

## PART 2

### Tariff elimination and reduction – the United Kingdom

#### SECTION A

##### Notes for the Schedule of the United Kingdom

1. For the purposes of Article 2.8, the following categories indicated in Column "Category" in the Schedule of the United Kingdom in Section B apply:
  - (a) customs duties on originating goods classified under the tariff lines indicated with "B3" shall be eliminated as follows:
    - (i) on the date of entry into force of this Agreement, the customs duties shall be half of the base rate; and
    - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in two equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the third year;
  - (b) customs duties on originating goods classified under the tariff lines indicated with "B5" shall be eliminated as follows:
    - (i) on the date of entry into force of this Agreement, the customs duties shall be two thirds of the base rate; and
    - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in four equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the fifth year;

- (c) customs duties on originating goods classified under the tariff lines indicated with "B7" shall be eliminated as follows:
  - (i) on the date of entry into force of this Agreement, the customs duties shall be three quarters of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the seventh year;
  
- (d) customs duties on originating goods classified under the tariff lines indicated with "B10" shall be eliminated as follows:
  - (i) on the date of entry into force of this Agreement, the customs duties shall be nine elevenths of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in nine equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the tenth year;
  
- (e) customs duties on originating goods classified under the tariff lines indicated with "B12" shall be eliminated as follows:
  - (i) on the date of entry into force of this Agreement, the customs duties shall be eleven thirteenths of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in eleven equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the 12th year;

- (f) customs duties on originating goods classified under the tariff lines indicated with "B15" shall be as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be seven eighths of the base rate; and
  - (ii) the customs duties shall be eliminated from the level calculated, without rounding, in subparagraph (i) in fourteen equal annual instalments beginning on 1 February of the second year, and these originating goods shall be duty-free as from 1 February of the 15th year;
- (g) customs duties on originating goods classified under the tariff lines indicated with "EU10" shall be as follows:
- (i) on the date of entry into force of this Agreement, until the end of the sixth year, the customs duties shall remain at the base rate; and
  - (ii) the customs duties shall be eliminated in four equal annual instalments beginning on 1 February of the seventh year, and these originating goods shall be duty-free as from 1 February of the 10th year;
- (h) customs duties on originating goods classified under the tariff lines indicated with "X" are excluded from reduction or elimination in this Agreement;
- (i) customs duties (including the agricultural element of duty (marked as "EA"<sup>1</sup>) where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R5" shall be reduced from the base rate as follows:

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<sup>1</sup> Legal reference for EA: Any law or regulation of the United Kingdom that applies an agricultural element of duty to certain goods in accordance with Part I, Section I-A (including Annex 1) of Schedule XIX (United Kingdom) to the GATT 1994 adopted by the United Kingdom on or after the date of entry into force of this Agreement.

- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of one third of the base rate multiplied by the number indicated after "R5" in the Column "Category" in the Schedule;
  - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in four equal annual instalments with each one being one sixth of the base rate multiplied by the number indicated after "R5" in the Column "Category" in the Schedule; and
  - (iii) from 1 February of the fifth year, the customs duties shall remain at the level calculated following the fourth equal annual instalment reduction in subparagraph (ii);
- (j) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R7" shall be reduced from the base rate as follows:
- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of one quarter of the base rate multiplied by the number indicated after "R7" in the Column "Category" in the Schedule;
  - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in six equal annual instalments with each one being one eighth of the base rate multiplied by the number indicated after "R7" in the Column "Category" in the Schedule; and
  - (iii) from 1 February of the seventh year, the customs duties shall remain at the level calculated following the sixth equal annual instalment reduction in subparagraph (ii);
- (k) customs duties (including the agricultural element of duty (marked as "EA") where this element is mentioned as part of the base rate) on originating goods classified under the tariff lines indicated with "R10" shall be reduced from the base rate as follows:

- (i) on the date of entry into force of this Agreement, the customs duties shall be reduced from the base rate by a figure of two elevenths of the base rate multiplied by the number indicated after "R10" in the Column "Category" in the Schedule;
  - (ii) from 1 February of the second year, the customs duties shall be reduced from the level calculated, without rounding, in subparagraph (i) in nine equal annual instalments with each one being one eleventh of the base rate multiplied by the number indicated after "R10" in the Column "Category" in the Schedule; and
  - (iii) from 1 February of the 10th year, the customs duties shall remain at the level calculated following the ninth equal annual instalment reduction in subparagraph (ii); and
- (l) the *ad valorem* component of the customs duties on the originating goods classified under the tariff lines indicated with "entry price" shall be eliminated upon the date of entry into force of this Agreement; the tariff elimination shall only apply to the *ad valorem* component of the customs duties; the specific duty component of the customs duties resulting from the entry price system<sup>1</sup> on these originating goods may be applied.
2. The treatment of originating goods classified under the tariff lines indicated with "S" in Column "Note" in the Schedule of the United Kingdom in Section B shall be subject to review pursuant to subparagraph 3(a) and paragraph 4 of Article 2.8.

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<sup>1</sup> Legal reference for entry price system: Any law or regulation of the United Kingdom that applies an entry price system to certain fruits and vegetables in accordance with Part I, Section I-A of Schedule XIX (United Kingdom) to the GATT 1994 adopted by the United Kingdom on or after the date of entry into force of this Agreement.

## SECTION B

## Schedule of the United Kingdom

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
1	SECTION 1 - LIVE ANIMALS; ANIMAL PRODUCTS																		
01	CHAPTER 1 - LIVE ANIMALS																		
0106	Other live animals																		
	- Mammals																		
0106 12 00	-- Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)		X																
02	CHAPTER 2 - MEAT AND EDIBLE MEAT OFFAL																		
0208	Other meat and edible meat offal, fresh, chilled or frozen																		
0208 40	- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																		
0208 40 10	-- Whale meat		X																
0208 40 80	-- Other		X																
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal																		
	- Other, including edible flours and meals of meat or meat offal																		
0210 92	-- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)																		
0210 92 10	--- Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia)		X																
03	CHAPTER 3 - FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES																		
0301	Live fish																		
	- Ornamental fish																		
0301 19 00	-- Other	7.5 %	B7	S	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other live fish																		
0301 94	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																		



CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
0302 42 00	-- Anchovies ( <i>Engraulis</i> spp.)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45	-- Jack and horse mackerel ( <i>Trachurus</i> spp.)																		
0302 45 10	--- Atlantic horse mackerel ( <i>Trachurus trachurus</i> )	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 30	--- Chilean jack mackerel ( <i>Trachurus murphyi</i> )	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 45 90	--- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 47 00	-- Swordfish ( <i>Xiphias gladius</i> )	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 54	-- Hake ( <i>Merluccius</i> spp., <i>Urophycis</i> spp.)																		
	--- Hake of the genus <i>Merluccius</i>																		
0302 54 11	---- Cape hake (shallow-water hake) ( <i>Merluccius capensis</i> ) and deepwater hake (deepwater Cape hake) ( <i>Merluccius paradoxus</i> )	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 15	---- Southern hake ( <i>Merluccius australis</i> )	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 19	---- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 54 90	-- Hake of the genus <i>Urophycis</i>	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0302 59	-- Other																		
0302 59 90	--- Other	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
	- Other fish, excluding edible fish offal of subheadings 0302 91 to 0302 99																		
0302 83 00	-- Toothfish ( <i>Dissostichus</i> spp.)	15.0 %	B15		13.1 %	12.2 %	11.3 %	10.3 %	9.4 %	8.4 %	7.5 %	6.6 %	5.6 %	4.7 %	3.8 %	2.8 %	1.9 %	0.9 %	0.0 %
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304																		
	- Tunas (of the genus <i>Thunnus</i> ), skipjack or stripe-bellied bonito ( <i>Euthynnus (Katsuwonus) pelamis</i> ), excluding edible fish offal of subheadings 0303 91 to 0303 99																		
0303 45	-- Atlantic and Pacific bluefin tuna ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )																		
	--- Pacific bluefin tuna ( <i>Thunnus orientalis</i> )																		
0303 45 99	---- Other	22.0 %	B15		19.3 %	17.9 %	16.5 %	15.1 %	13.8 %	12.4 %	11.0 %	9.6 %	8.3 %	6.9 %	5.5 %	4.1 %	2.8 %	1.4 %	0.0 %

















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1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground																		
	- Rolled or flaked grains																		
1104 19	-- Of other cereals																		
	--- Other																		
1104 19 91	---- Flaked rice		X																
12	CHAPTER 12 - OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER																		
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included																		
	- Seaweeds and other algae																		
1212 21 00	-- Fit for human consumption		X																
1212 29 00	-- Other		X																
IV	SECTION IV - PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES																		
16	CHAPTER 16 - PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES																		
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs																		
1604 20	- Other prepared or preserved fish																		
	-- Other																		
1604 20 90	--- Of other fish	14.0 %	B7	S	10.5 %	8.8 %	7.0 %	5.3 %	3.5 %	1.8 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Shrimps and prawns																		
1605 21	-- Not in airtight containers																		
1605 21 10	--- In immediate packings of a net content not exceeding 2 kg	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 21 90	--- Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
1605 29 00	-- Other	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	- Molluscs																		
1605 56 00	-- Clams, cockles and arkshells	20.0 %	B15		17.5 %	16.3 %	15.0 %	13.8 %	12.5 %	11.3 %	10.0 %	8.8 %	7.5 %	6.3 %	5.0 %	3.8 %	2.5 %	1.3 %	0.0 %
	- Other aquatic invertebrates																		
1605 69 00	-- Other	26.0 %	B15		22.8 %	21.1 %	19.5 %	17.9 %	16.3 %	14.6 %	13.0 %	11.4 %	9.8 %	8.1 %	6.5 %	4.9 %	3.3 %	1.6 %	0.0 %
18	CHAPTER 18 - COCOA AND COCOA PREPARATIONS																		





























CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus																		
	- Other monitors																		
8528 59 00	-- Other	14.0 %	B10		11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Projectors																		
8528 69	-- Other																		
8528 69 80	--- Other	14.0 %	B10		11.5 %	10.2 %	8.9 %	7.6 %	6.4 %	5.1 %	3.8 %	2.5 %	1.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72	-- Other, colour																		
8528 72 10	--- Television projection equipment	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 20	--- Apparatus incorporating a video recorder or reproducer	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
	--- Other																		
8528 72 30	---- With integral tube	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 40	---- With a screen of the liquid crystal display (LCD) technology	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 60	---- With a screen of the plasma display panel (PDP) technology	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8528 72 80	---- Other	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
8540	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode ray tubes, television camera tubes)																		
	- Cathode ray television picture tubes, including video monitor cathode ray tubes																		
8540 11 00	-- Colour	14.0 %	B5		9.3 %	7.0 %	4.7 %	2.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XVII	SECTION XVII - VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT																		
86	CHAPTER 86 - RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTROMECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS																		
8601	Rail locomotives powered from an external source of electricity or by electric accumulators																		
8601 10 00	- Powered from an external source of electricity	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8601 20 00	- Powered by electric accumulators	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8602	Other rail locomotives; locomotive tenders																		
8602 10 00	- Diesel-electric locomotives	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %

CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
8602 90 00	- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8604 00 00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles)	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606	Railway or tramway goods vans and wagons, not self-propelled																		
8606 10 00	- Tank wagons and the like	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 30 00	- Self-discharging vans and wagons, other than those of subheading 8606 10	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																		
8606 91	-- Covered and closed																		
8606 91 10	--- Specially designed for the transport of highly radioactive materials ( <i>Euratom</i> )	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 91 80	--- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 92 00	-- Open, with non-removable sides of a height exceeding 60 cm	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8606 99 00	-- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607	Parts of railway or tramway locomotives or rolling stock																		
	- Bogies, bissel-bogies, axles and wheels, and parts thereof																		
8607 19	-- Other, including parts																		
8607 19 10	--- Axles, assembled or not; wheels and parts thereof	2.7 %	B12		2.3 %	2.1 %	1.9 %	1.7 %	1.5 %	1.2 %	1.0 %	0.8 %	0.6 %	0.4 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 19 90	--- Parts of bogies, bissel-bogies and the like	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Brakes and parts thereof																		
8607 21	-- Air brakes and parts thereof																		
8607 21 10	--- Of cast iron or cast steel	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 21 90	--- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 29 00	-- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 30 00	- Hooks and other coupling devices, buffers, and parts thereof	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %
	- Other																		
8607 91	-- Of locomotives																		
8607 91 10	--- Axle-boxes and parts thereof	3.7 %	B12		3.1 %	2.8 %	2.6 %	2.3 %	2.0 %	1.7 %	1.4 %	1.1 %	0.9 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %
8607 91 90	--- Other	1.7 %	B12		1.4 %	1.3 %	1.2 %	1.0 %	0.9 %	0.8 %	0.7 %	0.5 %	0.4 %	0.3 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %





















CN 2017	Description	Base rate	Category	Note	1st year	2nd year	3rd year	4th year	5th year	6th year	7th year	8th year	9th year	10th year	11th year	12th year	13th year	14th year	As from 15th year
9029 10 00	- Revolution counters, production counters, taximeters, milometers, pedometers and the like	1.9 %	B5		1.3 %	1.0 %	0.6 %	0.3 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
XX	SECTION XX - MISCELLANEOUS MANUFACTURED ARTICLES																		
96	CHAPTER 96 - MISCELLANEOUS MANUFACTURED ARTICLES																		
9607	Slide fasteners and parts thereof																		
9607 20	- Parts																		
9607 20 10	-- Of base metal, including narrow strips mounted with chain scoops of base metal	6.7 %	B5		4.5 %	3.4 %	2.2 %	1.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %
9620 00	Monopods, bipods, tripods and similar articles																		
9620 00 91	-- Of plastics or of aluminium	6.0 %	B5		4.0 %	3.0 %	2.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %