

Annex I

PART I

HS Codes:	2204.10.10,	2204.21.13,	2204.21.19,	2204.21.92,	2204.21.93,	2204.21.94,	2204.21.99,	2204.22.91,	2204.22.92,	2204.22.93,
	2204.22.99,	2204.29.11,	2204.29.19,	2204.29.29,	2204.29.92,	2204.29.93,	2204.29.94,	2204.29.99,	2205.10.10,	2205.10.91,
	2205.10.92,	2205.10.93,	2205.10.99,	2205.90.11,	2205.90.19,	2205.90.91,	2205.90.92,	2205.90.93,	2205.90.99,	2206.00.31,
	2206.00.39,	2206.00.41,	2206.00.42,	2206.00.43,	2206.00.49,	2206.00.51,	2206.00.59,	2206.00.61,	2206.00.62,	2206.00.63,
	2206.00.64,	2206.00.65,	2206.00.71,	2206.00.72,	2206.00.73,	2206.00.74,	2206.00.75,	2206.00.81,	2206.00.82,	2206.00.83,
	2206.00.84,	2206.00.85,	2207.10.90,	2207.20.20,	2207.20.30,	2207.20.90,	2208.20.11,	2208.20.19,	2208.20.21,	2208.20.29,
	2208.20.90,	2208.30.10,	2208.30.90,	2208.50.29,	2208.50.99,	2208.90.21,	2208.90.29,	2208.90.31,	2208.90.39,	2208.90.69,
	2208.90.93,	2208.90.99,	2401.10.00,	2401.20.00,	2401.30.00,	3208.90.90,	4015.19.00,	4202.29.00,	4202.39.00,	7216.21.10,
	7306.90.90,	7323.10.90,	7323.91.90,	7323.92.90,	7323.93.90,	7323.94.90,	7323.99.90,	7418.10.90,	7610.10.00,	7615.10.90,
	8310.00.90,	9403.20.10,	9403.20.50,	9403.60.10,	9405.49.90,	9504.30.19,	9504.30.99,	9504.90.20,	9506.99.10,	9603.40.00,
	9603.90.00,	9613.10.00,	9613.20.00,	9613.80.00,	9613.90.00,	9614.00.00,				

PART II

H.S. Code	Description	Statistic al Unit	General	Excise Duty	VAT	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE	Agency
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2204.10.10	--- Champagne	L	15	Rs 1352.80/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.21.13	---- Other, in can	L	15	Rs 337.45/lt + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.21.19	---- Other	L	15	Rs 337.45/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.21.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	15	Rs 204.60/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.21.93	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 204.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.21.94	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 284.10/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU

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			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2204.21.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 284.10/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.22.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	15	Rs 204.60/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.22.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 204.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.22.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 284.10/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.22.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 284.10/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.29.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 116.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.29.19	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 162.15/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.29.29	---- Other	L	15	Rs 337.45/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2204.29.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of	L	15	Rs 204.60/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU

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H.S. Code	Description	Statistical Unit	General	Excise Duty	VAT	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE	Agency	
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%		
	alcohol by volume, in can																		
2204.29.93	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 204.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU	
2204.29.94	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 284.10/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU	
2204.29.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 284.10/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU	
2205.10.10	--- Food supplements designed to maintain general health or well being	L	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU + PB	
2205.10.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	15	Rs 204.60/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU	
2205.10.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 204.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU	
2205.10.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 284.10/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU	

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			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2205.10.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 284.10/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2205.90.11	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 116.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2205.90.19	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 162.15/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2205.90.91	---- Of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	15	Rs 204.60/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2205.90.92	---- Other, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 204.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2205.90.93	---- Of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 284.10/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2205.90.99	---- Other, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 284.10/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.31	---- In can	L	15	Rs 47.05/lt +Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.39	---- Other	L	15	Rs 47.05/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.41	---- Of an alcoholic strength not exceeding 9 degrees, in can	L	15	Rs 58.10/lt + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU

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			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2206.00.42	---- Other, of an alcoholic strength not exceeding 9 degrees	L	15	Rs 58.10/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.43	---- Of an alcoholic strength exceeding 9 degrees, in can	L	15	Rs 80.65/lt + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.49	---- Other	L	15	Rs 80.65/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.51	---- In can	L	15	Rs 64/lt + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.59	---- Other	L	15	Rs 64/lt	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.61	---- Made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	15	Rs 72.60/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.62	---- Other made wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 72.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.63	---- Made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 100.80/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.64	---- Other made wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 100.80/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.65	---- Fortified made wine	L	15	Rs 156.70/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.71	---- Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	15	Rs 34.10/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU

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			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2206.00.72	---- Other Island wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 34.10/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.73	---- Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 47.05/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.74	---- Other Island wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 47.05/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.75	---- Fortified Island wine	L	15	Rs 100.80/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.81	---- Admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume, in can	L	15	Rs 88/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.82	---- Other admixed wine, of an alcoholic strength of not less than 1.2 per cent of alcohol by volume and not more than 8.5 per cent of alcohol by volume	L	15	Rs 88/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.83	---- Admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume, in can	L	15	Rs 122.60/L + Rs 2/can	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2206.00.84	---- Other admixed wine, of an alcoholic strength exceeding 8.5 per cent of alcohol by volume and not more than 18 per cent of alcohol by volume	L	15	Rs 122.60/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU

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			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2206.00.85	---- Fortified admixed wine	L	15	Rs 183.90/L	15	0	1.5	0	0	0	15	0	0	0	0	15	9	FIU
2207.10.90	--- Other	L	15	0	15	0	1.5	0	0	0	15	0	0	0	0	15	9	-
2207.20.20	--- Denatured alcohol (heating and lighting)	L	15	0	15	0	1.5	0	0	0	15	0	0	0	0	15	9	
2207.20.30	--- Denatured alcohol (power alcohol)	L	15	0	15	0	1.5	0	0	0	15	0	0	0	0	15	9	
2207.20.90	--- Other	L	15	0	15	0	1.5	0	0	0	15	0	0	0	0	15	9	
2208.20.11	---- In bulk for bottling purposes	L	30	Rs 1538.65/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.20.19	---- Other	L	30	Rs 2459.70/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.20.21	---- In bulk for bottling purposes	L	30	Rs 1538.65/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.20.29	---- Other	L	30	Rs 2459.70/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.20.90	--- Other	L	30	Rs 2459.70/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.30.10	--- In bulk for bottling purposes	L	30	Rs 1538.65/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.30.90	--- Other	L	30	Rs 2459.70/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.50.29	---- Other	L	30	Rs 796.50/ltr Ab alco*	15	0	3	0	0	0	30	0	0	0	0	30	18	FIU
2208.50.99	---- Other	L	30	Rs 2459.70/ltr Ab alco*	15	0	3	0	0	1000 litres @15% duty	30	0	0	0	0	30	18	FIU
2208.90.21	---- In can	L	15	Rs 75.75/ltr + Rs 2/can	15	0	1.5	0	0	15	15	0	0	0	0	15	9	FIU
2208.90.29	---- Other	L	15	Rs 75.75/ltr	15	0	1.5	0	0	15	15	0	0	0	0	15	9	FIU
2208.90.31	---- In bulk for bottling purposes	L	30	Rs 1538.65/ltr Ab alco*	15	0	3	0	0	30	30	0	0	0	0	30	18	FIU
2208.90.39	---- Other	L	30	Rs 2459.70/ltr Ab alco*	15	0	3	0	0	2500 litres @ 15% duty	30	0	0	0	0	30	18	FIU

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			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
2208.90.69	---- Other	L	30	At the rate applicable to the spirits calculated in proportion to the volume of spirits used in the production	15	0	3	0	0	30	30	0	0	0	0	30	18	FIU
2208.90.93	---- Other, in can	L	30	Rs 2459.70/lit Ab alco* + Rs 2/can	15	0	3	0	0	30	30	0	0	0	0	30	18	FIU
2208.90.99	---- Other	L	30	Rs 2459.70/lit Ab alco*	15	0	3	0	0	30	30	0	0	0	0	30	18	FIU
2401.10.00	- Tobacco, not stemmed/stripped	kg	15	0	15	0	1.5	0	0	0	0	0	0	0	0	15	9	NAPRO + NPPO
2401.20.00	- Tobacco, partly or wholly stemmed/stripped	kg	15	0	15	0	1.5	0	0	0	0	0	0	0	0	15	9	NAPRO + NPPO
2401.30.00	- Tobacco refuse	kg	15	0	15	0	1.5	0	0	0	15	0	0	0	0	15	9	NAPRO + NPPO
3208.90.90	--- Other	kg	15		15	0	1.5	0	0	50 tons @ 10.5% duty	15	15	15	15	15	15	15	
4015.19.00	-- Other	kg	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	
4202.29.00	-- Other	U	30		15	0	3	0	0	15	30	0	0	0	0	30	18	
4202.39.00	-- Other	kg	30		15	0	3	0	0	15	30	0	0	0	0	30	18	
7216.21.10	--- Galvanised	kg	15		15	0	1.5	0	0	50 tons @ 10.5% duty	15	15	15	15	15	15	420,000 Kg at 5% duty	
7306.90.90	--- Other	kg	15		15	0	1.5	0	0	200 tons @ 6% duty	15	15	15	15	15	15	315,000 Kg at 5% duty	
7323.10.90	--- Other	kg	15		15	0	1.5	0	0	50 tons @ 6% duty	15	0	0	0	0	15	0	
7323.91.90	--- Other	kg	15		15	0	1.5	0	0	2 tons @ 6%	15	0	0	0	0	15	0	

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			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
										duty								
7323.92.90	--- Other	kg	15		15	0	1.5	0	0	10 tons @ 12% duty	15	0	0	0	0	15	0	
7323.93.90	--- Other	kg	15		15	0	1.5	0	0	50 tons @ 6% duty	15	0	0	0	0	15	0	
7323.94.90	--- Other	kg	15		15	0	1.5	0	0	10 tons @ 6% duty	15	0	0	0	0	15	0	
7323.99.90	--- Other	kg	15		15	0	1.5	0	0	100 tons @ 6% duty	15	0	0	0	0	15	0	
7418.10.90	--- Other	Kg	15		15	0	1.5	0	0	10 tons @ 12% duty	15	0	0	0	0	15	0	
7610.10.00	- Doors, windows and their frames and thresholds for doors	kg	15		15	0	1.5	0	0	12	15	0	0	0	0	15	315,000 Kg at 5% duty	
7615.10.90	--- Other	kg	15		15	0	1.5	0	0	12	0	0	0	0	0	15	0	
8310.00.90	--- Other	kg	15		15	0	1.5	0	0	1 ton @ 6% duty	15	15	15	15	15	15	20,000 Kg at 7.5% duty	
9403.20.10	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	kg	15		15	0	1.5	0	0	3 tons @ 10.5% duty	15	15	15	15	15	15	15	
9403.20.50	--- Desk and computer tables	kg	15		15	0	1.5	0	0	10 tons @ 10.5% duty	15	15	15	15	15	15	15	
9403.60.10	--- Small hanging food safes, small hanging medicine or toilet wall cabinets	U	15		15	0	1.5	0	0	10.5	15	15	15	15	15	15	7.5	NPPO
9405.49.90	--- Other	kg	15		15	0	1.5	0	0	6	15	0	0	0	15	15	15	
9504.30.19	---- Other	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	MIC

PART II

H.S. Code	Description	Statistic al Unit	General	Excise Duty	VAT	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE	Agency
			%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
9504.30.99	---- Other	U	30		15	0	3	0	0	0	30	0	0	0	0	30	18	MIC
9504.90.20	--- Casino tables, croupier's rakes, poker chips, roulette tables and other similar articles used in casino and gaming houses	U	30		15	0	3	0	0	0	30	0	0	0	0	30	18	
9506.99.10	--- Swimming pools	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	
9603.40.00	- Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	
9603.90.00	- Other	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	
9613.10.00	- Pocket lighters, gas fuelled, non-refillable	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	MSB
9613.20.00	- Pocket lighters, gas fuelled, refillable	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	MSB
9613.80.00	- Other lighters	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	
9613.90.00	- Parts	kg	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	
9614.00.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	U	15		15	0	1.5	0	0	0	15	0	0	0	0	15	9	