

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL

Notes:

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading 82.09, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal;
- (b) Metal carbides or cermets;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, Except parts separately specified as such and tool-holders for hand tools (heading 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

Heads, blades or cutting plates for electric shavers and electric hair clippers are to be classified in heading 85.10.

3. Sets consisting of one or more knives of heading 82.11 and at least an equal number of articles of heading 82.15 are to be classified in heading 82.15.

.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
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing																						

Vietnam Customs Tariff Schedule – 2021

.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		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
	tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry																						
8201.10.00	- Spades and shovels	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
8201.30	- Mattocks, picks, hoes and rakes																						
8201.30.10	- - Hoes and rakes	Unit	20	30	0	0	MM	12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
8201.30.90	- - Other	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
8201.40.00	- Axes, bill hooks and similar hewing tools	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
8201.50.00	- Secateurs and similar one-handed pruners and shears (including poultry shears)	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	10	10

Vietnam Customs Tariff Schedule – 2021

.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		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
8201.60.00	- Hedge shears, two-handed pruning shears and similar two-handed shears	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
8201.90.00	- Other handtools of a kind used in agriculture, horticulture or forestry	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
82.02	Handsaws, blades for saws of all kinds (including slitting, slotting or toothless saw blades)																						
8202.10.00	- Hand saws	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	0	0	10	10
8202.20.00	- Band saw blades	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	5	10
	-Circular saw blades (including slitting or slotting saw blades)																						
8202.31.00	- - With working part of steel	Unit	2	3	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10

Vietnam Customs Tariff Schedule – 2021

.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		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
8202.39.00	- - Other, including parts	Unit	2	3	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8202.40.00	- Chain saw blades	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
	- Other saw blades:																						
8202.91.00	- - Straight saw blades, for working metal	Unit	2	3	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8202.99	- - Other																						
8202.99.10	- - - Straight saw blades	Unit	2	3	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8202.99.90	- - - Other	Unit	2	3	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools																						
8203.10.00	- Files, rasps and	Unit	20	30	0	0	KH	12	0		0	0	16	5	4	3	0	0	0	5	0	10	10

Vietnam Customs Tariff Schedule – 2021

.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		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
	similar tools																						
8203.20.00	- Pliers (including cutting pliers), pincers, tweezers and similar tools	Unit	20	30	0	5		20	5		5	0	*	5	4	3	5	4	7.5	5	0	10	10
8203.30.00	- Metal cutting shears and similar tools	Unit	5	7,5	0	0		0	0		0	0	0	5	0	0	0	0	0	0	0	2.5	10
8203.40.00	- Pipe cutters, bolt croppers, perforating punches& similar hand tools	Unit	10	15	0	0		0	0		0	0	0	3	0	0	0	5	0	2.5	0	5	10
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.																						
	- Hand-operated spanners and																						

Vietnam Customs Tariff Schedule – 2021

.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		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
	wrenches:																						
8204.11.00	- - Nonadjustable	Unit	20	30	0	0		9	0		0	0	*	6	5	3	0	0	0	5	0	10	10
8204.12.00	- - Adjustable	Unit	20	30	0	0	KH	12	0		0	0	*	6	5	3	0	0	0	5	0	10	10
8204.20.00	- Interchangeable spanner sockets, with or without handles	Unit	20	30	0	0		12	0		0	0	*	6	5	3	0	0	0	5	0	10	10
82.05	Handtools (including glaziers' diamonds) not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of machine tools; anvils; portable forges; hand- or pedal-operated grinding wheels with frameworks																						
8205.10.00	- Drilling, threading or	Unit	5	7,5	0	0		3	0		0	0	*	5	0	0	0	0	0	1.2	0	2.5	10

Vietnam Customs Tariff Schedule – 2021

.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		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
	tapping tools																						
8205.20.00	- Hammers and sledge hammers	Unit	20	30	0	0	KH	12	0		0	0	*	5	5	3	0	0	0	5	0	10	10
8205.30.00	- Planes, chisels, gouges & similar cutting tools for working wood	Unit	20	30	0	0		12	0		0	0	0	5	5	3	0	0	0	5	0	10	10
8205.40.00	- Screwdrivers	Unit	20	30	0	0		12	0		0	0	8	5	5	3	0	0	0	5	0	10	10
	- Other hand tools (including glaziers' diamonds):																						
8205.51.00	- - Household tools	Unit	20	30	0	0		12	0		0	0	*	5	5	3	6	5	7.3	5	0	10	10
8205.59.00	- - Other	Unit	20	30	0	0	KH	12	0		0	0	0	5	4	3	0	0	0	5	0	10	10
8205.60.00	- Blow lamps	Unit	20	30	0	0		12	0		0	0	0	5	4	3	6	5	7.3	5	0	10	10
8205.70.00	- Vices, clamps and the like	Unit	20	30	0	0		12	0		0	0	*	5	5	3	0	0	0	5	0	10	10
8205.90.00	- Other, including sets of articles of two or more subheadings of this heading	Set	20	30	0	0		12	0		0	0	0	5	5	3	0	0	0	5	0	10	10
8206.00.00	Tools of two or more of the headings 82.02	Set	20	30	0	0		12	0		0	0	20	5	5	3	0	0	0	5	0	10	10

Vietnam Customs Tariff Schedule – 2021

.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
	to 82.05, put up in sets for retail sale																						
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools																						
	- Rock drilling or earth boring tools:																						
8207.13.00	- - With working	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10

Vietnam Customs Tariff Schedule – 2021

.HS CODE		Unit of quantity	MFN / WTO	Ordinary Tax	Special preferential import duties (Tax %)																		VAT Rates
AHTN	DESCRIPTION				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
	part of cermets																						
8207.19.00	- - Other, including parts	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8207.20.00	- Dies for drawing or extruding metal	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8207.30.00	- Tools for pressing, stamping or punching	Unit	0	5	0	0		0	0	KH	0	0	0	0	0	0	0	0	*	0	0	0	10
8207.40.00	- Tools for tapping or threading	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8207.50.00	- Tools for drilling, other than for rock drilling	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8207.60.00	- Tools for boring or broaching	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8207.70.00	- Tools for milling	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8207.80.00	- Tools for turning	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
8207.90.00	- Other interchangeable tools	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	*	0	0	0	10
82.08	Knives and																						

Vietnam Customs Tariff Schedule – 2021

.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
	cutting blades, for machines or for mechanical appliances																						
8208.10.00	- For metal working	Unit	0	5	0	0	KH	0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8208.20.00	- For wood working	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8208.30.00	- For kitchen appliances or for machines used by the food industry	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	10	10
8208.40.00	- For agricultural, horticultural or forestry machines	Unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8208.90.00	- Other	Unit	0	5	0	0		0	0	KH	0	0	0	0	0	0	0	0	0	0	0	0	10
8209.00.00	Plates, sticks, tips and the like for tools, unmounted, of cermets	Kg/unit	0	5	0	0		0	0		0	0	0	0	0	0	0	0	0	0	0	0	10
8210.00.00	Hand-operated mechanical appliances,	Unit	20	30	0	0		12	0		0	0	0	5	4	3	5	4	0	5	0	10	10

Vietnam Customs Tariff Schedule – 2021

.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		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
	weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink																						
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor																						
8211.10.00	- Sets of assorted articles	Set	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
	- Other:																						
8211.91.00	- - Table knives having fixed blades	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
8211.92	- - Other knives having fixed blades																						
8211.92.50	- - - Of a kind used for agricultural, horticultural or	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10

Vietnam Customs Tariff Schedule – 2021

.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
	forestry use																						
	- - - Other																						
8211.92.91	- - - - Flick knives, diving knives and scouts' knives; penknives with blades of 15 cm or more in length	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
8211.92.99	- - - - Other	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
8211.93	- - Knives having other than fixed blades:																						
	- - -Of a kind used for agriculture, horticultural or forestry:																						
8211.93.21	- - - - With handle of base metal	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
8211.93.29	- - - - Other	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
8211.93.90	- - - Other	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
8211.94	- - Blades																						
8211.94.10	- - - For knives of a kind used for agriculture, horticulture or	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10

Vietnam Customs Tariff Schedule – 2021

.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
	forestry																						
8211.94.90	- - - other	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
8211.95.00	- - Handles of base metal	Unit	5	7,5	0	0		0	0		0	0	0	3	0	0	0	0	0	0	0	2.5	10
82.12	Razors and razor blades (including razor blade blanks in strips)																						
8212.10.00	- Razors	Unit	20	30	0	0		12	0		0	0	*	6	6	4	7.5	6	7.3	0	0	10	10
8212.20	- Safety razor blades, including razor blade blanks in strips																						
8212.20.10	- - Double-edged razor blades	Unit	20	30	0	0	KH	12	0		0	0	0	6	6	4	7.5	6	7.3	0	0	10	10
8212.20.90	- - Other	Unit	20	30	0	0	KH	12	0		0	0	0	6	6	4	0	0	0	0	0	10	10
8212.90.00	- Other parts	Unit	17	25,5	0	0		10	0		0	0	0	6	6	4	7.5	6	6.2	0	0	8.5	10
8213.00.00	Scissors, tailors' shears and similar shears, and blades thereof	Unit	25	37,5	0	0		15	5		5	0	*	8	6	4	0	0	9.1	0	0	12.5	10

Vietnam Customs Tariff Schedule – 2021

.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
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, chopping or mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)																						
8214.10.00	- Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	Unit	25	37,5	0	0		15	0	LA	0	0	*	8	6	4	7.5	6	9.1	0	0	12.5	10
8214.20.00	- Manicure or pedicure sets and instruments (including nail files)	Set	25	37,5	0	0		15	5		7.5	0	*	8	6	4	7.5	6	9.1	0	0	12.5	10
8214.90.00	- Other	Unit	25	37,5	0	0		15	0	KH, LA	0	0	0	8	6	4	0	0	9.1	0	0	12.5	10

Vietnam Customs Tariff Schedule – 2021

.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		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
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware																						
8215.10.00	- Sets of assorted articles containing at least one article plated with precious metal	Set	25	37,5	0	0		15	0	MM	0	0	0	8	6	4	7.5	6	9.1	0	0	12.5	10
8215.20.00	- Other sets of assorted articles	Set	25	37,5	0	0		15	0		0	0	24	8	6	4	7.5	6	9.1	0	0	12.5	10
	- Other:																						
8215.91.00	- - Plated with precious metal	Unit	25	37,5	0	0		15	0	MM	0	0	0	8	6	4	7.5	6	9.1	0	0	12.5	10
8215.99.00	- - Other	Unit	25	37,5	0	0	KH	15	0		0	0	24	8	6	4	0	6	9.1	0	0	12.5	10