

Category	Sub-category	Marketplace Rate (VAT inclusive)	Mall Rate (VAT inclusive)
Womenswear & Underwear	Women's Underwear	7.30%	8.50%
Womenswear & Underwear	Women's Tops	7.30%	8.50%
Womenswear & Underwear	Women's Suits & Sets	7.30%	8.50%
Womenswear & Underwear	Women's Special Clothing	7.30%	8.50%
Womenswear & Underwear	Women's Sleepwear & Loungewear	7.30%	8.50%
Womenswear & Underwear	Women's Dresses	7.30%	8.50%
Womenswear & Underwear	Women's Bottoms	7.30%	8.50%
Toys & Hobbies	Sports & Outdoor Play	6.40%	7.70%
Toys & Hobbies	Musical Instruments & Accessories	7.10%	8.60%
Toys & Hobbies	Games & Puzzles	6.40%	7.60%
Toys & Hobbies	Electric & Remote Control Toys	6.40%	7.60%
Toys & Hobbies	Educational Toys	6.40%	7.60%
Toys & Hobbies	Dolls & Stuffed Toys	6.40%	7.20%
Toys & Hobbies	DIY	6.40%	6.40%
Toys & Hobbies	Classic & Novelty Toys	6.40%	7.60%
Tools & Hardware	Tool Organizers	7.20%	9.10%
Tools & Hardware	Soldering Equipment	7.20%	9.10%
Tools & Hardware	Pumps & Plumbing	7.20%	9.10%
Tools & Hardware	Power Tools	7.20%	9.10%
Tools & Hardware	Measuring Tools	7.20%	9.10%
Tools & Hardware	Hardware	7.20%	9.10%
Tools & Hardware	Hand Tools	7.20%	9.10%
Tools & Hardware	Garden Tools	7.20%	9.10%
Textiles & Soft Furnishings	Household Textiles	7.30%	8.40%
Textiles & Soft Furnishings	Fabrics & Sewing Supplies	7.30%	8.40%
Textiles & Soft Furnishings	Bedding and Linens	7.30%	8.40%
Sports & Outdoor	Winter Sports	6.40%	7.70%
Sports & Outdoor	Water Sports	6.40%	7.70%
Sports & Outdoor	Swimwear, Surfwear & Wetsuits	6.80%	8.30%
Sports & Outdoor	Sports Footwear	6.80%	8.30%
Sports & Outdoor	Sports & Outdoor Accessories	6.40%	7.70%
Sports & Outdoor	Sport & Outdoor Clothing	6.80%	8.30%
Sports & Outdoor	Leisure & Outdoor Recreation Equipment	6.40%	7.70%
Sports & Outdoor	Fitness	6.40%	7.70%
Sports & Outdoor	Fan Shop	6.80%	8.30%
Sports & Outdoor	Camping & Hiking	6.40%	7.70%
Sports & Outdoor	Ball Sports	6.40%	7.70%
Shoes	Women's Shoes	6.80%	7.90%
Shoes	Shoe Accessories	6.80%	7.90%
Shoes	Men's Shoes	6.80%	7.90%
Pre-Owned	Womenswear	5.00%	5.00%
Pre-Owned	Watches	5.00%	5.00%
Pre-Owned	Refurbished Phones & Electronics	5.00%	5.00%
Pre-Owned	Menswear	5.00%	5.00%
Pre-Owned	Luggage & Travel	5.00%	5.00%
Pre-Owned	Footwear	5.00%	5.00%
Pre-Owned	Fashion Accessories	5.00%	5.00%
Pre-Owned	Collectible Trading Cards	5.00%	5.00%
Pre-Owned	Bags	5.00%	5.00%
Phones & Electronics	Universal Accessories	5.30%	6.80%
Phones & Electronics	Tablet & Computer Accessories	5.70%	6.10%
Phones & Electronics	Smart & Wearable Devices	6.10%	7.90%
Phones & Electronics	Phones & Tablets	6.00%	6.00%
Phones & Electronics	Mobile Phone Accessories	6.10%	7.90%
Phones & Electronics	Gaming & Consoles	6.60%	6.60%
Phones & Electronics	Education Devices	6.00%	6.00%
Phones & Electronics	Cameras & Photography	6.10%	7.90%
Phones & Electronics	Audio & Video	7.00%	7.00%
Pet Supplies	Small Animal Supplies	6.30%	6.70%
Pet Supplies	Reptile & Amphibian Supplies	6.30%	6.70%
Pet Supplies	Fish & Aquatic Supplies	6.30%	6.70%
Pet Supplies	Farm Animal & Poultry Supplies	6.30%	6.70%
Pet Supplies	Dog & Cat Litter	6.30%	6.70%

Pet Supplies	Dog & Cat Healthcare	6.30%	6.70%
Pet Supplies	Dog & Cat Grooming	6.30%	6.70%
Pet Supplies	Dog & Cat Furniture	6.30%	6.70%
Pet Supplies	Dog & Cat Food	6.30%	6.70%
Pet Supplies	Dog & Cat Clothing	6.30%	6.70%
Pet Supplies	Dog & Cat Accessories	6.30%	6.70%
Pet Supplies	Bird Supplies	6.30%	6.70%
Muslim Fashion	Women's Islamic Clothing	7.30%	8.50%
Muslim Fashion	Umroh Equipment	7.30%	8.50%
Muslim Fashion	Prayer Attire & Equipment	7.30%	8.50%
Muslim Fashion	Outerwear	7.30%	8.50%
Muslim Fashion	Men's Islamic Clothing	7.30%	8.50%
Muslim Fashion	Kids' Islamic Clothing	7.30%	8.50%
Muslim Fashion	Islamic Sportswear	7.30%	8.50%
Muslim Fashion	Islamic Accessories	7.30%	8.50%
Muslim Fashion	Hijabs	7.30%	8.50%
Menswear & Underwear	Men's Underwear & Socks	7.30%	8.50%
Menswear & Underwear	Men's Tops	7.30%	8.50%
Menswear & Underwear	Men's Suits & Sets	7.30%	8.50%
Menswear & Underwear	Men's Special Occasion Clothing	7.30%	8.50%
Menswear & Underwear	Men's Sleepwear & Loungewear	7.30%	8.50%
Menswear & Underwear	Men's Bottoms	7.30%	8.50%
Luggage & Bags	Women's Bags	6.90%	7.60%
Luggage & Bags	Men's Bags	6.90%	7.60%
Luggage & Bags	Luggage & Travel Bags	6.90%	7.60%
Luggage & Bags	Functional Bags	6.90%	7.60%
Luggage & Bags	Bag Accessories	6.90%	7.60%
Kitchenware	Tea & Coffeeware	6.80%	7.80%
Kitchenware	Kitchen Utensils & Gadgets	6.80%	7.80%
Kitchenware	Kitchen Knives	6.80%	7.80%
Kitchenware	Drinkware	6.80%	7.80%
Kitchenware	Cutlery & Tableware	6.80%	7.80%
Kitchenware	Cookware	6.80%	7.80%
Kitchenware	Barbecue	6.80%	7.80%
Kitchenware	Bar & Wine Utensils	6.80%	7.80%
Kitchenware	Bakeware	6.80%	7.80%
Kids' Fashion	Kids' Fashion Accessories	6.30%	7.20%
Kids' Fashion	Girls' Footwear	6.30%	7.20%
Kids' Fashion	Girls' Clothes	6.30%	7.20%
Kids' Fashion	Boys' Footwear	6.30%	7.20%
Kids' Fashion	Boys' Clothes	6.30%	7.20%
Jewelry Accessories & Derivatives	Silver	6.90%	8.00%
Jewelry Accessories & Derivatives	Semiprecious Stones	6.90%	8.00%
Jewelry Accessories & Derivatives	Ruby, Sapphire & Emerald	6.90%	8.00%
Jewelry Accessories & Derivatives	Platinum, Carat Gold	6.90%	8.00%
Jewelry Accessories & Derivatives	Pearl	6.90%	8.00%
Jewelry Accessories & Derivatives	Non-natural Crystal	6.90%	8.00%
Jewelry Accessories & Derivatives	Natural Crystal	6.90%	8.00%
Jewelry Accessories & Derivatives	Mellite	6.90%	8.00%
Jewelry Accessories & Derivatives	Jade	6.90%	8.00%
Jewelry Accessories & Derivatives	Gold	6.90%	8.00%
Jewelry Accessories & Derivatives	Diamond	6.90%	8.00%
Jewelry Accessories & Derivatives	Artificial Gemstones	6.90%	8.00%
Jewelry Accessories & Derivatives	Amber	6.90%	8.00%
Household Appliances	Large Home Appliances	5.70%	5.70%
Household Appliances	Kitchen Appliances	7.20%	7.80%
Household Appliances	Home Appliances	7.20%	7.20%
Household Appliances	Commercial Appliances	6.50%	6.50%
Home Supplies	Miscellaneous Home	6.20%	7.10%
Home Supplies	Laundry Tools & Accessories	6.20%	7.10%
Home Supplies	Home Organizers	6.20%	7.10%
Home Supplies	Home Decor	6.20%	7.10%
Home Supplies	Home Care Supplies	6.20%	7.10%
Home Supplies	Festive & Party Supplies	6.20%	7.10%

Home Supplies	Bathroom Supplies	6.20%	7.10%
Home Improvement	Solar & Wind Power	6.10%	7.70%
Home Improvement	Smart Home Systems	6.10%	7.70%
Home Improvement	Security & Safety	6.10%	7.70%
Home Improvement	Lights & Lighting	6.10%	7.70%
Home Improvement	Kitchen Fixtures	6.10%	7.70%
Home Improvement	Garden Supplies	6.10%	7.70%
Home Improvement	Electrical Equipment & Supplies	6.10%	7.70%
Home Improvement	Building Supplies	6.10%	7.70%
Home Improvement	Bathroom Fixtures	6.10%	7.70%
Health	Sexual Wellness	6.40%	7.60%
Health	OTC Medications & Treatments	6.40%	7.60%
Health	Nutrition & Wellness	6.40%	7.60%
Health	Medical Supplies	6.40%	7.60%
Health	Alternative Medications & Treatments	6.40%	7.60%
Furniture	Outdoor Furniture	6.20%	7.10%
Furniture	Indoor Furniture	6.20%	7.10%
Furniture	Commercial Furniture	6.20%	7.10%
Furniture	Children's Furniture	6.20%	7.10%
Food & Beverages	Staples & Cooking Essentials	5.70%	6.00%
Food & Beverages	Snacks	5.70%	6.00%
Food & Beverages	Pantry Food	5.70%	6.00%
Food & Beverages	Milk & Dairy	5.70%	6.00%
Food & Beverages	Fresh & Frozen Food	5.70%	6.00%
Food & Beverages	Drinks	5.70%	6.00%
Food & Beverages	Baking	5.70%	6.00%
Fashion Accessories	Hair Extensions & Wigs	7.00%	8.10%
Fashion Accessories	Hair Accessories	7.00%	8.10%
Fashion Accessories	Fashion Watches & Accessories	7.00%	8.10%
Fashion Accessories	Eyewear	7.00%	8.10%
Fashion Accessories	Dressmaking Fabrics	7.00%	8.10%
Fashion Accessories	Costume Jewelry & Accessories	7.00%	8.10%
Fashion Accessories	Clothes Accessories	7.00%	8.10%
Computers & Office Equipment	Office Stationery & Supplies	7.30%	8.40%
Computers & Office Equipment	Office Equipment	5.60%	6.00%
Computers & Office Equipment	Network Components	5.60%	6.00%
Computers & Office Equipment	Desktop Computers, Laptops & Tablets	6.50%	6.50%
Computers & Office Equipment	Desktop & Laptop Components	6.50%	6.50%
Computers & Office Equipment	Data Storage & Software	5.60%	6.00%
Computers & Office Equipment	Computer Accessories	5.60%	6.00%
Collectibles	Trading Cards & Accessories	6.90%	8.10%
Collectibles	Sports Collectibles	6.90%	8.10%
Collectibles	Entertainment	6.90%	8.10%
Collectibles	Cultural Items	6.90%	8.10%
Collectibles	Collectible Coins & Money	6.90%	8.10%
Books, Magazines & Audio	Video & Music	6.90%	7.90%
Books, Magazines & Audio	Science & Technology	6.90%	7.90%
Books, Magazines & Audio	Magazines & Newspapers	6.90%	7.90%
Books, Magazines & Audio	Literature & Art	6.90%	7.90%
Books, Magazines & Audio	Lifestyle & Hobbies	6.90%	7.90%
Books, Magazines & Audio	Humanities & Social Sciences	6.90%	7.90%
Books, Magazines & Audio	Education & Schooling	6.90%	7.90%
Books, Magazines & Audio	Economics & Management	6.90%	7.90%
Books, Magazines & Audio	Children's & Infants' Books	6.90%	7.90%
Beauty & Personal Care	Special Personal Care	6.80%	7.60%
Beauty & Personal Care	Skincare	6.80%	7.60%
Beauty & Personal Care	Personal Care Appliances	6.80%	7.60%
Beauty & Personal Care	Nasal & Oral Care	6.80%	7.60%
Beauty & Personal Care	Men's Care	6.80%	7.60%
Beauty & Personal Care	Makeup	6.80%	7.60%
Beauty & Personal Care	Hand, Foot & Nail Care	6.80%	7.60%
Beauty & Personal Care	Haircare & Styling	6.80%	7.60%
Beauty & Personal Care	Fragrance	6.80%	7.60%
Beauty & Personal Care	Feminine Care	6.80%	7.60%

Beauty & Personal Care	Eye & Ear Care	6.80%	7.60%
Beauty & Personal Care	Bath & Body Care	6.80%	7.60%
Baby & Maternity	Nursing & Feeding	6.20%	7.40%
Baby & Maternity	Maternity Supplies	6.50%	7.70%
Baby & Maternity	Formula Milk & Baby Food	5.00%	5.30%
Baby & Maternity	Baby Travel Gear	6.70%	8.00%
Baby & Maternity	Baby Toys	6.50%	7.80%
Baby & Maternity	Baby Safety	6.70%	8.00%
Baby & Maternity	Baby Furniture	6.30%	7.60%
Baby & Maternity	Baby Fashion Accessories	6.70%	8.00%
Baby & Maternity	Baby Clothing & Shoes	6.30%	8.20%
Baby & Maternity	Baby Care & Health	6.30%	7.60%
Automotive & Motorcycle	Quads, Motorhomes & Boats	6.40%	7.80%
Automotive & Motorcycle	Motorcycles	7.20%	8.70%
Automotive & Motorcycle	Motorcycle Parts	7.20%	8.70%
Automotive & Motorcycle	Motorcycle Accessories	7.20%	8.70%
Automotive & Motorcycle	Car Washing & Maintenance	6.20%	8.50%
Automotive & Motorcycle	Car Repair Tools	6.20%	8.50%
Automotive & Motorcycle	Car Lights	6.10%	8.40%
Automotive & Motorcycle	Car Interior Accessories	6.10%	6.90%
Automotive & Motorcycle	Car Exterior Accessories	6.20%	8.50%
Automotive & Motorcycle	Car Electronics	6.10%	8.40%
Automotive & Motorcycle	Auto Replacement Parts	6.10%	8.40%