

NIGERIA REVERSED OFFER LIST FOR DEVELOPING 8 (D-8) PREFERENTIAL TRADE AGREEMENT(PTA)

S/ No	HS CODE	PRODUCT DESCRIPTION	TARIFF RATE		2ND			4TH
			APPLIED 2008	D - 8 PTA END	1ST INSTALMENT	INSTALMENT	3RD INSTALMENT	INSTALMENT
36.06								
1	3606100000	Liquid or liquefied-gas fuels in containers, for lighters, =<300cm3	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
2	3606900000	Other articles of combustible materials as specified in note 2 to this chapter	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
37.04								
3	3704000000	Photographic plates, film, paper, paperboard & textiles, exposed but not developed	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
37.05								
4	3705100000	Photographic plates..., exposed and developed, for offset reproduction						
37.06								
5	3706101000	Cinomatographic film of a width of 35mm or more for exhibition In cinema halls	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
6	3706901000	Other cinematographic films for exhibition in cinema halls	20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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7	40.09		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	4009420000	Tubes, pipes, hoses, reinforced or otherwise combined with other materials with fittings						
8	40.16		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	4016940000	Boat or dock fenders, whether or not inflatable of vulcanized rubber						
9	63.01		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	6301100000	Electric blankets						
10	66.01		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	6601100000	Garden or similar umbrellas						
11			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	6601910000	Umbrellas and sun umbrellas, having a telescopic shaft						
12	66.02		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	6602000000	Walking-sticks, seat-sticks, whips, riding-crops and the like						
13	67.01		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	6701000000	Skins and other parts of birds with their feathers or down, feathers, etc						
14	67.02		20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	6702100000	Artificial flowers, foliage and fruit and articles thereof of plastics						
15	6702900000	Artificial flowers, foliage, etc and articles thereof of other materials	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	67.03							
16	6703000000	Human hair, dressed, etc; animal hair and synthetic materials for wigs	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	67.04							
17	6704110000	Complete wigs of synthetic textile materials	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
18	6704200000	Wigs, false beards, eyebrows, etc and articles, nes, of human hair	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	70.02							
19	7002310000		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
20		Tubes of fused quartz or other fused silica, unworked						
21	7002320000	Tubes of other glass with a lce =<5x10-6/k, unworked	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	70.11							
22	7011200000	Open glass envelopes (incl. bulbs and tubes), for cathode-ray tubes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	71.13						
23	7113110000	Articles of jewellery and parts thereof of silver	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
24	7113190000	Articles of jewellery and parts thereof of precious metal (excl. silver)	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
	71.14						
25	7114110000	Articles of goldsmiths' or silversmiths' wares of silver	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
26	7114200000	Articles of goldsmiths'... wares of base metal clad with precious metal	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
	71.16						
27	7116100000	Articles of natural or cultured pearls	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
28	7116200000	Articles of precious or semi-precious stones (excl. pearls)	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
	71.17						
29	7117110000	Cuff-links and studs of base metal (incl. plated)	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
	71.18						
30	7118100000	Coin, not being legal tender (excl. gold coin)	20%	15	No Change	No Change	Cap Value 18 Cap Value 15
	73.07						
31	7307220000	Threaded elbows, bends and sleeves of stainless steel	20%	15	No Change	No Change	Cap Value 18 Cap Value 15

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32	7307230000	Butt welding fittings (excl. elbows and bends) of stainless steel	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
33	7307930000	Butt welding fittings of iron or steel (excl. stainless)	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	73.15							
34	7315120000	Articulated link chain (excl. roller chain) of iron or steel	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
35	7315200000	Skid chain of iron or steel	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	73.21							
36	7321890000	Other, including appliances for solid fuel	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	73.25							
37	7325991000	Iron/steel accessories for electrical installations	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	74.11							
38	7411210000	Tubes and pipes of brass	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
39	7411220000	Tubes and pipes of cupro-nickel or nickel silver	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	76.06							
40	7606911000	Other (excl. rectangular, square) corrugated aluminium >.2mm, not alloyed	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	76.13							
41	7613000000	Aluminium containers for compressed or liquefied gas	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	79.04							
42	7904000000	Zinc bars, rods, profiles and wire	20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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43	80.03 8003000000	Tin bars, rods, profiles and wire	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
44	81.06 8106000000	Bismuth and articles thereof including waste and scrap	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
45	81.07 8107900000	Other Articles of cadmium, nes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
46	81.08 8108900000	Other articles of titanium, nes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
47	81.09 8109900000	Other articles of zirconium	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
48	81.1 8110900000	Other antimony and articles thereof, including waste and scrap	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
49	81.11 8111000000	Manganese and articles thereof including waste and scrap	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
50	81.12 8112190000	Other articles of beryllium, nes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
51			20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	8112290000	Other chromium including waste and scrap						
52			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8112590000	Other thallium and articles thereof	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
53	8112990000	Other articles of other base metals, nes						
	81.13							
			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
54	8113000000	Cermets and articles thereof including waste and scrap.						
	84.13							
55	8413110000	Pumps for dispensing fuel or lubricants,of the type used for filling-stations or garages	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
56			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8413190000	Pumps for liquids, with or designed to be fitted with a measuring device						
	84.14							
57	8414201000	Hand or foot-operated air pumps for the inflation of tyres	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
58			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8414209000	Other hand or foot operated air pumps						
59			20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	8414510000	Table, floor, wall, window, ceiling fans, with self-contained electric motor of output <=125W						
60	8414590000	Other Fans, nes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8414600000	Hoods incorporating a fan having a maximum horizontal side not exceeding 120cm						
61			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8415810000	Other Air conditioning machs, with refrigerating unit & valve for reversal of heat cycle						
62			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8415820000	Other air conditioning machines, with refrigerating unit						
63			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8419110000	Instantaneous gas water heaters						
64			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8419199000	Other instantaneous/ storage water heater, non-electric						
65			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8422110000	Dish washing machines, of the household type						
66			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
67			20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	8450120000	Other machines with built-in centrifugal drier, with dry linen capacity not exceed 10kg						
68	8450190000	House-hold laundry, (excl. fully automatic) machines of capacity=< 5kg	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	84.51							
69	8451210000	Drying machines, each of a dry linen capacity not exceeding 10kg	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	84.69							
70	8469000000	Typewriters other than printers of heading 84.43; word-processing machines.	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
71	8470210000	Other electronic calculating machines, nes, with a printing device	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	84.7							
72	8470290000	Other electronic calculating machines	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
73	8470300000	Other calculating machines	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
74	8470500000	Cash registers	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
75	8470900000	- Autres	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	84.72							
76	8472100000	- Duplicateurs	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
77								
78								

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79	8472300000	- Machines pour le triage, le pliage, la mise sous enveloppe ou sous bande du courrier, machines à ouvrir, fermer ou sceller la correspondance et machines à apposer ou à oblitérer les timbres						
80	8472900000	Other calculating machines and pocket-size data recording	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.07							
81	8507300000	Nickel-cadmium accumulators	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
82	8507400000	Nickel-iron accumulators	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
83	85.08							
84	8508110000	Of a power <1,500W and having a dust bag or other receptable capacity not exceeding 20L	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
85	8508600000	Other vacuum cleaners	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
86	8509400000	Electro-mechanical domestic food grinders & mixers; fruit or vegetable juice extractors	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
87	85.09							

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88	8509800000	Other electro-mechanical domestic appliances, with self contained electric motor	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.1							
89	8510100000	Shavers with self-contained electric motor	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
90								
91	8510300000	Hair removing appliances, with self contained electric motor	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.13							
92	8513100000	Lamps	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.16							
93	8516210000	Electric storage heating radiators	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
94								
95	8516290000	Other electric space heating and soil heating apparatus, nes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
96	8516310000	Electro-thermic hair dryers	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
97	8516320000	Other Electro-thermic hair dressing apparatus	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
98	8516330000	Electro-thermic hand-drying apparatus						
99	8516400000	Electrical smoothing irons	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
100	8516500000	Microwave ovens	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
101			20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	8516710000	Electro-thermic coffee or tea makers						
102	8516720000	Electro-thermic toasters	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
103	8516790000	Other electro-thermic domestic appliances, nes						
104	8516800000	Electric heating resistors	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.18							
105	8518400000	Audio-frequency electric amplifiers	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.19							
106	8519300000	Turntables (record-decks)	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
107	8519500000	Telephone answering machines	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
108	8519810000	Using magnetic, optical or semiconductor media	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.21							
109	8521100000	Video recording apparatus, with or without a video tuner, magnetic tape type	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
110	8521900000	Other video recording apparatus, with or without a video tuner(exc.magnetic tape type)	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.27							
111	8527120000	Pocket-size radio cassette players	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
112			20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	8527130000	Other radio broadcast apparatus combined with sound recording or reproducing apparatus						
113	8527199000	Other reception apparatus	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
114			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8527210000	Radio receivers for motor vehicles, combined with sound recording/reproducing apparatus						
115			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8527910000	Combined with sound recording or reproducing apparatus						
116			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock						
117	8527990000	Other reception apparatus for broadcasting	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.28							
118	8528731900	Other reception apparatus for TV	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.39							
119	8539210000	Tungsten halogen filament lamps excluding ultra-violet or infra-red lamps	20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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120	8539220000	Other filament lamps of a power not exceeding 200w and for a voltage exceeding 100 volts	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
121	8539290000	Other filament lamps excluding ultra-violet or infra-red lamps	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
122	8539310000	Discharge lamps, other than ultra-violet lamps, fluorescent, hot cathode	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
123	8539320000	Mercury or sodium vapour lamps; metal halide lamps	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
124	8539390000	Other discharge lamps(exc.ultra violet,fluorescent,mercury,sodium vapour,metal halide).	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
125	8539410000	Arc-lamps	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
126	8539490000	Other ultra-violet or infra-red lamps;arc lamps	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	85.44		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
127	8544300000	Ignition wiring sets and other wiring sets for vehicles, aircraft...						
	87.03		20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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128	8703100000	Vehicles specially designed for travelling on snow; golf cars & similar veh with engines						
	87.11		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
129	8711109000	Motorcycles and cycles fitted with an auxilliary motor including fully built units<=50cc						
130	8711309000	Motorcycles and cycles, including fully built units >250cc<=300cc	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	87.12							
131	8712000019	Other bicycles and other cycles, including fully built units	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	87.14							
132	8714910092	Frames and forks of motorcycles	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
133	8714920094	Wheel rims of motorcycles	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
134	8714990095	Spokes of motorcycles	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
135	8714990096	Mudguards of motorcycles	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
136	8714990099	Other parts of motorcycles	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	87.15							
137	8715000000	Baby carriages and parts thereof	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	87.16							

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138	8716802081	Wheelbarrows	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
139	8716802089	Other wheelbarrows	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
140	8716809000	Other hand propelled vehicles	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
141	8716909000	Other trailer parts	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
142	89.03		20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	8903100000	Inflatable boats and other vessels for pleasure or sports						
143	8903910000	Sailboats with or without auxillary motor for pleasure or sports	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
144	8903920000	Motorboats for pleasure or sports, other than outboard motorboats	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
145	8903990000	Other Vessels for pleasure or sports, nes; rowing boats and canoes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	90.02							
146	9002110000	Mounted objective lenses,of any material, for cameras,projectors/photographic enlargers	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
147	9002190000	Other mounted objective lenses, of any material	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
148	9002200000	Mounted filters, of any material	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
149			20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	9002900000	Other mounted lenses, prisms, mirrors, etc, of any material, nes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	90.05							
150	9005100000	Binoculars	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
151	9005800000	Other instruments such as optical telescopes						
	90.06							
152	9006100000	Cameras for preparing printing plates or cylinders	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
153	9006300000	Cameras for underwater use, for aerial survey,for medical purposes/examination of organs	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
154	9006400000	Instant print cameras	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
155	9006510000	Cameras with a through-the-lens viewfinder (slr),for roll film of a width <=35mm film	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
156	9006520000	Other Cameras for roll film of a width less than 35mm roll	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
157	9006530000	Other Cameras for roll film of a width of 35mm	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
158	9006590000	Other Cameras	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
159	9006610000	Discharge lamp (electronic) flashlight apparatus	20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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160	9006690000	Other photographic flashlight apparatus	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	90.07							
161	9007110000	Other Cinematographic cameras	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
162	9007200000	Cinematographic projectors	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	90.08							
163	9008100000	Slide projectors	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
164	9008200000	Microfilm, microfiche or other microform readers	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
165	9008300000	Other image projectors	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
166	9008400000	Photographic, not cinematographic, enlargers and reducers	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	90.1							
167	9010100000	Apparatus and equipment for automatically developing photographic film	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
168	9010500000	Other apparatus and equipment for photographic laboratories; negatoscopes	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
169	9010600000	Projection screens	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	90.13							
171			20%	15	No Change	No Change	Cap Value 18	Cap Value 15

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	9013100000	Telescopic sights for fitting to arms; periscopes, telescopes designed to form machines						
	91.01							
172			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	9101110000	Electric operated wristwatches, with a case of precious metal and a mechanical Display	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
173	9101190000	Other electrically operated wrist-watches, nes, with case of precious metal	20%	15	No Change	No Change	Cap Value 18	Cap Value 15
174			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
	9101210000	Other Wrist-watches, with automatic winding, of precious metal						
			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
175	9101290000	Other wrist watches, whether or not incorporating a stop watch facility		15	No Change	No Change	Cap Value 18	Cap Value 15
			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
176	9101910000	Other electrically operated wrist watches		15	No Change	No Change	Cap Value 18	Cap Value 15
			20%	15	No Change	No Change	Cap Value 18	Cap Value 15
177	9101990000	Other Pocket-watches, etc (excl. wrist-), nes, of precious metal						