

Import to country	HS commodity code	MFN duty rate	Sales tax	Additional duties & taxes	Country specific import restrictions
Algeria	9209.94.00	30%	17%		
Andorra	9209.94.0000	2.7%	4.5%		
Argentina	9209.94.00000H	16%	21%	• Statistical fee (0.5% CIF)	
Australia	9209.94.0034	0%	10%	• Import Processing Charge (AU\$48.85)	
Austria	9209.94.0000	2.7%	20%		
Azores	9209.94.0000	2.7%	18%		
Bahrain	9209.94.00	5%	No sales tax		
Bangladesh	9209.94.00	25%	15%	<ul style="list-style-type: none"> • Supplementary Duty (SD) (0% CIFD) • Regulatory Duty (RD) (5% (CIFD + Supplementary Duty (SD))) • Advance Trade VAT (4% CIFD) • AIT(Advance Income Tax) (5% CIFD) 	
Belarus	9209.94.0000	5%	20%		
Belgium	9209.94.0000	2.7%	21%		
Bolivia	9209.94.00000	5%	14.94%		
Bosnia And Herzegovina	9209.94.0000	0%	17%	• Customs record keeping charge (1% CIF)	
Botswana	9209.94.7	0%	12%		
Brazil	9209.94.00	16%	Depends on province	<ul style="list-style-type: none"> • Airport fee (50% (Storage fee + Handling fee)) • Storage fee (1% CIFD) • Handling fee (BRL0.015 per KG) • Declaration fee (BRL30.00) • IPI (0% CIFD) • PIS PASEP COFINS tax ((9.25% (CIF * (1 + ICMS%) * (Duty% + IPI% * (1 + Duty%)))) / (0.9075 * (1 - ICMS%))) 	
Brunei Darussalam	9209.94.00	10%	No sales tax		
Bulgaria	9209.94.0000	2.7%	20%		
Burundi	9209.94.00	10%	18%	<ul style="list-style-type: none"> • Administrative Licence Fee (0.5% CIF) • Security Tax (1.15% CIF) 	
Cambodia	9209.94.00	7%	10%	• Special tax	
Canada	9209.94.9000	5%	Depends on province		
Canary Islands	9209.94.0000	2.7%	7%		
Chile	9209.94.00	6%	19%	• Classification Charge (1% CIF)	

China	9209.94.00	10%	17%	
Colombia	9209.94.0000	0%	16%	
Costa Rica	9209.94.0000	5%	13%	<ul style="list-style-type: none"> • Golfito Tax (Tourism development tax) (18% CIFD) • Law 6946 (National Emergency Law) (1% CIFD)
Croatia	9209.94.0000	2.7%	25%	
Cyprus	9209.94.0000	2.7%	19%	
Czech Republic	9209.94.0000	2.7%	21%	
Denmark	9209.94.0000	2.7%	25%	
Dominican Republic	9209.94.00	14%	16%	
Ecuador	9209.94.00	0%	12%	<ul style="list-style-type: none"> • FodInfa (Children development fund) (0.5% CIF) • ICE (Consumption Tax) (0% CIFD)
Egypt	9209.94.	10%	10%	
El Salvador	9209.94.00	5%	13%	
Estonia	9209.94.0000	2.7%	20%	
Finland	9209.94.0000	2.7%	24%	
France	9209.94.0000	2.7%	20%	
French Guiana	9209.94.0000	2.7%	No sales tax	<ul style="list-style-type: none"> • Excise (17.5%)
Germany	9209.94.0000	2.7%	19%	
Greece	9209.94.0000	2.7%	23%	
Guadeloupe	9209.94.0000	2.7%	8.5%	<ul style="list-style-type: none"> • Excise (12.5%)
Guatemala	9209.94.00	5%	12%	
Guernsey	9209.94.0000	2.7%	No sales tax	
Honduras	9209.94.0000	5%	15%	
Hong Kong	9209.94.00	0%	No sales tax	
Hungary	9209.94.0000	2.7%	27%	
Iceland	9209.94.00	0%	24%	
India	9209.94.00	10%	No sales tax	<ul style="list-style-type: none"> • Landing charges (1% CIF) • Countervailing duty (12.5% (CIFD + Landing charges)) • CESS (3% (Duty + CEX (Education & Higher Education CESS) + Countervailing duty)) • Additional Countervailing Duty (4% (CIFD + Landing charges + Countervailing duty + CESS + CEX (Education & Higher Education CESS)))

Indonesia	9209.94.0000	5%	10%	• Income tax (7.5% CIFD)
Iran	9209.94.00	15%	8%	
Ireland	9209.94.0000	2.7%	23%	
Isle of Man	9209.94.0000	2.7%	20%	
Israel	9209.94.00	0%	18%	• Import port fee (US\$50.31 Import port fee if weight more 50 kg per shipment)
Italy	9209.94.0000	2.7%	22%	
Japan	9209.94.0003	0%	8%	• LVS (5%)
Jersey	9209.94.0000	2.7%	5%	
Jordan	9209.94.00	30%	16%	
Kazakhstan	9209.94.0000	5%	12%	
Kenya	9209.94.00	10%	16%	• Import Declaration Fee (2.25% CIF)
Kuwait	9209.94.00	5%	No sales tax	
Lao People's Democratic Republic	9209.94.00	10%	10%	
Latvia	9209.94.0000	2.7%	21%	
Lesotho	9209.94.7	0%	14%	
Liechtenstein	9209.94.00	0% + CHF14.00 per 100 kg	8%	
Lithuania	9209.94.0000	2.7%	21%	
Luxembourg	9209.94.0000	2.7%	17%	
Macau	9209.94.00	0%	No sales tax	
Madeira	9209.94.0000	2.7%	22%	
Malaysia	9209.94.000	0%	6%	
Maldives	9209.94.0012	10%	No sales tax	
Malta	9209.94.0000	2.7%	18%	
Martinique	9209.94.0000	2.7%	8.5%	• Excise (17.5%)
Mayotte	9209.94.0000	2.7%	No sales tax	
Mexico	9209.94.99	0%	16%	• DTA (0.8% CIFD)

Monaco	9209.94.0000	2.7%	20%		
Morocco	9209.94.0000	2.5%	20%	• Parafiscal tax (0.25% CIF)	
Myanmar	9209.94.0000	10%	No sales tax		
Namibia	9209.94.7	0%	15%		
Netherlands	9209.94.0000	2.7%	21%		
New Zealand	9209.94.0019J	0%	15%	• Import entry transaction fee (NZ\$46.89)	
Nicaragua	9209.94.0000	5%	15%		
Nigeria	9209.94.0000	5%	5%		
Norway	9209.94.00	0%	25%		
Oman	9209.94.00	5%	No sales tax		
Pakistan	9209.94.00	10%	17%		
Panama	9209.94.00	10%	7%		
Paraguay	9209.94.00	16%	10%		
Peru	9209.94.0000	6%	16%	• Additional fee (0% CIFD) • Municipal tax (2% (CIFD + Excise + Tariff surcharge))	
Philippines	9209.94.00	3%	12%		
Poland	9209.94.0000	2.7%	23%		
Portugal	9209.94.0000	2.7%	23%		
Puerto Rico	9209.94.8000	2.7%	7.25%		
Qatar	9209.94.00	5%	No sales tax		
Reunion	9209.94.0000	2.7%	8.5%	• Excise (18%)	
Romania	9209.94.0000	2.7%	24%		
Russian Federation	9209.94.0000	5%	18%		
Rwanda	9209.94.00	10%	18%	• Withholding tax (5% CIF)	
Saint Kitts And Nevis	9209.94.00	10%	17%		
Saint Martin	9209.94.0000	0%	No sales tax		
San Marino	9209.94.0000	2.7%	No sales tax		
Saudi Arabia	9209.94.00	5%	No sales tax		

<u>Serbia</u>	<u>9209.94.0000</u>	1%	20%		
<u>Singapore</u>	<u>9209.94.00</u>	0%	7%		
<u>Slovakia</u>	<u>9209.94.0000</u>	2.7%	20%		
<u>Slovenia</u>	<u>9209.94.0000</u>	2.7%	22%		
<u>South Africa</u>	<u>9209.94.7</u>	0%	14%		
<u>South Korea</u>	<u>9209.94.0000</u>	8%	10%		
<u>Spain</u>	<u>9209.94.0000</u>	2.7%	21%		
<u>Sri Lanka</u>	<u>9209.94.</u>	15%	12%	• PAL (Ports and Airport Levy) (5% CIF)	
<u>Swaziland</u>	<u>9209.94.7</u>	0%	14%		
<u>Sweden</u>	<u>9209.94.0000</u>	2.7%	25%		
<u>Switzerland</u>	<u>9209.94.00</u>	0% + CHF14.00 per 100 kg	8%		
<u>Taiwan (ROC)</u>	<u>9209.94.00008</u>	3.5%	5%	• Trade promotion fee (0.04% CIF)	
<u>Tanzania</u>	<u>9209.94.00</u>	10%	18%		
<u>Thailand</u>	<u>9209.94.00000</u>	10%	7%		
<u>Turkey</u>	<u>9209.94.000000</u>	2.7%	18%		
<u>Uganda</u>	<u>9209.94.00</u>	10%	18%	• Withholding tax (6% CIF)	
<u>Ukraine</u>	<u>9209.94.0000</u>	5%	20%		
<u>United Arab Emirates</u>	<u>9209.94.00</u>	5%	No sales tax		
<u>United Kingdom</u>	<u>9209.94.0000</u>	2.7%	20%		
<u>United States</u>	<u>9209.94.8000</u>	2.7%	Depends on state	• Merchandise Processing Fee	
<u>Uruguay</u>	<u>9209.94.00</u>	16%	22%		
<u>Venezuela</u>	<u>9209.94.00</u>	5%	12%		
<u>Vietnam</u>	<u>9209.94.00</u>	3%	10%		