

Customs Tariff Amendment (China‑Australia Free Trade Agreement Implementation) Act 2015

No. 137, 2015

An Act to amend the *Customs Tariff Act 1995*, and for related purposes

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An Act to amend the *Customs Tariff Act 1995*, and for related purposes

[*Assented to 11 November 2015*]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Customs Tariff Amendment (China‑Australia Free Trade Agreement Implementation) Act 2015*.

2 Commencement

(1) Each provision of this Act specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

| Commencement information | | |
| --- | --- | --- |
| Column 1 | Column 2 | Column 3 |
| Provisions | Commencement | Date/Details |
| 1. Sections 1 to 3 and anything in this Act not elsewhere covered by this table | The day this Act receives the Royal Assent. | 11 November 2015 |
| 2. Schedule 1 | At the same time as Schedule 1 to the *Customs Amendment (China‑Australia Free Trade Agreement Implementation) Act 2015* commences. | 20 December 2015 |

Note: This table relates only to the provisions of this Act as originally enacted. It will not be amended to deal with any later amendments of this Act.

(2) Any information in column 3 of the table is not part of this Act. Information may be inserted in this column, or information in it may be edited, in any published version of this Act.

3 Schedules

Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.

Schedule 1—Amendments

Customs Tariff Act 1995

1 Subsection 3(1) (at the end of the definition of *rate column*)

Add:

; or (j) the third column of the table in Schedule 12.

2 Subsection 9(1)

Omit “or 11”, substitute “, 11 or 12”.

3 At the end of paragraph 11(1)(bg)

Add “or”.

4 After paragraph 11(1)(bg)

Insert:

(bh) the third column of an item in the table in Schedule 12 that applies to goods;

5 At the end of paragraph 11(1)(k)

Add “or”.

6 After paragraph 11(1)(k)

Insert:

(l) the third column of that item in the table in Schedule 12;

7 At the end of paragraph 11(2)(bg)

Add “or”.

8 After paragraph 11(2)(bg)

Insert:

(bh) the third column of an item in the table in Schedule 12 that applies to goods;

9 After section 13H

Insert:

13J When goods are Chinese originating goods

For the purposes of this Act, goods are Chinese originating goods if, and only if, they are Chinese originating goods under Division 1L of Part VIII of the *Customs Act 1901*.

10 At the end of subparagraph 16(1)(a)(ix)

Add “and”.

11 After subparagraph 16(1)(a)(ix)

Insert:

(x) are not Chinese originating goods;

12 At the end of subsection 16(1)

Add:

; (r) if the goods are Chinese originating goods:

(i) if the goods are classified to a heading or subheading in Schedule 3 that is specified in column 2 of an item in the table in Schedule 12—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free.

Note: See also subsection (4A).

13 After subsection 16(4)

Insert:

Chinese originating goods

(4A) For the purposes of Schedule 12:

(a) a reference in that Schedule to year 2 is a reference to the first calendar year beginning after the commencement of this subsection; and

(b) a reference in that Schedule to year 3 is a reference to the second calendar year beginning after the commencement of this subsection; and

(c) a reference in that Schedule to year 4 is a reference to the third calendar year beginning after the commencement of this subsection; and

(d) a reference in that Schedule to year 5 is a reference to the fourth calendar year beginning after the commencement of this subsection.

14 At the end of subsection 18(1)

Add:

; or (i) under an item in the table in Schedule 12 that applies to the goods.

15 At the end of subparagraph 18(2)(a)(ix)

Add “and”.

16 After subparagraph 18(2)(a)(ix)

Insert:

(x) are not Chinese originating goods;

17 At the end of subsection 18(2)

Add:

; (r) if the goods are Chinese originating goods:

(i) if a rate of duty that applies in relation to the People’s Republic of China is set out in the third column of that item—by reference to that rate of duty; or

(ii) otherwise—Free.

18 Paragraph 19AAC(1)(b)

Omit “or 11”, substitute “, 11 or 12”.

19 Paragraph 19AA(b)

Omit “or 11”, substitute “, 11 or 12”.

20 Paragraph 19AC(b)

Omit “or 11”, substitute “, 11 or 12”.

21 Schedule 4 (table item 17A, column headed “Rate of duty”)

After “JP”, insert “/CN”.

22 Schedule 4 (table item 20, column headed “Description of goods”, paragraph (d))

Omit “or 11”, substitute “, 11 or 12”.

23 Schedule 4 (table item 20, column headed “Rate of duty”)

After “JP”, insert “/CN”.

24 Schedule 4 (table item 22, column headed “Rate of duty”)

After “JP” (wherever occurring), insert “/CN”.

25 Schedule 4 (table item 45, column headed “Rate of duty”)

After “JP”, insert “/CN”.

26 Schedule 4 (table item 50, column headed “Rate of duty”)

After “JP” (wherever occurring), insert “/CN”.

27 Schedule 4 (table item 53, at the end of the column headed “Rate of duty”)

Add:

CN:5%

28 At the end of the Act

Add:

Schedule 12—Chinese originating goods

Note: See sections 15 and 16.

| Chinese originating goods | | |
| --- | --- | --- |
| Column 1  Item | Column 2  Heading or subheading in Schedule 3 | Column 3  Rate |
| 1 | 1202.41.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 2 | 1202.42.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 3 | 2008.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 4 | 2008.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 5 | 2008.50.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 6 | 2008.70.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 7 | 2203.00.61 | $40.75/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 8 | 2203.00.62 | $47.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 9 | 2203.00.69 | $47.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 10 | 2203.00.71 | $8.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 11 | 2203.00.72 | $25.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 12 | 2203.00.79 | $33.43/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 13 | 2203.00.91 | $80.41/L of alcohol |
| 14 | 2203.00.99 | $80.41/L of alcohol |
| 15 | 2204.10.23 | $80.41/L of alcohol |
| 16 | 2204.10.29 | $80.41/L of alcohol |
| 17 | 2204.10.83 | $80.41/L of alcohol |
| 18 | 2204.10.89 | $80.41/L of alcohol |
| 19 | 2204.21.30 | $80.41/L of alcohol |
| 20 | 2204.21.90 | $80.41/L of alcohol |
| 21 | 2204.29.30 | $80.41/L of alcohol |
| 22 | 2204.29.90 | $80.41/L of alcohol |
| 23 | 2205.10.30 | $80.41/L of alcohol |
| 24 | 2205.10.90 | $80.41/L of alcohol |
| 25 | 2205.90.30 | $80.41/L of alcohol |
| 26 | 2205.90.90 | $80.41/L of alcohol |
| 27 | 2206.00.13 | $80.41/L of alcohol |
| 28 | 2206.00.14 | $80.41/L of alcohol |
| 29 | 2206.00.21 | $80.41/L of alcohol |
| 30 | 2206.00.22 | $80.41/L of alcohol |
| 31 | 2206.00.23 | $80.41/L of alcohol |
| 32 | 2206.00.24 | $80.41/L of alcohol |
| 33 | 2206.00.52 | $80.41/L of alcohol |
| 34 | 2206.00.59 | $80.41/L of alcohol |
| 35 | 2206.00.62 | $80.41/L of alcohol |
| 36 | 2206.00.69 | $80.41/L of alcohol |
| 37 | 2206.00.74 | $40.75/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 38 | 2206.00.75 | $47.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 39 | 2206.00.78 | $47.47/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 40 | 2206.00.82 | $8.14/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 41 | 2206.00.83 | $25.53/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 42 | 2206.00.89 | $33.43/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 43 | 2206.00.92 | $80.41/L of alcohol |
| 44 | 2206.00.99 | $80.41/L of alcohol |
| 45 | 2207.10.00 | $80.41/L of alcohol |
| 46 | 2207.20.10 | $0.392/L |
| 47 | 2208.20.10 | $75.10/L of alcohol |
| 48 | 2208.20.90 | $80.41/L of alcohol |
| 49 | 2208.30.00 | $80.41/L of alcohol |
| 50 | 2208.40.00 | $80.41/L of alcohol |
| 51 | 2208.50.00 | $80.41/L of alcohol |
| 52 | 2208.60.00 | $80.41/L of alcohol |
| 53 | 2208.70.00 | $80.41/L of alcohol |
| 54 | 2208.90.20 | $80.41/L of alcohol |
| 55 | 2208.90.90 | $80.41/L of alcohol |
| 56 | 2401.10.00 | $663.72/kg |
| 57 | 2401.20.00 | $663.72/kg of tobacco content |
| 58 | 2401.30.00 | $663.72/kg of tobacco content |
| 59 | 2402.10.20 | $0.53096/stick |
| 60 | 2402.10.80 | $663.72/kg of tobacco content |
| 61 | 2402.20.20 | $0.53096/stick |
| 62 | 2402.20.80 | $663.72/kg of tobacco content |
| 63 | 2403.11.00 | $663.72/kg of tobacco content |
| 64 | 2403.19.10 | $0.53096/stick |
| 65 | 2403.19.90 | $663.72/kg of tobacco content |
| 66 | 2403.91.00 | $663.72/kg of tobacco content |
| 67 | 2403.99.80 | $663.72/kg of tobacco content |
| 68 | 2707.10.00 | $0.392/L |
| 69 | 2707.20.00 | $0.392/L |
| 70 | 2707.30.00 | $0.392/L |
| 71 | 2707.50.00 | $0.392/L |
| 72 | 2709.00.90 | $0.392/L |
| 73 | 2710.12.61 | $0.03556/L |
| 74 | 2710.12.62 | $0.392/L of gasoline  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 75 | 2710.12.69 | $0.392/L |
| 76 | 2710.12.70 | $0.392/L |
| 77 | 2710.19.16 | $0.392/L |
| 78 | 2710.19.22 | $0.392/L of diesel  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 79 | 2710.19.28 | $0.392/L |
| 80 | 2710.19.40 | $0.03556/L |
| 81 | 2710.19.51 | $0.392/L |
| 82 | 2710.19.52 | $0.392/L |
| 83 | 2710.19.53 | $0.392/L |
| 84 | 2710.19.70 | $0.392/L |
| 85 | 2710.19.91 | $0.085/L |
| 86 | 2710.19.92 | $0.085/kg |
| 87 | 2710.20.00 | $0.392/L of biodiesel  plus  $0.392/L of ethanol (if any)  plus  $0.392/L of other substances in the blend |
| 88 | 2710.91.16 | $0.392/L |
| 89 | 2710.91.22 | $0.392/L of diesel  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 90 | 2710.91.28 | $0.392/L |
| 91 | 2710.91.40 | $0.03556/L |
| 92 | 2710.91.51 | $0.392/L |
| 93 | 2710.91.52 | $0.392/L |
| 94 | 2710.91.53 | $0.392/L |
| 95 | 2710.91.61 | $0.03556/L |
| 96 | 2710.91.62 | $0.392/L of gasoline  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 97 | 2710.91.69 | $0.392/L |
| 98 | 2710.91.70 | $0.392/L |
| 99 | 2710.91.80 | $0.392/L of biodiesel  plus  $0.392/L of ethanol (if any)  plus  $0.392/L of other substances in the blend |
| 100 | 2710.91.91 | $0.085/L |
| 101 | 2710.91.92 | $0.085/kg |
| 102 | 2710.99.16 | $0.392/L |
| 103 | 2710.99.22 | $0.392/L of diesel  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 104 | 2710.99.28 | $0.392/L |
| 105 | 2710.99.40 | $0.03556/L |
| 106 | 2710.99.51 | $0.392/L |
| 107 | 2710.99.52 | $0.392/L |
| 108 | 2710.99.53 | $0.392/L |
| 109 | 2710.99.61 | $0.03556/L |
| 110 | 2710.99.62 | $0.392/L of gasoline  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 111 | 2710.99.69 | $0.392/L |
| 112 | 2710.99.70 | $0.392/L |
| 113 | 2710.99.80 | $0.392/L of biodiesel  plus  $0.392/L of ethanol (if any)  plus  $0.392/L of other substances in the blend |
| 114 | 2710.99.91 | $0.085/L |
| 115 | 2710.99.92 | $0.085/kg |
| 116 | 2711.11.00 | $0.268/kg |
| 117 | 2711.12.10 | $0.128/L |
| 118 | 2711.13.10 | $0.128/L |
| 119 | 2711.21.10 | $0.268/kg |
| 120 | 2902.20.00 | $0.392/L |
| 121 | 2902.30.00 | $0.392/L |
| 122 | 2902.41.00 | $0.392/L |
| 123 | 2902.42.00 | $0.392/L |
| 124 | 2902.43.00 | $0.392/L |
| 125 | 2902.44.00 | $0.392/L |
| 126 | 2918.99.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 127 | 3403.11.10 | $0.085/kg |
| 128 | 3403.11.90 | $0.085/L |
| 129 | 3403.19.10 | $0.085/kg |
| 130 | 3403.19.90 | $0.085/L |
| 131 | 3403.91.10 | $0.085/kg |
| 132 | 3403.91.90 | $0.085/L |
| 133 | 3403.99.10 | $0.085/kg |
| 134 | 3403.99.90 | $0.085/L |
| 135 | 3808.93.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 136 | 3811.21.10 | $0.085/kg |
| 137 | 3811.21.90 | $0.085/L |
| 138 | 3817.00.10 | $0.392/L |
| 139 | 3819.00.00 | $0.085/L |
| 140 | 3824.90.50 | $0.392/L of gasoline  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 141 | 3824.90.60 | $0.392/L of diesel  plus  $0.392/L of ethanol  plus  $0.392/L of other substances (if any) in the blend |
| 142 | 3826.00.10 | $0.392/L |
| 143 | 3826.00.20 | $0.392/L of biodiesel  plus  $0.392/L of ethanol (if any)  plus  $0.392/L of other substances in the blend |
| 144 | 3901.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 145 | 3901.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 146 | 3901.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 147 | 3901.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 148 | 3902.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 149 | 3902.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 150 | 3902.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 151 | 3903.11.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 152 | 3903.19.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 153 | 3903.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 154 | 3903.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 155 | 3903.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 156 | 3904.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 157 | 3904.21.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 158 | 3904.22.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 159 | 3904.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 160 | 3904.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 161 | 3904.50.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 162 | 3904.61.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 163 | 3904.69.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 164 | 3904.90.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 165 | 3907.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 166 | 3907.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 167 | 3907.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 168 | 3907.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 169 | 3907.50.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 170 | 3907.60.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 171 | 3907.70.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 172 | 3907.91.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 173 | 3907.99.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 174 | 3907.99.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 175 | 3917.21.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 176 | 3917.22.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 177 | 3917.23.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 178 | 3917.32.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 179 | 3917.33.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 180 | 3917.39.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 181 | 3920.10.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 182 | 3920.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 183 | 3920.43.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 184 | 3920.49.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 185 | 3920.51.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 186 | 3920.61.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 187 | 3920.62.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 188 | 3920.92.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 189 | 3920.99.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 190 | 3926.20.29 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 191 | 3926.30.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 192 | 3926.90.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 193 | 4009.21.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 194 | 4009.22.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 195 | 4009.31.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 196 | 4009.32.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 197 | 4009.42.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 198 | 4010.32.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 199 | 4010.33.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 200 | 4015.90.29 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 201 | 4016.91.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 202 | 4016.99.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 203 | 4203.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 204 | 4203.40.90 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 205 | 4205.00.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 206 | 4802.56.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 207 | 4802.56.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 208 | 4810.13.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 209 | 4810.19.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 210 | 4810.29.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 211 | 4810.99.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 212 | 4818.10.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 213 | 5702.31.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 214 | 5702.32.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 215 | 5702.39.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 216 | 5702.39.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 217 | 5702.41.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 218 | 5702.42.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 219 | 5702.49.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 220 | 5702.49.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 221 | 5702.50.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 222 | 5702.91.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 223 | 5702.92.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 224 | 5702.99.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 225 | 5703.10.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 226 | 5703.20.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 227 | 5703.30.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 228 | 5703.90.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 229 | 5704.10.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 230 | 5704.90.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 231 | 5705.00.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 232 | 5705.00.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 233 | 5802.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 234 | 5802.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 235 | 6001.21.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 236 | 6101.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 237 | 6101.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 238 | 6101.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 239 | 6102.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 240 | 6102.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 241 | 6102.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 242 | 6102.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 243 | 6103.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 244 | 6103.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 245 | 6103.23.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 246 | 6103.29.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 247 | 6103.31.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 248 | 6103.32.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 249 | 6103.33.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 250 | 6103.39.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 251 | 6103.41.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 252 | 6103.42.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 253 | 6103.43.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 254 | 6103.49.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 255 | 6104.13.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 256 | 6104.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 257 | 6104.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 258 | 6104.23.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 259 | 6104.29.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 260 | 6104.31.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 261 | 6104.32.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 262 | 6104.33.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 263 | 6104.39.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 264 | 6104.41.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 265 | 6104.42.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 266 | 6104.43.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 267 | 6104.44.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 268 | 6104.49.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 269 | 6104.51.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 270 | 6104.52.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 271 | 6104.53.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 272 | 6104.59.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 273 | 6104.61.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 274 | 6104.62.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 275 | 6104.63.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 276 | 6104.69.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 277 | 6105.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 278 | 6105.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 279 | 6105.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 280 | 6106.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 281 | 6106.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 282 | 6106.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 283 | 6107.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 284 | 6107.12.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 285 | 6107.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 286 | 6107.21.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 287 | 6107.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 288 | 6107.29.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 289 | 6107.91.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 290 | 6107.99.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 291 | 6108.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 292 | 6108.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 293 | 6108.21.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 294 | 6108.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 295 | 6108.29.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 296 | 6108.31.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 297 | 6108.32.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 298 | 6108.39.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 299 | 6108.91.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 300 | 6108.92.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 301 | 6108.99.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 302 | 6109.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 303 | 6109.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 304 | 6110.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 305 | 6110.12.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 306 | 6110.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 307 | 6110.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 308 | 6110.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 309 | 6110.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 310 | 6111.20.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 311 | 6111.30.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 312 | 6111.90.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 313 | 6112.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 314 | 6112.12.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 315 | 6112.19.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 316 | 6112.20.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 317 | 6112.31.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 318 | 6112.39.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 319 | 6112.41.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 320 | 6112.49.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 321 | 6113.00.19 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 322 | 6113.00.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 323 | 6114.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 324 | 6114.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 325 | 6114.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 326 | 6115.10.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 327 | 6115.21.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 328 | 6115.21.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 329 | 6115.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 330 | 6115.29.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 331 | 6115.94.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 332 | 6115.95.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 333 | 6115.96.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 334 | 6115.99.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 335 | 6117.90.10 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 336 | 6117.90.90 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 337 | 6201.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 338 | 6201.12.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 339 | 6201.13.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 340 | 6201.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 341 | 6201.91.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 342 | 6201.92.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 343 | 6201.93.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 344 | 6201.99.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 345 | 6202.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 346 | 6202.12.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 347 | 6202.13.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 348 | 6202.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 349 | 6202.91.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 350 | 6202.92.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 351 | 6202.93.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 352 | 6202.99.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 353 | 6203.11.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 354 | 6203.12.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 355 | 6203.19.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 356 | 6203.22.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 357 | 6203.23.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 358 | 6203.29.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 359 | 6203.31.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 360 | 6203.32.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 361 | 6203.33.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 362 | 6203.39.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 363 | 6203.41.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 364 | 6203.42.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 365 | 6203.43.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 366 | 6203.49.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 367 | 6204.11.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 368 | 6204.12.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 369 | 6204.13.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 370 | 6204.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 371 | 6204.21.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 372 | 6204.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 373 | 6204.23.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 374 | 6204.29.00 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 375 | 6204.31.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 376 | 6204.32.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 377 | 6204.33.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 378 | 6204.39.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 379 | 6204.41.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 380 | 6204.42.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 381 | 6204.43.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 382 | 6204.44.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 383 | 6204.49.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 384 | 6204.51.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 385 | 6204.52.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 386 | 6204.53.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 387 | 6204.59.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 388 | 6204.61.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 389 | 6204.62.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 390 | 6204.63.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 391 | 6204.69.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 392 | 6205.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 393 | 6205.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 394 | 6205.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 395 | 6206.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 396 | 6206.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 397 | 6206.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 398 | 6206.40.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 399 | 6206.90.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 400 | 6207.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 401 | 6207.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 402 | 6207.21.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 403 | 6207.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 404 | 6207.29.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 405 | 6207.91.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 406 | 6207.99.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 407 | 6208.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 408 | 6208.19.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 409 | 6208.21.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 410 | 6208.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 411 | 6208.29.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 412 | 6208.91.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 413 | 6208.92.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 414 | 6208.99.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 415 | 6209.20.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 416 | 6209.30.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 417 | 6209.90.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 418 | 6210.10.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 419 | 6210.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 420 | 6210.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 421 | 6210.40.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 422 | 6210.50.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 423 | 6211.11.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 424 | 6211.12.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 425 | 6211.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 426 | 6211.32.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 427 | 6211.33.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 428 | 6211.39.90 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 429 | 6211.42.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 430 | 6211.43.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 431 | 6211.49.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 432 | 6212.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 433 | 6212.20.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 434 | 6212.30.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 435 | 6212.90.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 436 | 6217.90.90 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 437 | 6302.10.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 438 | 6302.21.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 439 | 6302.22.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 440 | 6302.29.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 441 | 6302.31.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 442 | 6302.32.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 443 | 6302.39.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 444 | 6302.60.00 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 445 | 6302.91.20 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 446 | 6303.12.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 447 | 6303.19.10 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 448 | 6303.91.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 449 | 6303.92.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 450 | 6303.99.10 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 451 | 6401.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 452 | 6401.92.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 453 | 6401.99.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 454 | 6401.99.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 455 | 6402.19.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 456 | 6402.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 457 | 6402.91.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 458 | 6402.99.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 459 | 6403.19.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 460 | 6403.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 461 | 6403.51.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 462 | 6403.59.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 463 | 6403.91.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 464 | 6403.99.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 465 | 6404.11.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 466 | 6404.19.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 467 | 6404.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 468 | 6405.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 469 | 6405.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 470 | 6405.90.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 471 | 6806.90.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 472 | 6813.81.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 473 | 6813.89.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 474 | 7005.29.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 475 | 7007.11.11 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 476 | 7007.21.11 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 477 | 7009.10.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 478 | 7014.00.20 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 479 | 7208.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 480 | 7208.51.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 481 | 7208.52.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 482 | 7208.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 483 | 7209.15.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 484 | 7209.16.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 485 | 7209.17.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 486 | 7209.18.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 487 | 7209.25.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 488 | 7209.26.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 489 | 7209.27.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 490 | 7209.28.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 491 | 7209.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 492 | 7210.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 493 | 7210.41.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 494 | 7210.49.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 495 | 7210.50.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 496 | 7210.61.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 497 | 7210.69.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 498 | 7210.70.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 499 | 7210.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 500 | 7211.23.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 501 | 7211.29.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 502 | 7211.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 503 | 7212.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 504 | 7212.30.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 505 | 7212.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 506 | 7212.50.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 507 | 7212.60.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 508 | 7217.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 509 | 7217.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 510 | 7225.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 511 | 7225.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 512 | 7225.50.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 513 | 7225.91.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 514 | 7225.92.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 515 | 7225.99.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 516 | 7228.70.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 517 | 7229.90.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 518 | 7301.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 519 | 7306.11.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 520 | 7306.19.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 521 | 7306.21.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 522 | 7306.29.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 523 | 7306.30.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 524 | 7306.50.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 525 | 7306.61.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 526 | 7306.69.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 527 | 7306.90.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 528 | 7308.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 529 | 7308.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 530 | 7309.00.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 531 | 7312.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 532 | 7320.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 533 | 7320.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 534 | 7320.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 535 | 7322.11.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 536 | 7324.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 537 | 7325.91.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 538 | 7326.11.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 539 | 7326.19.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 540 | 7411.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 541 | 7411.21.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 542 | 7411.22.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 543 | 7411.29.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 544 | 7604.10.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 545 | 7604.21.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 546 | 7604.29.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 547 | 7608.10.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 548 | 7608.20.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 549 | 7610.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 550 | 7610.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 551 | 8301.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 552 | 8301.60.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 553 | 8302.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 554 | 8302.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 555 | 8310.00.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 556 | 8413.30.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 557 | 8414.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 558 | 8415.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 559 | 8419.11.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 560 | 8419.19.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 561 | 8421.23.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 562 | 8421.31.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 563 | 8424.89.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 564 | 8481.10.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 565 | 8481.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 566 | 8482.10.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 567 | 8482.20.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 568 | 8482.91.10 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 569 | 8483.10.91 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 570 | 8483.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 571 | 8483.50.11 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 572 | 8483.50.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 573 | 8501.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 574 | 8501.61.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 575 | 8501.62.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 576 | 8502.31.90 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 577 | 8504.22.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 578 | 8504.23.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 579 | 8507.10.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 580 | 8507.10.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 581 | 8507.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 582 | 8511.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 583 | 8511.40.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 584 | 8511.50.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 585 | 8512.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 586 | 8512.30.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 587 | 8512.40.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 588 | 8512.90.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 589 | 8516.10.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 590 | 8516.29.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 591 | 8519.81.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 592 | 8519.89.30 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 593 | 8527.29.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 594 | 8531.10.91 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 595 | 8536.50.93 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 596 | 8536.70.11 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 597 | 8538.90.11 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 598 | 8539.10.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 599 | 8607.19.00 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 600 | 8702.10.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 601 | 8702.10.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 602 | 8702.90.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 603 | 8702.90.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 604 | 8703.21.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 605 | 8703.22.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 606 | 8703.23.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 607 | 8703.23.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 608 | 8703.24.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 609 | 8703.24.19 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 610 | 8703.24.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 611 | 8703.31.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 612 | 8703.32.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 613 | 8703.32.19 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 614 | 8703.33.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 615 | 8703.33.19 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 616 | 8703.33.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 617 | 8703.90.11 | 3.3%, and $8,000 each  From 1 January of year 2: 1.7%, and $4,000 each  From 1 January of year 3: Free |
| 618 | 8704.31.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 619 | 8707.10.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 620 | 8708.10.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 621 | 8708.21.10 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 622 | 8708.29.91 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 623 | 8708.29.99 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 624 | 8708.30.12 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 625 | 8708.30.19 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 626 | 8708.30.93 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 627 | 8708.30.99 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 628 | 8708.40.49 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 629 | 8708.40.59 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 630 | 8708.50.49 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 631 | 8708.50.62 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 632 | 8708.50.69 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 633 | 8708.70.91 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 634 | 8708.70.99 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 635 | 8708.80.42 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 636 | 8708.80.49 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 637 | 8708.80.92 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 638 | 8708.91.33 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 639 | 8708.91.42 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 640 | 8708.92.42 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 641 | 8708.92.52 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 642 | 8708.92.59 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 643 | 8708.93.30 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 644 | 8708.94.42 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 645 | 8708.95.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 646 | 8708.99.91 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 647 | 8716.90.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 648 | 9021.10.20 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 649 | 9026.20.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 650 | 9029.10.20 | 4%  From 1 January of year 2: 3%  From 1 January of year 3: 2%  From 1 January of year 4: 1%  From 1 January of year 5: Free |
| 651 | 9032.90.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 652 | 9401.20.00 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 653 | 9401.90.20 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 654 | 9613.80.90 | 3.3%  From 1 January of year 2: 1.7%  From 1 January of year 3: Free |
| 655 | 9619.00.30 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |
| 656 | 9619.00.41 | 6.7%  From 1 January of year 2: 3.3%  From 1 January of year 3: Free |
| 657 | 9619.00.49 | 8%  From 1 January of year 2: 6%  From 1 January of year 3: 4%  From 1 January of year 4: 2%  From 1 January of year 5: Free |

29 User’s guide

Omit “and the rate of duty for Japanese originating goods is determined under Schedule 11”, substitute “, the rate of duty for Japanese originating goods is determined under Schedule 11 and the rate of duty for Chinese originating goods is determined under Schedule 12”.

30 User’s guide

Omit “or 11”, substitute “, 11 or 12”.

31 User’s guide

Omit “and 11”, substitute “, 11 and 12”.

32 User’s guide

Omit “11 Schedules”, substitute “12 Schedules”.

33 At the end of the User’s guide

Add:

Schedule 12 sets out the rate of duty for Chinese originating goods.

34 Application provision

The amendments made by items 1 to 17 and 21 to 28 apply in relation to:

(a) goods imported into Australia on or after the commencement of this Schedule; and

(b) goods imported into Australia before the commencement of this Schedule, where the time for working out the rate of import duty on the goods had not occurred before the commencement of this Schedule.

35 Transitional provision—indexation

(1) If:

(a) on the CPI indexation day, an alcohol duty rate, or a fuel duty rate, set out in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19 of that Act; and

(b) this Schedule commences after the CPI indexation day;

then, on the day this Schedule commences, the rate of duty set out in the rate column of an item in the table in Schedule 12 to that Act that relates to that subheading is increased by the same amount.

(2) If:

(a) on the tobacco indexation day, a tobacco duty rate set out in the rate column of a subheading in Schedule 3 to the *Customs Tariff Act 1995* was increased by an amount in accordance with section 19AB of that Act; and

(b) this Schedule commences after the tobacco indexation day;

then, on the day this Schedule commences, the rate of duty set out in the rate column of an item in the table in Schedule 12 to that Act that relates to that subheading is increased by the same amount.

(3) In this item:

***alcohol duty rate*** has the meaning given by section 19AA of the *Customs Tariff Act 1995*.

***CPI indexation day*** means:

(a) 1 February 2016; or

(b) if, in relation to the indexation day that is 1 February 2016, subsection 19(5) of the *Customs Tariff Act 1995* had the effect of replacing a rate of duty under that Act on a day later than 1 February 2016—that later day.

***fuel duty rate*** has the meaning given by section 19AAC of the *Customs Tariff Act 1995*.

***tobacco duty rate*** has the meaning given by section 19AC of the *Customs Tariff Act 1995*.

***tobacco indexation day*** means:

(a) 1 March 2016; or

(b) if, in relation to the indexation day that is 1 March 2016, subsection 19AB(7) of the *Customs Tariff Act 1995* had the effect of replacing a rate of duty under that Act on a day later than 1 March 2016—that later day.

[*Minister’s second reading speech made in—*

*House of Representatives on 16 September 2015*

*Senate on 9 November 2015*]

(173/15)