnishes (including lacquers), exceeding 100°C heat resistance:																										
3208.90.11	- - - Of a kind used in dentistry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3208.90.19	- - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- - Varnishes (including lacquers), not exceeding 100°C heat resistance:																										
3208.90.21	- - - Of a kind used in dentistry	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3208.90.29	- - - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3208.90.90	- - Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.09	**Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.**																										
3209.10	- Based on acrylic or vinyl polymers:																										
3209.10.10	- - Varnishes (including lacquers)	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3209.10.40	- - Leather paints	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3209.10.50	- - Anti-fouling or anti-corrosive paints for ships' hulls	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3209.10.90	- - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3209.90.00	- Other	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.10	**Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.**																										
3210.00.10	- Varnishes (including lacquers)	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3210.00.20	- Distempers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3210.00.30	- Prepared water pigments of a kind used for finishing leather	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3210.00.50	- Polyurethane tar coatings	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Other:																										
3210.00.91	- - Anti-fouling or anti-corrosive paints for ships' hulls	10	9.1	8.2	7.3	6.4	5.5	4.5	3.6	2.7	1.8	0.9	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3210.00.99	- - Other	20	18.2	16.4	14.5	12.7	10.9	9.1	7.3	5.5	3.6	1.8	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3211.00.00	**Prepared driers.**	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.12	**Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.**																										
3212.10.00	- Stamping foils	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3212.90	- Other:																										
	- - Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels):																										
3212.90.11	- - - Aluminium paste	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3212.90.13	- - - White lead dispersed in oil	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3212.90.14	- - - Other, for leather	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3212.90.19	- - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	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 (%)	Year 21 (%)	Year 22 (%)	Year 23 (%)	Year 24 (%)	Year 25 and Subsequent Years (%)
	- - Dyes and other colouring matter put up in forms or packings for retail sale:																										
3212.90.21	- - - Of a kind used in the food or drink industries	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3212.90.22	- - - Other, dyes	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3212.90.29	- - - Other	3	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.13	**Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.**																										
3213.10.00	- Colours in sets	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3213.90.00	- Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.14	**Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.**																										
3214.10.00	- Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3214.90.00	- Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
32.15	**Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.**																										
	- Printing ink:																										
3215.11	- - Black:																										
3215.11.10	- - - Ultra-violet curable inks	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3215.11.90	- - - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3215.19.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3215.90	- Other:																										
3215.90.10	- - Carbon mass of a kind used to manufacture one-time carbon paper	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3215.90.60	- - Drawing ink and writing ink	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3215.90.70	- - Ink of a kind suitable for use with duplicating machines of heading 84.72	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3215.90.90	- - Other	7	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
33	**Chapter 33 - Essential oils and resinoids; perfumery, cosmetic or toilet preparations**																										
33.01	**Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.**																										
	- Essential oils of citrus fruit:																										
3301.12.00	- - Of orange	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.13.00	- - Of lemon	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.19.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	- Essential oils other than those of citrus fruit:																										
3301.24.00	- - Of peppermint (*Mentha piperita*)	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.25.00	- - Of other mints	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
3301.29.00	- - Other	5	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0