

**ANNEX II**

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of excise duty %	
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":				
	8415.10.10	--- Single ducts or double ducts, of an Energy Efficiency Ratio of less than 2,40(standard MS 200:2013)	U	Ad Valorem or value at importation	25	(a) At the time the entry for the goods is validated in accordance with the Customs Act in case of import  (b) As specified in paragraph (6) in case of local manufacture
	8415.10.20	--- Other, of a Seasonal Energy Efficiency Ratio of less than 4,60 (standard MS 200:2013)	U	"	25	"
	8415.10.90	--- Other	U	"	0	"
		- Other:				
		-- Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle				

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Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of excise duty %	
		(reversible heat pumps):				
		--- With a power rating not exceeding 12 KW per hour:				
	8415.81.11	---- Single ducts or double ducts, of an Energy Efficiency Ratio of less than 2,40 (standard MS 200:2013)	U	Ad Valorem or value at importation	25	“
	8415.81.12	---- Other, of a Seasonal Energy Efficiency Ratio of less than 4,60 (standard MS 200:2013)	U	“	25	“
	8415.81.19	---- Other	U	“	0	“
	8415.81.90	--- Other	U	“	0	“
84.18		Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.				
		- Combined refrigerator-freezers, fitted with separate external doors:				
	8418.10.10	--- Of an Energy Efficiency	U	Ad Valorem	25	(a) At the time the entry for the goods

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Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of excise duty %	
		Index of 75 or more (standard MS 201:2012)		or value at importation		is validated in accordance with the Customs Act in case of import (b) As specified in paragraph (6) in case of local manufacture
	8418.10.90	--- Other	U	“	0	“
		- Refrigerators, household type:				
		-- Compression-type:				
	8418.21.10	--- Of an Energy Efficiency Index of 75 or more (standard MS 201:2012)	U	“	25	“
	8418.21.90	--- Other	U	“	0	“
		-- Other:				
	8418.29.10	--- Of an Energy Efficiency Index of 75 or more (standard MS 201:2012)	U	“	25	“
	8418.29.90	--- Other	U	“	0	“
84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.				
		- Centrifuges, including				

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Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of excise duty %	
		centrifugal dryers:				
		-- Clothes-dryers:				
	8421.12.10	--- Of an Energy Efficiency Index of 76 or more (standard MS 207:2013)	U	Ad Valorem or value at importation	25	“
	8421.12.90	--- Other	U	“	0	“
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; other packing or wrapping machinery (including heat-shrink wrapping machinery); machinery for aerating beverages.				
		- Dish washing machines:				
		-- Of the household type:				
	8422.11.10	--- Of an Energy Efficiency Index of 90 or more	U	Ad Valorem or value at	25	“

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Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of excise duty %	
		(standard MS 205:2011)		importation		
	8422.11.90	--- Other	U	“	0	“
84.50		Household or laundry-type washing machines, including machines which both wash and dry.				
		- Machines, each of a dry linen capacity not exceeding 10 kg:				
		-- Fully-automatic machines :				
		--- Of front-loading type :				
	8450.11.11	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.11.19	---- Other	U		0	
		--- Of top-loading type :				
	8450.11.21	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.11.29	---- Other	U		0	
		-- Other machines, with built-				

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Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistical Unit	Taxable Base	Rate of excise duty %	
		in centrifugal drier :				
		--- Of front-loading type :				
	8450.12.11	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.12.19	---- Other	U		0	
		--- Of top-loading type :				
	8450.12.21	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.12.29	---- Other	U		0	
		-- Other :				
		--- Of front-loading type :				
	8450.19.11	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.19.19	---- Other	U		0	
		--- Of top-loading type :				
	8450.19.21	---- Of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.19.29	---- Other	U		0	
	8450.19.30	--- Incorporating a function for heating and tumbling textile, whether or not having	U		0	

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Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Headin g	H.S. Code	Description	Statistic al Unit	Taxable Base	Rate of excise duty %	
		an Energy Efficiency Index of 87 or more				
	8450.19.90	--- Other	U		0	
		- Machines, each of a dry linen capacity exceeding 10 kg :				
		--- Not exceeding 15 Kg :				
	8450.20.11	---- Of front-loading type of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.20.12	---- Of top-loading type of an Energy Efficiency Index of 87 or more (standard MS 202:2012)	U		25	
	8450.20.13	---- Incorporating a function for heating and tumbling textile, whether or not having an Energy Efficiency Index of 87 or more	U		0	
	8450.20.19	---- Other	U		0	
	8450.20.20	--- Other	U		0	

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistica I Unit		Rate of excise duty	
85.16		Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 85.45.			%	
		- Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:				
	8516.60.10	--- Other ovens using electricity or combined with gas as a source of energy, other than a portable oven of a mass of less than 18 kgs, of an Energy Efficiency	U	Ad Valorem or value at importation	25	“



Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistica I Unit		Rate of excise duty	
		Index <sub>cavity</sub> of 159 or more (standard MS 204:2015)			%	
	8516.60.20	--- Other	U	“	0	“
85.39		Electric filament or discharge lamps, including sealed beam lamp units and ultra- violet or infra-red lamps; arc- lamps; light-emitting diode (LED) lamps.				
		- Other filament lamps, excluding ultra-violet or infra- red lamps:				
		-- Tungsten halogen:				
	8539.21.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	Ad Valorem or value at importati on	25	“
	8539.21.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	“	25	“
	8539.21.90	--- Other	U	“	0	“

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistica I Unit		Rate of excise duty	
					%	
		-- Other, of a power not exceeding 200 W and for a voltage exceeding 100 V:				
	8539.22.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	“	25	“
	8539.22.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	“	25	“
	8539.22.90	--- Other	U	“	0	“
		-- Other:				
	8539.29.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	“	25	
	8539.29.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	“	25	
	8539.29.90	--- Other	U	“	0	
		- Discharge lamps, other than ultra-violet lamps:				
		-- Fluorescent, hot cathode:				
	8539.31.10	--- Of an Energy Efficiency Index of 0.8 or more for non-	U	“	25	

Column 1		Column 2	Column 3	Column 4	Column 5	Column 6
Heading	H.S. Code	Description	Statistica I Unit		Rate of excise duty	
					%	
		directional lamps (standard MS 203:2014)				
	8539.31.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	“	25	
	8539.31.90	--- Other	U	“	0	
		-- Mercury or sodium vapour lamps; metal halide lamps :				
	8539.32.10	--- Of an Energy Efficiency Index of 0.8 or more for non-directional lamps (standard MS 203:2014)	U	“	25	
	8539.32.20	--- Of an Energy Efficiency Index of 1.2 or more for directional lamps (standard MS 203:2014)	U	“	25	
	8539.32.90	--- Other	U	“	0	