

Customs Tariff Amendment (Korea‑Australia Free Trade Agreement Implementation) Act 2014

No. 114, 2014

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

Contents

1 Short title 1

2 Commencement 2

3 Schedules 2

Schedule 1—Amendments 3

Customs Tariff Act 1995 3



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

[*Assented to 21 October 2014*]

The Parliament of Australia enacts:

1 Short title

This Act may be cited as the *Customs Tariff Amendment (Korea‑Australia Free Trade Agreement Implementation) Act 2014*.

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. | 21 October 2014 |
| 2. Schedule 1 | At the same time as Schedule 1 to the *Customs Amendment (Korea‑Australia Free Trade Agreement Implementation) Act 2014* commences. | 12 December 2014 |

Note: This table relates only to the provisions of this Act as originally enacted.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Legislation that is specified in a Schedule to this Act is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this Act has effect according to its terms.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 (h) the third column of the table in Schedule 10.

2 Subsection 9(1)

Omit “or 8”, substitute “, 8 or 10”.

3 At the end of paragraph 11(1)(be)

Add “or”.

4 After paragraph 11(1)(be)

Insert:

(bf) the third column of an item in the table in Schedule 10 that applies to goods;

5 At the end of paragraph 11(1)(i)

Add “or”.

6 After paragraph 11(1)(i)

Insert:

(j) the third column of that item in the table in Schedule 10;

7 At the end of paragraph 11(2)(be)

Add “or”.

8 After paragraph 11(2)(be)

Insert:

(bf) the third column of an item in the table in Schedule 10 that applies to goods;

9 After section 13F

Insert:

13G When goods are Korean originating goods

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

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

Add “and”.

11 After subparagraph 16(1)(a)(vii)

Insert:

(viii) are not Korean originating goods;

12 At the end of subsection 16(1)

Add:

; (p) if the goods are Korean 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 10—by reference to the rate of duty set out in column 3 of that item; or

(ii) otherwise—Free.

13 At the end of subsection 18(1)

Add:

; or (g) under an item in the table in Schedule 10 that applies to the goods.

14 At the end of subparagraph 18(2)(a)(vii)

Add “and”.

15 After subparagraph 18(2)(a)(vii)

Insert:

(viii) are not Korean originating goods;

16 At the end of subsection 18(2)

Add:

; (p) if the goods are Korean originating goods:

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

(ii) otherwise—Free.

17 Paragraph 19AA(b)

Omit “or 9”, substitute “, 9 or 10”.

18 Paragraph 19AC(b)

Omit “or 9”, substitute “, 9 or 10”.

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

After “MY”, insert “/KR”.

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

Omit “or 8”, substitute “, 8 or 10”.

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

After “AANZ”, insert “/KR”.

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

After “MY” (wherever occurring), insert “/KR”.

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

After “MY”, insert “/KR”.

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

After “MY” (wherever occurring), insert “/KR”.

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

Add:

|  |  |
| --- | --- |
|  | KR:5% |

26 At the end of the Act

Add:

Schedule 10—Korean originating goods

Note: See sections 15 and 16.

| Korean originating goods | | |
| --- | --- | --- |
| Column 1 Item | Column 2 Heading or subheading in Schedule 3 | Column 3 Rate |
| 1 | 2203.00.61 | $40.15/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 2 | 2203.00.62 | $46.76/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 3 | 2203.00.69 | $46.76/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 4 | 2203.00.71 | $8.02/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 5 | 2203.00.72 | $25.15/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 6 | 2203.00.79 | $32.93/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 7 | 2203.00.91 | $79.22/L of alcohol |
| 8 | 2203.00.99 | $79.22/L of alcohol |
| 9 | 2204.10.23 | $79.22/L of alcohol |
| 10 | 2204.10.29 | $79.22/L of alcohol |
| 11 | 2204.10.83 | $79.22/L of alcohol |
| 12 | 2204.10.89 | $79.22/L of alcohol |
| 13 | 2204.21.30 | $79.22/L of alcohol |
| 14 | 2204.21.90 | $79.22/L of alcohol |
| 15 | 2204.29.30 | $79.22/L of alcohol |
| 16 | 2204.29.90 | $79.22/L of alcohol |
| 17 | 2205.10.30 | $79.22/L of alcohol |
| 18 | 2205.10.90 | $79.22/L of alcohol |
| 19 | 2205.90.30 | $79.22/L of alcohol |
| 20 | 2205.90.90 | $79.22/L of alcohol |
| 21 | 2206.00.13 | $79.22/L of alcohol |
| 22 | 2206.00.14 | $79.22/L of alcohol |
| 23 | 2206.00.21 | $79.22/L of alcohol |
| 24 | 2206.00.22 | $79.22/L of alcohol |
| 25 | 2206.00.23 | $79.22/L of alcohol |
| 26 | 2206.00.24 | $79.22/L of alcohol |
| 27 | 2206.00.52 | $79.22/L of alcohol |
| 28 | 2206.00.59 | $79.22/L of alcohol |
| 29 | 2206.00.62 | $79.22/L of alcohol |
| 30 | 2206.00.69 | $79.22/L of alcohol |
| 31 | 2206.00.74 | $40.15/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 32 | 2206.00.75 | $46.76/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 33 | 2206.00.78 | $46.76/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 34 | 2206.00.82 | $8.02/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 35 | 2206.00.83 | $25.15/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 36 | 2206.00.89 | $32.93/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15 |
| 37 | 2206.00.92 | $79.22/L of alcohol |
| 38 | 2206.00.99 | $79.22/L of alcohol |
| 39 | 2207.10.00 | $79.22/L of alcohol |
| 40 | 2207.20.10 | $0.38143/L |
| 41 | 2208.20.10 | $73.98/L of alcohol |
| 42 | 2208.20.90 | $79.22/L of alcohol |
| 43 | 2208.30.00 | $79.22/L of alcohol |
| 44 | 2208.40.00 | $79.22/L of alcohol |
| 45 | 2208.50.00 | $79.22/L of alcohol |
| 46 | 2208.60.00 | $79.22/L of alcohol |
| 47 | 2208.70.00 | $79.22/L of alcohol |
| 48 | 2208.90.20 | $79.22/L of alcohol |
| 49 | 2208.90.90 | $79.22/L of alcohol |
| 50 | 2401.10.00 | $578.37/kg |
| 51 | 2401.20.00 | $578.37/kg of tobacco content |
| 52 | 2401.30.00 | $578.37/kg of tobacco content |
| 53 | 2402.10.20 | $0.46268/stick |
| 54 | 2402.10.80 | $578.37/kg of tobacco content |
| 55 | 2402.20.20 | $0.46268/stick |
| 56 | 2402.20.80 | $578.37/kg of tobacco content |
| 57 | 2403.11.00 | $578.37/kg of tobacco content |
| 58 | 2403.19.10 | $0.46268/stick |
| 59 | 2403.19.90 | $578.37/kg of tobacco content |
| 60 | 2403.91.00 | $578.37/kg of tobacco content |
| 61 | 2403.99.80 | $578.37/kg of tobacco content |
| 62 | 2707.10.00 | $0.38143/L |
| 63 | 2707.20.00 | $0.38143/L |
| 64 | 2707.30.00 | $0.38143/L |
| 65 | 2707.50.00 | $0.38143/L |
| 66 | 2709.00.90 | $0.38143/L |
| 67 | 2710.12.61 | $0.03556/L |
| 68 | 2710.12.62 | $0.38143/L of gasoline  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 69 | 2710.12.69 | $0.38143/L |
| 70 | 2710.12.70 | $0.38143/L |
| 71 | 2710.19.16 | $0.38143/L |
| 72 | 2710.19.22 | $0.38143/L of diesel  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 73 | 2710.19.28 | $0.38143/L |
| 74 | 2710.19.40 | $0.03556/L |
| 75 | 2710.19.51 | $0.38143/L |
| 76 | 2710.19.52 | $0.38143/L |
| 77 | 2710.19.53 | $0.38143/L |
| 78 | 2710.19.70 | $0.38143/L |
| 79 | 2710.19.91 | $0.085/L |
| 80 | 2710.19.92 | $0.085/kg |
| 81 | 2710.20.00 | $0.38143/L of biodiesel  plus  $0.38143/L of ethanol (if any)  plus  $0.38143/L of other substances in the blend |
| 82 | 2710.91.16 | $0.38143/L |
| 83 | 2710.91.22 | $0.38143/L of diesel  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 84 | 2710.91.28 | $0.38143/L |
| 85 | 2710.91.40 | $0.03556/L |
| 86 | 2710.91.51 | $0.38143/L |
| 87 | 2710.91.52 | $0.38143/L |
| 88 | 2710.91.53 | $0.38143/L |
| 89 | 2710.91.61 | $0.03556/L |
| 90 | 2710.91.62 | $0.38143/L of gasoline  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 91 | 2710.91.69 | $0.38143/L |
| 92 | 2710.91.70 | $0.38143/L |
| 93 | 2710.91.80 | $0.38143/L of biodiesel  plus  $0.38143/L of ethanol (if any)  plus  $0.38143/L of other substances in the blend |
| 94 | 2710.91.91 | $0.085/L |
| 95 | 2710.91.92 | $0.085/kg |
| 96 | 2710.99.16 | $0.38143/L |
| 97 | 2710.99.22 | $0.38143/L of diesel  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 98 | 2710.99.28 | $0.38143/L |
| 99 | 2710.99.40 | $0.03556/L |
| 100 | 2710.99.51 | $0.38143/L |
| 101 | 2710.99.52 | $0.38143/L |
| 102 | 2710.99.53 | $0.38143/L |
| 103 | 2710.99.61 | $0.03556/L |
| 104 | 2710.99.62 | $0.38143/L of gasoline  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 105 | 2710.99.69 | $0.38143/L |
| 106 | 2710.99.70 | $0.38143/L |
| 107 | 2710.99.80 | $0.38143/L of biodiesel  plus  $0.38143/L of ethanol (if any)  plus  $0.38143/L of other substances in the blend |
| 108 | 2710.99.91 | $0.085/L |
| 109 | 2710.99.92 | $0.085/kg |
| 110 | 2711.11.00 | $0.209/kg  From 1 July 2015: $0.2613/kg |
| 111 | 2711.12.10 | $0.10/L  From 1 July 2015: $0.125/L |
| 112 | 2711.13.10 | $0.10/L  From 1 July 2015: $0.125/L |
| 113 | 2711.21.10 | $0.209/kg  From 1 July 2015: $0.2613/kg |
| 114 | 2902.20.00 | $0.38143/L |
| 115 | 2902.30.00 | $0.38143/L |
| 116 | 2902.41.00 | $0.38143/L |
| 117 | 2902.42.00 | $0.38143/L |
| 118 | 2902.43.00 | $0.38143/L |
| 119 | 2902.44.00 | $0.38143/L |
| 120 | 3403.11.10 | $0.085/kg |
| 121 | 3403.11.90 | $0.085/L |
| 122 | 3403.19.10 | $0.085/kg |
| 123 | 3403.19.90 | $0.085/L |
| 124 | 3403.91.10 | $0.085/kg |
| 125 | 3403.91.90 | $0.085/L |
| 126 | 3403.99.10 | $0.085/kg |
| 127 | 3403.99.90 | $0.085/L |
| 128 | 3811.21.10 | $0.085/kg |
| 129 | 3811.21.90 | $0.085/L |
| 130 | 3817.00.10 | $0.38143/L |
| 131 | 3819.00.00 | $0.085/L |
| 132 | 3824.90.50 | $0.38143/L of gasoline  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 133 | 3824.90.60 | $0.38143/L of diesel  plus  $0.38143/L of ethanol  plus  $0.38143/L of other substances (if any) in the blend |
| 134 | 3826.00.10 | $0.38143/L |
| 135 | 3826.00.20 | $0.38143/L of biodiesel  plus  $0.38143/L of ethanol (if any)  plus  $0.38143/L of other substances in the blend |
| 136 | 3901.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 137 | 3901.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 138 | 3901.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 139 | 3901.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 140 | 3902.10.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 141 | 3902.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 142 | 3902.90.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 143 | 3903.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 144 | 3903.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 145 | 3903.20.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 146 | 3903.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 147 | 3903.90.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 148 | 3904.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 149 | 3904.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 150 | 3904.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 151 | 3904.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 152 | 3904.40.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 153 | 3904.50.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 154 | 3904.61.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 155 | 3904.69.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 156 | 3904.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 157 | 3907.10.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 158 | 3907.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 159 | 3907.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 160 | 3907.40.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 161 | 3907.50.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 162 | 3907.60.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 163 | 3907.70.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 164 | 3907.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 165 | 3907.99.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 166 | 3907.99.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 167 | 3909.50.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 168 | 3909.50.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 169 | 3917.21.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 170 | 3917.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 171 | 3917.23.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 172 | 3917.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 173 | 3917.31.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 174 | 3917.32.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 175 | 3917.33.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 176 | 3917.39.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 177 | 3920.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 178 | 3920.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 179 | 3920.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 180 | 3920.43.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 181 | 3920.49.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 182 | 3920.51.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 183 | 3920.59.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 184 | 3920.61.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 185 | 3920.62.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 186 | 3920.63.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 187 | 3920.69.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 188 | 3920.91.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 189 | 3920.92.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 190 | 3920.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 191 | 3926.20.29 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 192 | 3926.30.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 193 | 3926.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 194 | 4009.11.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 195 | 4009.12.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 196 | 4009.21.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 197 | 4009.22.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 198 | 4009.31.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 199 | 4009.32.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 200 | 4009.41.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 201 | 4009.42.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 202 | 4010.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 203 | 4010.32.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 204 | 4010.33.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 205 | 4010.34.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 206 | 4010.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 207 | 4012.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 208 | 4012.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 209 | 4012.13.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 210 | 4012.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 211 | 4012.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 212 | 4013.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 213 | 4015.90.29 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 214 | 4016.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 215 | 4016.93.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 216 | 4016.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 217 | 4203.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 218 | 4203.40.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 219 | 4205.00.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 220 | 4810.13.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 221 | 4810.19.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 222 | 4810.29.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 223 | 4810.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 224 | 5702.31.00 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 225 | 5702.39.10 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 226 | 5702.39.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 227 | 5702.41.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 228 | 5702.49.10 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 229 | 5702.49.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 230 | 5702.50.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 231 | 5702.91.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 232 | 5702.92.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 233 | 5702.99.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 234 | 5703.10.00 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 235 | 5703.20.00 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 236 | 5703.30.00 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 237 | 5703.90.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 238 | 5704.10.10 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 239 | 5704.90.10 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 240 | 5705.00.10 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 241 | 5705.00.90 | 5%  From 1 January 2017: 4%  From 1 January 2018: 3%  From 1 January 2019: 2%  From 1 January 2020: 1%  From 1 January 2021: Free |
| 242 | 5802.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 243 | 5802.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 244 | 6001.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 245 | 6101.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 246 | 6101.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 247 | 6101.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 248 | 6102.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 249 | 6102.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 250 | 6102.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 251 | 6102.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 252 | 6103.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 253 | 6103.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 254 | 6103.23.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 255 | 6103.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 256 | 6103.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 257 | 6103.32.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 258 | 6103.33.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 259 | 6103.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 260 | 6103.41.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 261 | 6103.42.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 262 | 6103.43.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 263 | 6103.49.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 264 | 6104.13.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 265 | 6104.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 266 | 6104.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 267 | 6104.23.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 268 | 6104.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 269 | 6104.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 270 | 6104.32.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 271 | 6104.33.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 272 | 6104.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 273 | 6104.41.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 274 | 6104.42.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 275 | 6104.43.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 276 | 6104.44.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 277 | 6104.49.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 278 | 6104.51.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 279 | 6104.52.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 280 | 6104.53.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 281 | 6104.59.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 282 | 6104.61.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 283 | 6104.62.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 284 | 6104.63.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 285 | 6104.69.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 286 | 6105.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 287 | 6105.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 288 | 6105.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 289 | 6106.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 290 | 6106.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 291 | 6106.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 292 | 6107.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 293 | 6107.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 294 | 6107.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 295 | 6107.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 296 | 6107.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 297 | 6107.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 298 | 6107.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 299 | 6107.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 300 | 6108.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 301 | 6108.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 302 | 6108.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 303 | 6108.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 304 | 6108.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 305 | 6108.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 306 | 6108.32.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 307 | 6108.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 308 | 6108.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 309 | 6108.92.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 310 | 6108.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 311 | 6109.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 312 | 6109.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 313 | 6110.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 314 | 6110.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 315 | 6110.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 316 | 6110.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 317 | 6110.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 318 | 6110.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 319 | 6111.20.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 320 | 6111.30.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 321 | 6111.90.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 322 | 6112.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 323 | 6112.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 324 | 6112.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 325 | 6112.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 326 | 6112.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 327 | 6112.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 328 | 6112.41.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 329 | 6112.49.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 330 | 6113.00.19 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 331 | 6113.00.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 332 | 6114.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 333 | 6114.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 334 | 6114.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 335 | 6115.10.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 336 | 6115.21.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 337 | 6115.21.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 338 | 6115.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 339 | 6115.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 340 | 6115.94.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 341 | 6115.95.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 342 | 6115.96.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 343 | 6115.99.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 344 | 6117.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 345 | 6117.90.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 346 | 6201.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 347 | 6201.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 348 | 6201.13.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 349 | 6201.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 350 | 6201.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 351 | 6201.92.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 352 | 6201.93.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 353 | 6201.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 354 | 6202.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 355 | 6202.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 356 | 6202.13.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 357 | 6202.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 358 | 6202.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 359 | 6202.92.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 360 | 6202.93.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 361 | 6202.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 362 | 6203.11.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 363 | 6203.12.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 364 | 6203.19.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 365 | 6203.22.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 366 | 6203.23.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 367 | 6203.29.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 368 | 6203.31.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 369 | 6203.32.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 370 | 6203.33.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 371 | 6203.39.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 372 | 6203.41.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 373 | 6203.42.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 374 | 6203.43.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 375 | 6203.49.00 | 10%  From 1 January 2017: 8%  From 1 January 2018: 6%  From 1 January 2019: 4%  From 1 January 2020: 2%  From 1 January 2021: Free |
| 376 | 6204.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 377 | 6204.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 378 | 6204.13.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 379 | 6204.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 380 | 6204.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 381 | 6204.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 382 | 6204.23.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 383 | 6204.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 384 | 6204.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 385 | 6204.32.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 386 | 6204.33.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 387 | 6204.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 388 | 6204.41.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 389 | 6204.42.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 390 | 6204.43.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 391 | 6204.44.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 392 | 6204.49.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 393 | 6204.51.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 394 | 6204.52.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 395 | 6204.53.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 396 | 6204.59.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 397 | 6204.61.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 398 | 6204.62.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 399 | 6204.63.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 400 | 6204.69.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 401 | 6205.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 402 | 6205.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 403 | 6205.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 404 | 6206.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 405 | 6206.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 406 | 6206.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 407 | 6206.40.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 408 | 6206.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 409 | 6207.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 410 | 6207.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 411 | 6207.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 412 | 6207.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 413 | 6207.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 414 | 6207.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 415 | 6207.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 416 | 6208.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 417 | 6208.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 418 | 6208.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 419 | 6208.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 420 | 6208.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 421 | 6208.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 422 | 6208.92.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 423 | 6208.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 424 | 6209.20.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 425 | 6209.30.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 426 | 6209.90.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 427 | 6210.10.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 428 | 6210.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 429 | 6210.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 430 | 6210.40.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 431 | 6210.50.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 432 | 6211.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 433 | 6211.12.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 434 | 6211.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 435 | 6211.32.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 436 | 6211.33.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 437 | 6211.39.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 438 | 6211.42.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 439 | 6211.43.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 440 | 6211.49.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 441 | 6212.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 442 | 6212.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 443 | 6212.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 444 | 6212.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 445 | 6217.90.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 446 | 6302.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 447 | 6302.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 448 | 6302.22.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 449 | 6302.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 450 | 6302.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 451 | 6302.32.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 452 | 6302.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 453 | 6302.60.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 454 | 6302.91.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 455 | 6303.12.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 456 | 6303.19.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 457 | 6303.91.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 458 | 6303.92.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 459 | 6303.99.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 460 | 6401.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 461 | 6401.92.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 462 | 6401.99.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 463 | 6401.99.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 464 | 6402.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 465 | 6402.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 466 | 6402.91.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 467 | 6402.99.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 468 | 6403.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 469 | 6403.40.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 470 | 6403.51.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 471 | 6403.59.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 472 | 6403.91.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 473 | 6403.99.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 474 | 6404.11.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 475 | 6404.19.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 476 | 6404.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 477 | 6405.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 478 | 6405.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 479 | 6405.90.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 480 | 6806.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 481 | 6812.80.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 482 | 6812.99.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 483 | 6813.20.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 484 | 6813.81.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 485 | 6813.89.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 486 | 7007.11.11 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 487 | 7007.21.11 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 488 | 7009.10.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 489 | 7014.00.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 490 | 7208.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 491 | 7209.15.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 492 | 7209.16.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 493 | 7209.17.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 494 | 7209.18.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 495 | 7209.25.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 496 | 7209.26.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 497 | 7209.27.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 498 | 7209.28.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 499 | 7209.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 500 | 7210.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 501 | 7210.41.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 502 | 7210.49.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 503 | 7210.50.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 504 | 7210.61.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 505 | 7210.69.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 506 | 7210.70.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 507 | 7210.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 508 | 7211.23.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 509 | 7211.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 510 | 7211.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 511 | 7212.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 512 | 7212.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 513 | 7212.40.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 514 | 7212.50.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 515 | 7212.60.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 516 | 7305.11.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 517 | 7305.12.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 518 | 7305.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 519 | 7305.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 520 | 7305.31.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 521 | 7305.39.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 522 | 7305.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 523 | 7306.11.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 524 | 7306.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 525 | 7306.21.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 526 | 7306.29.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 527 | 7306.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 528 | 7306.40.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 529 | 7306.50.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 530 | 7306.61.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 531 | 7306.69.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 532 | 7306.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 533 | 7320.10.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 534 | 7320.20.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 535 | 7320.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 536 | 7322.11.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 537 | 7326.19.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 538 | 8301.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 539 | 8301.60.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 540 | 8301.70.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 541 | 8302.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 542 | 8302.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 543 | 8310.00.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 544 | 8407.33.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 545 | 8407.34.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 546 | 8407.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 547 | 8408.20.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 548 | 8408.20.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 549 | 8409.99.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 550 | 8413.30.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 551 | 8414.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 552 | 8414.59.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 553 | 8415.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 554 | 8419.50.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 555 | 8421.23.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 556 | 8421.31.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 557 | 8424.89.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 558 | 8424.90.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 559 | 8481.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 560 | 8481.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 561 | 8481.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 562 | 8481.40.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 563 | 8482.10.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 564 | 8482.20.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 565 | 8482.40.11 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 566 | 8482.91.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 567 | 8482.99.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 568 | 8483.10.91 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 569 | 8483.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 570 | 8483.30.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 571 | 8483.40.11 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 572 | 8483.40.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 573 | 8483.50.11 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 574 | 8483.50.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 575 | 8483.60.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 576 | 8483.90.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 577 | 8484.10.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 578 | 8484.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 579 | 8501.10.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 580 | 8503.00.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 581 | 8507.10.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 582 | 8507.10.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 583 | 8507.20.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 584 | 8507.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 585 | 8511.10.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 586 | 8511.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 587 | 8511.40.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 588 | 8511.50.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 589 | 8511.80.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 590 | 8511.90.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 591 | 8512.20.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 592 | 8512.30.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 593 | 8512.40.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 594 | 8512.90.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 595 | 8516.29.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 596 | 8519.81.20 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 597 | 8519.89.30 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 598 | 8527.29.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 599 | 8531.10.91 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 600 | 8536.50.93 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 601 | 8536.70.11 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 602 | 8536.70.21 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 603 | 8538.90.11 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 604 | 8538.90.13 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 605 | 8539.10.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 606 | 8544.30.00 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 607 | 8702.10.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 608 | 8702.10.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 609 | 8702.90.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 610 | 8702.90.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 611 | 8703.21.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 612 | 8703.22.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 613 | 8703.23.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 614 | 8703.23.20 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 615 | 8703.24.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 616 | 8703.24.19 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 617 | 8703.24.20 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 618 | 8703.31.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 619 | 8703.32.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 620 | 8703.32.19 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 621 | 8703.33.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 622 | 8703.33.19 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 623 | 8703.33.20 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 624 | 8703.90.11 | 3.3%, and $8,000 each  From 1 January 2015: 1.7%, and $4,000 each  From 1 January 2016: Free |
| 625 | 8704.31.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 626 | 8706.00.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 627 | 8706.00.91 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 628 | 8706.00.99 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 629 | 8707.10.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 630 | 8707.10.91 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 631 | 8707.10.99 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 632 | 8707.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 633 | 8707.90.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 634 | 8708.10.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 635 | 8708.10.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 636 | 8708.21.10 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 637 | 8708.21.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 638 | 8708.29.91 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 639 | 8708.29.99 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 640 | 8708.30.12 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 641 | 8708.30.19 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 642 | 8708.30.93 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 643 | 8708.30.99 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 644 | 8708.40.42 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 645 | 8708.40.43 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 646 | 8708.40.49 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 647 | 8708.40.52 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 648 | 8708.40.59 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 649 | 8708.50.42 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 650 | 8708.50.43 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 651 | 8708.50.49 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 652 | 8708.50.52 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 653 | 8708.50.59 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 654 | 8708.50.62 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 655 | 8708.50.69 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 656 | 8708.70.91 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 657 | 8708.70.99 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 658 | 8708.80.42 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 659 | 8708.80.49 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 660 | 8708.80.92 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 661 | 8708.80.99 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 662 | 8708.91.33 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 663 | 8708.91.39 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 664 | 8708.91.42 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 665 | 8708.91.49 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 666 | 8708.92.42 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 667 | 8708.92.49 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 668 | 8708.92.52 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 669 | 8708.92.59 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 670 | 8708.93.30 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 671 | 8708.93.91 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 672 | 8708.93.99 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 673 | 8708.94.42 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 674 | 8708.94.49 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 675 | 8708.94.52 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 676 | 8708.94.59 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 677 | 8708.95.20 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 678 | 8708.95.90 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 679 | 8708.99.30 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 680 | 8708.99.91 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 681 | 8708.99.99 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 682 | 9021.10.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 683 | 9026.10.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 684 | 9026.20.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 685 | 9026.80.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 686 | 9029.10.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 687 | 9029.20.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 688 | 9029.90.10 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 689 | 9032.89.11 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 690 | 9032.90.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 691 | 9401.20.00 | 3.3%  From 1 January 2015: 1.7%  From 1 January 2016: Free |
| 692 | 9401.90.20 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 693 | 9613.80.90 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 694 | 9619.00.30 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 695 | 9619.00.41 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |
| 696 | 9619.00.49 | 4%  From 1 January 2015: 3%  From 1 January 2016: 2%  From 1 January 2017: 1%  From 1 January 2018: Free |

27 User’s guide

Omit “and the rate of duty for Malaysian originating goods is determined under Schedule 9”, substitute “, the rate of duty for Malaysian originating goods is determined under Schedule 9 and the rate of duty for Korean originating goods is determined under Schedule 10”.

28 User’s guide

Omit “or 9”, substitute “, 9 or 10”.

29 User’s guide

Omit “and 9”, substitute “, 9 and 10”.

30 User’s guide

Omit “9 Schedules”, substitute “10 Schedules”.

31 At the end of the User’s guide

Add:

Schedule 10 sets out the rate of duty for Korean originating goods.

32 Application provision

The amendments made by items 1 to 16 and 19 to 26 apply in relation to:

(a) goods imported into Australia on or after the commencement of those items; and

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

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

*House of Representatives on 4 September 2014*

*Senate on 30 September 2014*]

(187/14)