PART I

HS Codes: 8415.10.10, 8415.10.20, 8415.10.90, 8415.81.11, 8415.81.12, 8415.81.19, 8415.81.90, 8415.82.00, 8415.83.00, 8415.90.00.

PART II

Heading	H.S. Code	Description	Statistical Unit	General	Excise Duty	VAT	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE	Agency
				%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
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.																	
		- Of a kind designed to be fixed to a window, wall, ceiling or floor, self-contained or "split-system":																	
		--- With a power rating not exceeding 12 KW:																	
	8415.10.11	---- Self-contained of Cooling Seasonal Performance Factor (CSPF) of more than or equal to 4.50 (ISO 5151 and ISO 16358) (Cooling only)	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.10.12	---- Ductless split of Cooling Seasonal Performance Factor (CSPF) of more than or equal to 4.50 (ISO 5151 and ISO 16358) (Cooling only)	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.10.13	---- Self-contained of Cooling Seasonal Performance Factor (CSPF) of more than or equal to 4.50 (ISO 5151 and ISO 16358) (Cooling and heating)	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC

PART II

Heading	H.S. Code	Description	Statistical Unit	General	Excise Duty	VAT	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE	Agency
				%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
	8415.10.14	---- Ductless split of Cooling Seasonal Performance Factor (CSPF) of more than or equal to 4.50 (ISO 5151 and ISO 16358) (Cooling and heating)	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.10.19	---- Other	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.10.90	--- Other	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	CFC
		- Other:																	
	8415.81.00	-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	CFC
		-- Other, incorporating a refrigerating unit:																	
		--- With a power rating not exceeding 12 KW:																	
	8415.82.11	---- Double duct portable of an Energy Efficiency Ratio (EER) of more than or equal to 3.10	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.82.12	---- Single duct portable of an Energy Efficiency Ratio (EER) of more than or equal to 3.10	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.82.19	---- Other	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.82.90	--- Other	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	CFC
	8415.83.00	-- Not incorporating a refrigerating unit	U	0		15	0	0	0	0	0	0	0	0	0	0	0	0	CFC
		- Parts:																	

PART II

Heading	H.S. Code	Description	Statistical Unit	General	Excise Duty	VAT	COMESA* Group I	COMESA* Group II	SADC	IOC	INDIA	PAKISTAN	EC	TÜRKIYE	UK	CHINA	AfCFTA	UAE	Agency
				%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	
	8415.90.10	--- Indoor Unit with a power rating not exceeding 12 kW	kg	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO
	8415.90.20	--- Outdoor Unit with a power rating not exceeding 12 kW	kg	0		15	0	0	0	0	0	0	0	0	0	0	0	0	EEMO+CFC
	8415.90.90	--- Other	kg	0		15	0	0	0	0	0	0	0	0	0	0	0	0	