



**COUNCIL OF
THE EUROPEAN UNION**

**Brussels, 2 February 2009
(OR. en)**

**14062/08
ADD 5**

**ACP 174
WTO 187
COAFR 314
RELEX 737**

LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: Annex 3 to the Interim Agreement with a view to an Economic Partnership Agreement between the European Community and its Member States, of the one part, and the SADC EPA States, of the other part

CUSTOMS DUTIES APPLICABLE TO IMPORTS INTO
BOTSWANA, LESOTHO, NAMIBIA AND SWAZILAND
OF PRODUCTS ORIGINATING IN THE EC

1. The tariff staging modalities in this Annex are set out on the assumption that the reference date for tariff reduction is 1 January 2008. This reference date shall not be affected by any delay in the actual entry into force of this Agreement¹.
2. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland of products originating in the Community listed in Table 1 categorized as List 1 are eliminated upon the entry into force of this Agreement.
3. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland of products originating in the Community listed in Table 1 categorized as Agriculture List 2 shall be gradually eliminated in accordance with the following schedule:
 - on the date of entry into force of this Agreement, each duty shall be reduced to 50 per cent of the basic duty;
 - one year after the date of entry into force of this Agreement, each duty shall be reduced to 25 per cent of the basic duty;
 - two years after the date of entry into force of this Agreement, the remaining duties shall be abolished.

¹ Relating to the tariff reduction under paragraph 3, for example, if the Agreement were to enter into force during the course of 2008, the first step of tariff reduction would be made on the actual date of entry into force of the Agreement, the second would be made on 1 January 2009, i.e. as if the agreement had actually entered into force on 1 January 2008. As another example, if the agreement were to enter into force in the course of 2009, upon the entry into force each duty shall be reduced to 25 per cent of the basic duty.

4. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland of products originating in the Community listed in Table 1 categorized as Fish List 2 shall be gradually eliminated in accordance with the following schedule:
- on the date of entry into force of this Agreement, each duty shall be reduced to 83 per cent of the basic duty,
 - one year after the date of entry into force of this Agreement, each duty shall be reduced to 67 per cent of the basic duty,
 - two years after the date of entry into force of this Agreement, each duty shall be reduced to 50 per cent of the basic duty,
 - three years after the entry into force of this Agreement, each duty shall be reduced to 33 per cent of the basic duty,
 - four years after the entry into force of this Agreement, each duty shall be reduced to 17 per cent of the basic duty,
 - six years after the date of entry into force of this Agreement, the remaining duties shall be abolished.
5. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland of products originating in the Community listed in Table 1 categorized as Agriculture List 3 shall be gradually eliminated in accordance with the following schedule:
- on the date of entry into force of this Agreement, each duty shall be reduced to 50 per cent of the basic duty;

- one year after the date of entry into force of this Agreement, each duty shall be reduced to 38 per cent of the basic duty;
- two years after the date of entry into force of this Agreement, each duty shall be reduced to 25 per cent of the basic duty;
- three years after the date of entry into force of this Agreement, each duty shall be reduced to 13 per cent of the basic duty;
- four years after the date of entry into force of this Agreement, the remaining duties shall be abolished.

6. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland of products originating in the Community listed in Table 1 categorized as Industry List 3 shall be gradually eliminated in accordance with the following schedule:

- on the date of entry into force of this Agreement, each duty shall be reduced to 40 per cent of the basic duty;
- one year after the date of entry into force of this Agreement, each duty shall be reduced to 30 per cent of the basic duty;
- two years after the date of entry into force of this Agreement, each duty shall be reduced to 20 per cent of the basic duty;
- three years after the date of entry into force of this Agreement, each duty shall be reduced to 10 per cent of the basic duty;
- four years after the date of entry into force of this Agreement, the remaining duties shall be abolished.

7. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland of products originating in the Community listed in Table 1 categorized as Fish List 3 shall be gradually eliminated in accordance with the following schedule:

- on the date of entry into force of this Agreement, each duty shall be reduced to 90 per cent of the basic duty;
- one year after the date of entry into force of this Agreement, each duty shall be reduced to 80 per cent of the basic duty;
- two years after the date of entry into force of this Agreement, each duty shall be reduced to 70 per cent of the basic duty;
- three years after the date of entry into force of this Agreement, each duty shall be reduced to 60 per cent of the basic duty;
- four years after the date of entry into force of this Agreement, each duty shall be reduced to 50 per cent of the basic duty;
- five years after the date of entry into force of this Agreement, each duty shall be reduced to 40 per cent of the basic duty;
- six years after the date of entry into force of this Agreement, each duty shall be reduced to 30 per cent of the basic duty;
- seven years after the date of entry into force of this Agreement, each duty shall be reduced to 20 per cent of the basic duty;

- eight years after the date of entry into force of this Agreement, each duty shall be reduced to 10 per cent of the basic duty;
 - nine years after the date of entry into force of this Agreement, the remaining duties shall be abolished.
8. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland on products originating in the Community listed in Table 1 categorized as Agriculture List 4 are excluded from any of the regimes of tariff phase-down contained in this Annex.
9. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland on products originating in the Community listed in Table 1 categorized as Industry List 4 shall be gradually eliminated in accordance with the following schedule:
- on the date of entry into force of this Agreement each duty shall be reduced to 50 per cent of the basic duty;
 - one year after the date of entry into force of this Agreement each duty shall be reduced to 38 per cent of the basic duty;
 - two years after the date of entry into force of this Agreement each duty shall be reduced to 25 per cent of the basic duty;
 - three years after the date of entry into force of this Agreement each duty shall be reduced to 13 per cent of the basic duty;
 - four years after the date of entry into force of this Agreement the remaining duties shall be abolished.

10. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland on products originating in the Community listed in Table 1 categorized as List 5: regime 1 shall be frozen at the 2007 TDCA rate.
11. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland on products originating in the Community listed in Table 1 categorized as List 5: regime 2 shall be gradually eliminated in accordance with the following schedule:
- three years after the date of entry into force of this Agreement, each duty shall be reduced to 80 per cent of the basic duty¹;
 - four year after the date of entry into force of this Agreement, each duty shall be reduced to 60 per cent of the basic duty;
 - five years after the date of entry into force of this Agreement, each duty shall be reduced to 40 per cent of the basic duty;
 - six years after the date of entry into force of this Agreement, each duty shall be reduced to 20 per cent of the basic duty;
 - seven years after the date of entry into force of this Agreement, the remaining duties shall be abolished.

¹ The term "basic duty" is defined in paragraphs 3 and 4 of Article 22 of Part II of the SADC EPA-EC Interim Economic Partnership Agreement.

12. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland on products originating in the Community listed in Table 1 categorized as List 5: regime 3 shall be gradually eliminated in accordance with the following schedule:
- three years after the date of entry into force of this Agreement each duty shall be reduced to 87% of the basic duty;
 - four years after the date of entry into force of this Agreement each duty shall be reduced to 75% of the basic duty;
 - five years after the date of entry into force of this Agreement each duty shall be reduced to 62% of the basic duty;
 - six years after the date of entry into force of this Agreement each duty shall be reduced to 50% of the basic duty;
 - seven years after the date of entry into force of this Agreement each duty shall be reduced to 37% of the basic duty;
 - eight years after the date of entry into force of this Agreement each duty shall be reduced to 25% of the basic duty;
 - nine years after the date of entry into force of this Agreement each duty shall be reduced to 12% of the basic duty;
 - ten years after the date of entry into force of this Agreement the remaining duties shall be abolished.

13. Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland on products originating in the Community listed in Table 1 categorized as Industrial List 5 shall be applied according to the following schedule:

Explanatory Notes	Year 1 (2008)	Year 2 (2009)	Year 3 (2010)	Year 4 (2011)	Year 5 (2012)	Year 6 (2013)	Year 7 (2014)	Year 8 (2015)
Footwear and Leather 1	10							
Footwear and Leather 2	20							
Motor 1	11							
Motor 2	15	13	12	10				
Motor 3	6							
Motor 4	13	12	11	10				
Motors partial 1	Minus 5pp ¹	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp
Motors partial 2	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp	Minus 5pp
Motors partial 3	22	21	20	19	18			
Motors partial 4	12							
Motors partial 5	15							
Motors partial 6	24	22	20	19	18			
Textiles – clothing	20 ⁽¹⁾							

¹ Percentage points.

Explanatory Notes	Year 1 (2008)	Year 2 (2009)	Year 3 (2010)	Year 4 (2011)	Year 5 (2012)	Year 6 (2013)	Year 7 (2014)	Year 8 (2015)
Textiles – fabric	10 ⁽¹⁾							
Textiles – household	15 ⁽¹⁾							
Textiles – yarns	5 ⁽¹⁾							
Tyres 1	15							
Tyres 2	10							
Tyres 3	10							
Tyres 4	15							
⁽¹⁾ From year [...] BLNS would provide imports from the Community with a preference margin of at least 40 per cent compared to MFN applied rates.								

Customs duties on imports into Botswana, Lesotho, Namibia and Swaziland on products originating in the Community listed in Table 1 categorized as Industry List 6 are excluded from any of the regimes of tariff phase-down contained in this Annex.

ANNEX 3 - TABLE 1

Market access provided to the EC by Botswana,
Lesotho, Namibia and Swaziland:
subject to technical and legal review

HS Code 30.09.07	Sector	Staging category	Explanatory notes
01.01			
0101.10	Agriculture	List 1	
0101.90	Agriculture	List 1	
01.02			
0102.10	Agriculture	List 1	
0102.90	Agriculture	List 1	
01.03			
0103.10	Agriculture	List 1	
0103.9			
0103.91	Agriculture	List 1	
0103.92	Agriculture	List 1	
01.04			
0104.10	Agriculture	List 1	
0104.20	Agriculture	List 1	
01.05			
0105.1			
0105.11	Agriculture	List 1	
0105.12	Agriculture	List 1	
0105.19	Agriculture	List 1	
0105.9			
0105.94	Agriculture	List 1	
0105.99	Agriculture	List 1	
01.06			
0106.00			
0106.1			
0106.11	Agriculture	List 1	
0106.12	Agriculture	List 1	
0106.19	Agriculture	List 1	
0106.20	Agriculture	List 1	
0106.3			
0106.31	Agriculture	List 1	
0106.32	Agriculture	List 1	
0106.39	Agriculture	List 1	
0106.90			

HS Code 30.09.07	Sector	Staging category	Explanatory notes
02.01			
0201.10	Agriculture	List 4	
0201.20	Agriculture	List 4	
0201.30	Agriculture	List 4	
02.02			
0202.10	Agriculture	List 4	
0202.20	Agriculture	List 4	
0202.30	Agriculture	List 4	
02.03			
0203.1			
0203.11	Agriculture	List 4	
0203.12	Agriculture	List 4	
0203.19			
0203.19.10	Agriculture	List 1	
0203.19.90	Agriculture	List 4	
0203.2			
0203.21	Agriculture	List 4	
0203.22	Agriculture	List 4	
0203.29			
0203.29.10	Agriculture	List 1	
0203.29.90	Agriculture	List 4	
02.04			
0204.10	Agriculture	List 4	
0204.2			
0204.21	Agriculture	List 4	
0204.22	Agriculture	List 4	
0204.23	Agriculture	List 4	
0204.30	Agriculture	List 4	
0204.4			
0204.41	Agriculture	List 4	
0204.42	Agriculture	List 4	
0204.43	Agriculture	List 4	
0204.50	Agriculture	List 4	
02.05			
0205.00	Agriculture	List 1	
02.06			
0206.10			
0206.10.10	Agriculture	List 4	
0206.10.90	Agriculture	List 4	
0206.2			
0206.21	Agriculture	List 4	
0206.22	Agriculture	List 4	
0206.29	Agriculture	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0206.30	Agriculture	List 4	
0206.4			
0206.41	Agriculture	List 4	
0206.49	Agriculture	List 4	
0206.80	Agriculture	List 4	
0206.90	Agriculture	List 4	
02.07			
0207.1			
0207.11	Agriculture	List 1	
0207.12	Agriculture	List 5	Regime 1 (base rate: 17,01%)
0207.13	Agriculture	List 1	
0207.14			
0207.14.05	Agriculture	List 1	
0207.14.10	Agriculture	List 3	
0207.14.20	Agriculture	List 5	Regime 2: (base rates: 21,6%)
0207.14.90	Agriculture	List 5	Regime 1: 1base rate: 38.6c/kg)
0207.2			
0207.24	Agriculture	List 1	
0207.25	Agriculture	List 1	
0207.26	Agriculture	List 1	
0207.27	Agriculture	List 1	
0207.3			
0207.32	Agriculture	List 1	
0207.33	Agriculture	List 1	
0207.34	Agriculture	List 1	
0207.35	Agriculture	List 1	
0207.36	Agriculture	List 1	
02.08			
0208.10	Agriculture	List 1	
0208.30	Agriculture	List 1	
0208.40			
0208.40.10	Agriculture	List 1	
0208.40.90	Agriculture	List 1	
0208.50	Agriculture	List 1	
0208.90	Agriculture	List 1	
0209.00	Agriculture	List 4	
02.10			
0210.1			
0210.11	Agriculture	List 4	
0210.12	Agriculture	List 4	
0210.19	Agriculture	List 4	
0210.20			
0210.20.10	Agriculture	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0210.20.90	Agriculture	List 4	
0210.9			
0210.91	Agriculture	List 4	
0210.92	Agriculture	List 4	
0210.93	Agriculture	List 4	
0210.99			
0210.99.10	Agriculture	List 4	
0210.99.90	Agriculture	List 4	
CHAPTER:			
03.01			
0301.10	Fish	List 1	
0301.9			
0301.91	Fish	List 1	
0301.92	Fish	List 1	
0301.93	Fish	List 1	
0301.94	Fish	List 1	
0301.95	Fish	List 1	
0301.99	Fish	List 1	
03.02			
0302.1			
0302.11	Fish	List 3	
0302.12	Fish	List 2	
0302.19	Fish	List 3	
0302.2			
0302.21	Fish	List 1	
0302.22	Fish	List 1	
0302.23	Fish	List 1	
0302.29	Fish	List 1	
0302.3			
0302.31	Fish	List 1	
0302.32	Fish	List 1	
0302.33	Fish	List 1	
0302.34	Fish	List 1	
0302.35	Fish	List 1	
0302.36	Fish	List 1	
0302.39	Fish	List 1	
0302.40	Fish	List 1	
0302.50	Fish	List 1	
0302.6			
0302.61	Fish	List 1	
0302.62	Fish	List 1	
0302.63	Fish	List 1	
0302.64	Fish	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0302.65	Fish	List 1	
0302.66	Fish	List 1	
0302.67	Fish	List 1	
0302.68	Fish	List 1	
0302.69	Fish	List 1	
0302.70	Fish	List 1	
03.03			
0303.1			
0303.11	Fish	List 1	
0303.19	Fish	List 3	
0303.2			
0303.21	Fish	List 3	
0303.22	Fish	List 1	
0303.29	Fish	List 3	
0303.3			
0303.31	Fish	List 1	
0303.32	Fish	List 1	
0303.33	Fish	List 1	
0303.39	Fish	List 1	
0303.4			
0303.41	Fish	List 1	
0303.42	Fish	List 1	
0303.43	Fish	List 1	
0303.44	Fish	List 1	
0303.45	Fish	List 1	
0303.46	Fish	List 1	
0303.49	Fish	List 1	
0303.5			
0303.51	Fish	List 1	
0303.52	Fish	List 1	
0303.6			
0303.61	Fish	List 1	
0303.62	Fish	List 1	
0303.7			
0303.71	Fish	List 1	
0303.72	Fish	List 1	
0303.73	Fish	List 1	
0303.74	Fish	List 1	
0303.75	Fish	List 1	
0303.76	Fish	List 1	
0303.77	Fish	List 1	
0303.78	Fish	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0303.79	Fish	List 1	
0303.80	Fish	List 1	
03.04			
0304.1			
0304.11	Fish	List 1	
0304.12	Fish	List 1	
0304.19			
0304.19.10	Fish	List 1	
0304.19.90	Fish	List 3	
0304.2			
0304.21			
0304.21.10	Fish	List 1	
0304.21.90	Fish	List 1	
0304.22			
0304.22.10	Fish	List 1	
0304.22.90	Fish	List 1	
0304.29			
0304.29.10	Fish	List 1	
0304.29.90	Fish	List 3	
0304.9			
0304.91			
0304.91.10	Fish	List 1	
0304.91.90	Fish	List 1	
0304.92			
0304.92.10	Fish	List 1	
0304.92.90	Fish	List 1	
0304.99			
0304.99.10	Fish	List 1	
0304.99.90	Fish	List 3	
03.05			
0305.10	Fish	List 1	
0305.20	Fish	List 1	
0305.30			
0305.30.10	Fish	List 1	
0305.30.90	Fish	List 3	
0305.4			
0305.41	Fish	List 2	
0305.42	Fish	List 1	
0305.49			
0305.49.10	Fish	List 1	
0305.49.90	Fish	List 3	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0305.5			
0305.51	Fish	List 1	
0305.59			
0305.59.15	Fish	List 1	
0305.59.90	Fish	List 3	
0305.6			
0305.61	Fish	List 1	
0305.62	Fish	List 1	
0305.63	Fish	List 1	
0305.69	Fish	List 3	
03.06			
0306.1			
0306.11	Fish	List 1	
0306.12	Fish	List 1	
0306.13	Fish	List 1	
0306.14	Fish	List 1	
0306.19	Fish	List 1	
0306.2			
0306.21	Fish	List 1	
0306.22	Fish	List 1	
0306.23	Fish	List 1	
0306.24	Fish	List 1	
0306.29	Fish	List 1	
03.07			
0307.10	Fish	List 1	
0307.2			
0307.21	Fish	List 1	
0307.29	Fish	List 1	
0307.3			
0307.31	Fish	List 1	
0307.39	Fish	List 1	
0307.4			
0307.41	Fish	List 1	
0307.49	Fish	List 1	
0307.5			
0307.51	Fish	List 1	
0307.59	Fish	List 1	
0307.60	Fish	List 1	
0307.9			
0307.91	Fish	List 1	
0307.99	Fish	List 1	
04.01			
0401.10			
0401.10.10	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0401.10.90	Agriculture	List 1	
0401.20			
0401.20.10	Agriculture	List 1	
0401.20.90	Agriculture	List 1	
0401.30			
0401.30.10	Agriculture	List 1	
0401.30.90	Agriculture	List 1	
04.02			
0402.10	Agriculture	List 4	
0402.2			
0402.21	Agriculture	List 4	
0402.29	Agriculture	List 4	
0402.9			
0402.91	Agriculture	List 4	
0402.99	Agriculture	List 4	
04.03			
0403.10	Agriculture	List 1	
0403.90			
0403.90.10	Agriculture	List 2	
0403.90.90	Agriculture	List 3	
04.04			
0404.10	Agriculture	List 3	
0404.90	Agriculture	List 4	
04.05			
0405.10	Agriculture	List 4	
0405.20	Agriculture	List 4	
0405.90	Agriculture	List 4	
04.06			
0406.10	Agriculture	List 4	
0406.20	Agriculture	List 4	
0406.30	Agriculture	List 4	
0406.40	Agriculture	List 4	
0406.90	Agriculture	List 4	
04.07			
0407.00			
0407.00.10	Agriculture	List 1	
0407.00.20	Agriculture	List 1	
04.08			
0408.1			
0408.11	Agriculture	List 5	Regime 2: base rate: 11,97%
0408.19	Agriculture	List 5	Regime 2: base rate: 11,97%

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0408.9			
0408.91	Agriculture	List 5	Regime 2: base rate: 11,97%
0408.99	Agriculture	List 5	Regime 2: base rate: 11,97%
0409.00	Agriculture	List 5	Regime 2: base rate: 13,86%
0410.00	Agriculture	List 1	
0501.00	Agriculture	List 1	
05.02			
0502.10	Agriculture	List 1	
0502.90	Agriculture	List 1	
05.04			
0504.00			
0504.00.10	Agriculture	List 1	
0504.00.90	Agriculture	List 1	
05.05			
0505.10	Agriculture	List 1	
0505.90	Agriculture	List 1	
05.06			
0506.10	Agriculture	List 1	
0506.90			
0506.90.10	Agriculture	List 1	
0506.90.90	Agriculture	List 1	
05.07			
0507.10	Agriculture	List 1	
0507.90	Agriculture	List 1	
0508.00			
0508.00.10	Agriculture	List 1	
0508.00.90	Agriculture	List 1	
0510.00	Agriculture	List 1	
05.11			
0511.10	Agriculture	List 1	
0511.9			
0511.91			
0511.91.15	Agriculture	List 1	
0511.91.90	Agriculture	List 1	
0511.99			
0511.99.10	Agriculture	List 1	
0511.99.15	Agriculture	List 1	
0511.99.80	Fish	List 1	
0511.99.90	Agriculture	List 1	
06.01			
0601.10	Agriculture	List 1	
0601.20	Agriculture	List 1	
06.02			
0602.10	Agriculture	List 1	
0602.20	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0602.30	Agriculture	List 1	
0602.40	Agriculture	List 1	
0602.90	Agriculture	List 1	
06.03			
0603.1			
0603.11	Agriculture	List 1	
0603.12	Agriculture	List 1	
0603.13	Agriculture	List 1	
0603.14	Agriculture	List 1	
0603.19	Agriculture	List 1	
0603.90	Agriculture	List 1	
06.04			
0604.10	Agriculture	List 3	
0604.9			
0604.91	Agriculture	List 1	
0604.99	Agriculture	List 3	
07.01			
0701.10	Agriculture	List 1	
0701.90	Agriculture	List 1	
0702.00	Agriculture	List 1	
07.03			
0703.10	Agriculture	List 1	
0703.20	Agriculture	List 1	
0703.90	Agriculture	List 1	
07.04			
0704.10	Agriculture	List 1	
0704.20	Agriculture	List 1	
0704.90	Agriculture	List 1	
07.05			
0705.1			
0705.11	Agriculture	List 1	
0705.19	Agriculture	List 1	
0705.2			
0705.21	Agriculture	List 1	
0705.29	Agriculture	List 1	
07.06			
0706.10	Agriculture	List 1	
0706.90	Agriculture	List 1	
0707.00	Agriculture	List 1	
07.08			
0708.10	Agriculture	List 1	
0708.20	Agriculture	List 1	
0708.90	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
07.09			
0709.20	Agriculture	List 1	
0709.30	Agriculture	List 1	
0709.40	Agriculture	List 1	
0709.5			
0709.51	Agriculture	List 3	
0709.59			
0709.59.10	Agriculture	List 3	
0709.59.90	Agriculture	List 3	
0709.60	Agriculture	List 1	
0709.70	Agriculture	List 1	
0709.90			
0709.90.10	Agriculture	List 1	
0709.90.90	Agriculture	List 1	
07.10			
0710.10	Agriculture	List 3	
0710.2			
0710.21	Agriculture	List 3	
0710.22	Agriculture	List 3	
0710.29	Agriculture	List 3	
0710.30	Agriculture	List 3	
0710.40	Agriculture	List 2	
0710.80			
0710.80.10	Agriculture	List 1	
0710.80.90	Agriculture	List 3	
0710.90	Agriculture	List 1	
07.11			
0711.20	Agriculture	List 3	
0711.40	Agriculture	List 3	
0711.5			
0711.51	Agriculture	List 3	
0711.59			
0711.59.10	Agriculture	List 3	
0711.59.90	Agriculture	List 3	
0711.90			
0711.90.10	Agriculture	List 3	
0711.90.20	Agriculture	List 1	
0711.90.30	Agriculture	List 1	
0711.90.90	Agriculture	List 3	
07.12			
0712.20	Agriculture	List 3	
0712.3			
0712.31	Agriculture	List 3	
0712.32	Agriculture	List 3	
0712.33	Agriculture	List 3	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0712.39	Agriculture	List 3	
0712.90			
0712.90.15	Agriculture	List 1	
0712.90.90	Agriculture	List 3	
07.13			
0713.10			
0713.10.20	Agriculture	List 1	
0713.10.25	Agriculture	List 3	
0713.10.90	Agriculture	List 1	
0713.20	Agriculture	List 1	
0713.3			
0713.31	Agriculture	List 1	
0713.32	Agriculture	List 3	
0713.33	Agriculture	List 1	
0713.39	Agriculture	List 1	
0713.40	Agriculture	List 1	
0713.50	Agriculture	List 1	
0713.90			
0713.90.10	Agriculture	List 1	
0713.90.20	Agriculture	List 1	
07.14			
0714.10			
0714.10.10	Agriculture	List 1	
0714.10.90	Agriculture	List 1	
0714.20			
0714.20.10	Agriculture	List 1	
0714.20.90	Agriculture	List 1	
0714.90			
0714.90.10	Agriculture	List 1	
0714.90.90	Agriculture	List 1	
08.01			
0801.1			
0801.11			
0801.11.10	Agriculture	List 1	
0801.11.90	Agriculture	List 1	
0801.19			
0801.19.10	Agriculture	List 1	
0801.19.90	Agriculture	List 1	
0801.2			
0801.21	Agriculture	List 1	
0801.22	Agriculture	List 1	
0801.3			
0801.31	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0801.32	Agriculture	List 1	
08.02			
0802.1			
0802.11	Agriculture	List 1	
0802.12	Agriculture	List 1	
0802.2			
0802.21	Agriculture	List 1	
0802.22	Agriculture	List 1	
0802.3			
0802.31	Agriculture	List 1	
0802.32	Agriculture	List 1	
0802.40	Agriculture	List 1	
0802.50	Agriculture	List 1	
0802.60	Agriculture	List 1	
0802.90	Agriculture	List 1	
0803.00	Agriculture	List 1	
08.04			
0804.10	Agriculture	List 1	
0804.20	Agriculture	List 1	
0804.30	Agriculture	List 1	
0804.40	Agriculture	List 1	
0804.50	Agriculture	List 1	
08.05			
0805.10	Agriculture	List 1	
0805.20	Agriculture	List 1	
0805.40	Agriculture	List 1	
0805.50	Agriculture	List 1	
0805.90	Agriculture	List 1	
08.06			
0806.10	Agriculture	List 1	
0806.20	Agriculture	List 1	
08.07			
0807.1			
0807.11	Agriculture	List 1	
0807.19	Agriculture	List 1	
0807.20	Agriculture	List 1	
08.08			
0808.10	Agriculture	List 1	
0808.20	Agriculture	List 1	
08.09			
0809.10	Agriculture	List 1	
0809.20	Agriculture	List 1	
0809.30	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0809.40	Agriculture	List 1	
08.10			
0810.10	Agriculture	List 1	
0810.20	Agriculture	List 1	
0810.40	Agriculture	List 1	
0810.50	Agriculture	List 1	
0810.60	Agriculture	List 1	
0810.90			
0810.90.10	Agriculture	List 1	
0810.90.20	Agriculture	List 1	
0810.90.90	Agriculture	List 1	
08.11			
0811.10	Agriculture	List 3	
0811.20	Agriculture	List 3	
0811.90			
0811.90.15	Agriculture	List 1	
0811.90.90	Agriculture	List 3	
08.12			
0812.10	Agriculture	List 1	
0812.90			
0812.90.15	Agriculture	List 1	
0812.90.20	Agriculture	List 3	
0812.90.90	Agriculture	List 1	
08.13			
0813.10	Agriculture	List 3	
0813.20	Agriculture	List 1	
0813.30	Agriculture	List 1	
0813.40	Agriculture	List 1	
0813.50	Agriculture	List 1	
0814.00	Agriculture	List 1	
09.01			
0901.1			
0901.11			
0901.11.10	Agriculture	List 1	
0901.11.20	Agriculture	List 1	
0901.11.90	Agriculture	List 1	
0901.12			
0901.12.10	Agriculture	List 1	
0901.12.20	Agriculture	List 1	
0901.12.90	Agriculture	List 1	
0901.2			
0901.21	Agriculture	List 1	
0901.22	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
0901.90			
0901.90.10	Agriculture	List 3	
0901.90.20	Agriculture	List 1	
09.02			
0902.10	Agriculture	List 1	
0902.20	Agriculture	List 1	
0902.30	Agriculture	List 3	
0902.40	Agriculture	List 3	
0903.00	Agriculture	List 1	
09.04			
0904.1			
0904.11	Agriculture	List 1	
0904.12	Agriculture	List 1	
0904.20			
0904.20.30	Agriculture	List 3	
0904.20.50	Agriculture	List 1	
0905.00	Agriculture	List 1	
09.06			
0906.1			
0906.11	Agriculture	List 1	
0906.19	Agriculture	List 1	
0906.20	Agriculture	List 1	
0907.00	Agriculture	List 1	
09.08			
0908.10	Agriculture	List 1	
0908.20	Agriculture	List 1	
0908.30	Agriculture	List 1	
09.09			
0909.10	Agriculture	List 1	
0909.20	Agriculture	List 1	
0909.30	Agriculture	List 1	
0909.40	Agriculture	List 1	
0909.50	Agriculture	List 1	
09.10			
0910.10			
0910.10.10	Agriculture	List 3	
0910.10.20	Agriculture	List 3	
0910.20	Agriculture	List 1	
0910.30	Agriculture	List 1	
0910.9			
0910.91	Agriculture	List 1	
0910.99	Agriculture	List 1	
10.01			
1001.10	Agriculture	List 1	
1001.90	Agriculture	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1002.00	Agriculture	List 1	
1003.00	Agriculture	List 4	
1004.00	Agriculture	List 1	
10.05			
1005.10	Agriculture	List 4	
1005.90	Agriculture	List 4	
10.06			
1006.10	Agriculture	List 1	
1006.20	Agriculture	List 1	
1006.30	Agriculture	List 1	
1006.40	Agriculture	List 1	
1007.00	Agriculture	List 1	
10.08			
1008.10	Agriculture	List 1	
1008.20	Agriculture	List 3	
1008.30	Agriculture	List 3	
1008.90	Agriculture	List 1	
1101.00	Agriculture	List 4	
11.02			
1102.10	Agriculture	List 1	
1102.20	Agriculture	List 4	
1102.90			
1102.90.15	Agriculture	List 1	
1102.90.30	Agriculture	List 1	
1102.90.40	Agriculture	List 3	
1102.90.90	Agriculture	List 5	Regime 1: base rate: 0,409c/kg
11.03			
1103.1			
1103.11	Agriculture	List 4	
1103.13	Agriculture	List 4	
1103.19			
1103.19.10	Agriculture	List 1	
1103.19.20	Agriculture	List 3	
1103.19.90	Agriculture	List 3	
1103.20			
1103.20.10	Agriculture	List 4	
1103.20.20	Agriculture	List 1	
1103.20.90	Agriculture	List 1	
11.04			
1104.1			
1104.12	Agriculture	List 1	
1104.19			
1104.19.10	Agriculture	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1104.19.90	Agriculture	List 3	
1104.2			
1104.22	Agriculture	List 1	
1104.23	Agriculture	List 4	
1104.29			
1104.29.10	Agriculture	List 4	
1104.29.90	Agriculture	List 1	
1104.30	Agriculture	List 3	
11.05			
1105.10	Agriculture	List 3	
1105.20			
1105.20.10	Agriculture	List 3	
1105.20.90	Agriculture	List 3	
11.06			
1106.10	Agriculture	List 1	
1106.20	Agriculture	List 1	
1106.30			
1106.30.90	Agriculture	List 3	
11.07			
1107.10			
1107.10.10	Agriculture	List 4	
1107.10.20	Agriculture	List 1	
1107.10.25	Agriculture	List 1	
1107.10.50	Agriculture	List 3	
1107.10.90	Agriculture	List 3	
1107.20			
1107.20.10	Agriculture	List 4	
1107.20.20	Agriculture	List 1	
1107.20.25	Agriculture	List 1	
1107.20.90	Agriculture	List 3	
11.08			
1108.1			
1108.11			
1108.11.10	Agriculture	List 4	
1108.11.90	Agriculture	List 1	
1108.12			
1108.12.10	Agriculture	List 1	
1108.12.90	Agriculture	List 3	
1108.13			
1108.13.10	Agriculture	List 1	
1108.13.90	Agriculture	List 1	
1108.14			
1108.14.10	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1108.14.90	Agriculture	List 1	
1108.19			
1108.19.10	Agriculture	List 1	
1108.19.90	Agriculture	List 1	
1108.20	Agriculture	List 3	
1109.00	Agriculture	List 3	
1201.00	Agriculture	List 1	
12.02			
1202.10	Agriculture	List 1	
1202.20	Agriculture	List 1	
1203.00	Agriculture	List 1	
1204.00	Agriculture	List 1	
12.05			
1205.00			
1205.10	Agriculture	List 3	
1205.90	Agriculture	List 3	
1206.00	Agriculture	List 1	
12.07			
1207.20	Agriculture	List 1	
1207.40	Agriculture	List 1	
1207.50	Agriculture	List 1	
1207.9			
1207.91	Agriculture	List 1	
1207.99			
1207.99.10	Agriculture	List 1	
1207.99.20	Agriculture	List 1	
1207.99.90	Agriculture	List 1	
12.08			
1208.10	Agriculture	List 1	
1208.90	Agriculture	List 1	
12.09			
1209.10	Agriculture	List 1	
1209.2			
1209.21	Agriculture	List 1	
1209.22	Agriculture	List 1	
1209.23	Agriculture	List 1	
1209.24	Agriculture	List 1	
1209.25	Agriculture	List 1	
1209.29	Agriculture	List 1	
1209.30	Agriculture	List 1	
1209.9			
1209.91	Agriculture	List 1	
1209.99			
1209.99.10	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1209.99.90	Agriculture	List 1	
12.10			
1210.10	Agriculture	List 1	
1210.20	Agriculture	List 1	
12.11			
1211.20	Agriculture	List 1	
1211.30	Agriculture	List 1	
1211.40	Agriculture	List 1	
1211.90	Agriculture		
1211.90.10	Agriculture	List 1	
1211.90.20	Agriculture	List 1	
1211.90.30	Agriculture	List 1	
1211.90.40	Agriculture	List 1	
1211.90.80	Agriculture	List 1	
1211.90.90	Agriculture	List 3	
12.12			
1212.20			
1212.20.10	Agriculture	List 1	
1212.20.90	Agriculture	List 1	
1212.9			
1212.91	Agriculture	List 1	
1212.99			
1212.99.10	Agriculture	List 1	
1212.99.90	Agriculture	List 2	
1213.00			
12.14			
1214.10	Agriculture	List 1	
1214.90	Agriculture	List 1	
13.01			
1301.20	Agriculture	List 1	
1301.90	Agriculture	List 1	
13.02			
1302.1			
1302.11	Agriculture	List 1	
1302.12	Agriculture	List 1	
1302.13	Agriculture	List 1	
1302.19			
1302.19.05	Agriculture	List 1	
1302.19.07	Agriculture	List 3	
1302.19.11	Agriculture	List 1	
1302.19.12	Agriculture	List 1	
1302.19.90	Agriculture	List 3	
1302.20	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1302.3			
1302.31	Agriculture	List 1	
1302.32			
1302.32.10	Agriculture	List 1	
1302.32.20	Agriculture	List 1	
1302.39			
1302.39.10	Agriculture	List 1	
1302.39.20	Agriculture	List 1	
14.01			
1401.10	Agriculture	List 1	
1401.20	Agriculture	List 1	
1401.90			
1401.90.10	Agriculture	List 1	
1401.90.90	Agriculture	List 1	
14.04			
1404.20			
1404.20.10	Agriculture	List 1	
1404.20.90	Agriculture	List 1	
1404.90	Agriculture	List 1	
1501.00	Agriculture	List 1	
1502.00	Agriculture	List 1	
1503.00	Agriculture	List 3	
15.04			
1504.10	Fish	List 1	
1504.20	Fish	List 1	
1504.30	Fish	Not offered	
15.05			
1505.00			
1505.00.10	Agriculture	List 1	
1505.00.90	Agriculture	List 1	
15.06			
1506.00			
1506.00.15	Agriculture	List 1	
1506.00.90	Agriculture	List 3	
15.07			
1507.10	Agriculture	List 1	
1507.90	Agriculture	List 1	
15.08			
1508.10	Agriculture	List 1	
1508.90	Agriculture	List 1	
15.09			
1509.10	Agriculture	List 3	
1509.90	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1510.00	Agriculture	List 1	
15.11			
1511.10	Agriculture	List 1	
1511.90	Agriculture	List 1	
15.12			
1512.1			
1512.11	Agriculture	List 1	
1512.19	Agriculture	List 3	
1512.2			
1512.21	Agriculture	List 1	
1512.29	Agriculture	List 1	
15.13			
1513.1			
1513.11	Agriculture	List 1	
1513.19	Agriculture	List 1	
1513.2			
1513.21	Agriculture	List 1	
1513.29	Agriculture	List 1	
15.14			
1514.1			
1514.11	Agriculture	List 1	
1514.19			
1514.19.10	Agriculture	List 3	
1514.19.90	Agriculture	List 3	
1514.9			
1514.91			
1514.99			
1514.99.10	Agriculture	List 3	
1514.99.90	Agriculture	List 3	
15.15			
1515.1			
1515.11	Agriculture	List 1	
1515.19	Agriculture	List 1	
1515.2			
1515.21	Agriculture	List 1	
1515.29			
1515.29.20	Agriculture	List 3	
1515.29.90	Agriculture	List 1	
1515.30	Agriculture	List 1	
1515.50	Agriculture	List 1	
1515.90	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
15.16			
1516.10			
1516.10.10	Fish	Not offered	
1516.10.90	Fish	List 1	
1516.20			
1516.20.10	Agriculture	List 1	
1516.20.90	Agriculture	List 1	
15.17			
1517.10			
1517.10.10	Agriculture	List 3	
1517.10.90	Agriculture	List 3	
1517.90			
1517.90.10	Agriculture	List 1	
1517.90.20	Agriculture	List 1	
1517.90.90	Agriculture	List 1	
15.18			
1518.00			
1518.00.10	Agriculture	List 1	
1518.00.90	Agriculture	List 1	
1520.00	Agriculture	List 1	
15.21			
1521.10			
1521.10.10	Agriculture	List 1	
1521.10.90	Agriculture	List 1	
1521.90	Agriculture	List 1	
1522.00	Agriculture	List 2	
16.01			
1601.00			
1601.00.10	Agriculture	List 1	
1601.00.90	Agriculture	List 4	
16.02			
1602.10	Agriculture	List 4	
1602.20			
1602.20.10	Agriculture	List 3	
1602.20.90	Agriculture	List 4	
1602.3			
1602.31	Agriculture	List 0	
1602.32			
1602.32.10	Agriculture	List 5	Regime 1: base rate: 12,6%
1602.32.90	Agriculture	List 3	
1602.39			
1602.39.10	Agriculture	List 3	
1602.39.90	Agriculture	List 3	
1602.4			
1602.41	Agriculture	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1602.42	Agriculture	List 4	
1602.49			
1602.49.30	Agriculture	List 1	
1602.49.90	Agriculture	List 4	
1602.50			
1602.50.30	Agriculture	List 4	
1602.50.40	Agriculture	List 4	
1602.50.90	Agriculture	List 4	
1602.90			
1602.90.10	Agriculture	List 4	
1602.90.20	Agriculture	List 4	
1602.90.90	Agriculture	List 4	
16.03			
1603.00			
1603.00.10	Agriculture	List 3	
1603.00.15	Fish	Not offered	
1603.00.20	Agriculture	List 3	
1603.00.30	Fish	List 3	
1603.00.90	Agriculture	List 3	
16.04			
1604.1			
1604.11	Fish	List 1	
1604.12			
1604.12.10	Fish	List 1	
1604.12.90	Fish	List 1	
1604.13			
1604.13.05	Fish	List 3	
1604.13.10	Fish	List 1	
1604.13.15	Fish	List 1	
1604.13.20	Fish	List 1	
1604.13.80	Fish	List 1	
1604.13.90	Fish	List 1	
1604.14			
1604.14.10	Fish	List 1	
1604.14.90	Fish	List 1	
1604.15			
1604.15.10	Fish	List 1	
1604.15.20	Fish	List 1	
1604.15.90	Fish	List 1	
1604.16	Fish	List 1	
1604.19			
1604.19.10	Fish	List 3	
1604.19.20	Fish	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1604.19.90	Fish	List 1	
1604.20			
1604.20.10	Fish	List 1	
1604.20.20	Fish	List 1	
1604.20.30	Fish	List 1	
1604.20.40	Fish	List 1	
1604.20.80	Fish	List 3	
1604.20.90	Fish	List 1	
1604.30			
1604.30.10	Fish	List 1	
1604.30.20	Fish	List 1	
16.05			
1605.10			
1605.10.10	Fish	List 1	
1605.10.80	Fish	List 1	
1605.10.90	Fish	List 1	
1605.20			
1605.20.10	Fish	List 1	
1605.20.80	Fish	List 1	
1605.20.90	Fish	List 1	
1605.30			
1605.30.10	Fish	List 1	
1605.30.90	Fish	List 1	
1605.40			
1605.40.10	Fish	List 1	
1605.40.80	Fish	List 1	
1605.40.90	Fish	List 1	
1605.90			
1605.90.10	Fish	List 1	
1605.90.20	Fish	List 1	
1605.90.30	Fish	List 1	
1605.90.40	Fish	List 1	
1605.90.90	Fish	List 1	
17.01			
1701.1			
1701.11	Agriculture	List 4	
1701.12	Agriculture	List 4	
1701.9			
1701.91	Agriculture	List 4	
1701.99	Agriculture	List 4	
17.02			
1702.1			
1702.11	Agriculture	List 1	
1702.19	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1702.20	Agriculture	List 1	
1702.30	Agriculture	List 1	
1702.40	Agriculture	List 1	
1702.50	Agriculture	List 1	
1702.60	Agriculture	List 1	
1702.90	Agriculture	List 1	
17.03			
1703.10	Agriculture	List 1	
1703.90	Agriculture	List 1	
17.04			
1704.10	Agriculture	List 4	
1704.90	Agriculture	List 4	
1801.00	Agriculture	List 1	
1802.00	Agriculture	List 1	
18.03			
1803.10	Agriculture	List 1	
1803.20	Agriculture	List 1	
1804.00	Agriculture	List 1	
1805.00	Agriculture	List 1	
18.06			
1806.10	Agriculture	List 5	Regime 2: base rate 10,71%
1806.20			
1806.20.10	Agriculture	List 5	Regime 2: base rate 13,23%
1806.20.90	Agriculture	List 5	Regime 2: base rate 10,71%
1806.3			
1806.31	Agriculture	List 5	Regime 2: base rate 12,6%
1806.32	Agriculture	List 5	Regime 2: base rate 12,6%
1806.90	Agriculture	List 1	
19.01			
1901.00			
1901.10	Agriculture	List 3	
1901.20	Agriculture	List 2	
1901.90			
1901.90.10	Agriculture	List 1	
1901.90.20	Agriculture	List 4	
1901.90.90	Agriculture	List 4	
19.02			
1902.1			
1902.11	Agriculture	List 5	Regime 2: base rate: 18,9%
1902.19	Agriculture	List 5	Regime 2: base rate: 18,9%
1902.20			
1902.20.10	Agriculture	List 1	
1902.20.20	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
1902.20.90	Agriculture	List 2	
1902.30			
1902.40			
1902.40.10	Agriculture	List 2	
1902.40.90	Agriculture	List 2	
1903.00	Agriculture	List 1	
19.04			
1904.10	Agriculture	List 2	
1904.20			
1904.20.10	Agriculture	List 1	
1904.20.90	Agriculture	List 2	
1904.30	Agriculture	List 3	
1904.90			
1904.90.10	Agriculture	List 1	
1904.90.90	Agriculture	List 2	
19.05			
1905.10	Agriculture	List 3	
1905.20	Agriculture	List 5	Regime 3: base rate 13,23%
1905.3			
1905.31	Agriculture	List 3	
1905.32	Agriculture	List 5	Regime 3: base rate 13,23%
1905.40	Agriculture	List 5	Regime 3: base rate 13,23%
1905.90			
1905.90.10	Agriculture	List 1	
1905.90.20	Agriculture	List 1	
1905.90.30	Agriculture	List 1	
1905.90.90	Agriculture	List 1	
20.01			
2001.10	Agriculture	List 1	
2001.90			
2001.90.10	Agriculture	List 3	
2001.90.20	Agriculture	List 1	
2001.90.30	Agriculture	List 2	
2001.90.90	Agriculture	List 3	
20.02			
2002.10			
2002.10.10	Agriculture	List 3	
2002.10.80	Agriculture	List 3	
2002.10.90	Agriculture	List 3	
2002.90			
2002.90.10	Agriculture	List 3	
2002.90.90	Agriculture	List 3	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
20.03			
2003.10			
2003.10.10	Agriculture	List 5	Regime 2: basic rate: 12,6%
2003.10.90	Agriculture	List 5	Regime 2: basic rate: 12,6%
2003.20	Agriculture	List 1	
2003.90			
2003.90.10	Agriculture	List 5	Regime 2: basic rate: 12,6%
2003.90.90	Agriculture	List 5	Regime 2: basic rate: 12,6%
20.04			
2004.10			
2004.10.10	Agriculture	List 3	
2004.10.90	Agriculture	List 3	
2004.90			
2004.90.10	Agriculture	List 1	
2004.90.20	Agriculture	List 1	
2004.90.30	Agriculture	List 3	
2004.90.40	Agriculture	List 3	
2004.90.90	Agriculture	List 3	
20.05			
2005.10			
2005.10.10	Agriculture	List 3	
2005.10.90	Agriculture	List 3	
2005.20			
2005.20.10	Agriculture	List 3	
2005.20.90	Agriculture	List 3	
2005.40			
2005.40.10	Agriculture	List 3	
2005.40.90	Agriculture	List 3	
2005.5			
2005.51	Agriculture	List 5	Regime 2: basic rate: 2,614c/kg
2005.59	Agriculture	List 5	Regime 2: basic rate: 2,614c/kg
2005.60	Agriculture	List 3	
2005.70	Agriculture	List 3	
2005.80	Agriculture	List 3	
2005.9			
2005.91			
2005.99			
2005.99.1			
2005.99.11	Agriculture	List 3	
2005.99.12	Agriculture	List 3	
2005.99.2			
2005.99.21	Agriculture	List 1	
2005.99.22	Agriculture	List 1	
2005.99.3			
2005.99.31	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2005.99.32	Agriculture	List 1	
2005.99.9			
2005.99.91	Agriculture	List 3	
2005.99.99	Agriculture	List 3	
20.06			
2006.00			
2006.00.10	Agriculture	List 1	
2006.00.20	Agriculture	List 1	
2006.00.30	Agriculture	List 3	
2006.00.40	Agriculture	List 3	
2006.00.90	Agriculture	List 3	
20.07			
2007.10	Agriculture	List 5	Regime 2: base rate: 24%
2007.9			
2007.91	Agriculture	List 5	Regime 2: base rate: 24%
2007.99	Agriculture	List 1	
20.08			
2008.1			
2008.11			
2008.11.10	Agriculture	List 1	
2008.11.20	Agriculture	List 1	
2008.11.90	Agriculture	List 1	
2008.19	Agriculture	List 1	
2008.20	Agriculture	List 1	
2008.30	Agriculture	List 1	
2008.40	Agriculture	List 1	
2008.50	Agriculture	List 1	
2008.60	Agriculture	List 1	
2008.70	Agriculture	List 1	
2008.80	Agriculture	List 1	
2008.9			
2008.91	Agriculture	List 3	
2008.92	Agriculture	List 1	
2008.99			
2008.99.40	Agriculture	List 1	
2008.99.50	Agriculture	List 1	
2008.99.60	Agriculture	List 1	
2008.99.90	Agriculture	List 1	
20.09			
2009.1			
2009.11	Agriculture	List 1	
2009.12	Agriculture	List 1	
2009.19	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2009.2			
2009.21	Agriculture	List 1	
2009.29	Agriculture	List 1	
2009.3			
2009.31	Agriculture	List 1	
2009.39	Agriculture	List 1	
2009.4			
2009.41	Agriculture	List 1	
2009.49	Agriculture	List 1	
2009.50	Agriculture	List 1	
2009.6			
2009.61	Agriculture	List 3	
2009.69	Agriculture	List 5	Regime 2: base rate: 3,15%
2009.7			
2009.71	Agriculture	List 1	
2009.79	Agriculture	List 1	
2009.80			
2009.80.10	Agriculture	List 5	Regime 2: base rate: 12,6%
2009.80.20	Agriculture	List 1	
2009.90			
2009.90.10	Agriculture	List 1	
2009.90.20	Agriculture	List 1	
21.01			
2101.1			
2101.11			
2101.11.1			
2101.11.12	Agriculture	List 2	
2101.11.9			
2101.11.92	Agriculture	List 2	
2101.12			
2101.12.10	Agriculture	List 1	
2101.12.90	Agriculture	List 2	
2101.20	Agriculture	List 1	
2101.30			
2101.30.10	Agriculture	List 1	
2101.30.90	Agriculture	List 2	
21.02			
2102.10	Agriculture	List 1	
2102.20	Agriculture	List 1	
2102.30	Agriculture	List 3	
21.03			
2103.10	Agriculture	List 1	
2103.20	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2103.30			
2103.30.1			
2103.30.11	Agriculture	List 1	
2103.30.12	Agriculture	List 1	
2103.30.2			
2103.30.21	Agriculture	List 1	
2103.30.22	Agriculture	List 1	
2103.90			
2103.90.10	Agriculture	List 2	
2103.90.90	Agriculture	List 1	
21.04			
2104.10			
2104.10.10	Agriculture	List 2	
2104.10.20	Agriculture	List 2	
2104.10.90	Agriculture	List 1	
2104.20	Agriculture	List 1	
21.05			
2105.00			
2105.00.10	Agriculture	List 4	
2105.00.20	Agriculture	List 4	
2105.00.90	Agriculture	List 4	
21.06			
2106.10			
2106.10.10	Agriculture	List 1	
2106.10.90	Agriculture	List 2	
2106.90			
2106.90.17	Agriculture	List 1	
2106.90.25	Agriculture	List 1	
2106.90.35	Agriculture	List 1	
2106.90.50	Agriculture	List 1	
2106.90.67	Agriculture	List 1	
2106.90.69	Agriculture	List 3	
2106.90.90	Agriculture	List 3	
22.01			
2201.10	Agriculture	List 1	
2201.90	Agriculture	List 1	
22.02			
2202.10			
2202.10.10	Agriculture	List 1	
2202.10.90	Agriculture	List 1	
2202.90			
2202.90.20	Agriculture	List 1	
2202.90.90	Agriculture	List 1	
22.03			
2203.00			
2203.00.05	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2203.00.90	Agriculture	List 5	Regime 2: base rate: 5%
22.04			
2204.10	Agriculture	List 3	
2204.2			
2204.21			
2204.21.30	Agriculture	List 3	
2204.21.40	Agriculture	List 3	
2204.21.50	Agriculture	List 3	
2204.29			
2204.29.30	Agriculture	List 3	
2204.29.40	Agriculture	List 3	
2204.29.50	Agriculture	List 3	
2204.30	Agriculture	List 3	
22.05			
2205.10	Agriculture	List 3	
2205.90	Agriculture	List 3	
22.06			
2206.00			
2206.00.05	Annex VI	List 3	
2206.00.15	Agriculture	List 3	
2206.00.80	Agriculture	List 3	
2206.00.90	Agriculture	List 3	
22.07			
2207.10	Agriculture	List 3	
2207.20	Agriculture	List 3	
22.08			
2208.20			
2208.20.10	Agriculture	List 3	
2208.20.90	Agriculture	List 3	
2208.30			
2208.30.10	Agriculture	List 3	
2208.30.90	Agriculture	List 3	
2208.40			
2208.40.10	Agriculture	List 3	
2208.40.90	Agriculture	List 3	
2208.50			
2208.50.10	Agriculture	List 3	
2208.50.90	Agriculture	List 3	
2208.60			
2208.60.10	Agriculture	List 3	
2208.60.90	Agriculture	List 3	
2208.70			
2208.70.20	Agriculture	List 3	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2208.70.90	Agriculture	List 3	
2208.90			
2208.90.20	Agriculture	List 3	
2208.90.90	Agriculture	List 3	
2209.00	Agriculture	List 3	
23.01			
2301.10			
2301.10.10	Agriculture	List 1	
2301.10.90	Agriculture	List 1	
2301.20	Fish	List 1	
23.02			
2302.10	Agriculture	List 1	
2302.30	Agriculture	List 4	
2302.40	Agriculture	List 1	
2302.50	Agriculture	List 1	
23.03			
2303.10	Agriculture	List 1	
2303.20	Agriculture	List 1	
2303.30	Agriculture	List 1	
2304.00	Agriculture	List 1	
2305.00	Agriculture	List 1	
23.06			
2306.10	Agriculture	List 1	
2306.20	Agriculture	List 1	
2306.30	Agriculture	List 1	
2306.4			
2306.41	Agriculture	List 1	
2306.49	Agriculture	List 1	
2306.50	Agriculture	List 1	
2306.60	Agriculture	List 1	
2306.90	Agriculture	List 1	
2307.00	Agriculture	List 3	
2308.00	Agriculture	List 1	
23.09			
2309.10			
2309.10.10	Agriculture	List 3	
2309.10.90	Agriculture	List 3	
2309.90			
2309.90.10	Agriculture	List 1	
2309.90.15	Agriculture	List 3	
2309.90.20	Agriculture	List 1	
2309.90.30	Agriculture	List 1	
2309.90.35	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2309.90.40	Agriculture	List 1	
2309.90.50	Agriculture	List 3	
2309.90.60	Agriculture	List 1	
2309.90.65	Agriculture	List 3	
2309.90.70	Agriculture	List 3	
2309.90.75	Agriculture	List 3	
2309.90.80	Agriculture	List 3	
2309.90.9			
2309.90.92	Agriculture	List 3	
24.01			
2401.10	Agriculture	List 3	
2401.20	Agriculture	List 3	
2401.30	Agriculture	List 3	
24.02			
2402.10			
2402.10.90	Agriculture	List 3	
2402.20			
2402.20.90	Agriculture	List 3	
2402.90			
2402.90.90	Agriculture	List 3	
24.03			
2403.10			
2403.10.10	Agriculture	List 3	
2403.10.20	Agriculture	List 3	
2403.10.30	Agriculture	List 3	
2403.9			
2403.91			
2403.91.90	Agriculture	List 1	
2403.99			
2403.99.10	Agriculture	List 3	
2403.99.20	Agriculture	List 1	
2403.99.90	Agriculture	List 3	
2501.00	Industry	List 1	
2502.00	Industry	List 1	
2503.00	Industry	List 1	
25.04			
2504.10	Industry	List 1	
2504.90	Industry	List 1	
25.05			
2505.10	Industry	List 1	
2505.90	Industry	List 1	
25.06			
2506.10	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2506.20	Industry	List 1	
2507.00	Industry	List 1	
25.08			
2508.10	Industry	List 1	
2508.30	Industry	List 1	
2508.40	Industry	List 1	
2508.50	Industry	List 1	
2508.60	Industry	List 1	
2508.70	Industry	List 1	
2509.00	Industry	List 1	
25.10			
2510.10	Industry	List 1	
2510.20	Industry	List 1	
25.11			
2511.10	Industry	List 1	
2511.20	Industry	List 1	
2512.00	Industry	List 1	
25.13			
2513.10	Industry	List 1	
2513.20	Industry	List 1	
2514.00	Industry	List 1	
25.15			
2515.1			
2515.11	Industry	List 1	
2515.12	Industry	List 1	
2515.20	Industry	List 1	
25.16			
2516.1			
2516.11	Industry	List 1	
2516.12	Industry	List 1	
2516.20	Industry	List 1	
2516.90	Industry	List 1	
25.17			
2517.10	Industry	List 1	
2517.20	Industry	List 1	
2517.30	Industry	List 1	
2517.4			
2517.41	Industry	List 1	
2517.49	Industry	List 1	
25.18			
2518.10	Industry	List 1	
2518.20	Industry	List 1	
2518.30	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
25.19			
2519.10	Industry	List 1	
2519.90	Industry	List 1	
25.20			
2520.10	Industry	List 1	
2520.20	Industry	List 1	
2521.00	Industry	List 1	
25.22			
2522.10	Industry	List 1	
2522.20	Industry	List 1	
2522.30	Industry	List 1	
25.23			
2523.10	Industry	List 1	
2523.2			
2523.21	Industry	List 1	
2523.29	Industry	List 1	
2523.30	Industry	List 1	
2523.90	Industry	List 1	
25.24			
2524.00			
2524.10	Industry	List 1	
2524.90	Industry	List 1	
25.25			
2525.10	Industry	List 1	
2525.20	Industry	List 1	
2525.30	Industry	List 1	
25.26			
2526.10	Industry	List 1	
2526.20	Industry	List 1	
25.27			
2527.00	Industry	List 1	
25.28			
2528.10	Industry	List 1	
2528.90	Industry	List 1	
25.29			
2529.10	Industry	List 1	
2529.2	Industry		
2529.21	Industry	List 1	
2529.22	Industry	List 1	
2529.30	Industry	List 1	
25.30			
2530.10	Industry	List 1	
2530.20	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2530.90	Industry	List 1	
26.01			
2601.1	Industry	List 1	
2601.11	Industry	List 1	
2601.12	Industry	List 1	
2601.20	Industry	List 1	
2602.00	Industry	List 1	
2603.00	Industry	List 1	
2604.00	Industry	List 1	
2605.00	Industry	List 1	
2606.00	Industry	List 1	
2607.00	Industry	List 1	
2608.00	Industry	List 1	
2609.00	Industry	List 1	
2610.00	Industry	List 1	
2611.00	Industry	List 1	
26.12			
2612.10	Industry	List 1	
2612.20	Industry	List 1	
26.13			
2613.10	Industry	List 1	
2613.90	Industry	List 1	
2614.00	Industry	List 1	
26.15			
2615.10	Industry	List 1	
2615.90	Industry	List 1	
26.16			
2616.10	Industry	List 1	
2616.90	Industry	List 1	
26.17			
2617.10	Industry	List 1	
2617.90	Industry	List 1	
2618.00	Industry	List 1	
2619.00	Industry	List 1	
26.20			
2620.1			
2620.11	Industry	List 1	
2620.19	Industry	List 1	
2620.2			
2620.21	Industry	List 1	
2620.29	Industry	List 1	
2620.30	Industry	List 1	
2620.40	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2620.60	Industry	List 1	
2620.9			
2620.91	Industry	List 1	
2620.99	Industry	List 1	
26.21			
2621.00			
2621.10	Industry	List 1	
2621.90	Industry	List 1	
27.01			
2701.1			
2701.11	Industry	List 1	
2701.12	Industry	List 1	
2701.19	Industry	List 1	
2701.20	Industry	List 1	
27.02			
2702.10	Industry	List 1	
2702.20	Industry	List 1	
2703.00	Industry	List 1	
2704.00	Industry	List 1	
2705.00	Industry	List 1	
2706.00	Industry	List 4	
27.07			
2707.10	Industry	List 1	
2707.20	Industry	List 1	
2707.30	Industry	List 1	
2707.40	Industry	List 1	
2707.50	Industry	List 1	
2707.9			
2707.91	Industry	List 1	
2707.99			
2707.99.10	Industry	List 1	
2707.99.20	Industry	List 1	
2707.99.90	Industry	List 1	
27.08			
2708.10	Industry	List 6	
2708.20	Industry	List 6	
2709.00	Industry	List 6	
27.10			
2710.00			
2710.1			
2710.11			
2710.11.01	Industry	List 6	
2710.11.02	Industry	List 6	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2710.11.07	Industry	List 6	
2710.11.09	Industry	List 6	
2710.11.15	Industry	List 6	
2710.11.26	Industry	List 6	
2710.11.30	Industry	List 6	
2710.11.35	Industry	List 6	
2710.11.37	Industry	List 6	
2710.11.39	Industry	List 6	
2710.11.40	Industry	List 6	
2710.11.45	Industry	List 6	
2710.11.47	Industry	List 6	
2710.11.49	Industry	List 6	
2710.11.52	Industry	List 6	
2710.11.55	Industry	List 6	
2710.11.57	Industry	List 6	
2710.11.60	Industry	List 6	
2710.11.70	Industry	List 6	
2710.11.80	Industry	List 6	
2710.11.90	Industry	List 6	
2710.19			
2710.9			
2710.91	Industry	List 6	
2710.99			
2710.99.10	Industry	List 6	
2710.99.20	Industry	List 6	
2710.99.30	Industry	List 6	
27.11			
2711.1			
2711.11	Industry	List 1	
2711.12	Industry	List 1	
2711.13			
2711.13.10	Industry	List 4	
2711.13.90	Industry	List 1	
2711.14	Industry	List 6	
2711.19	Industry	List 1	
2711.2			
2711.21	Industry	List 1	
2711.29			
2711.29.10	Industry	List 4	
2711.29.90	Industry	List 1	
27.12			
2712.10			
2712.10.10	Industry	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2712.10.20	Industry	List 4	
2712.20	Industry	List 6	
2712.90			
2712.90.10	Industry	List 6	
2712.90.20	Industry	List 6	
2712.90.30	Industry	List 6	
2712.90.50	Industry	List 6	
2712.90.90	Industry	List 6	
27.13			
2713.1			
2713.11	Industry	List 1	
2713.12	Industry	List 1	
2713.20	Industry	List 1	
2713.90	Industry	List 1	
27.14			
2714.10	Industry	List 1	
2714.90			
2714.90.10	Industry	List 1	
2714.90.20	Industry	List 1	
2714.90.90	Industry	List 1	
27.15			
2715.00			
2715.00.10	Industry	List 4	
2715.00.20	Industry	List 4	
2715.00.90	Industry	List 1	
2716.00	Industry	List 1	
28.01			
2801.10	Industry	List 1	
2801.20	Industry	List 1	
2801.30	Industry	List 1	
2802.00	Industry	List 1	
2803.00	Industry	List 1	
28.04			
2804.10	Industry	List 1	
2804.2			
2804.21	Industry	List 1	
2804.29	Industry	List 1	
2804.30	Industry	List 1	
2804.40	Industry	List 1	
2804.50	Industry	List 1	
2804.6			
2804.61	Industry	List 1	
2804.69	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2804.70	Industry	List 1	
2804.80	Industry	List 1	
2804.90	Industry	List 1	
28.05			
2805.1			
2805.11	Industry	List 1	
2805.12	Industry	List 1	
2805.19	Industry	List 1	
2805.30	Industry	List 1	
2805.40	Industry	List 1	
28.06			
2806.10	Industry	List 1	
2806.20	Industry	List 1	
2807.00	Industry	List 1	
2808.00	Industry	List 1	
28.09			
2809.10	Industry	List 1	
2809.20	Industry	List 1	
2810.00	Industry	List 1	
28.11			
2811.1			
2811.11	Industry	List 1	
2811.19			
2811.19.10	Industry	List 1	
2811.19.90	Industry	List 1	
2811.2			
2811.21	Industry	List 1	
2811.22	Industry	List 1	
2811.29	Industry	List 1	
28.12			
2812.10			
2812.10.10	Industry	List 1	
2812.10.20	Industry	List 1	
2812.10.30	Industry	List 1	
2812.10.40	Industry	List 1	
2812.10.50	Industry	List 1	
2812.10.60	Industry	List 1	
2812.10.70	Industry	List 1	
2812.10.80	Industry	List 1	
2812.10.90	Industry	List 1	
2812.90	Industry	List 1	
28.13			
2813.10	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2813.90	Industry	List 1	
28.14			
2814.10	Industry	List 1	
2814.20	Industry	List 1	
28.15			
2815.1			
2815.11	Industry	List 6	
2815.12	Industry	List 6	
2815.20	Industry	List 1	
2815.30	Industry	List 1	
28.16			
2816.10	Industry	List 1	
2816.40	Industry	List 1	
2817.00	Industry	List 1	
28.18			
2818.10	Industry	List 1	
2818.20	Industry	List 1	
2818.30	Industry	List 1	
28.19			
2819.10	Industry	List 1	
2819.90	Industry	List 1	
28.20			
2820.10	Industry	List 1	
2820.90	Industry	List 1	
28.21			
2821.10	Industry	List 1	
2821.20	Industry	List 1	
2822.00	Industry	List 1	
2823.00	Industry	List 4	
28.24			
2824.10	Industry	List 1	
2824.90	Industry	List 1	
28.25			
2825.10	Industry	List 1	
2825.20	Industry	List 1	
2825.30	Industry	List 1	
2825.40	Industry	List 1	
2825.50	Industry	List 1	
2825.60	Industry	List 1	
2825.70	Industry	List 1	
2825.80	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2825.90	Industry	List 1	
28.26			
2826.1			
2826.12	Industry	List 1	
2826.19	Industry	List 1	
2826.30	Industry	List 1	
2826.90	Industry	List 1	
28.27			
2827.10	Industry	List 1	
2827.20	Industry	List 1	
2827.3			
2827.31	Industry	List 1	
2827.32	Industry	List 1	
2827.35	Industry	List 1	
2827.39	Industry	List 1	
2827.4			
2827.41	Industry	List 1	
2827.49	Industry	List 1	
2827.5			
2827.51	Industry	List 1	
2827.59	Industry	List 1	
2827.60	Industry	List 1	
28.28			
2828.10	Industry	List 4	
2828.90	Industry	List 1	
28.29			
2829.1			
2829.11	Industry	List 1	
2829.19	Industry	List 1	
2829.90	Industry	List 1	
28.30			
2830.10	Industry	List 1	
2830.90	Industry	List 1	
28.31			
2831.10	Industry	List 1	
2831.90	Industry	List 1	
28.32			
2832.10	Industry	List 1	
2832.20	Industry	List 1	
2832.30	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
28.33			
2833.1			
2833.11	Industry	List 1	
2833.19	Industry	List 1	
2833.2			
2833.21	Industry	List 1	
2833.22	Industry	List 1	
2833.24	Industry	List 1	
2833.25	Industry	List 1	
2833.27	Industry	List 1	
2833.29	Industry	List 1	
2833.30	Industry	List 1	
2833.40	Industry	List 1	
28.34			
2834.10	Industry	List 1	
2834.2			
2834.21	Industry	List 1	
2834.29	Industry	List 1	
28.35			
2835.10	Industry	List 1	
2835.2			
2835.22	Industry	List 1	
2835.24	Industry	List 1	
2835.25	Industry	List 4	
2835.26			
2835.26.10	Industry	List 4	
2835.26.90	Industry	List 1	
2835.29	Industry	List 1	
2835.3	Industry		
2835.31	Industry	List 4	
2835.39	Industry	List 1	
28.36			
2836.20	Industry	List 6	
2836.30	Industry	List 1	
2836.40	Industry	List 1	
2836.50	Industry	List 1	
2836.60	Industry	List 1	
2836.9	Industry	List 1	
2836.91	Industry	List 1	
2836.92	Industry	List 1	
2836.99	Industry	List 1	
28.37			
2837.1			
2837.11	Industry	List 1	
2837.19	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2837.20	Industry	List 1	
28.39			
2839.1			
2839.11	Industry	List 1	
2839.19	Industry	List 1	
2839.90	Industry	List 1	
28.40			
2840.1			
2840.11	Industry	List 1	
2840.19	Industry	List 1	
2840.20	Industry	List 1	
2840.30	Industry	List 1	
28.41			
2841.30	Industry	List 1	
2841.50	Industry	List 1	
2841.6			
2841.61	Industry	List 1	
2841.69	Industry	List 1	
2841.70	Industry	List 1	
2841.80	Industry	List 1	
2841.90	Industry	List 1	
28.42			
2842.10	Industry	List 1	
2842.90	Industry	List 1	
28.43			
2843.10	Industry	List 1	
2843.2			
2843.21	Industry	List 1	
2843.29	Industry	List 1	
2843.30	Industry	List 1	
2843.90	Industry	List 1	
28.44			
2844.10	Industry	List 1	
2844.20	Industry	List 1	
2844.30	Industry	List 1	
2844.40	Industry	List 1	
2844.50	Industry	List 1	
28.45			
2845.10	Industry	List 1	
2845.90	Industry	List 1	
28.46			
2846.10	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2846.90	Industry	List 1	
28.47			
2847.00			
2847.00.15	Industry	List 1	
2847.00.30	Industry	List 1	
2848.00	Industry	List 1	
28.49			
2849.10	Industry	List 1	
2849.20	Industry	List 1	
2849.90	Industry	List 1	
2850.00	Industry	List 1	
2852.00	Industry	List 1	
28.53			
2853.00			
2853.00.10	Industry	List 1	
2853.00.90	Industry	List 1	
29.01			
2901.10	Industry	List 1	
2901.2			
2901.21	Industry	List 1	
2901.22	Industry	List 1	
2901.23	Industry	List 1	
2901.24	Industry	List 1	
2901.29	Industry	List 1	
29.02			
2902.1			
2902.11	Industry	List 1	
2902.19	Industry	List 1	
2902.20	Industry	List 1	
2902.30	Industry	List 1	
2902.4			
2902.41	Industry	List 1	
2902.42	Industry	List 1	
2902.43	Industry	List 1	
2902.44	Industry	List 1	
2902.50	Industry	List 1	
2902.60	Industry	List 1	
2902.70	Industry	List 1	
2902.90	Industry	List 1	
29.03			
2903.1			
2903.11	Industry	List 1	
2903.12	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2903.13	Industry	List 1	
2903.14	Industry	List 1	
2903.15	Industry	List 1	
2903.19			
2903.19.10	Industry	List 1	
2903.19.90	Industry	List 1	
2903.2			
2903.21	Industry	List 1	
2903.22	Industry	List 1	
2903.23	Industry	List 1	
2903.29	Industry	List 1	
2903.3			
2903.31	Industry	List 1	
2903.39	Industry	List 1	
2903.4			
2903.41	Industry	List 1	
2903.42	Industry	List 1	
2903.43	Industry	List 1	
2903.44	Industry	List 1	
2903.45			
2903.45.05	Industry	List 1	
2903.45.10	Industry	List 1	
2903.45.15	Industry	List 1	
2903.45.20	Industry	List 1	
2903.45.25	Industry	List 1	
2903.45.30	Industry	List 1	
2903.45.35	Industry	List 1	
2903.45.40	Industry	List 1	
2903.45.45	Industry	List 1	
2903.45.50	Industry	List 1	
2903.45.90	Industry	List 1	
2903.46	Industry	List 1	
2903.47	Industry	List 1	
2903.49			
2903.49.01	Industry	List 1	
2903.49.03	Industry	List 1	
2903.49.05	Industry	List 1	
2903.49.07	Industry	List 1	
2903.49.09	Industry	List 1	
2903.49.10	Industry	List 1	
2903.49.11	Industry	List 1	
2903.49.19	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2903.49.20	Industry	List 1	
2903.49.90	Industry	List 1	
2903.5			
2903.51	Industry	List 1	
2903.52	Industry	List 1	
2903.59	Industry	List 1	
2903.6			
2903.61	Industry	List 1	
2903.62	Industry	List 1	
2903.69	Industry	List 1	
29.04			
2904.10			
2904.10.10	Industry	List 4	
2904.10.90	Industry	List 1	
2904.20	Industry	List 1	
2904.90			
2904.90.10	Industry	List 1	
2904.90.90	Industry	List 1	
29.05			
2905.1			
2905.11	Industry	List 1	
2905.12	Industry	List 1	
2905.13	Industry	List 1	
2905.14	Industry	List 1	
2905.16	Industry	List 1	
2905.17	Industry	List 1	
2905.19			
2905.19.10	Industry	List 1	
2905.19.20	Industry	List 4	
2905.19.90	Industry	List 1	
2905.2			
2905.22	Industry	List 1	
2905.29	Industry	List 1	
2905.3			
2905.31	Industry	List 1	
2905.32	Industry	List 1	
2905.39	Industry	List 1	
2905.4			
2905.41	Industry	List 1	
2905.42	Industry	List 1	
2905.43	Agriculture	List 1	
2905.44	Agriculture	List 3	
2905.45	Agriculture	List 2	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2905.49	Industry	List 1	
2905.5			
2905.51	Industry	List 1	
2905.59	Industry	List 1	
29.06			
2906.1			
2906.11	Industry	List 1	
2906.12	Industry	List 1	
2906.13	Industry	List 1	
2906.19	Industry	List 1	
2906.2			
2906.21	Industry	List 1	
2906.29	Industry	List 1	
29.07			
2907.1			
2907.11	Industry	List 1	
2907.12	Industry	List 1	
2907.13	Industry	List 1	
2907.15	Industry	List 1	
2907.19	Industry	List 1	
2907.2			
2907.21	Industry	List 1	
2907.22	Industry	List 1	
2907.23	Industry	List 1	
2907.29	Industry	List 1	
29.08			
2908.1			
2908.11	Industry	List 1	
2908.19	Industry	List 1	
2908.9			
2908.91	Industry	List 1	
2908.99	Industry	List 1	
29.09			
2909.1			
2909.11	Industry	List 1	
2909.19	Industry	List 1	
2909.20	Industry	List 1	
2909.30	Industry	List 1	
2909.4			
2909.41	Industry	List 1	
2909.43	Industry	List 1	
2909.44	Industry	List 1	
2909.49	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2909.50	Industry	List 1	
2909.60	Industry	List 1	
29.10			
2910.10	Industry	List 1	
2910.20	Industry	List 1	
2910.30	Industry	List 1	
2910.40	Industry	List 1	
2910.90	Industry	List 1	
2911.00	Industry	List 1	
29.12			
2912.1			
2912.11	Industry	List 1	
2912.12	Industry	List 1	
2912.19	Industry	List 1	
2912.2			
2912.21	Industry	List 1	
2912.29	Industry	List 1	
2912.30	Industry	List 1	
2912.4			
2912.41	Industry	List 1	
2912.42	Industry	List 1	
2912.49	Industry	List 1	
2912.50	Industry	List 1	
2912.60	Industry	List 1	
2913.00	Industry	List 1	
29.14			
2914.1			
2914.11	Industry	List 1	
2914.12	Industry	List 1	
2914.13	Industry	List 4	
2914.19	Industry	List 1	
2914.2			
2914.21	Industry	List 1	
2914.22	Industry	List 1	
2914.23	Industry	List 1	
2914.29	Industry	List 1	
2914.3			
2914.31	Industry	List 1	
2914.39	Industry	List 1	
2914.40	Industry	List 1	
2914.50	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2914.6			
2914.61	Industry	List 1	
2914.69	Industry	List 1	
2914.70	Industry	List 1	
29.15			
2915.1			
2915.11	Industry	List 1	
2915.12	Industry	List 1	
2915.13	Industry	List 1	
2915.2			
2915.21	Industry	List 4	
2915.24	Industry	List 1	
2915.29			
2915.29.10	Industry	List 4	
2915.29.90	Industry	List 1	
2915.3			
2915.31	Industry	List 4	
2915.32	Industry	List 1	
2915.33	Industry	List 4	
2915.36	Industry	List 1	
2915.39			
2915.39.20	Industry	List 4	
2915.39.30	Industry	List 4	
2915.39.40	Industry	List 4	
2915.39.60	Industry	List 1	
2915.39.90	Industry	List 1	
2915.40	Industry	List 1	
2915.50			
2915.50.30	Industry	List 1	
2915.50.90	Industry	List 1	
2915.60	Industry	List 1	
2915.70	Industry	List 1	
2915.90	Industry	List 1	
29.16			
2916.1			
2916.11			
2916.11.10	Industry	List 1	
2916.11.20	Industry	List 1	
2916.12			
2916.12.10	Industry	List 1	
2916.12.20	Industry	List 1	
2916.12.30	Industry	List 1	
2916.12.40	Industry	List 1	
2916.12.90	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2916.13	Industry	List 1	
2916.14	Industry	List 1	
2916.15	Industry	List 1	
2916.19	Industry	List 1	
2916.20			
2916.3			
2916.31	Industry	List 1	
2916.32	Industry	List 1	
2916.34	Industry	List 1	
2916.35	Industry	List 1	
2916.36	Industry	List 1	
2916.39	Industry	List 1	
29.17			
2917.1			
2917.11	Industry	List 1	
2917.12			
2917.12.20	Industry	List 4	
2917.12.90	Industry	List 1	
2917.13	Industry	List 1	
2917.14	Industry	List 4	
2917.19			
2917.19.35	Industry	List 4	
2917.19.45	Industry	List 4	
2917.19.90	Industry	List 1	
2917.20	Industry	List 1	
2917.3			
2917.32	Industry	List 4	
2917.33	Industry	List 4	
2917.34	Industry	List 4	
2917.35	Industry	List 4	
2917.36	Industry	List 1	
2917.37	Industry	List 1	
2917.39	Industry	List 1	
29.18			
2918.1			
2918.11	Industry	List 1	
2918.12	Industry	List 4	
2918.13	Industry	List 1	
2918.14	Industry	List 4	
2918.15	Industry	List 1	
2918.16	Industry	List 1	
2918.18	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2918.19			
2918.19.10	Industry	List 4	
2918.19.30	Industry	List 1	
2918.19.90	Industry	List 1	
2918.2			
2918.21	Industry	List 1	
2918.22	Industry	List 1	
2918.23	Industry	List 1	
2918.29	Industry	List 1	
2918.30	Industry	List 1	
2918.9			
2918.91	Industry	List 1	
2918.99	Industry	List 1	
29.19			
2919.00			
2919.10	Industry	List 1	
2919.90	Industry	List 1	
29.20			
2920.1			
2920.11	Industry	List 1	
2920.19	Industry	List 1	
2920.90			
2920.90.10	Industry	List 1	
2920.90.20	Industry	List 1	
2920.90.30	Industry	List 1	
2920.90.40	Industry	List 1	
2920.90.90	Industry	List 1	
29.21			
2921.1			
2921.11	Industry	List 1	
2921.19			
2921.19.15	Industry	List 1	
2921.19.20	Industry	List 1	
2921.19.25	Industry	List 1	
2921.19.30	Industry	List 1	
2921.19.35	Industry	List 1	
2921.19.80	Industry	List 4	
2921.19.90	Industry	List 1	
2921.2			
2921.21	Industry	List 1	
2921.22	Industry	List 1	
2921.29	Industry	List 1	
2921.30	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2921.4			
2921.41	Industry	List 1	
2921.42	Industry	List 1	
2921.43	Industry	List 1	
2921.44			
2921.44.20	Industry	List 1	
2921.44.90	Industry	List 4	
2921.45	Industry	List 1	
2921.46	Industry	List 1	
2921.49	Industry	List 1	
2921.5			
2921.51			
2921.51.20	Industry	List 4	
2921.51.90	Industry	List 1	
2921.59	Industry	List 1	
29.22			
2922.1			
2922.11	Industry	List 1	
2922.12	Industry	List 1	
2922.13			
2922.13.10	Industry	List 1	
2922.13.20	Industry	List 1	
2922.14	Industry	List 1	
2922.19			
2922.19.20	Industry	List 1	
2922.19.30	Industry	List 1	
2922.19.40	Industry	List 1	
2922.19.50	Industry	List 1	
2922.19.60	Industry	List 1	
2922.19.90	Industry	List 1	
2922.2			
2922.21	Industry	List 1	
2922.29	Industry	List 1	
2922.3			
2922.31	Industry	List 1	
2922.39	Industry	List 1	
2922.4			
2922.41	Annex III	List 1	
2922.42	Industry	List 1	
2922.43	Industry	List 1	
2922.44	Industry	List 1	
2922.49	Industry	List 1	
2922.50	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
29.23			
2923.10	Industry	List 1	
2923.20	Industry	List 1	
2923.90	Industry	List 1	
29.24			
2924.1			
2924.11	Industry	List 1	
2924.12	Industry	List 1	
2924.19	Industry	List 1	
2924.2			
2924.21			
2924.21.10	Industry	List 4	
2924.21.90	Industry	List 1	
2924.23	Industry	List 1	
2924.24	Industry	List 1	
2924.29			
2924.29.05	Industry	List 6	
2924.29.90	Industry	List 1	
29.25			
2925.1			
2925.11	Industry	List 1	
2925.12	Industry	List 1	
2925.19	Industry	List 1	
2925.2			
2925.21	Industry	List 1	
2925.29	Industry	List 1	
29.26			
2926.10	Industry	List 1	
2926.20	Industry	List 1	
2926.30	Industry	List 1	
2926.90	Industry	List 1	
2927.00	Industry	List 1	
2928.00	Industry	List 1	
29.29			
2929.10	Industry	List 1	
2929.90			
2929.90.10	Industry	List 4	
2929.90.20	Industry	List 1	
2929.90.30	Industry	List 1	
2929.90.90	Industry	List 1	
29.30			
2930.20	Industry	List 1	
2930.30	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2930.40	Industry	List 1	
2930.50	Industry	List 1	
2930.90			
2930.90.01	Industry	List 1	
2930.90.03	Industry	List 1	
2930.90.05	Industry	List 1	
2930.90.07	Industry	List 1	
2930.90.09	Industry	List 1	
2930.90.11	Industry	List 1	
2930.90.13	Industry	List 1	
2930.90.15	Industry	List 1	
2930.90.17	Industry	List 1	
2930.90.19	Industry	List 1	
2930.90.21	Industry	List 1	
2930.90.23	Industry	List 1	
2930.90.25	Industry	List 1	
2930.90.27	Industry	List 1	
2930.90.29	Industry	List 1	
2930.90.30	Industry	List 4	
2930.90.90	Industry	List 1	
29.31			
2931.00			
2931.00.10	Annex III	List 1	
2931.00.15	Industry	List 1	
2931.00.20	Industry	List 1	
2931.00.25	Industry	List 1	
2931.00.30	Industry	List 1	
2931.00.35	Industry	List 1	
2931.00.40	Industry	List 1	
2931.00.45	Industry	List 1	
2931.00.50	Industry	List 1	
2931.00.55	Industry	List 1	
2931.00.90	Industry	List 1	
29.32			
2932.1			
2932.11	Industry	List 1	
2932.12	Industry	List 1	
2932.13	Industry	List 1	
2932.19	Industry	List 1	
2932.2	Industry	List 1	
2932.21	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2932.29			
2932.29.10	Industry	List 4	
2932.29.90	Industry	List 1	
2932.9			
2932.91	Industry	List 1	
2932.92	Industry	List 1	
2932.93	Industry	List 1	
2932.94	Industry	List 1	
2932.95	Industry	List 1	
2932.99	Industry	List 1	
29.33			
2933.1			
2933.11	Industry	List 1	
2933.19	Industry	List 1	
2933.2			
2933.21	Industry	List 1	
2933.29	Industry	List 1	
2933.3			
2933.31	Industry	List 1	
2933.32	Industry	List 1	
2933.33			
2933.39			
2933.39.10	Industry	List 1	
2933.39.20	Industry	List 1	
2933.39.90	Industry	List 1	
2933.4			
2933.41	Industry	List 1	
2933.49			
2933.49.10	Industry	List 4	
2933.49.90	Industry	List 1	
2933.5			
2933.52	Industry	List 1	
2933.53	Industry	List 1	
2933.54	Industry	List 1	
2933.55	Industry	List 1	
2933.59			
2933.59.10	Industry	List 1	
2933.59.20	Industry	List 1	
2933.59.30	Industry	List 1	
2933.59.80	Industry	List 1	
2933.59.85	Industry	List 4	
2933.59.90	Industry	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2933.6			
2933.61	Industry	List 1	
2933.69			
2933.69.20	Industry	List 1	
2933.69.30	Industry	List 4	
2933.69.40	Industry	List 1	
2933.69.90	Industry	List 1	
2933.7			
2933.71	Industry	List 1	
2933.72	Industry	List 1	
2933.79	Industry	List 1	
2933.9	Industry		
2933.91	Industry	List 1	
2933.99	Industry	List 1	
29.34			
2934.10	Industry	List 1	
2934.20	Industry	List 1	
2934.30	Industry	List 1	
2934.9			
2934.91	Industry	List 1	
2934.99	Industry	List 1	
2935.00	Industry	List 1	
29.36			
2936.2			
2936.21	Industry	List 1	
2936.22	Industry	List 1	
2936.23	Industry	List 1	
2936.24	Industry	List 1	
2936.25	Industry	List 1	
2936.26	Industry	List 1	
2936.27	Industry	List 1	
2936.28	Industry	List 1	
2936.29	Industry	List 1	
2936.90	Industry	List 1	
29.37			
2937.1			
2937.11	Industry	List 1	
2937.12	Industry	List 1	
2937.19	Industry	List 1	
2937.2			
2937.21	Industry	List 1	
2937.22	Industry	List 1	
2937.23	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2937.29	Industry	List 1	
2937.3			
2937.31	Industry	List 1	
2937.39	Industry	List 1	
2937.40	Industry	List 1	
2937.50	Industry	List 1	
2937.90	Industry	List 1	
29.38			
2938.10	Industry	List 1	
2938.90	Industry	List 1	
29.39			
2939.1			
2939.11			
2939.11.10	Industry	List 6	
2939.11.90	Industry	List 6	
2939.19	Industry	List 6	
2939.20	Industry	List 1	
2939.30	Industry	List 1	
2939.4			
2939.41	Industry	List 1	
2939.42	Industry	List 1	
2939.43	Industry	List 1	
2939.49	Industry	List 1	
2939.5			
2939.51	Industry	List 1	
2939.59	Industry	List 1	
2939.6			
2939.61	Industry	List 1	
2939.62	Industry	List 1	
2939.63	Industry	List 1	
2939.69	Industry	List 1	
2939.9			
2939.91			
2939.99			
2939.99.10	Industry	List 4	
2939.99.20	Industry	List 1	
2939.99.90	Industry	List 1	
2940.00	Industry	List 1	
29.41			
2941.10	Industry	List 1	
2941.20	Industry	List 1	
2941.30	Industry	List 1	
2941.40	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
2941.50	Industry	List 1	
2941.90	Industry	List 1	
2942.00	Industry	List 1	
30.01			
3001.20	Industry	List 1	
3001.90	Industry	List 1	
30.02			
3002.10	Industry	List 1	
3002.20	Industry	List 1	
3002.30	Industry	List 1	
3002.90			
3002.90.10	Industry	List 1	
3002.90.20	Industry	List 1	
3002.90.90	Industry	List 1	
30.03			
3003.10	Industry	List 0	
3003.20	Industry	List 1	
3003.3			
3003.31	Industry	List 1	
3003.39	Industry	List 1	
3003.40	Industry	List 1	
3003.90	Industry	List 1	
30.04			
3004.10	Industry	List 1	
3004.20	Industry	List 1	
3004.3			
3004.31	Industry	List 1	
3004.32	Industry	List 1	
3004.39	Industry	List 1	
3004.40	Industry	List 1	
3004.50	Industry	List 1	
3004.90	Industry	List 1	
30.05			
3005.10	Industry	List 1	
3005.90			
3005.90.10	Industry	List 4	
3005.90.90	Industry	List 1	
30.06			
3006.10	Industry	List 1	
3006.20	Industry	List 1	
3006.30	Industry	List 1	
3006.40	Industry	List 1	
3006.50	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3006.60	Industry	List 1	
3006.70	Industry	List 1	
3006.9			
3006.91	Industry	List 1	
3006.92	Industry	List 1	
3101.00	Industry	List 1	
31.02			
3102.10	Industry	List 1	
3102.2			
3102.21	Industry	List 1	
3102.29	Industry	List 1	
3102.30	Industry	List 1	
3102.40	Industry	List 1	
3102.50	Industry	List 1	
3102.60	Industry	List 1	
3102.80	Industry	List 1	
3102.90	Industry	List 1	
31.03			
3103.10	Industry	List 1	
3103.90	Industry	List 1	
31.04			
3104.20	Industry	List 1	
3104.30	Industry	List 1	
3104.90	Industry	List 1	
31.05			
3105.10	Industry	List 1	
3105.20	Industry	List 1	
3105.30	Industry	List 1	
3105.40	Industry	List 1	
3105.5			
3105.51	Industry	List 1	
3105.59	Industry	List 1	
3105.60	Industry	List 1	
3105.90	Industry	List 1	
32.01			
3201.10	Industry	List 1	
3201.20	Industry	List 1	
3201.90	Industry	List 1	
32.02			
3202.10	Industry	List 1	
3202.90	Industry	List 1	
3203.00	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
32.04			
3204.1			
3204.11	Industry	List 1	
3204.12	Industry	List 1	
3204.13	Industry	List 1	
3204.14	Industry	List 1	
3204.15	Industry	List 1	
3204.16	Industry	List 1	
3204.17			
3204.17.10	Industry	List 4	
3204.17.90	Industry	List 4	
3204.19			
3204.19.10	Industry	List 4	
3204.19.90	Industry	List 4	
3204.20	Industry	List 1	
3204.90	Industry	List 1	
3205.00	Industry	List 1	
32.06			
3206.1			
3206.11	Industry	List 4	
3206.19			
3206.19.10	Industry	List 4	
3206.19.90	Industry	List 4	
3206.20			
3206.20.10	Industry	List 4	
3206.20.90	Industry	List 4	
3206.4			
3206.41	Industry	List 4	
3206.42	Industry	List 4	
3206.49			
3206.49.10	Industry	List 4	
3206.49.20	Industry	List 4	
3206.49.90	Industry	List 4	
3206.50	Industry	List 4	
32.07			
3207.10	Industry	List 1	
3207.20	Industry	List 1	
3207.30	Industry	List 1	
3207.40	Industry	List 4	
32.08			
3208.10	Industry	List 4	
3208.20	Industry	List 4	
3208.90			
3208.90.30	Industry	List 1	
3208.90.90	Industry	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
32.09			
3209.10	Industry	List 4	
3209.90	Industry	List 4	
3210.00	Industry	List 1	
3211.00	Industry	List 1	
32.12			
3212.10	Industry	List 1	
3212.90			
3212.90.10	Industry	List 4	
3212.90.90	Industry	List 1	
32.13			
3213.10	Industry	List 1	
3213.90	Industry	List 1	
32.14			
3214.10	Industry	List 1	
3214.90	Industry	List 1	
32.15			
3215.1			
3215.11	Industry	List 1	
3215.19	Industry	List 1	
3215.90	Industry	List 1	
33.01			
3301.1			
3301.12	Agriculture	List 1	
3301.13	Agriculture	List 1	
3301.19	Agriculture	List 1	
3301.2			
3301.24	Agriculture	List 1	
3301.25	Agriculture	List 1	
3301.29	Agriculture	List 1	
3301.30	Agriculture		
3301.90			
3301.90.10	Agriculture	List 3	
3301.90.20	Agriculture	List 3	
3301.90.30	Agriculture	List 3	
3301.90.40	Agriculture	List 1	
3301.90.50	Agriculture	List 1	
3301.90.60	Agriculture	List 3	
3301.90.80	Agriculture	List 3	
3301.90.90	Agriculture	List 1	
33.02			
3302.10	Industry	List 1	
3302.90			
3302.90.10	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3302.90.90	Industry	List 1	
3303.00	Industry	List 1	
33.04			
3304.10	Industry	List 3	
3304.20	Industry	List 3	
3304.30	Industry	List 3	
3304.9			
3304.91	Industry	List 3	
3304.99	Industry	List 3	
33.05			
3305.10	Industry	List 3	
3305.20	Industry	List 3	
3305.30	Industry	List 3	
3305.90	Industry	List 3	
33.06			
3306.10	Industry	List 4	
3306.20	Industry		
3306.20.10	Industry	List 1	
3306.20.90	Industry	List 4	
3306.90	Industry	List 4	
33.07			
3307.10			
3307.10.10	Industry	List 4	
3307.10.90	Industry	List 3	
3307.20	Industry	List 3	
3307.30	Industry	List 3	
3307.4			
3307.41	Industry	List 3	
3307.49	Industry	List 1	
3307.90			
3307.90.10	Industry	List 1	
3307.90.90	Industry	List 3	
34.01			
3401.1			
3401.11	Industry	List 4	
3401.19	Industry	List 4	
3401.20	Industry	List 5	Regime 2: base rate: 12,6%
3401.30	Industry	List 4	
34.02			
3402.1			
3402.11			
3402.11.10	Industry	List 4	
3402.11.20	Industry	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3402.12	Industry	List 4	
3402.13	Industry	List 4	
3402.19	Industry	List 4	
3402.20	Industry	List 4	
3402.90	Industry	List 4	
34.03			
3403.1			
3403.11	Industry	List 1	
3403.19	Industry	List 1	
3403.9			
3403.91	Industry	List 1	
3403.99	Industry	List 1	
34.04			
3404.20	Industry	List 4	
3404.90			
3404.90.10	Industry	List 4	
3404.90.90	Industry	List 4	
34.05			
3405.10	Industry	List 4	
3405.20	Industry	List 4	
3405.30	Industry	List 4	
3405.40	Industry	List 4	
3405.90			
3405.90.10	Industry	List 1	
3405.90.90	Industry	List 4	
3406.00	Industry	List 5	Regime 2: base rate: 12,6%
3407.00	Industry	List 1	
35.01			
3501.10	Agriculture	List 1	
3501.90	Agriculture	List 1	
35.02			
3502.1			
3502.11	Agriculture	List 1	
3502.19			
3502.19.10	Agriculture	List 3	
3502.19.90	Agriculture	List 1	
3502.20	Agriculture	List 1	
3502.90	Agriculture	List 1	
35.03			
3503.00			
3503.00.10	Agriculture	List 3	
3503.00.15	Agriculture	List 1	
3503.00.30	Agriculture	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3503.00.35	Agriculture	List 1	
3503.00.90	Agriculture	List 1	
3504.00	Agriculture	List 1	
35.05			
3505.10	Agriculture	List 1	
3505.20	Agriculture	List 1	
35.06			
3506.10	Industry	List 1	
3506.9			
3506.91	Industry	List 1	
3506.99	Industry	List 1	
35.07			
3507.10	Industry	List 1	
3507.90	Industry	List 1	
3601.00	Industry	List 1	
3602.00	Industry	List 1	
3603.00	Industry	List 1	
36.04			
3604.10	Industry	List 1	
3604.90	Industry	List 1	
3605.00	Industry	List 4	
36.06			
3606.10	Industry	List 1	
3606.90	Industry	List 1	
37.01			
3701.10			
3701.10.10	Industry	List 1	
3701.10.90	Industry	List 4	
3701.20	Industry	List 1	
3701.30			
3701.30.25	Industry	List 4	
3701.30.60	Industry	List 4	
3701.30.90	Industry	List 1	
3701.9			
3701.91	Industry	List 1	
3701.99			
3701.99.45	Industry	List 4	
3701.99.70	Industry	List 4	
3701.99.90	Industry	List 1	
37.02			
3702.10	Industry	List 1	
3702.3			
3702.31	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3702.32			
3702.32.10	Industry	List 4	
3702.32.90	Industry	List 1	
3702.39			
3702.39.10	Industry	List 4	
3702.39.90	Industry	List 1	
3702.4			
3702.41	Industry	List 1	
3702.42			
3702.42.10	Industry	List 1	
3702.42.90	Industry	List 1	
3702.43			
3702.43.10	Industry	List 4	
3702.43.90	Industry	List 1	
3702.44			
3702.44.10	Industry	List 4	
3702.44.90	Industry	List 1	
3702.5			
3702.51	Industry	List 1	
3702.52	Industry	List 1	
3702.53	Industry	List 1	
3702.54	Industry	List 1	
3702.55	Industry	List 1	
3702.56	Industry	List 1	
3702.9			
3702.91			
3702.91.10	Industry	List 4	
3702.91.90	Industry	List 1	
3702.93			
3702.93.20	Industry	List 4	
3702.93.90	Industry	List 1	
3702.94			
3702.94.20	Industry	List 4	
3702.94.90	Industry	List 1	
3702.95			
3702.95.20	Industry	List 4	
3702.95.90	Industry	List 1	
37.03			
3703.10			
3703.10.10	Industry	List 1	
3703.10.90	Industry	List 1	
3703.20	Industry	List 1	
3703.90	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
37.04			
3704.00			
3704.00.10	Industry	List 1	
3704.00.90	Industry	List 1	
37.05			
3705.10	Industry	List 1	
3705.90			
3705.90.10	Industry	List 1	
3705.90.90	Industry	List 1	
37.06			
3706.10	Industry	List 1	
3706.90	Industry	List 1	
37.07			
3707.10	Industry	List 1	
3707.90	Industry	List 1	
38.01			
3801.10	Industry	List 1	
3801.20	Industry	List 1	
3801.30	Industry	List 1	
3801.90	Industry	List 1	
38.02			
3802.10	Industry	List 1	
3802.90	Industry	List 1	
3803.00	Industry	List 1	
3804.00	Industry	List 1	
38.05			
3805.10	Industry	List 1	
3805.90	Industry	List 1	
38.06			
3806.10	Industry	List 1	
3806.20	Industry	List 1	
3806.30	Industry	List 1	
3806.90	Industry	List 1	
3807.00	Industry	List 1	
38.08			
3808.50			
3808.50.01	Industry	List 1	
3808.50.03	Industry	List 1	
3808.50.05	Industry	List 1	
3808.50.06	Industry	List 1	
3808.50.07	Industry	List 4	
3808.50.08	Industry	List 1	
3808.50.09	Industry	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3808.50.10	Industry	List 1	
3808.50.13	Industry	List 4	
3808.50.90	Industry	List 1	
3808.9			
3808.91			
3808.91.10	Industry	List 1	
3808.91.90	Industry	List 1	
3808.92			
3808.92.20	Industry	List 1	
3808.92.30	Industry	List 1	
3808.92.90	Industry	List 1	
3808.93			
3808.93.05	Industry	List 1	
3808.93.10	Industry	List 1	
3808.93.17	Industry	List 4	
3808.93.30	Industry	List 1	
3808.93.35	Industry	List 1	
3808.93.40	Industry	List 1	
3808.93.80	Industry	List 1	
3808.93.81	Industry	List 1	
3808.93.90	Industry	List 1	
3808.94			
3808.94.10	Industry	List 4	
3808.94.30	Industry	List 1	
3808.94.80	Industry	List 4	
3808.94.85	Industry	List 1	
3808.94.90	Industry	List 1	
3808.99			
3808.99.10	Industry	List 1	
3808.99.90	Industry	List 1	
38.09			
3809.10	Agriculture	List 1	
3809.9			
3809.91	Industry	List 1	
3809.92	Industry	List 1	
3809.93	Industry	List 1	
38.10			
3810.10	Industry	List 1	
3810.90	Industry	List 1	
38.11			
3811.1			
3811.11	Industry	List 1	
3811.19	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3811.2			
3811.21	Industry	List 1	
3811.29	Industry	List 1	
3811.90	Industry	List 1	
38.12			
3812.10	Industry	List 4	
3812.20	Industry	List 1	
3812.30			
3812.30.10	Industry	List 4	
3812.30.20	Industry	List 4	
3812.30.90	Industry	List 1	
38.13			
3813.00			
3813.00.15	Industry	List 4	
3813.00.17	Industry	List 1	
3813.00.19	Industry	List 1	
3813.00.21	Industry	List 1	
3813.00.23	Industry	List 1	
3813.00.90	Industry	List 1	
38.14			
3814.00			
3814.00.10	Industry	List 4	
3814.00.20	Industry	List 4	
3814.00.30	Industry	List 4	
3814.00.90	Industry	List 4	
38.15			
3815.1			
3815.11	Industry	List 1	
3815.12	Industry	List 1	
3815.19	Industry	List 1	
3815.90	Industry	List 1	
3816.00	Industry	List 1	
38.17			
3817.00			
3817.00.10	Industry	List 4	
3817.00.20	Industry	List 1	
38.18			
3818.00			
3818.00.10	Industry	List 1	
3818.00.20	Industry	List 4	
3818.00.90	Industry	List 1	
38.19			
3819.00			
3819.00.20	Industry	List 4	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3819.00.90	Industry	List 1	
3820.00	Industry	List 1	
3821.00	Industry	List 1	
3822.00	Industry	List 1	
38.23			
3823.1			
3823.11	Industry	List 1	
3823.12	Industry	List 1	
3823.13	Industry	List 4	
3823.19	Industry	List 4	
3823.70	Industry	List 4	
38.24			
3824.10	Industry	List 1	
3824.30	Industry	List 1	
3824.40	Industry	List 1	
3824.50	Industry	List 1	
3824.60	Agriculture	List 1	
3824.7			
3824.71			
3824.71.10	Industry	List 1	
3824.71.90	Industry	List 1	
3824.72			
3824.72.10	Industry	List 2	
3824.72.90	Industry	List 1	
3824.73			
3824.73.10	Industry	List 1	
3824.73.90	Industry	List 1	
3824.74			
3824.74.10	Industry	List 1	
3824.74.90	Industry	List 1	
3824.75	Industry	List 1	
3824.76	Industry	List 1	
3824.77			
3824.77.10	Industry	List 1	
3824.77.90	Industry	List 1	
3824.78			
3824.79			
3824.79.10	Industry	List 1	
3824.79.90	Industry	List 1	
3824.8			
3824.81	Industry	List 1	
3824.82	Industry	List 1	

HS Code 30.09.07	Sector	Staging category	Explanatory notes
3824.83	Industry	List 1	
3824.90			
3824.90.01	Industry	List 1	
3824.90.03	Industry	List 1	
3824.90.05	Industry	List 1	
3824.90.25	Industry	List 4	
3824.90.37	Industry	List 4	
3824.90.40	Industry	List 4	
3824.90.45	Industry	List 4	
3824.90.47	Industry	List 4	
3824.90.50	Industry	List 4	
3824.90.60	Industry	List 1	
3824.90.90	Industry	List 1	