| 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 (%) |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **96.13** | **Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9613.10 | - Pocket lighters, gas fuelled, non-refillable: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9613.10.10 | - - Of plastics | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.10.90 | - - Other | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.20 | - Pocket lighters, gas fuelled, refillable: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9613.20.10 | - - Of plastics | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.20.90 | - - Other | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.80 | - Other lighters: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9613.80.10 | - - Piezo-electric lighters for stoves and ranges | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.80.20 | - - Cigarette lighters or table lighters of plastics | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.80.30 | - - Cigarette lighters or table lighters, other than of plastics | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.80.90 | - - Other | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.90 | - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9613.90.10 | - - Refillable cartridges or other receptacles, which constitute parts of mechanical lighters, containing liquid fuel | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9613.90.90 | - - Other | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **96.14** | **Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9614.00.10 | - Roughly shaped blocks of wood or root for the manufacture of pipes | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9614.00.90 | - Other | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **96.15** | **Combs, hair-slides and the like; hair pins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Combs, hair-slides and the like: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9615.11 | - - Of hard rubber or plastics: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9615.11.20 | - - - Of hard rubber | 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 |
| 9615.11.30 | - - - Of plastics | 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 |
| 9615.19.00 | - - 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 |
| 9615.90 | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - - Decorative hair pins: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9615.90.11 | - - - Of aluminium | 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 |
| 9615.90.12 | - - - Of iron or steel | 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 |
| 9615.90.13 | - - - Of plastics | 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 |
| 9615.90.19 | - - - 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 |
| | - - Parts: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9615.90.21 | - - - Of plastics | 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 |
| 9615.90.22 | - - - Of iron or steel | 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 |
| 9615.90.23 | - - - Of aluminium | 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 |
| 9615.90.29 | - - - 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 |
| | - - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9615.90.91 | - - - Of aluminium | 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 |
| 9615.90.92 | - - - Of iron or steel | 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 |
| 9615.90.93 | - - - Of plastics | 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 |
| 9615.90.99 | - - - 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 |
| **96.16** | **Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9616.10 | - Scent sprays and similar toilet sprays, and mounts and heads therefor: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9616.10.10 | - - Sprays | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9616.10.20 | - - Mounts and heads | 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 |
| 9616.20.00 | - Powder-puffs and pads for the application of cosmetics or toilet preparations | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **96.17** | **Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9617.00.10 | - Vacuum flasks and other vacuum vessels | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 | 30 |
| 9617.00.20 | - Parts | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **9618.00.00** | **Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.** | 25 | 22.7 | 20.5 | 18.2 | 15.9 | 13.6 | 11.4 | 9.1 | 6.8 | 4.5 | 2.3 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **96.19** | **Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | - Disposible articles: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9619.00.11 | - - With an absorbent core of wadding of textile materials | 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 |
| 9619.00.19 | - - Other | 15 | 13.6 | 12.3 | 10.9 | 9.5 | 8.2 | 6.8 | 5.5 | 4.1 | 2.7 | 1.4 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | - Other: | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9619.00.91 | - - Knitted or crocheted | 20 | 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 |
| 9619.00.99 | - - Other | 20 | 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 |
| **97** | **Chapter 97 - Works of art, collectors' pieces and antiques** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **97.01** | **Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9701.10.00 | - Paintings, drawings and pastels | 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 |
| 9701.90.00 | - 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 |
| **9702.00.00** | **Original engravings, prints and lithographs.** | 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 |
| **97.03** | **Original sculptures and statuary, in any material.** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 9703.00.10 | - Of metal | 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 |
| 9703.00.20 | - Of stone | 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 |
| 9703.00.30 | - Of plastics | 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 |
| 9703.00.40 | - Of wood | 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 |
| 9703.00.50 | - Of clay | 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 |
| 9703.00.90 | - Of other materials | 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 |
| **9704.00.00** | **Postage or revenue stamps, stamp-postmarks, first day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.** | 20 | 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 |