

GST Rate List 2025

HSN & SAC codes with current GST rates - chapter and heading level

Per CBIC notifications of 17-09-2025 (effective 22-09-2025). Generated 10-10-2026.

Live search, 8-digit codes and rate alerts: <https://findmyhsn.com>

Code	Description	GST %	Source
0101	LIVE HORSES, ASSES, MULES AND HINNIES.	0	10/2025
0101	LIVE HORSES, ASSES, MULES AND HINNIES.	5	9/2025
0102	LIVE BOVINE ANIMALS.	0	10/2025
0103	LIVE SWINE	0	10/2025
0104	LIVE SHEEP AND GOATS	0	10/2025
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES GALLUS DOMESTICUS, DUCKS, GEE...	0	10/2025
0106	OTHER LIVE ANIMALS.	0	10/2025
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED	0	10/2025
0202	MEAT OF BOVINE ANIMALS, FROZEN	0	10/2025
0202	MEAT OF BOVINE ANIMALS, FROZEN	5	9/2025
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN.	0	10/2025
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN.	5	9/2025
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN	0	10/2025
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN	5	9/2025
0205	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	0	10/2025
0205	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	5	9/2025
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HIN...	0	10/2025
03	Fish and crustaceans, molluscs and other aquatic invertebrates	0	10/2025
0301	LIVE FISH	0	10/2025
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 03...	0	10/2025
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0303	0	10/2025
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF HEADING 0303	5	9/2025
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZ...	0	10/2025
0304	FISH FILLETS AND OTHER FISH MEAT (WHETHER OR NOT MINCED), FRESH, CHILLED OR FROZ...	5	9/2025
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DU...	0	10/2025
0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DU...	5	9/2025
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTE...	0	10/2025
0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTE...	5	9/2025
0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED O...	0	10/2025
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING...	0	10/2025
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTE...	5	9/2025
0403	YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIF...	0	10/2025
0403	YOGURT; BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIF...	5	9/2025
0404	YOGURT, BUTTERMILK, CURDLED MILK AND CREAM, KEPHIR AND OTHER FERMENTED OR ACIDIF...	5	9/2025

Code	Description	GST %	Source
0405	BUTTER AND OTHER FATS AND OILS DERIVED FROM MILK; DAIRY SPREADS	5	9/2025
0406	CHEESE AND CURD	0	10/2025
0406	CHEESE AND CURD	5	9/2025
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED	0	10/2025
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY...	5	9/2025
0409	NATURAL HONEY	0	10/2025
0409	NATURAL HONEY	5	9/2025
0410	INSECTS AND OTHER EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR I...	5	9/2025
0501	HUMAN HAIR, UNWORKED, WHETHER OR NOT WASHED OR SCOURED; WASTE OF HUMAN HAIR	0	10/2025
0502	PIGS', HOGS' OR BOARS' BRISTLES AND HAIR; BADGER HAIR AND OTHER BRUSH MAKING HAI...	5	9/2025
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THERE...	0	10/2025
0504	GUTS, BLADDERS AND STOMACHS OF ANIMALS (OTHER THAN FISH), WHOLE AND PIECES THERE...	5	9/2025
0505	SKINS AND OTHER PARTS OF BIRDS, WITH THEIR FEATHERS OR DOWN, FEATHERS AND PARTS ...	5	9/2025
0506	BONES AND HORN-CORES, UNWORKED, DEFATTED, SIMPLY PREPARED (BUT NOT CUT TO SHAPE)..	0	10/2025
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAI...	0	10/2025
0507	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAI...	5	9/2025
0508	CORAL AND SIMILAR MATERIALS, UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKE...	5	9/2025
0510	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; G...	5	9/2025
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 O...	0	10/2025
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 O...	5	9/2025
06	LIVE TREES AND OTHER PLANTS , BULBS, ROOTS AND THE LIKE, CUT FLOWERS AND ORNAMEN...	0	10/2025
07	Edible vegetables and certain roots and tubers	0	10/2025
07	Edible vegetables and certain roots and tubers	5	9/2025
0701	POTATOES, FRESH OR CHILLED	0	10/2025
0702	TOMATOES, FRESH OR CHILLED	0	10/2025
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLE...	0	10/2025
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CH...	0	10/2025
0705	LETTUCE (LACTUCASATIVA) AND CHICORY (CICHORIUM SPP.), FRESH OR CHILLED	0	10/2025
0706	CARROTS, TURNIPS, SALAD BEETROOT, SALSIFY, CELERIAC, RADISHES AND SIMILAR EDIBLE...	0	10/2025
0707	CUCUMBERS OR GHERKINS, FRESH OR CHILLED	0	10/2025
0708	LEGUMINOUS VEGETABLES, SHELLLED OR UNSHELLED, FRESH OR CHILLED	0	10/2025
0709	OTHER VEGETABLES, FRESH OR CHILLED	0	10/2025
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN	0	10/2025
0711	VEGETABLES PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE C...	0	10/2025
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPA...	0	10/2025
0713	DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT	0	10/2025
0713	DRIED LEGUMINOUS VEGETABLES, SHELLLED, WHETHER OR NOT SKINNED OR SPLIT	5	9/2025
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKEs, SWEET POTATOES AND SIMILAR ROOTS.	0	10/2025
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKEs, SWEET POTATOES AND SIMILAR ROOTS.	5	9/2025
08	Edible fruit and nuts; peel of citrus fruit or melons	0	10/2025
08	Edible fruit and nuts; peel of citrus fruit or melons	5	9/2025

Code	Description	GST %	Source
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR...	0	10/2025
0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR...	5	9/2025
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	0	10/2025
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR PEELED	5	9/2025
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED	0	10/2025
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DR...	0	10/2025
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES, AND MANGOSTEENS, FRESH OR DR...	5	9/2025
0805	CITRUS FRUIT, FRESH OR DRIED	0	10/2025
0805	CITRUS FRUIT, FRESH OR DRIED	5	9/2025
0806	GRAPES, FRESH OR DRIED	0	10/2025
0806	GRAPES, FRESH OR DRIED	5	9/2025
0807	MELONS (INCLUDING WATERMELONS) AND PAPAWS (PAPAYAS), FRESH	0	10/2025
0808	APPLES, PEARS AND QUINCES, FRESH	0	10/2025
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH	0	10/2025
0810	OTHER FRUIT, FRESH	0	10/2025
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHET...	5	9/2025
0812	FRUIT AND NUTS PROVISIONALLY PRESERVED, BUT UNSUITABLE IN THAT STATE FOR IMMEDIA...	5	9/2025
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIE...	0	10/2025
0813	FRUIT, DRIED, OTHER THAN THAT OF HEADINGS 0801 TO 0806; MIXTURES OF NUTS OR DRIE...	5	9/2025
0814	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR ...	0	10/2025
0814	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR ...	5	9/2025
09	Coffee, tea, mate and spices	0	10/2025
0901	COFFEE, WHETHER OR NOT ROASTED OR DCAFFEINATED, COFFEE HUSKS AND SKINS, COFFEE ...	0	10/2025
0901	COFFEE, WHETHER OR NOT ROASTED OR DCAFFEINATED, COFFEE HUSKS AND SKINS, COFFEE ...	5	9/2025
0902	TEA, WHETHER OR NOT FLAVOURED	0	10/2025
0902	TEA, WHETHER OR NOT FLAVOURED	5	9/2025
0903	MATE	5	9/2025
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSIC...	5	9/2025
0905	VANILLA	5	9/2025
0906	CINNAMON AND CINNAMON-TREE FLOWERS	5	9/2025
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS)	5	9/2025
0908	NUTMEG, MACE AND CARDAMOMS	5	9/2025
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY, JUNIPER BERRIES	0	10/2025
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY, JUNIPER BERRIES	5	9/2025
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES	0	10/2025
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES	5	9/2025
10	Cereals	0	10/2025
1001	WHEAT AND MESLIN	0	10/2025
1001	WHEAT AND MESLIN	5	9/2025
1002	RYE	0	10/2025
1002	RYE	5	9/2025

Code	Description	GST %	Source
1003	BARLEY	0	10/2025
1003	BARLEY	5	9/2025
1004	OATS	0	10/2025
1004	OATS	5	9/2025
1005	MAIZE (CORN)	0	10/2025
1005	MAIZE (CORN)	5	9/2025
1006	RICE	0	10/2025
1006	RICE	5	9/2025
1007	GRAIN SORGHUM	0	10/2025
1007	GRAIN SORGHUM	5	9/2025
1008	BUCKWHEAT MILLET AND CANARY SEEDS, OTHER CEREALS	0	10/2025
1008	BUCKWHEAT MILLET AND CANARY SEEDS, OTHER CEREALS	5	9/2025
1101	WHEAT OR MESLIN FLOUR	0	10/2025
1101	WHEAT OR MESLIN FLOUR	5	9/2025
1102	CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN	0	10/2025
1102	CEREAL FLOURS OTHER THAN THAT OF WHEAT OR MESLIN	5	9/2025
1103	CEREAL GROATS, MEAL AND PELLETS	0	10/2025
1103	CEREAL GROATS, MEAL AND PELLETS	5	9/2025
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SL...	0	10/2025
1104	CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SL...	5	9/2025
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES	0	10/2025
1105	FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES	5	9/2025
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SA...	0	10/2025
1106	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES OF HEADING 0713, OF SA...	5	9/2025
1107	MALT, WHETHER OR NOT ROASTED	5	9/2025
1108	STARCHES; INULIN	5	9/2025
1109	WHEAT GLUTEN, WHETHER OR NOT DRIED	5	9/2025
12	Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industri...	0	10/2025
12	Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industri...	5	9/2025
1201	SOYA BEANS, WHETHER OR NOT BROKEN	0	10/2025
1201	SOYA BEANS, WHETHER OR NOT BROKEN	5	9/2025
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN	0	10/2025
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLLED OR BROKEN	5	9/2025
1203	COPRA	5	9/2025
1204	LINSEED, WHETHER OR NOT BROKEN	0	10/2025
1204	LINSEED, WHETHER OR NOT BROKEN	5	9/2025
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN	0	10/2025
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN	5	9/2025
1206	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0	10/2025
1206	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	5	9/2025
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN	0	10/2025

Code	Description	GST %	Source
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN	5	9/2025
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD	5	9/2025
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING	0	10/2025
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING	5	9/2025
1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PEL...	5	9/2025
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARIL...	5	9/2025
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGARCANE, FRESH, CHILLED...	5	9/2025
1301	LAC; NATURAL GUMS, RESINS, GUM-RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS)	5	9/2025
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AG...	5	9/2025
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS,...	5	9/2025
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	5	9/2025
1501	PIG FATS (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF HEADING 0209 OR 15...	5	9/2025
1502	FATS OF BOVINE ANIMALS, SHEEP OR GOATS, OTHER THAN THOSE OF HEADING 1503	5	9/2025
1503	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR ...	5	9/2025
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REF...	5	9/2025
1505	WOOL GREASE AND FATTY SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)	5	9/2025
1506	OTHER ANIMAL FATS AND OILS AND THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT ...	5	9/2025
1507	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODI...	5	9/2025
1508	GROUND-NUT OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MOD...	5	9/2025
1509	OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	5	9/2025
1510	OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFI...	5	9/2025
1511	PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	5	9/2025
1512	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND THEIR FRACTIONS THEREOF, WHETHE...	5	9/2025
1513	COCONUT (COPRA), PALM KERNEL OR BABASSU OIL AND FRACTIONS THEREOF, WHETHER OR NO...	5	9/2025
1514	RAPE, COLZA OR MUSTARD OIL AND ITS FRACTIONS THEREOF, WHETHER OR NOT REFINED, BU...	5	9/2025
1515	OTHER FIXED VEGETABLE OR MICROBIAL FATS AND OILS (INCLUDING JOJOBA OIL) AND THEI...	5	9/2025
1516	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOL...	5	9/2025
1517	MMARGARINE, EDIBLE MIXTURE OR PREPARATIONS OF ANIMAL,VEGETABLE OR MICROBIAL FATS...	5	9/2025
1518	ANIMAL, VEGETABLE OR MICROBIAL FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDIS...	5	9/2025
1520	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	5	9/2025
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPER...	5	9/2025
1522	DEGRAS: RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR V...	5	9/2025
1601	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL, BLOOD OR INSECTS, FOOD PREPA...	5	9/2025
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL BLOOD OR INSECTS	5	9/2025
1603	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVE...	5	9/2025
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGG...	5	9/2025
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED	5	9/2025
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM	5	9/2025
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, ...	5	9/2025
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, ..	18	9/2025
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR	5	9/2025

Code	Description	GST %	Source
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA	5	9/2025
1801	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	5	9/2025
1802	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	5	9/2025
1803	COCOA PASTE, WHETHER OR NOT DEFATTED	5	9/2025
1804	COCOA BUTTER, FAT AND OIL	5	9/2025
1805	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	5	9/2025
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA	5	9/2025
1901	MALT EXTRACT, FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, ...	5	9/2025
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHER...	5	9/2025
1903	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GR...	5	9/2025
1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCT...	5	9/2025
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAININ...	5	9/2025
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, PREPARED OR PRESERVED ...	5	9/2025
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID	5	9/2025
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETI...	5	9/2025
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID,	5	9/2025
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID,	5	9/2025
2006	VEGETABLES, FRUITS, NUTS, FRUIT-PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUG...	5	9/2025
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBT...	5	9/2025
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, W...	5	9/2025
2009	FRUIT OR NUT JUICES (INCLUDING GRAPE MUST AND COCONUT WATER) AND VEGETABLE JUICE...	5	9/2025
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WIT...	5	9/2025
2102	YEASTS (ACTIVE OR INACTIVE); OTHER SINGLE CELL MICRO-ORGANISMS, DEAD (BUT NOT IN...	5	9/2025
2103	SAUCES AND PREPARATIONS THEREFOR, MIXED CONDIMENTS AND MIXED SEASONINGS, MUSTARD...	5	9/2025
2104	SOUPS AND BROTHS AND PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD PREPARAT...	5	9/2025
2105	ICECREAM AND OTHER EDIBLE ICE, WHETHER OR NOT CONTAINING COCOA	5	9/2025
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED	5	9/2025
2106	FOOD PREPARATIONS NOT ELSEWHERE SPECIFIED OR INCLUDED	28	9/2025
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT C...	5	9/2025
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR O...	5	9/2025
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR O...	40	9/2025
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGH...	5	9/2025
2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL. OR HIGH...	18	9/2025
2209	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	18	9/2025
2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOL...	5	9/2025
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED ...	5	9/2025
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHE...	5	9/2025
2304	OIL-CAKE AND OTHER SOLID RESIDUES WHETHER OR NOT GROUND OR IN THE FORM OF PELLET...	5	9/2025
2305	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLE...	5	9/2025
2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLE...	5	9/2025
2307	WINE LEES; ARGOL	5	9/2025

Code	Description	GST %	Source
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING	5	9/2025
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE	5	9/2025
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE	28	9/2025
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTE...	28	9/2025
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES, "HOMOGENISED O...	28	9/2025
2404	PRODUCTS CONTAINING TOBACCO, RECONSTITUTED TOBACCO, NICOTINE, OR TOBACCO OR NICO...	28	9/2025
2502	UNROASTED IRON PYRITES	5	9/2025
2503	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR, PRECIPITATED SULPHUR AND COLL...	5	9/2025
2504	NATURAL GRAPHITE	5	9/2025
2505	NATURAL SANDS OF ALL KINDS, WHETHER OR NOT COLOURED, OTHER THAN METAL-BEARING SA...	5	9/2025
2506	QUARTZ (OTHER THAN NATURAL SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR ...	5	9/2025
2507	KAOLIN AND OTHER KAOLINIC CLAYS, WHETHER OR NOT CALCINED	5	9/2025
2508	OTHER CLAYS (NOT INCLUDING EXPANDED CLAYS OF HEADING 6806), ANDALUSITE, KYANITE ...	5	9/2025
2509	CHALK	5	9/2025
2510	NATURAL CALCIUM PHOSPHATES, NATURAL ALUMINIUM CALCIUM PHOSPHATES AND PHOSPHATIC	5	9/2025
2511	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM CARBONATE (WITHERITE), WHETHER...	5	9/2025
2512	SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE AND DIATOMITE) AND SI...	5	9/2025
2513	PUMICE STONES, EMERY, NATURAL CORUNDUM, NTURAL GARNET AND OTHER NATRUAL ABRASIVE...	5	9/2025
2514	SLATE, WHETHER OR NOT ROUGHLY TRIMMED kg. Nil OR MERELY CUT, BY SAWING OR OTHERW...	5	9/2025
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE	5	9/2025
2515	MARBLE, TRAVERTINE, ECAUSSINE AND OTHER CALCAREOUS MONUMENTAL OR BUILDING STONE	18	9/2025
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHE...	5	9/2025
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHE...	18	9/2025
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE A...	5	9/2025
2518	DOLOMITE, WHETHER OR NOT CALCINED OR SINTERED, INCLUDING DOLOMITE ROUGHLY TRIMME...	5	9/2025
2519	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA; DEAD-BURNED (SINTERED) ...	5	9/2025
2520	GYP SUM, ANHYDRITE, PLASTERS (CONSISTING OF CALCINED GYP SUM OR CALCIUM SULPHATE) ...	5	9/2025
2521	LIMESTONE FLUX; LIMESTONE AND OTHER CALCAREOUS STONES, OF A KIND USED FOR THE MA...	5	9/2025
2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXID...	5	9/2025
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR...	18	9/2025
2524	ASBESTOS	5	9/2025
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE	5	9/2025
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTH...	5	9/2025
2528	NATURAL BORATES AND CONCENTRATES THEREOF (WHETHER OR NOT CALCINED), BUT NOT INCL...	5	9/2025
2529	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR	5	9/2025
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED	5	9/2025
2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES	18	9/2025
2602	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES	18	9/2025
2603	COPPER ORES AND CONCENTRATES	18	9/2025
2604	NICKEL ORES AND CONCENTRATES	18	9/2025
2605	COBALT ORES AND CONCENTRATES	18	9/2025

Code	Description	GST %	Source
2606	ALUMINIUM ORES AND CONCENTRATES	18	9/2025
2607	LEAD ORES AND CONCENTRATES	18	9/2025
2608	ZINC ORES AND CONCENTRATES	18	9/2025
2609	TIN ORES AND CONCENTRATES	18	9/2025
2610	CHROMIUM ORES AND CONCENTRATES	18	9/2025
2611	TUNGSTEN ORES AND CONCENTRATES	5	9/2025
2612	URANIUM OR THORIUM ORES AND CONCENTRATES	5	9/2025
2613	MOLYBDENUM ORES AND CONCENTRATES	5	9/2025
2614	TITANIUM ORES AND CONCENTRATES	5	9/2025
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES	5	9/2025
2616	PRECIOUS METAL ORES AND CONCENTRATES	5	9/2025
2617	OTHER ORES AND CONCENTRATES	5	9/2025
2618	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	5	9/2025
2619	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANU.	5	9/2025
2619	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANU.	18	9/2025
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTA...	18	9/2025
2621	OTHER SLAG AND ASH, INLCUDING SEAWEED ASH (KELP),ASH AND RESIDUES FROM THE INCIN...	5	9/2025
2621	OTHER SLAG AND ASH, INLCUDING SEAWEED ASH (KELP),ASH AND RESIDUES FROM THE INCIN...	18	9/2025
27	Mineral fuels, mineral oils and products of their distillation; bituminous subst...	5	9/2025
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL	18	9/2025
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET	18	9/2025
2703	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	18	9/2025
2704	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; ...	5	9/2025
2705	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES ..	5	9/2025
2706	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT AND OTHER MINERAL TARS, WHETH...	18	9/2025
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR, SIMILA...	18	9/2025
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS	18	9/2025
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE, PRE...	5	9/2025
2710	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, OTHER THAN CRUDE, PRE...	18	9/2025
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5	9/2025
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	18	9/2025
2712	PETROLEUM JELLY, PARAFFIN WAX, MICROCRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKER.	18	9/2025
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OIL.	18	9/2025
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES...	18	9/2025
2715	BITUMINOUS MIXTURES BASED ON NATURAL ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, O.	18	9/2025
28	INORGANIC CHEMICALS, ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE...	5	9/2025
28	INORGANIC CHEMICALS, ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE...	18	9/2025
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS	5	9/2025
2805	ALKALI OR ALKALINE-EARTH METALS, RARE-EARTH METALS,SCANDIUM AND YTTRIUM, WHETHER...	5	9/2025
2807	SULPHURIC ACID; OLEUM	5	9/2025
2808	NITRIC ACID; SULPHONITRIC ACIDS	5	9/2025

Code	Description	GST %	Source
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT C...	5	9/2025
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION	5	9/2025
2845	ISOTOPES OTHER THAN THOSE OF HEADING 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF S...	5	9/2025
2847	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	5	9/2025
2853	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS, OTHER...	5	9/2025
29	ORGANIC CHEMICALS	5	9/2025
29	ORGANIC CHEMICALS	18	9/2025
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVA...	5	9/2025
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVA...	18	9/2025
30	Pharmaceutical products	5	9/2025
30	Pharmaceutical products	18	9/2025
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDER...	5	9/2025
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC US...	5	9/2025
3003	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF TWO OR...	5	9/2025
3004	MEDICAMENTS (EXCLUDING GOODS OF HEADING 3002, 3005 OR 3006) CONSISTING OF MIXED ...	5	9/2025
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE ...	5	9/2025
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER	5	9/2025
3101	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TRE...	5	9/2025
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS	5	9/2025
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS	18	9/2025
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC	5	9/2025
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC	18	9/2025
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC	5	9/2025
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC	18	9/2025
3105	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEME...	5	9/2025
3105	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEME...	18	9/2025
32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and ot...	5	9/2025
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN, TANNINS AND THEIR SALTS, ETHERS, ESTERS A...	18	9/2025
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES, TANNING PREP...	5	9/2025
3202	SYNTHETIC ORGANIC TANNING SUBSTANCES, INORGANIC TANNING SUBSTANCES, TANNING PREP...	18	9/2025
3203	COLOURING MATTER OF VEGETABLE OR ANIMAL ORIGIN (INCLUDING DYEING EXTRACTS BUT EX...	18	9/2025
3204	SYNTHETIC ORGANIC COLOURING MATTER, WHETHER OR NOT CHEMICALLY DEFINED, PREPARATI...	18	9/2025
3205	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOU...	18	9/2025
3206	OTHER COLOURING MATTER, PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTH...	18	9/2025
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS...	18	9/2025
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMER...	18	9/2025
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMER...	18	9/2025
3210	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARE...	18	9/2025
3211	PREPARED DRIERS	18	9/2025
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, ...	18	9/2025
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT ...	18	9/2025

Code	Description	GST %	Source
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MAS...18	18	9/2025
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED... 18	18	9/2025
3301	ESSENTIAL OILS (TERPENELESS OR NOT), INCLUDING CONCRETES AND ABSOLUTES, RESINOID... 18	18	9/2025
3302	MIXTURES OF ODORIFEROUS SUBSTANCES AND MIXTURES (INCLUDING ALCOHOLIC SOLUTIONS)W18	18	9/2025
3303	PERFUMES AND TOILET WATERS	18	9/2025
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER ... 5	5	9/2025
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER ...18	18	9/2025
3305	PREPARATIONS FOR USE ON THE HAIR	5	9/2025
3305	PREPARATIONS FOR USE ON THE HAIR	18	9/2025
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND P... 5	5	9/2025
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND P... 18	18	9/2025
3307	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND P... 5	5	9/2025
3307	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND P... 18	18	9/2025
3401	SOAP, ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE F... 5	5	9/2025
3401	SOAP, ORGANIC SURFACE-ACTIVE PRODUCTS AND PREPARATIONS FOR USE AS SOAP, IN THE F... 18	18	9/2025
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE PREPARATIONS, WA...5	5	9/2025
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP), SURFACE-ACTIVE PREPARATIONS, WA...18	18	9/2025
3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEAS... 18	18	9/2025
3404	ARTIFICIAL WAXES AND PREPARED WAXES	18	9/2025
3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL...18	18	9/2025
3406	CANDLES, TAPERS AND THE LIKE	5	9/2025
3407	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT, PREPARATIONS ...18	18	9/2025
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES	18	9/2025
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEI.18	18	9/2025
3503	GELATIN [INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR ... 5	5	9/2025
3504	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, ... 18	18	9/2025
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED ... 5	5	9/2025
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED18	18	9/2025
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED	18	9/2025
3601	PROPELLANT POWDERS	18	9/2025
3602	PREPARED EXPLOSIVES, OTHER THAN PROPELLANT POWDERS	18	9/2025
3603	SAFETY FUSES; DETONATING CORDS; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRI... 18	18	9/2025
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC AR... 18	18	9/2025
3605	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF HEADING 3604	5	9/2025
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE M...18	18	9/2025
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL... 5	5	9/2025
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL... 18	18	9/2025
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PA... 18	18	9/2025
3703	PHOTOGRAPHIC PAPER, PAPERBOARD AND TEXTILES, SENSITISED, UNEXPOSED	18	9/2025
3704	PHOTOGRAPHIC PLATES, FILM, PAPER, PAPERBOARD AND TEXTILES, EXPOSED BUT NOT DEVEL... 18	18	9/2025
3705	PHOTOGRAPHIC PLATES AND FILM, EXPOSED AND DEVELOPED, OTHER THAN CINEMATOGRAPHIC 5	5	9/2025

Code	Description	GST %	Source
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND	5	9/2025
3706	CINEMATOGRAPHIC FILM, EXPOSED AND DEVELOPED, WHETHER OR NOT INCORPORATING SOUND	18	9/2025
3707	CHEMICAL PREPARATIONS FOR PHOTOGRAPHIC USES (OTHER THAN VARNISHES, GLUES, ADHESI	18	9/2025
38	Miscellaneous chemical products	5	9/2025
3801	ARTIFICIAL GRAPHITE, COLLOIDAL OR SEMI-COLLOIDAL GRAPHITE, PREPARATIONS BASED ON...	18	9/2025
3802	ACTIVATED CARBON; ACTIVATED NATURAL MINERAL PRODUCTS; ANIMAL BLACK, INCLUDING SP...	18	9/2025
3803	TALL OIL, WHETHER OR NOT REFINED	18	9/2025
3804	RESIDUAL LYES FROM THE MANUFACTURE OF WOOD PULP, WHETHER OR NOT CONCENTRATED, DE...	18	9/2025
3805	GUM, WOOD OR SULPHATE TURPENTINE AND OTHER TERPENIC OILS PRODUCED BY THE DISTILL...	18	9/2025
3806	ROSIN AND RESIN ACIDS, AND DERIVATIVES THEREOF; ROSIN SPIRIT AND ROSIN OILS; RUN...	18	9/2025
3807	WOOD TAR, WOOD TAR OILS, WOOD CREOSOTE, WOOD NAPHTHA, VEGETABLE PITCH, BREWERS'	18	9/2025
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND ...	5	9/2025
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI-SPROUTING PRODUCTS AND ...	18	9/2025
3809	FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYE-STUFFS ...	18	9/2025
3810	PICKLING PREPARATIONS FOR METAL SURFACES, FLUXES AND OTHER AUXILIARY PREPARATION...	18	9/2025
3811	ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVE...	18	9/2025
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT	18	9/2025
3813	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GREN.	18	9/2025
3814	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED, PR...	18	9/2025
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEW...	18	9/2025
3816	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, INCLUDING DOLOM...	5	9/2025
3816	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, INCLUDING DOLOM...	18	9/2025
3817	MIXED ALKYL BENZENES AND MIXED ALKYL NAPHTHALENES, OTHER THAN THOSE OF HEADING 270	18	9/2025
3818	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR ...	5	9/2025
3818	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR ...	18	9/2025
3819	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NO...	18	9/2025
3820	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	18	9/2025
3821	PREPARED CULTURE MEDIA FOR DEVELOPMENT OR MAINTENANCE OF MICRO-ORGANISM (INCLUD...	18	9/2025
3822	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATOR...	5	9/2025
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ...	18	9/2025
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS...	18	9/2025
3825	RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED ...	18	9/2025
3826	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY W...	5	9/2025
3826	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70 % BY W...	18	9/2025
3827	MIXTURES CONTAINING HALOGENATED DERIVATIVES OF METHANE, ETHANE OR PROPANE, NOT E...	18	9/2025
39	Plastics and articles thereof	5	9/2025
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS	18	9/2025
3914	ION EXCHANGERS BASED ON POLYMERS OF HEADINGS 3901_x000D_ TO 3913, IN PRIMARY FOR...	18	9/2025
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS	18	9/2025
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1MM, RODS, STICKS AN...	18	9/2025
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLAN...	18	9/2025

Code	Description	GST %	Source
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELFADHESIVE, IN ROLLS OR IN THE FOR...	18	9/2025
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF ...	18	9/2025
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT RE...	18	9/2025
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS	18	9/2025
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS...	18	9/2025
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CA...	18	9/2025
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES...	18	9/2025
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED	18	9/2025
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3...	5	9/2025
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF HEADINGS 3901 TO 3...	18	9/2025
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, ...	5	9/2025
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FORM OILS, IN PRIMARY FORMS OR IN PLATES, S...	18	9/2025
4003	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	18	9/2025
4004	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRAN...	5	9/2025
4004	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRAN...	18	9/2025
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	18	9/2025
4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAM...	18	9/2025
4007	VULCANISED RUBBER THREAD AND CORD	5	9/2025
4007	VULCANISED RUBBER THREAD AND CORD	18	9/2025
4008	PLATES,SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN H...	18	9/2025
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WIT...	18	9/2025
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING OF VULCANISED RUBBER	18	9/2025
4011	NEW PNEUMATIC TYRES, OF RUBBER	5	9/2025
4011	NEW PNEUMATIC TYRES, OF RUBBER	18	9/2025
4012	RETRADED OR USED PNEUMATIC TYRES OF RUBBER, SOLID OR CUSHION TYRES, TYRE TREADS...	18	9/2025
4013	INNER TUBES, OF RUBBER	5	9/2025
4013	INNER TUBES, OF RUBBER	18	9/2025
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHE...	5	9/2025
4014	HYGIENIC OR PHARMACEUTICAL ARTICLES (INCLUDING TEATS), OF VULCANISED RUBBER OTHE...	18	9/2025
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITT...	5	9/2025
4015	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES (INCLUDING GLOVES, MITTENS AND MITT...	18	9/2025
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	5	9/2025
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER	18	9/2025
4017	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP, ARTI...	5	9/2025
4017	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP, ARTI...	18	9/2025
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH OR SA...	5	9/2025
4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE...	5	9/2025
4103	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE ...	5	9/2025
4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS,...	5	9/2025
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, ...	5	9/2025
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETH...	5	9/2025

Code	Description	GST %	Source
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED5..	5..	9/2025
4112	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED5..	5..	9/2025
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED5..	5..	9/2025
4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMIN...	5	9/2025
4115	COMPOSITION LEATHER WITH A BASIS OF LEATHER OR LEATHER FIBER, IN SLABS, SHEETS O...	5	9/2025
4201	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES...	18	9/2025
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE- CASES, BRIEF-CASES, SCHOOL SATCHELS...	5	9/2025
4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE- CASES, BRIEF-CASES, SCHOOL SATCHELS...	18	9/2025
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATH...	5	9/2025
4203	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATH...	18	9/2025
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER	18	9/2025
4206	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR...	18	9/2025
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABL...	18	9/2025
4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUT...	18	9/2025
4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN	18	9/2025
4304	ARTIFICIAL FUR AND ARTICLES THEREOF	18	9/2025
44	Wood and articles of wood; wood charcoal	5	9/2025
44	Wood and articles of wood; wood charcoal	18	9/2025
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD I...	5	9/2025
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARE...	18	9/2025
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN L...	5	9/2025
4405	WOOD WOOL; WOOD FLOUR	5	9/2025
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSSTIES) OF WOOD	5	9/2025
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED...	18	9/2025
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR P...	5	9/2025
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR P...	18	9/2025
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUO...	5	9/2025
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORING, NOT ASSEMBLED) CONTINUO...	18	9/2025
4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFE...	18	9/2025
4411	FIBRE BOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESI...	18	9/2025
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD	18	9/2025
4413	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS, OR PROFILE SHAPES	18	9/2025
4414	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	18	9/2025
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS O...	5	9/2025
4416	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOO...	5	9/2025
4417	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BO...	5	9/2025
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBL...	5	9/2025
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBL...	18	9/2025
4419	TABLEWARE AND KITCHENWARE, OF WOOD	5	9/2025
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND	5	9/2025
4421	OTHER ARTICLES OF WOOD	5	9/2025

Code	Description	GST %	Source
4421	OTHER ARTICLES OF WOOD	18	9/2025
4501	NATURAL CORK, RAW OR SIMPLY PREPARED, WASTE CORK, CRUSHED, GRANULATED OR GROUND	5	9/2025
4501	NATURAL CORK, RAW OR SIMPLY PREPARED, WASTE CORK, CRUSHED, GRANULATED OR GROUND	18	9/2025
4502	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE)	5	9/2025
4503	ARTICLES OF NATURAL CORK	5	9/2025
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMER	5	9/2025
4601	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO...	5	9/2025
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING	5	9/2025
4701	MECHANICAL WOOD PULP	5	9/2025
4702	CHEMICAL WOOD PULP, DISSOLVING GRADES	18	9/2025
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES	5	9/2025
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES	5	9/2025
4705	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	5	9/2025
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR	5	9/2025
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD	5	9/2025
48	PAPER AND PAPERBOARD, ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	5	9/2025
4801	NEWSPRINT, IN ROLLS OR SHEETS	5	9/2025
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRA...	18	9/2025
4803	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND...	18	9/2025
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF HEAD.	18	9/2025
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR	18	9/2025
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER	18	9/2025
4807	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBO	18	9/2025
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CR	18	9/2025
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING CO	18	9/2025
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OT...	18	9/2025
4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPRE.	18	9/2025
4812	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	18	9/2025
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES	18	9/2025
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER	18	9/2025
4816	CARBON-PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN T	18	9/2025
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR P	5	9/2025
4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR P	18	9/2025
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, O...	18	9/2025
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, ...	5	9/2025
4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, ...	18	9/2025
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, M...	18	9/2025
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED	18	9/2025
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (W...	18	9/2025
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO ...	5	9/2025
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO ...	18	9/2025

Code	Description	GST %	Source
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN...	5	9/2025
4906	PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOG...	18	9/2025
4907	UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY.	18	9/2025
4908	TRANSFERS (DECALCOMANIAS)	18	9/2025
4909	PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS, MESS...	18	9/2025
4910	CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS	18	9/2025
4911	OTHER PRINTED MATTER, INCLUDING PRINTED PICTURES AND PHOTOGRAPHS	18	9/2025
5004	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	5	9/2025
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE	5	9/2025
5104	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	5	9/2025
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN ...	5	9/2025
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE	5	9/2025
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR	5	9/2025
5201	COTTON, NOT CARDED OR COMBED	5	9/2025
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE	5	9/2025
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTT...	5	9/2025
5208	WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING NO...	5	9/2025
5301	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE (INCLUDING YARN WASTE AN...	5	9/2025
5302	TRUE HEMP (CANNABIS SATIVA L), RAW OR PROCESSED BUT NOT SPUN, TOW AND WASTE OF ...	5	9/2025
5303	JUTE AND OTHER TEXTILE BAST FIBRES (EXCLUDING FLAX, TRUE HEMP AND RAMIE), RAW OR ...	5	9/2025
5305	COCONUT, ABACA (MANILA HEMP OR MUSA TEXTILES NEE), RAMIE AND OTHER VEGETABLE TEX...	5	9/2025
5309	WOVEN FABRICS OF FLAX	5	9/2025
5401	SEWING THREAD OF MAN-MADE FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE	5	9/2025
5402	SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, ...	5	9/2025
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT FOR RETAIL SALE, IN...	5	9/2025
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIM...	5	9/2025
5405	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DI...	5	9/2025
5407	WOVEN FABRICS OF SYNTHETIC FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM ...	5	9/2025
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM ...	5	9/2025
5501	SYNTHETIC FILAMENT TOW	5	9/2025
5502	ARTIFICIAL FILAMENT TOW	5	9/2025
5503	SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	5	9/2025
5504	ARTIFICIAL STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	5	9/2025
5505	WASTE (INCLUDING NOILS, YARN WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES	5	9/2025
5506	SYNTHETIC STAPLE FIBRES, CARDED COMBED OR OTHERWISE PROCESSED FOR SPINNING	5	9/2025
5507	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	5	9/2025
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE	5	9/2025
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAI...	5	9/2025
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETA...	5	9/2025
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SAL...	5	9/2025
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SY...	5	9/2025

Code	Description	GST %	Source
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF, TEXTILE FIBRES, NOT EXCEEDING...	5	9/2025
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF, TEXTILE FIBRES, NOT EXCEEDING...	18	9/2025
5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED	5	9/2025
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED	5	9/2025
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF...	5	9/2025
5605	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE...	5	9/2025
5606	GIMPED YARN, AND STRIP AND THE LIKE OF HEADING 5404 OR 5405, GIMPED (OTHER THAN ...	5	9/2025
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER ...	5	9/2025
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE, MADE UP FISHING NETS AND OTHER MADE U...	5	9/2025
5609	ARTICLES OF YARN, STRIP OR THE LIKE OF HEADING 5404 OR 5405, TWINE, CORDAGE, ROP...	5	9/2025
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP	5	9/2025
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS,WOVEN, NOT TUFTED OR FLOCKED, WHETHER	5	9/2025
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, (INCLUDING TURF), TUFTED, WHETHER OR ...	5	9/2025
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETH...	5	9/2025
5705	OTHER CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WHETHER OR NOT MADE UP	5	9/2025
5801	WOVEN PILE FABRICS AND CHENILLE FABRICS, OTHER THAN FABRICS OF HEADING 5802 OR 5...	5	9/2025
5802	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER THAN ARROW FABRICS OF HEA...	5	9/2025
5803	GAUZE, OTHER THAN NARROW FABRICS OF HEADING 5806	5	9/2025
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS;...	5	9/2025
5805	HAND-WOVEN TAPESTRIES OF THE TYPE GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE...	5	9/2025
5806	NARROW WOVEN FABRICS OTHER THAN GOODS OF HEADING 5807; NARROW FABRICS CONSISTING...	5	9/2025
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIP...	5	9/2025
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHE...	5	9/2025
5809	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF HEADING 56...	5	9/2025
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS	5	9/2025
5811	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE...	5	9/2025
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE...	5	9/2025
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS ...	5	9/2025
5903	TEXTILE FABRICS, IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER ...	5	9/2025
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING O...	5	9/2025
5905	TEXTILE WALL COVERINGS	5	9/2025
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF HEADING 5902	5	9/2025
5907	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING T...	5	9/2025
5908	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES O...	5	9/2025
5909	TEXTILE HOSE PIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR O...	5	9/2025
5910	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT I...	5	9/2025
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 8 TO THIS C...	5	9/2025
60	Knitted or crocheted fabrics	5	9/2025
61	Articles of apparel and clothing accessories, knitted or crocheted	5	9/2025
61	Articles of apparel and clothing accessories, knitted or crocheted	18	9/2025
62	Articles of apparel and clothing accessories, not knitted or crocheted	5	9/2025

Code	Description	GST %	Source
62	Articles of apparel and clothing accessories, not knitted or crocheted	18	9/2025
63	Other made up textile articles; sets; worn clothing and worn textile articles; r...	5	9/2025
63	Other made up textile articles; sets; worn clothing and worn textile articles; r...	18	9/2025
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS	18	9/2025
6309	WORN CLOTHING AND OTHER WORN ARTICLES	5	9/2025
6310	USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF...	5	9/2025
64	Footwear, gaiters and the like; parts of such articles	5	9/2025
6401	WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UP...	18	9/2025
6402	OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS	18	9/2025
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AN...	18	9/2025
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AN...	18	9/2025
6405	OTHER FOOTWEAR	18	9/2025
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN...	18	9/2025
6501	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE ...	5	9/2025
6501	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE ...	18	9/2025
6502	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKE...	18	9/2025
6504	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTH...	18	9/2025
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTH...	5	9/2025
6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTH...	18	9/2025
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED	18	9/2025
6507	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, ...	18	9/2025
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS...	5	9/2025
6602	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING CROPS AND THE LIKE	5	9/2025
6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF HEADING 6601 TO 6602	5	9/2025
6701	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF F...	5	9/2025
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFI...	18	9/2025
6703	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL...	18	9/2025
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR A...	18	9/2025
68	Articles of stone, plaster, cement, asbestos, mica or similar materials	5	9/2025
6801	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	18	9/2025
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER T...	5	9/2025
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER T...	18	9/2025
6803	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	18	9/2025
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR G...	18	9/2025
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, O...	18	9/2025
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED...	18	9/2025
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR CO...	18	9/2025
6808	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW ...	18	9/2025
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER	18	9/2025
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCE...	18	9/2025
6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE	18	9/2025

Code	Description	GST %	Source
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF...	18	9/2025
6813	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGM...	18	9/2025
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, ...	18	9/2025
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTIC...	12	14/2025
6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTIC...	18	9/2025
6901	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXA...	18	9/2025
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL G...	18	9/2025
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLE...	18	9/2025
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE	18	9/2025
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND ...	18	9/2025
6906	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	18	9/2025
6907	CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES, CERAMIC MOSAIC CUBES AND THE LIK...	18	9/2025
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES, CERAMIC TROUGHS,	5	9/2025
6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES, CERAMIC TROUGHS,	18	9/2025
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PA...	18	9/2025
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELA...	5	9/2025
6912	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OT...	5	9/2025
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES	5	9/2025
6914	OTHER CERAMIC ARTICLES	18	9/2025
7001	CULLET AND OTHER WASTE AND SCRAP OF GLASS, EXCLUDING GLASS FROM CATHODE-RAY TUBE	5	9/2025
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF HEADING 7018), RODS OR TUBES, UNWORKE...	18	9/2025
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN AES...	18	9/2025
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFL...	18	9/2025
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVI...	18	9/2025
7006	GLASS OF HEADING 7003, 7004 OR 7005, BENT, EDGE WORKED, ENGRAVED, DRILLED, ENAME...	18	9/2025
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS	18	9/2025
7008	MULTIPLE-WALLED INSULATING UNITS OF GLASS	18	9/2025
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS	18	9/2025
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF ...	18	9/2025
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITH...	18	9/2025
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION O...	18	9/2025
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF HEADING ...	18	9/2025
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORREC...	5	9/2025
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORREC...	18	9/2025
7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MO...	18	9/2025
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CA...	18	9/2025
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SI...	5	9/2025
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SI...	18	9/2025
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, ROV...	18	9/2025
7020	OTHER ARTICLES OF GLASS	5	9/2025
7020	OTHER ARTICLES OF GLASS	18	9/2025

Code	Description	GST %	Source
7101	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR GRADED BUT NOT STRUNG, MOUNTED...	0	9/2025
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET	0.25	9/2025
7102	DIAMONDS, WHETHER OR NOT WORKED, BUT NOT MOUNTED OR SET	1.5	9/2025
7103	PRECIOUS STONES (OTHER THAN DIAMONDS) AND SEMI PRECIOUS STONES, WHETHER OR NOT WORKED...	1.25	9/2025
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, WHETHER OR NOT WORKED...	1.5	9/2025
7104	SYNTHETIC OR RECONSTRUCTED PRECIOUS OR SEMIPRECIOUS STONES, WHETHER OR NOT WORKED...	1.5	9/2025
7105	DUST AND POWDER OF NATURAL OR SYNTHETIC PRECIOUS OR SEMI-PRECIOUS STONES	3	9/2025
7106	SILVER (INCLUDING SILVER PLATED WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-MANUFACTURED FORM...	3	9/2025
7107	BASE METALS CLAD WITH SILVER, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	3	9/2025
7108	GOLD (INCLUDING GOLD PLATED WITH PLATINUM UNWROUGHT OR IN SEMI-MANUFACTURED FORM, OR IN POWDER FORM)	3	9/2025
7109	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	3	9/2025
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORM, OR IN POWDER FORM	3	9/2025
7111	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	3	9/2025
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE...	3	9/2025
7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL	3	9/2025
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL	3	9/2025
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL	3	9/2025
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES(NATURAL OR CULTURED)	3	9/2025
7117	IMITATION JEWELLERY	3	9/2025
7118	COIN	3	9/2025
7201	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS	18	9/2025
7202	FERRO-ALLOYS	18	9/2025
7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS	18	9/2025
7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL	18	9/2025
7205	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL	18	9/2025
7206	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF HEAVY DUTY)	18	9/2025
7207	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL	18	9/2025
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED	18	9/2025
7213	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL	18	9/2025
7216	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL	18	9/2025
7217	WIRE OF IRON OR NON-ALLOY STEEL	18	9/2025
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF STAINLESS STEEL	18	9/2025
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 MM OR MORE	18	9/2025
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 MM	18	9/2025
7221	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	18	9/2025
7222	OTHER BARS AND RODS OF STAINLESS STEEL, ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL	18	9/2025
7223	WIRE OF STAINLESS STEEL	18	9/2025
7224	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI-FINISHED PRODUCTS OF OTHER ALLOY STEEL	18	9/2025
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE	18	9/2025
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 MM	18	9/2025
7227	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL	18	9/2025

Code	Description	GST %	Source
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ...	18	9/2025
7229	WIRE OF OTHER ALLOY STEEL	18	9/2025
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSE...	18	9/2025
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: ...	18	9/2025
7303	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	18	9/2025
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR ST...	18	9/2025
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING...	18	9/2025
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETE...	18	9/2025
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEE...	18	9/2025
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PARTS OF STRU...	18	9/2025
7309	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMP...	18	9/2025
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER...	5	9/2025
7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER...	18	9/2025
7311	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	18	9/2025
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STE...	18	9/2025
7313	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, A...	18	9/2025
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WI...	18	9/2025
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL	18	9/2025
7316	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	18	9/2025
7317	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADI...	5	9/2025
7317	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF HEADI...	18	9/2025
7318	SCREWS, BOLTS, NUTS, COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WA...	18	9/2025
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS A...	5	9/2025
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS A...	18	9/2025
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL	18	9/2025
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CEN...	5	9/2025
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CEN...	18	9/2025
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IR...	18	9/2025
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; ...	5	9/2025
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; ...	18	9/2025
7324	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL	18	9/2025
7325	OTHER CAST ARTICLES OF IRON OR STEEL	18	9/2025
7326	OTHER ARTICLES OF IRON OR STEEL	5	9/2025
7326	OTHER ARTICLES OF IRON OR STEEL	18	9/2025
7401	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)	18	9/2025
7402	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	18	9/2025
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT	18	9/2025
7404	COPPER WASTE AND SCRAP	18	9/2025
7405	MASTER ALLOYS OF COPPER	18	9/2025
7406	COPPER POWDERS AND FLAKES	18	9/2025
7407	COPPER BARS, RODS AND PROFILES	18	9/2025

Code	Description	GST %	Source
7408	COPPER WIRE	18	9/2025
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.12.5 MM	18	9/2025
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS O...	18	9/2025
7411	COPPER TUBES AND PIPES	18	9/2025
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	18	9/2025
7413	STRANDED WIRE, CABLES, PLATED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY IN...	18	9/2025
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF HEADING 8305) AND SIMIL...	18	9/2025
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCO...	5	9/2025
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCO...	18	9/2025
7419	OTHER ARTICLES OF COPPER	5	9/2025
7419	OTHER ARTICLES OF COPPER	18	9/2025
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE_x000D_ PRODUCTS OF NI...	18	9/2025
7502	UNWROUGHT NICKEL	18	9/2025
7503	NICKEL WASTE AND SCRAP	18	9/2025
7504	NICKEL POWDERS AND FLAKES	18	9/2025
7505	NICKEL BARS, RODS, PROFILES AND WIRE	18	9/2025
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL	18	9/2025
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, S...	18	9/2025
7508	OTHER ARTICLES OF NICKEL	18	9/2025
7601	UNWROUGHT ALUMINIUM	18	9/2025
7602	ALUMINIUM WASTE AND SCRAP	18	9/2025
7603	ALUMINIUM POWDERS AND FLAKES	18	9/2025
7604	ALUMINIUM BARS, RODS AND PROFILES	18	9/2025
7605	ALUMINIUM WIRE	18	9/2025
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm	18	9/2025
7607	ALUMINIUM FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTIC...	18	9/2025
7608	ALUMINIUM TUBES AND PIPES	18	9/2025
7609	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	18	9/2025
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF HEADING 9406) AND PAR...	18	9/2025
7611	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHE...	18	9/2025
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR C...	5	9/2025
7612	ALUMINIUM CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS (INCLUDING RIGID OR C...	18	9/2025
7613	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	18	9/2025
7614	STRANDED WIRE, CABLES, PLAIED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALL...	18	9/2025
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT ...	5	9/2025
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT ...	18	9/2025
7616	OTHER ARTICLES OF ALUMINIUM	18	9/2025
7801	UNWROUGHT LEAD	18	9/2025
7802	LEAD WASTE AND SCRAP	18	9/2025
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES	18	9/2025
7806	OTHER ARTICLES OF LEAD	18	9/2025

Code	Description	GST %	Source
7901	UNWROUGHT ZINC	18	9/2025
7902	ZINC WASTE AND SCRAP	18	9/2025
7903	ZINC DUST, POWDERS AND FLAKES	18	9/2025
7904	ZINC BARS, RODS, PROFILES AND WIRE	18	9/2025
7905	ZINC PLATES, SHEETS, STRIP AND FOIL	18	9/2025
7907	OTHER ARTICLES OF ZINC	18	9/2025
8001	UNWROUGHT TIN	18	9/2025
8002	TIN WASTE AND SCRAP	18	9/2025
8003	TIN BARS, RODS, PROFILES AND WIRE	18	9/2025
8007	OTHER ARTICLES OF TIN	18	9/2025
8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	18	9/2025
8113	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	18	9/2025
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLE...	18	9/2025
8203	FILES, RASPS, PLIERS (INCLUDING CUTTING PLIERS), PINCERS, TWEEZERS, METAL CUTTIN...	18	9/2025
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INC...	18	9/2025
8205	HAND TOOLS (INCLUDING GLAZIERS' DIAMONDS), NOT ELSEWHERE SPECIFIED OR INCLUDED, ...	18	9/2025
8206	TOOLS OF TWO OR MORE OF THE HEADINGS 8202 TO 8205, PUT UP IN SETS FOR RETAIL SAL...	18	9/2025
8207	INTERCHANGEABLE TOOLS FOR HAND TOOLS, WHETHER OR NOT POWER-OPERATED, OR FOR MACH...	18	9/2025
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES	18	9/2025
8209	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	18	9/2025
8210	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 KG. OR LESS, USED IN THE PREPAR...	18	9/2025
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER TH...	18	9/2025
8212	RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS)	18	9/2025
8213	SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR	18	9/2025
8214	OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEA...	18	9/2025
8215	SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERVERS, FISH-KNIVES, BUTTER-KNIVES, SUGAR...	18	9/2025
83	Miscellaneous articles of base metal	5	9/2025
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; C...	18	9/2025
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOOR...	18	9/2025
8303	ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FO...	18	9/2025
8304	FILING, CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFI...	18	9/2025
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CL...	18	9/2025
8306	BELLS, GONGS AND THE LIKE, NON-ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORN...	5	9/2025
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS	18	9/2025
8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE CLASPS, HOOKS, EYES, EYELETS AND THE...	18	9/2025
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS).	18	9/2025
8310	SIGN-PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AN...	18	9/2025
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF ...	18	9/2025
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	5	9/2025
84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	18	9/2025
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTO...	5	9/2025

Code	Description	GST %	Source
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON-IRRADIATED, FOR NUCLEAR REACTO...	18	9/2025
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER B...	18	9/2025
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF HEADING 8402	18	9/2025
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF HEADING 8402 OR 8403 (FOR EXAMPLE, ECONO...	18	9/2025
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE	18	9/2025
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES	18	9/2025
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES	5	9/2025
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES	18	9/2025
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL E...	5	9/2025
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL E...	18	9/2025
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF HEADING 8407 OR...	18	9/2025
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR	18	9/2025
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES	18	9/2025
8412	OTHER ENGINES AND MOTORS	18	9/2025
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE, LIQUID ELEVATO...	5	9/2025
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE, LIQUID ELEVATO...	18	9/2025
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYC...	5	9/2025
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYC...	18	9/2025
8415	AIR CONDITIONING MACHINES, COMPRISING A MOTOR DRIVEN FAN AND ELEMENTS FOR CHANGI...	18	9/2025
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS, MECHANIC...	18	9/2025
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRI...	18	9/2025
8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC	18	9/2025
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (E...	5	9/2025
8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (E...	18	9/2025
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLIN...	5	9/2025
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLIN...	18	9/2025
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS, FILTERING OR PURIFYING MACHINERY AND ...	18	9/2025
8422	DISH WASHING MACHINES, MACHINERY FOR CLEANING OR DRYING BOTTLES OR OTHER CONTAI...	18	9/2025
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CENTIGRAMS OR BETTE...	18	9/2025
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING	5	9/2025
8424	MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING	18	9/2025
8425	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS, WINCHES AND CAPSTANS, JACKS	18	9/2025
8426	SHIP'S DERRICKS, CRANES INCLUDING CABLE CRANES, MOBILE LIFTING FRAMES, STRADDLE ...	18	9/2025
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT	18	9/2025
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESC...	18	9/2025
8429	SELF-PROPELLED BULLDOZERS, ANGLED OZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL	18	9/2025
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXT...	18	9/2025
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF HEADINGS 8425...	18	9/2025
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIV...	5	9/2025
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS, GRASS OR HA...	5	9/2025
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS, GRASS OR HA...	18	9/2025

Code	Description	GST %	Source
8434	MILKING MACHINES AND DAIRY MACHINERY	18	9/2025
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, ...	18	9/2025
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY KEEPING OR BEE-KEEPING MACH...	5	9/2025
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETA...	18	9/2025
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRI...	18	9/2025
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISH...	18	9/2025
8440	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES	18	9/2025
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING...	18	9/2025
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THEN THE MACHINES OF HEADINGS 8456 TO ...	18	9/2025
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRI...	18	9/2025
8444	MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	18	9/2025
8445	MACHINES FOR PREPARING TEXTILE FIBRES, SPINNING, DOUBLING OR TWISTING MACHINES A...	18	9/2025
8446	MACHINES FOR PREPARING TEXTILE FIBRES, SPINNING, DOUBLING OR TWISTING MACHINES A...	18	9/2025
8447	KNITTING MACHINES, STITCH-BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, ...	18	9/2025
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444, 8445, 8446 OR 8447 (F...	18	9/2025
8449	AUXILIARY MACHINERY FOR USE WITH MACHINES OF HEADING 8444, 8445, 8446 OR 8447 (F...	18	9/2025
8450	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH A...	18	9/2025
8451	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH A...	18	9/2025
8452	MACHINERY (OTHER THAN MACHINES OF HEADING 8450) FOR WASHING, CLEANING, WRINGING,...	5	9/2025
8453	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF HEADING 8440, FURNITURE, BAS...	18	9/2025
8454	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKIN...	18	9/2025
8455	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLU...	18	9/2025
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER...	18	9/2025
8457	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER...	18	9/2025
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL	18	9/2025
8459	MACHINE-TOOLS (INCLUDING WAY-TYPE UNIT MACHINES) FOR DRILLING, BORING, MILLING, ...	18	9/2025
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR...	18	9/2025
8461	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR...	18	9/2025
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE...	18	9/2025
8463	OTHER MACHINE-TOOLS FOR WORKING METAL, OR CERMETS, WITHOUT REMOVING MATERIAL	18	9/2025
8464	MACHINE-TOOLS FOR WORKING STONE, CERAMICS CONCRETE, ASBESTOS-CEMENT OR LIKE MINE...	18	9/2025
8465	MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE AS...	18	9/2025
8466	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES O...	18	9/2025
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECT...	18	9/2025
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABL...	18	9/2025
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING ...	18	9/2025
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THERE OF , MAGNETIC OR OPTICAL READ...	18	9/2025
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ...	18	9/2025
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE ...	18	9/2025
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXIN...	18	9/2025
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASH-B...	18	9/2025

Code	Description	GST %	Source
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMPS, CIGARETTE, FOOD O...	18	9/2025
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM...	18	9/2025
8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT SPECIFIED OR INCLUDED ELSEWHER...	18	9/2025
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR...	5	9/2025
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR...	18	9/2025
8480	MOULDING BOXES FOR METAL FOUNDRY: MOULD BASES, MOULDING PATTERNS, MOULDS FOR MET...	18	9/2025
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS...	18	9/2025
8482	BALL OR ROLLER BEARINGS	18	9/2025
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING ...	18	9/2025
8484	GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF ...	18	9/2025
8485	MACHINES FOR ADDITIVE MANUFACTURING	18	9/2025
8486	MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRICIPALLY FOR THE MANUFACTURE O...	18	9/2025
8487	MACHINES PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACT...	18	9/2025
85	Electrical machinery and equipment and parts thereof; sound recorders and reprod...	5	9/2025
85	Electrical machinery and equipment and parts thereof; sound recorders and reprod...	18	9/2025
8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS)	18	9/2025
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS	18	9/2025
8503	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF HEADING 8501 O...	18	9/2025
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTO...	5	9/2025
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTO...	18	9/2025
8505	ELECTRO-MAGNETIC, PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MA...	18	9/2025
8506	PRIMARY CELLS AND PRIMARY BATTERIES	18	9/2025
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGUL...	18	9/2025
8508	VACCUM CLEANERS	18	9/2025
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF CONTAINED ELECTRIC MOTOR, OTHE...	18	9/2025
8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRI...	18	9/2025
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR C...	18	9/2025
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF HEADING 8539)...	18	9/2025
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR ...	18	9/2025
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONIN...	18	9/2025
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTOBEAM,...	18	9/2025
8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS, ELECTRIC ...	5	9/2025
8516	ELECTRIC INSTANTANEOUS OR STORAGE WATER HEATERS AND IMMERSION HEATERS, ELECTRIC ...	18	9/2025
8517	TELEPHONE SETS, INCLUDING SMARTPHONES AND OTHER TELEPHONES FOR CELLULAR NETWORKS...	18	9/2025
8518	MICROPHONES AND STANDS THEREFOR: LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ...	18	9/2025
8519	SOUND RECORDING OR REPRODUCING APPARATUS	18	9/2025
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO ...	18	9/2025
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS ...	18	9/2025
8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, SMART CARDS AND OTHER ME...	18	9/2025
8524	FLAT PANEL DISPLAY MODULES, WHETHER OR NOT INCORPORATING TOUCH-SENSITIVE SCREENS...	18	9/2025
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCO...	5	9/2025

Code	Description	GST %	Source
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCO	18	9/2025
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPAR	18	9/2025
8527	RECEPTION APPARATUS FOR RADIO-BROADCASTING WHETHER OR NOT COMBINED, IN THE SAME	18	9/2025
8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS, RECEP	18	9/2025
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8524...	18	9/2025
8530	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAY...	18	9/2025
8531	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDIC...	18	9/2025
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE-SET)	18	9/2025
8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATIN...	18	9/2025
8534	PRINTED CIRCUITS	18	9/2025
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAK...	18	9/2025
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAK...	18	9/2025
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR ...	18	9/2025
8538	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR ...	18	9/2025
8539	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF HEADINGS 8535...	18	9/2025
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM	18	9/2025
8541	SEMICONDUCTOR DEVICES (FOR EXAMPLE, DIODES, TRANSISTORS, SEMICONDUCTOR-BASED TRA	18	9/2025
8542	ELECTRONIC INTEGRATED CIRCUITS	18	9/2025
8543	ELECTRICAL MACHINES AND APPARATUS HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR ...	18	9/2025
8544	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABL...	18	9/2025
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTI...	18	9/2025
8546	ELECTRICAL INSULATORS OF ANY MATERIAL	18	9/2025
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITT...	18	9/2025
8548	ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE ..	18	9/2025
8549	ELECTRICAL AND ELECTRONIC WASTE AND SCRAP	18	9/2025
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC A.	18	9/2025
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS	18	9/2025
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF	18	9/2025
8604	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES WHETHER OR NOT SELF-PROPELLED	18	9/2025
8605	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF-PROPELLED; LUGGAGE VANS, POST OFF	18	9/2025
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF-PROPELLED	18	9/2025
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK	18	9/2025
8608	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS, MECHANICAL (INCLUDING ELECTO-MEC...	18	9/2025
8609	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED...	18	9/2025
87	Vehicles other than railway or tramway rolling-stock, and parts and accessories ...	5	9/2025
8701	TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)	5	9/2025
8701	TRACTORS (OTHER THAN TRACTORS OF HEADING 8709)	18	9/2025
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER	18	9/2025
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PE	18	9/2025
8703	MOTOR CARS AND OTHER MOTOR VEHICLES PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PE	40	9/2025
8704	MOTOR VEHICLES FOR THE TRANSPORT OF GOODS	18	9/2025

Code	Description	GST %	Source
8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TR...	18	9/2025
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	18	9/2025
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	18	9/2025
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	5	9/2025
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF HEADINGS 8701 TO 8705	18	9/2025
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF ...	18	9/2025
8710	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WIT...	5	9/2025
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH O...	18	9/2025
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH O...	40	9/2025
8712	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	5	9/2025
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICAL...	18	9/2025
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713	5	9/2025
8714	PARTS AND ACCESSORIES OF VEHICLES OF HEADINGS 8711 TO 8713	18	9/2025
8715	BABY CARRIAGES AND PARTS THEREOF	18	9/2025
8716	TRAILERS AND SEMI-TRAILERS, OTHER VEHICLES, NOT MECHANICALLY PROPELLED, PARTS TH...	5	9/2025
8716	TRAILERS AND SEMI-TRAILERS, OTHER VEHICLES, NOT MECHANICALLY PROPELLED, PARTS TH...	18	9/2025
88	Aircraft, spacecraft, and parts thereof	5	9/2025
8801	BALLOONS AND DIRIGIBLES, GLIDERS, HAND GLIDERS AND OTHER NON-POWERED AIRCRAFT	18	9/2025
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES), EXCEPT UNMANNED AIRCRAFT ...	5	9/2025
8802	OTHER AIRCRAFT (FOR EXAMPLE, HELICOPTERS, AEROPLANES), EXCEPT UNMANNED AIRCRAFT ...	40	9/2025
8804	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PART...	18	9/2025
8805	AIRCRAFT LAUNCHING GEAR; DECK-ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; ...	18	9/2025
8806	UNMANNED AIRCRAFT	5	9/2025
8807	PARTS OF GOODS OF HEADING 8801, 8802 OR 8805	5	9/2025
8807	PARTS OF GOODS OF HEADING 8801, 8802 OR 8805	18	9/2025
8901	CRUISE SHIPS, EXCURSION BOATS , FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VES...	5	9/2025
8902	FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FI...	5	9/2025
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES	18	9/2025
8903	YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES	40	9/2025
8904	TUGS AND PUSHER CRAFT	5	9/2025
8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAV...	5	9/2025
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS	5	9/2025
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAG...	5	9/2025
8908	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	18	9/2025
90	Optical, photographic, cinematographic, measuring, checking, precision, medical ...	5	9/2025
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES, OPTICAL FIBRE CABLES OTHER THAN THOSE ...	5	9/2025
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES, OPTICAL FIBRE CABLES OTHER THAN THOSE ...	18	9/2025
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BE...	18	9/2025
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF	5	9/2025
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	5	9/2025
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER	18	9/2025

Code	Description	GST %	Source
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER	18	9/2025
9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC CAMERAS, PHOTOGRAPHIC FLASHLIGHT APPARAT...	18	9/2025
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING...	18	9/2025
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC)	18	9/2025
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES	18	9/2025
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICRO-GRAPHY, CINEPHOTOGRAPHY...	18	9/2025
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS	18	9/2025
9013	LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED...	18	9/2025
9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES	18	9/2025
9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, AND...	18	9/2025
9016	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS	18	9/2025
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING)	18	9/2025
9018	INSTRUMENTS AND APPLIANCES USED IN MEDICAL, SURGICAL, DENTAL OR VETERINARY SCIENCE	5	9/2025
9019	MECHANO-THERAPY APPLIANCES; MASSAGE APPARATUS; PSYCHOLOGICAL APTITUDE-TESTING APPLIANCES	5	9/2025
9020	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER VALVE...	5	9/2025
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES, SPLINTS AND CASTS	5	9/2025
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA GAMMA OR OTHER IONISING RADIATION	5	9/2025
9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA GAMMA OR OTHER IONISING RADIATION	18	9/2025
9023	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, EXHIBITS)	18	9/2025
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY...	18	9/2025
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS	18	9/2025
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS	18	9/2025
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR TEMPERATURE	18	9/2025
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS)	5	9/2025
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS)	18	9/2025
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS	18	9/2025
9029	REVOLUTION COUNTERS, PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS, PEDOMETERS AND SPEEDOMETERS	18	9/2025
9030	OSCILLOSCOPES, SPECTRUM ANALYSERS AND OTHER INSTRUMENTS AND APPARATUS FOR MEASURING SURFACE...	18	9/2025
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE	18	9/2025
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS	18	9/2025
9033	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR INSTRUMENTS...	18	9/2025
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASES	18	9/2025
9102	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP WATCHES, OTHER THAN WITH CASES	18	9/2025
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF A SIMILAR TYPE OF HEADING 9104	18	9/2025
9104	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT...	18	9/2025
9105	OTHER CLOCKS	18	9/2025
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING...	18	9/2025
9107	TIME SWITCHES WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR	18	9/2025
9108	WATCH MOVEMENTS, COMPLETE AND ASSEMBLED	18	9/2025
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED	18	9/2025
9110	COMPLETE WATCH OR CLOCK MOVEMENTS, UNASSEMBLED OR PARTLY ASSEMBLED (MOVEMENT SET IN CASE)	18	9/2025

Code	Description	GST %	Source
9111	WATCH CASES AND PARTS THEREOF	18	9/2025
9112	CLOCK CASES AND CASES OF A SIMILAR TYPE FOR OTHER GOODS OF THIS CHAPTER, AND PAR...	18	9/2025
9113	WATCH STRAPS, WATCH BANDS AND WATCH BRACELETS, AND PARTS THEREOF	18	9/2025
9114	OTHER CLOCK OR WATCH PARTS	18	9/2025
9201	PIANOS, INCLUDING AUTOMATIC PIANOS; HARPSI-CHORDS AND OTHER KEYBOARD STRINGED IN...	18	9/2025
9202	OTHER STRING MUSICAL INSTRUMENTS (FOR EXAMPLE, GUITARS, VIOLINS, HARPS)	18	9/2025
9205	WIND MUSICAL INSTRUMENTS (FOR EXAMPLE, KEYBOARD PIPE ORGANS, ACCORDIONS, CLARINE...	18	9/2025
9206	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBOLS, CASTANES...	18	9/2025
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECT...	18	9/2025
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING B...	18	9/2025
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, ...	18	9/2025
9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF HEADING	18	9/2025
9302	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF HEADING 9303 OR 9304	40	9/2025
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE C...	18	9/2025
9304	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLU...	18	9/2025
9305	PARTS AND ACCESSORIES OF ARTICLES OF HEADINGS_x000D_ 9301 TO 9304	18	9/2025
9306	BOMBS , GRENADES, TORPEDOES, MINES, MISSILES, AND SIMILAR MUNITIONS OF WAR AND P...	18	9/2025
9307	SWORDS, CUT LASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCAB...	18	9/2025
94	FURNITURE, BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED ...	5	9/2025
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, ...	5	9/2025
9401	SEATS (OTHER THAN THOSE OF HEADING 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, ...	18	9/2025
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES...	18	9/2025
9403	OTHER FURNITURE AND PARTS THEREOF	5	9/2025
9403	OTHER FURNITURE AND PARTS THEREOF	18	9/2025
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATT...	5	9/2025
9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATT...	18	9/2025
9405	LUMINAIRES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS...	5	9/2025
9405	LUMINAIRES AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS...	18	9/2025
9406	PREFABRICATED BUILDINGS	18	9/2025
9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS, DOLLS CARRIAGES, DOLLS...	5	9/2025
9503	TRICYCLES, SCOOTERS, PEDAL CARS AND SIMILAR WHEELED TOYS, DOLLS CARRIAGES, DOLLS...	18	9/2025
9504	VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, B...	5	9/2025
9504	VIDEO GAME CONSOLES AND MACHINES, TABLE OR PARLOUR GAMES, INCLUDING PINTABLES, B...	18	9/2025
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AN...	18	9/2025
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTH...	5	9/2025
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTH...	18	9/2025
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE, FISH LANDING NETS, BUTTE...	5	9/2025
9508	TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; AMUSEMENT PARK RIDES AND WATER PA...	18	9/2025
9601	WORKED IVORY, BONE, TORTOISE-SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OT...	5	9/2025
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS MOU...	18	9/2025
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR...	5	9/2025

Code	Description	GST %	Source
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR...	18	9/2025
9604	HAND SIEVES AND HAND RIDDLES	18	9/2025
9605	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	18	9/2025
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER...	18	9/2025
9607	SLIDE FASTENERS AND PARTS THEREOF	5	9/2025
9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUSTIPPED PENS AND MARKERS; FOUNTAIN P...	18	9/2025
9610	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	18	9/2025
9611	DATE, SEALING OR NUMBERING STAMPS, AND THE LIKE (INCLUDING DEVICES FOR PRINTING ...	18	9/2025
9612	TYPEWRITER OR SIMILAR RIBBONS, INKED OR OTHERWISE PREPARED FOR GIVING IMPRESSION...	18	9/2025
9613	CIGARETTE LIGHTERS AND OTHER LIGHTERS, WHETHER OR NOT MECHANICAL OR ELECTRICAL, ...	18	9/2025
9614	SMOKING PIPES (INCLUDING PIPE BOWLS) AND CIGAR OR CIGARETTE HOLDERS AND PARTS TH...	40	9/2025
9615	COMBS, HAIR-SLIDES AND THE LIKE, HAIRPINS, CURLING PINS, CURLING GRIPS, HAIR-CUR...	5	9/2025
9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PU...	18	9/2025
9617	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE, PARTS THEREOF OTHER THAN GLASS...	18	9/2025
9618	TAILORS DUMMIES AND OTHER LAY FIGURES, AUTOMATA AND OTHER ANIMATED DISPLAYS, USE...	18	9/2025
9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS (DIAPERS), NAPKIN LINERS AND SIMILAR...	5	9/2025
9620	MONOPODS, BIPODS, TRIPODS AND SIMILAR ARTICLES	18	9/2025
9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS ...	5	9/2025
9702	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	5	9/2025
9703	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	5	9/2025
9704	POSTAGE OR REVENUE STAMPS, STAMP-POST MARKS, FIRST-DAY COVERS, POSTAL STATIONERY...	5	9/2025
9705	COLLECTIONS AND COLLECTORS' PIECES OF ARCHAEOLOGICAL, ETHNOGRAPHIC, HISTORICAL, ...	5	9/2025
9706	ANTIQUES OF AN AGE EXCEEDING 100 YEARS	5	9/2025
9801	ALL ITEMS OF MACHINERY INCLUDING PRIME MOVERS, INSTRUMENTS, APPARATUS AND APPLIA...	18	9/2025
9802	LABORATORY CHEMICALS	18	9/2025
9804	ALL DUTIABLE GOODS IMPORTED FOR PERSONAL USE	5	9/2025
9804	ALL DUTIABLE GOODS IMPORTED FOR PERSONAL USE	18	9/2025
9954	Construction services	1.5	11/2017
9954	Construction services	5	11/2017
9954	Construction services	7.5	11/2017
9954	Construction services	18	11/2017
9961	Services in wholesale trade	18	11/2017
9962	Services in retail trade	18	11/2017
9963	Accommodation, food and beverage services	5	11/2017
9963	Accommodation, food and beverage services	18	11/2017
9964	Passenger transport services	5	11/2017
9964	Passenger transport services	18	15/2025
9965	Goods Transport Services	5	11/2017
9965	Goods Transport Services	18	11/2017
9966	Rental services of transport vehicles with operators	5	11/2017
9966	Rental services of transport vehicles with operators	18	11/2017

Code	Description	GST %	Source
9967	Supporting services in transport	5	11/2017
9967	Supporting services in transport	18	11/2017
9968	Postal and courier services	18	15/2025
9969	Electricity, gas, water and other distribution services	18	11/2017
9971	Financial and related services	5	15/2025
9971	Financial and related services	18	11/2017
9972	Real estate services	0	11/2017
9972	Real estate services	18	11/2017
9973	Leasing or rental services without operator	18	11/2017
9981	Research and development services	18	11/2017
9982	Legal and accounting services	18	11/2017
9983	Other professional, technical and business services	1.5	11/2017
9983	Other professional, technical and business services	5	11/2017
9983	Other professional, technical and business services	12	11/2017
9983	Other professional, technical and business services	18	11/2017
9984	Telecommunications, broadcasting and information supply services	5	13/2018
9985	Support services	5	11/2017
9985	Support services	18	11/2017
9986	Support services to agriculture, hunting, forestry, fishing, mining and utilitie...	18	11/2017
9987	Maintenance, repair and installation (except construction) services	5	11/2017
9988	Manufacturing services on physical inputs (goods) owned by others	1.5	11/2017
9988	Manufacturing services on physical inputs (goods) owned by others	5	11/2017
9988	Manufacturing services on physical inputs (goods) owned by others	12	11/2017
9988	Manufacturing services on physical inputs (goods) owned by others	18	11/2017
9989	Other manufacturing services; publishing, printing and reproduction services; ma...	18	06 /2021
9991	Public administration and other services provided to the community as a whole; c...	18	11/2017
9992	Education services	18	11/2017
9993	Human health and social care services	5	03/2022
9994	Sewage and waste collection, treatment and disposal and other environmental prot...	5	15/2025
9994	Sewage and waste collection, treatment and disposal and other environmental prot...	18	11/2017
9995	Services of membership organisations	18	11/2017
9996	Recreational, cultural and sporting services	5	15/2025
9996	Recreational, cultural and sporting services	18	11/2017
9996	Recreational, cultural and sporting services	40	15/2025
9997	Other services	5	15/2025
9998	Domestic services	18	11/2017
9999	Services provided by extraterritorial organisations and bodies	18	11/2017