

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံတော်အစိုးရ  
ဘဏ္ဍာရေးနှင့်အခွန်ဝန်ကြီးဌာန

အမိန့်ကြော်ငြာစာအမှတ်၊ ၄၉ /၂၀၂၆  
၁၃၈၇ ခုနှစ်၊ တန်ခူးလဆန်း ၁၃ ရက်  
(၂၀၂၆ ခုနှစ်၊ မတ်လ ၃၀ ရက်)

အမိန့်ကြော်ငြာစာအမှတ် ၈၄/၂၀၂၂ ကို ပြင်ဆင်သည့် အမိန့်ကြော်ငြာစာ

၁။ ဘဏ္ဍာရေးနှင့်အခွန်ဝန်ကြီးဌာန၊ ဝန်ကြီးသည် ပြည်တွင်းစက်မှု ကုန်ထုတ်လုပ်ငန်းများ ရေရှည်ရပ်တည်နိုင်ရန်နှင့် ပြည်တွင်းစိုက်ပျိုးထုတ်လုပ်သူများအား အကာအကွယ်ပေးနိုင်ရန် အလို့ငှာ အကောက်ခွန်နှုန်းဥပဒေ ပုဒ်မ ၃ ပုဒ်မခွဲ (ဃ) အရ အပ်နှင်းထားသော လုပ်ပိုင်ခွင့်ကို ကျင့်သုံး၍ မြန်မာ့အကောက်ခွန်နှုန်းစာရင်း ၂၀၂၂ ရှိ ဇယားပါကုန်ပစ္စည်းများအနက် နောက်ဆက်တွဲဇယားပါ ကုန်ပစ္စည်းများ၏ အကောက်ခွန်နှုန်းကို ဖော်ပြပါ အကောက်ခွန်နှုန်းများ အတိုင်း တိုးမြှင့်သတ်မှတ်လိုက်သည်။

၂။ ဤအမိန့်ကြော်ငြာစာသည် ၂၀၂၆ ခုနှစ်၊ မေလ ၁ ရက်နေ့မှစ၍ အကျိုး သက်ရောက်စေရမည်။

ဒေါက်တာ ကံဇော်  
ပြည်ထောင်စုဝန်ကြီး

စာအမှတ်၊ ၁၁ - ၅/ ၁/ ၃ ( ၆၇၄ /၂၀၂၆)  
ရက်စွဲ ၊ ၂၀၂၆ ခုနှစ်၊ မတ်လ ၃၀ ရက်

- ဖြန့်ဝေခြင်း
- အမျိုးသားကာကွယ်ရေးနှင့်လုံခြုံရေးကောင်စီ ယာယီသမ္မတရုံး
- နိုင်ငံတော်ဝန်ကြီးချုပ်ရုံး
- အမျိုးသားကာကွယ်ရေးနှင့်လုံခြုံရေးကောင်စီ အမှုဆောင်ချုပ်ရုံး
- အမျိုးသားကာကွယ်ရေးနှင့်လုံခြုံရေးကောင်စီရုံး
- ပြည်ထောင်စုအစိုးရအဖွဲ့ရုံး
- ပြည်ထောင်စုတရားလွှတ်တော်ချုပ်
- နိုင်ငံတော်ဖွဲ့စည်းပုံအခြေခံဥပဒေဆိုင်ရာခုံရုံး
- ပြည်ထောင်စုရွေးကောက်ပွဲကော်မရှင်ရုံး

ပြည်ထောင်စုဝန်ကြီးဌာနများအားလုံး

ပြည်ထောင်စုစာရင်းစစ်ချုပ်ရုံး

ပြည်ထောင်စုရာထူးဝန်အဖွဲ့

နေပြည်တော်ကောင်စီ

တိုင်းဒေသကြီး သို့မဟုတ် ပြည်နယ်အစိုးရအဖွဲ့များအားလုံး

မြန်မာနိုင်ငံတော်ဗဟိုဘဏ်

အဂတိလိုက်စားမှုတိုက်ဖျက်ရေးကော်မရှင်ရုံး

မြန်မာနိုင်ငံရင်းနှီးမြှုပ်နှံမှုကော်မရှင်

မြန်မာနိုင်ငံအမျိုးသားလူ့အခွင့်အရေးကော်မရှင်ရုံး

နေပြည်တော်စည်ပင်သာယာရေးကော်မတီ

ရန်ကုန်မြို့တော်စည်ပင်သာယာရေးကော်မတီ

မန္တလေးမြို့တော်စည်ပင်သာယာရေးကော်မတီ

မြန်မာနိုင်ငံစာရင်းကောင်စီ

အခွန်အယူခံခုံအဖွဲ့ရုံး

ဘဏ္ဍာရေးနှင့်အခွန်ဝန်ကြီးဌာနအောက်ရှိ ကျန်ဦးစီးဌာနနှင့် အဖွဲ့အစည်းများအားလုံး

ညွှန်ကြားရေးမှူးချုပ်

ပုံနှိပ်ရေးနှင့်ထုတ်ဝေရေးဦးစီးဌာန

} (မြန်မာနိုင်ငံပြန်တမ်းတွင်  
ထည့်သွင်းကြေညာပေးပါရန်)

မြန်မာနိုင်ငံလက်မှတ်ရ ပြည်သူ့စာရင်းကိုင်များအသင်း

ပြည်ထောင်စုသမ္မတမြန်မာနိုင်ငံကုန်သည်များနှင့်စက်မှုလက်မှုလုပ်ငန်းရှင်များအသင်းချုပ် (UMFCCI)

အမိန့်အရ

(ဟန်ဝင်းအောင်)

ဒုတိယဝန်ကြီး

အကောက်ခွန်နှုန်းတိုးမြှင့်သတ်မှတ်မည့် ကုန်ပစ္စည်းစာရင်း

Sr	AHTN Code	Description	Unit	MCT Rate (%)
1	0303.11.00	-- Sockeye salmon (red salmon) ( <i>Oncorhynchus nerka</i> )	kg	15
2	0303.12.00	-- Other Pacific salmon ( <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> )	kg	15
3	0303.13.00	-- Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	15
4	0303.14.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	15
5	0303.63.00	-- Cod ( <i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i> )	kg	15
6	0303.64.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	15
7	0303.65.00	-- Coalfish ( <i>Pollachius virens</i> )	kg	15
8	0303.66.00	-- Hake ( <i>Merluccius spp.</i> , <i>Urophycis spp.</i> )	kg	15
9	0303.67.00	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	15
10	0304.31.00	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	15
11	0304.32.00	-- Catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> )	kg	15
12	0304.33.00	-- Nile Perch ( <i>Lates niloticus</i> )	kg	15
13	0304.39.00	-- Other	kg	15
14	0304.41.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> ,	kg	15

Sr	AHTN Code	Description	Unit	MCT Rate (%)
		<i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )		
15	0304.42.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	15
16	0304.43.00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	15
17	0304.44.00	-- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i>	kg	15
18	0304.45.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	15
19	0304.46.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	15
20	0304.47.00	-- Dogfish and other sharks	kg	15
21	0304.48.00	-- Rays and skates ( <i>Rajidae</i> )	kg	15
22	0304.49.00	-- Other	kg	15
23	0304.51.00	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i>	kg	15

Sr	AHTN Code	Description	Unit	MCT Rate (%)
		<i>spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		
24	0304.52.00	-- Salmonidae	kg	15
25	0304.53.00	-- Fish of the families <i>Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae</i> and <i>Muraenolepididae</i>	kg	15
26	0304.54.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	15
27	0304.55.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	15
28	0304.56.00	-- Dogfish and other sharks	kg	15
29	0304.57.00	-- Rays and skates ( <i>Rajidae</i> )	kg	15
30	0304.59.00	-- Other	kg	15
31	0304.61.00	-- Tilapias ( <i>Oreochromis spp.</i> )	kg	15
32	0304.62.00	-- Catfish ( <i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i> )	kg	15
33	0304.63.00	-- Nile Perch ( <i>Lates niloticus</i> )	kg	15
34	0304.69.00	-- Other	kg	15
35	0304.71.00	-- Cod ( <i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i> )	kg	15
36	0304.72.00	-- Haddock ( <i>Melanogrammus aeglefinus</i> )	kg	15
37	0304.73.00	-- Coalfish ( <i>Pollachius virens</i> )	kg	15
38	0304.74.00	-- Hake ( <i>Merluccius spp., Urophycis spp.</i> )	kg	15
39	0304.75.00	-- Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	15
40	0304.79.00	-- Other	kg	15

Sr	AHTN Code	Description	Unit	MCT Rate (%)
41	0304.81.00	-- Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	15
42	0304.82.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	15
43	0304.83.00	-- Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	kg	15
44	0304.84.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	15
45	0304.85.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	15
46	0304.86.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	15
47	0304.87.00	-- Tunas (of the genus <i>Thunnus</i> ), skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	15
48	0304.88.00	-- Dogfish, other sharks, rays and skates ( <i>Rajidae</i> )	kg	15
49	0304.89.10	--- Mahi-mahi ( <i>Coryphaena hippurus</i> )	kg	15
50	0304.89.90	--- Other	kg	15
51	0304.91.00	-- Swordfish ( <i>Xiphias gladius</i> )	kg	15
52	0304.92.00	-- Toothfish ( <i>Dissostichus spp.</i> )	kg	15
53	0304.93.00	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> ,	kg	15

Sr	AHTN Code	Description	Unit	MCT Rate (%)
		<i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )		
54	0304.94.00	- - Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	15
55	0304.95.00	- - Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , other than Alaska Pollock ( <i>Theragra chalcogramma</i> )	kg	15
56	0304.96.00	- - Dogfish and other sharks	kg	15
57	0304.97.00	- - Rays and skates ( <i>Rajidae</i> )	kg	15
58	0304.99.10	- - - Surimi (minced fish meat)	kg	15
59	0304.99.90	- - - Other	kg	15
60	0305.20.10	- - Of freshwater fish, dried, salted or in brine	kg	15
61	0305.20.90	- - Other	kg	15
62	0305.41.00	- - Pacific salmon ( <i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i> ), Atlantic salmon ( <i>Salmo salar</i> ) and Danube salmon ( <i>Hucho hucho</i> )	kg	15

Sr	AHTN Code	Description	Unit	MCT Rate (%)
63	0305.42.00	-- Herrings ( <i>Clupea harengus</i> , <i>Clupea pallasii</i> )	kg	15
64	0305.43.00	-- Trout ( <i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i> )	kg	15
65	0305.44.00	-- Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	kg	15
66	0305.49.10	--- Skipjack tuna (stripe-bellied bonito) ( <i>Katsuwonus pelamis</i> )	kg	15
67	0305.49.90	--- Other	kg	15
68	0306.14.92	---- King crabs (crabs of the family <i>Lithodidae</i> )	kg	15
69	0306.14.93	---- Snow crabs (crabs of the family <i>Orgoniidae</i> )	kg	15
70	0306.15.00	-- Norway lobsters ( <i>Nephrops norvegicus</i> )	kg	15
71	0402.10.41	--- In containers of a net weight of 20 kg or more	kg	5
72	0402.21.20	--- In containers of a net weight of 20 kg or more	kg	5

Sr	AHTN Code	Description	Unit	MCT Rate (%)
73	0402.29.20	- - - In containers of a net weight of 20 kg or more	kg	5
74	0405.20.00	- Dairy spreads	kg	10
75	0405.90.10	- - Anhydrous butterfat	kg	10
76	0405.90.20	- - Butteroil	kg	10
77	0405.90.30	- - Ghee	kg	10
78	0405.90.90	- - Other	kg	10
79	0406.10.20	- - Curd	kg	10
80	0406.20.10	- - In packages of a gross weight exceeding 20 kg	kg	5
81	0406.20.90	- - Other	kg	10
82	0406.30.00	- Processed cheese, not grated or powdered	kg	10
83	0406.40.00	- Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	kg	10
84	0406.90.00	- Other cheese	kg	10
85	0902.20.10	- - Leaves	kg	10
86	0902.20.90	- - Other	kg	10
87	0902.40.10	- - Leaves	kg	10
88	0902.40.90	- - Other	kg	10
89	1901.20.10	- - Of flour, groats, meal, starch or malt extract, not containing cocoa	kg	20
90	1901.20.20	- - Of flour, groats, meal, starch or malt extract, containing cocoa	kg	20
91	1901.20.30	- - Other, not containing cocoa	kg	20
92	1901.20.40	- - Other, containing cocoa	kg	20
93	1901.90.20	- - Malt extract	kg	20

Sr	AHTN Code	Description	Unit	MCT Rate (%)
94	1901.90.31	- - - Filled milk	kg	20
95	1901.90.32	- - - Other, containing cocoa powder	kg	20
96	1901.90.39	- - - Other	kg	20
97	1901.90.41	- - - In powder form	kg	20
98	1901.90.49	- - - In other forms	kg	20
99	1901.90.99	- - - Other	kg	20
100	1902.11.00	- - Containing eggs	kg	20
101	1902.19.20	- - - Rice vermicelli (including bee hoon)	kg	20
102	1902.19.30	- - - Transparent vermicelli	kg	20
103	1902.19.40	- - - Other noodles	kg	20
104	1902.19.90	- - - Other:	kg	20
105	1902.20.10	- - Stuffed with meat or meat offal	kg	20
106	1902.20.30	- - Stuffed with fish, crustaceans or molluscs	kg	20
107	1902.20.90	- - Other	kg	20
108	1902.30.20	- - Rice vermicelli (including bee hoon)	kg	20
109	1902.30.30	- - Transparent vermicelli	kg	20
110	1902.30.40	- - Other instant noodles	kg	20
111	1902.30.90	- - Other	kg	20
112	1902.40.00	- Couscous	kg	20
113	1903.00.00	<b>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.</b>	kg	20
114	1904.20.10	- - Prepared foods obtained from unroasted cereal flakes	kg	20
115	1904.20.90	- - Other	kg	20
116	1904.30.00	- Bulgur wheat	kg	20
117	1904.90.10	- - Rice preparations, including pre-cooked rice	kg	20

Sr	AHTN Code	Description	Unit	MCT Rate (%)
118	1904.90.90	-- Other	kg	20
119	1905.10.00	- Crispbread	kg	20
120	1905.20.00	- Gingerbread and the like	kg	20
121	1905.31.10	--- Not containing cocoa	kg	20
122	1905.31.20	--- Containing cocoa	kg	20
123	1905.32.10	--- Waffles	kg	20
124	1905.32.20	--- Wafers	kg	20
125	1905.40.10	-- Not containing added sugar, honey, eggs, fats, cheese or fruit	kg	20
126	1905.40.90	-- Other	kg	20
127	1905.90.10	-- Unsweetened teething biscuits	kg	20
128	1905.90.20	-- Other unsweetened biscuits	kg	20
129	1905.90.30	-- Cakes	kg	20
130	1905.90.40	-- Pastries	kg	20
131	1905.90.50	-- Flourless bakers' wares	kg	20
132	1905.90.70	-- Communion wafers, sealing wafers, rice paper and similar products	kg	20
133	1905.90.80	-- Other crisp savoury food products	kg	20
134	1905.90.90	-- Other	kg	20
135	2710.19.46	---- Other lubricating oils	kg	3
136	3923.10.10	-- Cases for film, tape and optical discs	kg	10
137	3923.10.20	-- Other, specially shaped or fitted for the conveyance or packing of semiconductor wafers, masks, or reticles	kg	10
138	3923.10.90	-- Other	kg	10

Sr	AHTN Code	Description	Unit	MCT Rate (%)
139	3923.21.11	----- Of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	10
140	3923.21.19	----- Other	kg	10
141	3923.21.91	----- Aseptic bags not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	10
142	3923.21.99	----- Other	kg	10
143	3923.29.10	---- Aseptic bags whether or not reinforced with aluminium foil (other than retort pouches), of a width of 315 mm or more and of a length of 410 mm or more, incorporating a sealed gland	kg	10
144	3923.29.90	---- Other	kg	10
145	3923.30.20	-- Multi-layer fibreglass reinforced containers, for compressed or liquefied gas	kg	10
146	3923.30.90	-- Other	kg	10
147	3923.40.10	-- Suitable for use with the machines of heading 84.44, 84.45 or 84.48	kg	10
148	3923.40.90	-- Other	kg	10
149	3923.50.00	- Stoppers, lids, caps and other closures	kg	10
150	3923.90.10	-- Toothpaste tubes	kg	10
151	3923.90.90	-- Other	kg	10
152	3924.10.10	-- Of melamine	kg	10
153	3924.10.91	--- Baby feeding bottles	kg	10
154	3924.10.99	--- Other	kg	10

Sr	AHTN Code	Description	Unit	MCT Rate (%)
155	3924.90.10	-- Bed pans, urinals (portable type) or chamber-pots	kg	10
156	3924.90.20	-- Nipple former, breastshells, nipple shields, hand expression funnel	kg	10
157	3924.90.30	-- Supplementary feeding system for babies	kg	10
158	3924.90.90	-- Other	kg	10
159	3925.10.00	- Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	u	10
160	3925.20.00	- Doors, windows and their frames and thresholds for doors	kg	10
161	3925.30.00	- Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	kg	10
162	3925.90.00	- Other	kg	10
163	3926.30.00	- Fittings for furniture, coachwork or the like	kg	10
164	3926.40.00	- Statuettes and other ornamental articles	kg	10
165	3926.90.10	-- Floats for fishing nets	kg	10
166	3926.90.20	-- Fans and handscreens, frames and handles therefor, and parts thereof	kg	10
167	3926.90.53	--- Transmission or conveyor belts or belting	kg	10
168	3926.90.55	--- Plastic J-hooks or bunch blocks for detonators	kg	10
169	3926.90.59	--- Other	kg	10
170	3926.90.60	-- Poultry feeders	kg	10
171	3926.90.81	--- Shoe lasts	kg	10
172	3926.90.82	--- Prayer beads	kg	10
173	3926.90.89	--- Other	kg	10
174	3926.90.91	--- Of a kind used for grain storage	kg	10

Sr	AHTN Code	Description	Unit	MCT Rate (%)
175	3926.90.93	- - - Buckles, adjusters, hooks and cord stoppers	kg	10
176	3926.90.99	- - - Other	kg	10
177	4011.40.00	- Of a kind used on motorcycles	u	10
178	4013.90.20	- - Of a kind used on motorcycles	u	10
179	4802.20.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
180	4802.40.10	- - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
181	4802.54.11	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
182	4802.54.21	- - - - In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
183	4802.54.40	- - - Of a kind used for writing, printing and other graphic purposes, in rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
184	4802.55.21	- - - - Of a width not exceeding 15 cm	kg	5
185	4802.55.61	- - - - Of a width not exceeding 15 cm	kg	5

Sr	AHTN Code	Description	Unit	MCT Rate (%)
186	4802.56.21	----- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
187	4802.56.41	----- Of a width not exceeding 36 cm in rectangular (including square) sheets and in the unfolded state	kg	5
188	4802.57.21	----- With no side exceeds 36 cm in the unfolded state	kg	5
189	4802.58.21	----- In rolls of a width of 15 cm or less or in rectangular (including square) sheets with one side 36 cm or less and the other side 15 cm or less in the unfolded state	kg	5
190	4802.58.31	----- In rolls of not more than 15 cm in width or in rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
191	4802.61.31	----- Of a width not more than 15 cm	kg	5
192	4802.61.51	----- Of a width not exceeding 15 cm	kg	5
193	4802.62.11	----- Weighing more than 150 g/m <sup>2</sup> but less than 225 g/m <sup>2</sup>	kg	5
194	4802.62.19	----- Other	kg	5
195	4802.62.31	----- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5
196	4802.69.11	----- In rectangular (including square) sheets of which no side exceeds 36 cm in the unfolded state	kg	5

Sr	AHTN Code	Description	Unit	MCT Rate (%)
197	6305.10.11	- - - Of jute	kg	10
198	6305.10.19	- - - Other	kg	10
199	6305.10.21	- - - Of jute	kg	10
200	6305.10.29	- - - Other	kg	10
201	6305.20.00	- Of cotton	kg	10
202	6305.32.10	- - - Nonwoven	kg	10
203	6305.32.20	- - - Knitted or crocheted	kg	10
204	6305.32.90	- - - Other	kg	10
205	6305.33.10	- - - Knitted or crocheted	kg	10
206	6305.33.20	- - - Of woven fabrics of strip or the like	kg	10
207	6305.33.90	- - - Other	kg	10
208	6305.39.10	- - - Nonwoven	kg	10
209	6305.39.20	- - - Knitted or crocheted	kg	10
210	6305.39.90	- - - Other	kg	10
211	6305.90.10	- - Of hemp of heading 53.05	kg	10
212	6305.90.20	- - Of coconut (coir) of heading 53.05	kg	10
213	6305.90.90	- - Other	kg	10
214	6601.10.00	- Garden or similar umbrellas	u	20
215	6601.91.00	- - Having a telescopic shaft	u	20
216	6601.99.00	- - Other	u	20
217	7801.10.00	- Refined lead	kg	5
218	7801.91.00	- - Containing by weight antimony as the principal other element	kg	5
219	7801.99.00	- - Other	kg	5
220	7804.20.00	- Powders and flakes	kg	5

Sr	AHTN Code	Description	Unit	MCT Rate (%)
221	8504.21.11	----- Instrument transformers with a power handling capacity not exceeding 1 kVA and of a high side voltage of 110 kV or more	u	20
222	8504.21.19	----- Other	u	20
223	8504.21.92	----- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 110 kV or more	u	20
224	8504.21.93	----- Having a power handling capacity exceeding 10 kVA and of a high side voltage of 66 kV or more, but less than 110 kV	u	20
225	8504.21.99	----- Other	u	20
226	8504.31.11	----- With a voltage rating of 110 kV or more	u	20
227	8504.31.12	----- With a voltage rating of 66 kV or more, but less than 110 kV	u	20
228	8504.31.13	----- With a voltage rating of 1 kV or more, but less than 66 kV	u	20
229	8504.31.19	----- Other	u	20
230	8504.31.21	----- Ring type current transformers with a voltage rating not exceeding 220 kV	u	20
231	8504.31.22	----- Other	u	20
232	8504.31.23	----- With a voltage rating of 66 kV or more, but less than 110 kV	u	20
233	8504.31.24	----- With a voltage rating of 1 kV or more, but less than 66 kV	u	20
234	8504.31.29	----- Other	u	20
235	8504.31.30	--- Flyback transformers	u	20
236	8504.31.40	--- Intermediate frequency transformers	u	20

Sr	AHTN Code	Description	Unit	MCT Rate (%)
237	8504.31.91	----- Of a kind used with toys, scale models or similar recreational models	u	20
238	8504.31.92	----- Other matching transformers	u	20
239	8504.31.93	----- Step up/down transformers; slide regulators	u	20
240	8504.31.99	----- Other	u	20
241	8504.32.11	----- Matching transformers	u	20
242	8504.32.19	----- Other	u	20
243	8504.32.20	----- Other, of a kind used with toys, scale models or similar recreational models	u	20
244	8504.32.30	----- Other, having a minimum frequency of 3 MHz	u	20
245	8504.32.41	----- Matching transformers	u	20
246	8504.32.49	----- Other	u	20
247	8504.32.51	----- Matching transformers	u	20
248	8504.32.59	----- Other	u	20
249	8504.33.11	----- Matching transformers	u	20
250	8504.33.19	----- Other	u	20
251	8504.33.91	----- Matching transformers	u	20
252	8504.33.99	----- Other	u	20