

**CHAPTER 76**  
**ALUMINIUM AND ARTICLES THEREOF**

**Note:**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

**(a) Bars and rods**

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(b) Profiles**

Rolled, extruded, drawn, forged or formed products, coiled or not, of a uniform cross-section along their whole length, which do not conform to any of the definitions of bars, rods, wire, plates, sheets, strip, foil, tubes or pipes. The expression also covers cast or sintered products, of the same forms, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

**(c) Wire**

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles", and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width.

**(d) Plates, sheets, strip and foil**

Flat-surfaced products (other than the unwrought products of heading 76.01), coiled or not, of solid rectangular (other than square) cross-section with or without rounded corners (including "modified rectangles" of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel) of a uniform thickness, which are:

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,

- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Headings 76.06 and 76.07 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

**(e) Tubes and pipes**

Hollow products, coiled or not, which have a uniform cross-section with only one enclosed void along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons, and which have a uniform wall thickness. Products with a rectangular (including square), equilateral triangular or regular convex polygonal cross-section, which may have corners rounded along their whole length, are also to be considered as tubes and pipes provided the inner and outer cross-sections are concentric and have the same form and orientation. Tubes and pipes of the foregoing cross-sections may be polished, coated, bent, threaded, drilled, waisted, expanded, cone-shaped or fitted with flanges, collars or rings.

**Subheading Notes:**

**Vietnam Customs Tariff Schedule – 2021**

1. In this Chapter the following expressions have the meanings hereby assigned to them:

(a) **Aluminium, not alloyed**

Metal containing by weight at least 99% of aluminium, provided that the content by weight of any other element does not exceed the limit specified in the following table:

**TABLE -- Other elements**

Element	Limiting content % by weight
Fe + Si (Iron plus silicon)	1
Other elements(1),each	0.1 (2)
(1) Other elements are, for example Cr, Cu, Mg, Mn, Ni, Zn.	
(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.	

(b) **Aluminium alloys**

Metallic substances in which aluminium predominates by weight over each of the other elements, provided that:

- (i) the content by weight of at least one of the other elements or of iron plus silicon taken together is greater than the limit specified in the foregoing table; or
- (ii) the total content by weight of such other elements exceeds 1%.

2. Notwithstanding the provisions of Chapter Note 1 (c), for the purposes of subheading 7616.91 the term "wire" applies only to products, whether or not in coils, of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

.HS CODE	DESCRIPTION	Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																	VAT Rates	
AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
76.01	Unwrought aluminium																						

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7601.10.00	- Aluminium, not alloyed	Kg	3	4,5	0	0		*	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7601.20.00	- Aluminium alloys	Kg	3	4,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7602.00.00	Aluminium waste and scrap	Kg	0	5	0	0		*	0		0	0	0	0	0	0	0	0	*	0	0	0	10
76.03	Aluminium powders and flakes																						
7603.10.00	- Powders of non-lamellar structure	Kg	0	5	0	0	KH	0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
	- Powders of lamellar structure; flakes:																						
7603.20.10	-- Flakes	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
7603.20.20	-- Powders of lamellar structure	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
76.04	Aluminium bars, rods and profiles																						

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN - EAEU	CPTPP			EVFTA
															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7604.10	- Of aluminium, not alloyed:																						
7604.10.10	-- Bars and rods	Kg	5	7,5	0	0		3	0		0	0	5	5	0	0	0	0	0	0	0	3.3	10
7604.10.90	-- Other	Kg	10	15	0	0		6	0		0	0	6	3	0	0	0	0	0	0	0	7.5	10
	- Of aluminium alloys:																						
7604.21	-- Hollow profiles																						
7604.21.10	--- Perforated tube (tube sheets) profiles of a kind suitable for use in evaporator coils of motor vehicle air conditioning machines.	Kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	7.5	10
7604.21.20	--- Aluminium spacers (hollow profiles with one side having light perforations along its whole length	Kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	7.5	10
7604.21.90	--- Other	Kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0		10
7604.29	-- Other:																						
7604.29.10	--- Extruded	Kg	5	7,5	0	0		0	0		0	0	0	5	0	0	0	0	0	0	0	3.3	10

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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	bars and rods																						
7604.29.30	- - - Y-shaped profiles for zip fasteners, in coils	Kg	10	15	0	0	KH	0	0		0	0	0	3	0	0	0	0	0	0	0	7.5	10
7604.29.90	- - - Other	Kg	10	15	0	0	KH	0	0		0	0	0	3	0	0	0	0	3.6	0	0	7.5	10
76.05	Aluminium wire																						
	- Of aluminium, not alloyed:																						
7605.11.00	- - Of which the maximum cross-sectional dimension exceeds 7 mm	Kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	7.5	10
7605.19	- - Other																						
7605.19.10	- - - Of a diameter not exceeding 0.0508 mm	Kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	7.5	10
7605.19.90	- - - Other	Kg	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	7.5	10
	- Of aluminium alloys:																						
7605.21.00	- - Of which the maximum cross-sectional dimension	Kg	3	4,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	2	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	exceeds 7 mm																						
7605.29	- - Other																						
7605.29.10	- - - Of a diameter not exceeding 0.254 mm	Kg	3	4,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	2	10
7605.29.90	- - - Other	Kg	3	4,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	2	10
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm:																						
	- Rectangular (including square):																						
7606.11	- - Of aluminium, not alloyed																						
7606.11.10	- - - Plain or figured by rolling or pressing, not otherwise surface treated	Kg	0	5	0	0	KH	0	0		0	0	5	3	0	0	0	0	0	0	0	0	10
7606.11.90	- - - Other	Kg	0	5	0	0	KH	0	5		0	0	5	5	0	0	0	0	0	0	0	0	100
7606.12	- - Of aluminium alloys																						

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7606.12.20	--- Aluminium plates, not sensitised, of a kind used in the printing industry	Kg	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
	--- Sheets:																						
7606.12.32	---- For making can stock including end stock and tab stock, in coils	Kg	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
7606.12.33	----- Of aluminium alloy 5082 or 5182, exceeding 1 m in width, in coils.	Kg	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
7606.12.34	----- Other, litho grade sheet alloy HA 1052 hardness temper H19 and alloy HA 1050 hardness temper H18	Kg	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
7606.12.35	---- Other, surface worked	Kg	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
7606.12.39	---- Other	Kg	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
7606.12.90	--- Other	Kg	3	4,5	0	0		*	0		0	0	0	3	0	0	0	0	0	0	0	2	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	- Other:																						
7606.91.00	-- Of aluminium, not alloyed	Kg	0	5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	0	10
7606.92.00	-- Of aluminium alloys	Kg	3	4,5	0	0		2	0	MM	0	0	0	3	0	0	0	0	0	0	0	0	10
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 0.2 mm:																						
	- Not backed:																						
7607.11.00	-- Rolled but not further worked	Kg	0	5	0	0		0	0	MY	0	0	0	0	0	0	0	0	0	0	0	0	10
7607.19.00	-- Other	Kg	3	4,5	0	0		0	0	KH	0	0	0	0	0	0	0	0	0	0	0	2	10
7607.20	- Backed:																						
7607.20.10	-- Thermal insulation foil	Kg	3	4,5	0	0		2	0		0	0	5	3	0	0	0	0	0	0	0	2	10



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															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7607.20.00	-- Other	Kg	3	4,5	0	0		2	0		0	0	5	3	0	0	0	0	0	0	0	2	10
76.08	Aluminium tubes and pipes																						
7608.10.00	- Of aluminium, not alloyed	Kg/m	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
7608.20.00	- Of aluminium alloys	Kg/m	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
7609.00.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	Kg	3	4,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2	10
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-																						

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures																						
7610.10	- Doors, windows and their frames and threshold for doors																						
7610.10.10	- - Doors and their frames and thresholds for doors	M²/unit	15	22,5	0	0		9	0		0	0	7.5	4	0	0	0	0	0	0	0	11.2	10
7610.10.90	- - Other	M²/unit	15	22,5	0	0		9	0		0	0	7.5	4	0	0	0	0	0	0	0	11.2	10
7610.90	- Oher																						

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7610.90.30	-- Internal or external floating roofs for storage tanks	M²/unit	3	4,5	0	15	KH	*	0	KH	0	0	6	3	0	0	0	0	0	0	0	0	10
	-- Other:																						
7610.90.91	--- Bridges and bridge-sections, made by steel or lattice masts	M²/unit	15	22,5	0	0		*	0		0	0	1	4	0	0	0	0	5.5	0	0	11.2	10
7610.90.99	--- Other	M²/unit	15	22,5	0	15		*	0		0	0	1	4	0	0	0	0	5.5	0	0	11.2	10
7611.00.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 liters, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment	Unit	5	7,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment																						
7612.10.00	- Collapsible tubular containers	Unit	20	30	0	0		12	0		0	0	16	9	4	3	5	4	0	0	0	15	10
7612.90	- Other																						
7612.90.10	- - Seamless containers of a kind suitable for	Unit	15	22,5	0	0		9	0		0	0	0	4	4	3	5	4	0	0	0	11.2	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	fresh milk																						
7612.90.90	- - Other	Unit	15	22,5	0	0		9	0		0	0	0	4	4	3	5	4	0	0	0	11.2	10
7613.00.00	Aluminium containers for compressed or liquefied gas	Unit	3	4,5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.																						
7614.10	- With steel core:																						
	- - Cables:																						
7614.10.11	- - - Of a diameter not exceeding 25.3 mm	Kg/m	20	30	0	0		12	0		0	0	0	20	4	3	5	4	0	0	0	15	10
7614.10.12	- - - Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	Kg/m	15	22,5	0	0		9	0		0	0	0	4	0	0	0	0	0	0	0	11.2	10

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															I	II	I	II		III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
7614.10.19	--- Other	Kg/m	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	7.5	10
7614.10.90	-- Other	Kg/m	5	7,5	0	0		0	0		0	0	0	5	0	0	0	0	0	0	0	3.3	10
7614.90	- Other:																						
	-- Cables:																						
7614.90.11	--- Of a diameter not exceeding 25.3 mm	Kg/m	20	30	0	0		12	0		0	0	0	5	4	3	0	0	0	0	0	15	10
7614.90.12	--- Of a diameter exceeding 25.3 mm but not exceeding 28.28 mm	Kg/m	15	22,5	0	0		9	0		0	0	0	0	4	0	0	0	0	0	0	11.2	10
7614.90.19	--- Other	Kg/m	10	15	0	0		0	0		0	0	0	0	3	0	0	0	0	0	0	7.5	10
7614.90.90	-- Other	Kg/m	5	7,5	0	0		0	0		0	0	0	0	5	0	0	0	0	0	0	3.3	10
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of																						

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	aluminium; sanitary ware and parts thereof, of aluminium																						
7615.10	- Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:																						
7615.10.10	- - Pot scourers and scouring or polishing pads, gloves and the like	Kg/unit	30	45	0	0		18	0		0	0	8	29	6	4	7.5	6	10.9	0	0	22.5	10
7615.10.90	- - Other	Kg/unit	22	33	0	0		13	0	KH	0	0	24	12	6	4	7.5	6	8	0	0	16.5	10
7615.20	- Sanitary ware and parts thereof																						
7615.20.20	- - Bedpans, urinals (portable type) and chamber-pots	Kg/unit	30	45	0	0		18	0		0	0	8	8	6	4	7.5	6	10.9	0	0	22.5	10
7615.20.90	- - Other	Kg/unit	30	45	0	0		18	0		0	0	8	8	6	4	7.5	6	10.9	0	0	22.5	10

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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
76.16	Other articles of aluminium																						
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles																						
7616.10.10	- - Nails	Kg/unit	20	30	0	0		12	0	KH	0	0	0	5	4	3	5	4	0	0	0	15	10
7616.10.20	- - Staples and hooks; bolts and nuts	Kg/unit	20	30	0	0		12	0	KH	0	0	0	5	4	3	5	4	0	0	0	15	10
7616.10.90	- - Other	Kg/unit	20	30	0	0		12	0	KH	0	0	0	5	4	3	0	0	0	0	0	15	10
	- Other:																						
7616.91.00	- - Cloth, grill, netting and fencing, of aluminium wire	Kg/unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	15	10
7616.99	- - Other																						
7616.99.20	- - - Ferrules of a kind suitable for use in the	Kg/unit	20	30	0	0	KH	12	0		0	0	0	5	4	3	5	4	0	0	0	15	10



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AHTN					ATIGA	ACFTA	Country doesn't apply ACFTA	AHKFTA	AKFTA	Country doesn't apply AKFTA	VKFTA	AANZFTA	AIFTA	VCFTA	AJCEP		VJEPA		VN – EAEU	CPTPP		EVFTA	
															I	II	I	II		PLII			
																				III	IV		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24
	manufacture of pencils																						
7616.99.30	- - - Slugs, round, of such dimension that the thickness exceeds one-tenth of the diameter	Kg/unit	20	30	0	0	KH	12	0		0	0	0	9	4	3	5	4	0	5	0	15	10
7616.99.40	- - - Bobbins, spools, reels and similar supports for textile yarn	Kg/unit	20	30	0	0	KH	12	0		0	0	0	9	4	3	5	4	0	5	0	15	10
	- - - Blinds:																						
7616.99.51	- - - - Venetian blinds	Kg/unit	15	22,5	0	0	KH	9	0		0	0	0	4	4	3	0	0	0	3.7	0	11.2	10
7616.99.59	- - - -Other	Kg/unit	15	22,5	0	0	KH	9	0		0	0	0	4	4	3	0	0	0	3.7	0	11.2	10
7616.99.60	- - - Spouts and cups for latex collection	Kg/unit	20	30	0	0	KH	12	0		0	0	0	9	4	3	5	4	0	5	0	15	10
7616.99.70	- - - Cigarette cased or boxes	Kg/unit	15	22,5	0	0	KH	9	0		0	0	0	4	4	3	0	0	0	3.7	0	11.2	10
7616.99.80	- - - Expanded metal	Kg/unit	15	22,5	0	0	KH	9	0		0	0	0	9	4	3	5	4	0	3.7	0	11.2	10
7616.99.90	- - - Other	Kg/unit	15	22,5	0	0	KH	9	0		0	0	0	4	4	3	0	0	5.5	3.7	0	11.2	10