

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
Chapter 3	03.03	Fish (frozen) excluding fish fillets and other fish meat of heading No. 03.04	0303110000-	13
			0303799001	
			0303799090	
	03.04	Fish fillets and other fish meat (whether minced or not), fresh, chilled or frozen	0303800090	13
			0304210000	13
			0304220000	13
			0304292100	13
			0304292900	13
			0304910000	13
	03.05	Fish: dried, salted or in brine; smoked fish: whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	0304920000	13
			03051000001	13
			03051000002	15
			03052000901	13
			03052000902	15
			03053000901	13
			03053000902	15
			0305411000-	13
			0305420000	
			0305510000-	
	0305592090	13		
	0305599090-	13		
	0305694000			
	0305699090	13		
	03.06	Crustaceans: whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans: in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets	03062990002	15
	03.07	Molluscs: whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs: live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates	0307290010	13
			0307290090	13
			0307390001	13
			0307390090	13
			0307991010	13
			0307991090	13
0307992010			13	
0307992090			13	
0307993000			13	
03079990901			13	
03079990902			15	
Chapter 4	04.01	Milk and cream: not concentrated or containing added sugar or other sweetening matter	04011000002	15
			04012000002	15
			04013000002	15

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	04.02	Milk and cream: concentrated or containing added sugar or other sweetening matter	0402100000-0402290000	15
			04029100002	15
			04029900002	15
	04.03 - 04.06	-	0403100000-0406900000	15
	04.07	Bird's eggs, in shell, fresh, preserved or cooked	04070099902	15
	04.08	Bird's eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	04081100002	15
			04089100002	15
			04089900002	15
	Chapter 5	05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	0501000000
05.02		Pigs', hogs' , or boars', bristles and hair; badger hair and other brush making hair; waste of such bristles or hair	05021010002	15
			05021020002	15
			05029011002	15
			05029012002	15
			05029019902	15
05.05		Skins and other parts of birds, with their feathers or down; feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and wasted of feathers or parts of	05051000902	15
			05059090902	15
05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption	05119940102	15
			05119940902	15
Chapter 7		07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared	07122000002
	07123100002			15
	07123200002			15
	07123300002			15
	07123910002			15
	07123920002			15
	07123930002			15

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Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
			07123940002	15
			07123950002	15
			07123990102	15
			07123990902	15
			07129010102	15
			07129010902	15
			07129020002	15
			07129030002	15
			07129040002	15
			07129050102	15
			07129050902	15
			07129060002	15
			07129090102	15
			07129090902	15
Chapter 9	09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	0901210000	15
			0901220000	15
			0901902000	15
	09.02	Tea, whether or not flavoured	09021010002	15
			09021090002	15
			09022010002	15
			09022090002	15
			09023010002	15
			09023020002	15
			09023090002	15
			09024010002	15
			09024020002	15
			09024090002	15
	09.03	Mate	0903000000	15
	09.04	Pepper of the genus Piper; dried or	0904120000	15

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		crushed or ground fruits of the genus Capsicum or of the genus Pimenta	0904202000	15
	09.06	Cinnamon and cinnamon-tree flowers	0906200000	15
	09.08	Nutmeg, mace and cardamoms	09083000002	15
	09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	09091010002	15
			09091090002	15
			09092000002	15
			09093000002	15
			09094000002	15
			09095000002	15
	09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	09101000002	15
			09102000002	15
			09103000002	15
			0910910000	15
			09109900002	15
Chapter 11	11.05 - 11.06	-	1105100000- 1106200000	15
	11.06	Flour, meal and powder of the fred leguminous vegetables of heading No, 07.13, of sago or of roots or tubers of heading No. 07.14; or of the products of Chapter 8	11063000002	15
	11.07	Malt, whether or not roasted	1107100000	15
			1107200000	15
	11.08	Starches, inulin	1108120000	5
11.08 - 11.09	-	1108130000- 1109000000	15	
Chapter 12	12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	1208900000	15
	12.10	Hop cones, fresh or dried, whether or ground, powdered or in the form of pellets; lupulin	1210100000	15
			1210200000	15
	12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	12119016002	15
	12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other	12122031002	15
			12122039002	15

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		vegetable products (including unroasted chicory roots of the variety Cichorium intybus sativum)	12122041002	15
			12122049002	15
			12122061002	15
			12122069002	15
			12122071002	15
			12122079002	15
			12122090902	15
Chapter 13	13.02	Vegetable saps and extracts; peptic substances, pectinates and pectates; agaragar and other mucilages and thickeners, whether or not modified, derived from vegetable products	1302110000- 1302130000	15
			1302193000- 1302199012	15
			1302199019- 1302199096	15
			1302199099- 1302391900	15
			1302399090	15
Chapter 15	15.01	Pig fat (including lard) and poultry fat, other than that of heading No. 02.09 or 15.03	1501000000	15
	15.02 - 15.04	-	1502009000- 1504200000	15
	15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	1504300090	15
	15.05	Wool grease and fatty substances derived therefrom (including lanolin)	1505000000	15
	15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	1506000090	15
	15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16	1517901001	13
			1517909001	13
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	1521100000- 1522000000	15	
Chapter 16	16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	1601001090	15
			1601002090	15
			16010030902	15
	16.02	Other Prepared or preserved meat, meat offal or blood	1602100090- 1602391000	15
			16023991002	15

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			1602399900- 1602499090	15
			1602501090	15
			1602509090	15
			1602901090	15
			1602909090	15
	16.03-16.04	-	1603000090- 1604193900	15
	16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	1604199090- 1604201190	15
			1604201990- 1604209190	15
	14.04-16.05	-	1604209990- 1605409000	15
	16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	16059010002	15
			16059020002	15
			1605909090	15
Chapter 17	17.01-17.04	-	1701110001- 1704900000	15
Chapter 18	18.01	Cocoa beans, whole or broken, raw or roasted	18010000002	15
	18.03-18.06	-	1803100000- 1806900000	15
Chapter 19	19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations or foods of	1901100000	15
			19012000002	15
			1901900000	15
	19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	19021900002	15
			19022000002	15
			19023010002	15
			1902302000	15
			1902303000	15
			19023090002	15
			19024000002	15
	19.03-19.05	-	1903000000- 1905900000	15
Chapter 20	20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	20011000002	15
			20019010102	15
			20019010902	15
			20019090902	15
	20.02	Tomatoes prepared or preserved	2002101000	15

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		otherwise than by vinegar or acetic acid	20021090002	15
			2002901100	15
			2002901900	15
			20029090002	15
	20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	2003101100	15
			2003101900	15
			20031090002	15
			20032000002	15
			2003901010-2003901090	15
			20039090102	15
			20039090202	15
			20039090902	15
	20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, other than products of heading No. 20.06	20041000002	15
			20049000102	15
			20049000202	15
			20049000302	15
			20049000402	15
			20049000902	15
	20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading No. 20.06	2005100000	15
			20052000002	15
			20054000002	15
			2005511000	15
			2005512000	15
			20055190002	15
			2005591000	15
			20055990002	15
			2005601000	15
			20056090002	15
			20057000002	15
			20058000002	15
			2005911010	15
			2005911090	15
	20059190102	15		

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Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
			20059190902	15
			2005991000	15
			2005992000	15
			20059940002	15
			20059950002	15
			20059960002	15
			2005999100	15
			20059999102	15
			20059999202	15
			20059999902	15
	20.06-20.08	-	2006001000- 2008113000	15
	20.08	Fruit, nuts and other edible parts of plants, otherwise or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	20081190002	15
			2008191000	15
			2008192000	15
			20081991002	15
			20081992002	15
			20081999902	15
			2008201000	15
			20082090002	15
			2008301000	15
			20083090002	15
			2008401000	15
			20084090002	15
			20085000002	15
			20086000002	15
			2008701000	15
			20087090002	15
			20088000002	15
			20089100002	15
			20089200002	15
			2008991000- 2008993100	15
			20089932002	15

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Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
			20089933002	15
			20089939002	15
			20089990002	15
	20.09	Fruit juices (including grape must and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	2009110000- 2009909000	15
Chapter 21	21.01-21.03	-	2101110000- 2103300000	15
	21.03-21.06	-	2103902000- 2106902000	15
	21.06	Food preparations not elsewhere specified or included	2106903090	15
			21069090902	15
Chapter 22	22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter or flavoured; ice and snow	2201102000	15
	22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09	2202100090	15
			2202900019	15
	22.02-22.06	-	2202900099- 2206009000	15
	22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength	2207100000- 2207200090	5
	22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages	2208200000- 2208909001	15
			2208909029	15
	22.08-22.09	-	2208909099- 2209000000	15
Chapter 23	23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	2301101100	15
			2301101900	15
	23.06	Oil-Cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304 or 23.05	2306100000- 2306600000	13
			23069000002	13
			23069000003	15

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Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	23.08	Vegetable materials and vegetable waste, vegetable residues and by products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included	2308000002	15
	23.09	Preparations of a kind used in animal feeding	2309101000	13
			2309109000	13
			23099010001	13
			23099010002	15
			2309909000	13
Chapter 24	24.01	Unmanufactured tobacco; tobacco refuse	24011010002	15
			24012010002	15
			2401209000	15
			24013000001	15
	24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences	2403100000-2403990090	15
Chapter 25	25.04	Natural graphite	2504109100	13
Chapter 28	28.04	Hydrogen, rare gases and other non-metals	2804611700	17
	28.36	Carbonates; peroxocarbonates (per-carbonates); commercial ammonium carbonate containing ammonium carbonate	2836999000	13
Chapter 29	29.03	Halogenated derivatives of hydrocarbons	2903459900	13
	29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitro sated derivatives	2905110000	13
	29.06	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitro sated derivatives	2906290010	9
	29.09	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitro sated derivatives	29091900112	15
			29091900122	15
			29091900902	15
	29.32	Heterocyclic compounds with oxygenhetero-atoms only	2932999011	13
29.34	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	2934995000	13	

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	29.37	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones	2937120000	15
	29.41	Antibiotics	2941905100	15
			2941909011	15
			2941909012	15
			2941909013	15
			2941909090	15
Chapter 30	30.01	Glands and other organs for organ therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organ-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic	3001200020-3001909010	15
			30019090992	15
	30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of	3002100000-3002904090	15
			3002909019	15
			3002909091	15
			30029090922	15
	30.02-30.03	-	3002909099-3003902000	15
	30.03-30.04	-	3003909090-3004902000	15
	30.04	Medicaments (excluding good of heading No. 30.02, 30.05 or 30.06) condition of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or pack	3004905190-3004905400	15
			3004905990	15
30.04-30.06	-	3004909030-3006500000	15	
30.06	Pharmaceutical goods specified	3006700000-3006920000	15	
Chapter 38	38.06	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums	3806201000	13
			3806209000	13
Chapter 39	39.01	Polymers of ethylene, in primary forms	3901909000	13
	39.03	Polymers of styrene, in primary forms	3903191000	13
	39.07	Polycetals, other polyethers and epoxide resins, in primary form; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms	3907101000	13
3907601900			13	

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Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	3913900010	13
	39.16-39.20	-	3916100000- 3920101000	13
	39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials	3920109090	13
			3920201000	13
			3920300000	13
	39.20-39.22	-	3920510000- 3922100000	13
39.22-39.26	-	3922200090- 3926909090	13	
Chapter 42	42.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any products of heading No. 40.01 with any product of this heading, in primary forms or in plates, sheets or strip	4202111090	15
			4202119090- 4202190000	15
			4202210090- 4202290000	15
			4202310090- 4202390000	15
			4202910090- 42029900002	15
Chapter 44	44.12	Plywood, veneered panels and similar laminated wood	4412101929	13
			4412101999	13
			4412109990	13
	44.14	Wooden frames for paintings, photographs, mirrors or similar objects	4414009090	13
	44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes	4418721000	13
			4418791000	13
	44.19	Tableware and kitchenware, of wood	4419003290	13
			4419009100	13
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles or furniture not falling in Chapter 94	4420109090 4420901090	13	
44.21	Other articles of wood	4421902290	13	
		4421909090	13	
Chapter 50	50.02	Raw silk (not thrown)	5002001100- 5002009000	15
Chapter 52	52.02	Cotton waste (including yarn waste and garnetted stock)	5202990000	13

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Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
Chapter 64	64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting , nailing, screwing, plugging or similar processes	6401101000- 6401990000	15
	64.02	Other footwear with outer soles and uppers of rubber or plastics	6402120090	15
	64.02-64.06	-	6402190090- 6406990000	15
Chapter 65	65.01-64.07	-	6501000000- 6507000090	15
Chapter 66	66.01-66.03	-	6601100000- 6603900090	15
Chapter 67	67.01-67.04	-	6701000010- 6704900000	15
Chapter 69	69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods	6909110000- 6909190000	13
Chapter 70	70.02	Glass in balls (other than microspheres of heading No. 70.18), rods or tubes, unworked	7002201000	13
			7002311000	13
			7002320000- 7002390090	13
	70.06-70.10	-	7006000001- 7010909000	13
	70.13-70.15	-	7013100000- 7015109000	13
	70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses	7015902000	13
	70.16-70.18	-	7016100000- 7018900000	13
	70.20	Other articles of glass	7020001100	13
7020009100			13	
Chapter 72	72.08-72.09	-	7208100000- 7209151000	9
	72.11-72.12	-	7211130000- 7212600000	9
	72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling	7214100000	9
	72.16	Angles, shapes and sections of iron or non-alloy steel	7216310000- 7216402000	9
			7216610000- 7216910000	9

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	72.17	Wire of iron or non-alloy steel	7217200000- 7217309000	9
	72.20	Flat-rolled products stainless steel, of a width of less than 600mm	7220110000- 7220900000	9
	72.25	Flat-rolled products of other alloy steel, of a width of 600mm or more	7225300000	9
			7225910000- 7225999000	9
	72.26-72.27	-	7226200000- 7227900000	9
	72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	7228200000	9
			7228600000- 7228709000	9
72.29	Wire of other alloy steel	7229200000	9	
		7229909000	9	
Chapter 73	73.01-73.03	-	7301100000- 7303009000	9
	73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel	7304311000- 7304411000	9
			7304499000- 7304900000	9
	73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4mm, of iron or steel	7305310000- 7305900000	9
	73.06-73.08	-	7306301900- 7308900000	9
	73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300L whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	7310290000	9
	73.11	Containers for compressed or liquefied gas, of iron or steel	7311009000	13
	73.15	Chain and parts thereof, of iron or steel	7315119000	13
			7315810000- 7315890000	13
	73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central	7321890000	9
7321900000			9	
73.26	Other articles of iron or steel	7326209000	9	
		7326909000	9	
Chapter 76	76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm	7607111000- 7607200000	15
Chapter 82	82.01	Hand tools, the following: spades,	8201600090	9

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
		shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and prunders of any kind; scythes, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture	82019000902	9
	82.07-82.08	-	8207201000- 8208101900	13
	82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefore	8211100000- 8211940000	9
	82.13	Scissors, tailors' shears and similar shears, and blades therefore	8213000000	9
	82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper	8214200000	9
			8214900010	9
			8214900090	9
	82.15	Spoons, forks, ladles, skimmers, cakeservers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	8215200000	9
Chapter 83	83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors,	8302200000	9
			8302500000	9
	83.06	Bells, gongs and the like, non-electric, of base metal, statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal	8306299000	13
	83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads	8308100000	9
	83.11	Wire; Rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated	8311100000- 8311900000	13
Chapter 84	84.07	Spark-ignition reciprocating or rotary internal combustion piston engines	8407102000	15
			8407310000- 8407330000	15
	84.08	Compression-ignition internal combustion piston engines (diesel or semidiesel engines)	8408209090	15
	84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08	84099199202	15
			84099199302	15
			84099199402	15

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
			84099199502	15
			84099199902	15
	84.13	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators	8413110000- 8413400000	15
			84135010202	15
			8413501090	15
			84135020202	15
			8413502090	15
			8413503190	15
			84135039202	15
			8413503990	15
			84135090202	15
			8413509090	15
			8413602110	15
			8413602190	15
			8413602202	15
			8413602220	15
			8413602290	15
			8413602990	15
			8413603110	15
			8413603190	15
			8413603210	15
			8413603290	15
			8413603990	15
			8413604010	15
			8413604090	15
			8413605090	15
			8413606090	15
			8413609090	15
			84137010202	15
			8413701090	15
			8413709190	15
			84137099202	15
			84137099302	15
			84137099402	15
			84137099502	15
			84137099602	15
			8413709990	15
			84138100202	15
	84.13-84.14	-	8413810090- 8414200000	15

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or	8414301101- 8414400000	17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
		recycling hoods incorporating a fan, whether or not fitted with filters	8414511000- 8414592000	15
			8414593000	17
			8414599010	17
			8414599020- 8414599040	15
			8414599050	17
			8414599091- 8414803090	15
			8414901100- 8414909090	15
	84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	8415101000- 8415830000	17
	84.15-84.17	-	8415901000- 8417909000	15
	84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No. 84.15	8418101000- 8418500000	17
			8418910000	15
	84.18-84.19	-	8418999100- 8419110000	15
	84.19	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading No. 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roas	8419200000	15
			8419320000- 8419500090	15
			8419609010- 8419899090	15
	84.19-84.23	-	8419909000- 8422309090	15
	84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers of	8422400002	15
	84.22-84.24	-	8422901000- 8424300000	15
	84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machinery	8424891000- 8424909000	15

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	84.31	Parts suitable for use solely or principally with the machinery of headings No. 84.25 to 84.30	8431100000- 8431499000	15
	84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers	8432801000 84328090002	15 15
	84.32-84.33	-	8432900000- 8433190000	15
	84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37	8433901000 8433909000	15 15
	84.34-84.35	-	8434200000- 8435900000	15
	84.36	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	84368000012 84368000902 8436910000 8436990000	15 15 15 15
	84.37-84.43	-	8437900000- 8443198000	15
	84.43	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printing Copying machines and facsimile machines, whether or not combined; Part and accessories thereof	8443311010- 8443322190 8443322201- 8443999090	17 15
	84.44-84.50	-	8444001000- 8450200000	17
	84.50-84.51	-	8450901000- 8451900000	15
	84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines, sewing machines needles	8452101000- 8452290000	17
	84.52-84.53	-	8452300000- 8453900000	15
	84.61	Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included	8461201000- 8461300000	17
	84.63	Other machine-tools for working metal or cermets, without removing material	8463101100- 8463200000	17
	84.63-84.64	-	8463900010- 8464909000	17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	84.65	Machine-tools (including machines for nailing, stapling, glutting or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials	8465910000- 8465990000	17
	84.66-84.70	-	8466100000- 8470900000	15
	84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	8471411000 8471412000 8471491000 8471492000 8471499100- 8471502000 8471509000- 8471609000 8471702000- 8471703090 8471800000- 8471900090	17 17 17 17 17 17 17 17 17 17
	84.72-84.73	-	8472100000- 8473290000	15
	84.73-84.74	-	8473401000- 8474209000	15
	84.74-84.78	-	8474900000- 8478900000	15
	84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter	8479200000- 8479400000	15
	84.79-84.82	-	8479600000- 8482990000	15
	84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings,; gears and gearing ball or roller screws; gear boxed and other speed changers, including torque converters; flywheels and pulleys	8483200000- 8483402090 8483500000 8483900001	15 15 15
	84.84	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings mechanical seals	8484200030- 8484900000	15
	84.87	Machinery parts, not containing electrical connectors insulators, coils, contacts or other eledrical features, not specified or included elsewhere in this chapter	8487900000	15
Chapter 85	85.01	Electric motors and generators (excluding generating sets)	8501101000- 8501109990	17
	85.03	Parts suitable for use solely or principally with the machines of hading No. 85.01 or	8503001000 8503002000	17 17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	85.04	Electric transformers, static converters	8504101000	17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
		(for example, rectifiers) and inductors	8504109000	17
			8504232100	17
			8504311000	17
			8504321000- 8504330000	17
			8504401400- 8504401940	17
	85.04-85.05	–	8504409101- 8505111000	17
	85.05	Electro-magnets; permanent magnets and articles intended to become Permanent magnets after magnetization; electromagnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes	8505200000- 8505909090	17
	85.06	Primary cells and primary batteries	85061011002	15
			85061012002	15
			8506101900	15
			8506109000	15
			8506400000- 8506909000	15
	85.07	Electric accumulators, including separators thereof, whether or not rectangular (including square)	8507400000	15
			8507801000	15
			8507809000	15
			8507909000	15
	85.08-85.17	–	8508110000- 8517110090	17
	85.17	Telephone sets, including telephones for cellular networked or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network	8517122000	17
			8517180010	17
			8517180090	17
			8517623100	17
			8517623500	17
			8517629900- 8517702000	17
			8517704000	17
			8517709000	17
			85177090001	17
	85.18	Microphones and stands; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audio-frequency electric amp	8518100001- 8518290000	17
	85.18-85.21	–	8518400001- 8521901190	17
	85.21	Video recording or reproducing apparatus,	8521901910	17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
		whether or not incorporating a video tuner	8521901990	17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	85.22	Parts and accessories suitable for use solely or principally with the apparatus of heading NoS. 85.19 to 85.21	8522100000- 8522902900	17
	85.22-85.23	-	8522903901- 8523211000	17
	85.23	Discs, tapes, solid-state nonvolatile storage devices, "smart cards" and other media for the recording of sound or of not recorded including matrices and masters for the production of discs, but excluding products of chapter 37	85232120002	17
			8523291100	17
			85232911001	17
			85232919002	17
			8523292100- 8523292300	17
			85232928002	17
			85232929002	17
			85232990002	17
			85234010002	17
			85234020002	17
			8523409100	17
			85234099002	17
			8523511000	17
			85235120002	17
			8523591000	17
			85235920002	17
			85238011002	17
			85238019002	17
			8523802100	17
			85238029002	17
	8523809100	17		
	85238099002	17		
	85.25	Transmission apparatus for, radio broadcasting or television, whether or not incorporation reception apparatus or sound recording or reproducing apparatus; television camers; digital cameras and video camera recorders	8525500000- 8525801200	17
			8525802100	17
			8525803100	17
			8525803200	17
	85.25-85.27	-	8525803900- 8527990000	17
	85.28	Monitors and projectors, not incorporating television reception apparatus; reception	8528491000	17
			8528499000	17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
		apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus	8528519000-	17
			8528610090	
			8528699000	
			8528711000	
			8528719000	
		8528721900		17
	85.28-85.29	–	8528730000- 8529102000	17
	85.29	Parts suitable for use solely or principally with the apparatus of headings No. 85.25 to 85.28	8529901011- 85299049001	17
			8529905000	17
			8529906000	17
	85.30-85.32	–	8530100000- 8532230000	17
	85.32	Electrical capacitors, fixed, variable or adjustable (prest)	8532249000	17
			8532251000	17
			8532290000- 8533100000	17
	85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors	8533219000- 8533900000	17
	85.35-85.36	–	8535100000- 8536300000	17
	85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes)	8536490000- 8536900000	17
	85.37	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90	8537109001	17
	85.37-85.39	–	8537109022- 8539900000	17
	85.40	Thermionic, cold cathode or photocathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	8540120000-	17
			8540209090	
			8540500000- 8540810000	17
			8540912000- 8540999000	17
	85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter	8543100010- 8543209010	17
			8543300010- 8543709100	17
			8543709300- 85437099901	17
	85.43-85.44	–	8543901000- 8544190000	17

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	85.44	Insulated (including enamelled or anodized) wire, cable (including co-zxial cable) and other insulated electric conductors, whether or not ritted with connectors; optical fibre cables, made up of individually sheathed fibres	8544302001- 8544609000	17
	85.45-85.48	–	8545200000- 8548900020	17
	85.48	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	8548900090	15
Chapter 86	86.07	Parts of railway or tramway locomotives or rolling stock	8607110000	15
			8607120000	15
	86.09	Container (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	8609001000- 8609009000	15
Chapter 87	87.03	Motors cars and other motor vehicles principally designed for the transport of person (other than those of heading No. 87.02), including station wagons and racing cars	8703101100- 8703109000	15
	87.08	Parts and accessorises of the motor vehicles of heading Nos. 87.01 to 87.05	8708293000	15
	87.09	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the fore	8709111000- 8709900000	15
	87.11-87.16	–	8711100010- 8716100000	15
	87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	87162000002	15
			8716311000- 8716900000	15
Chapter 89	89.01	Cruise ships, excursion boats, ferryboats, cargo ships, barges and similar vessels for the transport of persons of goods	89019090001	15
	89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes	8903100000- 8903990090	15
	89.07-89.08	–	8907100000- 8908000000	15
Chapter 90	90.01-90.03	–	9001100001- 9003110000	15
	90.03-90.05	–	9003190090- 9005100000	15

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
	90.05-90.10	–	9005809000- 9010909000	15
	90.11-90.13	–	9011200000- 9013100000	15
	90.13	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliance and instruments, not specified or included elsewhere in this Chapter	9013801000	15
			9013802000	15
			9013809000	15
	90.17	Drawing, marking-out or mathematical-calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand	9017100000- 9017900000	15
	90.21	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect	9021100000- 9021900090	15
	90.22	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, E-ray tubes and other X-ray generators, high tension generators.	9022191000	15
	90.22-90.25	–	9022290010- 9025900000	15
	90.26-90.27	–	9026201010- 9027100090	15
	90.27-90.29	–	9027500000- 9029900000	15
	90.30	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or others	9030201000- 9030390000	15
			9030820000	15
	90.30-90.31	–	9030891000- 9031499090	15
9.31-90.32	–	9031900020- 9032200000	15	
Chapter 94	94.01-94.03	–	9401100000- 9403200000	15
	94.03	Other furniture and parts thereof	9403300090	15
			9403400090	15
			9403501090	15
			9403509100	15

Export VAT Rebates: Adjusted Commodities

Section	Category	Description	HS Code	Export VAT Rebate Adjusted to (%)
			9403509990	15
			9403601090	15
			9403609100	15
	94.03-94.04	–	9403609990- 9404210090	15
Chapter 95	95.03-95.04	–	9503001000- 9504100000	15
Chapter 98	98.01	Good unclassified	98010090001	13

Source: Ministry of Finance, THE BEIJING AXIS translation and summary