

# **Australian Government**

# Department of Foreign Affairs and Trade

# Free Trade Agreement between the Government of Australia and the Government of the Republic of Korea

(Seoul, 8 April 2014)

Entry into force generally: 12 December 2014 Entry into force for Australia: 12 December 2014

AUSTRALIAN TREATY SERIES [2014] ATS 43

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#### **PREAMBLE**

The Government of Australia (hereinafter referred to as "Australia") and the Government of the Republic of Korea (hereinafter referred to as "Korea") (hereinafter referred to as "the Parties"):

Reinforcing the longstanding ties of friendship and cooperation between them;

<u>Envisaging</u> that a free trade area will create an expanded and secure market for goods and services in their territories and a stable and predictable environment for investment, thus enhancing the competitiveness of their firms in global markets;

<u>Encouraging</u> a closer economic partnership that will bring economic and social benefits, create new employment opportunities, and improve living standards for their people;

<u>Seeking</u> to establish clear and mutually advantageous rules governing their trade and investment and to reduce or eliminate the barriers to trade and investment between them;

<u>Promoting</u> a predictable, transparent, and consistent business environment that will assist enterprises in planning effectively and using resources efficiently;

<u>Desiring</u> to strengthen a mutually beneficial cooperative framework to foster creativity and innovation, and promote stronger linkage in and between dynamic sectors of their economies;

<u>Recognising</u> that expanding the economic relationship can assist in promoting sustainable development in its economic, social and environmental dimensions;

<u>Building</u> on their respective rights and obligations under the *Marrakesh Agreement Establishing* the *World Trade Organization* and other multilateral, regional, and bilateral agreements and arrangements to which the Parties are party; and

<u>Committed</u> to furthering their economic leadership in the Asia-Pacific region, in particular by seeking to reduce barriers to trade and investment in the region;

Have agreed as follows:

# CHAPTER 1 INITIAL PROVISIONS AND DEFINITIONS

#### **Section A: Initial Provisions**

## ARTICLE 1.1: ESTABLISHMENT OF A FREE TRADE AREA

Consistent with Article XXIV of GATT 1994 and Article V of GATS, the Parties hereby establish a free trade area in accordance with the provisions of this Agreement.

### ARTICLE 1.2: RELATION TO OTHER AGREEMENTS

- 1. Each Party affirms its existing rights and obligations with respect to each other under existing bilateral and multilateral agreements to which both Parties are party, including the WTO Agreement.
- 2. This Agreement shall not be construed to derogate from any international legal obligation between the Parties that provides for more favourable treatment of goods, services, investments, or persons than that provided for under this Agreement.
- 3. Unless otherwise provided in this Agreement, in the event of any inconsistency between this Agreement and other agreements to which both Parties are party, the Parties shall immediately consult with each other with a view to finding a mutually satisfactory solution, taking into consideration general principles of international law.

## ARTICLE 1.3: EXTENT OF OBLIGATIONS

- 1. In accordance with customary international law and unless otherwise provided in this Agreement, for the purposes of determining a Party's compliance with this Agreement, the exercise of, or failure to exercise, governmental authority of that Party:
  - (a) by a central, regional or local level of government; or
  - (b) delegated by a central, regional or local level of government,

shall be considered an exercise of, or failure to exercise, governmental authority by a Party.

2. For greater certainty, and unless otherwise provided in this Agreement, the national treatment obligations included in this Agreement shall apply to a central, regional and local level of government, and the treatment to be accorded by a Party at a regional or local level of government means treatment no less favourable than the most favourable treatment that the

regional or local level of government accords to any goods, services, persons or investments of investors, as described in those national treatment obligations, of the Party of which it forms a part.

# **Section B: General Definitions**

#### **ARTICLE 1.4: DEFINITIONS**

For the purposes of this Agreement, unless otherwise specified:

# central level of government means:

- (a) for Australia, the Commonwealth Government; and
- (b) for Korea, the central level of government;

**covered investment** means, with respect to a Party, an investment, as defined in relevant Chapters, in its territory of an investor of the other Party that is in existence as of the date of entry into force of this Agreement or established, acquired, or expanded thereafter;

#### customs administration means:

- (a) for Australia, the Australian Customs and Border Protection Service, or its successor; and
- (b) for Korea, the Korea Customs Service, or its successor;

**customs duty** includes any duty or charge of any kind imposed on, or in connection with, the importation of a good of the other Party, including any form of surtax or surcharge imposed on or in connection with such importation, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT, or any equivalent provision of a successor agreement to which both Parties are party;
- (b) additional customs duty collected as a result of a measure consistent with Chapter 6 (Trade Remedies);
- (c) fee or other charge in connection with importation commensurate with the cost of service rendered; or
- (d) premiums offered or collected on an imported good arising out of any tendering system in respect of the administration of quantitative import restrictions or tariff rate quotas established in Appendix 2-A-1;

**Customs Valuation Agreement** means the *Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994*, in Annex 1A of the WTO Agreement;

days means calendar days;

**enterprise** means any entity constituted or organised under applicable law, whether or not for profit, and whether privately or governmentally owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organisation;

**enterprise of a Party** means an enterprise constituted or organised under the law of a Party;

existing means in effect on the date of entry into force of this Agreement;

**freely usable currency** means "freely usable currency" as determined by the International Monetary Fund under its *Articles of Agreement*;

**GATS** means the *General Agreement on Trade in Services*, in Annex 1B of the WTO Agreement;

**GATT 1994** means the *General Agreement on Tariffs and Trade 1994*, in Annex 1A of the WTO Agreement;

**goods of a Party** means domestic products as these are understood in GATT 1994 or such goods as the Parties may agree, and includes originating goods of that Party;

**government procurement** means the process by which a government obtains the use of or acquires goods or services, or any combination thereof, for governmental purposes and not with a view to commercial sale or resale or use in the production or supply of goods or services for commercial sale or resale;

**Harmonized System** (HS) means the Harmonized Commodity Description and Coding System governed by the *International Convention on the Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes and Chapter Notes, as adopted and implemented by the Parties in their respective tariff laws;

**Import Licencing Agreement** means the *Agreement on Import Licencing Procedures*, in Annex 1A of the WTO Agreement;

**Joint Committee** means the Joint Committee established in Article 21.3 (Joint Committee);

# **local level of government** means:

(a) for Australia, any government below a regional level of government; and

(b) for Korea, a local government as defined in the *Local Autonomy Act*;

measure includes any law, regulation, procedure, requirement, or practice;

#### national means:

- (a) for Australia, a natural person who is an Australian citizen as defined in the *Australian Citizenship Act 2007* or a permanent resident as defined in accordance with the *Migration Regulations 1994*; and
- (b) for Korea, a Korean national within the meaning of the *Nationality Act*;

**originating** means qualifying under the rules of origin set out in Chapter 3 (Rules of Origin and Origin Procedures);

**person** means a natural person or an enterprise;

**person of a Party** means a national or an enterprise of a Party;

**preferential tariff treatment** means the duty rate applicable under this Agreement to an originating good;

# regional level of government means:

- (a) for Australia, a state of Australia, the Australian Capital Territory, or the Northern Territory; and
- (b) for Korea, "regional level of government" is not applicable;

**Safeguards Agreement** means the *Agreement on Safeguards*, in Annex 1A of the WTO Agreement;

**sanitary or phytosanitary measure** means any measure referred to in paragraph 1 of Annex A of the SPS Agreement;

**SPS Agreement** means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, in Annex 1A of the WTO Agreement;

**state enterprise** means an enterprise that is owned, or controlled through ownership interests, by a Party;

**TBT Agreement** means the *Agreement on Technical Barriers to Trade*, in Annex 1A of the WTO Agreement;

**territory** means:

- (a) for Australia, the territory of Australia:
  - (i) excluding all external territories other than the Territory of Norfolk Island, the Territory of Christmas Island, the Territory of Cocos (Keeling) Islands, the Territory of Ashmore and Cartier Islands, the Territory of Heard Island and McDonald Islands, and the Coral Sea Islands Territory; and
  - (ii) including Australia's territorial sea, contiguous zone, exclusive economic zone and continental shelf over which Australia exercises sovereign rights or jurisdiction in accordance with international law; and
- (b) for Korea, the land, maritime, and air space under its sovereignty, and those maritime areas, including the seabed and subsoil adjacent to and beyond the outer limit of the territorial seas over which it may exercise sovereign rights or jurisdiction in accordance with international law and its law;

**TRIPS Agreement** means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, in Annex 1C of the WTO Agreement;

WTO means the World Trade Organization; and

**WTO Agreement** means the *Marrakesh Agreement Establishing the World Trade Organization*, done at Marrakesh on 15 April 1994.

# CHAPTER 2 TRADE IN GOODS

## ARTICLE 2.1: SCOPE

Unless otherwise provided, this Chapter shall apply to trade in goods of a Party.

#### ARTICLE 2.2: NATIONAL TREATMENT

Each Party shall accord national treatment to the goods of the other Party in accordance with Article III of GATT 1994, including its interpretive notes, and to this end Article III of GATT 1994, including its interpretive notes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

#### ARTICLE 2.3: ELIMINATION OF CUSTOMS DUTIES

- 1. Unless otherwise provided in this Agreement, neither Party shall increase any existing customs duty, or adopt any new customs duty, on an originating good.
- 2. Unless otherwise provided in this Agreement, each Party shall progressively eliminate its customs duties on originating goods in accordance with its Schedule to Annex 2-A.
- 3. If at any moment a Party reduces its applied most-favoured-nation (hereinafter referred to as "MFN") customs duty rate after the date of entry into force of this Agreement, that duty rate shall apply as regards trade covered by this Agreement if and for as long as it is lower than the customs duty rate calculated in accordance with its Schedule included in Annex 2-A.
- 4. On request of a Party, the Parties shall consult to consider accelerating the elimination of customs duties set out in their Schedules to Annex 2-A. An agreement by the Parties to accelerate the elimination of a customs duty on a good shall supersede any duty rate or staging category determined in accordance with their Schedules to Annex 2-A for that good when approved by each Party in accordance with its applicable legal procedures.
- 5. For greater certainty, a Party may raise a customs duty to the level established in its Schedule to Annex 2-A following a temporary unilateral reduction.

## ARTICLE 2.4: GOODS RE-ENTERED AFTER REPAIR OR ALTERATION

- 1. Neither Party shall apply a customs duty to a good, regardless of its origin, that re-enters its territory after that good has been temporarily exported from its territory to the territory of the other Party for repair or alteration, regardless of whether the repair or alteration:
  - (a) could be performed in the territory of the Party from which the good was exported for repair or alteration; or
  - (b) may have resulted in an increased value of the good.
- 2. Neither Party shall apply a customs duty to a good, regardless of its origin, admitted temporarily from the territory of the other Party for repair or alteration.
- 3. For the purposes of this Article, repair or alteration does not include an operation or process that:
  - (a) destroys a good's essential characteristics or creates a new or commercially different good; or
  - (b) transforms an unfinished good into a finished good.

# ARTICLE 2.5: DUTY-FREE ENTRY OF COMMERCIAL SAMPLES OF NEGLIGIBLE VALUE AND PRINTED ADVERTISING MATERIALS

Each Party shall grant duty-free entry to commercial samples of negligible value, and to printed advertising materials, imported from the territory of the other Party, regardless of their origin, but may require that:

- (a) the samples be imported solely for the solicitation of orders for goods, or services provided from the territory, of the other Party or a non-Party; or
- (b) the advertising materials be imported in packets that each contain no more than one copy of each such material and that neither the materials nor the packets form part of a larger consignment.

#### ARTICLE 2.6: IMPORT AND EXPORT RESTRICTIONS

1. Unless otherwise provided in this Agreement, neither Party shall adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation or sale for export of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994, including its interpretive notes, and to this end Article XI of GATT 1994, including its interpretive notes, is incorporated into and made part of this Agreement, *mutatis mutandis*.

- 2. Where a Party proposes to adopt an export prohibition or restriction on foodstuffs or energy and mineral resources in accordance with paragraph 2(a) of Article XI of GATT 1994, the Party shall:
  - (a) seek to limit such proposed prohibition or restriction to the extent necessary, giving due consideration to its possible effects on the other Party's foodstuff or energy and mineral resources security;
  - (b) provide notice in writing, as far in advance as practicable, to the other Party of such proposed prohibition or restriction and its reasons together with its nature and expected duration; and
  - (c) on request, provide the other Party with a reasonable opportunity for consultation with respect to any matter related to the proposed prohibition or restriction.

#### **ARTICLE 2.7: IMPORT LICENSING**

- 1. Neither Party shall adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.
- 2. Promptly after the date of entry into force of this Agreement, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:
  - (a) include the information specified in Article 5 of the Import Licensing Agreement; and
  - (b) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.
- 3. Prior to applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government Internet site or in a single official journal. To the extent possible, the Party shall do so at least 21 days before the new procedure or modification takes effect.

## ARTICLE 2.8: ADMINISTRATIVE FEES AND FORMALITIES

1. Each Party shall ensure, in accordance with Article VIII:1 of GATT 1994, including its interpretive notes, that all fees and charges of whatever character (other than customs duties, charges equivalent to an internal tax or other internal charges applied consistently with Article III:2 of GATT 1994, and any additional customs duty collected as a result of a measure consistent with Chapter 6 (Trade Remedies)) imposed on or in connection with importation or exportation are limited in amount to the approximate cost of services rendered and do not represent an indirect protection to domestic goods or a taxation of imports or exports for fiscal purposes.

- 2. Neither Party shall require consular transactions, including related fees and charges, in connection with the importation of any good of the other Party.
- 3. Each Party shall make available and maintain through the Internet a current list of the fees and charges it imposes in connection with importation or exportation.

# ARTICLE 2.9: EXPORT DUTIES, TAXES OR OTHER CHARGES

Neither Party shall adopt or maintain any duty, tax or other charge on the export of any good to the territory of the other Party, unless the duty, tax or charge is also adopted or maintained on the good when destined for domestic consumption.

## ARTICLE 2.10: NON-TARIFF MEASURES

- 1. Further to Chapter 19 (Transparency), the Parties recognise the importance of ensuring the transparency of non-tariff measures affecting trade between the Parties and that any such measures should not create an unnecessary obstacle to trade between the Parties.
- 2. To this end, the Committee on Trade in Goods established in Article 21.4 (Committees and Working Groups) shall, when a Party identifies a specific non-tariff measure, review that measure. The Committee on Trade in Goods shall review the non-tariff measure only after either Party objectively demonstrates that the relevant coordination mechanism, technical meeting, committee or working group, if any, that is most closely related to such a measure has failed to produce a satisfactory resolution within a reasonable period of time.
- 3. The Committee on Trade in Goods shall, for the non-tariff measure referred to in paragraph 2, consider approaches that may better facilitate trade between the Parties and present to the Parties the results of its consideration, including any recommendations, preferably within 12 months. If necessary, the results of the consideration and recommendations of the Committee on Trade in Goods shall be submitted to the next meeting of the Joint Committee for consideration and/or action.

#### ARTICLE 2.11: COMMITTEE ON TRADE IN GOODS

- 1. The functions of the Committee on Trade in Goods established in accordance with Article 21.4 (Committees and Working Groups) shall include:
  - (a) promoting trade in goods between the Parties, including through consultations on accelerating tariff elimination under this Agreement and other issues as appropriate; and
  - (b) addressing tariff and non-tariff barriers to trade in goods between the Parties and, if appropriate, referring such matters, with any recommendation, to the Joint Committee for its consideration.
- 2. The Committee shall meet on request of a Party or the Joint Committee to consider any matters relating to trade in goods.

#### ARTICLE 2.12: DEFINITIONS

For the purposes of this Chapter:

**commercial samples of negligible value** means commercial samples having a value, individually or in the aggregate as shipped, of not more than the amount specified in a Party's laws, regulations or procedures governing temporary admission, or so marked, torn, perforated, or otherwise treated that they are unsuitable for sale or use except as commercial samples;

consular transactions means requirements that goods of a Party intended for export to the territory of the other Party must first be submitted to the supervision of the consul of the importing Party in the territory of the exporting Party for the purpose of obtaining consular invoices or consular visas for commercial invoices, certificates of origin, manifests, shippers' export declarations, or any other customs documentation required on or in connection with importation;

**import licensing** means an administrative procedure requiring the submission of an application or other documentation (other than that generally required for customs clearance purposes) to the relevant administrative body as a prior condition for importation into the territory of the importing Party; and

**printed advertising materials** means those goods classified in Chapter 49 of the Harmonized System, including brochures, pamphlets, leaflets, trade catalogues, yearbooks published by trade associations, tourist promotional materials and posters, that are used to promote, publicise, or advertise a good or service, or are essentially intended to advertise a good or service, and are supplied free of charge.

# ANNEX 2-A ELIMINATION OF CUSTOMS DUTIES

## Section A: Tariff Schedule of Australia

- 1. Relation to the *Australian Customs Tariff Act 1995*. The items set forth in Section B of this Annex are generally expressed in terms of the corresponding items in Schedule 3 to the *Australian Customs Tariff Act 1995* (Tariff Act) and the interpretation of the items in Section B of this Annex, including the product coverage of subheadings in Section B of this Annex, shall be governed by the Tariff Act. To the extent that the items set forth in Section B of this Annex are identical to the corresponding items in Schedule 3 of the Tariff Act the items in Section B of this Annex shall have the same meaning as the corresponding items in the Tariff Act.
- 2. <u>Base Rates of Customs Duty</u>. The base rates of customs duty set out in this schedule reflect the Australian most-favoured-nation rates of duty in effect on 1 January 2010.
- 3. <u>Staging</u>. The following staging categories apply to the elimination of customs duties by Australia pursuant to Article 2.3:
  - (a) category "0" customs duties on originating goods provided for in the items in staging category "0" shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement;
  - (b) category "3" customs duties on goods in category 3 shall be reduced to 3.3 per cent on the date this Agreement enters into force and shall then be reduced to 1.7 per cent on 1 January of year two, and such goods shall be free of customs duty, effective 1 January of year three;
  - (c) category "3A" the *ad valorem* component of compound customs duties on goods in category 3A shall be reduced to 3.3 per cent on the date this Agreement enters into force and shall then be reduced to 1.7 per cent on 1 January of year two. The specific component of compound customs duties on goods in category 3A shall be reduced to A\$8,000 on the date this Agreement enters into force and shall then be reduced to A\$4,000 on 1 January of year two. Such goods shall be free of customs duty, effective 1 January of year three;
  - (d) category "5" customs duties on goods in category 5 shall be reduced to 4 per cent on the date this Agreement enters into force and shall then be removed in four equal annual stages beginning on 1 January of year two, and such goods shall be free of customs duty, effective 1 January of year five;
  - (e) category "8A" customs duties on goods in category 8A shall be removed in five equal annual stages beginning on 1 January of year four, and such goods shall be free of customs duty, effective 1 January of year eight;

- 4. The base rate of customs duty and staging category for an item are indicated for the item in Australia's Schedule.
- 5. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of duty is expressed in monetary units, at least to the nearest Australian dollar.
- 6. For the purposes of this Schedule, **year one** means the year of entry into force of this Agreement.
- 7. For the purposes of this Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.

#### Section B: Tariff Schedule of Korea

- 1. <u>Relation to the Harmonized Tariff Schedule of Korea (HSK)</u>. The provisions of this Schedule are generally expressed in terms of the HSK, and the interpretation of the provisions of this Schedule, including the product coverage of subheadings of this Schedule, shall be governed by the General Notes, Section Notes, and Chapter Notes of the HSK. To the extent that provisions of this Schedule are identical to the corresponding provisions of the HSK, the provisions of this Schedule shall have the same meaning as the corresponding provisions of the HSK.
- 2. <u>Base Rates of Customs Duty</u>. The base rates of customs duty set out in this Schedule reflect the Korean Customs Duty most-favoured-nation rates of duty in effect on 1 January 2010.
- 3. <u>Staging</u>. The following staging categories apply to the reduction or elimination of customs duties by Korea pursuant to Article 2.3:
  - (a) customs duties on originating goods provided for in the items in staging category "0" shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement;
  - (b) customs duties on originating goods provided for in the items in staging category "3" shall be removed in three equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year three;
  - customs duties on originating goods provided for in the items in staging category "5" shall be removed in five equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year five;
  - (d) customs duties on originating goods provided for in the items in staging category "7" shall be removed in seven equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year seven;
  - (e) customs duties on originating goods provided for in the items in staging category "10" shall be removed in 10 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 10;
  - (f) customs duties on originating goods provided for in the items in staging category "12" shall be removed in 12 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 12;

- (g) customs duties on originating goods provided for in the items in staging category "13" shall be removed in 13 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 13;
- (h) customs duties on originating goods provided for in the items in staging category "15" shall be removed in 15 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 15;
- (i) customs duties on originating goods provided for in the items in staging category "17" shall be removed in 17 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 17;
- (j) customs duties on originating goods provided for in the items in staging category "18" shall be removed in 18 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 18;
- (k) customs duties on originating goods provided for in the items in staging category "20" shall be removed in 20 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 20;
- (l) customs duties on originating goods provided for in the items in staging category "B" shall be reduced by 50 per cent in 10 equal annual stages beginning on the date of entry into force of this Agreement and shall remain at that rate thereafter;
- (m) customs duties on originating goods provided for in the items in staging category "S-1" shall be subject to the following provisions:
  - (i) for goods entered into Korea from 1 December through 30 April, customs duties shall be eliminated entirely and such goods shall be free of customs duty on the date of entry into force of this Agreement; and
  - (ii) for goods entered into Korea from 1 May through 30 November, customs duties shall be removed in 15 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 15;
- (n) customs duties on originating goods provided for in the items in staging category "S-2" shall be subject to the following provisions:
  - (i) for goods entered into Korea from 1 October through 31 March, customs duties shall remain at base rates; and

- (ii) for goods entered into Korea from 1 April through 30 September, customs duties shall be reduced to 30 per cent *ad valorem* on the date of entry into force of this Agreement. Beginning 1 January of year two, customs duties shall be removed in six equal annual stages, and such goods shall be free of customs duty, effective 1 January of year seven;
- (o) customs duties on originating goods provided for in the items in staging category "S-3" shall be subject to the following provisions:
  - (i) for goods entered into Korea from 1 October through 31 March, customs duties shall remain at base rates; and
  - (ii) for goods entered into Korea from 1 April through 30 September, customs duties shall be removed in 18 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 18;
- (p) customs duties on originating goods provided for in the items in staging category "S-4" shall be subject to the following provisions:
  - (i) for goods entered into Korea from 1 May through 30 November, customs duties shall remain at base rates; and
  - (ii) for goods entered into Korea from 1 December through 30 April, customs duties shall be reduced to 24 per cent *ad valorem* on the date of entry into force of this Agreement. Beginning 1 January of year two, customs duties shall be removed in four equal annual stages, and such goods shall be free of customs duty, effective 1 January of year five;
- (q) customs duties on originating goods provided for in the items in staging category "S-5" shall be subject to the following provisions:
  - (i) for goods entered into Korea from 1 November through 30 April, customs duties shall remain at base rates; and
  - (ii) for goods entered into Korea from 1 May through 31 October, customs duties shall be removed in 15 equal annual stages beginning on the date of entry into force of this Agreement, and such goods shall be free of customs duty, effective 1 January of year 15;
- (r) customs duties on originating goods provided for in the items in staging category "E" shall remain at base rates; and
- (s) no obligations regarding customs duties in this Agreement shall apply with respect to items in staging category "R". Nothing in this Agreement shall affect Korea's

rights and obligations with respect to its implementation of the commitments set out in the WTO document WT/Let/492 (*Certification of Modifications and Rectifications to Schedule LX – Republic of Korea*) dated 13 April, 2005 and any amendments thereto.

- 4. The base rate of customs duty and staging category are indicated in Korea's Schedule.
- 5. Interim staged rates shall be rounded down, at least to the nearest tenth of a percentage point or, if the rate of customs duty is expressed in monetary units, at least to the nearest Korean won.
- 6. For the purposes of this Schedule, **year one** means the year of entry into force of this Agreement.
- 7. For the purposes of this Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on 1 January of the relevant year.

# Appendix 2-A-1

#### Korea

- 1. This Appendix applies to tariff rate quotas (TRQs) provided for in this Agreement and sets out modifications to the Harmonized Schedule of Korea (HSK) that reflect the TRQs that Korea shall apply to certain originating goods under this Agreement. In particular, originating goods of Australia included under this Appendix shall be subject to the rates of duty as set out in this Appendix in lieu of the rates of duty specified in Chapters 1-97 of the HSK. Notwithstanding any other provision of the HSK, originating goods of Australia in the quantities described in this Appendix shall be permitted entry into the territory of Korea as provided in this Appendix. Furthermore, any quantity of originating goods imported from Australia under a TRQ provided for in this Appendix shall not be counted toward the in-quota amount of any TRQ provided for such goods elsewhere in the HSK.
- 2. Any enterprise or national of a Party that fulfils Korea's importing legal and administrative requirements shall be eligible to be considered for a quota allocation under this TRQ.
- 3. Each Party shall implement and administer the TRQs set out in this Appendix in accordance with Article XIII of GATT 1994, including its interpretive notes, and the Import Licensing Agreement.
- 4. Over the course of each year, Korea's administering authority shall publish, in a timely fashion on its designated publicly available Internet site, administration procedures, utilisation rates and remaining available quantities for each TRQ.
- 5. Each Party shall notify the other Party of any new or modified administration of a TRQ established in this Appendix prior to its application. On written request of a Party, the Parties shall consult regarding a Party's administration of its TRQs at the next meeting of the Committee on Trade in Goods to arrive at a mutually satisfactory agreement on administration. The Parties shall consider prevailing supply and demand conditions in the consultations.

Butter and other fats and oils derived from milk

6. (a) The aggregate quantity of originating goods of Australia described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	113
2	115
3	118
4	120
5	122
6	125
7	127
8	130
9	132
10	135
11	138
12	141
13	143
14	146
15	Unlimited

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category 15 as described in paragraph 3(h) of Annex 2-A.
- (c) Subparagraph (a) applies to the following HSK provisions: 0405100000 and 0405900000.

Fresh, grated or powdered, processed, and all other cheeses

7. (a) The aggregate quantity of originating goods of Australia described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	4,630
2	4,769
3	4,912
4	5,059
5	5,211
6	5,367
7	5,528
8	5,694
9	5,865
10	6,041
11	6,222
12	6,409
13	4,443
14	4,576
15	4,714
16	4,855
17	5,001
18	383
19	394
20	Unlimited

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with:
  - (i) staging category 13 as described in paragraph 3(g) of Annex 2-A for the following HSK provision: 0406901000;
  - (ii) staging category 18 as described in paragraph 3(j) of Annex 2-A for the following HSK provisions: 0406101010, 0406101020, 0406101090 and 0406300000; and
  - (iii) staging category 20 as described in paragraph 3(k) of Annex 2-A for the following HSK provisions: 0406200000, 0406902000, 0406903000, 0406904000 and 0406909000.
- (c) Subparagraph (a) applies to the following HSK provisions:

- (i) from year 1 through year 12, 0406101010, 0406101020, 0406101090, 0406200000, 0406300000, 0406901000, 0406902000, 0406903000, 0406904000 and 0406909000;
- (ii) from year 13 through year 17, 0406101010, 0406101020, 0406101090, 0406200000, 0406300000, 0406902000, 0406903000, 0406904000 and 0406909000; and
- (iii) from year 18 through year 19, 0406200000, 0406902000, 0406903000, 0406904000 and 0406909000.

# Oranges

8. (a) The aggregate quantity of originating goods of Australia described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity
	(Metric Tonnes)
1	20
2	20
3	20
4	20
5	20
6	20
7	30
8	30
9	30
10	30

After year 10, the in-quota quantity shall remain the same as the quantity of year 10.

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category S-2 as described in paragraph 3(n) of Annex 2-A.
- (c) Subparagraph (a) applies to the following HSK provision: 0805100000.

# Malt and malting barley

9. (a) The aggregate quantity of originating goods of Australia described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	10,000
2	10,200
3	10,404
4	10,612
5	10,824
6	11,041
7	11,262
8	11,487
9	11,717
10	11,951
11	12,190
12	12,434
13	12,682
14	12,936
15	Unlimited

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category 15 as described in paragraph 3(h) of Annex 2-A.
- (c) Subparagraph (a) applies to the following HSK provisions: 1003001000 and 1107100000.

10. (a) The aggregate quantity of originating goods of Australia described in subparagraph (d) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	500
2	550
3	600
4	650
5	700
6	750
7	800
8	850
9	900
10	950
11	1,000

After year 11, the in-quota quantity shall remain the same as the quantity of year 11.

- (b) Identity-preserved soybeans means a shipment of soybeans containing not less than 95 per cent of any single variety of soybean and not more than 1 per cent of foreign material. Identity preserved soybeans may not be shipped in bulk, but shall be shipped in bags or containers.
- (c) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be treated in accordance with staging category E as described in paragraph 3(r) of Annex 2-A.
- (d) Subparagraph (a) applies to the following HSK provisions: 1201009010 and 1201009090.

# Fodder, other

11. (a) The aggregate quantity of originating goods of Australia described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1-14	50,000 (per year)
15	unlimited

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with staging category 15 as described in paragraph 3(h) of Annex 2-A.
- (c) Subparagraph (a) applies to the following HSK provision: 1214909090.

# Prepared dry milk and other

12. (a) The aggregate quantity of originating goods of Australia described in subparagraph (c) that shall be permitted to enter duty free in a particular year is specified below:

Year	Quantity (Metric Tonnes)
1	470
2	484
3	499
4	514
5	529
6	545
7	561
8	578
9	595
10	613
11	632
12	651
13	35
14	36
15	Unlimited

- (b) Duties on goods entered in aggregate quantities in excess of the quantities listed in subparagraph (a) shall be removed in accordance with:
  - (i) staging category 13 as described in paragraph 3(g) of Annex 2-A for the following HSK provision: 1901101010; and
  - (ii) staging category 15 as described in paragraph 3(h) of Annex 2-A for the following HSK provision: 1901101090.
- (c) Subparagraph (a) applies to the following HSK provisions:
  - (i) from year 1 through year 12, 1901101010 and 1901101090; and
  - (ii) from year 13 through year 14, 1901101090.

# CHAPTER 3 RULES OF ORIGIN AND ORIGIN PROCEDURES

# Section A: Rules of Origin

## ARTICLE 3.1: ORIGINATING GOODS

Unless otherwise provided in this Chapter, a good shall be regarded as originating in a Party where:

- (a) the good is wholly obtained in the territory of one or both of the Parties within the meaning of Article 3.2;
- (b) the good is produced entirely in the territory of one or both of the Parties, exclusively from originating materials;
- (c) the good satisfies all applicable requirements of Annex 3-A, as a result of processes performed entirely in the territory of one or both of the Parties by one or more producers; or
- (d) the good otherwise qualifies as an originating good in accordance with this Chapter.

#### ARTICLE 3.2: WHOLLY OBTAINED GOODS

For the purposes of Article 3.1(a), the following goods shall be considered to be wholly obtained in the territory of one or both of the Parties:

- (a) mineral goods and other natural resources taken or extracted from the territory of one or both of the Parties;
- (b) vegetable goods grown and harvested, picked or gathered in the territory of one or both of the Parties;
- (c) live animals born and raised in the territory of one or both of the Parties;
- (d) goods obtained from live animals born and raised in the territory of one or both of the Parties;

- (e) goods obtained from hunting, trapping, gathering, capturing, aquaculture or fishing conducted within the land territory, internal waters and the outer limit of the territorial sea of one or both of the Parties;
- (f) fish, shellfish and other marine life taken from the sea, seabed, ocean floor or subsoil outside the territorial seas of the Parties by a vessel registered or recorded with a Party and entitled to fly its flag;
- (g) goods produced on board a factory ship from the fish, shellfish or other marine life referred to in subparagraph (f), provided that such factory ship is registered or recorded with a Party and entitled to fly its flag;
- (h) goods, other than fish, shellfish and other marine life, taken or extracted from the seabed, ocean floor or subsoil outside the territory of one or both of the Parties by a Party or a person of a Party, provided that the Party or person of the Party has rights to exploit such seabed, ocean floor or subsoil;
- (i) goods taken from outer space, provided that they are obtained by a Party or a person of a Party and not processed in the territory of a non-Party;
- (j) waste and scrap derived from:
  - (i) production in the territory of one or both of the Parties; or
  - (ii) used goods collected in the territory of one or both of the Parties, provided that such goods are fit only for the recovery of raw materials;
- (k) goods collected from the territory of one or both of the Parties which can no longer perform their original purpose and are fit only for the recovery of raw materials; and
- (I) goods produced entirely in the territory of one or both of the Parties exclusively from goods referred to in this Article or from their derivatives, at any stage of production.

#### ARTICLE 3.3: REGIONAL VALUE CONTENT

1. Where Annex 3-A specifies a regional value content requirement, the regional value content shall be calculated in accordance with one of the following methods:

(a) build-down method

$$RVC = \frac{AV - VNM}{AV} \times 100$$

(b) build-up method

$$RVC = \frac{VOM}{AV} \times 100$$

where,

RVC is the regional value content, expressed as a percentage;

AV is the adjusted value of the good and shall be:

- (a) the FOB value of the good determined in accordance with the Customs Valuation Agreement, inclusive of the cost of transport and insurance to the port or site of final shipment abroad; or
- (b) if there is no FOB value of the good or it is unknown and cannot be ascertained, the value determined in accordance with the Customs Valuation Agreement, mutatis mutandis.

VNM is the value of non-originating materials (including materials of undetermined origin) used in the production of the good, as determined in Article 3.4; and

VOM is the value of originating materials used in the production of the good, as determined in Article 3.4.

- 2. All costs considered for the calculation of regional value content shall be recorded and maintained in conformity with the Generally Accepted Accounting Principles applicable in the territory of the Party where the good is produced.
- 3. All values for the purposes of calculating regional value content shall be determined in accordance with the Customs Valuation Agreement. For this purpose, the Customs Valuation Agreement shall apply *mutatis mutandis* to domestic transactions.

# ARTICLE 3.4: VALUE OF MATERIALS

1. Subject to paragraph 2, the value of non-originating materials referred to in Article 3.3 shall be:

- (a) for a material imported directly by the producer of a good, the CIF value at the time of importation of the material; or
- (b) for a material acquired within the territory of the Party where the good is produced, the earliest ascertainable value of the non-originating material in the territory of that Party.
- 2. For the purposes of paragraph 1, the following, where included in accordance with paragraph 1, may be deducted from the value of the non-originating materials:
  - (a) the value of originating materials used in the production of the non-originating material in the territory of a Party;
  - (b) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer;
  - (c) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable; and
  - (d) the cost of processing incurred in the territory of one or both of the Parties in the production of the non-originating material.
- 3. Subject to paragraph 4, the value of originating materials referred to in Article 3.3 shall be:
  - (a) for a material imported directly by the producer of a good, the CIF value at the time of importation of the material;
  - (b) for a material acquired within the territory of the Party where the good is produced, the value of the material; or
  - (c) for a material that is self-produced, the sum of all costs incurred in the production of the material, including general expenses, and an amount for profit equivalent to the profit added in the normal course of trade.
- 4. For the purposes of paragraph 3, the following, where not included in accordance with paragraph 3, may be added to the value of the originating materials:
  - (a) the costs of freight, insurance, packing, and all other costs incurred in transporting the material within a Party's territory or between the territories of the Parties to the location of the producer; and

- (b) duties, taxes, and customs brokerage fees on the material paid in the territory of one or both of the Parties, other than duties and taxes that are waived, refunded, refundable, or otherwise recoverable, including credit against duty or tax paid or payable.
- 5. For greater certainty, when an originating good is used in the subsequent production of another good, no account shall be taken of the non-originating materials contained in the originating good for the purposes of determining the originating status of the subsequently produced good.
- 6. For greater certainty, when a non-originating good is used in the subsequent production of another good, an account shall be taken only of the non-originating materials contained in the non-originating good for the purposes of determining the originating status of the subsequently produced good.

#### **ARTICLE 3.5: ACCUMULATION**

- 1. Originating goods of a Party, incorporated into a good in the territory of the other Party, shall be considered to be originating in the territory of the other Party.
- 2. A good is originating where the good is produced in the territory of one or both of the Parties by one or more producers, provided that the good satisfies the requirements in Article 3.1 and all other applicable requirements in this Chapter.

#### ARTICLE 3.6: DE MINIMIS

- 1. A good that does not satisfy a change in tariff classification requirement pursuant to Annex 3-A is nonetheless originating if the value of all non-originating materials that have been used in the production of the good and do not undergo the applicable change in tariff classification does not exceed 10 per cent of the adjusted value of the good, provided that the value of such non-originating materials shall be included in the value of non-originating materials for any applicable regional value content requirement and that the good meets all other applicable requirements in this Chapter.
- 2. Paragraph 1 shall not apply to goods classified in Chapters 1 through 14 of the Harmonized System unless the non-originating material is provided for in a different subheading than the good for which origin is being determined under this Article.
- 3. Neither paragraph 1 or 2 shall apply to goods classified under Harmonized System codes 0301 through 0303; 0305 through 0308; 0701 through 0710.10; 0713 through 0714; 0801 through 0810; and 0813.10 through 0813.40.

4. A good classified in Chapters 50 through 63 of the Harmonized System, produced in the territory of a Party, shall be considered to be an originating good if the total weight of all non-originating fibres or yarns used in the production of the component that determines the tariff classification of the good, that do not undergo the applicable change in tariff classification, does not exceed 10 per cent of the weight of the good.

#### ARTICLE 3.7: FUNGIBLE GOODS AND MATERIALS

- 1. An importer claiming preferential tariff treatment for a good may claim that a fungible good or material is originating where the importer, exporter, or producer has:
  - (a) physically segregated each fungible good or material; or
  - (b) used any inventory management method, such as averaging, last-in-first-out (LIFO) or first-in-first-out (FIFO), recognised in the Generally Accepted Accounting Principles of the Party in which the production is performed or otherwise accepted by the Party in which the production is performed.
- 2. The inventory management method selected in accordance with paragraph 1 for a particular fungible good or material shall continue to be used for that good or material throughout the fiscal year of the person that selected the inventory management method.

#### ARTICLE 3.8: ACCESSORIES, SPARE PARTS AND TOOLS

The origin of the accessories, spare parts or tools presented and classified with a good and delivered with the good at the time of importation:

- (a) shall be disregarded if the good is subject to a change in tariff classification requirement; and
- (b) shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good, if the good is subject to a regional value content requirement,

## provided that:

(c) the accessories, spare parts or tools are not invoiced separately from the good and are included in the price of the good, regardless of whether they appear specified or separately identified in the invoice itself; and

(d) the quantities and value of the accessories, spare parts or tools are customary for the good.

#### ARTICLE 3.9: PACKAGING MATERIALS AND CONTAINERS FOR RETAIL SALE

- 1. Packaging materials and containers in which a good is packaged for retail sale shall, if classified with the good, be disregarded in determining whether all the non-originating materials used in the production of the good undergo the applicable change in tariff classification set out in Annex 3-A.
- 2. If a good is subject to a regional value content requirement, the value of packaging materials and containers described in paragraph 1 shall be taken into account as originating or non-originating materials, as the case may be, in calculating the regional value content of the good.

#### ARTICLE 3.10: PACKING MATERIALS AND CONTAINERS FOR TRANSPORTATION AND SHIPMENT

- 1. Packing materials and containers for transportation and shipment shall not be taken into account when determining whether a good is originating.
- 2. For the purposes of paragraph 1, "packing materials and containers for transportation and shipment" means the goods used to protect a good during its transportation and does not include the packaging materials and containers in which the good is packaged for retail sale.

#### ARTICLE 3.11: INDIRECT MATERIALS

- 1. In determining whether a good is originating, indirect materials shall be treated as originating.
- 2. For the purposes of paragraph 1, "indirect materials" means articles used in the production of a good which are not physically incorporated into it, nor form part of it, including:
  - (a) fuel and energy;
  - (b) tools, dies and moulds;
  - (c) spare parts and materials used in the maintenance of equipment and buildings;
  - (d) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings;

- (e) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (f) equipment, devices and supplies used for testing or inspecting the good;
- (g) catalysts and solvents; and
- (h) any other goods that are not incorporated into the good but whose use in the production of the good can reasonably be demonstrated to be a part of that production.

#### ARTICLE 3.12: NON-QUALIFYING OPERATION

- 1. Notwithstanding other provisions of this Chapter, a good shall not be considered to be originating merely by reason of having undergone one or more of the following operations or processes:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) changes of packaging, breaking-up and assembly of packages;
  - (c) washing, cleaning, or removal of dust, oxide, oil, paint or other coverings;
  - (d) sharpening, simple grinding or crushing or simple cutting;
  - (e) simple placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards and all other simple packaging operations;
  - (f) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (g) disassembly; or
  - (h) mere reclassification of goods without any physical change.
- 2. All operations and processes carried out in the territory of a Party on a good shall be considered together when determining whether the operations and processes undergone by that good fall within the scope of paragraph 1.

#### ARTICLE 3.13: OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA

Notwithstanding Article 3.1, the Parties agree that certain goods shall be considered to be originating even if they have undergone working or processing outside Korea, on materials exported from Korea and subsequently re-imported there, provided that the working or processing is done in the areas designated by the Parties pursuant to Annex 3-B.

#### **ARTICLE 3.14: DIRECT TRANSPORT**

- 1. An originating good shall retain its originating status as determined in accordance with Article 3.1, provided that it is directly transported to the importing Party without passing through the territory of a non-Party.
- 2. An originating good that is transported through the territory of a non-Party shall not retain its originating status as determined in accordance with Article 3.1 if it:
  - (a) has undergone any subsequent production or other operation outside the territories of the Parties other than unloading, reloading, storing, repacking, relabelling, splitting up of loads for transport reasons or any other operation necessary to preserve it in good condition or to transport the good to the territory of a Party; or
  - (b) does not remain under the customs control in the territory of a non-Party.

# **Section B: Origin Procedures**

#### ARTICLE 3.15: CERTIFICATE OF ORIGIN

- 1. A claim that a good should be treated as originating and accepted as eligible for a preferential tariff shall be supported by a Certificate of Origin.
- 2. The Certificate of Origin shall be completed by the exporter or the producer and shall:
  - (a) specify that the goods described therein are originating;
  - (b) be made in respect of one or more goods and may include a variety of goods;
  - (c) be in a printed format or such other medium including electronic format; and
  - (d) be completed in English and contain the data elements set out with instructions in Annex 3-C. A model format for a Certificate of Origin is provided in Annex 3-D.

- 3. Where an exporter in the territory of a Party is not the producer of the good, the exporter may complete and sign a Certificate of Origin on the basis of:
  - (a) its knowledge that the good qualifies as an originating good; or
  - (b) a written declaration or statement, such as a Certificate of Origin, that the good qualifies as an originating good, provided by the producer.
- 4. Nothing in this Article shall be construed to require a producer who is not the exporter of the good to provide a Certificate of Origin, or written declaration or statement that the good qualifies as an originating good.
- 5. A Certificate of Origin shall be applicable to:
  - (a) a single importation of one or more goods into a Party's territory; or
  - (b) multiple importations of the goods described therein that occur within the period of validity of the Certificate of Origin.
- 6. A Certificate of Origin shall remain valid for at least two years, or for such longer period specified by the laws and regulations of the importing Party, after the date on which the Certificate of Origin was signed.
- 7. For any originating good that is imported into the territory of a Party on or after the date of entry into force of this Agreement, each Party shall accept a Certificate of Origin that has been completed and signed prior to that date.

# ARTICLE 3.16: AUTHORISED BODIES

- 1. Further to Article 3.15, for Australia, a Certificate of Origin may be issued by an authorised body following a written application submitted by an exporter or producer.
- 2. Australia shall provide that its authorised bodies carry out proper examination of each application for a Certificate of Origin to ensure that:
  - (a) the goods described therein are originating; and
  - (b) the data to be contained in the Certificate of Origin corresponds to that in supporting documentary evidence submitted.
- 3. Australia shall provide that its authorised bodies retain copies of Certificates of Origin and supporting documentary evidence for five years after the date of issue. Such documentation may

be maintained in any medium that allows for prompt retrieval, including but not limited to, digital, optical, magnetic or written form.

- 4. Australia shall provide that an authorised body that has reason to believe that a Certificate of Origin, which it has issued, contains information that is not correct, shall promptly notify in writing the person to whom the Certificate of Origin was issued.
- 5. Australia shall notify the names, addresses, specimens of the impressions of the official seals of its authorised bodies and other details that the Parties may agree to Korea. Any subsequent change shall be promptly notified.

# ARTICLE 3.17: CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

- 1. Unless otherwise provided in this Chapter, each Party shall grant preferential tariff treatment to a good imported into its territory from the other Party, provided that:
  - (a) the importer requests preferential tariff treatment at the time of importation;
  - (b) the good qualifies as an originating good;
  - (c) the importer has the Certificate of Origin in its possession at the time the customs import declaration is made, if required by the laws or regulations of the importing Party; and
  - (d) the importer provides, on request of the importing Party's customs administration, a copy of the Certificate of Origin and such other documentation relating to the importation of the good in accordance with the laws and regulations of the importing Party.
- 2. An importer should promptly make a corrected customs import declaration in a manner required by the customs administration of the importing Party and pay any duties owing where the importer has reason to believe that a Certificate of Origin on which a claim was based contains information that is not correct.

### ARTICLE 3.18: POST-IMPORTATION CLAIMS FOR PREFERENTIAL TARIFF TREATMENT

Each Party shall provide that, where a good would have qualified as an originating good when it was imported into the territory of that Party, the importer of the good may, within a period of at least one year, or for such longer period specified by the laws and regulations of the importing Party, after the date on which the good was imported, apply for a refund of any excess duties paid as the result of the good not having been accorded preferential tariff treatment, on presentation to the customs administration of the importing Party:

- (a) a Certificate of Origin and, where appropriate, other evidence that the good qualifies as an originating good; and
- (b) such other documentation in relation to the importation as the customs administration may require to satisfactorily evidence the tariff preference claimed.

### ARTICLE 3.19: WAIVER OF CERTIFICATE OF ORIGIN

Each Party shall provide that a Certificate of Origin shall not be required for:

- (a) an importation of a good whose customs value does not exceed 1,000 Australian dollars for Australia or 1,000 US dollars or its equivalent amount for Korea, or such higher amount as each Party may establish; or
- (b) an importation of a good for which the importing Party has waived the requirement for a Certificate of Origin,

provided that the importation does not form part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the certification requirements of Articles 3.15 and 3.17.

### ARTICLE 3.20: DISCREPANCIES AND VARIATIONS

- 1. Where the origin of the good is not in doubt, minor transcription errors or discrepancies in documentation shall not *ipso facto* invalidate the Certificate of Origin, if it is duly established that it does correspond to the goods submitted.
- 2. Variations in the format of the Certificate of Origin from the model format set out in Annex 3-D shall not invalidate the Certificate of Origin, provided that the Certificate of Origin contains the data elements set out in Annex 3-C.

# ARTICLE 3.21: OBLIGATIONS REGARDING EXPORTATIONS

- 1. Each Party shall provide that an exporter or a producer that has completed and signed a Certificate of Origin, shall, on request, provide a copy of the Certificate of Origin and such other documents to its customs administration, if required by the Party's laws and regulations.
- 2. Each Party shall provide that an exporter or producer that has completed and signed, or applied for, a Certificate of Origin, and that has reason to believe that the Certificate of Origin

contains information that is not correct, shall promptly notify in writing all persons to whom the Certificate of Origin was given by the exporter or producer of any change that could affect the accuracy or validity of the Certificate of Origin.

3. Each Party shall, to the extent permitted by its laws and regulations, maintain penalties for issuing false Certificates of Origin or documentation related to the origin of a good submitted to a customs administration of the importing or exporting Party.

# ARTICLE 3.22: RECORD KEEPING REQUIREMENTS

- 1. Each Party shall provide that:
  - (a) an exporter or a producer that completes and signs, or applies for a Certificate of Origin shall maintain, for five years after the date on which the Certificate of Origin was signed, all records necessary to demonstrate that the good for which the producer or exporter provided the Certificate of Origin was an originating good; and
  - (b) an importer claiming preferential tariff treatment shall maintain, for five years after the date of importation of the good, such documentation, including a copy of the Certificate of Origin, as the Party may require relating to the importation of the good.
- 2. Each Party shall provide that an importer, exporter or producer may choose to maintain the records specified in paragraph 1 in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic or written form.

### ARTICLE 3.23: ORIGIN VERIFICATION

- 1. For the purposes of determining whether a good imported into a Party from the other Party qualifies as an originating good, the customs administration of the importing Party may conduct a verification action by means of:
  - (a) written requests for information from the importer;
  - (b) where the Certificate of Origin was issued by an authorised body, requests to that authorised body to verify the validity of the Certificate of Origin;
  - (c) written requests for information from the exporter or producer of the exporting Party;

- (d) requests that the customs administration of the exporting Party assist in verifying the origin of the good; or
- (e) verification visits to the premises of the exporter or the producer in the territory of the other Party to observe the facilities and the production processes of the good and to review the records referring to origin, including accounting records.
- 2. For the purposes of paragraphs 1(a), 1(b) and 1(c), the customs administration shall allow the importer, exporter, producer or authorised body a period of 30 days from the date of the written request to respond. During this period the importer, exporter, producer or authorised body may request, in writing, an extension not exceeding 30 days.
- 3. For the purposes of this Article and Article 3.24, all the information requested by the importing Party and responded to by the exporting Party shall be communicated in English.
- 4. The customs administration of the importing Party shall complete any action under paragraph 1 to verify eligibility for preferential tariff treatment within the period specified in the laws, regulations or administrative procedures of the importing Party. Upon the completion of the verification action, the customs administration shall provide written advice to the importer, exporter or producer of its decision as well as the legal basis and findings of fact on which the decision was made. Where a verification visit was undertaken, the customs administration shall also provide advice of the decision to the exporting Party.

# **ARTICLE 3.24: VERIFICATION VISIT**

- 1. Prior to conducting a verification visit under Article 3.23.1(e), the customs administration of the importing Party shall:
  - (a) make a written request to the exporter or producer to conduct a verification visit of their premises; and
  - (b) obtain the written consent of the exporter or producer whose premises are to be visited.
- 2. An exporter or producer should provide its written consent to a proposed verification visit within 30 days from the receipt of notification in accordance with paragraph 1(a).
- 3. The written request referred to in paragraph 1(a) shall include:
  - (a) the identity of the customs administration issuing the request;
  - (b) the name of the exporter of the good in the exporting Party to whom the request is addressed;

- (c) the date the written request is made;
- (d) the proposed date and place of the visit;
- (e) the objective and scope of the proposed visit, including specific reference to the good that is the subject of the verification referred to in the Certificate of Origin; and
- (f) the names and titles of the officials of the customs administration of the importing Party who will participate in the visit.
- 4. The customs administration of the importing Party shall notify the customs administration of the exporting Party when it requests a verification visit in accordance with this Article.
- 5. Officials of the customs administration of the exporting Party may participate in the verification visit as observers.

# ARTICLE 3.25: DENIAL OF PREFERENTIAL TARIFF TREATMENT

- 1. The importing Party may deny a claim for preferential tariff treatment or recover unpaid duties in accordance with its laws and regulations, where:
  - (a) the good does not meet the requirements of this Chapter;
  - (b) the importer, exporter or producer of the good fails or has failed to comply with any of the relevant requirements for obtaining preferential tariff treatment, or to maintain records or documentation in accordance with Article 3.22;
  - (c) the importer, exporter or producer fails to provide information that the Party requested in accordance with Article 3.23.2 demonstrating that the good is an originating good; or
  - (d) after receipt of a written notification for a verification visit in accordance with Article 3.24.1, the exporter or producer fails to provide its written consent in accordance with Article 3.24.2 or to provide access to records, production processes or facilities referred to in Article 3.23.1(e) demonstrating that the good is an originating good.
- 2. The importing Party may suspend or deny, in accordance with its laws and regulations, the application of preferential tariff treatment to a good that is the subject of an origin verification action under Article 3.23 for the duration of that action, or any part thereof.

3. When the importing Party determines that a good is not eligible for preferential tariff treatment, the right of suspension or denial shall extend to any subsequent import of goods that are the same in all respects relevant to the particular rule of origin, until it has been demonstrated that those goods comply with the provisions of this Chapter.

**ARTICLE 3.26: NON-PARTY INVOICES** 

The customs administration of the importing Party shall not reject a Certificate of Origin only for the reason that the invoice was issued in the territory of a non-Party.

ARTICLE 3.27: CONFIDENTIALITY

For greater certainty, Article 4.11 (Confidentiality) shall apply to this Chapter.

ARTICLE 3.28: PENALTIES

Each Party shall maintain measures imposing criminal, civil or administrative penalties for violations of its laws and regulations relating to this Chapter.

**ARTICLE 3.29: APPEAL PROCEDURES** 

The rights of review and appeal in matters relating to the determination of origin under this Chapter shall be granted, in accordance with Article 4.8 (Appeal Procedures), to an importer, exporter or producer of a good.

**ARTICLE 3.30: DEFINITIONS** 

For the purposes of this Chapter:

adjusted value means the value of a good calculated in accordance with Article 3.3.1;

**aquaculture** means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, or protection from predators;

**CIF value** means the value of a good at the time of importation, inclusive of freight, insurance, packing, and all other costs incurred in transporting the good to the importation port;

**exporter** means a person located in the territory of a Party from where a good is exported by that person;

**FOB** means the free-on-board value of a good, inclusive of the cost of transport and insurance to the port or site of final shipment abroad;

**fungible goods or materials** means goods or materials that are identical or interchangeable as a result of being of the same kind and commercial quality, possessing essentially the same technical and physical characteristics;

**Generally Accepted Accounting Principles** means recognised consensus or substantial authoritative support given in the territory of a Party with respect to the recording of revenues, expenses, costs, assets and liabilities, the disclosure of information, and the preparation of financial statements. Generally Accepted Accounting Principles may encompass broad guidelines for general application, as well as detailed standards, practices and procedures;

**good** means any merchandise, product, article or material;

material means a good that is used or consumed in the production of another good, and physically incorporated into or classified with that good;

**non-originating good** or **non-originating material** means a good or material that does not qualify as originating under this Chapter;

**producer** means a person who engages in the production of a good in the territory of a Party;

**production** means any kind of working or processing, including growing, mining, harvesting, fishing, breeding, raising, trapping, hunting, manufacturing, assembling or disassembling a good; and

**value** means the value of a good or material for the purposes of calculating customs duties or for the purposes of applying this Chapter.

# ANNEX 3-A PRODUCT SPECIFIC RULES OF ORIGIN

# **Headnotes to the Schedule**

- 1. The specific rule, or specific set of rules, that applies to a particular heading (4-digit code) or subheading (6-digit code) is set out immediately adjacent to the heading or subheading.
- 2. When a heading or subheading is subject to alternative specific rules of origin, the rule will be considered to be met if a good satisfies one of the alternatives.
- 3. Where a specific rule of origin is defined using the criterion of a change of tariff classification, each of the non-originating materials used in the production of the good shall be required to undergo the applicable change of tariff classification. A requirement of a change in tariff classification shall apply only to non-originating materials.
- 4. Where a specific rule of origin is defined using the criterion of a change in tariff classification, and the rule is written to exclude tariff provisions at the level of a chapter, heading or subheading of the Harmonized System, each Party shall construe the rule of origin to require that materials classified in those excluded provisions be originating for the good to qualify as originating.
- 5. Chapter notes within this Schedule shall apply to all headings or subheadings within the indicated chapter or group of chapters unless there exists a specific exclusion.
- 6. Each of the non-originating materials used in the production of the good undergoes an applicable change in tariff classification specified in this Annex.
- 7. For the purposes of this Annex:

**subheading** means the first six digits in the tariff classification number under the Harmonized System;

**heading** means the first four digits in the tariff classification number under the Harmonized System; and

**chapter** means the first two digits in the tariff classification number under the Harmonized System.

8. For the purposes of column 3 of this Annex:

CC means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 2-digit level;

**CTH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 4-digit level;

**CTSH** means that all non-originating materials used in the production of the good have undergone a change in tariff classification at the 6-digit level;

**WO** means that the good must be wholly obtained in the territory of one or both of the Parties within the meaning of Article 3.2;

**RVC** (40) means that the good must have a regional value content of not less than 40 per cent as calculated under Article 3.3; and

**RVC** (30/40) means that the good must have a regional value content of either not less than 30 per cent using the build-up method or not less than 40 per cent using the build-down method, as calculated under Article 3.3.

# ANNEX 3-B COMMITTEE ON OUTWARD PROCESSING ZONES ON THE KOREAN PENINSULA

- 1. Recognising the Republic of Korea's constitutional mandate and security interests, and both Parties' commitment to promoting peace and prosperity on the Korean Peninsula, and the importance of intra-Korean economic cooperation toward that global goal, a Committee on Outward Processing Zones on the Korean Peninsula is established in accordance with Article 21.4 (Committees and Working Groups).
- 2. The Committee shall be comprised of officials of the Parties. The Committee shall meet within six months after the date of entry into force of this Agreement and at least twice a year thereafter, or at any time as mutually agreed.
- 3. The Committee shall review the conditions on the Korean Peninsula and identify geographic areas that may be designated as outward processing zones. The Committee shall also establish a maximum threshold for the value of the total input of the originating final good that may be added within the geographic area of the outward processing zone.

# ANNEX 3-C DATA ELEMENTS FOR A CERTIFICATE OF ORIGIN

- 1. Issuing number;
- 2. Exporter, including contact details;
- 3. Blanket period for multiple shipments;
- 4. Producer, including contact details (optional);
- 5. Importer, including contact details (optional);
- 6. Description of good(s);
- 7. Harmonized System code (six digits);
- 8. Preference criterion;
- 9. Observations (optional);
- 10. Declaration; and
- 11. Name, signature, company or authorised body and contact details of person completing the Certificate of Origin; and date of issue.

# Instructions for completing the Certificate of Origin

For the purposes of obtaining preferential tariff treatment, a Certificate of Origin must be completed legibly and in full by the exporter or producer or, in the case of Australia by an authorised body, and be in the possession of the importer at the time the declaration is made. Please print or type. If more space is needed, please use additional pages.

- Field 1:Provide a unique number for the Certificate.
- Field 2:State the full legal name and contact details (including address, telephone number and email) of the exporter.
- Field 3:Complete this field if the Certificate covers multiple shipments of the goods described in Field 6 that are to be imported into Korea or Australia during a specified period. "FROM" is the date upon which the Certificate becomes applicable to the goods covered by the blanket Certificate (it may be earlier than the date this Certificate is signed). "TO" is the date upon which the blanket period expires. The importation of a good for which preferential tariff treatment is claimed based on this Certificate must occur between these dates. Dates should be specified in the format DD/MM/YYYY.
- Field 4:State the full legal name and contact details (including address, telephone number and email) of the producer. This is an optional field.
- Field 5:State the full legal name and contact details (including address, telephone number and email) of the importer. This is an optional field.

Field 6:Provide a full description of each good. The description should contain sufficient detail to relate it to the invoice description and to the Harmonized System (HS) description of the good. If the Certificate covers a single shipment of a good, it should list the quantity and unit of measurement of each good, including the series number, if possible, as well as the invoice number as shown on the commercial invoice. If not known, indicate another unique reference number, such as the shipping order number, purchase order number, or any other number that can be used to identify the goods.

Field 7:For each good described in Field 6, identify the Harmonized System code to six digits.

Field 8:For each good described in Field 6, state which criterion (WO, PE, PSR or Other) is applicable. The rules of origin are contained in this Chapter and Annex 3-A.

**NOTE:** In order to be entitled to preferential tariff treatment, each good must meet at least one of the criteria below.

### Preference criteria

WO The good is wholly obtained in the territory of one or both of the Parties.

PE The good is produced entirely in the territory of one or both of the Parties, exclusively from originating materials.

PSR The good satisfies all applicable requirements of Annex 3-A, as a result of processes performed entirely in the territory of one or both of the Parties by one or more producers.

Other The good otherwise qualifies as an originating good under this Chapter.

Field 9:This field may be used when there is an observation relating to this Certificate, such as, when the good or goods described in Field 6 have been subject to an advance ruling or when the invoice is issued in the territory of a non-Party. This is an optional field.

Field 10: The declaration must contain and certify the following:

The information in this document is true and accurate and I assume the responsibility for proving such representations. I understand that I am liable for any false statements or material omissions made on or in connection with this document.

I agree to maintain, and present upon request, documentation necessary to support this Certificate, and to inform, in writing, all persons to whom the Certificate was given of any changes that would affect the accuracy or validity of this Certificate.

The goods originate in the territory of one or both of the Parties and comply with the origin requirements specified for those goods in the Australia – Korea Free Trade Agreement.

bear the official stamp of that authorised body. The date must be the date the

This Certificate consists of \_\_\_\_\_ pages, including all attachments.

Field 11: This field must be completed, signed and dated by the exporter or, when the Certificate is completed by the producer for use by the exporter, by the producer. In the case of Australia, the Certificate may be issued by an authorised body following a written application submitted by the exporter or producer, in which case this field must be completed, signed and dated by the authorised body and

Certificate was completed and signed.

# ANNEX 3-D MODEL FORMAT

# AUSTRALIA-KOREA FREE TRADE AGREEMENT CERTIFICATE OF ORIGIN

Please Print or Type	1. Issuing number:	
2. Exporter - name and contact details:	3. Blanket period for multiple shipments:	
	From: (DD/MM/YYYY)	To: (DD/MM/YYYY)
4. Producer - name and contact details (optional field):	5. Importer - name and contact details (optional field):	
6. Description of good(s)	7. Harmonized System code (six digits):	8. Preference criterion:
(including quantity, invoice number or other unique reference number where appropriate):		
9. Observations (optional field):		
10. Declaration:		
I certify that:		
- The information in this document is true and accurate and I assume the responsibility for proving such representations. understand that I am liable for any false statements or material omissions made on or in connection with this document.		
- I agree to maintain, and present upon request, documentati all persons to whom the Certificate was given of any changes		
- The goods originate in the territory of one or both Parties and the Australia – Korea Free Trade Agreement.	d comply with the origin requirem	ents specified for those goods i
This Certificate consists of pages, including all attachments.		
11.Signature:	Company or Authorised Body:	
Name:	Title:	

Contact details:

Date:

# CHAPTER 4 CUSTOMS ADMINISTRATION AND TRADE FACILITATION

# ARTICLE 4.1: OBJECTIVES

The objectives of this Chapter are to:

- (a) simplify customs procedures of the Parties;
- (b) ensure predictability, consistency and transparency in the application of customs laws, regulations and administrative procedures of the Parties;
- (c) ensure the efficient and expeditious clearance of goods;
- (d) facilitate trade between the Parties; and
- (e) promote cooperation between the customs administrations, within the scope of this Chapter.

# **ARTICLE 4.2: TRANSPARENCY**

- 1. Each Party shall ensure that its customs procedures and practices are predictable, consistent and transparent.
- 2. Further to Article 19.1 (Publication), each Party shall publish on the Internet all customs laws and regulations and any administrative procedures relevant to importation or exportation which it applies or enforces.
- 3. Each Party shall establish or maintain one or more enquiry points for responding to enquiries from interested persons regarding customs matters covered by this Agreement, and provide details of such enquiry points to the other Party. Information concerning the procedures for making such enquiries shall be easily accessible to the public.

# ARTICLE 4.3: HARMONISATION OF DOCUMENTS AND DATA ELEMENTS

- 1. Each Party shall endeavour to pursue the harmonisation of documentation used in trade and data elements in accordance with international standards.
- 2. Each Party shall endeavour to use international standards, including the development of a set of common data elements and processes in accordance with the World Customs Organization (hereinafter referred to as "WCO") Customs Data Model and related WCO recommendations and guidelines.

3. Each Party shall work towards the implementation of initiatives that harmonise the data requirements of its respective agencies associated with the importation, exportation or transit of goods, and minimise the submission of trade data, with the objective of allowing importers and exporters to present all required data to one agency.

# ARTICLE 4.4: USE OF AUTOMATED SYSTEMS IN THE PAPERLESS TRADING ENVIRONMENT

- 1. Each customs administration shall apply information technology to support customs operations where it is cost-effective and efficient, particularly in the paperless trading context, taking into account developments in this area within the WCO.
- 2. Each customs administration shall endeavour to use information technology that expedites procedures for the release of goods, including the submission and processing of information and data before the arrival of the shipment of those goods, as well as electronic or automated systems for risk management and targeting.

# ARTICLE 4.5: RISK MANAGEMENT

In administering customs procedures, each customs administration shall focus resources on shipments of high-risk goods and facilitate the clearance, including release, of low-risk goods.

# ARTICLE 4.6: RELEASE OF GOODS

- 1. Each Party shall adopt or maintain simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties.
- 2. In accordance with paragraph 1, each Party shall ensure that its customs administration and other competent authorities adopt or maintain procedures that:
  - (a) provide for the release of goods within a period no greater than that required to ensure compliance with its laws and regulations;
  - (b) provide for advance electronic submission and processing of information before the physical arrival of goods to enable the release of those goods on arrival;
  - (c) to the extent possible, allow goods to be released at the point of arrival, without temporary transfer to warehouses or other facilities; and
  - (d) under circumstances specified in the importing Party's laws, regulations or administrative procedures, provide that no customs duties or taxes will be assessed on, nor will formal entry documents be required for, shipments of eligible goods valued at or less than a specified amount.

3. Each Party shall endeavour to adopt or maintain a system under which goods in need of urgent clearance can obtain customs clearance 24 hours a day including holidays.

# ARTICLE 4.7: ADVANCE RULINGS

- 1. Each Party shall issue, through its customs administration, prior to the importation of a good into its territory, a written advance ruling at the written request of an importer in its territory, or an exporter or producer in the territory of the other Party with regard to:
  - (a) tariff classification;
  - (b) the application of customs valuation criteria for a particular case, in accordance with the provisions of the Customs Valuation Agreement;
  - (c) whether a good is originating in accordance with Chapter 3 (Rules of Origin and Origin Procedures); and
  - (d) such other matters as the Parties may agree.
- 2. Each Party shall adopt or maintain procedures for issuing written advance rulings which:
  - (a) include a detailed description of the information required to process a request for an advance ruling;
  - (b) allow its customs administration, at any time during the course of an evaluation of an application for an advance ruling, to request that the applicant provide additional information, which may include a sample of the goods, necessary to evaluate the request;
  - (c) ensure that an advance ruling be based on the facts and circumstances presented by the applicant and any other relevant information in the possession of the decision-maker;
  - (d) provide that an advance ruling be issued to the applicant expeditiously, and within a period specified in its laws, regulations or administrative procedures, after the receipt of all necessary information; and
  - (e) provide that its customs administration provide a written explanation of the reasons for the advance ruling.
- 3. A Party may decline to issue an advance ruling if the facts and circumstances forming the basis of the advance ruling are the subject of administrative or judicial review. A Party that, in accordance with this paragraph, declines to issue an advance ruling, shall promptly notify the requestor in writing, setting forth the relevant facts and the basis for its decision to decline to issue the advance ruling.

- 4. Each Party shall provide that advance rulings shall be in force from the date they are issued, or another date specified in the ruling, provided that the facts or circumstances on which the ruling is based remain unchanged. Subject to paragraphs 1 and 5, an advance ruling shall remain in force for no less than five years, or such other period as specified in the laws, regulations or administrative rulings of the issuing Party.
- 5. The issuing Party may modify or revoke an advance ruling after the Party notifies the requestor, and where, consistent with this Agreement:
  - (a) there is a change in its laws and regulations;
  - (b) incorrect information was provided or relevant information was withheld;
  - (c) there is a change in a material fact; or
  - (d) there is a change in the circumstances on which the ruling was based.
- 6. The issuing Party may modify or revoke an advance ruling retroactively if the requestor, intentionally or negligently, provided incorrect information or withheld relevant information.
- 7. Each Party shall endeavour to publish its advance rulings, subject to its laws, regulations and administrative procedures.

# ARTICLE 4.8: APPEAL PROCEDURES

- 1. Each Party shall ensure that with respect to its determinations on customs matters, importers in its territory have access to:
  - (a) at least one level of administrative review independent of the official or authority responsible for the determination under review; and
  - (b) judicial review of the determination or decision taken at the final level of administrative review.
- 2. Each Party shall grant substantially the same rights of review and appeal of determinations of origin and advance rulings by its customs administration as it provides to importers in its territory to any person who has:
  - (a) completed and signed, or applied for, a Certificate of Origin for a good that has been the subject of a determination of origin; or
  - (b) received an advance ruling in accordance with Article 4.7.

3. Each Party shall allow an exporter or producer to provide information directly to the Party conducting the review and to request that Party to treat that information as confidential in accordance with the laws, regulations and rules of that Party.

# **ARTICLE 4.9: CUSTOMS COOPERATION**

- 1. The Parties shall, through their respective customs administrations, enhance their cooperation in customs matters.
- 2. The Parties affirm their commitment to the facilitation of the legitimate movement of goods and shall exchange expertise on measures to improve customs techniques and procedures, including on risk management, in accordance with the provisions of this Agreement.
- 3. The Parties shall cooperate in relation to:
  - (a) the implementation and operation of the provisions of this Agreement governing importations or exportations, including claims for preferential tariff treatment, procedures for making claims for preferential tariff treatment, and verification procedures;
  - (b) tariff classification, and the implementation and operation of the Customs Valuation Agreement;
  - (c) restrictions or prohibitions on imports or exports; and
  - (d) other customs matters as the Parties may agree.
- 4. Each Party shall endeavour to provide the other Party with advance notice of any proposed laws, regulations or policies governing the administration of customs procedures that are likely to substantially affect the operation of this Agreement.
- 5. To the extent permitted by each Party's laws, regulations and rules, the customs administrations of the Parties shall endeavour to provide each other with information to assist in the investigation and prevention of infringements of customs laws and regulations.
- 6. The Parties shall exchange the details of contact points for the exchange of information under this Chapter.

# ARTICLE 4.10: BILATERAL CUSTOMS CONSULTATION

1. Each customs administration may consult with the other customs administration on any matter arising from the operation or implementation of this Chapter and on other trade facilitation issues, including tariff classification, customs valuation and origin determination. A Party should promptly respond to any request for consultation on such matters from the other Party.

2. In the event that consultations requested in accordance with paragraph 1 fail to resolve any such matter, the requesting Party may refer the matter to the Committee on Rules of Origin and Trade Facilitation for consideration.

# ARTICLE 4.11: CONFIDENTIALITY

- 1. Further to Articles 22.4 (Disclosure of Information) and 22.5 (Confidentiality), neither Party shall use or disclose information provided by the other Party under this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) except for the purposes for which it was provided, or otherwise as required or authorised by a Party's laws and regulations. The customs administration which supplied that information shall be notified of such other use without delay.
- 2. Unless otherwise provided in this Agreement, any information received in accordance with this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) shall be subject to the same protection as the same kind of information is subject to in accordance with the laws and regulations of the Party receiving the information.
- 3. Nothing in this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) shall be construed to require a Party to furnish or allow access to information the disclosure of which would:
  - (a) be contrary to the public interest as determined by its laws, regulations and rules;
  - (b) be contrary to any of its laws, regulations and rules, including but not limited to those protecting personal privacy or the financial affairs and accounts of individuals; or
  - (c) impede law enforcement.

# ARTICLE 4.12: COMMITTEE ON RULES OF ORIGIN AND TRADE FACILITATION

- 1. The Committee on Rules of Origin and Trade Facilitation established in accordance with Article 21.4 (Committees and Working Groups) shall comprise officials of each Party responsible for rules of origin and customs matters.
- 2. The Committee shall consider and, as appropriate, resolve any matter arising under this Chapter or Chapter 3 (Rules of Origin and Origin Procedures) by means of, inter alia, considering common approaches to the interpretation and implementation of those Chapters.
- 3. The Committee shall meet on request of either Party or the Joint Committee.

# ARTICLE 4.13: DEFINITIONS

For the purposes of this Chapter:

**customs procedures** means the treatment applied by each customs administration to goods that are subject to customs control; and

**goods** means all goods falling within Chapters 1 to 97 of the Harmonized System, irrespective of the scope of this Agreement.

# CHAPTER 5 TECHNICAL BARRIERS TO TRADE AND SANITARY AND PHYTOSANITARY MEASURES

# **Section A: Technical Barriers to Trade**

# ARTICLE 5.1: SCOPE

- 1. Unless otherwise provided in paragraphs 3 and 4, this Section shall apply to all standards, technical regulations, and conformity assessment procedures of the central level of government that may, directly or indirectly, affect trade in goods between the Parties.
- 2. Each Party shall take such reasonable measures as may be available to it to ensure compliance with the provisions of this Section by regional or local government and non-governmental bodies within its territory which are responsible for the preparation, adoption and application of standards, technical regulations and conformity assessment procedures.
- 3. Technical specifications prepared by governmental bodies for production or consumption requirements of such bodies shall not be subject to the provisions of this Section, but shall be addressed in Chapter 12 (Government Procurement), in accordance with its coverage.
- 4. This Section shall not apply to sanitary or phytosanitary measures, which are covered in Section B of this Chapter.

# ARTICLE 5.2: AFFIRMATION OF THE TBT AGREEMENT

Further to Article 1.2 (Relation to Other Agreements), each Party affirms its existing rights and obligations with respect to each other in the TBT Agreement.

# ARTICLE 5.3: INTERNATIONAL STANDARDS, GUIDES AND RECOMMENDATIONS

- 1. Each Party shall, in accordance with Articles 2.4 and 5.4 of the TBT Agreement, use international standards, guides and recommendations or the relevant parts thereof as a basis for its technical regulations and conformity assessment procedures.
- 2. Where a Party does not use an international standard, guide or recommendation or the relevant parts thereof as a basis for a technical regulation or conformity assessment procedure, it shall, on request of the other Party, in accordance with Articles 2.5 and 5.4 of the TBT Agreement, explain the reasons for its decision.

- 3. The Parties shall encourage their respective standards bodies to consult and exchange views on matters under discussion in relevant international or regional bodies that develop international standards, guides, or recommendations relevant to this Section.
- 4. In determining whether an international standard, guide, or recommendation within the meaning of Articles 2 and 5 and Annex 3 of the TBT Agreement exists, each Party shall apply the *Decision of the Committee on Principles for the Development of International Standards, Guides and Recommendations With Relation to Articles 2, 5 and Annex 3 of the Agreement*, adopted on 13 November 2000 by the WTO Committee on Technical Barriers to Trade (Annex 4 of G/TBT/9).

# **ARTICLE 5.4: TECHNICAL REGULATIONS**

- 1. Each Party shall give positive consideration to accepting technical regulations of the other Party as equivalent to its own, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfil the objectives of its own regulations.
- 2. Where a Party does not accept a technical regulation of the other Party as equivalent to its own, it shall, on request of the other Party, explain the reasons for its decision.

# ARTICLE 5.5: MARKING AND LABELLING

- 1. For the purposes of this Article, and in accordance with paragraph 1 of Annex 1 of the TBT Agreement, a technical regulation may include or deal exclusively with marking or labelling requirements.
- 2. Each Party shall, in accordance with Article 2.2 of the TBT Agreement, ensure that technical regulations, including mandatory marking or labelling of products, are not prepared, adopted or applied with a view to, or with the effect of, creating unnecessary obstacles to international trade. For this purpose, such technical regulations shall not be more trade restrictive than necessary to fulfil a legitimate objective.
- 3. Where a Party requires mandatory marking or labelling of products:
  - (a) the Party shall endeavour to minimise the requirements for marking or labelling other than marking or labelling relevant to consumers or users of the product. Where marking or labelling for other purposes is required, including for fiscal purposes, such requirements shall be formulated, in accordance with the TBT Agreement, in a manner that is not more trade restrictive than necessary to fulfil a legitimate objective;
  - (b) the Party shall, where it requires the use of a unique identification number by economic operators, issue such number to the economic operators of the other Party without undue delay and on a non-discriminatory basis;

- (c) the Party shall remain free to require that information on the marks or labels be in a specified language. Where an international system of nomenclature has been accepted by the Parties, such nomenclature may be used. The simultaneous use of additional languages shall not be prohibited, provided that:
  - (i) the information provided in the additional languages is identical to that provided in the specified language; or
  - (ii) the information provided in the additional languages does not constitute a deceptive statement regarding the product; and
- (d) the Party shall, where it considers that legitimate objectives in accordance with the TBT Agreement are not compromised thereby, endeavour to accept:
  - (i) non-permanent or detachable labels; or
  - (ii) marking or labelling in the accompanying documentation in place of marking or labelling attached to the product.

# ARTICLE 5.6: CONFORMITY ASSESSMENT PROCEDURES

- 1. The Parties recognise that a broad range of mechanisms exists to facilitate the acceptance in a Party's territory of the results of conformity assessment procedures conducted in the other Party's territory. For example:
  - (a) a Party may agree with the other Party to accept the results of conformity assessment procedures that bodies located in the other Party's territory conduct with respect to specific technical regulations;
  - (b) a Party may adopt accreditation procedures for qualifying conformity assessment bodies located in the other Party's territory;
  - (c) a Party may designate conformity assessment bodies located in the other Party's territory;
  - (d) a Party may recognise the results of conformity assessment procedures conducted in the other Party's territory;
  - (e) conformity assessment bodies located in each of the Parties' territories may enter into voluntary arrangements to accept the results of each other's assessment procedures; and
  - (f) the importing Party may rely on a supplier's declaration of conformity.

- 2. The Parties shall exchange information on the range of mechanisms relevant to conformity assessment procedures in their respective territories with a view to facilitating the acceptance of conformity assessment results.
- 3. Where a Party does not accept the results of a conformity assessment procedure conducted in the territory of the other Party, it shall, on request of the other Party, explain the reasons for its decision.
- 4. A Party shall give positive consideration to a request from the other Party to negotiate agreements for the recognition of the results of the other Party's conformity assessment procedures. Where a Party declines a request from the other Party to engage in negotiations or conclude an agreement on facilitating recognition in its territory of the results of conformity assessment procedures conducted by bodies in the other Party's territory, it shall, on request of the other Party, explain the reasons for its decision.

# **ARTICLE 5.7: JOINT COOPERATION**

- 1. The Parties shall strengthen their cooperation in the fields of standards, technical regulations and conformity assessment procedures with a view to increasing the mutual understanding of their respective systems, and facilitating access to their respective markets. In particular, the Parties shall seek to identify, develop and promote trade facilitating bilateral initiatives regarding standards, technical regulations, and conformity assessment procedures that are appropriate for particular issues or sectors. These initiatives may include cooperation on regulatory issues, such as:
  - (a) equivalence of standards and technical regulations;
  - (b) good regulatory practice;
  - (c) transparency;
  - (d) alignment with international standards;
  - (e) reliance on a supplier's declaration of conformity;
  - (f) use of accreditation to qualify conformity assessment bodies; and
  - (g) mechanisms for the recognition of conformity assessment procedures.
- 2. On request of the other Party, a Party shall give positive consideration to a sector-specific proposal that the requesting Party makes for further cooperation under this Section.

# ARTICLE 5.8: TRANSPARENCY

- 1. Each Party shall allow persons of the other Party to participate in the development of standards, technical regulations and conformity assessment procedures on terms no less favourable than those accorded to its own persons.
- 2. Each Party shall recommend that non-governmental bodies in its territory observe paragraph 1 in relation to the development of standards and voluntary conformity assessment procedures.
- 3. With a view to enhancing the opportunity for persons and the other Party to be aware of, and to understand proposed technical regulations and conformity assessment procedures, and to be able to provide meaningful comments on such regulations and procedures, a Party publishing a notice or making a notification in accordance with Articles 2.9, 3.2, 5.6 or 7.2 of the TBT Agreement shall:
  - include an explanation of the objectives the proposed technical regulation or conformity assessment procedures are meant to serve and how it addresses those objectives; and
  - (b) transmit the proposal electronically to the other Party through, in the case of a Korean proposal, the Australian enquiry point established in accordance with Article 10 of the TBT Agreement or, in the case of an Australian proposal, the Korean Coordinator established in accordance with Article 5.9 at the same time as it notifies WTO Members of the proposal in accordance with the TBT Agreement.

Each Party should allow at least 60 days after it transmits a proposal in accordance with subparagraph (b) for the public and the other Party to make comments in writing on the proposal.

- 4. Each Party shall publish, or otherwise make available to the public, in print or electronically, its responses to significant comments it receives from the public or the other Party in accordance with paragraph 3 no later than the date it publishes the final technical regulation or conformity assessment procedure.
- 5. Where a Party makes a notification in accordance with Article 2.10 or 5.7 of the TBT Agreement, it shall, at the same time, transmit the notification electronically to the other Party through, in the case of a Korean proposal, the Australian enquiry point established in accordance with Article 10 of the TBT Agreement or, in the case of an Australian proposal, the Korean Coordinator established in accordance with Article 5.9.
- 6. On request of the other Party, a Party shall provide the other Party with information regarding the objective of, and rationale for, a standard, technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.

1. Each Party shall nominate a TBT Coordinator and give appropriate information to the other Party when its TBT Coordinator changes. The TBT Coordinators shall work jointly in order to facilitate implementation of this Section and cooperation between the Parties in all matters pertaining to this Section.

# 2. The TBT Coordinators' functions shall include:

- (a) monitoring the implementation and administration of this Section;
- (b) promptly addressing any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations or conformity assessment procedures;
- (c) enhancing cooperation in the development and improvement of standards, technical regulations and conformity assessment procedures;
- (d) facilitating the consideration of any sector-specific proposal a Party makes for further cooperation between conformity assessment bodies, including, where appropriate, between governmental and non-governmental conformity assessment bodies in the Parties' territories;
- (e) facilitating the consideration of a request of the other Party that a Party recognise the results of conformity assessment procedures conducted by bodies in the other Party's territory, including a request for the negotiation of an agreement, in a sector nominated by that other Party;
- (f) exchanging information on standards, technical regulations and conformity assessment procedures in response to requests for information from a Party;
- (g) as appropriate, exchanging information on developments in non-governmental, regional and multilateral fora engaged in activities related to standardisation, technical regulations and conformity assessment procedures;
- (h) facilitating cooperation in the area of specific technical regulations by referring enquiries from a Party to the appropriate regulatory authorities;
- (i) on request of a Party, consulting on any matter arising under this Section; and
- (j) reviewing this Section in light of any developments under the TBT Agreement, and developing recommendations for amendments to this Section in light of those developments.
- 3. The TBT Coordinators shall communicate with one another by any agreed method that is appropriate for the efficient and effective discharge of their functions.

- 4. The Parties may, as they consider appropriate, establish an *ad hoc* Working Group, comprising representatives of each Party. The scope and mandate of any *ad hoc* Working Group shall be determined by the Parties. Subject to decisions of the Parties, each *ad hoc* Working Group may:
  - (a) include government representatives with responsibility for the standards, technical regulations or conformity assessment procedures;
  - (b) include or consult with non-governmental experts and stakeholders; and
  - (c) determine its work program, taking into account relevant international activities.
- 5. Where a Party declines a request from the other Party to establish an *ad hoc* Working Group, it shall, on request of the other Party, explain the reasons for its decision.
- 6. For the purposes of this Section, the TBT Coordinator shall be:
  - (a) for Australia, the Department of Industry, or its successor; and
  - (b) for Korea, the Korean Agency for Technology and Standards, or its successor.

# ARTICLE 5.10: INFORMATION EXCHANGE

Any information or explanation that a Party provides on request of the other Party in accordance with this Section shall be provided in print or electronically within a reasonable period, and where possible within 60 days.

# ARTICLE 5.11: DISPUTE SETTLEMENT

Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising under this Section.

# **ARTICLE 5.12: DEFINITIONS**

For the purposes of this Section, **standard**, **technical regulation**, **conformity assessment procedures** and **non-governmental body** shall have the meanings assigned to those terms in Annex 1 of the TBT Agreement.

# **Section B: Sanitary and Phytosanitary Measures**

# ARTICLE 5.13: SCOPE

This Section shall apply to all sanitary and phytosanitary measures of a Party that may, directly or indirectly, affect trade between the Parties.

# ARTICLE 5.14: AFFIRMATION OF THE SPS AGREEMENT

Further to Article 1.2 (Relation to Other Agreements), each Party affirms its existing rights and obligations with respect to each other in the SPS Agreement.

# **ARTICLE 5.15: CONTACT POINTS**

- 1. Each Party shall designate a contact point relating to the operation of this Section. For the purposes of this Section, the contact point shall be:
  - (a) for Australia, the Department of Agriculture, or its successor; and
  - (b) for Korea, the Ministry of Agriculture, Food and Rural Affairs, or its successor.
- 2. The contact points shall:
  - (a) facilitate the exchange of information relating to this Section;
  - (b) coordinate the technical meeting referred to in Article 5.16; and
  - (c) facilitate any other communications between the Parties on any matter covered by this Section.

# ARTICLE 5.16: TECHNICAL MEETINGS

- 1. The Parties shall hold technical meetings on sanitary and phytosanitary matters at such venues and on such dates as may be agreed by the Parties. Representatives of each Party's competent authorities who have responsibility for sanitary and phytosanitary matters shall participate in the meetings.
- 2. The technical meetings shall be coordinated by the contact points referred to in Article 5.15.
- 3. The functions of the technical meetings shall be to:
  - (a) review and monitor the implementation of this Section;
  - (b) enhance mutual understanding of each Party's sanitary and phytosanitary measures and the regulatory processes that relate to those measures;
  - (c) engage in cooperative activities in accordance with Article 5.17.2;
  - (d) as appropriate, seek to address sanitary and phytosanitary matters of mutual interest to the Parties; and
  - (e) as appropriate, report the outcomes of discussions of the technical meeting to the Joint Committee.

# ARTICLE 5.17: COOPERATION

- 1. The Parties shall enhance implementation of the SPS Agreement, including through:
  - (a) cooperating, including exchanging views, in relevant international bodies engaged in food safety and human, animal or plant life or health issues;
  - (b) facilitating the timely exchange of information on their respective sanitary and phytosanitary measures; and
  - (c) sharing knowledge and experience.
- 2. The Parties shall explore opportunities for further cooperation and collaboration on sanitary and phytosanitary matters of mutual interest at the bilateral, regional and multilateral levels consistent with the provisions of this Section.
- 3. Where a Party makes a notification in accordance with paragraph 5(b) or 6(a) of Annex B of the SPS Agreement, it shall provide a copy of the notification to the contact point of the other Party at the same time as the notification is provided to the WTO.

# ARTICLE 5.18: DISPUTE SETTLEMENT

Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising in this Section.

# CHAPTER 6 TRADE REMEDIES

# **Section A: Safeguard Measures**

# ARTICLE 6.1: APPLICATION OF A SAFEGUARD MEASURE

If, as a result of the reduction or elimination of a customs duty under this Agreement, an originating good of the other Party is being imported into the territory of a Party in such increased quantities, in absolute terms or relative to domestic production, and under such conditions as to be a substantial cause of serious injury, or threat thereof, to a domestic industry producing a like or directly competitive good, the Party may:

- (a) suspend the further reduction of any rate of customs duty on the good provided for under this Agreement;
- (b) increase the rate of customs duty on the good to a level not to exceed the lesser of:
  - (i) the most-favoured-nation (hereinafter referred to as "MFN") applied rate of duty on the good in effect at the time the safeguard measure is applied; and
  - (ii) the MFN applied rate of duty on the good in effect on the day immediately preceding the date of entry into force of this Agreement; or
- (c) in the case of a customs duty applied to a good on a seasonal basis, increase the rate of duty to a level that, for each season, does not exceed the lesser of:
  - the MFN applied rate of duty on the good in effect for the corresponding season immediately preceding the date of application of the safeguard measure; and
  - (ii) the MFN applied rate of duty on the good in effect for the corresponding season immediately preceding the date of entry into force of this Agreement.

### ARTICLE 6.2: CONDITIONS AND LIMITATIONS

1. A Party shall apply a safeguard measure only following an investigation by the Party's competent authorities in accordance with the procedures and requirements provided for in

Articles 3 and 4.2 of the Safeguards Agreement, and to this end, Articles 3 and 4.2 of the Safeguards Agreement are incorporated into and made part of this Agreement, mutatis mutandis.

- 2. A Party shall notify the other Party in writing upon initiation of an investigation described in paragraph 1 and shall consult with the other Party as far in advance of applying a safeguard measure as practicable, with a view to reviewing the information arising from the investigation and exchanging views on the safeguard measure.
- 3. Each Party shall ensure that its competent authorities complete any such investigation within one year of the date of its initiation.
- 4. Neither Party shall apply or maintain a safeguard measure:
  - (a) except to the extent, and for such time, as may be necessary to prevent or remedy serious injury and to facilitate adjustment;
  - (b) for a period exceeding two years, except that the period may be extended by up to one year if the competent authorities of the applying Party determine, in conformity with the procedures specified in this Article, that the safeguard measure continues to be necessary to prevent or remedy serious injury and to facilitate adjustment and that there is evidence that the industry is adjusting, provided that the total period of application of a safeguard measure, including the period of initial application and any extension thereof, shall not exceed three years; or
  - (c) beyond the expiration of the transition period, except with the consent of the other Party.
- 5. Neither Party shall apply a safeguard measure more than once against the same good.
- 6. No safeguard measure or provisional safeguard measure shall be applied against a particular good while a global safeguard measure under Article XIX of GATT 1994 and the Safeguards Agreement in respect of that good is in place. In the event that a global safeguard measure is taken in respect of a particular good, any existing safeguard measure or provisional safeguard measure which is taken against that good in accordance with this Section shall be terminated.
- 7. Where the expected duration of a safeguard measure is over one year, the applying Party shall progressively liberalise it at regular intervals.
- 8. When a Party terminates a safeguard measure, the rate of customs duty shall be the rate that, in accordance with the Party's Schedule to Annex 2-A (Elimination of Customs Duties), would have been in effect but for the safeguard measure.

# ARTICLE 6.3: PROVISIONAL SAFEGUARD MEASURE

- 1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a provisional safeguard measure in accordance with a preliminary determination by its competent authorities that there is clear evidence that imports of an originating good from the other Party have increased as the result of the reduction or elimination of a customs duty under this Agreement, and have become a substantial cause of serious injury, or threat thereof, to its domestic industry.
- 2. Before applying a provisional safeguard measure the applying Party shall notify the other Party and shall immediately initiate consultations after applying the provisional safeguard measure.
- 3. The duration of any provisional safeguard measure shall not exceed 200 days, during which time the applying Party shall comply with the requirements of Article 6.2.1.
- 4. The applying Party shall promptly refund any additional customs duties collected as a result of a provisional safeguard measure if the investigation conducted in accordance with Article 6.2.1 does not result in a finding that the requirements of Article 6.1 have been met. The duration of any provisional measure shall be counted as part of the period described in Article 6.2.4(b).

### ARTICLE 6.4: COMPENSATION

- 1. No later than 30 days after it applies a safeguard measure, a Party shall afford an opportunity for the other Party to consult with it regarding appropriate trade liberalising compensation in the form of concessions having substantially equivalent trade effects or equivalent to the value of the additional duties expected to result from the safeguard measure. The applying Party shall provide such compensation as the Parties mutually agree.
- 2. If the Parties are unable to agree on compensation within 30 days after consultations begin in accordance with paragraph 1, the Party against whose originating good the safeguard measure is applied may suspend the application of concessions with respect to originating goods of the applying Party that have trade effects substantially equivalent to the safeguard measure.
- 3. The applying Party's obligation to provide compensation under paragraph 1 and the other Party's right to suspend concessions in accordance with paragraph 2 shall terminate on the date the safeguard measure terminates.

Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement and the Agreement on Agriculture. This Agreement shall not confer any additional rights or impose any additional obligations on the Parties with respect to measures applied under Article XIX of GATT 1994 and the Safeguards Agreement or the Agreement on Agriculture, except that a Party applying such a measure under Article XIX of GATT 1994 and the Safeguards Agreement may exclude imports of an originating good of the other Party, from the measure.

**ARTICLE 6.6: DEFINITIONS** 

For the purposes of Section A:

**Agreement on Agriculture** means the *Agreement on Agriculture*, in Annex 1A of the WTO Agreement;

**domestic industry** means, with respect to an imported good, the producers as a whole of the like or directly competitive good operating in the territory of a Party, or those whose collective output of the like or directly competitive good constitutes a major proportion of the total domestic production of that good;

safeguard measure means a measure described in Article 6.1;

**serious injury** means a significant overall impairment in the position of a domestic industry;

**substantial cause** means the dominant cause that contributes more than any other individual cause;

**threat of serious injury** means serious injury that, on the basis of facts and not merely on allegation, conjecture, or remote possibility, is clearly imminent; and

**transition period** in relation to a particular good means the period from the date of entry into force of this Agreement until five years after the date of the elimination or the completion of the reduction period of the customs duties in accordance with that Party's schedule of tariff commitments in Annex 2-A (Elimination of Customs Duties).

# **Section B: Agricultural Safeguard Measures**

#### ARTICLE 6.7: AGRICULTURAL SAFEGUARD MEASURES

- 1. Notwithstanding Article 2.3 (Elimination of Customs Duties), a Party may apply an agricultural safeguard measure on an originating agricultural good listed in that Party's Schedule to Annex 6-A, if the aggregate volume of imports of that good in any calendar year exceeds a trigger level set out in that Party's Schedule to Annex 6-A.
- 2. The duty to be applied as the agricultural safeguard measure under paragraph 1 shall not exceed the lesser of:
  - (a) the prevailing MFN applied rate;
  - (b) the MFN applied rate of duty in effect on the day immediately preceding the date of entry into force of this Agreement; or
  - (c) the duty rate set out in the applying Party's Schedule to Annex 6-A.
- 3. Neither Party shall maintain an agricultural safeguard measure under this Article beyond the end of the calendar year in which it has applied the measure.
- 4. Neither Party shall apply or maintain an agricultural safeguard measure on an originating agricultural good if the period specified in the agricultural safeguard provisions of the Party's Schedule to Annex 6-A has expired.
- 5. Neither Party shall apply or maintain an agricultural safeguard measure under this Article and at the same time apply or maintain, on the same good:
  - (a) a safeguard measure under this Agreement;
  - (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement; or
  - (c) a safeguard measure applied under the Agreement on Agriculture.
- 6. A Party shall implement agricultural safeguard measures in a transparent manner. Within 60 days after applying a measure, the Party applying an agricultural safeguard measure shall notify the other Party in writing and provide it with relevant data concerning the measure including trade volumes. On request, the Party applying the agricultural safeguard measure shall consult with the other Party with respect to the conditions of the application of such agricultural safeguard measure.

- 7. A good which is *en route* on the basis of a contract settled before the agricultural safeguard measure is applied shall be exempted from the application of the safeguard measure provided that it may be counted in the volume of imports of the good in question during the following calendar year for the purposes of triggering the provisions of paragraph 1 in that calendar year.
- 8. The implementation and operation of this Article may be the subject of discussion and review in the Committee on Trade in Goods.

# **Section C: Anti-dumping and Countervailing Measures**

## ARTICLE 6.8: ANTI-DUMPING AND COUNTERVAILING MEASURES

- 1. Each Party retains its rights and obligations under the WTO Agreement with regard to the application of anti-dumping and countervailing measures. Unless otherwise provided in this Chapter, nothing in this Agreement shall be construed to confer any additional rights or impose any additional obligations on a Party with respect to anti-dumping or countervailing measures.
- 2. In order to enhance transparency in the implementation of the WTO Agreement:
  - (a) the Parties confirm their current practice of counting toward the average all individual margins, whether positive or negative, when anti-dumping margins are established on the weighted-to-weighted basis or transaction-to-transaction basis, or weighted-to-transaction basis, and share their expectation that such practice will continue; and
  - (b) the Party making such a decision to impose an anti-dumping duty in accordance with Article 9.1 of the Anti-Dumping Agreement, shall normally apply the 'lesser duty' rule, by imposing a duty which is less than the dumping margin where such lesser duty would be adequate to remove the injury to the domestic industry.

# ARTICLE 6.9: NOTIFICATION AND CONSULTATIONS

- 1. After receipt by a Party's competent authorities of a properly documented anti-dumping application relating to imports from the other Party and before proceeding to initiate an investigation, the Party shall give written notice, at the earliest possible opportunity, to the other Party and, immediately after initiating an investigation, shall afford the other Party an adequate opportunity to make inquiries and representations regarding the application.
- 2. As soon as possible after an application for countervailing measures is accepted by the competent authorities of a Party and before the initiation of an investigation, if products of the

other Party may be subject to such investigation, the other Party shall be invited for consultations with the aim of clarifying the situation and arriving at a mutually agreed solution.

## ARTICLE 6.10: UNDERTAKINGS

- 1. After a Party's competent authorities initiate an anti-dumping or countervailing duty investigation, that Party shall give written notice, which shall include information about the availability of undertakings, to the other Party.
- 2. In an anti-dumping investigation, where a Party's competent authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, that Party shall, to the extent possible, inform exporters of the other Party about the availability of undertakings and extend reasonable consideration to undertakings requested by the exporters of the other Party.
- 3. In a countervailing duty investigation, where a Party's competent authorities have made a preliminary affirmative determination of subsidisation and injury caused by such subsidisation, that Party shall inform the other Party and to the extent possible exporters of the other Party, about the availability of undertakings and extend reasonable consideration to undertakings requested by the other Party or the exporters of the other Party.

# ANNEX 6-A AGRICULTURAL SAFEGUARD MEASURES

# Schedule of Korea

- 1. This Annex sets out those originating goods that may be subject to agricultural safeguard measures under Article 6.7, the trigger levels for applying such measures, and the maximum duty that may be applied each year for each such good:
  - (a) for beef as covered below;

Coverage: HSK provisions 0201.10.0000, 0201.20.1000, 0201.20.9000, 0201.30.0000, 0202.10.0000, 0202.20.1000, 0202.20.9000 and 0202.30.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	154,58	157,67	160,82	164,04	167,32	170,67
	4	6	9	6	7	3
Safeguard Duty (%)	40	40	40	40	40	30

Year	7	8	9	10	11	12
Trigger Level (MT)	174,08	177,56	181,12	184,74	188,43	192,20
	7	9	0	2	7	6
Safeguard Duty (%)	30	30	30	30	24	24

Year	13	14	15	16
Trigger Level (MT)	196,05	199,97	203,97	NA
	0	1	0	NA
Safeguard Duty (%)	24	24	24	0

(b) for malt (not roasted) and malting barley as covered below;

Coverage: HSK provisions 1003.00.1000 and 1107.10.0000

1	2	3	4	5	6
147,48	150,43	153,44	156,51	159,64	162,83
6	6	4	3	4	6
502	479	455	432	408	385
263	258	252	246	240	216
	502	502 479	6     6     4       502     479     455	6     6     4     3       502     479     455     432	6     6     4     3     4       502     479     455     432     408

Year 7	8	9	10	11	12
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Trigger Level (MT)	166,09	169,41	172,80	176,25	179,78	183,38
	3	5	3	9	5	0
Safeguard Duty (%)						
1003.00.1000(513%)	361	338	315	291	268	244
1107.10.0000(269%)	207	199	190	181	139	127

Year	13	14	15	16
Trigger Level (MT)	187,04	190,78	194,60	NA
	8	9	5 N	
Safeguard Duty (%)				
1003.00.1000(513%)	221	197	174	0
1107.10.0000(269%)	115	103	91.5	0

(c) for maize (other) as covered below;

Coverage: HSK provision 1005.90.9000

Year	1	2	3	4	5	6
Trigger Level (MT)	33,053	33,714	34,388	35,076	35,777	36,493
Safeguard Duty (%)	313	298	283	268	253	190

Year	7	8
Trigger Level (MT)	37,223	NA
Safeguard Duty (%)	167	0

(d) for sugar as covered below;

Coverage: HSK provision 1701.99.0000

Year	1	2	3	4	5	6
Trigger Level (MT)	946	965	984	1,004	1,024	1,044
Safeguard Duty (%)	35	35	35	35	35	35

Year	7	8	9	10	11	12
Trigger Level (MT)	1,065	1,087	1,108	1,131	1,153	1,176
Safeguard Duty (%)	35	35	35	35	35	35

Year	13	14	15	16	17	18	19
Trigger Level (MT)	1,200	1,224	1,248	1,273	1,299	1,325	NA
Safeguard Duty (%)	35	35	35	35	35	35	0

2. For greater certainty, no agricultural safeguard measure may be applied or maintained after the date the safeguard duties set out above are zero.

# CHAPTER 7 CROSS-BORDER TRADE IN SERVICES

## ARTICLE 7.1: SCOPE

- 1. This Chapter shall apply to measures adopted or maintained by a Party affecting cross-border trade in services by service suppliers of the other Party. Such measures include measures affecting:
  - (a) the production, distribution, marketing, sale or delivery of a service;
  - (b) the purchase or use of, or payment for, a service;
  - (c) the access to and use of distribution, transport, or telecommunications networks and services in connection with the supply of a service;
  - (d) the presence in its territory of a service supplier of the other Party; and
  - (e) the provision of a bond or other form of financial security as a condition for the supply of a service.
- 2. Articles 7.4, 7.7, and 7.8 shall also apply to measures adopted or maintained by a Party affecting the supply of a service in its territory by a covered investment.
- 3. This Chapter shall not apply to:
  - (a) financial services as defined in Article 8.20 (Definitions), except that paragraph 2 shall apply where the financial service is supplied by a covered investment that is not a covered investment in a financial institution as defined in Article 8.20 (Definitions) in a Party's territory;
  - (b) government procurement;
  - (c) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance; or
  - (d) air services, including domestic and international air transportation services, whether scheduled or non-scheduled, and related services in support of air services, other than:
    - (i) aircraft repair and maintenance services;
    - (ii) the selling and marketing of air transport services;

- (iii) computer reservation system services; and
- (iv) specialty air services.

The Parties note the multilateral negotiations pursuant to the review of the GATS Annex on Air Transport Services. Upon the conclusion of such multilateral negotiations, the Parties shall conduct a review for the purpose of discussing appropriate amendments to this Agreement so as to incorporate the results of such multilateral negotiations.

- 4. This Chapter shall not impose any obligation on a Party with respect to a national of the other Party seeking access to its employment market, or employed on a permanent basis in its territory, and shall not confer any right on that national with respect to that access or employment.
- 5. This Chapter shall not apply to services supplied in the exercise of governmental authority in a Party's territory. A service supplied in the exercise of governmental authority means any service which is supplied neither on a commercial basis, nor in competition with one or more service suppliers.

#### **ARTICLE 7.2: NATIONAL TREATMENT**

- 1. Each Party shall accord to service suppliers of the other Party treatment no less favourable than that it accords, in like circumstances, to its own service suppliers.
- 2. The treatment to be accorded by a Party under paragraph 1 means, with respect to a regional level of government, treatment no less favourable than the most favourable treatment accorded, in like circumstances, by that regional level of government to service suppliers of the Party of which it forms a part.

#### ARTICLE 7.3: MOST-FAVOURED-NATION TREATMENT

Each Party shall accord to service suppliers of the other Party treatment no less favourable than that it accords, in like circumstances, to service suppliers of a non-Party.

## ARTICLE 7.4: MARKET ACCESS

Neither Party shall adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

(a) impose limitations on:

- (i) the number of service suppliers, whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;
- (ii) the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (iii) the total number of service operations or the total quantity of services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test; or
- (iv) the total number of natural persons that may be employed in a particular service sector or that a service supplier may employ and who are necessary for, and directly related to, the supply of a specific service in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service.

#### ARTICLE 7.5: LOCAL PRESENCE

Neither Party shall require a service supplier of the other Party to establish or maintain a representative office or any form of enterprise, or to be resident, in its territory as a condition for the cross-border supply of a service.

# ARTICLE 7.6: NON-CONFORMING MEASURES

- 1. Articles 7.2 through 7.5 shall not apply to:
  - (a) any existing non-conforming measure that is maintained by a Party at:
    - (i) the central level of government, as set out by that Party in its Schedule to Annex I;
    - (ii) a regional level of government, as set out by that Party in its Schedule to Annex I; or
    - (iii) a local level of government;
  - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or

- (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Article 7.2, 7.3, 7.4 or 7.5.
- 2. Articles 7.2 through 7.5 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities as set out in its Schedule to Annex II.

#### ARTICLE 7.7: DOMESTIC REGULATION

- 1. Where a Party requires authorisation for the supply of a service, the Party's competent authorities shall, within a reasonable time after the submission of an application considered complete under its laws and regulations, inform the applicant of the decision concerning the application. On request of the applicant, the Party's competent authorities shall provide, without undue delay, information concerning the status of the application. This obligation shall not apply to authorisation requirements that a Party adopts or maintains with respect to sectors, subsectors, or activities as set out in its Schedule to Annex II.
- 2. With a view to ensuring that measures relating to qualification requirements and procedures, technical standards, and licensing requirements do not constitute unnecessary barriers to trade in services, each Party shall endeavour to ensure, as appropriate for individual sectors, that such measures are:
  - (a) based on objective and transparent criteria, such as competence and the ability to supply the service;
  - (b) not more burdensome than necessary to ensure the quality of the service; and
  - (c) in the case of licensing procedures, not in themselves a restriction on the supply of the service.
- 3. If the results of the negotiations related to Article VI:4 of the GATS (or the results of any similar negotiations undertaken in other multilateral fora in which the Parties participate) enter into effect, this Article shall be amended, as appropriate, after consultations between the Parties, to bring those results into effect between the Parties under this Agreement. The Parties shall coordinate on such negotiations, as appropriate.
- 4. Subject to its laws and regulations, a Party shall permit service suppliers of the other Party to use the enterprise names under which they trade in the territory of the other Party and otherwise ensure that the use of the enterprise names is not unduly restricted.

# Further to Chapter 19 (Transparency):

- (a) each Party shall establish or maintain appropriate mechanisms for responding to enquiries from interested persons regarding its regulations relating to the subject matter of this Chapter; and
- (b) if a Party does not provide, in accordance with Article 19.1.2, advance notice of and opportunity for comment on regulations it proposes to adopt relating to the subject matter of this Chapter, it shall, on request of the other Party, address in writing the reasons for not doing so.

## **ARTICLE 7.9: RECOGNITION**

- 1. For the purposes of the fulfilment, in whole or in part, of its standards or criteria for the authorisation, licensing, or certification of service suppliers, and subject to the requirements of paragraph 5, a Party may recognise the education or experience obtained, requirements met, or licences or certifications granted in a particular country. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the country concerned or may be accorded autonomously.
- 2. Where a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licences or certifications granted in the territory of a non-Party, nothing in Article 7.3 shall be construed to require the Party to accord such recognition to the education or experience obtained, requirements met, or licences or certifications granted in the territory of the other Party.
- 3. On request of the other Party, a Party shall promptly provide information, including appropriate descriptions, concerning any recognition agreement or arrangement that the Party has concluded. For recognition arrangements entered into by relevant bodies in its territory, a Party shall encourage those bodies to provide the same information.
- 4. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 1, whether existing or future, shall afford adequate opportunity for the other Party, if that other Party is interested, to negotiate its accession to such an agreement or arrangement or to negotiate a comparable one with it. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that education or experience obtained, requirements met, or licences or certifications granted in that other Party's territory should be recognised.
- 5. A Party shall not accord recognition in a manner that would constitute a means of discrimination between countries in the application of its standards or criteria for the

authorisation, licensing, or certification of service suppliers, or a disguised restriction on trade in services.

6. Annex 7-A shall apply to measures adopted or maintained by a Party relating to the licensing or certification of professional service suppliers as set out in that Annex.

#### ARTICLE 7.10: PAYMENTS AND TRANSFERS

- 1. Each Party shall permit all payments and transfers relating to the cross-border supply of services to be made freely and without delay into and out of its territory.
- 2. Each Party shall permit such payments and transfers relating to the cross-border supply of services to be made in a freely usable currency at the market rate of exchange prevailing at the time of the payment or transfer.
- 3. Notwithstanding paragraphs 1 and 2, a Party may prevent or delay a payment or transfer through the equitable, non-discriminatory, and good faith application of its laws and regulations relating to:
  - (a) bankruptcy, insolvency, or the protection of the rights of creditors;
  - (b) issuing, trading, or dealing in securities, futures, options, or derivatives;
  - (c) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities;
  - (d) criminal or penal offences; or
  - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

#### ARTICLE 7.11: DENIAL OF BENEFITS

- 1. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party, and the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise.
- 2. A Party may deny the benefits of this Chapter to a service supplier of the other Party if the service supplier is an enterprise owned or controlled by persons of a non-Party or of the denying Party that has no substantive business operations in the territory of the other Party. If,

before denying the benefits of this Chapter, the denying Party knows that the enterprise has no substantive business operations in the territory of the other Party and that persons of a non-Party, or of the denying Party, own or control the enterprise, the denying Party shall, to the extent possible, notify the other Party before denying the benefits. If the denying Party provides such notice, it shall consult with the other Party on request of the other Party.

#### ARTICLE 7.12: AUDIOVISUAL CO-PRODUCTION

Recognising that audiovisual, including film, animation and broadcasting program co-productions can significantly contribute to the development of the audiovisual industry and to the intensification of cultural and economic exchange between them, the Parties hereby agree on Annex 7-B.

#### **ARTICLE 7.13: DEFINITIONS**

For the purposes of this Chapter:

**aircraft repair and maintenance services** means such activities when undertaken on an aircraft or a part thereof while it is withdrawn from service and does not include so-called "line maintenance";

**computer reservation system services** means services provided by computerised systems that contain information about air carriers' schedules, availability, fares and fare rules, through which reservations can be made or tickets may be issued;

**cross-border trade in services** or **cross-border supply of services** means the supply of a service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party by a person of that Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party;

but does not include the supply of a service in the territory of a Party by a covered investment;

**enterprise** means an enterprise as defined in Article 1.4 (Definitions), and a branch of an enterprise;

**enterprise of a Party** means an enterprise organised or constituted under the laws of a Party, and a branch located in the territory of a Party and carrying out business activities there;

**professional services** means services, the supply of which requires specialised post-secondary education, or equivalent training or experience or examination, and for which the right to practice is granted or restricted by a Party, but does not include services supplied by tradespersons or vessel and aircraft crew members;

**selling and marketing of air transport services** means opportunities for the air carrier concerned to sell and market freely its air transport services including all aspects of marketing such as market research, advertising and distribution but does not include the pricing of air transport services nor the applicable conditions;

**service supplier of a Party** means a person of that Party that seeks to supply or supplies a service; and

**specialty air services** means any non-transportation air services, such as aerial fire-fighting, sightseeing, spraying, surveying, mapping, photography, parachute jumping, glider towing, and helicopter-lift for logging and construction, and other airborne agricultural, industrial and inspection services.

# ANNEX 7-A PROFESSIONAL SERVICES

- 1. On request of the other Party, a Party shall provide information concerning standards and criteria for the licensing and certification of professional service suppliers, including information concerning the appropriate regulatory or other body to consult regarding these standards and criteria. These standards and criteria include requirements regarding education, examinations, experience, conduct and ethics, professional development and re-certification, scope of practice, local knowledge, and consumer protection.
- 2. Each Party shall encourage the relevant bodies in its territory to develop mutually acceptable standards and criteria for licensing and certification, to provide recommendations to the Joint Committee on mutual recognition, and to develop procedures for the temporary licensing arrangements of professional service suppliers of the other Party with respect to the professional services sectors or sub-sectors listed below and any other sectors or sub-sectors that may be mutually agreed by the Parties:
  - (a) engineering services;
  - (b) architectural services;
  - (c) veterinary services;
  - (d) healthcare services provided by pharmacists and radiographers; and
  - (e) accounting services.
- 3. The Parties hereby establish a Working Group on Professional Services, comprising representatives of each Party, to facilitate the activities set out in paragraphs 1 and 2. The Working Group shall meet within three years after the date of entry into force of this Agreement unless the Parties otherwise agree.
- 4. The Working Group should consider, for professional services generally and, as appropriate, for individual professional services:
  - (a) procedures for fostering the development of mutual recognition arrangements between relevant professional bodies of the Parties;
  - (b) the feasibility of developing model procedures for the licensing and certification of professional service suppliers;

- (c) measures maintained at the central or regional level of government that would prevent the development of a mutual recognition arrangement or prevent a service supplier of a Party from receiving the benefits of such an arrangement; and
- (d) other issues of mutual interest relating to the supply of professional services.
- 5. The Working Group shall consider, as appropriate, relevant bilateral, plurilateral, and multilateral agreements relating to professional services.
- 6. The Working Group shall report to the Joint Committee on its progress, including with respect to any recommendation for initiatives to promote mutual recognition of standards and criteria and temporary licensing, and on the further direction of its work, no later than three years after the date of entry into force of this Agreement.
- 7. On receipt of a recommendation referred to in paragraphs 2 and 6, the Joint Committee shall review the recommendation within a reasonable time to determine whether it is consistent with this Agreement. Based on the Joint Committee's review, each Party shall encourage its respective competent authorities, where appropriate, to implement the recommendation within a mutually agreed time.
- 8. The Joint Committee shall review the implementation of this Annex at least once every two years.

# ANNEX 7-B AUDIOVISUAL CO-PRODUCTION

## **ARTICLE 1: COMPETENT AUTHORITIES**

- 1. Each Party shall designate a competent authority for the purpose of implementing this Annex. Either Party may change its appointed competent authority by giving notice to the other Party through diplomatic channels. The change in competent authority shall take effect 28 days after the notice has been received.
- 2. The competent authorities may examine the implementation of this Annex and consult with each other to resolve any difficulties arising out of its application.

#### ARTICLE 2: APPROVAL OF AUDIOVISUAL CO-PRODUCTIONS

- 1. Provisional approval from the competent authorities should be received before the commencement of the making of an audiovisual co-production work, subject to each Party's relevant domestic regulatory or policy arrangements. It is the responsibility of the co-producer or co-producers to provide any documentation required by the competent authorities to enable the competent authorities to complete their provisional approval processes.
- 2. In granting provisional approval to an audiovisual work as an audiovisual co-production, each competent authority may stipulate conditions of approval, framed in order to achieve the general aims and objects of this Annex.
- 3. Upon completion of production, it is the responsibility of the co-producers to submit to the competent authorities the completed audiovisual work and any documentation required by the competent authorities to enable the competent authorities to complete their approval process.
- 4. In granting provisional or final approval to audiovisual works under this Annex, the competent authorities, in consultation, shall apply the provisions of this Annex, and recognise the arrangements made in the *Memorandum of Understanding on the Implementation of the Annex on Audiovisual Co-Production*.
- 5. In the event that approval by both the competent authorities is not granted, the audiovisual work concerned shall not be considered to be approved for the purposes of this Annex.
- 6. An audiovisual work will be recognised as having completed the provisional or final approval process, as applicable, once the competent authority provides written notification to

the co-producer that the approval has been granted and specifies the conditions upon which the approval is granted.

7. The approval of an audiovisual work as an audiovisual co-production by the competent authorities shall not bind the relevant authorities of either Party to permit the public exhibition of the resulting audiovisual co-production.

# **ARTICLE 3: CO-PRODUCER STATUS**

The competent authorities shall ensure that:

- (a) the Australian co-producer satisfies all the conditions relating to status which would be required to be fulfilled, if that co-producer were the only producer, in order for the production to be eligible as an Australian audiovisual work under Australian legislation;
- (b) the Korean co-producer satisfies all the conditions relating to status which would be required to be fulfilled, if that co-producer were the only producer, in order for the production to be eligible as a Korean audiovisual work under Korean legislation; and
- (c) none of the co-producers are linked by common management, ownership or control, save to the extent that it is inherent in the making of the audiovisual coproduction itself.

## **ARTICLE 4: THIRD COUNTRY CO-PRODUCTIONS**

- 1. Where either Party maintains with a third country an audiovisual co-production agreement, or arrangement of less-than-treaty status, the competent authorities may jointly approve an audiovisual work as an audiovisual co-production under this Annex that is to be made in conjunction with a co-producer from that third country.
- 2. Both the financial and creative contributions of a third country co-producer shall account for not less than the percentage required under each Party's relevant domestic regulatory or policy arrangements.
- 3. Any third country co-producer shall fulfil all conditions relating to status which would be required to be fulfilled to produce an audiovisual work under the terms of the co-production agreement, or arrangement of less-than-treaty status, in force between that co-producer's country and either Party.

#### **ARTICLE 5: ENTITLEMENT TO BENEFITS**

- 1. An audiovisual co-production shall be entitled to:
  - (a) the full enjoyment of all the benefits which are accorded to national audiovisual works of either Party; and
  - (b) any benefits which may be granted to national audiovisual works of either Party, subject to that Party's laws as in force from time to time.
- 2. Any subsidies, tax incentives, or other financial incentives which may be granted by either Party in relation to an audiovisual co-production shall accrue to the co-producer who is permitted to claim those benefits in accordance with the existing measures of that Party.
- 3. Such subsidies, tax incentives or other financial benefits shall not be assigned or disposed of except to or for the benefit of an enterprise or national of that Party, or in the case of a third country co-production under Article 4 (Third Country Co-Productions) of this Annex, any individual or enterprise that falls within the relevant scope of the audiovisual agreement or arrangement of less-than-treaty status referred to in that Article.
- 4. An audiovisual work made in accordance with an approval by the competent authorities under this Annex but completed after the termination of this Annex shall be treated as an audiovisual co-production and its co-producers shall accordingly be entitled to all the benefits of this Annex.

# ARTICLE 6: IMPORT OF EQUIPMENT

Each Party shall provide, in accordance with its respective laws, regulations and procedures, temporary admission of cinematographic and technical equipment for the making of audiovisual co-productions free of import duties and taxes. The equipment may be exported by the importer free of duties and taxes, in accordance with the respective Party's laws, regulations and procedures.

# **ARTICLE 7: IMMIGRATION FACILITATION**

Each Party shall permit nationals of the other Party, and in the case of a third country coproduction under Article 4 (Third Country Co-Productions) of this Annex, any individual that falls within the relevant scope of the audiovisual agreement or arrangement of less-than-treaty status referred to in that Article, to travel to, enter and remain in its territory for the purpose of making or exploiting an audiovisual co-production, subject to the requirement that such individuals comply with the laws, regulations and procedures relating to entry into and temporary stay in its territory.

## **ARTICLE 8: CONTRIBUTIONS**

- 1. Each co-producer shall have a financial contribution of not less than 20 per cent of the total financial contribution for an audiovisual co-production other than animation works intended for broadcast use. With respect to broadcast animation works, this contribution shall not be less than the percentage required under each Party's relevant domestic regulatory or policy arrangements.
- 2. The performing, technical and craft contribution (being the "creative" contribution) of each co-producer to an audiovisual co-production shall be in reasonable proportion to each co-producer's financial contribution.

## **ARTICLE 9: LOCATION FILMING**

The competent authorities shall have the power to approve location filming in a country other than the countries of the participating co-producers.

## **ARTICLE 10: PARTICIPATION**

- 1. Subject to the provisions of Article 10.2 to 10.5 of this Annex, individuals participating in the making of audiovisual co-productions shall be co-producers.
- 2. Performers who are citizens or permanent residents of countries other than the participating co-production countries may be engaged in the audiovisual co-production:
  - (a) where the competent authorities are satisfied that there are exceptional circumstances;
  - (b) where script or financing of the audiovisual co-production dictates their participation; or
  - (c) in the case of approved location filming in a country other than that of the participating co-production countries, in minor roles where this is reasonably necessary.
- 3. Where the competent authorities have approved location filming in a country other than that of the participating co-production countries in accordance with Article 9, citizens or permanent residents of that country may be employed as crowd artists or to perform other services necessary for the location work to be undertaken.
- 4. The competent authorities may approve the participation of restricted numbers of technical personnel who are citizens or permanent residents of countries other than the

participating co-production countries where the competent authorities are satisfied that the relevant technical expertise is not available in the co-producers' countries at the time the audiovisual co-production is made.

5. Unless otherwise approved by the competent authorities, screenwriters involved in the making of audiovisual co-productions shall be nationals of either Party.

## ARTICLE 11: FOOTAGE

At least 90 per cent of the footage included in an audiovisual co-production shall, subject to any departure from this rule which is approved by the competent authorities, be specially shot or otherwise created for that audiovisual work.

## ARTICLE 12: MAKING UP TO FIRST-RELEASE PRINT

The competent authorities shall ensure that audiovisual co-productions are made and processed up to the creation of the first-release print or digital equivalent in the territory of the Parties or, where there is a third country co-producer, that co-producer's country.

## ARTICLE 13: ACKNOWLEDGMENTS AND CREDITS

The competent authorities shall ensure that each audiovisual co-production includes either a separate credit title indicating that the audiovisual work is either an "Australian-Korean co-production" or a "Korean-Australian co-production", or where relevant, a credit which reflects the participation of the Parties and the country of the third country co-producer.

#### **ARTICLE 14: TAXATION**

Notwithstanding any other provision of this Annex other than Article 6, for the purposes of taxation the laws in force in each Party shall apply subject to the provisions of any tax treaty between the Parties.

## ARTICLE 15: BALANCE

- 1. An overriding aim of the Annex, as monitored by the competent authorities, shall be to ensure that an overall balance is achieved between the Parties with respect to:
  - (a) the contribution to the production costs of all audiovisual co-productions;

- (b) the use of studios and laboratories;
- (c) the employment of all performing, craft and technical personnel, measured on a straight head count basis; and
- (d) the participation in each of the major performing, craft and technical categories and in particular, that of the writer, director and lead cast, over each period of three years commencing on the date that this Annex enters into force.
- 2. Either competent authority may withhold approval of an audiovisual work as an audiovisual co-production on the basis that the overriding aim of overall balance referred to in paragraph 1 would be prejudiced by such approval.

#### ARTICLE 16: INSTITUTIONAL MECHANISM

Each Party may request the establishment of an *ad hoc* Committee to discuss any matter related to the implementation of this Annex by delivering a written request to the competent authority of the other Party and the other Party shall give due consideration to the request. The *ad hoc* Committee shall comprise appropriate senior officials from appropriate ministries and agencies of each Party. The *ad hoc* Committee shall discuss the matter at a time and place agreed to by the Parties.

## **ARTICLE 17: DISPUTE SETTLEMENT**

- 1. A Party may request consultations with the other Party regarding any matter arising under this Annex by delivering a written request to the competent authority of the other Party. Consultations shall commence promptly after a Party delivers a request for consultations to the competent authority of the other Party. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter.
- 2. If the consultations under paragraph 1 fail to resolve the matter within 60 days after the date of receipt of a request for consultations, either Party may request good offices, conciliation, mediation or non-binding arbitration. The *ad hoc* Committee shall decide the processes for resolution of the matter.
- 3. Chapter 20 (Dispute Settlement) of the FTA between Australia and Korea shall not apply to any matter or dispute arising under this Annex.

#### **ARTICLE 18: IMPLEMENTING ARRANGEMENTS**

- I. The Parties acknowledge the *Memorandum of Understanding Implementing the Annex on Audiovisual Co-Production* ("the Memorandum of Understanding")
- 2. The Parties recognise that the responsibilities and arrangements established under the Memorandum of Understanding will apply in order to assist the implementation of this Annex.

#### **ARTICLE 19: REVIEW**

- 1. The Parties recognise the evolving nature of the audiovisual sector, in particular the role of technology.
- 2. The competent authorities shall review the operation of this Annex as required and make any proposals considered necessary for any modification thereof.

#### ARTICLE 20: Scope and Interpretation of the Annex

- 1. To the extent of any inconsistency between this Annex and any other provision in the Agreement, this Annex shall prevail to the extent of the inconsistency.
- 2. Nothing in this Annex shall be used to construe any other provision in the Agreement. No provision elsewhere in the Agreement shall be used to construe any provision in this Annex.
- 3. For greater certainty, nothing in Section B of Chapter 1 (Initial Provisions and Definitions), Articles 7.2, 7.3, 7.4 and 7.13 of Chapter 7 (Cross-Border Trade in Services), Chapter 10 (Movement of Natural Persons), Chapter 11 (Investment), Chapter 19 (Transparency), Chapter 20 (Dispute Settlement), Chapter 21 (Institutional Provisions), and Chapter 22 (General Provisions and Exceptions) of this Agreement shall apply to this Annex.

## ARTICLE 21: DURATION AND TERMINATION

- 1. Nothing in Article 23.4 (Termination) of this Agreement shall apply to this Annex.
- 2. This Annex shall remain in force initially for a period of up to three years from the date of entry into force of the Agreement. Either Party may terminate this Annex by providing written notice to terminate to the other Party 180 days before the end of that period. The Annex shall then terminate at the end of the three years.
- 3. If neither Party terminates this Annex under paragraph 2, it shall automatically remain in force for successive periods, each of three years, unless written notice to terminate is given by either Party at least 180 days before the end of any period of three years, in which case it shall terminate at the end of that period.

4. This Annex is separable, and its termination shall not affect the continued operation of the Agreement. Termination of this Annex shall be governed only by this Article.

**ARTICLE 22: DEFINITIONS** 

For the purpose of this Annex:

**audiovisual co-production** means an audiovisual work including films, animations, broadcasting programmes and digital format productions made by one or more co-producers of one Party in cooperation with one or more co-producers of the other Party (or in the case of a third country co-production, with a third country co-producer) which is approved by the competent authorities of each Party, in consultation;

**audiovisual work** means any aggregate of images or of images and sounds, embodied in any material in accordance with each Party's laws and regulations;

**benefits** means all those financial and other incentives which may be offered to audiovisual co-productions by each Party from time to time under Article 5.1 of this Annex;

**competent authority** means the authority or authorities designated as such by each Party;

**co-producer** means one or more nationals or enterprises of a Party that are involved or seeking to be involved in the making of an audiovisual co-production, or in the case of a third country co-production under Article 4 of this Annex, any individual that falls within the relevant scope of the audiovisual agreement or arrangement of less-than-treaty status referred to in that Article;

days means calendar days;

**enterprise** means any entity constituted or organised under applicable law, whether or not for profit, and whether privately or governmentally-owned or controlled, including any corporation, trust, partnership, sole proprietorship, joint venture, association, or similar organisation;

existing means in effect on the date of entry into force of this Agreement;

**measure** includes any law, regulation, procedure, requirement, or practice;

national means:

- (a) for Australia, a natural person who is an Australian citizen as defined in the Australian Citizenship Act 2007 or a permanent resident as defined in accordance with the Migration Regulations 1994; and
- (b) for Korea, a Korean national within the meaning of the Nationality Act; and

**protection and reproduction material** means those materials derived from the original audiovisual work materials for the purpose of protecting the final version of the audiovisual work, and those materials used for making copies of the audiovisual work for the purpose of distribution and exhibition of the audiovisual work.

# CHAPTER 8 FINANCIAL SERVICES

## ARTICLE 8.1: SCOPE

- 1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
  - (a) financial institutions of the other Party;
  - (b) investors of the other Party, and investments of such investors, in financial institutions in the Party's territory; and
  - (c) cross-border trade in financial services.
- 2. Chapters 7 (Cross-Border Trade in Services) and 11 (Investment) shall apply to measures described in paragraph 1 only to the extent that these Chapters or Articles of these Chapters are incorporated into this Chapter:
  - (a) Articles 7.11 (Denial of Benefits), 11.7 (Expropriation and Compensation), 11.8 (Transfers), 11.11 (Denial of Benefits), and 11.13 (Special Formalities and Information Requirements), are incorporated into and made part of this Chapter;
  - (b) Section B (Investor-State Dispute Settlement) of Chapter 11 (Investment) is incorporated into and made part of this Chapter solely for claims that a Party has breached Article 11.7 (Expropriation and Compensation), 11.8 (Transfers), 11.11 (Denial of Benefits), or 11.13 (Special Formalities and Information Requirements) as incorporated into this Chapter; and
  - (c) Article 7.10 (Payments and Transfers) is incorporated into and made part of this Chapter to the extent that cross-border trade in financial services is subject to obligations under Article 8.5.
- 3. This Chapter shall not apply to measures adopted or maintained by a Party relating to:
  - (a) activities or services forming part of a public retirement plan or statutory system of social security; or
  - (b) activities or services conducted for the account or with the guarantee or using the financial resources of the Party, including its public entities,

except that this Chapter shall apply to the extent that a Party allows any of the activities or services referred to in subparagraph (a) or (b) to be conducted by its financial institutions in competition with a public entity or a financial institution.

4. This Chapter shall not apply to laws, regulations, or requirements governing the procurement by government agencies of financial services purchased for governmental purposes and not with a view to commercial resale or use in the supply of services for commercial sale.

## **ARTICLE 8.2: NATIONAL TREATMENT**

- 1. Each Party shall accord to investors of the other Party treatment no less favourable than that it accords to its own investors, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of financial institutions and investments in financial institutions in its territory.
- 2. Each Party shall accord to financial institutions of the other Party and to investments of investors of the other Party in financial institutions treatment no less favourable than that it accords to its own financial institutions, and to investments of its own investors in financial institutions, in like circumstances, with respect to the establishment, acquisition, expansion, management, conduct, operation and sale or other disposition of financial institutions and investments.
- 3. For the purposes of the national treatment obligations in Article 8.5.1, a Party shall accord to cross-border financial service suppliers of the other Party treatment no less favourable than that it accords to its own financial service suppliers, in like circumstances, with respect to the supply of the relevant service.

## ARTICLE 8.3: MOST-FAVOURED-NATION TREATMENT

Each Party shall accord to investors of the other Party, financial institutions of the other Party, investments of investors in financial institutions, and cross-border financial service suppliers of the other Party treatment no less favourable than that it accords to the investors, financial institutions, investments of investors in financial institutions, and cross-border financial service suppliers of a non-Party, in like circumstances.

#### ARTICLE 8.4: MARKET ACCESS FOR FINANCIAL INSTITUTIONS

A Party shall not adopt or maintain, with respect to financial institutions of the other Party or investors of the other Party seeking to establish such institutions, either on the basis of a regional subdivision or on the basis of its entire territory, measures that:

- (a) impose limitations on:
  - (i) the number of financial institutions whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirements of an economic needs test;
  - (ii) the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
  - (iii) the total number of financial service operations or the total quantity of financial services output expressed in terms of designated numerical units in the form of quotas or the requirement of an economic needs test; or
  - (iv) the total number of natural persons that may be employed in a particular financial service sector or that a financial institution may employ and who are necessary for, and directly related to, the supply of a specific financial service in the form of numerical quotas or the requirement of an economic needs test; or
- (b) restrict or require specific types of legal entity or joint venture through which a financial institution may supply a service.

#### ARTICLE 8.5: CROSS-BORDER TRADE

- 1. Each Party shall permit, under terms and conditions that accord national treatment, cross-border financial service suppliers of the other Party to supply the services specified in Annex 8-A.
- 2. Each Party shall permit persons located in its territory, and its nationals wherever located, to purchase financial services from cross-border financial service suppliers of the other Party located in the territory of the other Party. This obligation does not require a Party to permit such suppliers to do business or solicit in its territory. Each Party may define "doing business" and "solicitation" for the purposes of this obligation, provided that those definitions are not inconsistent with paragraph 1.

3. Without prejudice to other means of prudential regulation of cross-border trade in financial services, a Party may require the registration or authorisation of cross-border financial service suppliers of the other Party and of financial instruments.

#### ARTICLE 8.6: NEW FINANCIAL SERVICES

Each Party shall permit a financial institution of the other Party to supply any new financial service that the Party would permit its own financial institutions, in like circumstances, to supply without additional legislative action by the Party. Notwithstanding Article 8.4(b), a Party may determine the institutional and juridical form through which the new financial service may be supplied and may require authorisation for the supply of the service. Where a Party requires a financial institution to obtain authorisation to supply a new financial service, the Party shall decide within a reasonable time whether to issue the authorisation and the authorisation may be refused only for prudential reasons.

## **ARTICLE 8.7: TREATMENT OF CERTAIN INFORMATION**

Further to Article 22.4 (Disclosure of Information), nothing in this Chapter requires a Party to furnish or allow access to information related to the financial affairs and accounts of individual customers of financial institutions or cross-border financial service suppliers.

## ARTICLE 8.8: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

- 1. Neither Party shall require financial institutions of the other Party to engage individuals of any particular nationality as senior managerial or other essential personnel.
- 2. Neither Party shall require that more than a minority of the board of directors of a financial institution of the other Party be composed of nationals of the Party, persons residing in the territory of the Party, or a combination thereof.

## **ARTICLE 8.9: NON-CONFORMING MEASURES**

- 1. Articles 8.2 through 8.5 and Article 8.8 shall not apply to:
  - (a) any existing non-conforming measure that is maintained by a Party at:
    - (i) the central level of government, as set out by that Party in Section A of its Schedule to Annex III;
    - (ii) a regional level of government, as set out by that Party in Section A of its Schedule to Annex III; or
    - (iii) a local level of government;
  - (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
  - (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed:
    - (i) immediately before the amendment, with Article 8.2, 8.3, 8.4, or 8.8; or
    - (ii) on the date of entry into force of the Agreement, with Article 8.5.
- 2. Articles 8.2 through 8.5 and Article 8.8 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities, as set out by that Party in Section B of its Schedule to Annex III.
- 3. A non-conforming measure set out in a Party's Schedule to Annex I or II, to which Article 7.2 (National Treatment), 7.3 (Most-Favoured-Nation Treatment), 11.3 (National Treatment), 11.4 (Most-Favoured-Nation Treatment), or 11.10 (Senior Management and Boards of Directors) shall not apply, shall be treated as a non-conforming measure to which Article 8.2, 8.3, 8.5.1, or 8.8.2 shall not apply, as the case may be, to the extent that the measure, sector, sub-sector, or activity set out in the entry is covered by this Chapter.

## **ARTICLE 8.10: EXCEPTIONS**

1. Notwithstanding any other provision of this Chapter or Chapter 9 (Telecommunications), including specifically Article 9.2 (Relation to Other Chapters), Chapter 11 (Investment) or 15 (Electronic Commerce) and, in addition, Article 7.1.3, with respect to the supply of financial services in the territory of a Party by an investor of the other Party or a covered investment, a Party shall not be prevented from adopting or maintaining measures for prudential reasons,

including for the protection of investors, depositors, policy holders, or persons to whom a fiduciary duty is owed by a financial institution or cross-border financial service supplier, or to ensure the integrity and stability of the financial system. Where such measures do not conform to the provisions of this Agreement referred to in this paragraph, they shall not be used as a means of avoiding the Party's commitments or obligations under such provisions.

- 2. Nothing in this Chapter or Chapter 9 (Telecommunications), including specifically Article 9.2 (Relation to Other Chapters), Chapter 11 (Investment), or 15 (Electronic Commerce), and, in addition, Article 7.1.3, with respect to the supply of financial services in the territory of a Party by an investor of the other Party or a covered investment, shall apply to non-discriminatory measures of general application taken by any public entity in pursuit of monetary and related credit policies or exchange rate policies. This paragraph shall not affect a Party's obligations under Article 11.9 (Performance Requirements) with respect to measures covered by Chapter 11 (Investment) or under Article 7.10 (Payments and Transfers) or 11.8 (Transfers).
- 3. Notwithstanding Articles 7.10 (Payments and Transfers) and 11.8 (Transfers), as incorporated into this Chapter, a Party may prevent or limit transfers by a financial institution or cross-border financial service supplier to, or for the benefit of, an affiliate of or person related to such institution or supplier, through the equitable, non-discriminatory, and good faith application of measures relating to maintenance of the safety, soundness, integrity or financial responsibility of financial institutions or cross-border financial service suppliers. This paragraph does not prejudice any other provision of this Agreement that permits a Party to restrict transfers.
- 4. For greater certainty, nothing in this Chapter shall be construed to prevent a Party from adopting or enforcing measures necessary to secure compliance with laws or regulations that are not inconsistent with this Chapter, including those relating to the prevention of deceptive and fraudulent practices or to deal with the effects of a default on financial services contracts, subject to the requirement that such measures are not applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination between countries where like conditions prevail, or a disguised restriction on investment in financial institutions or cross-border trade in financial services.

#### **ARTICLE 8.11: TRANSPARENCY**

- 1. The Parties recognise that transparent regulations and policies governing the activities of financial institutions and cross-border financial service suppliers are important in facilitating access to, and their operations in, each other's markets. Each Party commits to promote regulatory transparency in financial services.
- 2. Each Party shall ensure that all measures of general application to which this Chapter shall apply are administered in a reasonable, objective, and impartial manner.
- 3. In lieu of Article 19.1.2, each Party, to the extent possible:

- (a) shall publish in advance any regulations of general application relating to the subject matter of this Chapter that it proposes to adopt and the purpose of the regulation;
- (b) shall provide interested persons and the other Party a reasonable opportunity to comment on such proposed regulations; and
- (c) should at the time it adopts final regulations, address in writing substantive comments received from interested persons with respect to the proposed regulations.
- 4. To the extent possible, each Party shall allow reasonable time between publication of final regulations of general application and their effective date.
- 5. Each Party shall ensure that the rules of general application adopted or maintained by self-regulatory organisations of the Party are promptly published or otherwise made available in such a manner as to enable interested persons to become acquainted with them.
- 6. Each Party shall establish or maintain appropriate mechanisms for responding to enquiries from interested persons regarding measures of general application covered by this Chapter.
- 7. Each Party's regulatory authorities shall make publicly available the requirements, including any documentation required, for completing applications relating to the supply of financial services.
- 8. On request of an applicant, a Party's regulatory authority shall inform the applicant of the status of its application. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.
- 9. A Party's regulatory authority shall make an administrative decision on a completed application of an investor in a financial institution, a financial institution, or a cross-border financial service supplier of the other Party relating to the supply of a financial service within 120 days, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all relevant hearings are held and all necessary information is received. Where it is not practicable for a decision to be made within 120 days, the regulatory authority shall notify the applicant without undue delay and shall endeavour to make the decision within a reasonable time thereafter.
- 10. On request of an unsuccessful applicant, a regulatory authority that has denied an application shall, to the extent possible, inform the applicant of the reasons for denial of the application.

# ARTICLE 8.12: SELF-REGULATORY ORGANISATIONS

Where a Party requires a financial institution or a cross-border financial service supplier of the other Party to be a member of, participate in, or have access to, a self-regulatory organisation to provide a financial service in or into the territory of that Party, the Party shall ensure that the self-regulatory organisation observes the obligations of Articles 8.2 and 8.3.

## **ARTICLE 8.13: PAYMENT AND CLEARING SYSTEMS**

Under terms and conditions that accord national treatment, each Party shall grant financial institutions of the other Party established in its territory access to payment and clearing systems operated by public entities, and to official funding and refinancing facilities available in the normal course of ordinary business. This Article is not intended to confer access to the Party's lender of last resort facilities.

#### **ARTICLE 8.14: RECOGNITION**

- 1. A Party may recognise prudential measures of a non-Party in the application of measures covered by this Chapter. Such recognition may be:
  - (a) accorded autonomously;
  - (b) achieved through harmonisation or other means; or
  - (c) based on an agreement or arrangement with the non-Party.
- 2. A Party according recognition of prudential measures under paragraph 1 shall provide adequate opportunity to the other Party to demonstrate that circumstances exist in which there are or would be equivalent regulation, oversight, implementation of regulation, and, if appropriate, procedures concerning the sharing of information between the Parties.
- 3. Where a Party accords recognition of prudential measures under paragraph 1(c) and the circumstances described in paragraph 2 exist, the Party shall provide adequate opportunity to the other Party to negotiate accession to the agreement or arrangement, or to negotiate a comparable agreement or arrangement.

## **ARTICLE 8.15: SPECIFIC COMMITMENTS**

Annex 8-B sets out certain specific commitments by each Party.

# ARTICLE 8.16: COMMITTEE ON FINANCIAL SERVICES

- 1. The Committee on Financial Services established in accordance with Article 21.4 (Committees and Working Groups) shall comprise officials of each Party from authorities responsible for financial services. The authorities responsible for financial services are:
  - (a) for Australia, the Department of the Treasury and the Department of Foreign Affairs and Trade; and
  - (b) for Korea, the Ministry of Strategy and Finance and the Financial Services Commission.

# 2. The Committee shall:

- (a) supervise the implementation of this Chapter and its further elaboration;
- (b) consider issues regarding financial services that are referred to it by a Party, including ways for the Parties to cooperate more effectively in the financial services sector; and
- (c) participate in investment disputes in accordance with Article 8.19.
- 3. The Committee shall meet annually, or as otherwise agreed, to assess the functioning of this Agreement as it applies to financial services.

## **ARTICLE 8.17: CONSULTATIONS**

- 1. A Party may request consultations with the other Party regarding any matter arising under this Agreement that affects financial services. The other Party shall give sympathetic consideration to the request. The Parties shall report the results of their consultations to the Committee.
- 2. Consultations under this Article shall include officials of the authorities set out in Article 8.16.1.

## ARTICLE 8.18: DISPUTE SETTLEMENT

- 1. Chapter 20 (Dispute Settlement) shall apply as modified by this Article to the settlement of disputes arising under this Chapter.
- 2. Where a Party claims that a dispute arises under this Chapter, Article 20.8 (Establishment of Panel) shall apply, except that:
  - (a) where the Parties so agree, the panel shall be composed entirely of panellists meeting the qualifications in paragraph 3; and
  - (b) in any other case:
    - (i) each Party may select panellists meeting the qualifications set out in paragraph 3 or Article 20.8.5; and
    - (ii) if the Party complained against invokes Article 8.10, the chair of the panel shall meet the qualifications set out in paragraph 3, unless the Parties otherwise agree.
- 3. Financial services panellists shall:
  - (a) have expertise or experience in financial services law or practice, which may include the regulation of financial institutions; and
  - (b) meet the qualifications set out in Article 20.8.5.
- 4. Notwithstanding Article 20.14 (Non-Implementation), where a panel finds a measure to be inconsistent with this Agreement and the measure under dispute affects:
  - (a) only the financial services sector, the complaining Party may suspend benefits only in the financial services sector;
  - (b) the financial services sector and any other sector, the complaining Party may suspend benefits in the financial services sector that have an effect equivalent to the effect of the measure in the Party's financial services sector; or
  - (c) only a sector other than the financial services sector, the complaining Party may not suspend benefits in the financial services sector.

- 1. Where an investor of a Party submits a claim to arbitration under Section B (Investor-State Dispute Settlement) of Chapter 11 (Investment), and the respondent invokes Article 8.10 as a defence, the following provisions shall apply:
  - (a) the respondent shall, within 120 days of the date the claim is submitted to arbitration under Section B of Chapter 11 (Investment), submit a written request to the Committee on Financial Services for a joint determination on the issue of whether and to what extent Article 8.10 is a valid defence to the claim. The respondent shall promptly provide the tribunal, if constituted, a copy of such request. The arbitration may proceed with respect to the claim only as provided in subparagraph (d);
  - (b) the Committee shall attempt in good faith to make a determination as described in subparagraph (a). Any such determination shall be transmitted promptly to the disputing parties and, if constituted, to the tribunal. The determination shall be binding on the tribunal;
  - (c) if the Committee, within 60 days of the date by which it has received the respondent's written request for a determination under subparagraph (a), has not made a determination as described in that subparagraph, the tribunal shall decide the issue left unresolved by the Committee. The provisions of Section B of Chapter 11 (Investment) shall apply, except as modified by this subparagraph:
    - (i) in the appointment of all arbitrators not yet appointed to the tribunal, each disputing party shall take appropriate steps to ensure that the tribunal has expertise or experience as described in Article 8.19.3(a). The expertise or experience of particular candidates with respect to financial services shall be taken into account to the greatest extent possible in the appointment of the presiding arbitrator;
    - (ii) if, prior to the submission of the request for a determination in accordance with subparagraph (a), the presiding arbitrator has been appointed in accordance with Section B of Chapter 11 (Investment), such arbitrator shall be replaced on request of either disputing party and the tribunal shall be reconstituted in accordance with subparagraph (c)(i). If, within 30 days of the date the arbitration proceedings are resumed under subparagraph (d), the disputing parties have not agreed on the appointment of a new presiding arbitrator, the Secretary-General, on request of a disputing party, shall appoint the presiding arbitrator consistent with subparagraph (c)(i); and

- (iii) the Party of the claimant may make oral and written submissions to the tribunal regarding the issue of whether and to what extent Article 8.10 is a valid defence to the claim. Unless it makes such a submission, the Party of the claimant shall be presumed, for the purposes of the arbitration, to take a position on Article 8.10 not inconsistent with that of the respondent; and
- (d) the arbitration referred to in subparagraph (a) may proceed with respect to the
  - (i) 10 days after the date the determination of the Committee has been received by the disputing parties and, if constituted, the tribunal; or
  - (ii) 10 days after the expiration of the 60-day period extended to the Committee in subparagraph (c).
- 2. The definitions of the following terms set out in Article 11.28 (Definitions) are incorporated into this Article, *mutatis mutandis*: claimant, disputing parties, disputing party, respondent, and Secretary-General.

**ARTICLE 8.20: DEFINITIONS** 

For the purposes of this Chapter:

**cross-border financial service supplier of a Party** means a person of a Party that is engaged in the business of supplying a financial service within the territory of the Party and that seeks to supply or supplies a financial service through the cross-border supply of such services;

cross-border trade in financial services or cross-border supply of financial services means the supply of a financial service:

- (a) from the territory of a Party into the territory of the other Party;
- (b) in the territory of a Party by a person of that Party to a person of the other Party; or
- (c) by a national of a Party in the territory of the other Party,

but does not include the supply of a financial service in the territory of a Party by an investment in that territory;

**financial institution** means any financial intermediary or other enterprise that is authorised to do business and regulated or supervised as a financial institution under the law of the Party in whose territory it is located;

**financial institution of the other Party** means a financial institution, including a branch, located in the territory of a Party that is controlled by persons of the other Party;

**financial service** means any service of a financial nature. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance), as well as services incidental or auxiliary to a service of a financial nature. Financial services include the following activities:

Insurance and insurance-related services

- (a) direct insurance (including co-insurance):
  - (i) life; and
  - (ii) non-life;
- (b) reinsurance and retrocession;
- (c) insurance intermediation, such as brokerage and agency;
- (d) services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services;

Banking and other financial services (excluding insurance)

- (e) acceptance of deposits and other repayable funds from the public;
- (f) lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transactions;
- (g) financial leasing;
- (h) all payment and money transmission services, including credit, charge and debit cards, traveller's cheques and bankers drafts;
- (i) guarantees and commitments;
- (j) trading for own account or for account of customers, whether on an exchange, in an over-the-counter market, or otherwise, the following:

- (i) money market instruments (including cheques, bills, certificates of deposits);
- (ii) foreign exchange;
- (iii) derivative products including, but not limited to, futures and options;
- (iv) exchange rate and interest rate instruments, including products such as swaps, forward rate agreements;
- (v) transferable securities; and
- (vi) other negotiable instruments and financial assets, including bullion;
- (k) participation in issues of all kinds of securities, including underwriting and placement as agent (whether publicly or privately) and provision of services related to such issues;
- (I) money broking;
- (m) asset management, such as cash or portfolio management, all forms of collective investment management, pension fund management, custodial, depository and trust services;
- settlement and clearing services for financial assets, including securities, derivative products and other negotiable instruments;
- (o) provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; and
- (p) advisory, intermediation, and other auxiliary financial services on all the activities listed in subparagraphs (e) through (o), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy;

**financial service supplier of a Party** means a person of a Party that is engaged in the business of supplying a financial service within the territory of that Party;

**investment** means "investment" as defined in Article 11.28 (Definitions), except that, with respect to "loans" and "debt instruments" referred to in that Article:

- a loan to or debt instrument issued by a financial institution is an investment only where it is treated as regulatory capital by the Party in whose territory the financial institution is located; and
- (b) a loan granted by or debt instrument owned by a financial institution, other than a loan to or debt instrument issued by a financial institution referred to in subparagraph (a), is not an investment;

For greater certainty, a loan granted by, or debt instrument owned by, a cross-border financial service supplier, other than a loan to or debt instrument issued by a financial institution, is an investment for the purposes of Chapter 11 (Investment), if such loan or debt instrument meets the criteria for investments set out in Article 11.28 (Definitions);

**investor of a Party** means a Party, or a national or an enterprise of a Party, that seeks to make, is making, or has made an investment in the territory of the other Party, provided, however, that a national who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

**new financial service** means a financial service not supplied in the Party's territory that is supplied within the territory of the other Party, and includes any new form of delivery of a financial service or the sale of a financial product that is not sold in the Party's territory;

**person of a Party** means "person of a Party" as defined in Article 1.4 (Definitions) and, for greater certainty, does not include a branch of an enterprise of a non-Party;

**public entity** means a central bank or monetary authority of a Party, or any financial institution owned or controlled by a Party; a central bank or monetary authority of a Party, or any financial institution that performs a financial regulatory function and is owned or controlled by a Party, shall not be considered a state enterprise/state-owned enterprise for the purposes of Article 14.4 (Competitive Neutrality); and

self-regulatory organisation means any non-governmental body, including any securities or futures exchange or market, clearing agency, or other organisation or association, that exercises regulatory or supervisory authority over financial service suppliers or financial institutions, by statute or delegation from central, regional, or local governments or authorities. A self-regulatory organisation shall not be considered a state enterprise/state-owned enterprise for the purposes of Article 14.4 (Competitive Neutrality).

# ANNEX 8-A CROSS-BORDER TRADE

#### Australia

Insurance and insurance-related services

- 1. Article 8.5.1 shall apply to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 8.20 with respect to:
  - (a) insurance of risks relating to:
    - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
    - (ii) goods in international transit;
  - (b) reinsurance and retrocession;
  - (c) services auxiliary to insurance, such as consultancy, risk assessment, actuarial and claim settlement services; and
  - (d) insurance intermediation, such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 8.20 of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.

Banking and other financial services (excluding insurance)

- 2. Article 8.5.1 shall apply only with respect to:
  - (a) the provision and transfer of financial information;
  - (b) the provision and transfer of financial data processing and related software relating to banking and other financial services as referred to in subparagraph (o) of the definition of financial service in Article 8.20; and
  - (c) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service in Article 8.20.

#### Korea

#### *Insurance and insurance-related services*

- 3. Article 8.5.1 shall apply to the cross-border supply of or trade in financial services as defined in subparagraph (a) of the definition of cross-border supply of financial services in Article 8.20 with respect to:
  - (a) insurance of risks relating to:
    - (i) maritime shipping and commercial aviation and space launching and freight (including satellites), with such insurance to cover any or all of the following: the goods being transported, the vehicle transporting the goods, and any liability arising therefrom; and
    - (ii) goods in international transit;
  - (b) reinsurance and retrocession;
  - (c) services auxiliary to insurance, such as consultancy, risk assessment, actuarial and claim settlement services; and
  - (d) insurance intermediation, such as brokerage and agency as referred to in subparagraph (c) of the definition of financial service in Article 8.20 of insurance of risks related to services listed in subparagraphs (a) and (b) of this paragraph.
- 4. Article 8.5.1 shall apply to the cross-border supply of or trade in financial services as defined in subparagraph (c) of the definition of cross-border supply of financial services in Article 8.20 with respect to services auxiliary to insurance, such as consultancy, actuarial, risk assessment and claim settlement services.

Banking and other financial services (excluding insurance)

- 5. Article 8.5.1 shall apply only with respect to:
  - (a) the provision and transfer of financial information;
  - (b) the provision and transfer of financial data processing and related software relating to banking and other financial services as referred to in subparagraph (o) of the definition of financial service in Article 8.20, by no later than two years from the date of entry into force of this Agreement; and

- (c) advisory and other auxiliary services, excluding intermediation, relating to banking and other financial services as referred to in subparagraph (p) of the definition of financial service in Article 8.20. This commitment applies to the supply of credit rating, credit reference and investigation, general fund administration, indirect investment vehicle appraisal, and bond appraisal with regard to securities issued in Korea only to the extent that Korea allows the supply of these services with respect to such assets. This commitment does not apply to:
  - (i) credit rating of enterprises in Korea; or
  - (ii) credit reference and investigation undertaken for purposes of lending and other financial transactions in Korea with respect to individuals or companies in Korea.

# ANNEX 8-B SPECIFIC COMMITMENTS

#### **Section A: Transfer of Information**

- 1. Each Party shall allow a financial institution of the other Party to transfer information in electronic or other form, into and out of its territory, for data processing where such processing is required in the institution's ordinary course of business. Korea shall give effect to this commitment no later than two years after the date of entry into force of this Agreement, and in no case later than the effective date of similar commitments stemming from other international trade agreements.
- 2. Nothing in paragraph 1 shall restrict the right of a Party to protect sensitive information of consumers and to prohibit unauthorised reuse of such information so long as such right is not used as a means of avoiding the Party's commitments or obligations under this Agreement. The Parties reserve the right of their financial regulators to have access to records of financial services suppliers relating to the handling of such information and to require for the location of technology facilities.

#### **Section B: Performance of Functions**

- 1. The Parties recognise the benefits of allowing a financial institution in a Party's territory to perform certain functions at its head office or affiliates located inside or outside the Party's territory. To the extent possible, each Party shall allow such an office or affiliate to perform these functions. These functions generally include, but are not limited to:
  - (a) trade and transaction processing functions, including confirmation and statement production;
  - (b) technology-related functions, such as data processing, programming, and system development;
  - (c) administrative services, including procurement, travel arrangements, mailing services, physical security, office space management, and secretarial services;
  - (d) human resource activities, including training and education;
  - (e) accounting functions, including bank reconciliation, budgeting, payroll, tax, account reconciliation, and customer and proprietary accounting; and

- (f) legal functions, including the provision of advice and litigation strategy.
- 2. Nothing in paragraph 1 shall prevent a Party from requiring a financial institution located in its territory to retain certain functions.

# **Section C: Supervisory Cooperation**

The Parties support the efforts of their respective financial regulators to provide assistance to the regulators of the other Party to enhance consumer protection and those regulators' ability to prevent, detect, and prosecute unfair and deceptive practices. Each Party confirms that its financial regulators have the legal authority to exchange information in support of those efforts. The Parties shall encourage financial regulators to continue their ongoing efforts to strengthen this cooperation through bilateral consultations or bilateral or multilateral international cooperative mechanisms, such as memoranda of understanding or *ad hoc* undertakings.

#### Section D: Certain Government Entities

The Parties confirm that the following entities shall not be considered financial institutions for the purposes of this Chapter: the Korea Deposit Insurance Corporation (KDIC); Export-Import Bank of Korea; Korea Trade Insurance Corporation; Korea Technology Credit Guarantee Fund; Credit Guarantee Fund; Korea Asset Management Corporation (KAMCO); Korea Finance Corporation (KoFC); and Korea Investment Corporation (KIC). The Parties further recognise that Korea Post is currently a government agency that is not regulated as a financial institution.

#### **Section E: Cross-Border Trade**

A Party may require a cross-border financial service supplier of the other Party to provide information, solely for informational or statistical purposes, on the financial services it has supplied within the territory of the Party. The Party shall protect such business information that is confidential from any disclosure that would prejudice the competitive position of the supplier.

# **Section F: Chief Executive Officer**

For greater certainty, nothing in Article 8.8 shall limit a Party's ability to require the chief executive officer of a financial institution established under its laws to reside within its territory.

# **Section G: Portfolio Management**

- 1. A Party shall allow a financial institution (other than a trust company), organised outside its territory, to provide investment advice and portfolio management services, excluding custodial services, trustee services, and execution services that are not related to managing a collective investment scheme, to a collective investment scheme located in its territory. This commitment is subject to Articles 8.1 and 8.5.3.
- 2. For the purposes of paragraph 1, with regard to Korean won-denominated assets, the supply of investment advice or portfolio management services applies only to the extent that Korea allows the supply of these services with respect to such assets.
- 3. For the purposes of paragraph 1, "collective investment scheme" means:
  - (a) for Australia:
    - (i) a managed investment scheme as defined under section 9 of the *Corporations Act 2001*, other than a managed investment scheme operated in contravention of subsection 601ED(5) of the *Corporations Act 2001*; or
    - (ii) an entity that:
      - (A) carries on a business of investment in securities, interests in land, or other investments; and
      - (B) in the course of carrying on that business, invests funds subscribed, whether directly or indirectly, after an offer or invitation to the public (within the meaning of section 82 of the *Corporations Act 2001*) made on terms that the funds subscribed would be invested; and
  - (b) for Korea, any of the schemes established for making collective investment as defined under articles 9.18.1 through 9.18.6 of the *Financial Investment Services* and Capital Markets Act (FSCMA).

#### **Section H: Government Procurement**

1. Notwithstanding Article 8.1.4, each Party shall apply Articles 8.2 and 8.3 with respect to the acquisition or procurement of the following services to the extent this Chapter shall apply to measures adopted or maintained by the Party relating to activities or services set out in Article 8.1.3(a) and (b):

- (a) services related to the sale, redemption, and distribution of central government debt;
- (b) services related to the holding of central government fiscal and depository accounts; and
- (c) services related to the management of the following assets:
  - (i) for Australia, assets of the Future Fund; and
  - (ii) for Korea, assets of the Korea Investment Corporation.

# CHAPTER 9 TELECOMMUNICATIONS

#### ARTICLE 9.1: SCOPE

- 1. This Chapter shall apply to measures adopted or maintained by a Party affecting trade in telecommunications services.
- 2. Except to ensure that enterprises operating broadcast stations and cable systems have continued access to and use of public telecommunications networks or services, this Chapter shall not apply to any measure relating to broadcast or cable distribution of radio or television programming.
- 3. Nothing in this Chapter shall be construed to require a Party to compel any enterprise to:
  - (a) establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally; or
  - (b) make available its broadcast or cable facilities as a public telecommunications network where the enterprise is exclusively engaged in the broadcast or cable distribution of radio or television programming.

#### ARTICLE 9.2: RELATION TO OTHER CHAPTERS

In the event of any inconsistency between this Chapter and another Chapter, this Chapter shall prevail to the extent of the inconsistency.

#### Section A: Access to and Use of Public Telecommunications Networks or Services

# ARTICLE 9.3: ACCESS AND USE

- 1. Each Party shall ensure that service suppliers of the other Party have access to and use of any public telecommunications network or service, including leased circuits, offered in its territory or across its borders on a timely basis, and on reasonable and non-discriminatory terms and conditions, including as set out in paragraphs 2 through 6.
- 2. Each Party shall ensure that service suppliers of the other Party are permitted to:
  - (a) purchase or lease, and attach terminal or other equipment that interfaces with a public telecommunications network;

- (b) provide services to individual or multiple end-users over owned or leased circuits;
- (c) connect owned or leased circuits with public telecommunications networks or services in the territory, or across the borders, of that Party, or with circuits leased or owned by another service supplier;
- (d) perform switching, signalling, processing and conversion functions; and
- (e) use operating protocols of their choice in the supply of any service.
- 3. Each Party shall ensure that service suppliers of the other Party may use public telecommunications networks or services for the movement of information in its territory or across its borders, including for intra-corporate communications, and for access to information contained in databases or otherwise stored in machine-readable form in the territory of either Party or any non-Party which is a party to the WTO Agreement.
- 4. Notwithstanding paragraph 3, a Party may take such measures as are necessary to:
  - (a) ensure the security and confidentiality of messages; and
  - (b) protect the privacy of personal data of end-users of public telecommunications networks or services,

provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination or a disguised restriction on trade in services.

- 5. Each Party shall ensure that no condition is imposed on access to and use of public telecommunications networks or services, other than as necessary to:
  - (a) safeguard the public service responsibilities of suppliers of public telecommunications networks or services, in particular their ability to make their networks or services available to the public generally; or
  - (b) protect the technical integrity of public telecommunications networks or services.
- 6. Provided that they satisfy the criteria set out in paragraph 5, conditions for access to and use of public telecommunications networks or services may include:
  - (a) a requirement to use specified technical interfaces, including interface protocols, for interconnection with such networks or services;
  - (b) requirements, where necessary, for the inter-operability of such networks or services; and

(c) type approval of terminal or other equipment which interfaces with the network and technical requirements relating to the attachment of such equipment to such networks.

# Section B: Suppliers of Public Telecommunications Networks or Services

ARTICLE 9.4: OBLIGATIONS RELATING TO SUPPLIERS OF PUBLIC TELECOMMUNICATIONS NETWORKS OR SERVICES

#### Interconnection

- 1. Each Party shall ensure that:
  - (a) suppliers of public telecommunications networks or services in its territory provide, directly or indirectly, interconnection with suppliers of public telecommunications networks or services of the other Party. The rates, terms and conditions of such interconnection will generally be determined through commercial negotiation between the service suppliers concerned, in accordance with the laws and regulations of the Party; and
  - (b) in carrying out subparagraph (a), suppliers of public telecommunications networks or services in its territory take reasonable steps to protect the confidentiality of commercially sensitive information of, or relating to, suppliers and end-users of public telecommunications networks or services and only use such information for the purpose of providing these services.

# *Number Portability*

2. Each Party shall ensure that suppliers of public telecommunications networks or services in its territory provide number portability to the extent technically feasible, on a timely basis, and on terms and conditions that are reasonable and non-discriminatory.

# Dialling Parity

- 3. Each Party shall ensure that:
  - (a) its telecommunications regulatory body has the authority to require that suppliers of public telecommunications services in its territory provide dialling parity within the same category of service to suppliers of public telecommunications services of the other Party; and

(b) suppliers of public telecommunications services of the other Party are afforded non-discriminatory access to telephone numbers.

# Section C: Additional Obligations Relating to Major Suppliers of Public Telecommunications Networks or Services

### ARTICLE 9.5: TREATMENT BY MAJOR SUPPLIERS

Each Party shall ensure that major suppliers in its territory accord suppliers of public telecommunications networks or services of the other Party treatment no less favourable than such major suppliers accord in like circumstances to its subsidiaries, its affiliates, or non-affiliated service suppliers regarding:

- (a) the availability, provisioning, rates, or quality of like public telecommunications networks or services; and
- (b) the availability of technical interfaces necessary for interconnection.

#### **ARTICLE 9.6: COMPETITIVE SAFEGUARDS**

- 1. Each Party shall maintain appropriate measures for the purposes of preventing suppliers of public telecommunications networks or services that, alone or together, are a major supplier in its territory, from engaging in or continuing anticompetitive practices.
- 2. The anticompetitive practices referred to in paragraph 1 include, in particular:
  - (a) engaging in anticompetitive cross-subsidisation;
  - (b) using information obtained from competitors with anticompetitive results;
  - (c) not making available, on a timely basis, to suppliers of public telecommunications networks or services, technical information about essential facilities and commercially relevant information that are necessary for them to provide services; and
  - (d) pricing services in a manner that is likely to unreasonably restrict competition, including predatory pricing.

- 1. Each Party shall ensure that major suppliers in its territory do not impose unreasonable or discriminatory conditions or limitations on the resale of their public telecommunications services by suppliers of public telecommunications services of the other Party, where such conditions or limitations would have anticompetitive results.
- 2. Where a Party requires a major supplier of public telecommunications services in its territory to offer for resale, to suppliers of public telecommunications services of the other Party, public telecommunications services that such major supplier provides at retail to end-users that are not suppliers of public telecommunications services, it shall ensure that such services are offered for resale at reasonable rates.

#### **ARTICLE 9.8: UNBUNDLING OF NETWORK ELEMENTS**

Each Party shall provide its telecommunications regulatory body with the authority to require major suppliers in its territory to provide suppliers of public telecommunications networks or services of the other Party, on a timely basis, access to network elements for the provision of public telecommunications networks or services on an unbundled basis, and on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory and transparent.

#### **ARTICLE 9.9: INTERCONNECTION**

- 1. Each Party shall ensure that major suppliers in its territory provide interconnection for the facilities and equipment of suppliers of public telecommunications networks or services of the other Party:
  - (a) at any technically feasible point in the major supplier's network;
  - (b) under non-discriminatory terms, conditions (including technical standards and specifications) and rates;
  - (c) of a quality no less favourable than that provided by the major supplier for its own like services, for like services of non-affiliated service suppliers, or for its subsidiaries or other affiliates;
  - (d) in a timely fashion, and on terms and conditions (including technical standards and specifications) and at cost-oriented rates, that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the suppliers seeking interconnection need not pay for network components or facilities that they do not require for the service to be provided; and

- (e) on request, at points in addition to the network termination points offered to the majority of users, subject to charges that reflect the cost of construction of necessary additional facilities.
- 2. Each Party shall ensure that suppliers of public telecommunications networks or services of the other Party may interconnect their facilities and equipment with those of major suppliers in its territory in accordance with at least one of the following options:
  - (a) a reference interconnection offer or another standard interconnection offer containing the rates, terms, and conditions that the major supplier offers generally to suppliers of public telecommunications networks or services;
  - (b) the terms and conditions of an existing interconnection agreement; or
  - (c) through negotiation of a new interconnection agreement.
- 3. Each Party shall ensure that applicable procedures for interconnection negotiations with major suppliers in its territory are made publicly available.
- 4. Each Party shall ensure that major suppliers in its territory may be required to file interconnection agreements with the Party's telecommunications regulatory body.
- 5. Each Party shall ensure, where interconnection is provided under paragraph 2(a), that the rates, terms and conditions are made publicly available.

#### ARTICLE 9.10: PROVISIONING AND PRICING OF LEASED CIRCUIT SERVICES

- 1. Each Party shall ensure that major suppliers in its territory provide to suppliers of public telecommunications networks or services of the other Party leased circuit services that are public telecommunications services in a reasonable period of time, on terms and conditions, and at rates, that are reasonable, non-discriminatory and transparent.
- 2. In carrying out paragraph 1, each Party shall provide its telecommunications regulatory body with the authority to require major suppliers in its territory to offer leased circuit services that are public telecommunications services to suppliers of public telecommunications networks or services of the other Party at capacity-based, cost-oriented prices.

#### **ARTICLE 9.11: CO-LOCATION**

1. Each Party shall ensure that major suppliers in its territory provide to suppliers of public telecommunications networks or services of the other Party physical co-location of equipment necessary for interconnection or access to unbundled network elements on a timely basis and on

terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory and transparent.

- 2. Notwithstanding paragraph 1, where physical co-location is not practical for technical reasons or because of space limitations, each Party shall ensure that major suppliers in its territory provide an alternative solution on a timely basis and on terms and conditions, and at cost-oriented rates, that are reasonable, non-discriminatory and transparent.
- 3. Each Party may determine, in accordance with its laws and regulations, which premises in its territory are subject to paragraphs 1 and 2.

#### ARTICLE 9.12: ACCESS TO TELECOMMUNICATIONS FACILITIES

- 1. Each Party shall ensure that major suppliers in its territory provide access to poles, ducts, conduits, rights of way and any other structures deemed necessary by the Party, owned or controlled by major suppliers to suppliers of public telecommunications networks or services of the other Party in the Party's territory on a timely basis and on terms and conditions, and at rates, that are reasonable, non-discriminatory and transparent.
- 2. Each Party may determine in accordance with its laws and regulations the poles, ducts, conduits, rights of way or other structures to which it requires major suppliers in its territory to provide access under paragraph 1.

#### Section D: Other Measures

#### ARTICLE 9.13: SUBMARINE CABLE SYSTEMS

Where a supplier of telecommunications networks or services operates a submarine cable system to provide public telecommunications networks or services, the Party in whose territory the supplier is located shall ensure that such supplier accords the suppliers of public telecommunication networks or services of the other Party reasonable and non-discriminatory treatment with respect to access to that submarine cable system (including landing facilities) in its territory.

#### ARTICLE 9.14: CONDITIONS FOR THE SUPPLY OF VALUE-ADDED SERVICES

- 1. Neither Party shall require a service supplier in its territory that it classifies as a supplier of value-added services and that supplies those services over facilities that the supplier does not own to:
  - (a) supply those services to the public generally;
  - (b) cost-justify its rates for those services;
  - (c) file a tariff for those services;
  - (d) connect its networks with any particular customer for the supply of those services; or
  - (e) conform with any particular standard or technical regulation of the telecommunications regulatory body for connecting to any other network, other than a public telecommunications network.
- 2. Notwithstanding paragraph 1, a Party may take the actions described in paragraph 1 to remedy a practice of a supplier of value-added services that the Party has found in a particular case to be anticompetitive in accordance with its laws and regulations, or to otherwise promote competition or safeguard the interests of consumers.

#### ARTICLE 9.15: INDEPENDENT REGULATORY BODIES

1. Each Party shall ensure that its telecommunications regulatory body is separate from and functionally independent of any supplier of public telecommunications networks or services. To this end, each Party shall ensure that its telecommunications regulatory body does not own equity or maintain an operating or management role in any such supplier.

2. Each Party shall ensure that the decisions and procedures of its telecommunications regulatory body are impartial with respect to all market participants and shall be made and implemented on a timely basis.

#### ARTICLE 9.16: UNIVERSAL SERVICE

Each Party shall administer any universal service obligation that it maintains in a transparent, non-discriminatory and competitively neutral manner and shall ensure that its universal service obligation is not more burdensome than necessary for the kind of universal service that it has defined.

#### ARTICLE 9.17: LICENSING PROCESS

- 1. When a Party requires a supplier of public telecommunications networks or services to have a licence, the Party shall make publicly available:
  - (a) all the licensing criteria and procedures it applies;
  - (b) the period it normally requires to reach a decision concerning an application for a licence; and
  - (c) the terms and conditions of all licences in effect.
- 2. Each Party shall ensure that, on request, an applicant receives the reasons for the denial of, revocation of, refusal to renew, or imposition of conditions on, a licence.

#### ARTICLE 9.18: ALLOCATION AND USE OF SCARCE TELECOMMUNICATIONS RESOURCES

- 1. Each Party shall administer its procedures for the allocation and use of scarce telecommunications resources, including frequencies, numbers, and rights of way, in an objective, timely, transparent and non-discriminatory manner.
- 2. Each Party shall make publicly available the current state of allocated frequency bands but shall not be required to provide detailed identification of frequencies allocated or assigned for specific government uses.
- 3. For greater certainty, a Party's measures allocating and assigning spectrum and managing frequency are not measures that are *per se* inconsistent with Article 7.4 (Market Access) either as it applies to Chapter 7 (Cross-Border Trade in Services) or through the operation of Article 7.1 (Scope) to Chapter 11 (Investment). Accordingly, each Party shall retain the right to establish and apply spectrum and frequency management policies that may have the effect of limiting the number of suppliers of public telecommunications networks or services, provided that it does so in a manner consistent with other provisions of this Agreement. This includes the ability to allocate frequency bands, taking into account current and future needs.
- 4. Each Party shall endeavour to allocate and assign spectrum for non-government telecommunications services in a transparent manner that considers the overall public interest, including the encouragement of the economically efficient use of the spectrum and competition among suppliers of telecommunications services, and recognising that a Party may encourage such activities through a variety of means, including through administrative incentive pricing, auctions, or unlicensed use.

#### ARTICLE 9.19: ENFORCEMENT

- 1. Each Party shall provide its telecommunications regulatory body with the authority to enforce the Party's measures relating to the obligations in Articles 9.3 through 9.13.
- 2. Such authority shall include the ability to impose, or seek from administrative or judicial bodies, effective sanctions, which may include financial penalties, injunctive relief (on an interim or final basis), corrective orders, or the modification, suspension, or revocation of licences.

#### ARTICLE 9.20: RESOLUTION OF TELECOMMUNICATIONS DISPUTES

Further to Articles 19.3 (Administrative Proceedings) and 19.4 (Review and Appeal), each Party shall ensure that:

# Recourse

- (a) suppliers of public telecommunications networks or services may have recourse to a telecommunications regulatory body or other relevant body of the Party to resolve disputes between suppliers of public telecommunications networks or services on a timely basis regarding measures relating to matters in Articles 9.3 through 9.13;
- (b) suppliers of public telecommunications networks or services of the other Party that have requested interconnection with a major supplier in the Party's territory may have recourse, within a reasonable and publicly specified period after the supplier requests interconnection, to a telecommunications regulatory body or other relevant body to resolve disputes regarding the terms, conditions, and rates for interconnection with such major supplier; and

# Judicial Review

(c) any service supplier whose legally-protected interests are adversely affected by a determination or decision of the Party's telecommunications regulatory body may obtain review of the determination or decision by an impartial and independent judicial authority of the Party. Neither Party shall permit the making of an application for judicial review to constitute grounds for non-compliance with the determination or decision of the telecommunications regulatory body, unless the relevant judicial body otherwise determines.

#### **ARTICLE 9.21: TRANSPARENCY**

Further to Article 19.1 (Publication), each Party shall ensure that:

- regulatory decisions, including the basis for such decisions, of its telecommunications regulatory body are promptly published or otherwise made available to all interested persons;
- (b) its measures relating to public telecommunications networks or services are made publicly available, including:
  - (i) tariffs and other terms and conditions of service;
  - (ii) specifications of technical interfaces;
  - (iii) conditions for attaching terminal or other equipment to public telecommunications networks;

- (iv) notification, permit, registration, or licensing requirements, if any;
- the amendment and adoption of measures concerning technologies or standards affecting access and use; and
- (vi) procedures relating to judicial or administrative review; and
- (c) its telecommunications regulatory body or other relevant body provides, on request by a supplier of public telecommunications networks or services of the other Party, a written explanation of reasons for any decision that denies access of the kind specified in Articles 9.9, 9.11 and 9.12.

#### ARTICLE 9.22: MEASURES CONCERNING TECHNOLOGIES AND STANDARDS

- 1. Neither Party shall prevent suppliers of public telecommunications networks or services or value-added services from having the flexibility to choose the technologies that they use to supply their services.
- 2. Notwithstanding paragraph 1, a Party may apply a measure that limits the technologies or standards that a supplier of public telecommunications networks or services or value-added services may use to supply its services, provided that the measure is designed to satisfy a legitimate public policy objective and is not prepared, adopted or applied in a manner that creates unnecessary obstacles to trade.

#### ARTICLE 9.23: CONSULTATION WITH INDUSTRY

Each Party shall facilitate consultation with suppliers of public telecommunications networks or services of the other Party operating in its territory in the development of telecommunications policy, regulations and standards in a manner that is open to any participant in the telecommunications industry in the territory of that Party.

ARTICLE 9.24: RELATION TO INTERNATIONAL ORGANISATIONS

The Parties recognise the importance of international standards for global compatibility and inter-operability of telecommunications networks and services and undertake to promote such standards through the work of relevant international organisations, including the International

Telecommunication Union and the International Organization for Standardization.

ARTICLE 9.25: COMMITTEE ON TELECOMMUNICATIONS

1. For the purposes of the effective implementation and operation of this Chapter, the

Committee on Telecommunications, established in accordance with Article 21.4 (Committees and Working Groups), shall comprise officials of each Party, including officials responsible for

telecommunications.

2. The Committee shall:

(a) review and monitor the implementation and operation of this Chapter; and

(b) discuss any issues related to this Chapter, and other issues relevant to the

telecommunications sectors of the Parties.

3. Further to Article 21.4 (Committees and Working Groups), the Committee shall, as

appropriate, report its findings and the outcomes of its discussions to the Joint Committee.

4. The Committee shall meet as agreed by the Parties.

5. The Parties may invite, by mutual consent, representatives of relevant entities other than

the governments of the Parties, including those from the private sector, with the necessary

expertise relevant to the issues to be discussed, to attend meetings of the Committee.

**Section E: Definitions** 

**ARTICLE 9.26: DEFINITIONS** 

For the purposes of this Chapter:

**co-location (physical)** means physical access to space in order to install, maintain, or repair equipment at premises owned or controlled and used by a major supplier to

provide public telecommunications networks or services;

**commercial mobile services** means public telecommunications services supplied through mobile wireless means;

**cost-oriented** means based on cost, and may include a reasonable profit and may involve different cost methodologies for different facilities or services;

**dialling parity** means the ability of an end-user to use an equal number of digits to access the same type of public telecommunications service, regardless of the supplier of public telecommunications services chosen by such end-user and in a way that involves no unreasonable dialling delays;

**end-user** means a final consumer of or subscriber to a public telecommunications service, including a service supplier other than a supplier of public telecommunications services;

**essential facilities** means facilities of a public telecommunications network or service that:

- (a) are exclusively or predominantly provided by a single or limited number of suppliers; and
- (b) cannot feasibly be economically or technically substituted in order to provide a service;

**interconnection** means linking with suppliers providing public telecommunications services in order to allow the users of one supplier to communicate with users of another supplier and to access services provided by another supplier;

**leased circuits** means telecommunications facilities between two or more designated points that are set aside for the dedicated use of, or availability to, a user or users;

major supplier means a supplier of public telecommunications services that has the ability to materially affect the terms of participation (having regard to price and supply) in the relevant market for public telecommunications services as a result of:

- (a) control over essential facilities; or
- (b) use of its position in the market;

**network element** means a facility or equipment used in supplying a public telecommunications service, including features, functions, and capabilities provided by means of that facility or equipment;

**non-discriminatory** means treatment no less favourable than that accorded to any other user of like public telecommunications networks or services in like circumstances;

**number portability** means the ability of end-users of public telecommunications services to retain, at the same location, the same telephone numbers when switching between suppliers of the same type of public telecommunications services;

**public telecommunications network** means telecommunications infrastructure used to provide public telecommunications services;

**public telecommunications networks or services** means public telecommunications networks, or public telecommunications services, or public telecommunications networks and services;

**public telecommunications service** means any telecommunications service that is offered to the public generally. Such services may include, inter alia, telephone and data transmission typically involving customer-supplied information between two or more points without any end-to-end change in the form or content of the customer's information, and excludes value-added services;

**service supplier of the other Party** means a person of the other Party that seeks to supply or supplies a service, including a supplier of public telecommunications networks or services;

**telecommunications** means the transmission and reception of signals by any electromagnetic means;

**telecommunications regulatory body** means any body or bodies at the central level of government responsible for the regulation of telecommunications;

**user** means an end-user or a supplier of public telecommunications networks or services; and

**value-added services** means services that add value to telecommunications services through enhanced functionality. For Australia, these are telecommunications services for which suppliers add value to customer information by enhancing its form or content or by providing for its storage or retrieval. For Korea, these are services as defined in subparagraph 12 of Article 2 of the *Telecommunications Business Act*.

# ANNEX 9-A SUPPLIERS OF PUBLIC TELECOMMUNICATIONS SERVICES

# Korea

Article 9.4.3 shall not apply to Korea with respect to suppliers of international public telecommunications services.

#### ANNEX 9-B

# EXEMPTIONS FROM SECTION C: ADDITIONAL OBLIGATIONS RELATING TO MAJOR SUPPLIERS OF PUBLIC TELECOMMUNICATIONS NETWORKS OR SERVICES

#### Korea

- 1. Major suppliers shall be exempt from the application of the obligations specified in Articles 9.8, 9.9.1(a), 9.9.1(e), 9.11 and 9.12 to the extent that the supplier of public telecommunications networks or services of the other Party is a non-facilities based supplier.
- 2. Notwithstanding Articles 9.9.1(b), 9.9.1(d) and 9.10, Korea may permit major suppliers to offer rates, terms, and conditions to non-facilities based suppliers of public telecommunications services that are discriminatory compared to the rates, terms and conditions offered to facilities-based suppliers of public telecommunications services. For greater certainty, this provision does not derogate from Article 9.20, and non-facilities based suppliers of public telecommunications services may have recourse to the telecommunications regulatory body or other relevant body regarding disputes over such rates, terms, and conditions.
- 3. Consistent with Article 5.3 of the *Telecommunications Business Act*, a "non-facilities based supplier" is a licensed supplier of public telecommunications services that does not own wire or wireless lines or other transmission facilities, but may own a switch, router, or multiplexer, and supplies its public telecommunications services through transmission facilities of a licensed facilities-based supplier.
- 4. Major suppliers shall be exempt from the application of the obligations specified in Articles 9.5, 9.7, 9.8 and Articles 9.10, 9.11 and 9.12 to the extent that they are supplying commercial mobile services.

# CHAPTER 10 MOVEMENT OF NATURAL PERSONS

#### ARTICLE 10.1: SCOPE

- 1. This Chapter shall apply to measures affecting the movement of natural persons of a Party into the territory of the other Party under any of the categories referred to in Annex 10-A.
- 2. This Chapter reflects the mutually beneficial trading relationship between the Parties, the Parties' mutual desire to facilitate temporary entry for business persons on a reciprocal basis and to establish transparent criteria and procedures for temporary entry, and the need to ensure border security and to protect the domestic labour force and permanent employment in their respective territories.
- 3. This Chapter shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor to measures regarding citizenship, or residence or employment on a permanent basis.
- 4. This Chapter shall not prevent a Party from applying measures to regulate the entry of natural persons of the other Party into, or their temporary stay in, its territory, including those measures necessary to protect the integrity of, and to ensure the orderly movement of natural persons across, its borders, provided that such measures are not applied in such a manner as to nullify or impair the benefits accruing to the other Party under this Chapter.
- 5. The sole fact of requiring persons to meet eligibility requirements prior to entry into the territory of a Party shall not be regarded as nullifying or impairing the benefits accruing to the other Party under this Chapter.

#### ARTICLE 10.2: RELATION TO OTHER CHAPTERS

Except for this Chapter, Chapters 1 (Initial Provisions and Definitions), 20 (Dispute Settlement) to the extent permitted by Article 10.6, 21 (Institutional Provisions), 22 (General Provisions and Exceptions) and 23 (Final Provisions) and Articles 19.1 (Publication), 19.2 (Provision of Information) and 19.3 (Administrative Proceedings), nothing in this Agreement shall impose any obligation on a Party regarding its immigration measures within the scope of this Chapter.

#### ARTICLE 10.3: GRANT OF TEMPORARY ENTRY

1. Each Party shall set out in Annex 10-A the specific commitments it undertakes for each of the categories of natural persons specified therein.

- 2. Each Party shall grant temporary entry to natural persons of the other Party in accordance with this Chapter, including the terms of the categories in Annex 10-A, provided that the natural persons comply with the relevant laws and regulations of the granting Party applicable to temporary entry, and any measures taken in accordance with them.
- 3. Neither Party shall impose or maintain any limitations on the total number of visas to be granted to natural persons of the other Party under this Chapter, unless otherwise specified in Annex 10-A.

#### ARTICLE 10.4: REQUIREMENTS AND PROCEDURES RELATING TO THE MOVEMENT OF NATURAL PERSONS

- 1. Each Party shall endeavour to establish or maintain immigration formalities, which can be granted prior to arrival in its territory, to allow natural persons covered by this Chapter entry into and temporary stay in its territory.
- 2. Each Party shall expeditiously process complete applications for immigration formalities received from natural persons of the other Party covered by this Chapter, including further immigration formality requests or extensions thereof.
- 3. Each Party shall, on request and within a reasonable period after a complete application by a natural person of the other Party covered by this Chapter requesting temporary entry is lodged, notify the applicant of:
  - (a) receipt of the application;
  - (b) the status of the application; and
  - (c) the decision concerning the application, including:
    - (i) if approved, the period of stay and other conditions; or
    - (ii) if refused, the reasons for refusal and any avenues for review.
- 4. Each Party shall ensure that fees charged by its competent authorities on applications for immigration formalities do not in themselves represent an unjustifiable impediment to the movement of natural persons of the other Party under this Chapter.
- 5. Each Party shall endeavour to simplify the procedures and requirements relating to the movement of natural persons of the other Party, within the framework of its laws and regulations.

Each Party shall endeavour, to the extent possible, to provide facilities for online lodgement and processing of immigration formalities.

#### **ARTICLE 10.6: DISPUTE SETTLEMENT**

- 1. The Parties shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect the operation of this Chapter.
- 2. The dispute settlement procedures provided in Chapter 20 (Dispute Settlement) shall not apply to this Chapter unless:
  - (a) the matter involves a pattern of practice; and
  - (b) the natural persons of a Party concerned have exhausted administrative remedies, where available, regarding the particular matter.
- 3. The remedies referred to in paragraph 2(b) shall be deemed to be exhausted if a final determination in the matter has not been issued within one year after the date of the institution of proceedings (not including any review or appeal) for such remedy, and the failure to issue such a determination is not attributable to delays caused by the natural persons concerned.

#### ARTICLE 10.7: TRANSPARENCY

Further to Articles 19.1 (Publication) and 19.2 (Provision of Information), each Party shall:

- (a) publish or otherwise make publicly available no later than six months after the date of entry into force of this Agreement, explanatory material regarding the requirements for temporary entry under this Chapter, in such a manner as will enable natural persons of the other Party to become acquainted with them; and
- (b) establish or maintain appropriate mechanisms to respond to enquiries from interested persons regarding measures relating to the temporary entry of natural persons covered by this Chapter.

#### ARTICLE 10.8: DEFINITIONS

For the purposes of this Chapter:

**immigration formalities** means a visa, permit or any other document or electronic authority granting a natural person of a Party temporary entry to the other Party;

**natural person of a Party** means a natural person who under the law of the Party:

- (a) for Australia, is a citizen or a permanent resident of Australia; and
- (b) for Korea, is a national or a permanent resident of Korea; and

**temporary entry** means entry by a natural person covered by this Chapter, without the intent to establish permanent residence.

# ANNEX 10-A SPECIFIC COMMITMENTS ON THE MOVEMENT OF NATURAL PERSONS

# **Section A: Australia's Specific Commitments**

1. Australia requires a natural person of Korea seeking temporary entry to its territory under the provisions of this Chapter and this Annex to obtain appropriate immigration formalities prior to entry. Grant of temporary entry in accordance with this Annex is contingent on meeting eligibility requirements contained within Australia's migration law and regulations, as applicable at the time of an application for grant of temporary entry. Eligibility requirements for grant of temporary entry in accordance with paragraphs 5 through 11 include, but are not limited to, employer nomination and occupation requirements.

#### **Business Visitors of Korea**

- 2. Entry and temporary stay shall be granted to business visitors of Korea referred to in paragraph 4(a) for a period of up to 90 days.
- 3. Entry and temporary stay shall be granted to business visitors of Korea referred to in paragraph 4(b) for a period of up to six months, with the possibility of further stay.
- 4. A business visitor of Korea means a natural person of Korea who is:
  - (a) a natural person seeking to travel to Australia for business purposes, including for investment purposes, whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia, and who must not engage in making direct sales to the general public or in supplying goods or services themselves; or
  - (b) a service seller, who is a natural person not based in Australia whose remuneration and financial support for the duration of the visit must be derived from sources outside Australia, and who is a sales representative of a service supplying enterprise, seeking temporary entry for the purpose of negotiating for the sale of services or entering into agreements to sell services for that service supplying enterprise.

# **Intra-Corporate Transferees of Korea**

5. Entry and temporary stay shall be granted to intra-corporate transferees of Korea referred to in paragraph 7(a) for a period of up to four years, with the possibility of further stay.

- 6. Entry and temporary stay shall be granted to intra-corporate transferees of Korea referred to in paragraph 7(b) for a period of up to two years, with the possibility of further stay.
- 7. An intra-corporate transferee of Korea means an employee of an enterprise of Korea established in Australia through a branch, subsidiary or affiliate which is lawfully and actively operating in Australia, who is transferred to fill a position in the branch, subsidiary or affiliate of the enterprise in Australia, and who is:
  - (a) an executive or a senior manager, who is a natural person responsible for the entire or a substantial part of the operations of the enterprise in Australia, receiving general supervision or direction principally from higher-level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise; or
  - (b) a specialist, who is a natural person with advanced trade, technical or professional skills and experience who must be assessed as having the necessary qualifications, or alternative credentials accepted as meeting Australia's standards, for that occupation, and who must have been employed by the employer for not less than two years immediately preceding the date of the application for temporary entry.

# **Independent Executives of Korea**

- 8. Entry and temporary stay shall be granted to independent executives of Korea for a period of up to two years.
- 9. An independent executive of Korea means an executive of an enterprise headquartered in Korea who is establishing a branch or subsidiary of that enterprise in Australia, and who is a natural person that will be responsible for the entire or a substantial part of the enterprise's operations in Australia, receiving general supervision or direction principally from higher-level executives, the board of directors or stockholders of the enterprise, including directing the enterprise or a department or subdivision of it; supervising and controlling the work of other supervisory, professional or managerial employees; and having the authority to establish goals and policies of the department or subdivision of the enterprise.

# **Contractual Service Suppliers of Korea**

- 10. Entry and temporary stay shall be granted to contractual service suppliers of Korea for a period of up to one year, with the possibility of further stay.
- 11. A contractual service supplier of Korea means a natural person of Korea who has trade, technical or professional skills and experience and who is assessed as having the necessary qualifications, skills and work experience accepted as meeting Australia's standards for their nominated occupation and is:
  - (a) an employee of an enterprise of Korea that has concluded a contract for the supply of a service within Australia and which does not have a commercial presence within Australia; or
  - (b) engaged by an enterprise lawfully and actively operating in Australia in order to supply a service under a contract within Australia.

# **Accompanying Spouses and Dependents**

12. For a natural person of Korea who has been granted the right of entry and temporary stay under this Chapter for a period of longer than 12 months and who has a spouse or dependent, Australia shall, upon application, grant the accompanying spouse or dependent the right of entry and temporary stay, movement and work for an equal period to that of the natural person.

# **Section B: Korea's Specific Commitments**

- 1. Korea requires a business person of Australia seeking temporary entry into its territory under the provisions of this Chapter and this Annex to obtain appropriate immigration formalities prior to entry.
- 2. Korea may refuse to grant temporary entry to a natural person who is likely to be involved in any labour dispute that is in progress and adversely affect the settlement of such labour dispute.

#### **Business Visitors of Australia**

3. Entry and temporary stay shall be granted to a business visitor of Australia for a period of not more than 90 days without requiring that person to obtain an employment authorisation, provided that the business visitor otherwise complies with immigration measures applicable to temporary entry.

- 4. A business visitor of Australia means a natural person of Australia:
  - (a) who is:
    - (i) a service seller who enters the territory of Korea for the purpose of negotiating the sale of services or entering into agreements for such sale;
    - (ii) seeking temporary entry for negotiating sale of goods, where such negotiations do not involve direct sales to the general public; or
    - (iii) an investor or an employee of an investor, who is a manager, executive or specialist as defined in paragraph 6, seeking temporary entry to establish an investment; and
  - (b) whose primary source of remuneration for the proposed business activity, principal place of business and the actual place of accrual of profits, at least predominantly, remain outside Korea.

#### **Intra-Corporate Transferees of Australia**

- 5. Entry and temporary stay shall be granted for a period of up to three years, which may be extended for subsequent periods provided the conditions on which it is based remain in effect, to an intra-corporate transferee of Australia, provided that such person otherwise complies with immigration measures applicable to temporary entry.
- 6. Intra-corporate transferee means an employee of enterprises that supply services through subsidiaries, branches, or designated affiliates established in the territory of Korea and who has been so employed for a period not less than one year immediately preceding the date of the application for temporary entry, and who is an executive, manager, or specialist as defined below:
  - (a) executive means a natural person within an organisation who primarily directs the management of the organisation, exercises wide latitude in decision-making, and receives general supervision or direction from higher-level executives, the board of directors, or stockholders of the business. An executive would not directly perform tasks related to the actual supply of a service or services of the organisation;
  - (b) manager means a natural person within an organisation who primarily directs the organisation or a department of the organisation; supervises and controls the work of other supervisory, professional or managerial employees; has the authority to hire and fire or recommend hiring, firing, or other personnel actions;

and exercises discretionary authority over day-to-day operations. This does not include a first-line supervisor, unless the employees supervised are professionals, nor does this include an employee who primarily performs tasks necessary for the supply of the service; and

(c) specialist means a natural person within an organisation who possesses knowledge at an advanced level of continued expertise and proprietary knowledge on the services, research, equipment, techniques, or management of the organisation.

#### Traders and Investors of Australia

- 7. Entry and temporary stay shall be granted for a period of up to two years, which may be extended for subsequent periods provided that the conditions on which it is based remain in effect, to a business person of Australia seeking to:
  - (a) carry on substantial trade in goods or services principally between Australia and Korea; or
  - (b) establish, develop or administer an investment or provide advice or key technical services to the operation of an investment to which that person or that person's enterprise has committed, or is in the process of committing, a substantial amount of capital,

in a capacity that is supervisory or executive, or involves essential skills, provided that such a person otherwise complies with immigration measures applicable to temporary entry.

#### **Contractual Service Suppliers of Australia**

- 8. Entry and temporary stay shall be granted for a period up to one year or the period of the contract, whichever is less, to a natural person of Australia who is seeking to provide services as a contractual service supplier in a profession as set out in Appendix 10-A-1, provided that such person otherwise complies with immigration measures applicable to temporary entry.
- 9. A contractual service supplier, means a natural person of Australia who:
  - (a) is employed or engaged in a specialised occupation that requires theoretical and practical application of specialised knowledge;
  - (b) possesses the necessary academic and professional qualifications and professionally-qualified competency-based experience to perform an activity in

- the sector relevant to the service to be provided in accordance with the laws, regulations or requirements of Korea;
- (c) is engaged in the supply of a contracted service as an employee of an enterprise that has no commercial presence in Korea, where the enterprise obtains a service contract, for a period not exceeding one year, from an enterprise of Korea, who is final consumer of the services supplied. The contract shall comply with the laws and regulations of Korea;
- (d) has been an employee of the enterprise for a period of not less than one year immediately preceding the date of application for admission; and
- (e) is required to receive no remuneration from an enterprise located in Korea.
- 10. Labour market testing may be required as a condition for temporary entry of, or numerical restriction may be imposed relating to, temporary entry for professionals.

#### **Accompanying Spouses and Dependents**

11. Entry and temporary stay shall be granted for an equal period to a spouse or dependent of an intra-corporate transferee, trader, investor or contractual service supplier of Australia qualifying for temporary entry under this Chapter, provided that the spouse or dependent otherwise complies with immigration measures applicable to temporary entry. A work permit may be granted within the allowed scope in accordance with relevant laws, regulations or requirements of Korea.

## APPENDIX 10-A-1 LIST OF CONTRACTUAL SERVICE SUPPLIERS

- 1. Services related to the installation, management or repair of industrial equipment or machinery, excluding construction and power generation equipment, for an enterprise in Korea which purchases the equipment or the machinery from an enterprise employing the natural person located in Australia;
- 2. Consultancy services related to technical knowledge or skill concerning the natural sciences applied to information technology, e-business, biotechnology, nanotechnology, digital electronics, or the environmental industry;
- 3. Consultancy services for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information related to accounting, auditing and bookkeeping services, to a Korean accounting firm or office through a membership contract;
- 4. Architectural services subject to collaboration with architects registered under Korean law in the form of joint contracts;
- 5. Management consulting services; and
- 6. The following professional engineering services:
  - (a) consultancy services related to the installation of computer hardware;
  - (b) software R&D-based implementation services;
  - (c) data management services;
  - (d) data system services; and
  - (e) specialty engineering design services for automobiles.

## CHAPTER 11 INVESTMENT

#### **Section A: Investment**

#### ARTICLE 11.1: SCOPE

- 1. This Chapter shall apply to measures adopted or maintained by a Party relating to:
  - (a) investors of the other Party;
  - (b) covered investments; and
  - (c) with respect to Article 11.9, all investments in the territory of the Party.
- 2. For greater certainty, this Chapter shall not bind either Party in relation to any act or fact that took place or any situation that ceased to exist before the date of entry into force of this Agreement.

#### ARTICLE 11.2: RELATION TO OTHER CHAPTERS

- 1. In the event of any inconsistency between this Chapter and another Chapter, the other Chapter shall prevail to the extent of the inconsistency.
- 2. A requirement by a Party that a service supplier of the other Party post a bond or other form of financial security as a condition of the cross-border supply of a service does not of itself make this Chapter applicable to measures adopted or maintained by the Party relating to such cross-border supply of the service. This Chapter shall apply to measures adopted or maintained by the Party relating to the posted bond or financial security, to the extent that such bond or financial security is a covered investment.
- 3. This Chapter shall not apply to measures adopted or maintained by a Party to the extent that they are covered by Chapter 8 (Financial Services).

#### ARTICLE 11.3: NATIONAL TREATMENT

1. Each Party shall accord to investors of the other Party treatment no less favourable than that it accords, in like circumstances, to its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation and sale or other disposition of investments in its territory.

- 2. Each Party shall accord to covered investments treatment no less favourable than that it accords, in like circumstances, to investments in its territory of its own investors with respect to the establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments.
- 3. The treatment to be accorded by a Party under paragraphs 1 and 2 means, with respect to a regional level of government, treatment no less favourable than the most favourable treatment accorded in like circumstances, by that regional level of government to investors, and to investments of investors, of the Party of which it forms a part.

#### ARTICLE 11.4: MOST-FAVOURED-NATION TREATMENT

- 1. Each Party shall accord to investors of the other Party treatment no less favourable than that it accords, in like circumstances, to investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation and sale or other disposition of investments in its territory.
- 2. Each Party shall accord to covered investments treatment no less favourable than that it accords, in like circumstances, to investments in its territory of investors of any non-Party with respect to the establishment, acquisition, expansion, management, conduct, operation and sale or other disposition of investments.

#### ARTICLE 11.5: MINIMUM STANDARD OF TREATMENT

- 1. Each Party shall accord to covered investments treatment in accordance with the customary international law minimum standard of treatment of aliens, including fair and equitable treatment and full protection and security.
- 2. For greater certainty, paragraph 1 prescribes the customary international law minimum standard of treatment of aliens as the minimum standard of treatment to be afforded to covered investments. The concepts of "fair and equitable treatment" and "full protection and security" shall not require treatment in addition to or beyond that which is required by that standard, and shall not create additional substantive rights. The obligation in paragraph 1 to provide:
  - (a) "fair and equitable treatment" includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the principle of due process embodied in the principal legal systems of the world; and
  - (b) "full protection and security" requires each Party to provide the level of police protection required under customary international law.
- 3. A determination that there has been a breach of another provision of this Agreement, or of a separate international agreement, shall not establish that there has been a breach of this Article.

#### ARTICLE 11.6: LOSSES AND COMPENSATION

- 1. Notwithstanding Article 11.12.5(b), each Party shall accord to investors of the other Party, and to covered investments, with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to armed conflict or civil strife, treatment no less favourable than that it accords, in like circumstances, to:
  - (a) its own investors and their investments; or
  - (b) investors of any non-Party and their investments.
- 2. Notwithstanding paragraph 1, if an investor of a Party, in the situations referred to in paragraph 1, suffers a loss in the territory of the other Party resulting from:
  - (a) requisitioning of its covered investment or part thereof by the latter's forces or authorities; or
  - (b) destruction of its covered investment or part thereof by the latter's forces or authorities, which was not required by the necessity of the situation,

the latter Party shall provide the investor with restitution, compensation, or both as appropriate, for such loss. In the event of providing both restitution and compensation, their combined value shall not exceed the loss suffered. Any compensation shall be prompt, adequate, and effective, in accordance with Articles 11.7.2, 11.7.3 and 11.7.4, *mutatis mutandis*.

3. Paragraph 1 shall not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 11.3 but for Article 11.12.5(b).

#### ARTICLE 11.7: EXPROPRIATION AND COMPENSATION

- 1. Neither Party shall expropriate or nationalise a covered investment either directly or indirectly through measures equivalent to expropriation or nationalisation ("expropriation"), except:
  - (a) for a public purpose;
  - (b) in a non-discriminatory manner;
  - (c) on payment of prompt, adequate, and effective compensation; and
  - (d) in accordance with the principle of due process of law as embodied in the principal legal systems of the world.
- 2. The compensation referred to in paragraph 1(c) shall:
  - (a) be paid without delay;
  - (b) be equivalent to the fair market value of the expropriated investment immediately before the expropriation took place (hereinafter referred to as the "date of expropriation");
  - (c) not reflect any change in value occurring because the intended expropriation had become known earlier; and
  - (d) be fully realisable and freely transferable.
- 3. If the fair market value is denominated in a freely usable currency, the compensation referred to in paragraph 1(c) shall be no less than the fair market value on the date of expropriation, plus interest at a commercially reasonable rate for that currency, accrued from the date of expropriation until the date of payment.
- 4. If the fair market value is denominated in a currency that is not freely usable, the compensation referred to in paragraph 1(c), converted into the currency of payment at the market rate of exchange prevailing on the date of payment, shall be no less than:
  - (a) the fair market value on the date of expropriation, converted into a freely usable currency at the market rate of exchange prevailing on that date; plus
  - (b) interest, at a commercially reasonable rate for that freely usable currency, accrued from the date of expropriation until the date of payment.
- 5. This Article shall not apply to the issuance of compulsory licences granted in relation to intellectual property rights in accordance with the TRIPS Agreement, or to the revocation,

limitation, or creation of intellectual property rights, to the extent that such issuance, revocation, limitation or creation is consistent with Chapter 13 (Intellectual Property Rights).

#### ARTICLE 11.8: TRANSFERS

- 1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory. Such transfers include:
  - (a) contributions to capital, including the initial contribution;
  - (b) profits, dividends, capital gains and proceeds from the sale of all or any part of the covered investment or from the partial or complete liquidation of the covered investment;
  - (c) interest, royalty payments, management fees and technical assistance and other fees;
  - (d) payments made under a contract, including a loan agreement;
  - (e) payments made in accordance with Articles 11.6 and 11.7; and
  - (f) payments arising out of a dispute.
- 2. Each Party shall permit transfers relating to a covered investment to be made in a freely usable currency at the market rate of exchange prevailing at the time of transfer.
- 3. Each Party shall permit returns in kind relating to a covered investment to be made as authorised or specified in a written agreement between the Party and a covered investment or an investor of the other Party.
- 4. Notwithstanding paragraphs 1, 2 and 3, a Party may prevent or delay a transfer or a return in kind through the equitable, non-discriminatory and good faith application of its laws and regulations relating to:
  - (a) bankruptcy, insolvency or the protection of the rights of creditors;
  - (b) issuing, trading or dealing in securities, futures, options, or derivatives;
  - (c) criminal or penal offences;
  - (d) financial reporting or record keeping of transfers when necessary to assist law enforcement or financial regulatory authorities; or
  - (e) ensuring compliance with orders or judgments in judicial or administrative proceedings.

#### ARTICLE 11.9: PERFORMANCE REQUIREMENTS

- 1. Neither Party shall, in connection with the establishment, acquisition, expansion, management, conduct, operation or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, impose or enforce any requirement or enforce any commitment or undertaking:
  - (a) to export a given level or percentage of goods or services;
  - (b) to achieve a given level or percentage of domestic content;
  - (c) to purchase, use or accord a preference to goods produced in its territory or to purchase goods from persons in its territory;
  - (d) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment;
  - (e) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings;
  - (f) to transfer a particular technology, a production process, or other proprietary knowledge to a person in its territory; or
  - (g) to supply exclusively from the territory of the Party the goods that such investment produces or the services that it supplies to a specific regional market or to the world market.
- 2. Neither Party shall condition the receipt or continued receipt of an advantage, in connection with the establishment, acquisition, expansion, management, conduct, operation or sale or other disposition of an investment in its territory of an investor of a Party or of a non-Party, on compliance with any requirement:
  - (a) to achieve a given level or percentage of domestic content;
  - (b) to purchase, use or accord a preference to goods produced in its territory, or to purchase goods from persons in its territory;
  - (c) to relate in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows associated with such investment; or
  - (d) to restrict sales of goods or services in its territory that such investment produces or supplies by relating such sales in any way to the volume or value of its exports or foreign exchange earnings.

- 3. Nothing in paragraph 2 shall be construed to prevent a Party from conditioning the receipt or continued receipt of an advantage, in connection with an investment in its territory of an investor of a Party or of a non-Party, on compliance with a requirement to locate production, supply a service, train or employ workers, construct or expand particular facilities, or carry out research and development, in its territory.
- 4. Paragraph 1(f) shall not apply:
  - (a) when a Party authorises use of an intellectual property right in accordance with Article 31 of the TRIPS Agreement, or to measures requiring the disclosure of proprietary information that fall within the scope of, and are consistent with, Article 39 of the TRIPS Agreement; or
  - (b) when the requirement is imposed or the commitment or undertaking is enforced by a court, administrative tribunal, or competition authority to remedy a practice determined after judicial or administrative process to be anticompetitive under the Party's competition laws.
- 5. Provided that such measures are not applied in an arbitrary or unjustifiable manner, or do not constitute a disguised restriction on international trade or investment, paragraphs 1(b), 1(c) and 1(f), and 2(a) and 2(b), shall not be construed to prevent a Party from adopting or maintaining measures, including environmental measures:
  - (a) necessary to secure compliance with laws and regulations that are not inconsistent with this Agreement;
  - (b) necessary to protect human, animal or plant life or health; or
  - (c) related to the conservation of living or non-living exhaustible natural resources.
- 6. Paragraphs 1(a), 1(b) and 1(c), and 2(a) and 2(b) shall not apply to qualification requirements for goods or services with respect to export promotion and foreign aid programs.
- 7. Paragraphs 1(b), 1(c), 1(f) and 1(g), and 2(a) and 2(b) shall not apply to government procurement.
- 8. Paragraphs 2(a) and 2(b) shall not apply to requirements imposed by an importing Party relating to the content of goods necessary to qualify for preferential tariffs or preferential quotas.
- 9. For greater certainty, paragraphs 1 and 2 shall not apply to any commitment, undertaking, or requirement other than those set out in those paragraphs.
- 10. This Article shall not preclude enforcement of any commitment, undertaking, or requirement between private parties, where a Party did not impose or require the commitment, undertaking, or requirement. For the purposes of this Article, private parties include designated

monopolies or state enterprises, where such entities are not exercising delegated government authority.

#### ARTICLE 11.10: SENIOR MANAGEMENT AND BOARDS OF DIRECTORS

- 1. Neither Party shall require that an enterprise of that Party that is a covered investment appoint to senior management positions natural persons of any particular nationality.
- 2. A Party may require that a majority or less than a majority of the board of directors, or any committee thereof, of an enterprise of that Party that is a covered investment, be of a particular nationality, or resident in the territory of the Party, provided that the requirement does not materially impair the ability of the investor to exercise control over its investment.

#### ARTICLE 11.11: DENIAL OF BENEFITS

- 1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if persons of a non-Party own or control the enterprise and the denying Party adopts or maintains measures with respect to the non-Party or a person of the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if the benefits of this Chapter were accorded to the enterprise or to its investments.
- 2. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of such other Party and to investments of that investor if the enterprise has no substantive business operations in the territory of the other Party and persons of a non-Party, or of the denying Party, own or control the enterprise. If, before denying the benefits of this Chapter, the denying Party knows that the enterprise has no substantive business operations in the territory of the other Party and that persons of a non-Party, or of the denying Party, own or control the enterprise, the denying Party shall, to the extent practicable, notify the other Party before denying the benefits. If the denying Party provides such notice, it shall consult with the other Party on request of the other Party.

#### ARTICLE 11.12: NON-CONFORMING MEASURES

- 1. Articles 11.3, 11.4, 11.9 and 11.10 shall not apply to:
  - (a) any existing non-conforming measure that is maintained by a Party at:
    - (i) the central level of government, as set out by that Party in its Schedule to Annex I;
    - (ii) a regional level of government, as set out by that Party in its Schedule to Annex I; or

- (iii) a local level of government;
- (b) the continuation or prompt renewal of any non-conforming measure referred to in subparagraph (a); or
- (c) an amendment to any non-conforming measure referred to in subparagraph (a) to the extent that the amendment does not decrease the conformity of the measure, as it existed immediately before the amendment, with Articles 11.3, 11.4, 11.9 and 11.10.
- 2. Articles 11.3, 11.4, 11.9 and 11.10 shall not apply to any measure that a Party adopts or maintains with respect to sectors, sub-sectors, or activities, as set out in its Schedule to Annex II.
- 3. Neither Party shall, under any measure adopted after the date of entry into force of this Agreement and covered by its Schedule to Annex II, require an investor of the other Party, by reason of its nationality, to sell or otherwise dispose of an investment existing at the time the measure becomes effective.
- 4. Articles 11.3 and 11.4 shall not apply to any measure that is an exception to, or derogation from, the obligations under Article 13.1.6 as specifically provided in that Article.
- 5. Articles 11.3, 11.4 and 11.10 shall not apply to:
  - (a) government procurement; or
  - (b) subsidies or grants provided by a Party, including government-supported loans, guarantees, and insurance.

#### ARTICLE 11.13: SPECIAL FORMALITIES AND INFORMATION REQUIREMENTS

- 1. Nothing in Article 11.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with covered investments, such as a requirement that covered investments be legally constituted under its laws or regulations, provided that such formalities do not materially impair the protections afforded by the Party to investors of the other Party and covered investments in accordance with this Chapter.
- 2. Notwithstanding Articles 11.3 and 11.4, a Party may require an investor of the other Party or its covered investment to provide information concerning that investment solely for informational or statistical purposes. The Party shall protect any information that is confidential from any disclosure that would prejudice the competitive position of the investor or the covered investment. Nothing in this paragraph shall be construed to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

#### **ARTICLE 11.14: SUBROGATION**

- 1. Where a Party or an agency authorised by a Party has granted an indemnity, a guarantee or a contract of insurance against non-commercial risks with regard to an investment by one of its investors in the territory of the other Party and when payment has been made under this indemnity, guarantee or contract of insurance by the former Party or the agency authorised by it, the latter Party shall recognise the rights of the former Party or the agency authorised by the former Party by virtue of the principle of subrogation to the rights of the investor.
- 2. Where a Party or an agency authorised by a Party has made a payment to its investor and has taken over rights and claims of the investor, that investor shall not, unless authorised to act on behalf of the Party or agency authorised by the Party making the payment, pursue those rights and claims against the other Party.

### **Section B: Investor-State Dispute Settlement**

#### ARTICLE 11.15: CONSULTATION AND NEGOTIATION

In the event of an investment dispute, the claimant and the respondent should initially seek to resolve the dispute through consultation and negotiation, which may include the use of non-binding, third party procedures.

#### ARTICLE 11.16: SUBMISSION OF A CLAIM TO ARBITRATION

- 1. In the event that a disputing party considers that an investment dispute cannot be settled by consultation and negotiation:
  - (a) the claimant, on its own behalf, may submit to arbitration under this Section a claim:
    - (i) that the respondent has breached:
      - (A) an obligation under Section A;
      - (B) an investment authorisation; or
      - (C) an investment agreement; and
    - (ii) that the claimant has incurred loss or damage by reason of, or arising out of, that breach; and

- (b) the claimant, on behalf of an enterprise of the respondent that is a juridical person that the claimant owns or controls directly or indirectly, may submit to arbitration under this Section a claim:
  - (i) that the respondent has breached:
    - (A) an obligation under Section A;
    - (B) an investment authorisation; or
    - (C) an investment agreement; and
  - (ii) that the enterprise has incurred loss or damage by reason of, or arising out of, that breach,

provided that a claimant may submit pursuant to subparagraph (a)(i)(C) or (b)(i)(C) a claim for breach of an investment agreement only if the subject matter of the claim and the claimed damages directly relate to the covered investment that was established or acquired, or sought to be established or acquired, in reliance on the relevant investment agreement.

- 2. At least 90 days before submitting any claim to arbitration under this Section, a claimant shall deliver to the respondent a written notice of its intention to submit the claim to arbitration (notice of intent). The notice shall specify:
  - (a) the name and address of the claimant and, where a claim is submitted on behalf of an enterprise, the name, address and place of incorporation of the enterprise;
  - (b) for each claim, the provision of this Agreement, investment authorisation or investment agreement alleged to have been breached and any other relevant provisions;
  - (c) the legal and factual basis for each claim; and
  - (d) the relief sought and the approximate amount of damages claimed.
- 3. Provided that six months have elapsed since the events giving rise to the claim, a claimant may submit a claim referred to in paragraph 1:
  - (a) under the ICSID Convention and the ICSID Rules of Procedure for Arbitration Proceedings, provided that both the respondent and the non-disputing Party are parties to the ICSID Convention;
  - (b) under the ICSID Additional Facility Rules, provided that either the respondent or the non-disputing Party is a party to the ICSID Convention;
  - (c) under the UNCITRAL Arbitration Rules; or

- (d) if the claimant and respondent agree, to any other arbitration institution or under any other arbitration rules.
- 4. A claim shall be deemed submitted to arbitration under this Section when the claimant's notice of, or request for, arbitration (notice of arbitration):
  - (a) referred to in paragraph 1 of Article 36 of the ICSID Convention is received by the Secretary-General;
  - (b) referred to in Article 2 of Schedule C of the ICSID Additional Facility Rules is received by the Secretary-General;
  - (c) referred to in Article 3 of the UNCITRAL Arbitration Rules, together with the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules, are received by the respondent; or
  - (d) referred to under any arbitral institution or arbitral rules selected under paragraph 3(d) is received by the respondent.

A claim asserted by the claimant for the first time after such notice of arbitration is submitted shall be deemed submitted to arbitration under this Section on the date of its receipt under the applicable arbitral rules.

- 5. The arbitration rules applicable under paragraph 3, and in effect on the date the claim or claims were submitted to arbitration under this Section, shall govern the arbitration except to the extent modified by this Agreement.
- 6. The claimant shall provide with the notice of arbitration:
  - (a) the name of the arbitrator that the claimant appoints; or
  - (b) the claimant's written consent for the Secretary-General to appoint that arbitrator.

#### ARTICLE 11.17: CONSENT OF EACH PARTY TO ARBITRATION

- 1. Each Party consents to the submission of a claim to arbitration under this Section in accordance with this Agreement.
- 2. The consent under paragraph 1 and the submission of a claim to arbitration under this Section shall satisfy the requirements of:
  - (a) Chapter II (Jurisdiction of the Centre) of the ICSID Convention and the ICSID Additional Facility Rules for written consent of the parties to the dispute; and

Article II of the New York Convention for an "agreement in writing."

(b)

#### ARTICLE 11.18: CONDITIONS AND LIMITATIONS ON CONSENT OF EACH PARTY

- 1. No claim may be submitted to arbitration under this Section if more than three years have elapsed from the date the claimant first acquired, or should have first acquired, knowledge of the breach alleged under Article 11.16.1 and knowledge that the claimant (for claims brought under Article 11.16.1(a)) or the enterprise (for claims brought under Article 11.16.1(b)) has incurred loss or damage.
- 2. No claim may be submitted to arbitration under this Section unless:
  - (a) the claimant consents in writing to arbitration in accordance with the procedures set out in this Agreement; and
  - (b) the notice of arbitration is accompanied:
    - (i) for claims submitted to arbitration under Article 11.16.1(a), by the claimant's written waiver; and
    - (ii) for claims submitted to arbitration under Article 11.16.1(b), by the claimant's and the enterprise's written waivers,

of any right to initiate or continue before any administrative tribunal or court under the law of either Party, or other dispute settlement procedures, any proceeding with respect to any measure alleged to constitute a breach referred to in Article 11.16.

3. Notwithstanding paragraph 2(b), the claimant (for claims brought under Article 11.16.1(a)) and the claimant or the enterprise (for claims brought under Article 11.16.1(b)) may initiate or continue an action that seeks interim injunctive relief and does not involve the payment of monetary damages before a judicial or administrative tribunal of the respondent, provided that the action is brought for the sole purpose of preserving the claimant's or the enterprise's rights and interests during the pendency of the arbitration.

#### ARTICLE 11.19: SELECTION OF ARBITRATORS

- 1. Unless the disputing parties otherwise agree, the tribunal shall comprise three arbitrators, one arbitrator appointed by each of the disputing parties and the third, who shall be the presiding arbitrator, appointed by agreement of the disputing parties.
- 2. The Secretary-General shall serve as appointing authority for an arbitration under this Section.
- 3. If a tribunal has not been constituted within 75 days of the date a claim is submitted to arbitration under this Section, the Secretary-General, on request of a disputing party, shall appoint, in his or her discretion, the arbitrator or arbitrators not yet appointed. The Secretary-General shall

not appoint a national of either Party as the presiding arbitrator unless the disputing parties otherwise agree.

- 4. For the purposes of Article 39 of the ICSID Convention and Article 7 of Schedule C to the ICSID Additional Facility Rules, and without prejudice to an objection to an arbitrator on a ground other than nationality:
  - (a) the respondent agrees to the appointment of each individual member of a tribunal established under the ICSID Convention or the ICSID Additional Facility Rules;
  - (b) a claimant referred to in Article 11.16.1(a) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant agrees in writing to the appointment of each individual member of the tribunal; and
  - (c) a claimant referred to in Article 11.16.1(b) may submit a claim to arbitration under this Section, or continue a claim, under the ICSID Convention or the ICSID Additional Facility Rules, only on condition that the claimant and the enterprise agree in writing to the appointment of each individual member of the tribunal.

#### ARTICLE 11.20: CONDUCT OF THE ARBITRATION

- 1. The disputing parties may agree on the legal place of any arbitration under the arbitral rules applicable under Article 11.16.3. If the disputing parties fail to reach agreement, the tribunal shall determine the place in accordance with the applicable arbitral rules, provided that the place shall be in the territory of a State that is a party to the New York Convention.
- 2. At the request of a disputing party, and unless the disputing parties otherwise agree, the tribunal may determine the place of meetings, including consultations and hearings, taking into consideration appropriate factors, including the convenience of the parties and the arbitrators, the location of the subject matter, and the proximity of evidence. The preceding sentence is without prejudice to any appropriate factors a tribunal may consider under paragraph 1.
- 3. Unless the disputing parties otherwise agree, English and Korean shall be the official languages to be used in the entire arbitration proceedings, including all hearings, submissions, decisions, and awards.
- 4. The non-disputing Party may make oral and written submissions to the tribunal regarding the interpretation of this Agreement. On request of a disputing party, the non-disputing Party should resubmit its oral submission in writing.
- 5. After consulting the disputing parties, the tribunal may allow a party or entity that is not a disputing party to file a written *amicus curiae* submission with the tribunal regarding a matter within the scope of the dispute. In determining whether to allow such a filing, the tribunal shall consider, among other things, the extent to which:

- (a) the *amicus curiae* submission would assist the tribunal in the determination of a factual or legal issue related to the proceeding by bringing a perspective, particular knowledge, or insight that is different from that of the disputing parties;
- (b) the *amicus curiae* submission would address a matter within the scope of the dispute; and
- (c) the *amicus curiae* has a significant interest in the proceeding.

The tribunal shall ensure that the *amicus curiae* submission does not disrupt the proceeding or unduly burden or unfairly prejudice either disputing party, and that the disputing parties are given an opportunity to present their observations on the *amicus curiae* submission.

- 6. Without prejudice to a tribunal's authority to address other objections as a preliminary question, a tribunal shall address and decide as a preliminary question any objection by the respondent that, as a matter of law, a claim submitted is not a claim for which an award in favour of the claimant may be made under Article 11.26:
  - (a) such objection shall be submitted to the tribunal as soon as possible after the tribunal is constituted, and in no event later than the date the tribunal fixes for the respondent to submit its counter-memorial or, in the case of an amendment to the notice of arbitration, the date the tribunal fixes for the respondent to submit its response to the amendment;
  - (b) on receipt of an objection under this paragraph, the tribunal shall suspend any proceedings on the merits, establish a schedule for considering the objection consistent with any schedule it has established for considering any other preliminary question, and issue a decision or award on the objection, stating the grounds therefor;
  - (c) in deciding an objection under this paragraph, the tribunal shall assume to be true the claimant's factual allegations in support of any claim in the notice of arbitration (or any amendment thereof) and, in disputes brought under the UNCITRAL Arbitration Rules, the statement of claim referred to in Article 18 of the UNCITRAL Arbitration Rules. The tribunal may also consider any relevant facts not in dispute;
  - (d) the respondent does not waive any objection as to competence or any argument on the merits merely because the respondent did or did not raise an objection under this paragraph or make use of the expedited procedure set out in paragraph 7.
- 7. In the event that the respondent so requests within 45 days of the date the tribunal is constituted, the tribunal shall decide on an expedited basis an objection under paragraph 6 and any objection that the dispute is not within the tribunal's competence. The tribunal shall suspend any proceedings on the merits and issue a decision or award on the objection(s), stating the grounds

therefor, no later than 150 days after the date of the request. However, if a disputing party requests a hearing, the tribunal may take an additional 30 days to issue the decision or award. Regardless of whether a hearing is requested, a tribunal may, on a showing of extraordinary cause, delay issuing its decision or award by an additional brief period, which may not exceed 30 days.

- 8. When it decides a respondent's objection under paragraph 6 or 7, the tribunal may, if warranted, award to the prevailing disputing party reasonable costs and attorney's fees incurred in submitting or opposing the objection. In determining whether such an award is warranted, the tribunal shall consider whether either the claimant's claim or the respondent's objection was frivolous, and shall provide the disputing parties a reasonable opportunity to comment.
- 9. A respondent may not assert as a defence, counterclaim, or right of set-off, or for any other reason, that the claimant has received or will receive indemnification or other compensation for all or part of the alleged damages pursuant to an insurance or guarantee contract, except with respect to any subrogation as provided for in Article 11.14.
- 10. A tribunal may order an interim measure of protection to preserve the rights of a disputing party, or to ensure that the tribunal's jurisdiction is made fully effective, including an order to preserve evidence in the possession or control of a disputing party or to protect the tribunal's jurisdiction. A tribunal may not order attachment or enjoin the application of a measure alleged to constitute a breach referred to in Article 11.16. For the purposes of this paragraph, an order includes a recommendation.
- 11. In any arbitration conducted under this Section, on request of a disputing party, a tribunal shall, before issuing a decision or award on liability, transmit its proposed decision or award to the disputing parties and to the non-disputing Party. Within 60 days after the date the tribunal transmits its proposed decision or award, the disputing parties may submit written comments to the tribunal concerning any aspect of its proposed decision or award. The tribunal shall consider any such comments and issue its decision or award not later than 45 days after the date the 60 day comment period expires.
- 12. Paragraph 11 shall not apply in any arbitration conducted pursuant to this Section for which an appeal has been made available pursuant to paragraph 13 or Annex 11-E.
- 13. If a separate, multilateral agreement enters into force between the Parties that establishes an appellate body for the purposes of reviewing awards rendered by tribunals constituted pursuant to international trade or investment arrangements to hear investment disputes, the Parties shall strive to reach an agreement that would have such appellate body review awards rendered under Article 11.26 in arbitrations commenced after the multilateral agreement enters into force between the Parties.

- 1. Subject to paragraphs 2, 3 and 4, the respondent shall, after receiving the following documents, promptly transmit them to the non-disputing Party and make them available to the public:
  - (a) the notice of intent;
  - (b) the notice of arbitration;
  - (c) pleadings, memorials and briefs submitted to the tribunal by a disputing party and any written submissions submitted pursuant to Article 11.20.4 and 11.20.5 and Article 11.25;
  - (d) minutes or transcripts of hearings of the tribunal, where available; and
  - (e) orders, awards, and decisions of the tribunal.
- 2. The tribunal shall conduct hearings open to the public and shall determine, in consultation with the disputing parties, the appropriate logistical arrangements. However, any disputing party that intends to use information designated as protected information in a hearing shall so advise the tribunal. The tribunal shall make appropriate arrangements to protect the information from disclosure.
- 3. Without prejudice to Article 22.2 (Essential Security) and Article 22.4 (Disclosure of Information), nothing in this Section requires a Party to furnish or allow access to information, the disclosure of which:
  - (a) would impede law enforcement;
  - (b) would be contrary to its law regarding treatment of official information or matters relating to personal privacy; or
  - (c) it considers to be contrary to its essential security interests.
- 4. Any protected information that is submitted to the tribunal shall be protected from disclosure in accordance with the following procedures:
  - (a) subject to subparagraph (d), neither the disputing parties nor the tribunal shall disclose to the non-disputing Party or to the public any protected information where the disputing party that provided the information clearly designates it in accordance with subparagraph (b);
  - (b) any disputing party claiming that certain information constitutes protected information shall clearly designate the information at the time it is submitted to the tribunal:

- (c) a disputing party shall, at the time it submits a document containing information claimed to be protected information, submit a redacted version of the document that does not contain the information. Only the redacted version shall be provided to the non-disputing Party and made public in accordance with paragraph 1;
- (d) the tribunal shall decide any objection by a disputing party regarding the designation of information claimed to be protected information. If the tribunal determines that such information was not properly designated, the disputing party that submitted the information may:
  - (i) withdraw all or part of its submission containing such information; or
  - (ii) agree to resubmit complete and redacted documents with corrected designations in accordance with the tribunal's determination and subparagraph (c),

in either case, the other disputing party shall, whenever necessary, resubmit complete and redacted documents which either remove the information withdrawn under subparagraph (d)(i) by the disputing party that first submitted the information or redesignate the information consistent with the designation under subparagraph (d)(ii) of the disputing party that first submitted the information; and

- (e) on request of a disputing Party, the Joint Committee shall consider issuing a decision in writing regarding a determination by the tribunal that information claimed to be protected was not properly designated. If the Joint Committee issues a decision within 60 days of such a request, it shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent with that decision. If the Joint Committee does not issue a decision within 60 days, the tribunal's determination shall remain in effect only if the non-disputing Party submits a written statement to the Joint Committee within that period that it agrees with the tribunal's determination.
- 5. Nothing in this Section requires a respondent to withhold from the public information required to be disclosed by its laws.

#### ARTICLE 11.22: GOVERNING LAW

- 1. Subject to paragraph 3, when a claim is submitted under Article 11.16.1(a)(i)(A) or Article 11.16.1(b)(i)(A), the tribunal shall decide the issues in dispute in accordance with this Agreement and applicable rules of international law.
- 2. Subject to paragraph 3 and the other terms of this Section, when a claim is submitted under Article 11.16.1(a)(i)(B) or 11.16.1(a)(i)(C), or Article 11.16.1(b)(i)(B) or 11.16.1(a)(i)(C), the tribunal shall apply:

- (a) the rules of law specified in the pertinent investment authorisation or investment agreement, or as the disputing parties may otherwise agree; or
- (b) if the rules of law have not been specified or otherwise agreed:
  - (i) the law of the respondent, including its rules on the conflict of laws; and
  - (ii) such rules of international law as may be applicable.
- 3. A decision of the Joint Committee declaring its interpretation of a provision of this Agreement under Article 21.3.3(c) shall be binding on a tribunal, and any decision or award issued by a tribunal must be consistent with that decision.

#### ARTICLE 11.23: INTERPRETATION OF ANNEXES

- 1. Where a respondent asserts as a defence that the measure alleged to be a breach is within the scope of an entry set out in Annex I or Annex II, the tribunal shall, on request of the respondent, request the interpretation of the Joint Committee on the issue. The Joint Committee shall submit in writing any decision declaring its interpretation under Article 21.3.3(c) to the tribunal within 60 days of delivery of the request.
- 2. A decision issued by the Joint Committee under paragraph 1 shall be binding on the tribunal, and any decision or award issued by the tribunal must be consistent with that decision. If the Joint Committee fails to issue such a decision within 60 days, the tribunal shall decide the issue.

#### ARTICLE 11.24: EXPERT REPORTS

Without prejudice to the appointment of other kinds of experts where authorized by the applicable arbitration rules, a tribunal, on request of a disputing party or, unless the disputing parties disapprove, on its own initiative, may appoint one or more experts to report to it in writing on any factual issue concerning environmental, health, safety or other scientific matters raised by a disputing party in a proceeding, subject to such terms and conditions as the disputing parties may agree.

#### **ARTICLE 11.25: CONSOLIDATION**

1. Where two or more claims have been submitted separately to arbitration under Article 11.16.1 and the claims have a question of law or fact in common and arise out of the same events or circumstances, any disputing party may seek a consolidation order in accordance with the agreement of all the disputing parties sought to be covered by the order or the terms of paragraphs 2 through 10.

- 2. A disputing party that seeks a consolidation order under this Article shall deliver, in writing, a request to the Secretary-General and to all the disputing parties sought to be covered by the order and shall specify in the request:
  - (a) the names and addresses of all the disputing parties sought to be covered by the order;
  - (b) the nature of the order sought; and
  - (c) the grounds on which the order is sought.
- 3. Unless the Secretary-General finds within 30 days after receiving a request under paragraph 2 that the request is manifestly unfounded, a tribunal shall be established under this Article.
- 4. Unless all the disputing parties sought to be covered by the order otherwise agree, a tribunal established under this Article shall comprise three arbitrators:
  - (a) one arbitrator appointed by agreement of the claimants;
  - (b) one arbitrator appointed by the respondent; and
  - (c) the presiding arbitrator appointed by the Secretary-General, provided, however, that the presiding arbitrator shall not be a national of either Party.
- 5. If, within 60 days after the Secretary-General receives a request made under paragraph 2, the respondent fails or the claimants fail to appoint an arbitrator in accordance with paragraph 4, the Secretary-General, on request of any disputing party sought to be covered by the order, shall appoint the arbitrator or arbitrators not yet appointed. If the respondent fails to appoint an arbitrator, the Secretary-General shall appoint a national of the disputing Party, and if the claimants fail to appoint an arbitrator, the Secretary-General shall appoint a national of the non-disputing Party.
- 6. Where a tribunal established under this Article is satisfied that two or more claims that have been submitted to arbitration under Article 11.16.1 have a question of law or fact in common, and arise out of the same events or circumstances, the tribunal may, in the interest of fair and efficient resolution of the claims, and after hearing the disputing parties, by order:
  - (a) assume jurisdiction over, and hear and determine together, all or part of the claims;
  - (b) assume jurisdiction over, and hear and determine one or more of the claims, the determination of which it believes would assist in the resolution of the others; or
  - (c) instruct a tribunal previously established under Article 11.19 to assume jurisdiction over, and hear and determine together, all or part of the claims, provided that:

- (i) that tribunal, on request of any claimant not previously a disputing party before that tribunal, shall be reconstituted with its original members, except that the arbitrator for the claimants shall be appointed pursuant to paragraphs 4(a) and 5; and
- (ii) that tribunal shall decide whether any prior hearing shall be repeated.
- 7. Where a tribunal has been established under this Article, a claimant that has submitted a claim to arbitration under Article 11.16.1 and that has not been named in a request made under paragraph 2 may make a written request to the tribunal that it be included in any order made under paragraph 6, and shall specify in the request:
  - (a) the name and address of the claimant;
  - (b) the nature of the order sought; and
  - (c) the grounds on which the order is sought.

The claimant shall deliver a copy of its request to the Secretary-General.

- 8. A tribunal established under this Article shall conduct its proceedings in accordance with the UNCITRAL Arbitration Rules, except as modified by this Section.
- 9. A tribunal established under Article 11.19 shall not have jurisdiction to decide a claim, or a part of a claim, over which a tribunal established or instructed under this Article has assumed jurisdiction.
- 10. On application of a disputing party, a tribunal established under this Article, pending its decision under paragraph 6, may order that the proceedings of a tribunal established under Article 11.19 be stayed, unless the latter tribunal has already adjourned its proceedings.

#### ARTICLE 11.26: AWARDS

- 1. Where a tribunal makes a final award against a respondent, the tribunal may award, separately or in combination, only:
  - (a) monetary damages and any applicable interest; and
  - (b) restitution of property, in which case the award shall provide that the respondent may pay monetary damages and any applicable interest in lieu of restitution.
- 2. A tribunal may also award costs and attorney's fees in accordance with this Section and the applicable arbitration rules.
- 3. Subject to paragraph 1, where a claim is submitted to arbitration under Article 11.16.1(b):

- (a) an award of restitution of property shall provide that restitution be made to the enterprise;
- (b) an award of monetary damages and any applicable interest shall provide that the sum be paid to the enterprise; and
- (c) the award shall provide that it is made without prejudice to any right that any person may have in the relief under applicable domestic law.
- 4. A tribunal may not award punitive damages.
- 5. An award made by a tribunal shall have no binding force except between the disputing parties and in respect of the particular case.
- 6. Subject to paragraph 7 and the applicable review procedure for an interim award, a disputing party shall abide by and comply with an award without delay.
- 7. A disputing party may not seek enforcement of a final award until:
  - (a) in the case of a final award made under the ICSID Convention:
    - (i) 120 days have elapsed from the date the award was rendered and no disputing party has requested revision or annulment of the award; or
    - (ii) revision or annulment proceedings have been completed; and
  - (b) in the case of a final award under the ICSID Additional Facility Rules, the UNCITRAL Arbitration Rules, or the rules selected pursuant to Article 11.16.3(d):
    - (i) 90 days have elapsed from the date the award was rendered and no disputing party has commenced a proceeding to revise, set aside, or annul the award; or
    - (ii) a court has dismissed or allowed an application to revise, set aside, or annul the award and there is no further appeal.
- 8. Each Party shall provide for the enforcement of an award in its territory.
- 9. If the respondent fails to abide by or comply with a final award, on delivery of a request by the non-disputing Party, a panel shall be established under Article 20.8 (Establishment of Panel). The requesting Party may seek in such proceedings:
  - (a) a determination that the failure to abide by or comply with the final award is inconsistent with the obligations of this Agreement; and

(b) in accordance with Article 20.11 (Panel Report), a recommendation that the respondent abide by or comply with the final award.

10. A disputing party may seek enforcement of an arbitration award under the ICSID Convention or the New York Convention regardless of whether proceedings have been taken under paragraph 9.

11. A claim that is submitted to arbitration under this Section shall be considered to arise out of a commercial relationship or transaction for the purposes of Article I of the New York Convention.

#### ARTICLE 11.27: SERVICE OF DOCUMENTS

Delivery of notice and other documents on a Party shall be made to the place named for that Party in Annex 11-H.

#### **Section C: Definitions**

### **ARTICLE 11.28: DEFINITIONS**

For the purposes of this Chapter:

**Centre** means the International Centre for Settlement of Investment Disputes (ICSID) established by the ICSID Convention;

**claimant** means an investor of a Party that is a party to an investment dispute with the other Party;

**disputing parties** means the claimant and the respondent;

**disputing Party** means a Party against which a claim is made under Section B (Investor-State Dispute Settlement);

**enterprise** means an enterprise as defined in Article 1.4 (Definitions), and a branch of an enterprise;

**enterprise of a Party** means an enterprise constituted or organised under the law of a Party, and a branch of an enterprise of a Party located in the territory of a Party and carrying out business activities there;

**ICSID Additional Facility Rules** means the Rules Governing the Additional Facility for the Administration of Proceedings by the Secretariat of the International Centre for Settlement of Investment Disputes;

**ICSID Convention** means the Convention on the Settlement of Investment Disputes between States and Nationals of Other States, done at Washington, 18 March 1965;

**investment** means every asset that an investor owns or controls, directly or indirectly, that has the characteristics of an investment, including such characteristics as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that an investment may take include:

- (a) an enterprise;
- (b) shares, stock and other forms of equity participation in an enterprise;
- (c) bonds, debentures, other debt instruments and loans;
- (d) futures, options and other derivatives;
- (e) turnkey, construction, management, production, concession, revenuesharing and other similar contracts;
- (f) intellectual property rights;
- (g) licences, authorisations, permits and similar rights conferred pursuant to domestic law; and
- (h) other tangible or intangible, movable or immovable property and related property rights, such as leases, mortgages, liens and pledges.

For the purposes of this Agreement, a claim to payment that arises solely from the commercial sale of goods and services is not an investment, unless it is a loan that has the characteristics of an investment;

**investment agreement** means a written agreement between a national authority of a Party and a covered investment or an investor of the other Party, on which the covered investment or the investor relies in establishing or acquiring a covered investment other than the written agreement itself, that grants rights to the covered investment or investor:

- (a) with respect to natural resources that a national authority controls, such as for their exploration, extraction, refining, transportation, distribution or sale;
- (b) to supply services to the public on behalf of the Party, such as power generation or distribution, water treatment or distribution, or telecommunications; or

(c) to undertake infrastructure projects, such as the construction of roads, bridges, canals, dams, or pipelines, that are not for the exclusive or predominant use and benefit of the government;

**investment authorisation** means an authorisation that the foreign investment authority of a Party grants to a covered investment or an investor of the other Party;

**investor of a non-Party** means, with respect to a Party, an investor that attempts to make, is making, or has made an investment in the territory of that Party, that is not an investor of either Party;

**investor of a Party** means a Party or state enterprise thereof, or a national or an enterprise of a Party, that attempts to make, is making or has made an investment in the territory of the other Party, provided, however, that a national who is a dual national shall be deemed to be exclusively a national of the State of his or her dominant and effective nationality;

**New York Convention** means the *United Nations Convention on the Recognition and Enforcement of Foreign Arbitral Awards*, done at New York, 10 June 1958;

**non-disputing Party** means the Party that is not a party to an investment dispute;

**protected information** means confidential business information or information that is privileged or otherwise protected from disclosure under a Party's law;

**respondent** means the Party that is a party to an investment dispute;

Secretary-General means the Secretary-General of ICSID; and

**UNCITRAL Arbitration Rules** means the arbitration rules of the United Nations Commission on International Trade Law.

## ANNEX 11-A CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that "customary international law" generally and as specifically referenced in Article 11.5 results from a general and consistent practice of States that they follow from a sense of legal obligation. With regard to Article 11.5, the customary international law minimum standard of treatment of aliens refers to all customary international law principles that protect the economic rights and interests of aliens.

## ANNEX 11-B EXPROPRIATION

The Parties confirm their shared understanding that:

- 1. An action or a series of actions by a Party cannot constitute an expropriation unless it interferes with a tangible or intangible property right in an investment.
- 2. Article 11.7.1 addresses two situations. The first is direct expropriation, where an investment is nationalised or otherwise directly expropriated through formal transfer of title or outright seizure.
- 3. The second situation addressed by Article 11.7.1 is indirect expropriation, where an action or a series of actions by a Party has an effect equivalent to direct expropriation without formal transfer of title or outright seizure.
- 4. The determination of whether an action or a series of actions by a Party, in a specific fact situation, constitutes an indirect expropriation, requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including:
  - (a) the economic impact of the government action, although the fact that an action or a series of actions by a Party has an adverse effect on the economic value of an investment, standing alone, does not establish that an indirect expropriation has occurred;
  - (b) the extent to which the government action interferes with distinct, reasonable investment-backed expectations; and
  - (c) the character of the government action, including its objectives and context.
- 5. Except in rare circumstances, non-discriminatory regulatory actions by a Party that are designed and applied to protect legitimate public welfare objectives, such as public health, safety, and the environment, do not constitute indirect expropriations."

## ANNEX 11-C TRANSFERS

- 1. Nothing in this Agreement shall be construed to prevent a Party from adopting or maintaining temporary safeguard measures in accordance with the laws and regulations of the Party with regard to payments and capital movements:
  - (a) in the event of serious balance-of-payments or external financial difficulties or threat thereof; or

(b) where, in exceptional circumstances, payments and capital movements between the Parties cause or threaten to cause serious difficulties for the operation of monetary policy or exchange rate policy in the Party concerned.

#### 2. The measures referred to in paragraph 1:

- (a) shall not exceed a period of one year, however, if extremely exceptional circumstances arise such that a Party seeks to extend such measures, the Party will coordinate in advance with the other Party concerning the implementation of any proposed extension;
- (b) shall be consistent with the Articles of Agreement of the International Monetary Fund;
- (c) shall avoid unnecessary damage to the commercial, economic and financial interests of the other Party;
- (d) shall not exceed those necessary to deal with the circumstances described in paragraph 1;
- (e) shall be temporary and phased out progressively as the situation described in paragraph 1 improves;
- (f) shall not be confiscatory;
- (g) shall promptly be notified to the other Party;
- (h) shall be applied on a national treatment basis;
- (i) shall ensure that the other Party is treated as favourably as any non-Party;
- (j) shall not constitute a dual or multiple exchange rate practice;
- (k) shall not restrict payments or transfers for current transactions, unless the imposition of such measures complies with the procedures stipulated in the Articles of Agreement of the International Monetary Fund; and
- (1) shall not restrict payments or transfers associated with foreign direct investment.

# ANNEX 11-D ILLUSTRATIVE LIST OF AUSTRALIAN RESIDENCY REQUIREMENTS

Sector	Requirement
All	At least two of the directors of a public company must be ordinarily resident in Australia.
Professional services: Accounting, auditing and book-keeping services	At least one equity partner in a firm must be a permanent resident.
Research and development services: R&D services on social sciences and humanities	Permanent residency requirement for psychologists (Western Australia).
Maritime transport services: International transport (freight and passengers)	Part X of the <i>Competition and Consumer Law 2010</i> requires that every ocean carrier who provides international liner cargo shipping services to or from Australia shall, at all times be represented by a person who is an individual resident in Australia (but not necessarily an Australian citizen) and has been appointed by the ocean carrier as the ocean carrier's agent for the purposes of Part X.

## ANNEX 11-E POSSIBILITY OF A BILATERAL APPELLATE MECHANISM

Within three years after the date of entry into force of this Agreement, the Parties shall consider whether to establish a bilateral appellate body or similar mechanism to review awards rendered under Article 11.26 in arbitrations commenced after they establish the appellate body or similar mechanism.

### ANNEX 11-F SUBMISSION OF A CLAIM TO ARBITRATION

#### Korea

- 1. Notwithstanding Article 11.18.2, an investor of Australia may not submit to arbitration under Section B a claim that Korea has breached an obligation under Section A either:
  - (a) on its own behalf, under Article 11.16.1(a); or
  - (b) on behalf of an enterprise of Korea that is a juridical person that the investor owns or controls directly or indirectly, under Article 11.16.1(b),

if the investor or the enterprise, respectively, has alleged that breach of an obligation under Section A in any proceedings before a court or administrative tribunal of Korea.

2. For greater certainty, where an investor of Australia or an enterprise of Korea that is a juridical person that the investor owns or controls directly or indirectly makes an allegation that Korea has breached an obligation under Section A before a court or administrative tribunal of Korea, that election shall be final, and the investor may not thereafter allege that breach, on its own behalf or on behalf of the enterprise, in an arbitration under Section B.

# ANNEX 11-G FOREIGN INVESTMENT POLICY

A decision by Australia with respect to whether or not to refuse, or impose orders or conditions on, an investment that is subject to review under Australia's foreign investment policy shall not be subject to the dispute settlement provisions of Section B.

## ANNEX 11-H SERVICE OF DOCUMENTS ON A PARTY UNDER SECTION B

### Australia

Notices and other documents in disputes under Section B shall be served on Australia by delivery to:

Department of Foreign Affairs and Trade RG Casey Building John McEwen Crescent Barton ACT 0221 Australia

## Korea

Notices and other documents in disputes under Section B shall be served on Korea by delivery to:

Office of International Legal Affairs Ministry of Justice of the Republic of Korea Government Complex, Gwacheon Korea

# ANNEX 11-I TAXATION AND EXPROPRIATION

The determination of whether a taxation measure, in a specific fact situation, constitutes an expropriation requires a case-by-case, fact-based inquiry that considers all relevant factors relating to the investment, including the factors listed in Annex 11-B and the following considerations:

- (a) the imposition of taxes does not generally constitute an expropriation. The mere introduction of a new taxation measure, or the imposition of a taxation measure by more than one jurisdiction within a Party in respect of an investment, generally does not in and of itself constitute an expropriation;
- (b) a taxation measure that is consistent with internationally recognised tax policies, principles, and practices should not constitute an expropriation. In particular, a taxation measure aimed at preventing the avoidance or evasion of taxation measures generally does not constitute an expropriation;
- (c) a taxation measure that is applied on a non-discriminatory basis, as opposed to a taxation measure that is targeted at investors of a particular nationality or at specific taxpayers, is less likely to constitute an expropriation; and
- (d) a taxation measure generally does not constitute an expropriation if it was already in force when the investment was made and information about the measure was publicly available.

# CHAPTER 12 GOVERNMENT PROCUREMENT

#### ARTICLE 12.1: SCOPE

## Application of Chapter

- 1. This Chapter shall apply to any measure regarding covered procurement.
- 2. For the purposes of this Chapter, "covered procurement" means a government procurement of goods, services or both:
  - (a) by any contractual means, including purchase, rental, hire purchase, or lease, with or without an option to buy, build-operate-transfer contracts and public works concessions contracts;
  - (b) for which the value, as estimated in accordance with this Article, equals or exceeds the relevant threshold specified in Annex 12-A;
  - (c) that is conducted by a procuring entity;
  - (d) that is not excluded from coverage by this Chapter; and
  - (e) subject to the conditions specified in Annex 12-A.
- 3. This Chapter shall not apply to:
  - (a) procurement of goods and services by a procuring entity of a Party from another entity of that Party, or between a procuring entity of a Party and a regional or local government of that Party;
  - (b) non-contractual agreements or any form of assistance that a Party provides, including grants, loans, equity infusions, fiscal incentives, subsidies, guarantees, and cooperative agreements;
  - (c) procurement for the direct purpose of providing foreign assistance;
  - (d) procurement of research and development services;
  - (e) procurement of goods and services outside the territory of the procuring Party, for consumption outside the territory of the procuring Party;
  - (f) public employment contracts;

- (g) procurement conducted under the particular procedures or conditions of an international agreement relating to the stationing of troops or relating to the joint implementation by the signatory countries of a project, or under the particular procedures or conditions of an international organisation, or funded by international grants, loans, or other assistance to the extent that the provision of such assistance is subject to conditions inconsistent with this Chapter;
- (h) procurement funded by grants or sponsorship payments received from a person other than a procuring entity of a Party;
- the acquisition or rental of land, buildings, or other immovable property or rights thereon where not part of an arrangement for procurement of construction services;
- (j) procurement of financial advisory and asset management services pertaining to reserves held by each Party, including for the purposes of funding retirement benefits; or
- (k) the procurement or acquisition of fiscal agency or depository services, liquidation and management services for regulated financial institutions, or services related to the sale, redemption and distribution of public debt, including loans and government bonds, notes, derivatives and other securities.

## **Valuation of Contracts**

- 4. In estimating the value of a procurement for the purposes of ascertaining whether it is a covered procurement, a procuring entity shall:
  - (a) take into account all forms of remuneration, including any premiums, fees, commissions, interest, other revenue streams that may be provided for in the procurement and, where the procurement provides for the possibility of option clauses, the maximum total value of the procurement, inclusive of optional purchases; and
  - (b) without prejudice to paragraph 6, where the procurement is to be conducted in multiple parts, with contracts to be awarded at the same time or over a given period to one or more suppliers, base its calculation on the total maximum value of the procurement over its entire duration.
- 5. The selection of the valuation method by a procuring entity shall not be used, nor shall any procurement requirement be divided, for the purposes of avoiding the application of this Chapter.

- 6. In the case of procurement by lease, rental, or hire purchase of goods or services, or procurement for which a total price is not specified, the basis for valuation shall be:
  - (a) in the case of a fixed-term contract:
    - (i) where the term of the contract is 12 months or less, the total estimated maximum value for its duration; or
    - (ii) where the term of the contract exceeds 12 months, the total estimated maximum value, including any estimated residual value;
  - (b) where the contract is for an indefinite period, the estimated monthly instalment multiplied by 48; and
  - (c) where it is not certain whether the contract is to be a fixed-term contract, subparagraph (b) shall be used.
- 7. Where the total estimated maximum value of a procurement over its entire duration is not known, the procurement shall be a covered procurement, unless otherwise excluded under this Chapter.
- 8. The Parties acknowledge and affirm the *Memorandum of Understanding on Defence Industry Cooperation between the Ministry of National Defense of the Republic of Korea and the Department of Defence of Australia*, dated 8 August 2001 (the "MOU"), including any amendment to or extension thereto. The Parties recognise that the benefits and responsibilities established under the MOU will continue to apply.

## ARTICLE 12.2: EXCEPTIONS

- 1. Provided that such measures are not applied in a manner that would constitute a means of arbitrary or unjustifiable discrimination between the Parties where the same conditions prevail or a disguised restriction on trade between the Parties, nothing in this Chapter shall be construed to prevent a Party from adopting or maintaining measures:
  - (a) necessary to protect public morals, order or safety;
  - (b) necessary to protect human, animal or plant life or health;
  - (c) necessary to protect intellectual property; or
  - (d) relating to goods or services of handicapped persons, of philanthropic or not-for-profit institutions, or of prison labour.

- 2. The Parties understand that paragraph 1(b) includes environmental measures necessary to protect human, animal or plant life or health.
- 3. Further to Article 22.2 (Essential Security), nothing in this Chapter shall be construed to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests relating to government procurement indispensable for national security or for national defence purposes.

#### ARTICLE 12.3: GENERAL PRINCIPLES

#### National Treatment and Non-Discrimination

- 1. With respect to any measure regarding covered procurement, each Party and its procuring entities shall accord to the goods, services and suppliers of the other Party treatment no less favourable than the most favourable treatment the Party and its procuring entities accord to domestic goods, services and suppliers.
- 2. With respect to any measure regarding covered procurement, neither a Party nor its procuring entities shall:
  - (a) treat a locally established supplier less favourably than another locally established supplier on the basis of degree of foreign affiliation or ownership; or
  - (b) discriminate against a locally established supplier on the basis that the goods or services offered by that supplier for a particular procurement are goods or services of the other Party.

### Measures Not Specific to Procurement

3. Paragraphs 1 and 2 shall not apply to measures regarding customs duties and other charges of any kind imposed on, or in connection with, importation, the method of levying such duties and charges, or other import regulations including restrictions and formalities, and measures affecting trade in services other than measures regarding covered procurement.

## **Prohibition of Offsets**

4. Neither a Party nor its procuring entities shall seek, take account of, impose or enforce offsets at any stage of a covered procurement.

# Rules of Origin

5. Each Party shall apply to covered procurements of goods or services the rules of origin that it applies in the normal course of trade to those goods or services.

## Conduct of Procurement and Tendering Procedures

- 6. Each Party shall ensure that its procuring entities comply with this Chapter in conducting covered procurements.
- 7. A procuring entity may use open, selective or limited tendering procedures.
- 8. No procuring entity shall prepare, design, or otherwise structure or divide any procurement, in any stage of the procurement, for the purposes of avoiding the application of this Chapter.
- 9. Further to Article 22.4 (Disclosure of Information), nothing in this Chapter shall be construed as requiring a Party or its procuring entities to disclose, furnish or allow access to confidential information furnished by a person where such disclosure might prejudice fair competition between suppliers, without the authorisation of the person that furnished that information.

#### **ARTICLE 12.4: PUBLICATION OF NOTICES**

### *Notice of Procurement*

- 1. In an open tendering procedure, a procuring entity shall publish a notice inviting interested suppliers to submit tenders (hereinafter referred to as "notice of procurement") in electronic or paper media that are widely disseminated and remain readily accessible to any interested supplier of the other Party for the entire period established for tendering.
- 2. Where, in a selective tendering procedure, a procuring entity publishes a notice inviting applications for participation or requesting suppliers to express their interest in a covered procurement, that notice shall be published in electronic or paper media that are widely disseminated and readily accessible to any interested supplier of the other Party.
- 3. Unless otherwise provided in this Chapter, each notice of procurement shall include:
  - the name and address of the procuring entity and other information necessary to contact the procuring entity and obtain all relevant documents relating to the procurement;
  - (b) a description of the procurement and any conditions for participation;
  - (c) where appropriate, the time-frame for delivery of goods or services; and
  - (d) the address and time limit for the submission of tenders.

## Notice of Planned Procurement

4. Each Party shall encourage its procuring entities to publish prior to, or as early as possible in, each fiscal year, a notice regarding their procurement plans for that fiscal year. The notice should, at a minimum, include a description of each planned procurement and indicate the expected time of commencement of the related tender procedure.

#### ARTICLE 12.5: TIME LIMITS

- 1. A procuring entity shall prescribe time limits for tendering that allow suppliers adequate time to submit applications or requests to participate in a covered procurement and to prepare and submit responsive tenders, taking into account the nature and complexity of the procurement.
- 2. A procuring entity shall require all participating suppliers to submit tenders in accordance with a common deadline. For greater certainty, this requirement shall also apply where:
  - (a) as a result of a need to amend information provided to suppliers during the procurement process, the procuring entity extends the time limit for qualification or tendering procedures; or
  - (b) negotiations are terminated and suppliers may submit new tenders.
- 3. Unless provided for in paragraph 4, the final date for the receipt of tenders shall not be less than 25 days from the date on which a notice of procurement is published or, in the case of selective tendering, from the date on which the procuring entity invites suppliers to submit tenders.
- 4. A procuring entity may reduce the time limit for the receipt of tenders to not less than 10 days:
  - (a) where the procuring entity has published a separate notice, including a notice of planned procurement under Article 12.4.4, at least 30 days and not more than 12 months in advance, and such separate notice contains a description of the procurement, the time limits for the submission of tenders or, where appropriate, applications for participation in a procurement, and the address from which documents relating to the procurement may be obtained;
  - (b) in the case of the second or subsequent publication of notices for procurement of a recurring nature;

- (c) where a state of urgency duly substantiated by the procuring entity renders the time period for tendering established in accordance with paragraph 3 impracticable; or
- (d) where the procuring entity procures commercial goods or services that are sold or offered for sale to, and customarily purchased and used by, non-governmental buyers for non-governmental purposes, including goods and services with modifications customary in the commercial marketplace, as well as minor modifications not customarily available in the commercial marketplace.

#### ARTICLE 12.6: CONDITIONS FOR PARTICIPATION

- 1. A Party and its procuring entities shall limit any conditions for participation in a covered procurement to those that ensure the potential supplier's capability to fulfil the contract in question.
- 2. In assessing whether a supplier satisfies the conditions for participation, a Party and its procuring entities:
  - (a) shall evaluate the capabilities of a supplier on the basis of that supplier's business activities both inside and outside the territory of the Party of the procuring entity;
  - (b) shall base its determination solely on the conditions that a procuring entity has specified in advance in notices or tender documentation;
  - (c) shall not impose the condition that, in order for a supplier to participate in a procurement or be awarded a contract, the supplier has previously been awarded one or more contracts by a procuring entity of that Party or that the supplier has prior work experience in the territory of that Party; and
  - (d) may require prior experience where relevant to meet the requirements of the procurement.
- 3. Nothing in this Article shall preclude the exclusion of any supplier on grounds such as:
  - (a) bankruptcy;
  - (b) false declarations;
  - (c) significant or persistent deficiencies in performance of any substantive requirement or obligation under a prior contract;
  - (d) final judgments in respect of serious crimes or other serious offences;

- (e) professional misconduct, or acts or omissions, that adversely reflect on the commercial integrity of the supplier; or
- (f) failure to pay taxes.

#### ARTICLE 12.7: REGISTRATION AND QUALIFICATION OF SUPPLIERS

- 1. Where a Party or a procuring entity requires suppliers to register or pre-qualify before being permitted to participate in a covered procurement, that Party or procuring entity shall ensure that a notice inviting suppliers to apply for registration or pre-qualification is published in adequate time to enable interested suppliers to initiate and, to the extent that it is compatible with the efficient operation of the procurement process, complete the registration or qualification procedures.
- 2. A Party or procuring entity may establish a multi-use list, provided that the Party or procuring entity annually publishes or otherwise makes available continuously in electronic form a notice inviting interested suppliers to apply for inclusion on the list. The notice shall include:
  - (a) a description of the goods and services, or categories thereof, for which the list may be used;
  - (b) the conditions for participation to be satisfied by suppliers and the methods that the procuring entity or other government agency will use to verify a supplier's satisfaction of the conditions;
  - (c) the name and address of the procuring entity or other government agency and other information necessary to contact the entity and obtain all relevant documents relating to the list; and
  - (d) any deadlines for submission of applications for inclusion on that list.
- 3. A Party or procuring entity that maintains a multi-use list shall include on the list all suppliers that satisfy the conditions for participation within a reasonably short time.
- 4. Where a supplier applies for participation in a covered procurement, or for inclusion on a list referred to in paragraph 2, a procuring entity shall promptly advise such supplier of its decision with respect to its application.

#### ARTICLE 12.8: TECHNICAL SPECIFICATIONS

- 1. A procuring entity shall not prepare, adopt or apply any technical specification or prescribe any conformity assessment procedure with the purpose or the effect of creating unnecessary obstacles to trade between the Parties.
- 2. In prescribing the technical specifications for the goods or services being procured, a procuring entity shall, where appropriate:
  - (a) set out the technical specification in terms of performance and functional requirements, rather than design or descriptive characteristics; and
  - (b) base the technical specification on international standards, where such standards exist, otherwise on national technical regulations, recognised national standards or building codes.
- 3. A procuring entity shall not prescribe technical specifications that require or refer to a particular trademark or trade name, patent, copyright, design, type, specific origin, producer or supplier, unless there is no other sufficiently precise or intelligible way of describing the procurement requirements and provided that, in such cases, the procuring entity includes words such as "or equivalent" in the tender documentation.
- 4. A procuring entity shall not seek or accept, in a manner that would have the effect of precluding competition, advice that may be used in the preparation or adoption of any technical specification for a specific covered procurement from a person that may have a commercial interest in the procurement.
- 5. Notwithstanding paragraph 4, a procuring entity may:
  - (a) conduct market research in developing technical specifications for a specific covered procurement; or
  - (b) allow a supplier that has been engaged to provide design or consulting services to participate in procurements related to such services, provided it would not give the supplier an unfair advantage over other suppliers.
- 6. For greater certainty, a procuring entity may prepare, adopt or apply technical specifications to promote the conservation of natural resources or protect the environment.

#### ARTICLE 12.9: TENDER DOCUMENTATION

- 1. A procuring entity shall promptly provide, on request, to any supplier participating in a covered procurement, tender documentation that includes all information necessary to permit suppliers to prepare and submit responsive tenders.
- 2. Unless already provided in the notice of procurement, such documentation shall include a complete description of:
  - (a) the procurement, including the nature, scope and, where known, the quantity of the goods or services to be procured and any requirements to be fulfilled, including any technical specifications, conformity certification, plans, drawings, or instructional materials;
  - (b) any conditions for participation, including any financial guarantees, information, and documents that suppliers are required to submit;
  - (c) all criteria to be considered in the awarding of the contract;
  - (d) where there will be a public opening of tenders, the date, time, and place for the opening of tenders; and
  - (e) any other terms or conditions relevant to the evaluation of tenders.
- 3. Neither a Party nor its procuring entities shall provide information with regard to a specific covered procurement in a manner which would have the effect of giving a potential supplier or group of potential suppliers an advantage over competitors.
- 4. A procuring entity shall reply promptly to any reasonable request for relevant information submitted by a supplier participating in the tendering procedure.
- 5. Where, during the course of a covered procurement, a procuring entity modifies the criteria or technical requirements set out in notices or tender documentation provided to participating suppliers, or amends or reissues notices or tender documentation, it shall transmit in writing all such modifications or all such amended or reissued notices or tender documentation:
  - (a) to all the suppliers that are participating at the time the information is amended, if known, and in all other cases, in the same manner as the original information was provided; and
  - (b) in adequate time to allow such suppliers to modify and resubmit their tenders, as appropriate.

#### ARTICLE 12.10: SELECTIVE TENDERING PROCEDURES

To ensure optimum effective competition under selective tendering procedures, procuring entities shall invite tenders from the maximum number of domestic suppliers and suppliers of the other Party that is consistent with the efficient operation of the procurement system. They shall select the suppliers to participate in the procedure in a fair and non-discriminatory manner.

#### ARTICLE 12.11: LIMITED TENDERING

- 1. Provided that it does not use this Article for the purpose of avoiding competition, to protect domestic suppliers or in a manner that discriminates against suppliers of the other Party, and subject to paragraph 2, a procuring entity may use limited tendering procedures. When a procuring entity applies limited tendering, it may choose, according to the nature of the procurement, not to apply Articles 12.4 through 12.10, 12.12.1, and 12.12.3 through 12.12.8.
- 2. A procuring entity may use limited tendering only under the following circumstances:
  - (a) where, in response to a prior notice, invitation to participate, or invitation to tender:
    - (i) no tenders were submitted or no suppliers requested participation;
    - (ii) no tenders were submitted that conform to the essential requirements in the tender documentation;
    - (iii) no suppliers satisfied the conditions for participation; or
    - (iv) the tenders submitted have been collusive,

and the procuring entity does not substantially modify the essential requirements of the procurement;

- (b) where, for works of art, or for reasons connected with the protection of exclusive rights, such as patents or copyrights, or proprietary information, or where there is an absence of competition for technical reasons, the goods or services can be supplied only by a particular supplier and no reasonable alternative or substitute exists;
- (c) for additional deliveries by the original supplier or its authorised agent that are intended either as replacement parts, extensions, or continuing services for existing equipment, software, services or installations, where a change of supplier would compel the procuring entity to procure goods or services not meeting

requirements of interchangeability with existing equipment, software, services, or installations;

- (d) for goods purchased on a commodity market;
- (e) where a procuring entity procures a prototype or a first good or service that is intended for limited trial or developed at its request in the course of, and for, a particular contract for research, experiment, study, or original development. Original development of a first good or service may include limited production or supply in order to incorporate the results of field testing and to demonstrate that the good or service is suitable for production or supply in quantity to acceptable quality standards;
- (f) for new construction services consisting of the repetition of similar construction services that conform to a basic project for which an initial contract was awarded following use of open tendering or selective tendering in accordance with this Chapter, and for which the procuring entity has indicated in the notice of procurement concerning the initial construction service that limited tendering procedures might be used in awarding contracts for such new construction services;
- (g) for purchases made under exceptionally advantageous conditions that only arise in the very short term, such as from unusual disposals, unsolicited innovative proposals, liquidation, bankruptcy or receivership and not for routine purchases from regular suppliers;
- (h) in so far as is strictly necessary where, for reasons of extreme urgency brought about by events unforeseen by the procuring entity, the goods or services could not be obtained in time by means of an open or selective tendering procedure; or
- (i) where a contract is awarded to the winner of a design contest, provided that:
  - (i) the contest has been organised in a manner that is consistent with this Chapter; and
  - (ii) the contest is judged by an independent jury with a view to a design contract being awarded to the winner.
- 3. For each contract awarded under paragraphs 1 and 2, a procuring entity shall prepare a written report that includes:
  - (a) the name of the procuring entity;
  - (b) the value and kind of goods or services procured; and

(c) a statement indicating the circumstances and conditions described in paragraphs 1 and 2 that justify the use of a procedure other than open or selective tendering procedures.

### ARTICLE 12.12: RECEIPT AND OPENING OF TENDERS AND AWARDING OF CONTRACTS

- 1. A procuring entity shall receive and open all tenders under procedures that guarantee the fairness and impartiality of the procurement process.
- 2. A procuring entity shall treat all tenders in confidence subject to the laws of the Party of the procuring entity. In particular, it shall not provide information to particular suppliers that might prejudice fair competition between suppliers.
- 3. A procuring entity shall not penalise any supplier whose tender is received after the time specified for receiving tenders if the delay is due solely to mishandling on the part of the procuring entity.
- 4. Where a procuring entity provides suppliers with opportunities to correct unintentional errors of form between the opening of tenders and the awarding of the contract, the procuring entity shall provide the same opportunities to all participating suppliers.
- 5. A procuring entity shall require that, in order to be considered for award, a tender be submitted in writing and, at the time of opening, conform to the essential requirements of the tender documentation.
- 6. Unless a procuring entity determines that it is not in the public interest to award a contract, it shall award the contract to the supplier that the procuring entity has determined to satisfy the conditions for participation and whose tender is determined to be the most advantageous or best value for money, in accordance with the requirements and evaluation criteria specified in the notices and tender documentation.
- 7. Where a procuring entity receives a tender with a price that is abnormally lower than the prices in other tenders submitted, it may verify with the supplier that it can comply with the conditions for participation and is capable of fulfilling the terms of the contract.
- 8. A procuring entity shall not cancel a covered procurement, nor terminate or modify awarded contracts, so as to circumvent the requirements of this Chapter.

#### ARTICLE 12.13: POST-AWARD INFORMATION

- 1. No later than 60 days after award of a contract, a procuring entity shall publish a notice in an officially designated publication that includes at least the following information about the award:
  - (a) the name and address of the procuring entity;
  - (b) a description of the goods or services procured;
  - (c) the date of award or the contract date;
  - (d) the contract value;
  - (e) the name and address of the successful supplier; and
  - (f) the procurement method used.
- 2. A procuring entity shall promptly inform suppliers that have submitted tenders of the contract award decision. A procuring entity shall, on request, provide an unsuccessful supplier with the reasons that the procuring entity did not select its tender.
- 3. A procuring entity shall maintain records and reports relating to the conduct of procurements covered by this Chapter, including reports required by Article 12.11.3, for a period of at least three years after the date it awards a contract.

#### ARTICLE 12.14: ENSURING INTEGRITY IN PROCUREMENT PROCESSES

Each Party shall ensure that criminal or administrative penalties exist to sanction:

- (a) a procurement official of that Party who solicits or accepts, directly or indirectly, any article of monetary value or other benefit, for that procurement official or for another person, in exchange for any act or omission in the performance of that procurement official's procurement functions;
- (b) any person who offers or grants, directly or indirectly, to a procurement official of that Party, any article of monetary value or other benefit, for that procurement official or for another person, in exchange for any act or omission in the performance of that procurement official's procurement functions; and
- (c) any person intentionally offering, promising or giving any undue pecuniary or other advantage, whether directly or through intermediaries, to a foreign procurement official, for that foreign procurement official or a third party, in order

that the foreign procurement official act or refrain from acting in relation to the performance of procurement duties, in order to obtain or retain business or other improper advantage.

#### ARTICLE 12.15: DOMESTIC REVIEW PROCEDURES

- 1. In the event of a complaint by a supplier of a Party that there has been a failure to apply the other Party's measures implementing this Chapter in the context of a covered procurement in which the supplier has or had an interest, the Party of the procuring entity shall encourage the supplier to seek resolution of its complaint in consultation with the procuring entity. In such instances the procuring entity shall accord timely and impartial consideration to any such complaint and ensure that the making of any such complaint is not prejudicial to the supplier's participation in ongoing or future procurement or right to seek corrective measures under administrative or judicial review procedures.
- 2. Each Party shall maintain at least one impartial administrative or judicial authority that is independent of its procuring entities to receive and review, in a non-discriminatory, timely, transparent and effective manner, complaints that a supplier of the other Party submits, in accordance with the laws and regulations of the Party of the procuring entity, relating to a covered procurement.
- 3. Each Party shall make information on complaint mechanisms generally available.

#### ARTICLE 12.16: RECTIFICATIONS AND MODIFICATIONS TO COVERAGE

- 1. A Party may modify its coverage under this Chapter, provided that:
  - (a) it notifies the other Party in writing and simultaneously offers acceptable compensatory adjustments to the other Party to maintain a level of coverage comparable to that existing prior to the modification, except as provided in paragraphs 2 and 3; and
  - (b) the other Party does not object in writing within 30 days of the notification.
- 2. Each Party may make rectifications of a purely formal nature to its coverage under this Chapter, or minor amendments to its Government Procurement Schedules referred to in Annex 12-A, provided that it notifies the other Party in writing and the other Party does not object in writing within 30 days of the notification. A Party that makes such a rectification or minor amendment need not provide compensatory adjustments.
- 3. A Party need not provide compensatory adjustments in those circumstances where the Parties agree that the proposed modification covers a procuring entity over which a Party has

effectively eliminated its control or influence. Where the Parties do not agree that such government control or influence has been effectively eliminated, the objecting Party may request further information or consultations with a view to clarifying the nature of any government control or influence and reaching agreement on the procuring entity's continued coverage under this Chapter.

#### **ARTICLE 12.17: DEFINITIONS**

For the purposes of this Chapter:

build-operate-transfer contract and public works concession contract means any contractual arrangement the primary purpose of which is to provide for the construction or rehabilitation of physical infrastructure, plant, buildings, facilities, or other government owned works and under which, as consideration for a supplier's execution of a contractual arrangement, a procuring entity grants the supplier, for a specified period of time, temporary ownership or a right to control and operate, and demand payment for the use of, such works for the duration of the contract;

**conditions for participation** means registration, qualification, and other pre-requisites for participation in a procurement;

**in writing** or **written** means any worded or numbered expression that can be read, reproduced, and later communicated. This may include electronically transmitted and stored information;

**limited tendering procedures** means those tendering procedures covered by Article 12.11;

**multi-use list** means a list of suppliers that a Party or procuring entity has determined satisfy the conditions for participation in that list, and that the Party or procuring entity intends to use more than once;

**offset** means any condition or undertaking that encourages local development or improves a Party's balance of payments accounts such as the use of domestic content, the licensing of technology, investment, counter-trade, and similar actions or requirements;

**open tendering procedures** means a procurement method where all interested suppliers may submit a tender;

procuring entity means an entity listed in Sections A, B or C of Annex 12-A;

**selective tendering procedures** means a procurement method where only suppliers qualified to tender or satisfying the conditions for participation are invited by the procuring entity to submit a tender;

services includes construction services unless otherwise specified;

supplier means a person that provides or could provide goods or services; and

**technical specification** means a tendering requirement that:

- (a) sets out the characteristics of goods or services to be procured, including quality, performance, safety, and dimensions, or the processes and methods for their production or provision; or
- (b) addresses terminology, symbols, packaging, marking, or labelling requirements, as they apply to a good or service.

# ANNEX 12-A GOVERNMENT PROCUREMENT

#### **Section A: Central Government Entities**

This Chapter applies to central government entities listed in each Party's Schedule to this Section where the value of the procurement is estimated, in accordance with Articles 12.1.4 through 12.1.7, to equal or exceed:

- (a) for procurement of goods and services: 130,000 SDR
- (b) for procurement of construction services: 5,000,000 SDR

## Schedule of Australia (Notes 1 and 2)

Administrative Appeals Tribunal

Attorney-General's Department

Australian Bureau of Statistics

Australian Centre for International Agricultural Research

**Australian Crime Commission** 

Australian Customs and Border Protection Service

Australian Electoral Commission

Australian Federal Police

Australian Institute of Criminology

Australian Law Reform Commission

Australian National Audit Office

Australian Office of Financial Management (AOFM)

Australian Public Service Commission

Australian Radiation Protection and Nuclear Safety Agency (ARPANSA)

Australian Research Council

**Australian Taxation Office** 

**Australian Trade Commission** 

Australian Transaction Reports and Analysis Centre (AUSTRAC)

Australian Transport Safety Bureau

**Bureau of Meteorology** 

Commonwealth Grants Commission

ComSuper

CrimTrac Agency

Defence Materiel Organisation (Note 3)

Department of Agriculture

**Department of Communications** 

Department of Defence (Note 3)

Department of Education

Department of Employment

Department of Environment

Department of Finance

Department of Foreign Affairs and Trade

Department of Health

Department of the House of Representatives

**Department of Human Services** 

Department of Immigration and Border Protection

Department of Industry

Department of Infrastructure and Regional Development

Department of Parliamentary Services

Department of the Prime Minister and Cabinet

Department of the Senate

**Department of Social Services** 

Department of the Treasury

Department of Veterans' Affairs

Fair Work Commission

Family Court and Federal Circuit Court

Federal Court of Australia

Geoscience Australia

Inspector-General of Taxation

IP Australia

Migration Review Tribunal and Refugee Review Tribunal

National Archives of Australia

**National Blood Authority** 

**National Capital Authority** 

**National Competition Council** 

Office of the Australian Information Commissioner

Office of the Australian Accounting Standards Board

Office of the Commonwealth Ombudsman

Office of the Director of Public Prosecutions

Office of the Fair Work Ombudsman

Office of the Inspector-General of Intelligence and Security

Office of the Official Secretary to the Governor-General

Office of Parliamentary Counsel

Old Parliament House

**Productivity Commission** 

**Professional Services Review Scheme** 

Royal Australian Mint

Safe Work Australia

Seafarers Safety, Rehabilitation and Compensation Authority (Seacare Authority) Workplace Gender Equality Agency

### Notes to the Schedule of Australia

- 1. This Chapter covers only those entities which are listed in this Schedule.
- 2. This Chapter does not cover the procurement of motor vehicles by any entity listed in this Section.
- 3. <u>Department of Defence and Defence Materiel Organisation</u>
  - (a) this Chapter does not cover Department of Defence and Defence Materiel Organisation procurement of the following goods due to Article 12.2 (Exceptions):

-	Approximately equivalent to:
Weapons	FSC 10
Fire Control Equipment	FSC 12
Ammunition and Explosives	FSC 13
Guided Missiles	FSC 14
Aircraft and Airframe Structural Components	FSC 15
Aircraft Components and Accessories	FSC 16
Aircraft Launching, Landing and Ground Handling Equipment	FSC 17
Space Vehicles	FSC 18
Ships, Small Craft, Pontoons and Floating Docks	FSC 19
Ship and Marine Equipment	FSC 20
Ground Effect Vehicles, Motor Vehicles, Trailers and Cycles	FSC 23
Engines, Turbines, and Components	FSC 28
Engines Accessories	FSC 29
Bearings	FSC 31
Water Purification and Sewage Treatment Equipment	FSC 46
Valves	FSC 48
Maintenance and Repair Shop Equipment	FSC 49
Prefabricated Structures and Scaffolding	FSC 54
Communication, Detection, and Coherent Radiation Equipment	FSC 58
Electrical and Electronic Equipment Components	FSC 59
Fiber Optics Materials, Components, Assemblies, and	FSC 60
Accessories	
Electric Wire, and Power and Distribution Equipment	FSC 61
Alarm, Signal and Security Detection Systems	FSC 63
Instruments and Laboratory Equipment	FSC 66
Specialty Metals	No Code

**Note**: Whether a good is included within the scope of this Note shall be determined solely according to the descriptions provided in the left column above. U.S. Federal Supply Codes are provided for reference purposes only (for a complete listing of the United States Federal Supply Codes, to which the Australian categories are approximately equivalent, see <a href="http://www.fbo.gov">http://www.fbo.gov</a>).

- (b) for Australia, this Chapter does not cover the following services, as elaborated in the Common Classification System and the WTO system of classification MTN.GNS/W/120, due to Article 12.2 (for a complete listing of the Common Classification System, see: http://www.sice.oas.org/trade/nafta/chap-105.asp):
  - (i) design, development, integration, test, evaluation, maintenance, repair, modification, rebuilding and installation of military systems and equipment (approximately equivalent to relevant parts of U.S. Product Service Codes A & J)
  - (ii) operation of Government-owned Facilities (approximately equivalent to U.S. Product Service Code M)
  - (iii) space services (AR, B4 & V3)
  - (iv) services in support of military forces overseas
- (c) this Chapter does not cover the procurement of goods and services by, or on behalf of, the Defence Intelligence Organisation, the Defence Signals Directorate, or the Defence Imagery and Geospatial Organisation
- (d) in respect of Article 12.3, the Australian Government reserves the right, pursuant to Article 12.2, to maintain the Australian industry capability program and its successor programs and policies.

### Schedule of Korea

Anti-corruption and Civil Rights Commission of Korea Board of Audit and Inspection Cultural Heritage Administration Defense Acquisition Program Administration (Note 3) Fair Trade Commission Financial Services Commission Korea Coast Guard (Note 5) Korea Communications Commission Korea Customs Service Korea Forest Service

Korea Intellectual Property Office

Korea Meteorological Administration

Military Manpower Administration

Ministry of Agriculture, Food and Rural Affairs

Ministry of Culture, Sports and Tourism

Ministry of Education

Ministry of Employment and Labor

Ministry of Environment

Ministry of Food and Drug Safety

Ministry of Foreign Affairs

Ministry of Gender Equality and Family

Ministry of Government Legislation

Ministry for Health and Welfare

Ministry of Justice

Ministry of Land, Infrastructure and Transport

Ministry of National Defense (Note 3)

Ministry of Oceans and Fisheries

Ministry of Patriots and Veterans Affairs

Ministry of Science, ICT and Future Planning

Ministry of Security and Public Administration

Ministry of Strategy and Finance

Ministry of Trade, Industry and Energy

Ministry of Unification

Multifunctional Administrative City Construction Agency

National Emergency Management Agency

National Human Rights Commission of Korea

National Police Agency (Note 5)

**National Tax Service** 

Office for Government Policy Coordination

Prime Minister's Secretariat

Public Procurement Service (Note 4)

**Rural Development Administration** 

Small and Medium Business Administration

**Statistics Korea** 

Supreme Prosecutors' Office

#### Notes to the Schedule of Korea

1. The above central government entities cover their "subordinate linear organizations", "special local administrative agencies", and "attached organs", as prescribed in the relevant provisions of the Government Organization Act of the Republic of Korea.

- 2. This Chapter does not apply to any set-asides for small- and medium-sized businesses in accordance with the *Act Relating to Contracts to Which the State is a Party* and its Presidential Decree, and the procurement of agricultural, fishery and livestock products in accordance with the *Grain Management Act*, the *Act on Distribution and Price Stabilization of Agricultural and Fishery Products*, and the *Livestock Industry Act*.
- 3. <u>Ministry of National Defense and Defense Acquisition Program Administration</u>: Subject to the decision of the Korean Government under the provisions of Article 22.2 (Essential Security), for the purchases of the Ministry of National Defense and the Defense Acquisition Program Administration, this Chapter will generally apply to the following FSC categories only, and for services and construction services listed in Section E and Section F, it will apply only to those areas which are not related to national security and defence:
- FSC 2510 Vehicular cab, body, and frame structural components
- FSC 2520 Vehicular power transmission components
- FSC 2540 Vehicular furniture and accessories
- FSC 2590 Miscellaneous vehicular components
- FSC 2610 Tires and tubes, pneumatic, non-aircraft
- FSC 2910 Engine fuel system components, non-aircraft
- FSC 2920 Engine electrical system components, non-aircraft
- FSC 2930 Engine cooling system components, non-aircraft
- FSC 2940 Engine air and oil filters, strainers and cleaners, non-aircraft
- FSC 2990 Miscellaneous engine accessories, non-aircraft
- FSC 3020 Gears, pulleys, sprockets and transmission chain
- FSC 3416 Lathes
- FSC 3417 Milling machines
- FSC 3510 Laundry and dry cleaning equipment
- FSC 4110 Refrigeration equipment
- FSC 4230 Decontaminating and impregnating equipment
- FSC 4520 Space heating equipment and domestic water heaters
- FSC 4940 Miscellaneous maintenance and repair shop specialized equipment
- FSC 5120 Hand tools, non-edged, non-powered
- FSC 5410 Prefabricated and portable buildings
- FSC 5530 Plywood and veneer
- FSC 5660 Fencing, fences and gates
- FSC 5945 Relays and solenoids
- FSC 5965 Headsets, handsets, microphones and speakers
- FSC 5985 Antennae, waveguide, and related equipment
- FSC 5995 Cable, cord, and wire assemblies: communication equipment
- FSC 6220 Electric vehicular lights and fixtures
- FSC 6505 Drugs and biologicals
- FSC 6840 Pest control agents and disinfectants
- FSC 6850 Miscellaneous chemical, specialties
- FSC 7310 Food cooking, baking, and serving equipment

FSC 7320 Kitchen equipment and appliances

FSC 7330 Kitchen hand tools and utensils

FSC 7350 Tableware

FSC 7360 Sets, kits, outfits, and modules food preparation and serving

FSC 7530 Stationery and record forms

FSC 7920 Brooms, brushes, mops, and sponges

FSC 7930 Cleaning and polishing compounds and preparations

FSC 8110 Drums and cans

FSC 9150 Oils and greases: cutting, lubricating, and hydraulic

FSC 9310 Paper and paperboard

- 4. <u>Public Procurement Service</u>: this Chapter covers only those procurements carried out by the Public Procurement Service for the entities listed in this Section. Regarding procurement for entities listed in Sections B and C, the coverage and thresholds for such entities thereunder shall be applied.
- 5. <u>National Police Agency and Korea Coast Guard</u>: this Chapter does not cover procurement for the purpose of maintaining public order, as provided in Article 12.2.

#### Section B: Sub-Central Government Entities

- 1. This Chapter applies to sub-central government entities listed in each Party's Schedule to this Section where the value of the procurement is estimated, in accordance with Articles 12.1.4 through 12.1.7, to equal or exceed:
  - (a) for procurement of goods and services:

for Australia: 355,000 SDR; and

for Korea: 200,000 SDR

(b) for procurement of construction services:

for Australia: 5,000,000 SDR; and

for Korea: 15,000,000 SDR.

2. This Chapter covers only those entities specifically listed in this Schedule.

#### **Schedule of Australia**

## **Australian Capital Territory (ACT) (Note 1)**

ACT Gambling and Racing Commission ACT Insurance Authority

**ACTION** 

**ACT Auditor-General** 

Chief Minister and Treasury Directorate

Commerce and Works Directorate

**Community Services Directorate** 

**Cultural Facilities Corporation** 

**Economic Development Directorate** 

**Education and Training Directorate** 

**Environment and Sustainable Development Directorate** 

Health Directorate

**Housing ACT** 

Independent Competition and Regulatory Commission

Justice and Community Safety Directorate

**Legal Aid Commission** 

Ombudsman of the ACT

Territory and Municipal Services Directorate

1. For the entities listed for the Australian Capital Territory, the Government Procurement chapter does not cover the procurement of health and welfare services, education services, utility services, or motor vehicles.

## New South Wales (NSW) (Notes 1 and 2)

The Audit Office of New South Wales

Commission for Children and Young People

**Community Relations Commission** 

Department of Attorney General and Justice

**Department of Education and Communities** 

Department of Family and Community Services

Department of Finance and Services

Department of Planning and Infrastructure

Department of Premier and Cabinet

Department of Trade and Investment, Regional Infrastructure and Services

Fire and Rescue NSW

**Health Care Complaints Commission** 

Information and Privacy Commission (for the Information and Privacy Commission, this Chapter does not cover procurement related to the functions of the Privacy Commission)

Legal Aid NSW

Ministry for Police and Emergency Services

Ministry of Health

Motor Accidents Authority of NSW

**New South Wales Crime Commission** 

New South Wales Electoral Commission

New South Wales Ombudsman

New South Wales Rural Fire Service

NSW Food Authority

**NSW Rural Assistance Authority** 

Office of the Board of Studies

Office of the Director of Public Prosecutions NSW

Office of the Environment Protection Authority

**Police Integrity Commission** 

**Public Service Commission** 

State Emergency Service

Sydney Harbour Foreshore Authority

Sydney Olympic Park Authority

Transport for NSW (for Transport for NSW, this Chapter does not cover procurement related to the functions of The Transport Construction Authority and The Country Rail Infrastructure Authority)

The Treasury

WorkCover NSW

- 1. For the entities listed for New South Wales, this Chapter does not cover the procurement of health and welfare services, education services, or motor vehicles.
- 2. For the entities listed for New South Wales, this Chapter does not apply to the procurements undertaken by a covered entity on behalf of a non-covered entity.

## Northern Territory (NT) (Note 1)

Aboriginal Areas Protection Authority

Auditor-General's Office

Central Australian Hospital Network

Department of Arts and Museums

Department of the Attorney-General and Justice

Department of Business

Department of the Chief Minister

**Department of Correctional Services** 

Department of Health

**Department of Housing** 

Department of Land Resource Management

Department of Lands, Planning and the Environment

Department of the Legislative Assembly

Department of Local Government

Department of Mines and Energy

Department of Primary Industry and Fisheries

Department of Regional Development and Women's Policy

Department of Sport and Recreation

Department of Treasury and Finance

Health and Community Services Complaints Commission Land Development Corporation

Museum and Art Galleries Board

Northern Territory Electoral Commission

Northern Territory Emergency Service

Northern Territory Employment and Training Authority

Northern Territory Fire and Rescue Service

Northern Territory Licensing Commission

Office of the Commissioner for Public Employment

Ombudsman's Office

Parks and Wildlife Commission of the Northern Territory

Police Force of the Northern Territory

**Racing Commission** 

**Remuneration Tribunal** 

Strehlow Research Centre Board

Top End Hospital Network

Tourism NT

**Utilities Commission of the Northern Territory** 

Work Health Authority

1. For the entities listed for the Northern Territory, this Chapter does not cover set-asides on behalf of the Charles Darwin University pursuant to Partnership Agreements between the Northern Territory Government and Charles Darwin University.

## Queensland (Notes 1 and 2)

Entities declared to be departments pursuant to section 14 of the *Public Service Act 2008*Public Service Commission
Public Trust Office

- 1. For the entities listed for Queensland, this Chapter does not apply to procurement:
  - (a) by covered entities on behalf of non-covered entities;
  - (b) undertaken by departments, or parts of departments, which deliver health, education, training and/or arts services; and
  - (c) of health services, education services, training services, arts services, welfare services, government advertising and motor vehicles.

## South Australia (SA) (Note 1)

Aboriginal Affairs and Reconciliation Division Arts SA

Attorney-General's Department

Auditor-General's Department

Country Fire Service

**Courts Administration Authority** 

Defence SA

Department for Communities and Social Inclusion

**Department for Correctional Services** 

Department of Education and Child Development

Department of Environment, Water and Natural Resources

Department of Further Education, Employment, Science and Technology

Department of Health and Ageing

Department for Manufacturing, Innovation, Trade, Resources and Energy

Department of Planning, Transport and Infrastructure

Department of the Premier and Cabinet

Department of Primary Industries and Regions of South Australia

Department of Treasury and Finance

**Electoral Commission SA** 

**Environment Protection Authority** 

Independent Gambling Authority

**Legal Services Commission** 

Office for State / Local Government Relations

Parliament of South Australia

South Australian Fire and Emergency Services Commission

South Australian Metropolitan Fire Services

South Australia Police

South Australian Tourism Commission

**State Emergency Services** 

State Procurement Board

TAFE SA

1. For the entities listed for South Australia, this Chapter does not cover the procurement of health and welfare services, education services, advertising services or motor vehicles.

### Tasmania (Note 1)

Department of Economic Development, Tourism and the Arts

Department of Education

Department of Health and Human Services

Department of Infrastructure, Energy and Resources

Department of Justice

Department of Police and Emergency Management

Department of Premier and Cabinet

Department of Primary Industries, Parks, Water and Environment

Department of Treasury and Finance

House of Assembly

**Legislative Council** 

Legislature-General

Office of the Director of Public Prosecutions

Office of the Governor

Office of the Ombudsman

Tasmanian Audit Office

Tasmanian Health Organisation – North

Tasmanian Health Organisation - North West

Tasmanian Health Organisation – South

1. For the entities listed for Tasmania, this Chapter does not cover the procurement of health and welfare services, education services, or advertising services.

## Victoria (Notes 1 and 2)

Commissioner for Environmental Sustainability

Department of Education, Early Childhood and Development

Department of Environment and Primary Industries

Department of Health

**Department of Human Services** 

Department of Justice

Department of Premier and Cabinet

Department of State Development, Business and Innovation

Department of Transport, Planning and Local Infrastructure

Department of Treasury and Finance

Independent Broad-based Anti-corruption Commission

Office of the Chief Commissioner of Police (Victoria Police)

Office of the Commission for Children and Young People

Office of the Essential Services Commission

Office of the Fire Services Levy Monitor

Office of the Legal Services Commissioner

Office of the Ombudsman

Office of the Privacy Commissioner

Office of Public Prosecutions

Office of the Road Safety Camera Commissioner

Office of the Taxi Services Commission

Office of the Victorian Commission for Gambling and Liquor Regulation

Office of the Victorian Responsible Gambling Foundation

**State Services Authority** 

Victorian Auditor-General's Office

Victorian Electoral Commission

Victorian Equal Opportunity and Human Rights Commission

Victorian Inspectorate

- 1. For the entities listed for Victoria, this Chapter does not cover the procurement of motor vehicles.
- 2. For the entities listed for Victoria, this Chapter does not apply to procurements by covered entities on behalf of non-covered entities.

#### Western Australia

Botanic Gardens and Parks Authority

Corruption and Crime Commission (Western Australia)

Country High Schools Hostels Authority

Department of the Attorney General

Department for Child Protection

**Department for Communities** 

Department of Agriculture and Food

**Department of Commerce** 

**Department of Corrective Services** 

Department of Culture and the Arts

Department of Education

Department of Training and Workforce Development

**Department of Education Services** 

Department of Environment and Conservation

Department of Finance

Department of Fire and Emergency Services

Department of Fisheries

Department of Health

Department of Housing

**Department of Indigenous Affairs** 

Department of Local Government

Department of Mines and Petroleum

**Department of Planning** 

Department of the Premier and Cabinet

Department of Racing, Gaming and Liquor

Department of Regional Development and Lands

Department of the Registrar Western Australian Industrial Relations Commission

Department of State Development

Department of Sport and Recreation

Department of Training and Workforce Development

Department of Treasury

Department of Water

**Disability Services Commission** 

**Equal Opportunity Commission** 

**Gascoyne Development Commission** 

Goldfields Esperance Development Commission

Governor's Establishment

**Great Southern Development Commission** 

Heritage Council of Western Australia

Kimberley Development Commission

Law Reform Commission of Western Australia

Legislative Assembly

Legislative Council

Main Roads Western Australia

Mid West Development Commission

Minerals and Energy Research Institute of Western Australia

National Trust of Australia (WA)

Office of the Auditor General

Office of the Director of Public Prosecutions

Office of the Information Commissioner

Office of the Inspector of Custodial Services

Office of the Parliamentary Commissioner for Administrative Investigations

Parliamentary Services Department

**Peel Development Commission** 

Pilbara Development Commission

**Public Sector Commission** 

**Public Transport Authority** 

**Rottnest Island Authority** 

**Rural Business Development Corporation** 

Salaries and Allowances Tribunal

School Curriculum and Standards Authority

**Small Business Development Corporation** 

South West Development Commission

State Library of Western Australia

Swan River Trust

Western Australia Police

Western Australian Electoral Commission

Western Australian Land Information Authority (Landgate)

Western Australian Planning Commission

Western Australian Sports Centre Trust (trading as VenuesWest)

Western Australian Tourism Commission

Wheatbelt Development Commission

**Zoological Parks Authority** 

### **Schedule of Korea**

Busan Metropolitan City Chungcheongbuk-do Chungcheongnam-do
Daegu Metropolitan City
Daejeon Metropolitan City
Gangwon-do
Gwangju Metropolitan City
Gyeonggi-do
Gyeongsangbuk-do
Gyeongsangnam-do
Incheon Metropolitan City
Jeju Special Self-Governing Province
Jeollabuk-do
Jeollanam-do
Seoul Metropolitan Government
Ulsan Metropolitan City

#### Notes to the Schedule of Korea

- 1. The above sub-central administrative government entities cover their "subordinate organizations under direct control", "offices" and "branch offices", as prescribed in the relevant provisions of the *Local Autonomy Act* of the Republic of Korea. Any entity with a separate legal personality that is not listed in this Annex is not covered.
- 2. This Chapter does not apply to any set-asides for small- and medium-sized businesses according to the *Act Relating to Contracts to Which the Local Government is a Party* and its Presidential Decree.

### **Section C: Other Covered Entities**

This Chapter applies to other covered entities listed in each Party's Schedule to this Section where the value of the procurement is estimated, in accordance with Articles 12.1.4 through 12.1.7, to equal or exceed:

- (a) for procurement of goods: 450,000 SDR
- (b) for procurement of construction services: 15,000,000 SDR

# Schedule of Australia (Notes 1, 2 and 3)

Australian Communications and Media Authority

Australian Competition and Consumer Commission

Australian Financial Security Authority

Australian Fisheries Management Authority

Australian Human Rights Commission

Australian Institute of Marine Science

Australian Maritime Safety Authority

Australian Pesticides and Veterinary Medicines Authority

**Australian Prudential Regulation Authority** 

Australian Securities and Investments Commission

Comcare

Commonwealth Scientific and Industrial Research Organisation

Corporations and Markets Advisory Committee

The Director of National Parks

Great Barrier Reef Marine Park Authority

Safe Work Australia

### Notes to the Schedule of Australia

- 1. This Chapter covers only those entities specifically listed in this Schedule.
- 2. For the entities listed in this Section, this Chapter covers only the procurement of goods and construction services as specified in Australia's schedules in Sections D and F of this Annex.
- 3. For the entities listed in this Section, this Chapter does not cover the procurement of motor vehicles.

## **Schedule of Korea**

Industrial Bank of Korea

Korea Agro-Fisheries Trade Corporation

**Korea Coal Corporation** 

Korea Development Bank

Korea Electric Power Corporation (except purchases of products in the categories of

HS Nos. 8504, 8535, 8537 and 8544)

**Korea Expressway Corporation** 

**Korea Gas Corporation** 

Korea Land and Housing Corporation

Korea Minting and Security Printing Corporation

Korea National Oil Corporation

Korea Resources Corporation

Korea Railroad Corporation

Korea Rural Community Corporation

Korea Tourism Organization

Korea Trade-Investment Promotion Agency

**Korea Water Resources Corporation** 

Korea Workers' Compensation and Welfare Service

#### Notes to the Schedule of Korea

1. This Chapter does not apply to any set-asides for small- and medium-sized businesses according to the *Act on the Management of Public Institutions* and the *Rule on Contract Business of Public Institutions and Quasi-Governmental Institutions*, the *Local Public Enterprises Act* and the *Enforcement Regulations of the Local Public Enterprise Act*.

#### Section D: Goods

- 1. This Chapter applies to all goods procured by the entities listed in Sections A, B and C, unless otherwise specified in this Chapter, including this Annex.
- 2. This Chapter does not cover the procurement of blood and blood products, including plasma-derived products.

## **Section E: Services**

This Chapter applies to all services procured by the entities listed in Sections A and B, unless otherwise specified in this Chapter, including this Annex.

# **Schedule of Australia**

This Chapter does not cover the procurement of:

- (a) plasma fractionation services;
- (b) government advertising services;
- (c) legal services;
- (d) telecommunications;
- (e) educational services;
- (f) financial services;
- (g) transport services; or
- (h) health and welfare services.

## Schedule of Korea

Of the WTO Universal List of Services as contained in document WTO/MTN.GNS/W/120, the following services are included (all others being excluded):

GNS/W/120	CPC	Description
1.A.b.	862	Accounting, auditing and bookkeeping services
1.A.c.	863	Taxation services
1.A.d.	8671	Architectural services
1.A.e.	8672	Engineering services
1.A.f.	8673	Integrated engineering services
1.A.g.	8674	Urban planning and landscape architectural services
1.B.a.	841	Consultancy services related to the installation of computer hardware
1.B.b.	842	Software implementation services
1.B.c.	843	Data processing services
1.B.d.	844	Data base services
1.B.e.	845	Maintenance and repair services of office
		machinery and equipment (including computers)
1.E.a.	83103	Rental/leasing services without operators relating to ships
1.E.b.	83104	Rental/leasing services without operators relating to aircraft
1.E.c.	83101, 83105*	Rental/leasing services without operators relating to other transport equipment (only passenger vehicles for less than fifteen passengers)
1.E.d.	83106, 83108, 83109 83107	Rental/leasing services without operators relating to other machinery and equipment Rental/leasing services without operator relating to construction machinery and equipment
1.F.a.	8711, 8719	Advertising agency services
1.F.b.	864	Market research and public opinion polling services
1.F.c.	865	Management consulting services
1.F.d.	86601	Project management services
1.F.e.	86761*	Composition and purity testing and analysis services (only inspection, testing and analysis services of air, water, noise level and vibration level)
	86764	Technical inspection services
1.F.f.	8811*,8812*	Consulting services relating to agriculture and animal husbandry
	8814*	Services incidental to forestry (excluding aerial fire fighting and disinfection)
1.F.g.	882*	Consulting services relating to fishing

1.F.h.	883*	Consulting services relating to mining
1.F.m.	86751, 86752	Related scientific and technical consulting services
1.F.n.	633, 8861	Maintenance and repair of equipment
	8862, 8863	
	8864, 8865	
	8866	
1.F.p.	875	Photographic services
1.F.q.	876	Packaging services
1.F.r.	88442*	Printing (screen printing, gravure printing, and
		services relating to printing)
1.F.s.	87909*	Stenography services
		Convention agency services
1.F.t.	87905	Translation and interpretation services
2.C.j.	7523*	On-line information and data-base retrieval
2.C.k.	7523*	Electronic data interchange
2.C.I.	7523*	Enhanced/value-added facsimile services including
		store and forward, store and retrieve
2.C.m.	-	Code and protocol conversion
2.C.n.	843*	On-line information and/or data processing
		(including transaction processing)
2.D.a.	96112*, 96113*	Motion picture and video tape production and
		distribution services (excluding those services for
		cable TV broadcasting)
2.D.e.	-	Record production and distribution services
		(sound recording)
6.A.	9401*	Refuse water disposal services (only collection and
		treatment services of industrial waste water)
6.B.	9402*	Industrial refuse disposal services (only collection,
		transport, and disposal services of industrial
		refuse)
6.D.	9404*, 9405*	Cleaning services of exhaust gases and noise
	,	abatement services (services other than
		construction work services)
	9406*, 9409*	Environmental testing and assessment services
	,	(only environmental impact assessment services)
11.A.b.	7212*	International transport, excluding cabotage
11.A.d.	8868*	Maintenance and repair of vessels
11.F.b.	71233*	Transportation of containerized freight, excluding
		cabotage
11.H.c	748*	Freight transport agency services
		- Maritime agency services
		- Maritime freight forwarding services
		- Shipping brokerage services
		- Air cargo transport agency services

- Customs clearance services

Freight forwarding for rail transport

#### Notes to the Schedule of Korea

11.I.

Asterisks (\*) designate "part of" as described in detail in the Revised Conditional Offer of the Republic of Korea Concerning Initial Commitments on Trade in Services.

#### **Section F: Construction Services**

This Chapter applies to all construction services procured by the entities listed in Sections A, B and C, unless otherwise specified in this Chapter, including in this Annex.

# **Schedule of Australia**

For the purposes of Articles 12.6.1 and 12.6.2 Australia requires, as a condition for participation in procurement of building and construction services, compliance with the National Code of Practice for the Construction Industry and related implementation guidelines at the central and sub-central government levels, and their successor policies and guidelines. In this respect Australia shall accord to the goods, services and suppliers of Korea, treatment no less favourable than the most favourable treatment it accords to its own goods, services and suppliers.

## Schedule of Korea

- 1. This Chapter applies to the procurement of all construction services under Division 51 of the United Nations Provisional Central Product Classification (CPC) procured by the entities listed in Sections A through C, unless otherwise specified in this Chapter.
- 2. This Chapter does not apply to any set-asides for small- and medium-sized businesses according to the *Act on Private Participation in Infrastructure*.

#### Section G: General Notes

Unless otherwise specified herein, the following General Notes in each Party's Schedule apply without exception to this Chapter, including to all sections of this Annex.

## **Schedule of Australia**

This Chapter does not apply to:

- (a) any form of preference to benefit small and medium enterprises;
- (b) measures to protect national treasures of artistic, historic, or archaeological value;
- (c) measures for the health and welfare of indigenous people; and
- (d) measures for the economic and social advancement of indigenous people.

# Schedule of Korea

- 1. This Chapter does not apply to procurement in furtherance of human feeding programs.
- 2. For greater clarity, procurement for airports is not covered under this Agreement.

#### **Section H: Value of Thresholds**

## General

- 1. The value of the thresholds set out in Sections A, B and C shall be adjusted at two-year intervals with each adjustment taking effect in January.
- 2. Each Party shall calculate and convert for itself the value of the thresholds into its own national currency using the conversion rates published by the IMF in its monthly "International Financial Statistics". Except where paragraph 3 applies, the conversion rates will be the average of the daily values of the respective national currency in terms of the SDR over the two-year period preceding 1 October or 1 November of the year before the adjusted thresholds are to take effect.
- 3. In respect of thresholds for sub-central entities Australia may apply the methodology for conversion of SDR amounts into Australian dollars set out in Section 8, Annex 15-A of the Australia-United States Free Trade Agreement as of the date of entry into force of this Agreement to the relevant SDR value set out in paragraph 2.
- 4. A Party may round its calculations for adjusted thresholds covered by this section according to the following:
  - (a) for Australia, to the nearest one thousand Australian dollars; and

- (b) for Korea, to the nearest one million Korean won for goods and services and the nearest 10 million Korean won for construction services.
- 5. Each Party shall notify the other Party of the current thresholds in their respective currencies immediately after this Agreement enters into force, and the adjusted thresholds in their respective currencies thereafter in a timely manner.
- 6. The Parties shall consult if a major change in a national currency relative to the SDR or to the national currency of the other Party were to create a significant problem with regard to the application of this Chapter.

# CHAPTER 13 INTELLECTUAL PROPERTY RIGHTS

## ARTICLE 13.1: GENERAL PROVISIONS

# Nature and Scope of Obligation

- 1. Each Party recognises the importance of adequate and effective protection of intellectual property rights, while ensuring that measures to enforce those rights do not themselves become barriers to legitimate trade.
- 2. Each Party shall be free to determine the appropriate method of implementing the provisions of this Chapter within their own legal system and practice.

## Observance of International Obligations

- 3. Each Party affirms its rights and obligations under the TRIPS Agreement, the agreements administered by the WIPO and any other multilateral agreement related to intellectual property to which the Parties are party.
- 4. Each Party shall undertake reasonable efforts to ratify or accede to the *Patent Law Treaty*, done at Geneva on 1 June 2000 and the *Singapore Treaty on the Law of Trademarks*, done at Singapore on 27 March 2006, in a manner consistent with its law and subject to the fulfilment of its necessary internal requirements.

## More Extensive Protection and Enforcement

5. A Party may provide more extensive protection for, and enforcement of, intellectual property rights under its law than this Chapter requires, provided that the more extensive protection does not contravene this Chapter.

## National Treatment

- 6. In respect of all categories of intellectual property covered in this Chapter, each Party shall accord to nationals of the other Party treatment no less favourable than it accords to its own nationals with regard to the protection and enjoyment of such intellectual property rights and any benefits derived from such rights, subject to the exceptions provided in multilateral intellectual property agreements to which either Party is, or becomes, a contracting party.
- 7. A Party may derogate from paragraph 6 in relation to its judicial and administrative procedures, including requiring a national of the other Party to designate an address for service of process in its territory, or to appoint an agent in its territory, provided that such derogation is:

- (a) necessary to secure compliance with laws and regulations that are not inconsistent with this Chapter; and
- (b) not applied in a manner that would constitute a disguised restriction on trade.
- 8. Paragraph 6 shall not apply to procedures provided in multilateral agreements to which either Party is a party concluded under the auspices of the WIPO in relation to the acquisition or maintenance of intellectual property rights.

Application of Agreement to Existing Subject Matter and Prior Acts

- 9. Unless otherwise provided in this Chapter, including in Article 13.5.7, this Chapter shall give rise to obligations in respect of all subject matter existing at the date of entry into force of this Agreement that is protected on that date in the territory of the Party where protection is claimed, or that meets or comes subsequently to meet the criteria for protection under this Chapter.
- 10. Unless otherwise provided in this Chapter, including in Article 13.5.7, a Party shall not be required to restore protection to subject matter that on the date of entry into force of this Agreement has fallen into the public domain in the territory of the Party where the protection is claimed.
- 11. This Chapter shall not give rise to obligations in respect of acts that occurred before the date of entry into force of this Agreement.

# *Transparency*

12. Further to Article 19.1 (Publication), and with the object of making the protection and enforcement of intellectual property rights transparent, each Party shall ensure that all laws, regulations, and procedures concerning the protection or enforcement of intellectual property rights are in writing and are published, or where publication is not practicable, made publicly available in its national language and in such a manner as to enable governments and right holders to become acquainted with them.

### ARTICLE 13.2: TRADEMARKS

### Trademark Protection

1. Neither Party shall require, as a condition of registration, that trademarks be visually perceptible, nor deny registration of a trademark solely on the grounds that the sign of which it is composed is a sound or a scent.

- 2. Each Party shall provide that trademarks shall include collective marks and certification marks. Each Party shall also provide that geographical indications are eligible for protection as trademarks.
- 3. Each Party shall provide that the owner of a registered trademark shall have the exclusive right to prevent all third parties not having the owner's consent from using in the course of trade identical or similar signs, including geographical indications, for goods or services that are identical or similar to those goods or services in respect of which the owner's trademark is registered, where such use would result in a likelihood of confusion. In the case of the use of an identical sign, for identical goods or services, a likelihood of confusion shall be presumed.

# Exceptions to Trademark Rights

4. Each Party may provide limited exceptions to the rights conferred by a trademark, such as fair use of descriptive terms, provided that such exceptions take account of the legitimate interests of the owner of the trademark and of third parties.

## Well-Known Trademarks

- 5. Neither Party shall require, as a condition for determining that a trademark is a well-known mark, that the trademark has been registered in the territory of that Party or in another jurisdiction.
- 6. Article 6bis of the Paris Convention for the Protection of Industrial Property, done at Paris on 20 March 1883, shall apply, mutatis mutandis, to goods or services that are not identical or similar to those identified by a well-known trademark, whether registered or not, provided that use of that trademark in relation to those goods or services would indicate a connection between those goods or services and the owner of the trademark, and provided that the interests of the owner of the trademark are likely to be damaged by such use.
- 7. Each Party shall provide for appropriate measures to refuse or cancel the registration and prohibit the use of a trademark that is identical or similar to a well-known trademark, for related goods or services, if the use of that trademark is likely to cause confusion or is likely to deceive.

# Trademark Applications and Registrations

- 8. Each Party shall provide:
  - (a) a system for the registration of trademarks, in which the reasons for a refusal to register a trademark shall be communicated in writing and may be provided electronically to the applicant, who will have the opportunity to contest such refusal and to appeal a final refusal judicially. Each Party shall

- provide a publicly available electronic database of trademark applications and registrations;
- (b) an opportunity for interested parties to oppose trademark applications; and
- (c) a system that permits owners of registered trademarks to assert their rights in trademarks, and interested parties to challenge rights in trademarks, through administrative or judicial means, or both.
- 9. Each Party shall provide that initial registration and each renewal of registration of a trademark shall be for a term of no less than 10 years.

## Recordation of Trademark Licences

10. Neither Party shall require recordation of trademark licences to establish the validity of the licence, to assert any rights in a trademark, or for any other purpose.

#### ARTICLE 13.3: COOPERATION

- 1. The Parties shall cooperate and collaborate with a view to ensuring protection of intellectual property rights and that such protection is consistent with promoting trade in goods and services between the Parties, subject to their respective laws, regulations and policies. Such cooperation may include:
  - (a) exchange of information concerning infringement of intellectual property rights between relevant agencies responsible for the enforcement of intellectual property rights;
  - (b) promotion of contacts and cooperation among their respective agencies, including enforcement agencies, educational institutions and other organisations with an interest in the field of intellectual property rights; and
  - sharing information and experiences on relations of the Parties with non-Parties on matters concerning intellectual property rights.
- 2. A Party shall, on request of the other Party, give proper consideration to any specific cooperation proposal made by the other Party relating to the protection and enforcement of intellectual property rights.

#### ARTICLE 13.4: DOMAIN NAMES ON THE INTERNET

1. Each Party shall require that the management of its country-code top-level domain (hereinafter referred to as "ccTLD") provide an appropriate procedure for the settlement of disputes, based on the principles established in the Uniform Domain-Name Dispute-Resolution Policy.

2. Each Party shall require that the management of its ccTLD provide online public access to a reliable and accurate database of domain-name registrations in accordance with its law regarding protection of personal data.

## ARTICLE 13.5: COPYRIGHT AND RELATED RIGHTS

- 1. Each Party shall provide that authors, performers, producers of phonograms and broadcasting organisation have the right to authorise or prohibit all reproductions of their works, performances, phonograms and broadcasts in any manner or form, permanent or temporary (including temporary storage in electronic form).
- 2. Each Party shall provide authors, performers and producers of phonograms with the right to authorise or prohibit the making available to the public of the original and copies of their works, performances and phonograms through sale or other transfer of ownership.
- 3. Neither Party shall subject the enjoyment and exercise of the rights of authors, performers, producers of phonograms and broadcasting organisations provided in this Chapter to any formality.

# Hierarchy of Rights

4. In order to ensure that no hierarchy is established between rights of authors, on the one hand, and rights of performers, producers of phonograms and broadcasting organisations, on the other hand, each Party shall provide that in cases where authorisation is needed from both the author of a work embodied in a phonogram or a broadcast and a performer, producer or broadcasting organisation owning rights in the phonogram or broadcast, the need for the authorisation of the author shall not cease to exist because the authorisation of the performer, producer or broadcasting organisation is also required. Likewise, each Party shall provide that in cases where authorisation is needed from both the author of a work embodied in a phonogram or broadcast and a performer, producer or broadcasting organisation owning rights in the phonogram or broadcast, the need for the authorisation of the performer, producer or broadcasting organisation shall not cease to exist because the authorisation of the author is also required.

# Term of Protection

- 5. Each Party shall provide that, where the term of protection of a work (including a photographic work), performance or phonogram is to be calculated:
  - (a) on the basis of the life of a natural person, the term shall be not less than the life of the author and 70 years after the author's death; and
  - (b) on a basis other than the life of a natural person, the term shall be:
    - (i) not less than 70 years from the end of the calendar year of the first authorised publication of the work, performance or phonogram; or

- (ii) failing such authorised publication within 50 years from the creation of the work, performance or phonogram, not less than 70 years from the end of the calendar year of the creation of the work, performance or phonogram.
- 6. Each Party shall provide that the term of protection of a broadcast shall not be less than 50 years after the first broadcast took place.
- 7. Article 18 of the *Berne Convention for the Protection of Literary and Artistic Works*, done at Berne on 9 September 1886 (hereinafter referred to as the "Berne Convention"), and Article 14.6 of the TRIPS Agreement, shall apply, *mutatis mutandis*, to the subject matter, rights, and obligations in this Article and Articles 13.6 and 13.7.
- 8. Each Party shall provide that for copyright and related rights, any person acquiring or holding any economic right in a work, performance, phonogram or broadcast:
  - (a) may freely and separately transfer that right by contract; and
  - (b) by virtue of a contract, including contracts of employment underlying the creation of works, performances, phonograms and broadcasts, shall be able to exercise that right in that person's own name and enjoy fully the benefits derived from that right.

## Protection of Effective Technological Measures

- 9. Each Party shall provide for adequate legal protection and effective legal remedies against:
  - (a) the circumvention of any effective technological measures that control access to a protected work, performance, phonogram, broadcast or other subject matter, which the person concerned carries out in the knowledge, or with reasonable grounds to know, that such person is pursuing that objective;
  - (b) the manufacture, import, distribution, offering to the public, provision, or otherwise trafficking of devices, products, or components, or the offering to the public, or provision of services, that:
    - (i) are promoted, advertised, or marketed for the purpose of circumvention of any effective technological measure;
    - (ii) have only a limited commercially significant purpose or use other than to circumvent any effective technological measure; or
    - (iii) are primarily designed, produced, or performed for the purposes of enabling or facilitating the circumvention of any effective technological measure.

Protection of Rights Management Information

- 10. Each Party shall provide for adequate legal protection and effective legal remedies against any person knowingly performing any of the following acts:
  - (a) the removal or alteration of any electronic rights management information without authority; or
  - (b) the distribution, importation for distribution, broadcasting, communication or making available to the public, without authority, of works or copies of the works or other subject matter protected under this Chapter knowing that electronic rights management information has been removed or altered without authority,

if such person knows, or has reasonable grounds to know, that by doing so it is inducing, enabling, facilitating or concealing an infringement of any copyright or related rights as provided by the law of the Party.

# Application of Criminal Procedures and Penalties

11. Each Party shall also provide for criminal procedures and penalties to be applied when any person, other than a non-profit library, archive, educational institution, or public non-commercial broadcasting entity, is found to have engaged wilfully and for the purposes of commercial advantage or financial gain in any of the activities prescribed in paragraphs 9 and 10.

# Exceptions and Limitations

12. Each Party may provide for exceptions and limitations to measures implementing paragraphs 9 and 10 in accordance with its law and the relevant international agreements referred to in Article 13.1.3, provided that they do not significantly impair the adequacy of legal protection of those measures and the effectiveness of legal remedies against the acts prescribed in paragraphs 9 and 10.

# Exceptions to Copyright and Related Rights

- 13. With respect to this Article and Articles 13.6 and 13.7, each Party shall confine limitations or exceptions to exclusive rights to certain special cases that do not conflict with a normal exploitation of the work, performance, phonogram or broadcast, and do not unreasonably prejudice the legitimate interests of the right holder.
- 14. Notwithstanding paragraph 13, neither Party shall permit the retransmission of television signals (whether terrestrial, cable or satellite) on the Internet without the authorisation of the right holder or right holders of the content of the signal and, if any, of the signal.

#### ARTICLE 13.6: COPYRIGHT

Without prejudice to Articles 11(1)(ii), 11bis(1)(i) and 11bis(1)(ii), 11ter(1)(ii), 14(1)(ii), and 14bis of the Berne Convention, each Party shall provide authors with the exclusive right to authorise or prohibit the communication to the public of their works, by wire or wireless means, including the making available to the public of their works in such a way that members of the public may access these works from a place and at a

time individually chosen by them.

# ARTICLE 13.7: RELATED RIGHTS

- 1. With respect to the rights accorded under this Chapter:
  - (a) to performers and producers of phonograms, each Party shall accord those rights to the performers and producers of phonograms who are nationals of the other Party, and accord those rights with respect to performances and phonograms that are first published or first fixed in the territory of the other Party; and
  - (b) to broadcasting organisations, each Party shall accord those rights to the broadcasting organisations if the headquarters of the broadcasting organisations are situated in the other Party or the broadcast was transmitted from a transmitter situated in the other Party.

# Rights of Performers

- 2. Each Party shall provide performers with the right to authorise or prohibit:
  - (a) the broadcasting and communication to the public of their unfixed performances, except where the performance is already a broadcast performance; and
  - (b) the fixation of their unfixed performances.

Rights of Performers and Producers of Phonograms

- 3. Each Party shall provide performers and producers of phonograms with the right to authorise or prohibit:
  - (a) with respect to performers, the commercial rental to the public of the original and copies of their performances fixed in phonograms, even after distribution of them by, or pursuant to, authorisation by the performer, and with respect to producers of phonograms, the commercial rental to the public of the original and copies of their phonograms, even after distribution of them by, or pursuant to, authorisation by the producer of phonogram; and
  - (b) the making available to the public of their performances fixed in phonograms, with respect to performers, or their phonograms, with respect to producers of phonograms, by wire or wireless means, in such a way that members of the public may access them from a place and at a time individually chosen by them.
- 4. Each Party shall provide performers and producers of phonograms with the right to a single equitable remuneration for the direct or indirect use of phonograms published for commercial purposes in accordance with its law.

Rights of Broadcasting Organisations

- 5. Each Party shall provide that broadcasting organisations shall have the exclusive right to authorise or prohibit:
  - (a) the rebroadcasting of their broadcasts;
  - (b) the fixation of their broadcasts; and
  - (c) the reproduction of fixations.

## **ARTICLE 13.8: PATENTS**

1. Each Party shall make patents available for any invention, whether a product or process, in all fields of technology, provided that the invention is new, involves an inventive step, and is capable of industrial application. In addition, each Party confirms that patents shall be available for any new uses or methods of using a known product.

# Exclusion from Patentability

- 2. Each Party may only exclude from patentability:
  - (a) inventions, the prevention within its territory of the commercial exploitation of which is necessary to protect *ordre public* or morality, including to protect human, animal or plant life or health or to avoid serious prejudice to the environment, provided that such exclusion is not made merely because the exploitation is prohibited by its law; and
  - (b) diagnostic, therapeutic and surgical methods for the treatment of humans or animals.

## Limited Exceptions to Patent Rights

3. Each Party may provide limited exceptions to the exclusive rights conferred by a patent, provided that such exceptions do not unreasonably conflict with a normal exploitation of the patent and do not unreasonably prejudice the legitimate interests of the patent owner, taking account of the legitimate interests of third parties.

## Revocation of Patent

4. Each Party shall provide that a patent may be revoked on grounds that would have justified a refusal to grant the patent. A Party may also provide that fraud, misrepresentation or inequitable conduct may be the basis for revoking a patent or holding a patent unenforceable.

## Grace Period for Patents

5. Each Party shall disregard information contained in public disclosures used to determine if an invention is novel or has an inventive step if the public disclosure:

- (a) was made or authorised by, or derived from, the patent applicant; and
- (b) occurred within 12 months prior to the date of filing in the territory of the Party of the application.
- 6. Each Party shall provide patent applicants with at least one opportunity to make amendments, corrections and observations in connection with their applications.

# Disclosure of Claimed Invention

- 7. Each Party shall provide that a disclosure of a claimed invention shall be considered to be sufficiently clear and complete if it provides information that allows the invention to be made and used by a person skilled in the art, without undue experimentation, as of the filing date.
- 8. Each Party shall provide that a claimed invention:
  - (a) is sufficiently supported by its disclosure if the disclosure reasonably conveys to a person skilled in the art that the applicant was in possession of the claimed invention, as of the filing date; and
  - (b) is capable of industrial application if it has a specific, substantial and credible utility.
- 9. The Parties shall endeavour to establish a framework for cooperation between their respective patent offices as a basis for progress towards the mutual exploitation of search and examination work.

### ARTICLE 13.9: ENFORCEMENT OF INTELLECTUAL PROPERTY RIGHTS

# General Obligations

- 1. For greater certainty, the obligations specified in this Article are limited to the enforcement of intellectual property rights, or, if mentioned, a particular intellectual property right.
- 2. Each Party shall provide that final judicial decisions or administrative rulings of general application for the enforcement of intellectual property rights be in writing and state any

relevant findings of fact and the reasoning or the legal basis on which the decisions or rulings are based. Each Party shall also provide that those decisions or rulings be published or, where publication is not practicable, otherwise made available to the public, in its national language in such a manner as to enable governments and right holders to become acquainted with them.

- 3. Each Party shall publicise information on its efforts to provide effective enforcement of intellectual property rights in its civil, administrative and criminal systems, including any statistical information that the Party may collect for such purposes.
- 4. In civil, criminal, and if applicable, administrative procedures involving copyright or related rights, each Party shall provide for a presumption that the person whose name is indicated as the author, producer, performer, broadcasting organisation or publisher of the work, performance, phonogram or broadcast in the usual manner is the designated right holder in such work, performance, phonogram or broadcast. Each Party shall also provide for a presumption that in the absence of proof to the contrary, the copyright or related right subsists in such subject matter in accordance with its law. In civil, administrative and criminal proceedings involving trademarks, each Party shall provide for a rebuttable presumption that a registered trademark is valid. In civil and administrative proceedings involving patents, each Party shall provide for a rebuttable presumption that a patent is valid, and shall provide that each claim of a patent is presumed valid independently of the validity of the other claims.

# Civil and Administrative Procedures and Remedies

- 5. Each Party shall make available to right holders civil judicial procedures concerning the enforcement of any intellectual property right.
- 6. Each Party shall provide that:
  - (a) in civil judicial proceedings, its judicial authorities shall have the authority to order the infringer to pay the right holder:

- (i) damages adequate to compensate for the injury the right holder has suffered as a result of the infringement; or
- (ii) at least in the case of copyright or related rights infringement and trademark counterfeiting, the profits of the infringer that are attributable to the infringement, which may be presumed to be the amount of damages referred to in subparagraph (a)(i); and
- (b) in determining damages for infringement of intellectual property rights, its judicial authorities may consider, inter alia, the value of the infringed good or service, measured by the market price, the suggested retail price, or other legitimate measure of value submitted by the right holder.
- 7. Each Party shall provide that its judicial authorities, except in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning copyright or related rights infringement, patent infringement, or trademark infringement, that the prevailing party shall be awarded payment by the losing party of court costs or fees and, at least in proceedings concerning copyright or related rights infringement or wilful trademark counterfeiting, reasonable attorney's fees. Further, each Party shall provide that its judicial authorities, at least in exceptional circumstances, shall have the authority to order, at the conclusion of civil judicial proceedings concerning patent infringement, that the prevailing party shall be awarded payment by the losing party of reasonable attorney's fees.
- 8. In civil judicial proceedings concerning copyright or related rights infringement and trademark counterfeiting, each Party shall provide that its judicial authorities shall have the authority to order the seizure of allegedly infringing goods, materials and implements relevant to the act of infringement, and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.
- 9. Each Party shall provide that:

- in civil judicial proceedings, at the right holder's request, goods that have been found to be pirated or counterfeit shall be destroyed, except in exceptional circumstances;
- (b) its judicial authorities shall have the authority to order that materials and implements that have been used in the manufacture or creation of such pirated or counterfeit goods be, without compensation of any sort, promptly destroyed or, in exceptional circumstances, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimise the risks of further infringements; and
- in regard to counterfeit trademarked goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of goods into the channels of commerce.
- 10. Each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities shall have the authority to order the infringer to provide, for the purposes of collecting evidence, any information that the infringer possesses or controls regarding any person or persons involved in any aspect of the infringement and regarding the means of production or distribution channel of the infringing goods or services and to provide this information to the right holder or the judicial authorities in the proceedings.
- 11. Each Party shall provide that its judicial authorities have the authority to:
  - (a) impose sanctions, in appropriate cases, on a party to a civil judicial proceeding who fails to abide by valid orders issued by such authorities; and
  - (b) impose sanctions on parties to a civil judicial proceeding, their counsel, experts, or other persons subject to the court's jurisdiction, for violation of judicial orders regarding the protection of confidential information produced or exchanged in a proceeding.
- 12. In civil judicial proceedings concerning the acts described in Articles 13.5.9 and 13.5.10, each Party shall provide that its judicial authorities shall have the authority to order or award at least:
  - (a) provisional measures, including seizure of devices and products suspected of being involved in the proscribed activity;
  - (b) payment to the prevailing right holder at the conclusion of civil judicial proceedings of court costs and fees, and reasonable attorney's fees, by the party engaged in the proscribed conduct; and
  - (c) the destruction of devices and products found to be involved in the proscribed activity.
- 13. In civil judicial proceedings concerning the enforcement of intellectual property rights, each Party shall provide that its judicial authorities shall have the authority to order a party to desist from an infringement, for the purposes of, *inter alia*, preventing infringing imports from entering the channels of commerce and preventing their exportation. Each Party may also provide that its judicial authorities shall

have the authority to order a party to a civil judicial proceeding to desist from the exportation of goods that are alleged to infringe an intellectual property right.

14. In the event that a Party's judicial or other competent authorities appoint technical or other experts in civil judicial proceedings concerning the enforcement of intellectual property rights and require that the parties to the litigation bear the costs of such experts, the Party should seek to ensure that such costs are closely related, *inter alia*, to the quantity and nature of work to be performed and do not unreasonably deter recourse to such proceedings.

## Alternative Dispute Resolution

15. Each Party may permit use of alternative dispute resolution procedures to resolve civil disputes concerning intellectual property rights.

### Provisional Measures

- 16. Each Party's judicial authorities shall act on requests for provisional measures *inaudita* altera parte expeditiously.
- 17. Each Party shall provide that its judicial authorities have the authority to require the applicant, with respect to provisional measures, to provide any reasonably available evidence in order to satisfy themselves with a sufficient degree of certainty that the applicant's right is being infringed or that such infringement is imminent, and to order the applicant to provide a reasonable security or equivalent assurance set at a level sufficient to protect the defendant and to prevent abuse, and so as not to unreasonably deter recourse to such procedures.

# Special Requirements Related to Border Measures

- 18. Each Party shall provide that any right holder initiating procedures for its customs authorities to suspend release of suspected counterfeit or confusingly similar trademark goods, or pirated copyright goods into free circulation is required to provide adequate evidence to satisfy the competent authorities that, under the law of the importing Party, there is *prima facie* an infringement of the right holder's intellectual property right and to supply sufficient information that may reasonably be expected to be within the right holder's knowledge to make the suspected goods reasonably recognisable by its customs authorities. The requirement to provide sufficient information shall not unreasonably deter recourse to these procedures. Each Party shall provide that the application to suspend the release of goods shall apply to all points of entry to its territory and remain applicable for a period of not less than one year from the date of application, or the period that the good is protected by copyright or that the relevant trademark registration is valid, whichever is shorter.
- 19. Each Party shall provide that its competent authorities shall have the authority to require a right holder initiating procedures to suspend the release of suspected counterfeit or confusingly similar trademark goods, or pirated copyright goods, to provide a reasonable security or equivalent assurance sufficient to protect the defendant and the competent authorities and to prevent abuse. Each Party shall provide that the security or equivalent assurance shall not unreasonably deter

recourse to these procedures. Each Party may provide that the security may be in the form of a bond conditioned to hold the importer or owner of the imported merchandise harmless from any loss or damage resulting from any suspension of the release of goods in the event the competent authorities determine that the article is not an infringing good.

- 20. Where its competent authorities have seized goods that have been determined to be counterfeit or pirated, in accordance with its laws pertaining to the protection of personal information a Party shall provide that its competent authorities have the authority to inform the right holder of the names and addresses of the exporter, consignor, importer or consignee, and provide to the right holder a description of the merchandise, the quantity of the merchandise and, if known, the country of origin of the merchandise.
- 21. Each Party shall provide that its customs authorities may initiate border measures *ex officio* with respect to imported merchandise that is suspected of being counterfeit or confusingly similar trademark goods, or pirated copyright goods.
- 22. Each Party shall provide that goods that have been suspended from release by its customs authorities, and that have been forfeited as pirated or counterfeit, shall be destroyed, except in exceptional circumstances. In regard to counterfeit trademark goods, the simple removal of the trademark unlawfully affixed shall not be sufficient to permit the release of the goods into the channels of commerce. In no event shall the competent authorities be authorised, except in exceptional circumstances, to permit the exportation of counterfeit or pirated goods or to permit such goods to be subject to other customs procedures.
- 23. Where an application fee or merchandise storage fee is assessed in connection with border measures to enforce a trademark or copyright, each Party shall provide that the fee shall not be set at an amount that unreasonably deters recourse to these measures.
- 24. Each Party shall provide the other Party, on mutually agreed terms, with technical advice on the enforcement of border measures concerning intellectual property rights, and the Parties shall promote bilateral and regional cooperation on these matters.

## Criminal Procedures and Remedies

- 25. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of wilful trademark counterfeiting or copyright or related rights piracy on a commercial scale. Each Party shall treat wilful importation or exportation of counterfeit or pirated goods as unlawful activities subject to criminal penalties.
- 26. Further to paragraph 25, each Party shall provide:
  - (a) penalties that include sentences of imprisonment as well as monetary fines sufficient to provide a deterrent to future infringements, consistent with a policy of removing the infringer's monetary incentive. Each Party shall further encourage judicial authorities to impose those penalties at levels sufficient to provide a deterrent to future infringements;

- (b) that its judicial authorities shall have the authority to order the seizure of suspected counterfeit or pirated goods, any related materials and implements used in the commission of the offense, any documentary evidence relevant to the offense, and any assets traceable to the infringing activity. Each Party shall provide that such orders need not individually identify the items that are subject to seizure, so long as they fall within general categories specified in the order;
- (c) that its judicial authorities shall have the authority to order, among other measures, the forfeiture of any assets traceable to the infringing activity; and
- (d) that its judicial authorities shall have the authority to order:
  - (i) the forfeiture and destruction of all counterfeit or pirated goods; and
  - (ii) at least with respect to wilful copyright and related rights piracy and counterfeiting on a commercial scale, the forfeiture and/or destruction of materials and implements that have been predominantly used in the creation of pirated or counterfeit goods.

Each Party shall further provide that forfeiture and destruction under subparagraphs (c) and (d) shall occur without compensation of any kind to the defendant.

27. Each Party shall provide for criminal procedures and penalties to be applied against any person who, without authorisation of the holder of copyright or related rights in a cinematographic work, knowingly makes a copy of or transmits to the public the cinematographic work, from a performance of the cinematographic work, in an exhibition facility open to the public.

Special Measures against Repetitive Copyright Infringers on the Internet

28. Each Party shall provide measures to curtail repeated copyright and related right infringement on the Internet.

Limitations on Liability for Online Service Providers

- 29. In accordance with Article 41 of the TRIPS Agreement, for the purpose of providing enforcement procedures that permit effective action against any act of copyright infringement covered by this Chapter, each Party shall provide:
  - (a) legal incentives for online service providers to cooperate with copyright owners in deterring the unauthorised storage and transmission of copyrighted materials; and
  - (b) limitations in its law regarding the scope of remedies available against online service providers for copyright infringements that they do not control, initiate or direct, and that take place through systems or networks controlled or operated by them or on their behalf.

- 1. The Parties recognise the importance of the *Declaration on the TRIPS Agreement and Public Health*, adopted on 14 November 2001 (hereinafter referred to as the "Doha Declaration") by the Ministerial Conference of the WTO. In interpreting and implementing the rights and obligations under Article 13.8, the Parties are entitled to rely upon the Doha Declaration.
- 2. Each Party shall contribute to the implementation of and shall respect the *Decision of the WTO General Council of 30 August 2003* on paragraph 6 of the Doha Declaration, as well as the *Protocol amending the TRIPS Agreement*, done at Geneva on 6 December 2005.

## ARTICLE 13.11: TRANSITIONAL PROVISIONS

- 1. Each Party shall give effect to this Chapter on the date of entry into force of this Agreement.
- 2. Notwithstanding paragraph 1, Korea shall fully implement the obligations of Article 13.5.5 within two years of the date of entry into force of this Agreement.

## ARTICLE 13.12: COMMITTEE ON INTELLECTUAL PROPERTY

- 1. The Committee on Intellectual Property established in accordance with Article 21.4 (Committees and Working Groups) shall comprise officials of each Party.
- 2. The Committee shall:
  - (a) review, monitor and assess the implementation of this Chapter;
  - (b) discuss and make recommendations in relation to cooperative activities under this Chapter;
  - (c) exchange information on legal and policy developments on intellectual property rights, including geographical indications and common names;
  - (d) discuss and seek resolution of any matter arising under this Chapter; and
  - (e) carry out any other functions as may be agreed by the Parties in order to ensure the implementation of this Chapter.
- 3. The Committee shall meet every year, in principle, or as otherwise agreed. The date, location and agenda of each meeting will be jointly decided through consultations between the contact points.
- 4. For the purposes of this Article, the contact point shall be, unless otherwise notified:
  - (a) for Australia, the Department of Foreign Affairs and Trade, or its successor; and

(b) for Korea, the Ministry of Trade, Industry and Energy, or its successor.

### **ARTICLE 13.13: DEFINITIONS**

For the purposes of Articles 13.5 and 13.7, the following definitions shall apply with respect to performers, producers of phonograms and broadcasting organisations:

**broadcasting** means the transmission to the public by wire or wireless means of sounds or sounds and images, or representations thereof, including wire or wireless transmission of encrypted signals where the means for decrypting are provided to the public by the broadcasting organisation or with its consent, but does not include transmissions over computer networks or any transmissions where the time and place of reception may be individually chosen by members of the public;

**communication to the public of a performance or a phonogram** means the transmission to the public by any medium, other than by broadcasting, of sounds of a performance or the sounds or the representations of sounds fixed in a phonogram;

**effective technological measure** means any technology, device or component that, in the normal course of its operation, controls access to a protected work or other subject matter, or protects any copyright or related rights covered by this Chapter;

**fixation** means the embodiment of sounds, or of the representations thereof, from which they can be perceived, reproduced, or communicated through a device;

**geographical indications** means indications that identify a good as originating in the territory of a Party, or a region or locality in that territory, where a given quality, reputation, or other characteristic of the good is essentially attributable to its geographical origin;

**performers** means actors, singers, musicians, dancers, and other natural persons who act, sing, deliver, declaim, play in, interpret, or otherwise perform literary or artistic works or expressions of folklore:

**phonogram** means the fixation of the sounds of a performance or of other sounds, or of a representation of sounds, other than in the form of a fixation incorporated in a cinematographic or other audiovisual work;

**producer of a phonogram** means the person who takes the initiative and has the responsibility for the first fixation of the sounds of a performance or other sounds, or the representations of sounds;

**publication of a performance or a phonogram** means the offering of copies of the performance or the phonogram to the public, with the consent of the right holder, and provided that copies are offered to the public in reasonable quantity;

rights management information means any information provided by right holders which identifies the protected work or other subject matter covered by this Chapter, the author or any other right holder, or information about the terms and conditions of use of the protected work or other subject matter covered by this Chapter, and any numbers or codes that represent such information. It applies when any of these items of information is associated with a copy of, or appears in connection with the communication to the public of a protected work or other subject matter covered by this Chapter; and

WIPO means World Intellectual Property Organization.

# CHAPTER 14 COMPETITION POLICY

### ARTICLE 14.1: OBJECTIVES

The Parties recognise the importance of implementing policies that promote competition, economic efficiency and consumer welfare, cooperating on matters covered by this Chapter, and curtailing anticompetitive practices which have the potential to restrict bilateral trade and investment.

## ARTICLE 14.2: PROMOTION OF COMPETITION

- 1. Each Party shall promote competition by addressing anticompetitive practices in its territory, including by maintaining competition laws, and adopting and enforcing such measures as it deems appropriate and effective to counter such practices.
- 2. Each Party shall maintain an authority or authorities responsible for the enforcement of its competition laws. The enforcement policy of each competition authority shall include treating persons of the other Party no less favourably than persons of the Party in like circumstances.

#### ARTICLE 14.3: APPLICATION OF COMPETITION LAWS

- 1. Any measures taken by a Party to proscribe anticompetitive practices and the enforcement actions taken pursuant to those measures shall be consistent with the principles of transparency, timeliness, non-discrimination, comprehensiveness and procedural fairness.
- 2. Each Party shall ensure that all businesses are subject to competition laws in force in its respective territory.
- 3. Notwithstanding paragraph 2, a Party may exempt specific businesses or sectors from the application of competition laws, provided that such exemptions are transparent and are undertaken on the grounds of public policy or public interest.

#### ARTICLE 14.4: COMPETITIVE NEUTRALITY

The Parties recognise the importance of ensuring that governments at all levels in their territories do not provide any competitive advantage to any state enterprise in its business activities as a result of it being a state enterprise. This Article shall apply to the business activities of state enterprises and not to their non-business, non-commercial activities. The application of this Article shall not obstruct the performance of the particular public tasks assigned to them.

#### ARTICLE 14.5: COOPERATION

- 1. The Parties recognise the importance of cooperation and coordination to further the promotion of competition and the curtailment of anticompetitive practices.
- 2. The Parties may cooperate and coordinate, as appropriate, in developing and enforcing competition laws and policies, including through the exchange of information, notification, technical cooperation and coordination on cross-border enforcement matters, utilising their existing mechanisms for cooperation including the Cooperation Arrangement between the Australian Competition and Consumer Commission and the Fair Trade Commission of the Republic of Korea Regarding the Application of Their Competition and Consumer Protection Laws.

## **ARTICLE 14.6: NOTIFICATIONS**

- 1. Each Party shall, through its competition authority, notify the competition authority of the other Party of an enforcement activity if it considers that such enforcement activity may substantially affect important interests of the other Party.
- 2. The notification shall take place at an early stage of the enforcement activity, provided that it is not contrary to the laws of the Parties and does not affect any investigation being carried out.

#### ARTICLE 14.7: CONSULTATIONS

- 1. On request of a Party, the Parties shall consult with a view to curtailing particular anticompetitive practices that affect trade or investment between the Parties.
- 2. Nothing in this Article shall limit the discretion of the competition authority of a Party to decide whether to take action following consultations.

## ARTICLE 14.8: CROSS-BORDER CONSUMER PROTECTION

The Parties shall promote cooperation and coordination on matters related to consumer protection, including in the enforcement of their consumer protection laws.

#### ARTICLE 14.9: DISPUTE SETTLEMENT

Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising under this Chapter.

### ARTICLE 14.10: DEFINITIONS

For the purposes of this Chapter:

**anticompetitive practices** means business conduct or transactions that adversely affect competition, such as:

- (a) anticompetitive agreements or arrangements between enterprises;
- (b) abuse of dominance; and
- (c) anticompetitive mergers and acquisitions or other anticompetitive structural combinations of enterprises;

# competition laws means:

- (a) for Australia, the *Competition and Consumer Act 2010*, and any regulations relating to Parts IV and XI A; and provisions of other Parts in so far as they relate to Part IV, but not including Part X, including their amendments and replacements; and
- (b) for Korea, the *Monopoly Regulation and Fair Trade Act* and its implementing regulations, including their amendments and replacements; and

## **consumer protection laws** means:

- (a) for Australia, the Australian Consumer Law, and any regulations relating to the Australian Consumer Law, in the *Competition and Consumer Act 2010*, including their amendments and replacements; and
- (b) for Korea, the *Framework Act on Consumers*, the *Fair Labelling and Advertising Act* and their implementing regulations, including their amendments and replacements.

# CHAPTER 15 ELECTRONIC COMMERCE

### ARTICLE 15.1: OBJECTIVES

The Parties recognise the economic growth and opportunity that electronic commerce provides, the importance of avoiding barriers to its use and development and the applicability of the WTO Agreement to measures affecting electronic commerce.

## ARTICLE 15.2: ELECTRONIC SUPPLY OF SERVICES

The Parties affirm that measures affecting the supply of a service delivered or performed electronically are subject to the obligations contained in the relevant provisions of Chapters 7 (Cross-Border Trade in Services), 8 (Financial Services) and 11 (Investment), subject to any exceptions or non-conforming measures set out in this Agreement that are applicable to such obligations.

### **ARTICLE 15.3: CUSTOMS DUTIES**

Neither Party shall impose customs duties on electronic transmissions between the Parties.

### **ARTICLE 15.4: DOMESTIC REGULATION**

- 1. Each Party shall adopt or maintain measures regulating electronic commerce taking into account the *UNCITRAL Model Law on Electronic Commerce* and, as appropriate, other international standards, guidelines and recommendations.
- 2. Each Party shall endeavour to:
  - (a) minimise the regulatory burden on electronic commerce; and
  - (b) ensure that its measures regulating electronic commerce support industry-led development of electronic commerce.

#### ARTICLE 15.5: ELECTRONIC AUTHENTICATION AND ELECTRONIC SIGNATURES

- 1. Each Party shall adopt or maintain measures regulating electronic authentication that permit parties to an electronic transaction:
  - (a) to determine the appropriate authentication methods for that transaction; and

- (b) to have the opportunity to establish before judicial or administrative authorities that their electronic transaction complies with legal requirements with respect to authentication.
- 2. Notwithstanding paragraph 1, where prescribed by a Party's laws and regulations, a Party may require that, for transactions where a high degree of reliability and security is required, such as electronic financial transactions, the method of authentication meet certain security standards or be certified by an authority accredited in accordance with the Party's laws or policies.
- 3. The Parties shall work towards the mutual recognition of electronic signatures issued by either Party, based on internationally accepted standards.
- 4. The Parties shall work towards interoperability of electronic signatures issued by either Party.

## ARTICLE 15.6: ONLINE CONSUMER PROTECTION

- 1. Each Party shall adopt or maintain measures to protect consumers engaged in electronic commerce, which are at least equivalent to those provided for consumers engaged in other forms of commerce.
- 2. The Parties recognise the importance of cooperation between their respective national consumer agencies on activities related to cross-border electronic commerce in order to enhance consumer welfare.

## ARTICLE 15.7: PAPERLESS TRADING

- 1. Each Party shall endeavour to make trade administration documents available to the public in electronic form.
- 2. Each Party shall endeavour to accept electronic trade administration documents as the legal equivalent of the paper version of those documents.
- 3. In developing initiatives which provide for the use of paperless trading, each Party shall take into account the methods agreed by international organisations.

#### ARTICLE 15.8: ONLINE PERSONAL DATA PROTECTION

Each Party shall adopt or maintain measures which ensure the protection of the personal data of the users of electronic commerce. In the development of personal data protection standards, each Party shall take into account the international standards, guidelines and recommendations of relevant international organisations.

### ARTICLE 15.9: UNSOLICITED COMMERCIAL ELECTRONIC MESSAGES

- 1. Each Party shall endeavour to adopt or maintain measures to regulate unsolicited commercial electronic messages to minimise unsolicited spam and telemarketing.
- 2. The Parties shall, subject to their respective laws and regulations, cooperate bilaterally and in international fora regarding the regulation of unsolicited commercial electronic messages. Areas of cooperation may include, but should not be limited to, the exchange of information on technical, educational and policy approaches to spam and telemarketing.

#### ARTICLE 15.10: DEFINITIONS

For the purposes of this Chapter:

**electronic authentication** means the process or act of establishing the identity of a party to an electronic communication or transaction;

**electronic signature** means information in the form of electronic data attached to, or logically combined with, an electronic record for the purpose of utilising it to identify the signer and to prove that the signer has signed the electronic record;

**electronic transmissions** means transmissions made using any electromagnetic or photonic means;

personal data means any information about an identified or identifiable individual;

**trade administration documents** means forms that a Party issues or controls and that must be completed by or for an importer or exporter in connection with the importation or exportation of goods; and

**unsolicited commercial electronic message** means an electronic message (including a voice service) which is sent for commercial purposes to an electronic address without the consent of the recipient or against the explicit rejection of the recipient, using an Internet carriage service or other telecommunications service.

# CHAPTER 16 COOPERATION

# Section A: Agriculture, Fisheries and Forestry

### ARTICLE 16.1: OBJECTIVE

The objective of this Section is to facilitate bilateral cooperation and explore new cooperative activities between the Parties in the fields of agriculture, fisheries and forestry, building on existing cooperative relationships at the bilateral, regional and multilateral level, in support of mutual economic growth and development.

### ARTICLE 16.2: SCOPE

The Parties shall cooperate in areas which may include:

- (a) innovation, research and development;
- (b) agriculture, including primary and processed commodities;
- (c) fisheries and aquaculture;
- (d) forestry;
- (e) sanitary and phytosanitary matters;
- (f) security of food supply; and
- (g) any other areas of cooperation as may be identified and agreed by the Parties.

### ARTICLE 16.3: COOPERATIVE ACTIVITIES

The Parties shall promote cooperative activities by the public and private sectors in the fields of agriculture, fisheries and forestry. Cooperative activities may include:

- (a) information exchanges, including exchanging views on relevant policies;
- (b) technical cooperation;
- (c) joint research programs and projects;
- (d) exchanges of experts, researchers, students and relevant professionals;

- (e) conferences, seminars and workshops;
- (f) exchanging views on matters in relation to relevant regional and international bodies;
- (g) collaborative training exercises, in particular for students and graduates from educational institutions in the fields of agriculture, fisheries and forestry;
- (h) promotion of private sector cooperation;
- (i) promotion and facilitation of mutual investment opportunities;
- (j) study visits to farms and related production centres; and
- (k) cooperating in any other fields as may be identified and agreed by the Parties.

### ARTICLE 16.4: INNOVATION, RESEARCH AND DEVELOPMENT

- 1. The Parties, recognising the importance of innovation, research and development to agriculture, fisheries and forestry, shall endeavour, as appropriate, to promote cooperative activities in relevant fields. These activities may include scientific and technological developments in:
  - (a) sustainable resource management;
  - (b) water management and water use efficiency;
  - (c) climate change adaptation and mitigation;
  - (d) mitigation of climate-related extremes;
  - (e) animal husbandry practices including reproductive technologies, nutrition, and livestock identification and traceability systems;
  - (f) productivity enhancements in agriculture, fisheries, forestry and food;
  - (g) biosecurity, including farm biosecurity;
  - (h) animal and plant disease research;
  - (i) biotechnology;
  - (j) food safety; and
  - (k) any other fields of innovation, research and development as may be identified and agreed by the Parties.

2. The Parties shall endeavour to enhance cooperative partnerships between their research organisations.

### ARTICLE 16.5: AGRICULTURE

The Parties, recognising the importance of promoting cooperative relationships between Korean and Australian farmers and agribusinesses, shall undertake cooperative activities on any agricultural matter the Parties agree to be appropriate, including in relation to:

- (a) agricultural industries, including livestock production and processing industries, cropping, horticulture, irrigated agriculture and natural fibre production;
- (b) agricultural reforms and policies;
- (c) agricultural economics;
- (d) generational change and farm succession planning;
- (e) rural development;
- (f) peri-urban and urban agriculture;
- (g) environmental and natural resource economics and management;
- (h) nutrition, including the agronomic and genetic enhancement of plant, animal and human nutrition:
- (i) sustainable and conservation farming techniques; and
- (j) any other agricultural matter as may be identified and agreed by the Parties.

## ARTICLE 16.6: FISHERIES AND AQUACULTURE

- 1. The Parties shall endeavour to cooperate, as appropriate, in the field of fisheries and aquaculture. Areas of cooperation may include exchange of information regarding fisheries, aquaculture and fish resources, including in relation to:
  - (a) by catch and the minimisation of adverse impacts of fishing on the marine environment;
  - (b) marine pests;
  - (c) recreational fishing;
  - (d) illegal, unreported and unregulated fishing;

- (e) the impact of climate change on marine ecosystems; and
- (f) fisheries economics and resource management.
- 2. Other areas of cooperation may be identified and agreed by the Parties. To this end, the Parties shall make their best efforts to establish a fisheries cooperation arrangement within three years after the date of entry into force of this Agreement.

### ARTICLE 16.7: FORESTRY

The Parties, recognising the current high level of bilateral cooperation in the field of forestry, shall endeavour to explore opportunities for further cooperation. Areas of cooperation may include:

- (a) promotion of trade in timber resources including logs and woodchips;
- (b) development, utilisation and sustainable management of forest resources;
- (c) the impact of climate change on forestry resources;
- (d) forest fire management and control;
- (e) forest thinning;
- (f) forestry pest control;
- (g) farm forestry;
- (h) combating illegal logging and the associated trade; and
- (i) any other areas of cooperation as may be identified and agreed by the Parties.

### ARTICLE 16.8: SANITARY AND PHYTOSANITARY MATTERS

The Parties shall endeavour to cooperate in the areas of human, animal or plant health and food safety. Areas of cooperation may include:

- (a) regional animal and plant disease surveillance;
- (b) animal disease, plant pest and disease prevention and control;
- (c) detection methods for pathogenic micro-organisms in food;
- (d) regulation and control of agri-chemical and veterinary medicine residues and other food safety issues; and
- (e) any other human, animal or plant health and safety issues of mutual interest.

# ARTICLE 16.9: SECURITY OF FOOD SUPPLY

- 1. The Parties recognise the importance of domestic agricultural production and bilateral trade for the maintenance of a stable and reliable food supply and the fulfilment of food security objectives.
- 2. The Parties shall explore opportunities to cooperate in the area of global food security, including through relevant regional and international fora.
- 3. Recognising the important role that two-way trade and investment play in achieving long-term food security, the Parties shall, as appropriate, endeavour to promote and facilitate productive and mutually beneficial trade and investment in agriculture and food.
- 4. In the event of a severe and sustained disruption to supply of staple foods and feed grain, the Parties shall enter into consultations, on request of a Party, through appropriate cooperative mechanisms, which may include the Committee on Agricultural Cooperation, to exchange information on, and to examine the factors relevant to, the situation. The Parties shall endeavour to take any appropriate actions available to them that would contribute to the resolution of the situation through such consultations.
- 5. In the case of any introduction of a prohibition or restriction on the exportation or sale for export of any agricultural goods produced on a farm established in its territory by a person of the other Party, the Parties shall enter into consultations with a view to giving due consideration at the Committee on Agricultural Cooperation to the effects of such prohibition or restriction and relevant remedies, prior to the actual implementation of any export prohibition or restriction. When an export prohibition or restriction is taken, the Parties shall enter into consultation, on request of a Party, with a view to early recovery of the open market and uninterrupted supply chains.
- 6. Each Party affirms its commitment to high levels of safety in agricultural exports and recognises consumer demand for high quality food.

### ARTICLE 16.10: CONTACT POINTS

- 1. Each Party shall designate a contact point relating to the operation of this Section. For the purposes of this Section, the contact point shall be:
  - (a) for Australia, the Department of Agriculture, or its successor; and
  - (b) for Korea, the Ministry of Agriculture, Food and Rural Affairs, or its successor.
- 2. The contact points shall:
  - (a) facilitate the exchange of information relating to this Section;
  - (b) coordinate the Committee on Agricultural Cooperation referred to in Article 16.11; and
  - (c) facilitate any other communications between the Parties on any matter covered by this Section.

### ARTICLE 16.11: COMMITTEE ON AGRICULTURAL COOPERATION

- 1. The Committee on Agricultural Cooperation established in accordance with Article 21.4 (Committees and Working Groups) shall comprise officials of each Party, including those responsible for agriculture, fisheries and forestry.
- 2. The functions of the Committee may include:
  - (a) reviewing, monitoring and assessing the implementation of this Section;
  - (b) making recommendations regarding cooperative activities under this Section, in accordance with the strategic priorities of the Parties;
  - (c) discussing, considering and, as appropriate, resolving any matter arising under this Section; and
  - (d) any other functions as may be agreed by the Parties.
- 3. The Committee shall, in principle, meet every year or as otherwise agreed. The date, location, and agenda of each meeting shall be jointly decided through consultations between the contact points.

# ARTICLE 16.12: RESOURCES

1. With the aim of contributing to the fulfilment of the objective of this Section, and recognising that cooperative activities as envisaged in the Section will be able to be implemented effectively only when

financed with adequate resources, the Parties shall provide, within the limits of their own capacities and through their own channels, adequate resources to support such cooperative activities.

- 2. Additional details regarding the provision of resources for the specific cooperative activities that the Committee on Agricultural Cooperation identifies and develops as part of its annual work program shall be arranged by the Committee on Agricultural Cooperation.
- 3. Recognising the importance of maintaining access to stable available resources, the Committee on Agricultural Cooperation shall consider options for securing joint regular funding that could be utilised in implementing its cooperative activities.

## **Section B: Energy and Mineral Resources**

### ARTICLE 16.13: OBJECTIVE

The objective of this Section is to affirm and enhance the stable and mutually beneficial cooperative relationship between the Parties in the energy and mineral resources sector.

### ARTICLE 16.14: COOPERATIVE ACTIVITIES

- 1. The Parties shall promote, subject to their respective laws and regulations, cooperative activities by the public and private sectors in the field of energy and mineral resources.
- 2. Cooperative activities may include:
  - (a) joint activities in areas such as research and development in the exploration, extraction, processing, transportation and use of energy and mineral resources, including energy efficiency measures and measures relating to climate change;
  - (b) exchanging views on policies relevant to the exploration, extraction, processing, transportation and use of energy and mineral resources, including energy efficiency measures and measures relating to climate change;
  - (c) enhanced academic and scientific exchanges relating to the exploration, extraction, processing, transportation and use of energy and mineral resources, including energy efficiency measures and measures relating to climate change; and
  - (d) visits and exchanges between the Parties, such as by relevant experts, technicians and leaders in the public, academic and private sectors.

### ARTICLE 16.15: PROMOTION AND FACILITATION OF TRADE AND INVESTMENT

- 1. The Parties shall endeavour to promote, as appropriate, mutually beneficial trade and investment activities in the energy and mineral resources sector.
- 2. Regarding the energy and mineral resources sector, the Parties may discuss effective ways to:
  - (a) encourage investment relating to the exploration, extraction, processing, transportation and use of energy and mineral resources, including in emerging technologies and renewable energy;
  - (b) promote the provision and exchange of investment information including information on their respective laws, regulations and policies;
  - (c) encourage and support investment promotion activities of each Party; and
  - (d) maintain and foster stable, equitable, favourable and transparent conditions for investors.
- 3. Notwithstanding Article 11.2 (Relation to Other Chapters), in the event of any inconsistency between this Chapter and Chapter 11 (Investment), Chapter 11 shall prevail to the extent of the inconsistency.

## ARTICLE 16.16: EXCHANGE OF INFORMATION

The Parties shall exchange information relevant to energy and mineral resources. This exchange of information may include:

- (a) geological data or information about distributions, deposits and development plans of energy and mineral resources:
- (b) information on investment related to the exploration, extraction, processing, transportation and use of energy and mineral resources;
- (c) information on investment opportunities such as tenders, infrastructure development and mining projects;
- (d) information on respective laws, regulations and policies relating to the exploration, extraction, processing, transportation and use of energy and mineral resources, including information related to investment;
- (e) information on mine reclamation technology, environmental management, and other resource management regulations or practices;
- (f) information on current and future trends in the coal, oil, gas, electricity and renewable energy industries;
- (g) information on current and planned infrastructure development related to the exploration, extraction, processing, transportation and use of energy and mineral resources; and

(h) any other relevant information as agreed by the Parties.

### ARTICLE 16.17: SECURITY IN ENERGY AND MINERAL RESOURCES.

- 1. The Parties recognise the importance of energy and mineral resources security and the role that trade, investment and cooperation play in achieving long-term security.
- 2. In the event of a severe and sustained disruption to supply of a major energy and mineral resource, the Parties shall enter into consultations, on request of a Party, through appropriate cooperative mechanisms, which may include the Committee on Energy and Mineral Resources Cooperation, to exchange information and to explore any appropriate actions available to them that would contribute to the resolution of the situation.

### ARTICLE 16.18: CONTACT POINTS

- 1. Each Party shall designate a contact point relating to the operation of this Section. For the purposes of this Section, the contact point shall be:
  - (a) for Australia, the Department of Industry, or its successor; and
  - (b) for Korea, the Ministry of Trade, Industry and Energy, or its successor.
- 2. The contact points shall:
  - (a) facilitate the exchange of information relating to this Section;
  - (b) coordinate the Committee on Energy and Mineral Resources Cooperation referred to in Article 16.19; and
  - (c) facilitate any other communications between the Parties on any matter covered by this Section.

### ARTICLE 16.19: COMMITTEE ON ENERGY AND MINERAL RESOURCES COOPERATION

- 1. The Committee on Energy and Mineral Resources Cooperation established in accordance with Article 21.4 (Committees and Working Groups) shall comprise officials of each Party, including those responsible for energy and mineral resources.
- 2. The functions of the Committee may include:
  - (a) reviewing, monitoring and assessing the implementation of this Section;

- (b) making recommendations regarding cooperative activities under this Section, in accordance with the strategic priorities of each Party;
- (c) discussing any matter arising under this Section; and
- (d) any other functions as agreed by the Parties.
- 3. The Parties may, by mutual consent, invite representatives of entities with the necessary expertise relevant to the issues to be discussed to participate in the Committee.
- 4. The Committee shall, in principle, meet every year or as otherwise agreed. The date, location, and agenda of each meeting shall be jointly decided through consultations between the contact points.

### ARTICLE 16.20: RESOURCES

- 1. With the aim of contributing to the fulfilment of the objective of this Section, and recognising that cooperative activities as envisaged in the Section will be able to be implemented effectively only when financed with adequate resources, the Parties shall provide, within the limits of their own capacities and through their own channels, adequate resources to support such cooperative activities.
- 2. Additional details regarding the provision of resources for the specific cooperative activities that the Committee on Energy and Mineral Resources identifies and develops as part of its annual work program shall be arranged by the Committee on Energy and Mineral Resources.
- 3. Recognising the importance of maintaining access to stable available resources, the Committee on Energy and Mineral Resources shall consider options for securing joint regular funding that could be utilised in implementing its cooperative activities.

# CHAPTER 17 LABOUR

### ARTICLE 17.1: GENERAL PRINCIPLES

- 1. Each Party affirms its obligations as a member of the International Labour Organization (hereinafter referred to as the "ILO") and its commitments under the *Declaration on Fundamental Principles and Rights at Work and its Follow-up (1998)* (hereinafter referred to as the "ILO Declaration"). Each Party shall endeavour to adopt or maintain in its laws, regulations, policies and practices the following fundamental principles and rights as stated in the ILO Declaration:
  - (a) freedom of association and the effective recognition of the right to collective bargaining;
  - (b) the elimination of all forms of forced or compulsory labour;
  - (c) the effective abolition of child labour; and
  - (d) the elimination of discrimination in respect of employment and occupation.
- 2. Each Party shall respect the other Party's right to establish its own policies and national priorities and to adopt and administer its own labour laws, regulations and practices in accordance with those policies and priorities.
- 3. Neither Party shall fail to enforce its labour laws and regulations, including:
  - (a) those it adopts or maintains in accordance with paragraph 1; and
  - (b) those adopted to implement ILO instruments that it has ratified,

through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties. Each Party retains the right to exercise reasonable discretion with respect to investigatory, prosecutorial, regulatory, and compliance matters in the enforcement of its labour laws and to make bona fide decisions regarding the allocation of resources to enforcement.

- 4. Each Party shall endeavour to ensure that it does not waive or otherwise derogate from, or offer to waive or otherwise derogate from its labour laws, regulations, policies and practices in a manner that weakens or reduces adherence to the fundamental principles and rights referred to in paragraph 1 as an encouragement for trade with the other Party, or as an encouragement for the establishment, acquisition, expansion, or retention of an investment in its territory.
- 5. Each Party recognises that it is inappropriate to use its labour laws, regulations, practices or policies for trade protectionist purposes.

Any matter relating to this Chapter which arises under Chapter 19 (Transparency) shall be subject to Article 17.4.

### ARTICLE 17.3: INSTITUTIONAL MECHANISM

### Contact Point

- 1. Each Party shall designate a contact point for labour matters to facilitate communication between the Parties. For the purposes of this paragraph, the contact point shall be, unless otherwise notified:
  - (a) for Australia, the Department of Employment, or its successor;
  - (b) for Korea, the Ministry of Employment and Labor, or its successor.

### Ad hoc Committee

2. A Party may request the establishment of an *ad hoc* Committee to discuss any matter related to this Chapter by delivering a written request to the contact point of the other Party and the other Party shall give due consideration to the request. The *ad hoc* Committee shall comprise appropriate senior officials from the labour ministry and/or other appropriate agencies and ministries of each Party. The *ad hoc* Committee shall discuss the matter at a time and place agreed to by the Parties.

### ARTICLE 17.4: CONSULTATIONS

- 1. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the contact point of the other Party. Consultations shall commence promptly after a Party delivers a request for consultations to the contact point of the other Party. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter.
- 2. If consultations under paragraph 1 fail to resolve the matter, and a Party deems that the matter needs further discussion, that Party may request the establishment of an *ad hoc* Committee under Article 17.3.2 to consider the matter. Where the establishment of such an *ad hoc* Committee is requested under this paragraph, that *ad hoc* Committee shall be established without undue delay and shall endeavour to agree on a resolution of the matter.

### ARTICLE 17.5: COOPERATION

1. Recognising the importance of cooperating on trade-related aspects of labour policies in order to achieve the objectives of this Agreement, the Parties commit to enhancing close cooperation through cooperative activities in areas of mutual interest as set out in paragraphs 2 and 3.

- 2. Areas of cooperation may include, but should not be limited to, labour-management relations, working conditions, occupational safety and health, vocational training and human resources development, and labour statistics.
- 3. Cooperative activities may include, but should not be limited to, exchanges of people and information, cooperation in relevant regional and international fora, conferences and seminars, development of joint research or collaborative projects, and funding of technical cooperation within the ILO with the aim of raising labour standards in the Asia-Pacific region, taking into account each Party's available resources.

### ARTICLE 17.6: DISPUTE SETTLEMENT

Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising under this Chapter, including such matters as referred to in Article 17.2.

# CHAPTER 18 ENVIRONMENT

### ARTICLE 18.1: LEVELS OF PROTECTION

- 1. Recognising the right of each Party to establish its own levels of environmental protection and its own environmental development priorities, and to adopt or modify accordingly its environmental laws, regulations and policies, each Party shall endeavour to ensure that its laws, regulations and policies provide for and encourage high levels of environmental protection and shall endeavour to continue to improve its respective levels of environmental protection, including through such environmental laws, regulations and policies.
- 2. Each Party recognises that it is inappropriate to use environmental laws, regulations or policies for trade protectionist purposes.

### ARTICLE 18.2: MULTILATERAL ENVIRONMENTAL AGREEMENTS

- 1. The Parties recognise that multilateral environmental agreements to which both Parties are party play an important role, globally and domestically, in protecting the environment and that their respective implementation of these agreements is critical to achieving the environmental objectives of these agreements. Accordingly, the Parties shall continue to seek means to enhance the mutual supportiveness of multilateral environmental agreements and international trade agreements to which both Parties are party.
- 2. To this end, the Parties shall consult, as appropriate, with respect to negotiations on trade-related environmental issues of mutual interest.

### ARTICLE 18.3: APPLICATION AND ENFORCEMENT OF ENVIRONMENTAL LAWS

- 1. Neither Party shall fail to enforce its environmental laws, regulations and policies, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties. Each Party retains the right to exercise reasonable discretion with respect to investigatory, prosecutorial, regulatory, and compliance matters in the enforcement of its environmental laws, regulations and policies and to make bona fide decisions regarding the allocation of resources to enforcement.
- 2. Each Party recognises that it is inappropriate to encourage trade or investment by weakening or reducing the protections afforded in its environmental laws, regulations and policies. Accordingly, each Party shall endeavour to ensure that it does not waive or otherwise derogate from, or offer to waive or otherwise derogate from, such laws, regulations and policies in a manner that weakens or reduces the protections afforded in those laws, regulations and policies as an encouragement for trade with the other Party, or as an encouragement for the establishment, acquisition, expansion, or retention of an investment in its territory.

Each Party shall endeavour to facilitate and promote trade and investment in environmental goods and services, including environmental technologies, sustainable renewable energy, and energy efficient goods and services, including through addressing related non-tariff barriers.

### ARTICLE 18.5: PROCEDURAL GUARANTEES

Any matter relating to this Chapter which arises under Chapter 19 (Transparency) shall be subject to Article 18.7.

### ARTICLE 18.6: INSTITUTIONAL MECHANISM

#### Contact Point

1. Each Party shall designate a contact point for environmental matters to facilitate communication between the Parties.

### Ad hoc Committee

2. A Party may request the establishment of an *ad hoc* Committee to discuss any matter related to the implementation of this Chapter by delivering a written request to the contact point of the other Party and the other Party shall give due consideration to the request. The *ad hoc* Committee shall comprise appropriate senior officials from the environmental ministry and/or other appropriate agencies and ministries of each Party. The *ad hoc* Committee shall discuss the matter at a time and place agreed to by the Parties.

### ARTICLE 18.7: CONSULTATIONS

- 1. A Party may request consultations with the other Party regarding any matter arising under this Chapter by delivering a written request to the contact point of the other Party. Consultations shall commence promptly after a Party delivers a request for consultations to the contact point of the other Party. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of the matter.
- 2. If consultations under paragraph 1 fail to resolve the matter, and a Party deems that the matter needs further discussion, that Party may request the establishment of an *ad hoc* Committee under Article 18.6.2 to consider the matter. Where the establishment of such an *ad hoc* Committee is requested under this paragraph, that *ad hoc* Committee shall be established without undue delay and shall endeavour to agree on a resolution of the matter.

ARTICLE 18.8: COOPERATION

- 1. Recognising the importance of cooperating on trade-related aspects of environmental policies in order to achieve the objectives of this Agreement, the Parties commit to enhancing close cooperation through cooperative activities in areas of mutual interest as set out in paragraphs 2 and 3.
- 2. Areas of cooperation may include, but should not be limited to, trade impact of environmental laws and regulations, trade-related aspects of international climate change regimes, trade-related environment issues and trade-related aspects of biodiversity.
- 3. Cooperative activities may include, but should not be limited to, exchanges of people and information, sharing information on the environmental effects of trade agreements, cooperation in relevant regional and international fora, conferences and seminars, and development of joint research or collaborative projects.

### ARTICLE 18.9: DISPUTE SETTLEMENT

Neither Party shall have recourse to dispute settlement under this Agreement for any matter arising under this Chapter, including such matters as referred to in Article 18.5.

# CHAPTER 19 TRANSPARENCY

### ARTICLE 19.1: PUBLICATION

- 1. Each Party shall ensure that its laws, regulations, procedures and administrative rulings of general application respecting any matter covered by this Agreement are promptly published, including on the Internet where feasible, or otherwise made available in such a manner as to enable interested persons and the other Party to become acquainted with them.
- 2. To the extent possible, each Party shall:
  - (a) publish in advance any such laws, regulations, procedures and administrative rulings of general application that it proposes to adopt; and
  - (b) provide interested persons and the other Party a reasonable opportunity to comment on such proposed measures.

### ARTICLE 19.2: PROVISION OF INFORMATION

On request of the other Party, a Party shall promptly provide information and respond to questions pertaining to any actual or proposed measure that the requesting Party considers might affect the operation of this Agreement, regardless of whether the requesting Party has been previously notified of that measure.

### ARTICLE 19.3: ADMINISTRATIVE PROCEEDINGS

- 1. Each Party shall ensure that all laws, regulations, procedures, and administrative rulings of general application to which this Agreement applies are administered in a consistent, impartial, objective and reasonable manner.
- 2. With a view to administering in a consistent, impartial, objective and reasonable manner its laws, regulations, procedures and administrative rulings of general application with respect to any matter covered by this Agreement, each Party shall ensure, in its administrative proceedings applying these measures to particular persons, goods or services of the other Party in specific cases that it:
  - (a) provides wherever possible, persons of the other Party that are directly affected by a proceeding reasonable notice, in accordance with its procedures, when a proceeding is initiated, including a description of the nature of the proceeding, a statement of the legal authority under which the proceeding is initiated, and a general description of any issues in controversy;

- (b) affords such persons a reasonable opportunity to present facts and arguments in support of their positions prior to any final administrative action, when time, the nature of the proceeding and the public interest permit; and
- (c) follows its procedures in accordance with its law.

### ARTICLE 19.4: REVIEW AND APPEAL

- 1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purposes of the prompt review and, where warranted, correction of final administrative actions regarding matters covered by this Agreement. Such tribunals shall be impartial and independent of the office or authority entrusted with administrative enforcement and shall not have any substantial interest in the outcome of the matter.
- 2. Each Party shall ensure that, in any such tribunals or procedures, the parties to the proceeding are provided with the right to:
  - (a) a reasonable opportunity to support or defend their respective positions; and
  - (b) a decision based on the evidence and submissions of record or, where required by the law of the Party, the record compiled by the administrative authority.
- 3. Each Party shall ensure, subject to appeal or further review as provided in its law, that such decision shall be implemented by, and shall govern the practice of, the office or authority with respect to the administrative action at issue.

### **ARTICLE 19.5: DEFINITIONS**

For the purposes of this Chapter:

**administrative ruling of general application** means an administrative ruling or interpretation that applies to all persons and fact situations that fall generally within its ambit and that establishes a norm of conduct but does not include:

- (a) a determination or ruling made in an administrative or quasi-judicial proceeding that applies to a particular person, good, or service of the other Party in a specific case; or
- (b) a ruling that adjudicates with respect to a particular act or practice.

# CHAPTER 20 DISPUTE SETTLEMENT

### ARTICLE 20.1: COOPERATION

The Parties shall endeavour to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation to arrive at a mutually satisfactory resolution of any matter that might affect its operation.

### ARTICLE 20.2: SCOPE

Unless otherwise provided in this Agreement or otherwise agreed by the Parties, this Chapter shall apply with respect to the avoidance or settlement of all disputes between the Parties regarding the implementation, interpretation or application of this Agreement or wherever a Party considers that:

- (a) a measure of the other Party is inconsistent with its obligations under this Agreement;
- (b) the other Party has otherwise failed to carry out its obligations under this Agreement; or
- (c) a benefit the Party could reasonably have expected to accrue to it under Chapter 2 (Trade in Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Administration and Trade Facilitation), 7 (Cross-Border Trade in Services), or 12 (Government Procurement), is being nullified or impaired as a result of a measure that is not inconsistent with this Agreement.

### ARTICLE 20.3: CONTACT POINTS

- 1. Each Party shall designate a contact point to facilitate communications between the Parties with respect to any dispute initiated under this Chapter.
- 2. Any request, notification, written submission or other document made in accordance with this Chapter shall be delivered to the other Party through its designated contact point.

### ARTICLE 20.4: CHOICE OF FORUM

- 1. Recourse to the dispute settlement provisions of this Chapter shall be without prejudice to any action in the WTO framework, including dispute settlement action.
- 2. However, where a Party has, with regard to a particular measure, initiated a dispute settlement proceeding, either under this Agreement or under the WTO Agreement, it shall not initiate a dispute settlement proceeding regarding the same measure in the other forum until the first proceeding has been concluded or terminated by the complaining Party. In addition, where a Party has initiated a dispute settlement proceeding either under this Agreement or under the WTO Agreement to seek redress of an obligation which is identical

or substantially identical under the two Agreements, it shall not initiate a dispute settlement proceeding to seek redress of the identical or substantially identical obligation in the other forum until the first proceeding has been concluded or terminated by the complaining Party.

- 3. Notwithstanding paragraph 2, a Party may initiate a dispute settlement proceeding in the other forum if the first forum selected fails for procedural or jurisdictional reasons to make findings on the claim.
- 4. For the purposes of paragraphs 2 and 3:
  - dispute settlement proceedings under the WTO Agreement are deemed to be initiated by a Party's request for the establishment of a panel under Article 6 of the *Understanding on Rules and Procedures Governing the Settlement of Disputes*, in Annex 2 of the WTO Agreement (hereinafter referred to as the "DSU") and are deemed to be concluded when the WTO Dispute Settlement Body (hereinafter referred to as the "DSB") adopts the Panel's report, and the Appellate Body's report, as the case may be, under Articles 16 and 17.14 of the DSU; and
  - (b) dispute settlement proceedings under this Chapter are deemed to be initiated by a Party's request for the establishment of a dispute settlement panel under Article 20.8 and are deemed to be concluded when the panel present a final report to the Parties under Article 20.11.

### ARTICLE 20.5: RULES OF INTERPRETATION

Any panel shall interpret this Agreement in accordance with customary rules of interpretation of public international law, including as reflected in the *Vienna Convention on the Law of Treaties*. Where an obligation under this Agreement is identical or substantially identical to an obligation under the WTO Agreement, the panel shall adopt an interpretation which is consistent with any relevant interpretation established in rulings of the DSB. The rulings of the panel cannot add to or diminish the rights and obligations provided for in this Agreement.

### ARTICLE 20.6: CONSULTATIONS

1. Either Party may request consultations with the other Party with respect to any matter described in Article 20.2 by delivering written notification to the other Party. The complaining Party shall set out the reasons for the request, including identification of the measure at issue and an indication of the legal basis for the complaint, and any other issue of concern. The other Party shall reply promptly to the request and enter into consultations.

# 2. Each Party shall:

- (a) provide sufficient information in the consultations to enable a full examination of the matter subject to consultations, including how the measure at issue might affect the operation of this Agreement; and
- (b) treat any confidential information exchanged in the course of consultations on the same basis as the Party providing the information.

### ARTICLE 20.7: REFERRAL TO THE JOINT COMMITTEE

- 1. If the Parties fail to resolve a matter within 60 days of the delivery of a request for consultations under Article 20.6, either Party may refer the matter to the Joint Committee by delivering written notification to the other Party.
- 2. The Joint Committee shall promptly convene and endeavour to resolve the matter.

# ARTICLE 20.8: ESTABLISHMENT OF PANEL

- 1. If the matter has not been resolved within 60 days of the delivery of a notification described in Article 20.7, or within such other period as the Parties may agree, the complaining Party may request the establishment of a panel to consider the matter by delivering written notification to the other Party. The complaining Party shall set out the reasons for the request, including identification of the specific measure at issue and a brief summary of the factual and legal basis for the complaint sufficient to present the problem clearly.
- 2. Within five days of the date of delivery of the written notification requesting the establishment of a panel as provided in paragraph 1, the Parties shall enter into consultations with a view to reaching agreement on the procedures for selecting a panel. If the Parties are unable to reach agreement on the procedures for selecting the panel within 15 days of the date of delivery of the written notification referring a matter to a panel as provided in paragraph 1, either Party may at any time thereafter notify the other Party that it wishes to use the procedures set forth in subparagraphs (a) and (b). Where such a notification is made, the panel shall be composed in accordance with subparagraphs (a) and (b):
  - (a) the panel shall have three panellists. Within 30 days of the date of delivery of the written notification requesting the establishment of a panel as provided in paragraph 1, each Party

shall appoint one panellist, who may be its national, and provide to the other Party a list of up to three nominees for appointment as the third panellist who shall be the chair of the panel. The Parties shall then consult with each other with the objective of appointing the third panellist, taking into account the lists of nominees; and

- (b) if all of the panellists have not been appointed within 45 days of the date of delivery of the written notification requesting the establishment of a panel as provided in paragraph 1, any of the remaining panellists shall be appointed on request of either Party by random drawing from the lists of nominees for appointment as chair or as a regular panellist.
- 3. If a panellist appointed under this Article resigns or becomes unable to act, a successor panellist shall be appointed in the same manner as prescribed for the appointment of the original panellist and shall have all the powers and duties of the original panellist. The work of the panel shall be suspended during the appointment of the successor panellist.
- 4. The date of establishment of the panel shall be the date the last panellist is appointed in accordance with paragraph 2.
- 5. Individuals appointed to a panel in accordance with this Article shall:
  - (a) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
  - (b) have expertise or experience in law, international trade, other matters covered by this Agreement or the resolution of disputes arising under international trade agreements;
  - (c) be independent of, and not be affiliated with or take instructions from, either Party;
  - (d) not have dealt with the matter in any capacity;
  - (e) disclose to the Parties information which may give rise to justifiable doubts as to their independence or impartiality; and
  - (f) comply with the code of conduct set out in Annex 20-A.
- 6. Unless the Parties otherwise agree, the chair shall not be a national of either Party.
- 7. Where a panel is reconvened under Article 20.13.4, 20.14.5, 20.14.6 or 20.15.1 the reconvened panel shall, where possible, have the same panellists as in the original panel. If the panel cannot be reconvened with all of its original panellists, the procedures for selection of the panellists set out in paragraphs 2 through 6 shall apply.

### ARTICLE 20.9: FUNCTIONS OF PANELS

1. A panel shall make an objective assessment of the matter before it, including an objective assessment of:

- (a) the facts of the case;
- (b) the applicability of the relevant provisions of this Agreement cited by the Parties; and
- (c) whether:
  - (i) the measure at issue is inconsistent with the obligations of this Agreement;
  - (ii) a Party has otherwise failed to carry out its obligations under this Agreement; or
  - (iii) the measure at issue is causing nullification or impairment in the sense of Article 20.2(c).
- 2. Unless the Parties otherwise agree within 20 days of the date of the delivery of the request for the establishment of the panel, the panel's terms of reference shall be:

"To examine, in the light of the relevant provisions of this Agreement cited by the Parties, the matter referenced in the request for the establishment of the panel, to make findings, determinations, and, if applicable, recommendations as provided in Articles 20.11.1 and 20.11.2 and to present the written reports referred to in Articles 20.11.1 and 20.11.4."

3. This Article shall not apply to a panel reconvened under Article 20.13.4, 20.14.5, 20.14.6 or 20.15.1.

### ARTICLE 20.10: RULES OF PROCEDURE

- 1. Unless the Parties otherwise agree and subject to paragraph 3, the panel shall follow the model rules of procedure set out in Annex 20-B.
- 2. The panel may, after consulting with the Parties, adopt additional rules of procedure not inconsistent with the model rules.
- 3. A panel reconvened under Article 20.13.4, 20.14.5, 20.14.6 or 20.15.1 may establish its own procedures, in consultation with the Parties, which do not conflict with this Chapter or the model rules of procedure.

### ARTICLE 20.11: PANEL REPORT

- 1. Unless the Parties otherwise agree, the panel shall, within 180 days of the date the chair is appointed, present to the Parties an initial report containing its findings on the facts of the case and on the applicability of the provisions of this Agreement, and its determination as to:
  - (a) whether
    - (i) the measure at issue is inconsistent with the obligations of this Agreement;
    - (ii) a Party has otherwise failed to carry out its obligations under this Agreement; or
    - (iii) the measure at issue is causing nullification or impairment in the sense of Article 20.2(c); and
  - (b) any other issue of concern that the Parties have jointly requested that the panel address, as well as the reasons for its findings and determinations.
- 2. The panel shall base its report on the relevant provisions of this Agreement, the submissions and arguments of the Parties and any information or technical advice it has obtained in accordance with its rules of procedure. The panel may, on the joint request of the Parties, make recommendations for the resolution of the dispute.
- 3. Each Party may submit written comments to the panel on its initial report within 14 days of the presentation of the report. After considering any written comments by the Parties on the initial report, the panel may modify its report and make any further examination it considers appropriate.
- 4. The panel shall present a final report to the Parties within 45 days of presentation of the initial report, unless the Parties otherwise agree. The Parties shall make the final report available to the public within 15 days thereafter, subject to the protection of confidential information.
- 5. Paragraphs 1, 3 and 4 shall not apply to a panel reconvened under Article 20.13.4, 20.14.5, 20.14.6 or 20.15.1.

### ARTICLE 20.12: SUSPENSION AND TERMINATION OF PROCEEDINGS

- 1. The Parties may agree that the panel suspend its work at any time for a period not exceeding 12 months from the date of such agreement. Within this period, the suspended panel shall be resumed upon the request of either Party. If the work of the panel has been continuously suspended for more than 12 months, the authority for establishment of the panel shall lapse unless the Parties otherwise agree.
- 2. The Parties may agree to terminate the proceedings of a panel in the event that a mutually satisfactory solution to the dispute has been found.
- 3. Before the panel presents its final report, it may at any stage of the proceedings propose to the Parties that the dispute be settled amicably.

### ARTICLE 20.13: IMPLEMENTATION OF THE FINAL REPORT

- 1. Where the final report of a panel contains:
  - (a) a determination that the measure at issue is inconsistent with the obligations of this Agreement, or that the Party complained against has otherwise failed to carry out its obligations under this Agreement, the Party complained against has an obligation to bring the measure into conformity with this Agreement; or
  - (b) a determination of non-violation nullification or impairment in the sense of Article 20.2(c), the Party complained against has an obligation to eliminate the nullification or impairment or reach a mutually satisfactory solution with the complaining Party.
- 2. Within 20 days of the issuance of the final report of the panel, the Party complained against shall notify the complaining Party:
  - (a) of its intentions with respect to implementation, including an indication of possible actions it may take to comply with paragraph 1;
  - (b) whether such implementation can take place immediately; and
  - (c) if such implementation cannot take place immediately, the reasonable period of time the Party complained against would need to implement.
- 3. If a reasonable period of time is required, it shall, whenever possible, be mutually determined by the Parties. Where the Parties are unable to agree on the reasonable period of time within 30 days of the issuance of the final report, either Party may request the panel to determine the reasonable period of time. Unless the Parties otherwise agree, such requests shall be made within 120 days of the issuance of the final report.

4. Where a request is made in accordance with paragraph 3, the panel shall present to the Parties a report containing a determination of the reasonable period of time and the reasons for such determination within 45 days of the date of the request. Prior to making this determination, the panel shall seek written submissions from the Parties, and if requested by either Party, hold a meeting with the Parties where each Party will be given an opportunity to present its submission. As a guideline, the reasonable period of time determined by the panel should not exceed 15 months from the date of the issuance of the panel's final report. However, such reasonable period of time may be shorter or longer, depending upon the particular circumstances. Unless the Parties otherwise agree, the principles applied in arbitrations under Article 21.3(c) of the DSU shall apply mutatis mutandis.

### ARTICLE 20.14: NON-IMPLEMENTATION

- 1. The Party complained against shall enter into negotiations with the complaining Party with a view to developing mutually acceptable compensation where:
  - (a) the reasonable period of time referred to in Article 20.13 has elapsed; or
  - (b) the Party complained against has notified the complaining Party that it does not intend to comply with the obligation in Article 20.13.1.

# 2. If the Parties:

- (a) are unable to agree on compensation within 30 days of the date the period for developing such compensation has begun; or
- (b) have agreed on compensation and the complaining Party considers that the Party complained against has failed to observe the terms of the agreement,

the complaining Party may at any time thereafter provide written notification to the Party complained against that it intends to suspend the application to the Party complained against of benefits of equivalent effect to the level of non-conformity, or nullification or impairment that the panel has found. The notification shall specify the level of benefits that the complaining Party proposes to suspend. The complaining Party may begin suspending benefits 30 days after the later of the date it provides notification to the other Party under this paragraph or the panel issues its determination under paragraph 5, as the case may be.

- 3. A right to suspend benefits which arises under paragraph 2 shall not be exercised while a compliance review proceeding is being undertaken under Article 20.15.
- 4. In considering what benefits to suspend in accordance with paragraph 2:
  - (a) a complaining Party should first seek to suspend benefits in the same sector or sectors as that affected by the measure that the panel has found to be inconsistent with the obligations of this Agreement or in the same sector or sectors where nullification or impairment in the sense of Article 20.2(c) has been found to exist; and

- (b) a complaining Party that considers it is not practicable or effective to suspend benefits in the same sector or sectors may suspend benefits in other sectors.
- 5. If the Party complained against considers that:
  - (a) the level of benefits that the complaining Party has proposed to be suspended is not equivalent to the level of non-conformity, or nullification or impairment that the panel has found; or
  - (b) it has eliminated the non-conformity, or the nullification or impairment that the panel has found.

it may, within 30 days of the date the complaining Party provides notification under paragraph 2, request that the panel be reconvened to consider the matter. The Party complained against shall deliver its request in writing to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall present its determination to the Parties within 90 days of the date it reconvenes to review a request under either subparagraph (a) or (b), or within 120 days of a request under both subparagraphs (a) and (b). If the panel determines that the level of benefits proposed to be suspended is not equivalent to the level of non-conformity, or nullification or impairment that the panel has found, it shall determine the level of benefits it considers to be equivalent to the level of non-conformity, or nullification or impairment.

- 6. Where the right to suspend benefits has been exercised under this Article, if the Party complained against considers that the level of benefits suspended by the complaining Party is not equivalent to the level of non-conformity, or the nullification or impairment that the panel has found, it may request that the panel be reconvened to consider the matter. Where the panel reconvenes in accordance with this paragraph, the timeframes in paragraph 5 shall apply. If the panel determines that the level of benefits suspended by the complaining Party is not equivalent to the level of non-conformity, or nullification or impairment that the panel has found, it shall determine the level of benefits it considers to be equivalent to the level of non-conformity, or nullification or impairment.
- 7. The complaining Party may suspend benefits up to the level the panel has determined under paragraph 5 or 6 or, if the panel has not determined the level, the level the Party has proposed to suspend under paragraph 2, unless the panel has determined that the Party complained against has eliminated the non-conformity, or the nullification or impairment.

### ARTICLE 20.15: COMPLIANCE REVIEW

- 1. Without prejudice to the procedures set out in Article 20.14.5, if the Party complained against considers that it has eliminated the non-conformity, or the nullification or impairment that the panel has found, it may refer the matter to the panel by providing written notification to the complaining Party. The panel shall reconvene as soon as possible after delivery of the request and shall issue its report on the matter within 90 days of the date of delivery of the written notification.
- 2. If the panel decides that the Party complained against has eliminated the non-conformity, or the nullification or impairment, the complaining Party shall promptly reinstate any benefits it has suspended under Article 20.14.

- 3. A panel reconvened in accordance with this Article or in relation to Article 20.14.5(b) shall make an objective assessment of the matter before it, including an objective assessment of:
  - (a) the facts of any measure taken by the Party complained against to comply with the obligation in Article 20.13.1; and
  - (b) whether the Party complained against has complied with the obligation in Article 20.13.1.
- 4. A panel reconvened in accordance with this Article or in relation to Article 20.14.5(b) shall set out in its report its findings on:
  - (a) the facts of the case; and
  - (b) whether the Party complained against has complied with the obligation in Article 20.13.1.

# ARTICLE 20.16: PRIVATE RIGHTS

Neither Party shall provide for a right of action under its law against the other Party on the ground that a measure of the other Party is inconsistent with this Agreement.

# ARTICLE 20.17: EXPENSES

Unless the Parties otherwise agree, the expenses of a panel, including the remuneration of the panellists, shall be borne by the Parties in equal share.

# ARTICLE 20.18: TIME PERIODS

Unless otherwise specified, any time periods provided for in this Chapter may be modified by mutual agreement of the Parties.

# ANNEX 20-A CODE OF CONDUCT

# Responsibilities to the Process

1. Every panellist shall avoid impropriety and the appearance of impropriety, shall be independent and impartial, shall avoid direct and indirect conflicts of interests and shall observe high standards of conduct so that the integrity and impartiality of the dispute settlement process are preserved. Former panellists shall comply with the obligations established in paragraphs 16 through 19.

# Disclosure Obligations

- 2. Prior to confirmation of his or her selection as a panellist under this Agreement, a candidate shall disclose any interest, relationship or matter that is likely to affect his or her independence or impartiality or that might reasonably create an appearance of impropriety or bias in the proceeding. To this end, a candidate shall make all reasonable efforts to become aware of any such interests, relationships and matters.
- 3. Once selected, a panellist shall continue to make all reasonable efforts to become aware of any interests, relationships and matters referred to in paragraph 2 and shall disclose them by communicating them in writing to the Joint Committee for consideration by the Parties. The obligation to disclose is a continuing duty, which requires a panellist to disclose any such interests, relationships and matters that may arise during any stage of the proceeding.

# Performance of Duties by Panellists

- 4. A panellist shall comply with the provisions of this Chapter and the applicable rules of procedure.
- 5. On selection, a panellist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.
- 6. A panellist shall not deny other panellists the opportunity to participate in all aspects of the proceeding.
- 7. A panellist shall consider only those issues raised in the proceeding and necessary to rendering a decision and shall not delegate the duty to decide to any other person.
- 8. A panellist shall take all appropriate steps to ensure that the panellist's assistant and staff are aware of, and comply with paragraphs 1, 2, 3, 18, 19 and 20.
- 9. A panellist shall not engage in *ex parte* contacts concerning the proceeding.
- 10. A panellist shall not communicate matters concerning actual or potential violations of this Annex unless the communication is to both Parties or is necessary to ascertain whether that panellist has violated or may violate this Annex.

## *Independence and Impartiality of Panellists*

- 11. A panellist shall be independent and impartial. A panellist shall act in a fair manner and shall avoid creating an appearance of impropriety or bias.
- 12. A panellist shall not be influenced by self-interest, outside pressure, political considerations, public clamour, loyalty to a Party or fear of criticism.
- 13. A panellist shall not, directly or indirectly, incur any obligation or accept any benefit that would in any way interfere, or appear to interfere, with the proper performance of the panellist's duties.
- 14. A panellist shall not use his or her position on the panel to advance any personal or private interests. A panellist shall avoid actions that may create the impression that others are in a special position to influence the panellist. A panellist shall make every effort to prevent or discourage others from representing themselves as being in such a position.
- 15. A panellist shall not allow past or existing financial, business, professional, family or social relationships or responsibilities to influence the panellist's conduct or judgment.
- 16. A panellist shall avoid entering into any relationship, or acquiring any financial interest, that is likely to affect the panellist's impartiality or that might reasonably create an appearance of impropriety or bias.

### Duties in Certain Situations

17. A panellist or former panellist shall avoid actions that may create the appearance that the panellist was biased in carrying out the panellist's duties or would benefit from the decision or ruling of the panel.

### *Maintenance of Confidentiality*

- 18. A panellist or former panellist shall not at any time disclose or use any non-public information concerning the proceeding or acquired during the proceeding except for the purposes of the proceeding and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to affect adversely the interest of others.
- 19. A panellist shall not disclose a panel ruling or parts thereof prior to its publication.
- 20. A panellist or former panellist shall not at any time disclose the deliberations of a panel, or any panellist's view except as required by law.

# **Definitions**

21. For the purposes of this Annex:

**assistant** means a person who, under the terms of appointment of a panellist, conducts research or provides support for the panellist;

panellist means a member of a panel established under Article 20.8;

proceeding, unless otherwise specified, means a panel proceeding under this Chapter; and

**staff**, in respect of a panellist, means persons under the direction and control of the panellist, other than assistants.

# ANNEX 20-B MODEL RULES OF PROCEDURE

1. Any reference made in these Rules to an Article is a reference to the appropriate Article in this Chapter.

### *Timetable*

- 2. After consulting the Parties, a panel shall, as soon as practicable and whenever possible within 10 days after the establishment of the panel, fix the timetable for the panel process. The indicative timetable attached to these Rules should be used as a guide. The panel process, from the date of establishment until the date of the final report shall, as a general rule, not exceed 270 days, unless the Parties otherwise agree.
- 3. In determining the timetable for the panel process, the panel shall provide sufficient time for the Parties to prepare their respective submissions. The panel shall set precise deadlines for written submissions by the Parties.
- 4. Any time period applicable to the panel proceeding shall be suspended for a period that begins on the date on which any panellist resigns or becomes unable to act and ends on the date on which the successor panellist is appointed.

# Operation of Panels

- 5. The chair of the panel shall preside at all of its meetings. A panel may delegate to the chair authority to make administrative and procedural decisions.
- 6. Except as otherwise provided in these Rules, the panel may conduct its business by any means, including by telephone, facsimile transmission and any other means of electronic communication.
- 7. Only panellists may take part in the deliberations of the panel. The panel may, in consultation with the Parties, retain such number of assistants, interpreters or translators, or designated note takers as may be required for the proceeding and permit them to be present during its deliberations. Any such arrangements established by the panel may be modified by the agreement of the Parties.
- 8. The panel's deliberations shall be confidential. The panellists and the persons retained by the panel shall maintain the confidentiality of panel proceedings and deliberations.
- 9. Where a procedural question arises that is not addressed by these Rules, a panel may, after consulting the Parties, adopt an appropriate procedure that is consistent with this Agreement.
- 10. There shall be no *ex parte* communications with the panel concerning matters under consideration by it.

Written Submissions and Other Documents

- 11. Each Party shall transmit to the panel and the other Party a first submission in writing setting out the facts of its case and its arguments. Unless the Parties otherwise agree, a complaining Party shall deliver its first submission to each panellist and to the Party complained against within 14 days after the date of the establishment of the panel. The Party complained against shall deliver its first submission to each panellist and to the complaining Party within 21 days after the date of receipt of the first submission of the complaining Party. Each Party shall have an opportunity to submit written rebuttal submissions after both Parties have submitted first submissions.
- 12. A Party shall submit all factual evidence to the panel in its first written submission, except with respect to evidence necessary for the purposes of rebuttals or answers to questions. Exceptions to this rule may be granted on a showing of good cause.
- 13. In respect of a request, notice or other documents related to the panel proceedings that are not covered by Rule 10 or 11, each Party shall deliver one copy of the documents to the other Party by facsimile, email or other means of electronic transmission.
- 14. A Party may at any time correct minor errors of a clerical nature in any request, notice, written submission or other document related to the panel proceeding by delivering a new document clearly indicating the changes.

# Hearings

- 15. The timetable established in accordance with Rule 2 shall provide for at least one hearing for the Parties to present their case to the panel.
- 16. In hearings with the panel, each Party shall have an opportunity to present the facts of its case and its arguments. The complaining Party shall present its position first. The Parties shall be given an opportunity for final statements, with the complaining Party presenting its statement first.
- 17. The Parties shall make available to the panel written versions of their oral statements and responses to questions made in hearings with the panel.
- 18. The hearing shall be conducted by the panel in a manner ensuring that the complaining Party and the Party complained against are afforded equal time to present their case.
- 19. A panel shall hold its hearing in closed session, unless the Parties otherwise agree.

# Availability of Information

- 20. Subject to Rules 21 and 22, each Party's written submissions, written versions of its oral statements, and written responses to questions from the panel may be made available to the public by either Party.
- 21. A Party may designate, for confidential treatment, specific information it includes in its submissions, to the extent it considers strictly necessary to protect privacy or legitimate commercial interests of particular enterprises, public or private, or to address essential confidentiality concerns.

- 22. Each Party shall treat as confidential information submitted by the other Party which that Party has designated as confidential. Where a Party designates information as confidential, that Party shall, on request of the other Party, provide the panel and other Party with a non-confidential summary of the information contained in its written submissions that could be disclosed to the public.
- 23. The initial report presented to the Parties in accordance with Article 20.11.1 and any comments on it shall be confidential.
- 24. Each Party shall take such reasonable steps as are necessary to ensure that its individuals involved in panel proceedings, including its experts, interpreters, translators, and court reporters (designated note takers) maintain the confidentiality of the panel proceedings.

### *Information Gathering*

- 25. The Parties shall respond promptly and fully to any request by the panel for such information as the panel considers necessary and appropriate.
- 26. On request of a Party, or on its own initiative, the panel may seek information and technical advice, or grant a request to provide views, from any person or body that it deems appropriate, provided that the Parties so agree and subject to such terms and conditions as the Parties may agree. The panel shall provide each Party with any views, information or technical advice it receives and an opportunity to provide comments.

### Reports

- 27. The panel shall provide to the Parties an initial report, meeting the requirements specified in Article 20.11.1.
- 28. The initial report and final report of the panel shall be drafted without the presence of the Parties. Opinions expressed in the reports of the panel by its individual panellists shall be anonymous.

# Venue

29. The venue for the panel hearings shall be decided by mutual agreement between the Parties. If there is no agreement, the venue shall alternate between the territories of the Parties with the first hearing to be held in the territory of the Party complained against.

# Remuneration and Payment of Expenses

30. The panel shall keep a record and render a final account of all general expenses incurred in connection with the proceedings, including those paid to its assistants, designated note takers or other individuals that it retains in accordance with Rule 7.

# Attachment to Annex 20-B Model Rules of Procedure for Dispute Settlement Panel Proceedings

# **Indicative Timetable for a Dispute Settlement Panel**

Panel established on xx/xx/xxxx

(a)	Receipt of first written submissions of the Parties		
	(i)	Complaining Party:	14 days
	(ii)	Party complained against:	21 days
(b)	Receipt of written rebuttal submissions of the Parties:		10-25 days
(c)	Date of first hearing with the Parties:		20-45 days
(d)	Issuance of initial report to the Parties:		60-90 days
(e)	Deadline for the Parties to provide comments on the initial report:		14 days
(f)	Issuan	ce of final report to the Parties:	31 days
Total time:			170-240 days

# CHAPTER 21 INSTITUTIONAL PROVISIONS

#### **ARTICLE 21.1: CONTACT POINTS**

- 1. Each Party shall designate a contact point or points to facilitate communications between the Parties. The contact point or points thus designated shall cover any matter arising under this Agreement, except those for which specific contact points or coordinators are designated under other Chapters.
- 2. On request of the other Party, a Party's contact point shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications with the other Party.

#### **ARTICLE 21.2: COOPERATION**

On request of a Party, the Parties shall consult on any matter arising under this Agreement or that may affect the operation of this Agreement, including the interpretation and application of this Agreement.

#### ARTICLE 21.3: JOINT COMMITTEE

- 1. The Parties hereby establish a Joint Committee comprising officials of each Party, which shall be cochaired by the Minister for Trade of Korea and the Minister for Trade of Australia, or their respective designees.
- 2. The Joint Committee shall:
  - (a) supervise the implementation of this Agreement;
  - (b) supervise the work of committees, working groups, and other bodies that are under its auspices referred to in paragraphs 1, 2 and 4 of Annex 21-A; and any other bodies established under this Agreement;
  - (c) explore ways to enhance further trade and investment between the Parties;
  - (d) seek to resolve disputes regarding any matter arising under this Agreement in accordance with Article 20.7; and
  - (e) consider any other matter that may affect the operation of this Agreement.
- 3. The Joint Committee may:
  - (a) establish and delegate responsibilities to *ad hoc* and standing committees, working groups, or other bodies:

- (b) consider and decide any amendment or other modification to this Agreement subject to ratification by each Party;
- (c) as appropriate, issue interpretations of the provisions of this Agreement;
- (d) adopt its own rules of procedure; and
- (e) take such other action in the exercise of its functions as the Parties may agree.
- 4. Unless the Parties otherwise agree, the Joint Committee shall convene within one year of the date of entry into force of this Agreement and then annually for three years and thereafter as mutually determined.

#### ARTICLE 21.4: COMMITTEES AND WORKING GROUPS

- 1. The committees and working groups listed in paragraphs 1 and 3 of Annex 21-A are hereby established under the auspices of the Joint Committee.
- 2. The composition, functions and frequency of meetings of the committees or working groups established are stipulated in the relevant Chapters of this Agreement. The committees and working groups shall be co-chaired by relevant officials of the Parties. Meetings of the committees and working groups shall be held at such venues and dates as mutually agreed by the Parties and may be conducted in person, or by any other means as mutually determined by the Parties.
- 3. The Joint Committee may decide to establish other committees or working groups or other bodies in order to assist it in the performance of its tasks.
- 4. The committees and working groups under the auspices of the Joint Committee shall inform the Joint Committee of their schedule and agenda sufficiently in advance of their meetings. They shall report to the Joint Committee on their activities at each regular meeting of the Joint Committee. The creation or existence of a committee, working group or other bodies shall not prevent either Party from bringing any matter directly to the Joint Committee.
- 5. The Joint Committee may decide to change or undertake the task assigned to a committee, working group or other body, or to dissolve any committee, working group or other body.
- 6. The Parties may establish *ad hoc* committees, working groups or other bodies. The composition, functions and frequency of meetings of any *ad hoc* committees, working groups or other bodies shall be determined by the Parties.

### ARTICLE 21.5: DECISION-MAKING

All decisions of the Joint Committee and all committees, working groups and other bodies established under this Agreement shall be made by mutual consent of the Parties.

# ANNEX 21-A COMMITTEES AND WORKING GROUPS

- 1. The Committees established are:
  - (a) the Committee on Trade in Goods in accordance with Article 2.11 (Committee on Trade in Goods);
  - (b) the Committee on Outward Processing Zones on the Korean Peninsula in accordance with Annex 3-B:
  - (c) the Committee on Rules of Origin and Trade Facilitation in accordance with Article 4.12 (Committee on Rules of Origin and Trade Facilitation);
  - (d) the Committee on Financial Services in accordance with Article 8.16 (Committee on Financial Services);
  - (e) the Committee on Telecommunications in accordance with Article 9.25 (Committee on Telecommunications);
  - (f) the Committee on Intellectual Property in accordance with Article 13.12 (Committee on Intellectual Property);
  - (g) the Committee on Agricultural Cooperation in accordance with Article 16.11 (Committee on Agricultural Cooperation); and
  - (h) the Committee on Energy and Mineral Resources Cooperation in accordance with Article 16.19 (Committee on Energy and Mineral Resources Cooperation).
- 2. The *ad hoc* committees, which may be requested to be established by a Party, are:
  - (a) the *ad hoc* Committee on Labour in accordance with Article 17.3.2; and
  - (b) the *ad hoc* Committee on Environment in accordance with Article 18.6.2.
- 3. The Working Group established is:
  - (a) the Working Group on Professional Services in accordance with paragraph 3 of Annex 7-A (Professional Services).
- 4. The *ad hoc* Working Groups, which may be established on request of a Party, are:
  - (a) the *ad hoc* Working Group on Technical Barriers to Trade in accordance with Article 5.9.4; and

(b)	the <i>ad hoc</i> Committee on Audiovisual Co-production in accordance with Article 16 (Institutional Mechanism) of Annex 7-B.	

# CHAPTER 22 GENERAL PROVISIONS AND EXCEPTIONS

#### ARTICLE 22.1: GENERAL EXCEPTIONS

- 1. For the purposes of Chapters 2 (Trade in Goods), 3 (Rules of Origin and Origin Procedures), 4 (Customs Administration and Trade Facilitation), 5 (Technical Barriers to Trade and Sanitary and Phytosanitary Measures) and 16 (Cooperation), Article XX of GATT 1994, including its interpretive notes, is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XX(b) of GATT 1994 include environmental measures to protect human, animal or plant life or health, and that Article XX(g) of GATT 1994 applies to measures relating to the conservation of living and non-living exhaustible natural resources.
- 2. For the purposes of Chapters 7 (Cross-Border Trade in Services), 9 (Telecommunications), 10 (Movement of Natural Persons) and 15 (Electronic Commerce), Article XIV of GATS, including its footnotes, is incorporated into and made part of this Agreement, *mutatis mutandis*. The Parties understand that the measures referred to in Article XIV(b) of GATS include environmental measures to protect human, animal or plant life or health.
- 3. For the purposes of Chapter 11 (Investment), subject to the requirement that such measures are not applied in a manner which would constitute arbitrary or unjustifiable discrimination between investments or between investors, or a disguised restriction on international trade or investment, nothing in this Agreement shall be construed to prevent a Party from adopting or enforcing measures:
  - (a) necessary to protect human, animal or plant life or health;
  - (b) necessary to ensure compliance with laws and regulations that are not inconsistent with this Agreement;
  - (c) imposed for the protection of national treasures of artistic, historic or archaeological value; or
  - (d) relating to the conservation of living or non-living exhaustible natural resources if such measures are made effective in conjunction with restrictions on domestic production or consumption.

The Parties understand that the measures referred to subparagraph (a) include environmental measures to protect human, animal or plant life or health, and that the measures referred to in subparagraph (d) include environmental measures relating to the conservation of living and non-living exhaustible natural resources.

4. Nothing in this Agreement shall prevent a Party from taking actions authorised by the Dispute Settlement Body of the WTO.

- 1. Nothing in this Agreement shall be construed:
  - (a) to require a Party to furnish any information the disclosure of which it considers contrary to its essential security interests;
  - (b) to prevent a Party from taking any action which it considers necessary for the protection of its essential security interests:
    - (i) relating to fissionable and fusionable materials or the materials from which they are derived:
    - (ii) relating to the traffic in arms, ammunition and implements of war and to such traffic in other goods and materials, or relating to the supply of services, as carried on directly or indirectly for the purpose of supplying or provisioning a military establishment; or
    - (iii) taken in time of war or other emergency in international relations; or
  - (c) to prevent a Party from taking any action in pursuance of its obligations under the United Nations Charter for the maintenance of international peace and security.
- 2. A Party taking action under paragraphs 1(b) and (c) shall, to the extent possible, inform the Joint Committee of measures that have been taken and of their termination.

#### **ARTICLE 22.3: TAXATION**

- 1. Unless otherwise provided in this Article, nothing in this Agreement shall apply to taxation measures.
- 2. The following provisions shall apply to taxation measures:
  - (a) Chapter 2 (Trade in Goods);
  - (b) Articles 7.2 (National Treatment) and 8.2 (National Treatment);
  - (c) Articles 7.3 (Most-Favoured-Nation Treatment) and 8.3 (Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax;
  - (d) Articles 11.3 (National Treatment) and 11.4 (Most-Favoured-Nation Treatment), only where the taxation measure is an indirect tax; and
  - (e) Articles 11.9.2 through 11.9.9.
- 3. Notwithstanding paragraph 2, nothing in the Articles referred to in paragraph 2 shall apply to:

- (a) any most-favoured-nation obligation under this Agreement with respect to an advantage accorded by a Party in accordance with a tax convention;
- (b) a non-conforming provision of any existing taxation measure;
- (c) the continuation or prompt renewal of a non-conforming provision of any existing taxation measure;
- (d) an amendment to a non-conforming provision of any existing taxation measure to the extent that the amendment does not decrease its conformity, at the time of the amendment, with any of those Articles;
- (e) the adoption or enforcement of any taxation measure aimed at ensuring the equitable or effective imposition or collection of taxes as permitted by GATS Article XIV(d) without regard to the limitation in that Article to direct taxes; or
- (f) a provision that conditions the receipt, or continued receipt of an advantage relating to the contributions to, or income of, a pension trust, superannuation fund, or other arrangement to provide pension, superannuation, or similar benefits on a requirement that the Party maintain continuous jurisdiction, regulation, or supervision over such trust, fund, or other arrangement.
- 4. Article 11.16 (Submission of a Claim to Arbitration) shall apply to a taxation measure alleged to be an expropriation.
- 5. Article 11.7 (Expropriation and Compensation) shall apply to taxation measures. However, no investor may invoke Article 11.7 as the basis for a claim where it has been determined in accordance with this paragraph that the measure is not an expropriation. An investor that seeks to invoke Article 11.7 with respect to a taxation measure must first refer to the competent authorities, at the time that it gives its notice of intent under Article 11.16.2, the issue of whether that taxation measure is not an expropriation. If the competent authorities do not agree to consider the issue or, having agreed to consider it, fail to agree that the measure is not an expropriation within a period of 180 days of such referral, the investor may submit its claim to arbitration under Article 11.16.3.
- 6. Nothing in this Agreement shall affect the rights and obligations of either Party under any tax convention. In the event of any inconsistency relating to a taxation measure between this Agreement and any tax convention, the latter shall prevail to the extent of the inconsistency.
- 7. If either Party considers there is any inconsistency relating to a taxation measure between this Agreement and any tax convention, the competent authorities shall immediately consult. For the purposes of this Article, the competent authorities shall include:
  - (a) for Australia, the Treasury; and
  - (b) for Korea, the Ministry of Strategy and Finance.

8. For the purposes of this Article, taxation measures shall not include any customs or import duties.

#### ARTICLE 22.4: DISCLOSURE OF INFORMATION

Nothing in this Agreement shall be construed to require a Party to furnish or allow access to confidential information the disclosure of which would impede law enforcement or otherwise be contrary to the public interest or which would prejudice the legitimate commercial interests of particular enterprises, public or private.

### ARTICLE 22.5: CONFIDENTIALITY

Unless otherwise provided in this Agreement, where a Party provides information to the other Party in accordance with this Agreement and designates the information as confidential, the Party receiving the information shall maintain the confidentiality of the information. The information shall be used only for the purposes specified by the Party providing the information. It shall not be disclosed without the specific written permission of the Party providing the information, except where the release or disclosure of information is necessary to comply with the legal requirements of a Party, in which case the Party that has received the information shall notify the other Party before such release or disclosure is made.

# CHAPTER 23 FINAL PROVISIONS

### ARTICLE 23.1: ANNEXES, APPENDICES AND FOOTNOTES

The Annexes, Appendices and footnotes to this Agreement constitute an integral part of this Agreement.

#### ARTICLE 23.2: ENTRY INTO FORCE

This Agreement shall enter into force 30 days after the date the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures or on such other date as the Parties may agree.

#### **ARTICLE 23.3: AMENDMENTS**

- 1. The Parties may agree, in writing, to amend this Agreement. An amendment shall enter into force after the Parties exchange written notifications certifying that they have completed their respective applicable legal requirements and procedures or on such date as the Parties may agree.
- 2. Unless otherwise provided in this Agreement, if any provision of the WTO Agreement that is incorporated into or referred to in this Agreement is amended, the Parties shall consult on whether to amend this Agreement.

### **ARTICLE 23.4: TERMINATION**

- 1. This Agreement shall terminate 180 days after the date either Party notifies the other Party in writing that it wishes to terminate the Agreement.
- 2. Within 30 days of the delivery of a notification under paragraph 1, either Party may make a written request to the other Party to enter into consultations regarding whether any provision of this Agreement should terminate on a date later than that provided under paragraph 1. The consultations shall begin no later than 30 days after the Party delivers its request.
- 3. This Article shall not apply to Annex 7-B.

## ARTICLE 23.5: AUTHENTIC TEXT

The Korean and English texts of this Agreement are equally authentic.

IN WITNESS WHEREOF, the undersigned, being duly authorised by their respective Governments, have signed this Agreement.

DONE at Seoul, this 8<sup>th</sup> day of April, 2014, in duplicate, in the English and Korean languages.

FOR THE GOVERNMENT OF AUSTRALIA:

FOR THE GOVERNMENT OF THE REPUBLIC OF KOREA:

# Korea-Australia Free Trade Agreement Schedule of Tariff Commitments: Australia

HS code (HS2012)	Description	MFN base rate 2010	<b>Staging Category</b>
01	LIVE ANIMALS		
0101	LIVE HORSES, ASSES, MULES AND HINNIES:		
0101.2	-Horses:		
0101.21.00	Pure-bred breeding animals	0%	0
0101.29.00	Other	0%	0
0101.30.00	-Asses	0%	0
0101.90.00	-Other	0%	0
0102	LIVE BOVINE ANIMALS:		
0102.2	-Cattle:		
0102.21.00	Pure-bred breeding animals	0%	0
0102.29.00	Other	0%	0
0102.3	-Buffalo:		
0102.31.00	Pure-bred breeding animals	0%	0
0102.39.00	Other	0%	0
0102.90.00	-Other	0%	0
0103	LIVE SWINE:		
0103.10.00	-Pure-bred breeding animals	0%	0
0103.9	-Other:		
0103.91.00	Weighing less than 50 kg	0%	0
0103.92.00	Weighing 50 kg or more	0%	0
0104	LIVE SHEEP AND GOATS:		
0104.10.00	-Sheep	0%	0
0104.20.00	-Goats	0%	0
0105	LIVE POULTRY, THAT IS TO SAY, FOWLS OF THE SPECIES Gallus domesticus, DUCKS, GEESE, TURKEYS AND GUINEA FOWLS:		
0105.1	-Weighing not more than 185 g:		
0105.11.00	Fowls of the species Gallus domesticus	0%	0
0105.12.00	Turkeys	0%	0
0105.13.00	Ducks	0%	0
0105.14.00	Geese	0%	0
0105.15.00	Guinea fowls	0%	0
0105.9	-Other:		

0105.94.00	Fowls of the species Gallus domesticus	0%	0
0105.99.00	Other	0%	0
0106	OTHER LIVE ANIMALS:		
0106.1	-Mammals:		
0106.11.00	Primates	0%	0
0106.12.00	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia)	0%	0
0106.13.00	Camels and other camelids (Camelidae)	0%	0
0106.14.00	Rabbits and hares	0%	0
0106.19.00	Other	0%	0
0106.20.00	-Reptiles (Including snakes and turtles)	0%	0
0106.3	-Birds:		
0106.31.00	Birds of prey	0%	0
0106.32.00	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	0%	0
0106.33.00	Ostriches; emus (Dromaius novaehollandiae)	0%	0
0106.39.00	Other	0%	0
0106.4	-Insects:		
0106.41.00	Bees	0%	0
0106.49.00	Other	0%	0
0106.90.00	-Other	0%	0
02	MEAT AND EDIBLE MEAT OFFAL		
0201	MEAT OF BOVINE ANIMALS, FRESH OR CHILLED:		
0201.10.00	-Carcasses and half-carcasses	0%	0
0201.20.00	-Other cuts with bone in	0%	0
0201.30.00	-Boneless	0%	0
0202	MEAT OF BOVINE ANIMALS, FROZEN:		
0202.10.00	-Carcasses and half-carcasses	0%	0
0202.20.00	-Other cuts with bone in	0%	0
0202.30.00	-Boneless	0%	0
0203	MEAT OF SWINE, FRESH, CHILLED OR FROZEN:		
0203.1	-Fresh or chilled:		
0203.11.00	Carcasses and half-carcasses	0%	0
0203.12.00	Hams, shoulders and cuts thereof, with bone in	0%	0

0203.19.00	Other	0%	0
0203.2	-Frozen:		
0203.21.00	Carcasses and half-carcasses	0%	0
0203.22.00	Hams, shoulders and cuts thereof, with bone in	0%	0
0203.29.00	Other	0%	0
0204	MEAT OF SHEEP OR GOATS, FRESH, CHILLED OR FROZEN:		
0204.10.00	-Carcasses and half-carcasses of lamb, fresh or chilled	0%	0
0204.2	-Other meat of sheep, fresh or chilled:		
0204.21.00	Carcasses and half-carcasses	0%	0
0204.22.00	Other cuts with bone in	0%	0
0204.23.00	Boneless	0%	0
0204.30.00	-Carcasses and half-carcasses of lamb, frozen	0%	0
0204.4	-Other meat of sheep, frozen:		
0204.41.00	Carcasses and half-carcasses	0%	0
0204.42.00	Other cuts with bone in	0%	0
0204.43.00	Boneless	0%	0
0204.50.00	-Meat of goats	0%	0
0205.00.00	MEAT OF HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN	0%	0
0206	EDIBLE OFFAL OF BOVINE ANIMALS, SWINE, SHEEP, GOATS, HORSES, ASSES, MULES OR HINNIES, FRESH, CHILLED OR FROZEN:		
0206.10.00	-Of bovine animals, fresh or chilled	0%	0
0206.2	-Of bovine animals, frozen:		
0206.21.00	Tongues	0%	0
0206.22.00	Livers	0%	0
0206.29.00	Other	0%	0
0206.30.00	-Of swine, fresh or chilled	0%	0
0206.4	-Of swine, frozen:		
0206.41.00	Livers	0%	0
0206.49.00	Other	0%	0
0206.80.00	-Other, fresh or chilled	0%	0
0206.90.00	-Other, frozen	0%	0
0207	MEAT AND EDIBLE OFFAL, OF THE POULTRY OF 0105, FRESH, CHILLED OR FROZEN:		

0207.1	-Of the fowls of the species Gallus domesticus:		
0207.11.00	Not cut in pieces, fresh or chilled	0%	0
0207.12.00	Not cut in pieces, frozen	0%	0
0207.13.00	Cuts and offal, fresh or chilled	0%	0
0207.14.00	Cuts and offal, frozen	0%	0
0207.2	-Of turkeys:		
0207.24.00	Not cut in pieces, fresh or chilled	0%	0
0207.25.00	Not cut in pieces, frozen	0%	0
0207.26.00	Cuts and offal, fresh or chilled	0%	0
0207.27.00	Cuts and offal, frozen	0%	0
0207.4	Of ducks:		
0207.41.00	Not cut in pieces, fresh or chilled	0%	0
0207.42.00	Not cut in pieces, frozen	0%	0
0207.43.00	Fatty livers, fresh or chilled	0%	0
0207.44.00	Other, fresh or chilled	0%	0
0207.45.00	Other, frozen	0%	0
0207.5	-Of geese:		
0207.51.00	Not cut in pieces, fresh or chilled	0%	0
0207.52.00	Not cut in pieces, frozen	0%	0
0207.53.00	Fatty livers, fresh or chilled	0%	0
0207.54.00	Other, fresh or chilled	0%	0
0207.55.00	Other, frozen	0%	0
0207.60.00	-Of guinea fowls	0%	0
0208	OTHER MEAT AND EDIBLE MEAT OFFAL, FRESH, CHILL'ED OR FROZEN:		
0208.10.00	-Of rabbits or hares	0%	0
0208.30.00	-Of primates	0%	0
0208.40.00	-Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0%	0
0208.50.00	-Of reptiles (including snakes and turtles)	0%	0
0208.60.00	-Of camels and other camelids (Camelidae)	0%	0
0208.90.00	-Other	0%	0

0209	PIG FAT, FREE OF LEAN MEAT, AND POULTRY FAT, NOT RENDERED OR OTHERWISE EXTRACTED, FRESH, CHILLED, FROZEN, SALTED, IN BRINE, DRIED OR SMOKED:		
0209.10.00	-Of pigs	0%	0
0209.90.00	-Other	0%	0
0210	MEAT AND EDIBLE MEAT OFFAL, SALTED, IN BRINE, DRIED OR SMOKED; EDIBLE FLOURS AND MEALS OF MEAT OR MEAT OFFAL:		
0210.1	-Meat of swine:		
0210.11.00	Hams, shoulders and cuts thereof, with bone in	0%	0
0210.12.00	Bellies (streaky) and cuts thereof	0%	0
0210.19.00	Other	0%	0
0210.20.00	-Meat of bovine animals	0%	0
0210.9	-Other, including edible flours and meals of meat or meat offal:		
0210.91.00	Of primates	0%	0
0210.92.00	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	0%	0
0210.93.00	Of reptiles (including snakes and turtles)	0%	0
0210.99.00	Other	0%	0
03	FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES		
0301	LIVE FISH:		
0301.1	-Ornamental fish:		
0301.11.00	Freshwater	0%	0
0301.19.00	Other	0%	0
0301.9	-Other live fish:		
0301.91.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	0%	0
0301.92.00	Eels (Anguilla spp.)	0%	0

0301.93.00	Carp (Cyprinus carpio, Carassius carssius, ctenopharygodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	0%	0
0301.94.00	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	0%	0
0301.95.00	Southern bluefin tunas (Thunnus maccoyii)	0%	0
0301.99.00	Other	0%	0
0302	FISH, FRESH OR CHILLED, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:		
0302.1	-Salmonidae, excluding livers and roes:		
0302.11.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	0%	0
0302.13.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhunchus rhodurus)	0%	0
0302.14.00	Atlantic slamon (Salmo salar) and Danube Salmon (Hucho hucho)	0%	0
0302.19.00	Other	0%	0
0302.2	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0302.21.00	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	0%	0
0302.22.00	Plaice (Pleuronectes platessa)	0%	0
0302.23.00	Sole (Solea spp.)	0%	0
0302.24.00	Turbots (Psetta maxima)	0%	0
0302.29.00	Other	0%	0
0302.3	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:		
0302.31.00	Albacore or longfinned tunas (Thunnus alalunga)	0%	0
0302.32.00	Yellowfin tunas (Thunnus albacares)	0%	0
0302.33.00	Skipjack or stripe-bellied bonito	0%	0

0302.34.00	Bigeye tunas (Thunnus obesus)	0%	0
0302.35.00	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	0%	0
0302.36.00	Southern bluefin tunas (Thunnus maccoyii)	0%	0
0302.39.00	Other	0%	0
0302.4	-Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes:		
0302.41.00	Herrings (Clupea harengus, Clupea pallasii)	0%	0
0302.42.00	Anchovies (Engraulis spp.)	0%	0
0302.43.00	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	0%	0
0302.44.00	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	0%	0
0302.45.00	Jack and horse mackerel (Trachurus spp.)	0%	0
0302.46.00	Cobia (Rachycentron canadum)	0%	0
0302.47.00	Swordfish (Xiphias gladius)	0%	0
0302.5	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
0302.51.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0%	0
0302.52.00	Haddock (Melanogrammus aeglefinus)	0%	0
0302.53.00	Coalfish (Pollachius virens)	0%	0
0302.54.00	Hake (Merluccius spp., urophycis spp.)	0%	0
0302.55.00	Alaska pollack (Theraga chalcogramma)	0%	0
0302.56.00	Blue whiting (Micromesistius poutassou, Micromesistius australis)	0%	0
0302.59.00	Other	0%	0

0302.7	-Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carssius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (lates niloticus) and snakeheads (Channa spp.), excluding livers and roes:		
0302.71.00	Tilapias (Oreochromis spp.)	0%	0
0302.72.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0%	0
0302.73.00	Carp (Cyprinus carpio, Carassius carssius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	0%	0
0302.74.00	Eels (Anguilla spp.)	0%	0
0302.79.00	Other	0%	0
0302.8	-Other fish, excluding livers and roes:		
0302.81.00	Dogfish and other sharks	0%	0
0302.82.00	Rays and skates (Rajidae)	0%	0
0302.83.00	Toothfish (Dissostichus spp.)	0%	0
0302.84.00	Seabass (Dicentrarchus spp.)	0%	0
0302.85.00	Seabream (Sparidae)	0%	0
0302.89.00	Other	0%	0
0302.90.00	-Livers and roes	0%	0
0303	FISH, FROZEN, EXCLUDING FISH FILLETS AND OTHER FISH MEAT OF 0304:		
0303.1	-Salmonidae, excluding livers and roes:		
0303.11.00	Sockeye salmon (red salmon) (Oncorhynchus nerka)	0%	0
0303.12.00	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	0%	0
0303.13.00	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0%	0
0303.14.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	0%	0

0303.19.00	Other	0%	0
0303.2	-Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthamichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.), excluding livers and roes:		
0303.23.00	Tilapias (Oreochromis spp.)	0%	0
0303.24.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0%	0
0303.25.00	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	0%	0
0303.26.00	Eels (Anguilla spp.)	0%	0
0303.29.00	Other	0%	0
0303.3	-Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae), excluding livers and roes:		
0303.31.00	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	0%	0
0303.32.00	Plaice (Pleuronectes platessa)	0%	0
0303.33.00	Sole (Solea spp.)	0%	0
0303.34.00	Turbots (Psetta maxima)	0%	0
0303.39.00	Other	0%	0
0303.4	-Tunas (of the genus Thunnus), skipjack or stripe-bellied bonito (Euthynnus (Katsuwonus) pelamis), excluding livers and roes:		
0303.41.00	Albacore or longfinned tunas (Thunnus alalunga)	0%	0
0303.42.00	Yellowfin tunas (Thunnus albacares)	0%	0
0303.43.00	Skipjack or stripe-bellied bonito	0%	0
0303.44.00	Bigeye tunas (Thunnus obesus)	0%	0
0303.45.00	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	0%	0
0303.46.00	Southern bluefin tunas (Thunnus maccoyii)	0%	0
0303.49.00	Other	0%	0

0303.5	-Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes:		
0303.51.00	Herrings (Clupea harengus, Clupea pallasii)	0%	0
0303.53.00	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	0%	0
0303.54.00	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	0%	0
0303.55.00	Jack and horse mackerel (Trachurus spp.)	0%	0
0303.56.00	Cobia (Rachycentron canadum)	0%	0
0303.57.00	Swordfish (Xiphias gladius)	0%	0
0303.6	-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:		
0303.63.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0%	0
0303.64.00	Haddock (Melanogrammus aeglefinus)	0%	0
0303.65.00	Coalfish (Pollachius virens)	0%	0
0303.66.00	Hake (Merluccius spp., Urophycis spp.)	0%	0
0303.67.00	Alaska pollack (Theragra chalcogramma)	0%	0
0303.68.00	Blue whiting (Micromesistius poutassou, Micromesistius australis)	0%	0
0303.69.00	Other	0%	0
0303.8	-Other fish, excluding livers and roes:		
0303.81.00	Dogfish and other sharks	0%	0
0303.82.00	Rays and skates (Rajidae)	0%	0
0303.83.00	Toothfish (Dissostichus spp.)	0%	0
0303.84.00	Seabass (Dicentrarchus spp.)	0%	0
0303.89.00	Other	0%	0
0303.90.00	-Livers and roes	0%	0

	FISH FILLETS AND OTHER FISH		
0304	MEAT (WHETHER OR NOT MINCED),		
0304	FRESH, CHILLED OR FROZEN:		
	-Fresh or chilled fillets of tilapias		
	(Oreochromis spp.), catfish (Pangasius spp.,		
	Silurus spp., Clarias spp., Ictalurus spp.),		
	carp (Cyprinus carpio, Carassius carassius.		
0304.3	Ctenopharyngodon idellus,		
0304.3	Hypophthalmichthys spp., Cirrhinus spp.,		
	Mylopharyngodon piceus), eels (Anguilla		
	spp.), Nile perch (Lates niloticus) and		
	snakeheads (Channa spp.):		
0304.31.00	Tilapias (Oreochromis spp.)	0%	0
	Catfish (Pangasius spp., Silurus spp.,		
0304.32.00	Clarias spp., Ictalurus spp.)	0%	0
0304.33.00	Nile perch (Lates niloticus)	0%	0
0304.39.00	Other		
0304.4	-Fresh or chilled fillets of other fish:	070	<u> </u>
0304.4	Pacific salmon (Oncorhynchus nerka,		
	Oncorhynchus gorbuscha, Oncorhynchus		
	keta, Oncorhynchus tschawytscha,	0% 0 0% 0 0% 0	
0304.41.00	Oncorhynchus kisutch, Oncorhynchus		0
0304.41.00	masou and Oncorhynchus rhodurus),	070	U
	Atlantic salmon (Salmo salar) and Danube		
	salmon (Hucho hucho)		
	Trout (Salmo trutta, Oncorhynchus		
	mykiss, Oncorhynchus clarki,		
0304.42.00	Oncorhynchus aguabonita, Oncorhynchus	0%	0
	gilae, Oncorhynchus apache and		
	Oncorhynchus chrysogaster)		
	Flat fish (Pleuronectidae, Bothidae,		
0304.43.00	Cynoglossidae, Soleidae, Scophthalmidae	0%	0
	and Citharidae)		
	Fish of the families Bregmacerotidae,		
0304.44.00	Euclichthyidae, Gadidae, Macrouridae,	0%	0
0301.11.00	Melanonidae, Moridae and	070	O
	Muraenolepididae		
0304.45.00	Swordfish (Xiphias gladius)	0%	0
0304.46.00	Toothfish (Dissostichus spp.)	0%	0
0304.49.00	Other	0%	0
0304.5	-Other, fresh or chilled:		

0304.51.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	0%	0
0304.52.00	Salmonidae	0%	0
0304.53.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0%	0
0304.54.00	Swordfish (Xiphias gladius)	0%	0
0304.55.00	Toothfish (Dissostichus spp.)	0%	0
0304.59.00	Other	0%	0
0304.6	-Frozen fillets of tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius. Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.):		
0304.61.00	Tilapias (Oreochromis spp.)	0%	0
0304.62.00	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	0%	0
0304.63.00	Nile perch (Lates niloticus)	0%	0
0304.69.00	Other	0%	0
0304.7	Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae:		
0304.71.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0%	0
0304.72.00	Haddock (Melanogrammus aeglefinus)	0%	0
0304.73.00	Coalfish (Pollachius virens)	0%	0
0304.74.00	Hake (Merluccius spp., Urophycis spp.)	0%	0
0304.75.00	Alaska pollack (Theragra chalcogramma)	0%	0
0304.79.00	Other	0%	0
0304.8	-Frozen fillets of other fish:		

Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki,  0304.82.00 Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster) Flat fish (Pleuronectidae, Bothidae,  0304.83.00 Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)  0304.84.00Swordfish (Xiphias gladius)  0304.85.00Toothfish (Dissostichus spp.)  0304.86.00Herrings (Clupea harengus, Clupea pallasii) Tunas (of the genus Thunnus), skipjack or
0304.83.00 Cynoglossidae, Soleidae, Scophthalmidae 0% 0 0 and Citharidae) 0304.84.00Swordfish (Xiphias gladius) 0% 0 0 0304.85.00Toothfish (Dissostichus spp.) 0% 0Herrings (Clupea harengus, Clupea pallasii) 0% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
0304.85.00Toothfish (Dissostichus spp.) 0% 0 Herrings (Clupea harengus, Clupea pallasii) 0% 0 Tunas (of the genus Thunnus), skipjack or
0304.86.00Herrings (Clupea harengus, Clupea pallasii) 0% 0Tunas (of the genus Thunnus), skipjack or
pallasii) 0% 0  -Tunas (of the genus Thunnus), skipjack or
0304.87.00 stripe-bellied bonito (Euthynnus 0% 0 (Katsuwonus) pelamis)
0304.89.00Other 0% 0
0304.9 -Other, frozen:
0304.91.00Swordfish (Xiphias gladius) 0% 0
0304.92.00Toothfish (Dissostichus spp.) 0% 0
Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)
0304.94.00Alaska pollack (Theragra chalcogramma) 0% 0
Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska pollack (Theragra chalcogramma)
0304.99.00Other 0% 0

0305	FISH, DRIED, SALTED OR IN BRINE; SMOKED FISH, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF FISH, FIT FOR HUMAN CONSUMPTION:		
0305.10.00	-Flours, meals and pellets of fish, fit for human consumption	0%	0
0305.20.00	-Livers and roes of fish, dried, smoked, salted or in brine	0%	0
0305.3	-Fish fillets, dried, salted or in brine, but not smoked:		
0305.31.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	0%	0
0305.32.00	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	0%	0
0305.39.00	Other	0%	0
0305.4	-Smoked fish, including fillets, other than edible fish offal:		
0305.41.00	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	0%	0
0305.42.00	Herrings (Clupea harengus, Clupea pallasii)	0%	0
0305.43.00	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	0%	0

0305.44.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	0%	0
0305.49.00	Other	0%	0
0305.5	-Dried fish, other than edible fish offal, whether or not salted but not smoked:		
0305.51.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0%	0
0305.59.00	Other	0%	0
0305.6	-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:		
0305.61.00	Herrings (Clupea harengus, Clupea pallasii)	0%	0
0305.62.00	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	0%	0
0305.63.00	Anchovies (Engraulis spp.)	0%	0
0305.64.00	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	0%	0
0305.69.00	Other	0%	0
0305.7	-Fish fins, heads, tails, maws and other edible fish offal:		
0305.71.00	Shark fins	0%	0
0305.72.00	Fish heads, tails and maws	0%	0
0305.79.00	Other	0%	0

0306	CRUSTACEANS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED CRUSTACEANS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; CRUSTACEANS, IN SHELL, BY STEAMING OR BY BOILING IN WATER, WHETHER OR NOT CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; FLOURS, MEALS AND PELLETS OF CRUSTACEANS, FIT FOR		
0306.1	HUMAN CONSUMPTION: -Frozen:		
0306.11.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	0%	0
0306.12.00	Lobsters (Homarus spp.)	0%	0
0306.14.00	Crabs	0%	0
0306.15.00	Norway lobsters (Nephrops norvegicus)	0%	0
0306.16.00	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	0%	0
0306.17.00	Other shrimps and prawns	0%	0
0306.19.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	0%	0
0306.2	-Not frozen:		
0306.21.00	Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	0%	0
0306.22.00	Lobsters (Homarus spp.)	0%	0
0306.24.00	Crabs	0%	0
0306.25.00	Norway lobsters (Nephrops norvegicus)	0%	0
0306.26.00	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	0%	0
0306.27.00	Other shrimps and prawns	0%	0
0306.29.00	Other, including flours, meals and pellets of crustaceans, fit for human consumption	0%	0

0307	MOLLUSCS, WHETHER IN SHELL OR NOT, LIVE, FRESH, CHILLED, FROZEN, DRIED, SALTED OR IN BRINE; SMOKED MOLLUSCS, WHETHER IN SHELL OR NOT, WHETHER OR NOT COOKED BEFORE OR DURING THE SMOKING PROCESS; FLOURS, MEALS AND PELLETS OF MOLLUSCS, FIT FOR HUMAN CONSUMPTION:		
0307.1	-Oysters:		
0307.11.00	Live, fresh or chilled	0%	0
0307.19.00	Other	0%	0
0307.2	-Scallops, including queen scallops, of the genera Pecten, Chlamys or Placopecten:		
0307.21.00	Live, fresh or chilled	0%	0
0307.29.00	Other	0%	0
0307.3	-Mussels (Mytilus spp., Perna spp.):		
0307.31.00	Live, fresh or chilled	0%	0
0307.39.00	Other	0%	0
0307.4	-Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):		
0307.41.00	Live, fresh or chilled	0%	0
0307.49.00	Other	0%	0
0307.5	-Octopus (Octopus spp.):		
0307.51.00	Live, fresh or chilled	0%	0
0307.59.00	Other	0%	0
0307.60.00	-Snails, other than sea snails	0%	0
0307.7	-Clams, cockles and arkshells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):		
0307.71.00	Live, fresh or chilled	0%	0
0307.79.00	Other	0%	0
0307.8	-Ablaone (Haliotis spp.):		
0307.81.00	Live, fresh or chilled	0%	0
0307.89.00	Other	0%	0
0307.9	-Other, including flours, meals and pellets, fit for human consumption:		

0307.91.00	Live, fresh or chilled	0%	0
0307.99.00	Other	0%	0
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption:		
0308.1	-Sea cucumbers (Stichopus japonicus, Holothurioidea):		
0308.11.00	Live, fresh or chilled	0%	0
0308.19.00	Other	0%	0
0308.2	-Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):		
0308.21.00	Live, fresh or chilled	0%	0
0308.29.00	Other	0%	0
0308.30.00	-Jellyfish (Rhopilema spp.)	0%	0
0308.90.00	-Other	0%	0
04	DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN,NOT ELSEWHERE SPECIFIED OR INCLUDED		
0401	MILK AND CREAM, NOT CONCENTRATED NOR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0401.10.00	-Of a fat content, by weight, not exceeding 1%	0%	0
0401.20.00	-Of a fat content, by weight, exceeding 1% but not exceeding 6%	0%	0
0401.40.00	-Of a fat content, by weight, exceeding 6% but not exceeding 10%	0%	0
0401.50.00	-Of a fat content, by weight, exceeding 10%	0%	0
0402	MILK AND CREAM, CONCENTRATED OR CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		

	-In powder, granules or other solid forms,		
0402.10.00	of a fat content, by weight, not exceeding	0%	0
	1.5%		
0402.2	-In powder, granules or other solid forms,		
	of a fat content, by weight, exceeding 1.5%:		
0402.21.00	Not containing added sugar or other sweetening matter	0%	0
0402.29.00	Other	0%	0
0402.9	-Other:	070	
	Not containing added sugar or other		
0402.91.00	sweetening matter	0%	0
0402.99.00	Other	0%	0
	BUTTERMILK, CURDLED MILK AND		
	CREAM, YOGURT, KEPHIR AND		
	OTHER FERMENTED OR ACIDIFIED		
	MILK AND CREAM, WHETHER OR		
0403	NOT CONCENTRATED OR		
	CONTAINING ADDED SUGAR OR		
	OTHER SWEETENING MATTER OR		
	FLAVOURED OR CONTAINING		
	ADDED FRUIT, NUTS OR COCOA:		
0403.10.00	-Yogurt	0%	0
0403.90.00	-Other	0%	0
	WHEY, WHETHER OR NOT		
	CONCENTRATED OR CONTAINING		
	ADDED SUGAR OR OTHER		
	SWEETENING MATTER; PRODUCTS		
	CONSISTING OF NATURAL MILK		
0404	CONSTITUENTS, WHETHER OR NOT		
	CONTAINING ADDED SUGAR OR		
	OTHER SWEETENING MATTER, NOT		
	ELSEWHERE SPECIFIED OR		
	INCLUDED:		
0404 10 00	-Whey and modified whey, whether or not	00/	0
0404.10.00	concentrated or containing added sugar or	0%	0
0.40.4.00.00	other sweetening matter	001	
0404.90.00	-Other	0%	0
0.40.7	BUTTER AND OTHER FATS AND OILS		
0405	DERIVED FROM MILK; DAIRY		
0405 10 00	SPREADS:	00/	0
0405.10.00	-Butter	0%	0
0405.20.00	-Dairy spreads	4%	0
0405.90.00	-Other	0%	0

0406	CHEESE AND CURD:		
0406.10.00	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	\$1.220/kg	0
0406.20.00	-Grated or powdered cheese, of all kinds	\$1.220/kg	0
0406.30.00	-Processed cheese, not grated or powdered	\$1.220/kg	0
0406.40	-Blue-veined cheese and other cheese containing veins produced by Penicillium roqueforti:		
0406.40.10	Cheese, of the following types: (a) roquefort; (b) stilton	0%	0
0406.40.90	Other	\$1.220/kg	0
0406.90	-Other cheese:		
0406.90.10	Cheese, of the following types: (a) made wholly from goats' milk, other than fetta or kasseri; (b) surface-ripened soft, having: (i) a fat content in the dry matter of not less than 50% by weight; and (ii) a moisture content of not less than 65% by weight of the non-fatty matter	0%	0
0406.90.90	Other	\$1.220/kg	0
0407	BIRDS' EGGS, IN SHELL, FRESH, PRESERVED OR COOKED:		
0407.1	-Fertilised eggs for incubation:		
0407.11.00	Of fowls of the species Gallus domesticus	0%	0
0407.19.00	Other	0%	0
0407.2	-Other fresh eggs:		
0407.21.00	Of fowls of the species Gallus domesticus	0%	0
0407.29.00	Other	0%	0
0407.90.00	-Other	0%	0
0408	BIRDS' EGGS, NOT IN SHELL, AND EGG YOLKS, FRESH, DRIED, COOKED BY STEAMING OR BY BOILING IN WATER, MOULDED, FROZEN OR OTHERWISE PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0408.1	-Egg yolks:		
0408.11.00	Dried	0%	0
0408.19.00	Other	0%	0
0408.9	-Other:		
0408.91.00	Dried	0%	0
0408.99.00	Other	0%	0

0409.00.00	NATURAL HONEY	0%	0
0.103.100.00	EDIBLE PRODUCTS OF ANIMAL		
0410.00.00	ORIGIN, NOT ELSEWHERE SPECIFIED	0%	0
, 1 = 3.00.00	OR INCLUDED	070	Ü
	PRODUCTS OF ANIMAL ORIGIN,NOT		
05	ELSEWHERE SPECIFIED OR		
	INCLUDED		
	HUMAN HAIR, UNWORKED,		
0501.00.00	WHETHER OR NOT WASHED OR	0%	0
	SCOURED; WASTE OF HUMAN HAIR		
	PIGS', HOGS' OR BOARS' BRISTLES		
0503	AND HAIR; BADGER HAIR AND		
0502	OTHER BRUSH MAKING HAIR;		
	WASTE OF SUCH BRISTLES OR HAIR:		
0502 10 00	-Pigs', hogs' or boars' bristles and hair and	0% 0	0
0502.10.00	waste thereof	0%	U
0502.90.00	-Other	0%	0
	GUTS, BLADDERS AND STOMACHS		
	OF ANIMALS (OTHER THAN FISH),		
0504.00.00	WHOLE AND PIECES THEREOF,	0%	0
	FRESH, CHILLED, FROZEN, SALTED,		
	IN BRINE, DRIED OR SMOKED		
	SKINS AND OTHER PARTS OF BIRDS,		
	WITH THEIR FEATHERS OR DOWN,		
	FEATHERS AND PARTS OF FEATHERS		
	(WHETHER OR NOT WITH TRIMMED		
0505	EDGES) AND DOWN, NOT FURTHER		
0303	WORKED THAN CLEANED,		
	DISINFECTED OR TREATED FOR		
	PRESERVATION; POWDER AND		
	WASTE OF FEATHERS OR PARTS OF		
0505 10 00	FEATHERS:	00/	0
0505.10.00	-Feathers of a kind used for stuffing; down	0%	0
0505.90.00	-Other	0%	0
	BONES AND HORN-CORES,		
	UNWORKED, DEFATTED, SIMPLY		
0506	PREPARED (BUT NOT CUT TO		
	SHAPE), TREATED WITH ACID OR		
	DEGELATINISED; POWDER AND		
0506 10 00	WASTE OF THESE PRODUCTS:	00/	0
0506.10.00	-Ossein and bones treated with acid	0%	0
0506.90.00	-Other	0%	0

0507 0507.10.00 0507.90.00	IVORY, TORTOISE-SHELL, WHALEBONE AND WHALEBONE HAIR, HORNS, ANTLERS, HOOVES, NAILS, CLAWS AND BEAKS, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE; POWDER AND WASTE OF THESE PRODUCTS: -Ivory; ivory powder and waste -Other	0% 0%	0 0
0307.90.00	CORAL AND SIMILAR MATERIALS,	070	U
0508.00.00	UNWORKED OR SIMPLY PREPARED BUT NOT OTHERWISE WORKED; SHELLS OF MOLLUSCS, CRUSTACEANS OR ECHINODERMS AND CUTTLE-BONE, UNWORKED OR SIMPLY PREPARED BUT NOT CUT TO SHAPE, POWDER AND WASTE THEREOF	0%	0
0510.00.00	AMBERGRIS, CASTOREUM, CIVET AND MUSK; CANTHARIDES; BILE, WHETHER OR NOT DRIED; GLANDS AND OTHER ANIMAL PRODUCTS USED IN THE PREPARATION OF PHARMACEUTICAL PRODUCTS, FRESH, CHILLED, FROZEN OR OTHERWISE PROVISIONALLY PRESERVED	0%	0
0511	ANIMAL PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED; DEAD ANIMALS OF CHAPTER 1 OR 3, UNFIT FOR HUMAN CONSUMPTION:		
0511.10.00	-Bovine semen	0%	0
0511.9	-Other:		
0511.91.00	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	0%	0
0511.99	Other:		
0511.99.10	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	5%	0
0511.99.90	Other	0%	0
06	LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT		

	FLOWERS AND ORNAMENTAL FOLIAGE		
0601	BULBS, TUBERS, TUBEROUS ROOTS, CORMS, CROWNS AND RHIZOMES, DORMANT, IN GROWTH OR IN FLOWER; CHICORY PLANTS AND ROOTS OTHER THAN ROOTS OF 1212:		
0601.10.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	0%	0
0601.20.00	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	0%	0
0602	OTHER LIVE PLANTS (INCLUDING THEIR ROOTS), CUTTINGS AND SLIPS; MUSHROOM SPAWN:		
0602.10.00	-Unrooted cuttings and slips	0%	0
0602.20.00	-Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	0%	0
0602.30.00	-Rhododendrons and azaleas, grafted or not	0%	0
0602.40.00	-Roses, grafted or not	0%	0
0602.90.00	-Other	0%	0
0603	CUT FLOWERS AND FLOWER BUDS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:		
00603.1	-Fresh:		
0603.11.00	Roses	0%	0
0603.12.00	Carnations	0%	0
0603.13.00	Orchids	0%	0
0603.14.00	Chrysanthemums	0%	0
0603.15.00	Lilies (Lilium spp.)	0%	0
0603.19.00	Other	0%	0
0603.90.00	-Other	0%	0

0604	FOLIAGE, BRANCHES AND OTHER PARTS OF PLANTS, WITHOUT FLOWERS OR FLOWER BUDS, AND GRASSES, MOSSES AND LICHENS, BEING GOODS OF A KIND SUITABLE FOR BOUQUETS OR FOR ORNAMENTAL PURPOSES, FRESH, DRIED, DYED, BLEACHED, IMPREGNATED OR OTHERWISE PREPARED:		
0604.20.00	-Fresh	0%	0
0604.90.00	-Other	0%	0
07	EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS		
0701	POTATOES, FRESH OR CHILLED:		
0701.10.00	-Seed	0%	0
0701.90.00	-Other	0%	0
0702.00.00	TOMATOES, FRESH OR CHILLED	0%	0
0703	ONIONS, SHALLOTS, GARLIC, LEEKS AND OTHER ALLIACEOUS VEGETABLES, FRESH OR CHILLED:		
0703.10.00	-Onions and shallots	0%	0
0703.20.00	-Garlic	0%	0
0703.90.00	-Leeks and other alliaceous vegetables	0%	0
0704	CABBAGES, CAULIFLOWERS, KOHLRABI, KALE AND SIMILAR EDIBLE BRASSICAS, FRESH OR CHILLED:		
0704.10.00	-Cauliflowers and headed broccoli	0%	0
0704.20.00	-Brussels sprouts	0%	0
0704.90.00	-Other	0%	0
0705	LETTUCE (Lactuca sativa) AND CHICORY (Cichorium spp.), FRESH OR CHILLED:		
0705.1	-Lettuce:		
0705.11.00	Cabbage lettuce (head lettuce)	0%	0
0705.19.00	Other	0%	0
0705.2	-Chicory:		
0705.21.00	Witloof chicory (Cichorium intybus var. foliosum)	0%	0
0705.29.00	Other	0%	0

	CARROTS, TURNIPS, SALAD		
0706	BEETROOT, SALSIFY, CELERIAC,		
	RADISHES AND SIMILAR EDIBLE		
0=0.110.00	ROOTS, FRESH OR CHILLED:	0.01	
0706.10.00	-Carrots and turnips	0%	0
0706.90.00	-Other	0%	0
0707.00.00	CUCUMBERS AND GHERKINS, FRESH OR CHILLED	0%	0
0708	LEGUMINOUS VEGETABLES, SHELLED OR UNSHELLED, FRESH OR CHILLED:		
0708.10.00	-Peas (Pisum sativum)	0%	0
0708.20.00	-Beans (Vigna spp., Phaseolus spp.)	0%	0
0708.90.00	-Other leguminous vegetables	0%	0
0709	OTHER VEGETABLES, FRESH OR CHILLED:		
0709.20.00	-Asparagus	0%	0
0709.30.00	-Aubergines (egg-plants)	0%	0
0709.40.00	-Celery other than celeriac	0%	0
0709.5	-Mushrooms and truffles:		
0709.51.00	Mushrooms of the genus Agaricus	5%	0
0709.59.00	Other	5%	0
0709.60.00	-Fruits of the genus Capsicum or of the genus Pimenta	0%	0
0709.70.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	0%	0
0709.9	-Other:		
0709.91.00	Globe artichokes	0%	0
0709.92.00	Olives	0%	0
0709.93.00	Pumpkins, squash and gourdes (Cucurbita spp.)	0%	0
0709.99.00	Other	0%	0
0710	VEGETABLES (UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER), FROZEN:		
0710.10.00	-Potatoes	5%	0
0710.2	-Leguminous vegetables, shelled or unshelled:		
0710.21.00	Peas (Pisum sativum)	0%	0
0710.22.00	Beans (Vigna spp., Phaseolus spp.)	0%	0
0710.29.00	Other	5%	0

0710.30.00	-Spinach, New Zealand spinach and orache spinach (garden spinach)	5%	0
0710.40.00	-Sweet corn	5%	0
0710.80.00	-Other vegetables	5%	0
0710.90.00	-Mixtures of vegetables	5%	0
0711	VEGETABLES PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:		
0711.20.00	-Olives	0%	0
0711.40.00	-Cucumbers and gherkins	0%	0
0711.5	-Mushrooms and truffles:		
0711.51.00	Mushrooms of the genus Agaricus	0%	0
0711.59.00	Other	0%	0
0711.90.00	-Other vegetables; mixtures of vegetables	0%	0
0712	DRIED VEGETABLES, WHOLE, CUT, SLICED, BROKEN OR IN POWDER, BUT NOT FURTHER PREPARED:		
0712.20.00	-Onions	5%	0
0712.3	-Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles:		
0712.31.00	Mushrooms of the genus Agaricus	5%	0
0712.32.00	Wood ears (Auricularia spp.)	5%	0
0712.33.00	Jelly fungi (Tremella spp.)	5%	0
0712.39.00	Other	5%	0
0712.90	-Other vegetables; mixtures of vegetables:		
0712.90.10	Potatoes	5%	0
0712.90.90	Other	5%	0
0713	DRIED LEGUMINOUS VEGETABLES, SHELLED, WHETHER OR NOT SKINNED OR SPLIT:		
0713.10.00	-Peas (Pisum sativum)	0%	0
0713.20.00	-Chickpeas (garbanzos)	0%	0
0713.3	-Beans (Vigna spp., Phaseolus spp.):		
0713.31.00	Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	0%	0
0713.32.00	Small red (Adzuki) beans (Phaseolus or Vigna angularis)	0%	0

0713.33.00	Kidney beans, including white pea beans (Phaseolus vulgaris)	0%	0
0713.34.00	Bambara beans (Vigna subterranea or Voandzeia subterranea)	0%	0
0713.35.00	Cow peas (Vigna unguiculata)	0%	0
0713.39.00	Other	0%	0
0713.40.00	-Lentils	0%	0
0713.50.00	-Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	0%	0
0713.60.00	-Pigeon peas (Cajanus cajan)	0%	0
0713.90.00	-Other	0%	0
0714	MANIOC, ARROWROOT, SALEP, JERUSALEM ARTICHOKES, SWEET POTATOES AND SIMILAR ROOTS AND TUBERS WITH HIGH STARCH OR INULIN CONTENT, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT SLICED OR IN THE FORM OF PELLETS; SAGO PITH:		
0714.10	-Manioc (cassava):		
0714.10.10	Frozen	5%	0
0714.10.90	Other	0%	0
0714.20	-Sweet potatoes:		
0714.20.10	Frozen	5%	0
0714.20.90	Other	0%	0
0714.30	-Yams (Dioscorea spp.):		
0714.30.10	Frozen	5%	0
0714.30.90	Other	0%	0
0714.40	-Taro (Colocasia spp.):		
0714.40.10	Frozen	5%	0
0714.40.90	Other	0%	0
0714.50	-Yautia (Xanthosoma spp.):		
0714.50.10	Frozen	5%	0
0714.50.90	Other	0%	0
0714.90	-Other:		
0714.90.10	Frozen	5%	0
0714.90.90	Other	0%	0
08	EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS		

0801	COCONUTS, BRAZIL NUTS AND CASHEW NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR		
	PEELED:		
0801.1	-Coconuts:		
0801.11.00	Desiccated	0%	0
0801.12.00	In the inner shell (endocarp)	0%	0
0801.19.00	Other	0%	0
0801.2	-Brazil nuts:		
0801.21.00	In shell	0%	0
0801.22.00	Shelled	0%	0
0801.3	-Cashew nuts:		
0801.31.00	In shell	0%	0
0801.32.00	Shelled	0%	0
0802	OTHER NUTS, FRESH OR DRIED, WHETHER OR NOT SHELLED OR		
	PEELED:		
0802.1	-Almonds:		
0802.11.00	In shell	5%	0
0802.12.00	Shelled	5%	0
0802.2	-Hazelnuts or filberts (Corylus spp.):		
0802.21.00	In shell	0%	0
0802.22.00	Shelled	0%	0
0802.3	-Walnuts:		
0802.31.00	In shell	0%	0
0802.32.00	Shelled	0%	0
0802.4	-Chesnuts (Castanea spp.):		
0802.41.00	In shell	0%	0
0802.42.00	Shelled	0%	0
0802.5	-Pistachios:		
0802.51.00	In shell	0%	0
0802.52.00	Shelled	0%	0
0802.6	-Macadamia nuts:		
0802.61.00	In shell	0%	0
0802.62.00	Shelled	0%	0
0802.70.00	-Kola nuts (Cola spp.)	0%	0
0802.80.00	-Areca nuts	0%	0
0802.90.00	-Other	0%	0
0803	BANANAS, INCLUDING PLANTAINS, FRESH OR DRIED:		
0803.10.00	-Plantains	0%	0

0803.90.00	-Other	0%	0
0804	DATES, FIGS, PINEAPPLES, AVOCADOS, GUAVAS, MANGOES AND MANGOSTEENS, FRESH OR DRIED:		
0804.10.00	-Dates	0%	0
0804.20.00	-Figs	0%	0
0804.30.00	-Pineapples	0%	0
0804.40.00	-Avocados	0%	0
0804.50.00	-Guavas, mangoes and mangosteens	0%	0
0805	CITRUS FRUIT, FRESH OR DRIED:		
0805.10.00	-Oranges	0%	0
0805.20.00	-Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	0%	0
0805.40.00	-Grapefruit, including pomelos	0%	0
0805.50.00	-Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	0%	0
0805.90.00	-Other	0%	0
0806	GRAPES, FRESH OR DRIED:		
0806.10.00	-Fresh	5%	0
0806.20.00	-Dried	5%	0
0807	MELONS (INCLUDING WATERMELONS) AND PAWPAWS (PAPAYAS), FRESH:		
0807.1	-Melons (including watermelons):		
0807.11.00	Watermelons	0%	0
0807.19.00	Other	0%	0
0807.20.00	-Pawpaws (papayas)	0%	0
0808	APPLES, PEARS AND QUINCES, FRESH:		
0808.10.00	-Apples	0%	0
0808.30.00	-Pears	0%	0
0808.40.00	-Quinces	0%	0
0809	APRICOTS, CHERRIES, PEACHES (INCLUDING NECTARINES), PLUMS AND SLOES, FRESH:		
0809.10.00	-Apricots	0%	0
0809.2	-Cherries:		
0809.21.00	Sour cherries (Prunus cerasus)	0%	0
0809.29.00	Other	0%	0

0809.30.00	-Peaches, including nectarines	0%	0
0809.40.00	-Plums and sloes	0%	0
0810	OTHER FRUIT, FRESH:		
0810.10.00	-Strawberries	0%	0
0810.20.00	-Raspberries, blackberries, mulberries and loganberries	0%	0
0810.30.00	-Black, white or red currants and gooseberries	0%	0
0810.40.00	-Cranberries, bilberries and other fruits of the genus Vaccinium	0%	0
0810.50.00	-Kiwifruit	0%	0
0810.60.00	-Durians	0%	0
0810.70.00	-Persimmons	0%	0
0810.90.00	-Other	0%	0
0811	FRUIT AND NUTS, UNCOOKED OR COOKED BY STEAMING OR BOILING IN WATER, FROZEN, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
0811.10.00	-Strawberries	4%	0
0811.20.00	-Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	0%	0
0811.90.00	-Other	0%	0
0812	FRUIT AND NUTS, PROVISIONALLY PRESERVED (FOR EXAMPLE, BY SULPHUR DIOXIDE GAS, IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS), BUT UNSUITABLE IN THAT STATE FOR IMMEDIATE CONSUMPTION:		
0812.10.00	-Cherries	0%	0
0812.90.00	-Other	0%	0
0813	FRUIT, DRIED, OTHER THAN THAT OF 0801 TO 0806; MIXTURES OF NUTS OR DRIED FRUITS OF THIS CHAPTER:		
0813.10.00	-Apricots	5%	0
0813.20.00	-Prunes	5%	0
0813.30.00	-Apples	5%	0
0813.40.00	-Other fruit	5%	0
0813.50.00	-Mixtures of nuts or dried fruits of this Chapter	5%	0

0814.00.00	PEEL OF CITRUS FRUIT OR MELONS (INCLUDING WATERMELONS), FRESH, FROZEN, DRIED OR PROVISIONALLY PRESERVED IN BRINE, IN SULPHUR WATER OR IN OTHER PRESERVATIVE SOLUTIONS	0%	0
09	COFFEE, TEA, MATE AND SPICES		
0901	COFFEE, WHETHER OR NOT ROASTED OR DECAFFEINATED; COFFEE HUSKS AND SKINS; COFFEE SUBSTITUTES CONTAINING COFFEE IN ANY PROPORTION:		
0901.1	-Coffee, not roasted:		
0901.11.00	Not decaffeinated	0%	0
0901.12.00	Decaffeinated	0%	0
0901.2	-Coffee, roasted:		
0901.21.00	Not decaffeinated	0%	0
0901.22.00	Decaffeinated	0%	0
0901.90.00	-Other	0%	0
0902	TEA, WHETHER OR NOT FLAVOURED:		
0902.10.00	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	0%	0
0902.20.00	-Other green tea (not fermented)	0%	0
0902.30.00	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	0%	0
0902.40.00	-Other black tea (fermented) and other partly fermented tea	0%	0
0903.00.00	MATE	0%	0
0904	PEPPER OF THE GENUS PIPER; DRIED OR CRUSHED OR GROUND FRUITS OF THE GENUS CAPSICUM OR OF THE GENUS PIMENTA:		
0904.1	-Pepper:		
0904.11.00	Neither crushed nor ground	0%	0
0904.12.00	Crushed or ground	0%	0
0904.2	-Fruits of the genus Capsicum or of the genus Pimenta:		
0904.21.00	Dried, neither crushed nor ground	0%	0
0904.22.00	Crushed or ground	0%	0
0905	VANILLA:		
0905.10.00	-Neither crushed nor ground	0%	0

0905.20.00	-Crushed or ground	0%	0
0906	CINNAMON AND CINNAMON-TREE		
	FLOWERS:		
0906.1	-Neither crushed nor ground		
0906.11.00	Cinnamon (Cinnamomum zeylanicum Blume)	0%	0
0906.19.00	Other	0%	0
0906.20.00	-Crushed or ground	0%	0
0907	CLOVES (WHOLE FRUIT, CLOVES AND STEMS):		
0907.10.00	-Neither crushed nor ground	0%	0
0907.20.00	-Crushed or ground	0%	0
0908	NUTMEG, MACE AND CARDAMOMS:		
0908.1	-Nutmeg:		
0908.11.00	Neither crushed nor ground	0%	0
0908.12.00	Crushed or ground	0%	0
0908.2	-Mace:		
0908.21.00	Neither crushed nor ground	0%	0
0908.22.00	Crushed or ground	0%	0
0908.3	-Cardamoms:		
0908.31.00	Neither crushed nor ground	0%	0
0908.32.00	Crushed or ground	0%	0
0909	SEEDS OF ANISE, BADIAN, FENNEL, CORIANDER, CUMIN OR CARAWAY; JUNIPER BERRIES:		
0909.2	-Seeds of coriander:		
0909.21.00	Neither crushed nor ground	0%	0
0909.22.00	Crushed or ground	0%	0
0909.3	-Seeds of cumin:		
0909.31.00	Neither crushed nor ground	0%	0
0909.32.00	Crushed or ground	0%	0
0909.6	-Seeds of anise, badian, caraway or fennel; juniper berries:		
0909.61.00	Neither crushed nor ground	0%	0
0909.62.00	Crushed or ground	0%	0
0910	GINGER, SAFFRON, TURMERIC (CURCUMA), THYME, BAY LEAVES, CURRY AND OTHER SPICES:		
0910.1	-Ginger:		
0910.11.00	Neither crushed nor ground	0%	0
0910.12.00	Crushed or ground	0%	0

0910.20.00	-Saffron	0%	0
0910.30.00	-Turmeric (curcuma)	0%	0
0910.9	-Other spices:		
0910.91.00	Mixtures referred to in Note 1(b) to this Chapter	0%	0
0910.99.00	Other	0%	0
10	CEREALS		
1001	WHEAT AND MESLIN:		
1001.1	-Durum wheat:		
1001.11.00	Seed	0%	0
1001.19.00	Other	0%	0
1001.9	-Other:		
1001.91.00	Seed	0%	0
1001.99.00	Other	0%	0
1002	RYE:		
1002.10.00	-Seed	0%	0
1002.90.00	-Other	0%	0
1003	BARLEY:		
1003.10.00	-Seed	0%	0
1003.90.00	-Other	0%	0
1004	OATS:		
1004.10.00	-Seed	0%	0
1004.90.00	-Other	0%	0
1005	MAIZE (CORN):		
1005.10.00	-Seed	0%	0
1005.90.00	-Other	0%	0
1006	RICE:		
1006.10.00	-Rice in the husk (paddy or rough)	0%	0
1006.20.00	-Husked (brown) rice	0%	0
1006.30.00	-Semi-milled or wholly milled rice, whether or not polished or glazed	0%	0
1006.40.00	-Broken rice	0%	0
1007	GRAIN SORGHUM:		
1007.10.00	-Seed	0%	0
1007.90.00	-Other	0%	0
1008	BUCKWHEAT, MILLET AND CANARY SEEDS; OTHER CEREALS:		
1008.10.00	-Buckwheat	0%	0
1008.2	-Millet:		
1008.21.00	Seed	0%	0

1008.30.00   -Canary seeds   0%   0       1008.40.00   -Fonio (Digitaria spp.)   0%   0   0     1008.50.00   -Quinoa (Chenopodium quinoa)   0%   0   0     1008.60.00   -Triticale   0%   0   0     1008.90.00   -Other cereals   0%   0   0     110
1008.50.00
1008.60.00   -Triticale
1008.90.00   -Other cereals   0%   0
PRODUCTS OF THE MILLING   INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN
INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN
CEREAL FLOURS OTHER THAN OF WHEAT OR MESLIN:   1102.20.00
WHEAT OR MESLIN:   1102.20.00
1102.90.00   -Other   0%   0     1103   CEREAL GROATS, MEAL AND   PELLETS:           1103.11   -Groats and meal:         1103.11.00  Of wheat   0%   0     1103.13.00  Of maize (corn)   0%   0     1103.19.00  Of other cereals   0%   0     1103.20.00   -Pellets   0%   0     CEREAL GRAINS OTHERWISE   WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:       1104.11   -Rolled or flaked grains:   1104.12.00  Of oats   0%   0
CEREAL GROATS, MEAL AND   PELLETS:
PELLETS:
1103.11.00      Of wheat       0%       0         1103.13.00      Of maize (corn)       0%       0         1103.19.00      Of other cereals       0%       0         1103.20.00       -Pellets       0%       0         CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:         1104.1       -Rolled or flaked grains:         1104.12.00      Of oats       0%       0
1103.13.00      Of maize (corn)       0%       0         1103.19.00      Of other cereals       0%       0         1103.20.00       -Pellets       0%       0         CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:         1104.1       -Rolled or flaked grains:         1104.12.00      Of oats       0%       0
1103.19.00      Of other cereals       0%       0         1103.20.00       -Pellets       0%       0         1104       CEREAL GRAINS OTHERWISE
1103.20.00 -Pellets 0% 0  CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:  1104.1 -Rolled or flaked grains:  1104.12.00Of oats 0% 0
CEREAL GRAINS OTHERWISE WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:  1104.1 -Rolled or flaked grains:  1104.12.00Of oats  0% 0
WORKED (FOR EXAMPLE, HULLED, ROLLED, FLAKED, PEARLED, SLICED OR KIBBLED), EXCEPT RICE OF 1006; GERM OF CEREALS, WHOLE, ROLLED, FLAKED OR GROUND:  1104.1 -Rolled or flaked grains: 0% 0
1104.1       -Rolled or flaked grains:         1104.12.00      Of oats         0%       0
1104.19.00  Of other cereals   0%   0
Other worked grains (for example, hulled, pearled, sliced or kibbled):
1104.22.00Of oats 0% 0
1104.23.00Of maize (corn) 0% 0
1104.29.00Of other cereals 0% 0
1104.30.00 Germ of cereals, whole, rolled, flaked or ground 0% 0
FLOUR, MEAL, POWDER, FLAKES, GRANULES AND PELLETS OF POTATOES:
1105.10.00 -Flour, meal and powder 5% 0
1105.20.00 -Flakes, granules and pellets 5% 0

	ELOUD MEAL AND DOWNED OF THE		
	FLOUR, MEAL AND POWDER OF THE DRIED LEGUMINOUS VEGETABLES		
1106	OF 0713, OF SAGO OR OF ROOTS OR		
1100	TUBERS OF HEADING 0714 OR OF		
	THE PRODUCTS OF CHAPTER 8:		
1106.10.00	-Of the dried leguminous vegetables of 0713	0%	0
1106.20.00	-Of sago or of roots or tubers of 0714	0%	0
1106.30.00	-Of the products of Chapter 8	0%	0
1107	MALT, WHETHER OR NOT ROASTED:		
1107.10.00	-Not roasted	0%	0
1107.20.00	-Roasted	0%	0
1108	STARCHES; INULIN:		
1108.1	-Starches:		
1108.11.00	Wheat starch	0%	0
1108.12.00	Maize (corn) starch	0%	0
1108.13.00	Potato starch	5%	0
1108.14.00	Manioc (cassava) starch	0%	0
1108.19.00	Other starches	5%	0
1108.20.00	-Inulin	0%	0
1109.00.00	WHEAT GLUTEN, WHETHER OR NOT DRIED	0%	0
12	OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER		
1201	Soya-beans, whether or not broken:		
1201.10.00	-Seed	0%	0
1201.90.00	-Other	0%	0
1202	GROUND-NUTS, NOT ROASTED OR OTHERWISE COOKED, WHETHER OR NOT SHELLED OR BROKEN:		
1202.30.00	-Seed	5%	0
1202.4	-Other:		
1202.41.00	In shell	5%	0
1202.42.00	Shelled, whether or not broken	5%	0
1203.00.00	COPRA	0%	0
1204.00.00	LINSEED, WHETHER OR NOT BROKEN	0%	0
1205	RAPE OR COLZA SEEDS, WHETHER OR NOT BROKEN:		

1205.10.00	-Low erucic acid rape or colza seeds	0%	0
1205.90.00	-Other	0%	0
1206.00.00	SUNFLOWER SEEDS, WHETHER OR NOT BROKEN	0%	0
1207	OTHER OIL SEEDS AND OLEAGINOUS FRUITS, WHETHER OR NOT BROKEN:		
1207.10.00	-Palm nuts and kernels	0%	0
1207.2	-Cotton seeds:		
1207.21.00	Seed	0%	0
1207.29.00	Other	0%	0
1207.30.00	-Castor oil seeds	0%	0
1207.40.00	-Sesamum seeds	0%	0
1207.50.00	-Mustard seeds	0%	0
1207.60.00	-Safflower (Carthamus tinctorius) seeds	0%	0
1207.70.00	-Melon seeds	0%	0
1207.9	-Other:		
1207.91.00	Poppy seeds	0%	0
1207.99.00	Other	0%	0
1208	FLOURS AND MEALS OF OIL SEEDS OR OLEAGINOUS FRUITS, OTHER THAN THOSE OF MUSTARD:		
1208.10.00	-Of soya beans	0%	0
1208.90.00	-Other	0%	0
1209	SEEDS, FRUIT AND SPORES, OF A KIND USED FOR SOWING:		
1209.10.00	-Sugar beet seeds	0%	0
1209.2	-Seeds of forage plants:		
1209.21.00	Lucerne (alfalfa) seeds	0%	0
1209.22.00	Clover (Trifolium spp.) seeds	0%	0
1209.23.00	Fescue seeds	0%	0
1209.24.00	Kentucky blue grass (Poa pratensis L.) seeds	0%	0
1209.25.00	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	0%	0
1209.29.00	Other	0%	0
1209.30.00	-Seeds of herbaceous plants cultivated principally for their flowers	0%	0
1209.9	-Other:		
1209.91.00	Vegetable seeds	0%	0
1209.99.00	Other	0%	0

1210	HOP CONES, FRESH OR DRIED, WHETHER OR NOT GROUND, POWDERED OR IN THE FORM OF PELLETS; LUPULIN:		
1210.10.00	-Hop cones, neither ground nor powdered nor in the form of pellets	5%	0
1210.20.00	-Hop cones, ground, powdered or in the form of pellets; lupulin	5%	0
1211	PLANTS AND PARTS OF PLANTS (INCLUDING SEEDS AND FRUITS), OF A KIND USED PRIMARILY IN PERFUMERY, IN PHARMACY OR FOR INSECTICIDAL, FUNGICIDAL OR SIMILAR PURPOSES, FRESH OR DRIED, WHETHER OR NOT CUT, CRUSHED OR POWDERED:		
1211.20.00	-Ginseng roots	0%	0
1211.30.00	-Coca leaf	0%	0
1211.40.00	-Poppy straw	0%	0
1211.90.00	-Other	0%	0
1212	LOCUST BEANS, SEAWEEDS AND OTHER ALGAE, SUGAR BEET AND SUGAR CANE, FRESH, CHILLED, FROZEN OR DRIED, WHETHER OR NOT GROUND; FRUIT STONES AND KERNELS AND OTHER VEGETABLE PRODUCTS (INCLUDING UNROASTED CHICORY ROOTS OF THE VARIETY CICHORIUM INTYBUS SATIVUM) OF A KIND USED PRIMARILY FOR HUMAN CONSUMPTION, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1212.2	-Seaweeds and other algae:		
1212.21	Fit for human consumption:		
1212.21.10	Frozen	5%	0
1212.21.90	Other	0%	0
1212.29	Other:		
1212.29.10	Frozen	5%	0
1212.29.90	Other	0%	0
1212.9	-Other:		
1212.91.00	Sugar beet	0%	0
1212.92.00	Locust beans (carob)	0%	0

1212.93.00	Sugar cane	0%	0
1212.94.00	Chicory roots	0%	0
1212.99.00	Other	0%	0
1213.00.00	CEREAL STRAW AND HUSKS, UNPREPARED, WHETHER OR NOT CHOPPED, GROUND, PRESSED OR IN THE FORM OF PELLETS	0%	0
1214	SWEDES, MANGOLDS, FODDER ROOTS, HAY, LUCERNE (ALFALFA), CLOVER, SAINFOIN, FORAGE KALE, LUPINES, VETCHES AND SIMILAR FORAGE PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS:		
1214.10.00	-Lucerne (alfalfa) meal and pellets	0%	0
1214.90.00	-Other	0%	0
13	LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS		
1301	LAC; NATURAL GUMS, RESINS, GUM- RESINS AND OLEORESINS (FOR EXAMPLE, BALSAMS):		
1301.20.00	-Gum Arabic	0%	0
1301.90.00	-Other	0%	0
1302	VEGETABLE SAPS AND EXTRACTS; PECTIC SUBSTANCES, PECTINATES AND PECTATES; AGAR-AGAR AND OTHER MUCILAGES AND THICKENERS, WHETHER OR NOT MODIFIED, DERIVED FROM VEGETABLE PRODUCTS:		
1302.1	-Vegetable saps and extracts:		
1302.11.00	Opium	0%	0
1302.12.00	Of liquorice	0%	0
1302.13.00	Of hops	5%	0
1302.19	Other:		
1302.19.10	Oleoresin of ginger (gingerin)	5%	0
1302.19.90	Other	0%	0
1302.20.00	-Pectic substances, pectinates and pectates	0%	0
1302.3	-Mucilages and thickeners, whether or not modified, derived from vegetable products:		
1302.31.00	Agar-agar	0%	0
1302.32.00	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seed	0%	0

1302.39.00	Other	0%	0
14	VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED		
1401	VEGETABLE MATERIALS OF A KIND USED PRIMARILY FOR PLAITING (FOR EXAMPLE, BAMBOOS, RATTANS, REEDS, RUSHES, OSIER, RAFFIA, CLEANED, BLEACHED OR DYED CEREAL STRAW, AND LIME BARK):		
1401.10.00	-Bamboos	0%	0
1401.20.00	-Rattans	0%	0
1401.90.00	-Other	0%	0
1404	VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1404.20.00	-Cotton linters	0%	0
1404.90.00	-Other	0%	0
15	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES		
1501	PIG FAT (INCLUDING LARD) AND POULTRY FAT, OTHER THAN THAT OF 02909 0R 1503.00.00:		
1501.10.00	-Lard	0%	0
1501.20.00	-Other pig fat	0%	0
1501.90.00	-Other	0%	0
1502	Fats of bovine animals, sheep or goats, other than those of 1503.00.00:		
1502.10.00	-Tallow	0%	0
1502.90.00	-Other	0%	0
1503.00.00	LARD STEARIN, LARD OIL, OLEOSTEARIN, OLEO-OIL AND TALLOW OIL, NOT EMULSIFIED OR MIXED OR OTHERWISE PREPARED	0%	0
1504	FATS AND OILS AND THEIR FRACTIONS, OF FISH OR MARINE MAMMALS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:		

1504.20.00	1504.10.00	-Fish-liver oils and their fractions	0%	0
1504.30.00   1504.30.00   1504.30.00   1504.30.00   1505.00.00   150	1304.10.00		070	U
1504.30.00   mammals	1504.20.00	other than liver oils	0%	0
1505.00.00   SUBSTANCES DERIVED THEREFROM (INCLUDING LANOLIN)   O	1504.30.00	· ·	0%	0
THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED	1505.00.00	SUBSTANCES DERIVED THEREFROM	0%	0
1507   FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:   1507.10.00   -Crude oil, whether or not degummed   5%   0   0   1507.90.00   -Other   5%   0   0   0   1507.90.00   -Other   5%   0   0   0   0   0   0   0   0   0	1506.00.00	THEIR FRACTIONS, WHETHER OR NOT REFINED, BUT NOT	0%	0
1507.90.00   -Other	1507	FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY		
1508   GROUND-NUT OIL AND ITS   FRACTIONS, WHETHER OR NOT   REFINED, BUT NOT CHEMICALLY   MODIFIED:     1508.10.00   -Crude oil   5%   0	1507.10.00	-Crude oil, whether or not degummed	5%	0
1508   FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:   1508.10.00   -Crude oil   5%   0   0	1507.90.00	-Other	5%	0
1508.90.00   -Other   5%   0	1508	FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY		
OLIVE OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:  1509.10.00 -Virgin 0% 0  1509.90.00 -Other 0% 0  OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509  PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:  1511.10.00 -Crude oil 0% 0	1508.10.00	-Crude oil	5%	0
1509   WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:   1509.10.00   -Virgin   0%   0   0   0   0   0   0   0   0	1508.90.00	-Other	5%	0
1509.90.00 -Other	1509	WHETHER OR NOT REFINED, BUT		
OTHER OILS AND THEIR FRACTIONS, OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509  PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:  1511.10.00 -Crude oil 0% 0	1509.10.00	-Virgin	0%	0
OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR FRACTIONS OF 1509  PALM OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:  1511.10.00 -Crude oil 0% 0	1509.90.00	-Other	0%	0
1511 WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED:  1511.10.00 -Crude oil 0% 0	1510.00.00	OBTAINED SOLELY FROM OLIVES, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED, INCLUDING BLENDS OF THESE OILS OR FRACTIONS WITH OILS OR	0%	0
	1511	WHETHER OR NOT REFINED, BUT	_	
1511.90.00   -Other   0%   0	1511.10.00	-Crude oil	0%	0
	1511.90.00	-Other	0%	0

	CHNELOWED CEED CARELOWED OD		
	SUNFLOWER-SEED, SAFFLOWER OR COTTON-SEED OIL AND FRACTIONS		
1512	THEREOF, WHETHER OR NOT		
1312	REFINED, BUT NOT CHEMICALLY		
	MODIFIED:		
	-Sunflower-seed or safflower oil and		
1512.1	fractions thereof:		
1512.11.00	Crude oil	5%	0
1512.11.00	Other		0
		5%	0
1512.2	-Cotton-seed oil and its fractions:		
1512.21.00	Crude oil, whether or not gossypol has	5%	0
	been removed		•
1512.29.00	Other	5%	0
	COCONUT (COPRA), PALM KERNEL		
	OR BABASSU OIL AND FRACTIONS		
1513	THEREOF, WHETHER OR NOT		
	REFINED, BUT NOT CHEMICALLY		
1510.1	MODIFIED:		
1513.1	-Coconut (copra) oil and its fractions:		
1513.11.00	Crude oil	0%	0
1513.19.00	Other	0%	0
1513.2	-Palm kernel or babassu oil and fractions		
	thereof:	_	
1513.21.00	Crude oil	0%	0
1513.29.00	Other	0%	0
	RAPE, COLZA OR MUSTARD OIL AND		
1514	FRACTIONS THEREOF, WHETHER OR		
	NOT REFINED, BUT NOT		
	CHEMICALLY MODIFIED:		
1514.1	-Low erucic acid rape or colza oil and its		
1514 11 00	fractions:	<b>50</b> /	0
1514.11.00	Crude oil	5%	0
1514.19.00	Other	5%	0
1514.9	-Other:		
1514.91.00	Crude oil	5%	0
1514.99.00	Other	5%	0
	OTHER FIXED VEGETABLE FATS		
	AND OILS (INCLUDING JOJOBA OIL)		
1515	AND THEIR FRACTIONS, WHETHER		
	OR NOT REFINED, BUT NOT		
4545.4	CHEMICALLY MODIFIED:		
1515.1	-Linseed oil and its fractions:		
1515.11.00	Crude oil	5%	0

1515.19.00	Other	5%	0
1515.2	-Maize (corn) oil and its fractions:		
1515.21.00	Crude oil	0%	0
1515.29.00	Other	5%	0
1515.30.00	-Castor oil and its fractions	0%	0
1515.50.00	-Sesame oil and its fractions	0%	0
1515.90.00	-Other	0%	0
1516	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, PARTLY OR WHOLLY HYDROGENATED, INTER-ESTERIFIED, RE-ESTERIFIED OR ELAIDINISED, WHETHER OR NOT REFINED, BUT NOT FURTHER PREPARED:		
1516.10.00	-Animal fats and oils and their fractions	0%	0
1516.20.00	-Vegetable fats and oils and their fractions	0%	0
1517	MARGARINE; EDIBLE MIXTURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, OTHER THAN EDIBLE FATS OR OILS OR THEIR FRACTIONS OF 1516:		
1517.10.00	-Margarine, excluding liquid margarine	5%	0
1517.90.00	-Other	5%	0
1518	ANIMAL OR VEGETABLE FATS AND OILS AND THEIR FRACTIONS, BOILED, OXIDISED, DEHYDRATED, SULPHURISED, BLOWN, POLYMERISED BY HEAT IN VACUUM OR IN INERT GAS OR OTHERWISE CHEMICALLY MODIFIED, EXCLUDING THOSE OF 1516; INEDIBLE MXITURES OR PREPARATIONS OF ANIMAL OR VEGETABLE FATS OR OILS OR OF FRACTIONS OF DIFFERENT FATS OR OILS OF THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1518.00.10	Epoxidised vegetable oils	5%	0
1518.00.90	Other	0%	0

1520.00.00	GLYCEROL, CRUDE; GLYCEROL WATERS AND GLYCEROL LYES	0%	0
1521	VEGETABLE WAXES (OTHER THAN TRIGLYCERIDES), BEESWAX, OTHER INSECT WAXES AND SPERMACETI, WHETHER OR NOT REFINED OR COLOURED:		
1521.10.00	-Vegetable waxes	0%	0
1521.90.00	-Other	0%	0
1522.00.00	DEGRAS; RESIDUES RESULTING FROM THE TREATMENT OF FATTY SUBSTANCES OR ANIMAL OR VEGETABLE WAXES	0%	0
16	PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES		
1601.00.00	SAUSAGES AND SIMILAR PRODUCTS, OF MEAT, MEAT OFFAL OR BLOOD; FOOD PREPARATIONS BASED ON THESE PRODUCTS	5%	0
1602	OTHER PREPARED OR PRESERVED MEAT, MEAT OFFAL OR BLOOD:		
1602.10.00	-Homogenised preparations	5%	0
1602.20.00	-Of liver of any animal	5%	0
1602.3	-Of poultry of 0105:		
1602.31.00	Of turkeys	0%	0
1602.32.00	Of fowls of the species Gallus domesticus	0%	0
1602.39.00	Other	0%	0
1602.4	-Of swine:		
1602.41.00	Hams and cuts thereof	5%	0
1602.42.00	Shoulders and cuts thereof	5%	0
1602.49.00	Other, including mixtures	5%	0
1602.50.00	-Of bovine animals	5%	0
1602.90.00	-Other, including preparations of blood of any animal	5%	0
1603.00.00	EXTRACTS AND JUICES OF MEAT, FISH OR CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	0%	0
1604	PREPARED OR PRESERVED FISH; CAVIAR AND CAVIAR SUBSTITUTES PREPARED FROM FISH EGGS:		

1604.1	-Fish, whole or in pieces, but not minced:		
1604.11.00	Salmon	0%	0
1604.12.00	Herrings	0%	0
1604.13.00	Sardines, sardinella and brisling or sprats	0%	0
1604.14.00	Tunas, skipjack and bonito (Sarda spp.)	5%	0
1604.15.00	Mackerel	0%	0
1604.16.00	Anchovies	0%	0
1604.17.00	Eels	0%	0
1604.19.00	Other	0%	0
1604.20.00	-Other prepared or preserved fish	0%	0
1604.3	-Caviar and caviar substitutes:		
1604.31.00	Caviar	0%	0
1604.32.00	Caviar substitutes	0%	0
1605	CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES, PREPARED OR PRESERVED:		
1605.10.00	-Crab	0%	0
1605.2	-Shrimps and prawns:		
1605.21.00	Not in airtight container	0%	0
1605.29.00	Other	0%	0
1605.30.00	-Lobster	0%	0
1605.40.00	-Other crustaceans	0%	0
1605.5	-Molluscs:		
1605.51.00	Oysters	0%	0
1605.52.00	Scallops, including queen scallops	0%	0
1605.53.00	Mussels	0%	0
1605.54.00	Cuttle fish and squid	0%	0
1605.55.00	Octopus	0%	0
1605.56.00	Clams, cockles and arkshells	0%	0
1605.57.00	Abalone	0%	0
1605.58.00	Snails, other than sea snails	0%	0
1605.59.00	Other	0%	0
1605.6	-Other aquatic invertebrates:		
1605.61.00	Sea cucumbers	0%	0
1605.62.00	Sea urchins	0%	0
1605.63.00	Jellyfish	0%	0
1605.69.00	Other	0%	0
1701	CANE OR BEET SUGAR AND CHEMICALLY PURE SUCROSE, IN SOLID FORM:		

1701.1	-Raw sugar not containing added flavouring or colouring matter:		
1701.12.00	Beet sugar	0%	0
1701.13.00	Cane sugar specificed in Subheading Note 2 to this Chapter	0%	0
1701.14.00	Other cane sugar	0%	0
1701.9	-Other:		
1701.91.00	Containing added flavouring or colouring matter	0%	0
1701.99.00	Other	0%	0
1702	OTHER SUGARS, INCLUDING CHEMICALLY PURE LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE, IN SOLID FORM; SUGAR SYRUPS NOT CONTAINING ADDED FLAVOURING OR COLOURING MATTER; ARTIFICIAL HONEY, WHETHER OR NOT MIXED WITH NATURAL HONEY; CARAMEL:		
1702.1	-Lactose and lactose syrup:		
1702.11.00	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	0%	0
1702.19.00	Other	0%	0
1702.20.00	-Maple sugar and maple syrup	5%	0
1702.30.00	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	4%	0
1702.40.00	-Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose, excluding invert sugar	4%	0
1702.50.00	-Chemically pure fructose	0%	0
1702.60.00	-Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose, excluding invert sugar	5%	0
1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50% by weight of fructose:		
1702.90.10	Goods, as follows: (a) liquid sugars and invert sugars derived from sugar cane or sugar beet; (b) golden syrup	0%	0

1702.90.90	Other	5%	0
1703	MOLASSES RESULTING FROM THE EXTRACTION OR REFINING OF SUGAR:		
1703.10.00	-Cane molasses	0%	0
1703.90.00	-Other	0%	0
1704	SUGAR CONFECTIONERY (INCLUDING WHITE CHOCOLATE), NOT CONTAINING COCOA:		
1704.10.00	-Chewing gum, whether or not sugar-coated	5%	0
1704.90.00	-Other	5%	0
18	COCOA AND COCOA PREPARATIONS		
1801.00.00	COCOA BEANS, WHOLE OR BROKEN, RAW OR ROASTED	0%	0
1802.00.00	COCOA SHELLS, HUSKS, SKINS AND OTHER COCOA WASTE	0%	0
1803	COCOA PASTE, WHETHER OR NOT DEFATTED:		
1803.10.00	-Not defatted	0%	0
1803.20.00	-Wholly or partly defatted	0%	0
1804.00.00	COCOA BUTTER, FAT AND OIL	0%	0
1805.00.00	COCOA POWDER, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER	0%	0
1806	CHOCOLATE AND OTHER FOOD PREPARATIONS CONTAINING COCOA:		
1806.10.00	-Cocoa powder, containing added sugar or other sweetening matter	5%	0
1806.20.00	-Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	5%	0
1806.3	-Other, in blocks, slabs or bars:		
1806.31.00	Filled	5%	0
1806.32.00	Not filled	5%	0
1806.90.00	-Other	5%	0
19	PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS		

1901	MALT EXTRACT; FOOD PREPARATIONS OF FLOUR, GROATS, MEAL, STARCH OR MALT EXTRACT, NOT CONTAINING COCOA OR CONTAINING LESS THAN 40% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED; FOOD PREPARATIONS OF GOODS OF 0401 TO 0404, NOT CONTAINING COCOA OR CONTAINING LESS THAN 5% BY WEIGHT OF COCOA CALCULATED ON A TOTALLY DEFATTED BASIS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1901.10.00	-Preparations for infant use, put up for retail sale	0%	0
1901.20.00	-Mixes and doughs for the preparation of bakers' wares of 1905	5%	0
1901.90.00	-Other	5%	0
1902	PASTA, WHETHER OR NOT COOKED OR STUFFED (WITH MEAT OR OTHER SUBSTANCES) OR OTHERWISE PREPARED, SUCH AS SPAGHETTI, MACARONI, NOODLES, LASAGNE, GNOCCHI, RAVIOLI, CANNELLONI; COUSCOUS, WHETHER OR NOT PREPARED:		
1902.1	-Uncooked pasta, not stuffed or otherwise prepared:		
1902.11.00	Containing eggs	5%	0
1902.19.00	Other	5%	0
1902.20.00	-Stuffed pasta, whether or not cooked or otherwise prepared	5%	0
1902.30.00	-Other pasta	5%	0
1902.40.00	-Couscous	0%	0
1903.00.00	TAPIOCA AND SUBSTITUTES THEREFOR PREPARED FROM STARCH, IN THE FORM OF FLAKES, GRAINS, PEARLS, SIFTINGS OR IN SIMILAR FORMS	0%	0

1904	PREPARED FOODS OBTAINED BY THE SWELLING OR ROASTING OF CEREALS OR CEREAL PRODUCTS (FOR EXAMPLE, CORN FLAKES); CEREALS (OTHER THAN MAIZE (CORN)) IN GRAIN FORM OR IN THE FORM OF FLAKES OR OTHER WORKED GRAINS (EXCEPT FLOUR AND MEAL), PRE-COOKED, OR OTHERWISE PREPARED, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
1904.10.00	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	5%	0
1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals:		
1904.20.10	"Muesli" type preparations	5%	0
1904.20.90	Other	5%	0
1904.30.00	-Bulgur wheat	4%	0
1904.90.00	-Other	4%	0
1905	BREAD, PASTRY, CAKES, BISCUITS AND OTHER BAKERS' WARES, WHETHER OR NOT CONTAINING COCOA; COMMUNION WAFERS, EMPTY CACHETS OF A KIND SUITABLE FOR PHARMACEUTICAL USE, SEALING WAFERS, RICE PAPER AND SIMILAR PRODUCTS:		
1905.10.00	-Crispbread	0%	0
1905.20.00	-Gingerbread and the like	5%	0
1905.3	-Sweet biscuits; waffles and wafers:		
1905.31.00	Sweet biscuits	5%	0
1905.32.00	Waffles and wafers	5%	0
1905.40.00	-Rusks, toasted bread and similar toasted products	5%	0
1905.90.00	-Other	5%	0
20	PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS		
2001	VEGETABLES, FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS,		

	PREPARED OR PRESERVED BY		
	VINEGAR OR ACETIC ACID:		
2001.10.00	-Cucumbers and gherkins	5%	0
2001.90	-Other:		
2001.90.10	Onions	5%	0
2001.90.90	Other	5%	0
2002	TOMATOES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:		
2002.10.00	-Tomatoes, whole or in pieces	5%	0
2002.90.00	-Other	5%	0
2003	MUSHROOMS AND TRUFFLES, PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID:		
2003.10.00	-Mushrooms of the genus Agaricus	5%	0
2003.20.00	-Truffles	0%	0
2003.90	-Other:		
2003.90.10	Truffles	0%	0
2003.90.90	Other	5%	0
2004	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, FROZEN, OTHER THAN PRODUCTS OF 2006:		
2004.10.00	-Potatoes	5%	0
2004.90.00	-Other vegetables and mixtures of vegetables	5%	0
2005	OTHER VEGETABLES PREPARED OR PRESERVED OTHERWISE THAN BY VINEGAR OR ACETIC ACID, NOT FROZEN, OTHER THAN PRODUCTS OF 2006:		
2005.10.00	-Homogenised vegetables	5%	0
2005.20.00	-Potatoes	0%	0
2005.40.00	-Peas (Pisum sativum)	5%	0
2005.5	-Beans (Vigna spp., Phaseolus spp.):		
2005.51.00	Beans, shelled	0%	0
2005.59.00	Other	5%	0
2005.60.00	-Asparagus	5%	0
2005.70.00	-Olives	5%	0

2005.80.00	-Sweet corn (Zea mays var. saccharata)	5%	0
2005.0	-Other vegetables and mixtures of		
2005.9	vegetables:		
2005.91.00	Bamboo shoots	5%	0
2005.99.00	Other	5%	0
2006	VEGETABLES, FRUIT, NUTS, FRUIT- PEEL AND OTHER PARTS OF PLANTS, PRESERVED BY SUGAR (DRAINED, GLACE OR CRYSTALLISED):		
2006.00.10	Vegetables, as follows: (a) beans; (b) olives; (c) sweet corn	0%	0
2006.00.20	Vegetables, as follows: (a) peas (Pisum sativum); (b) asparagus	5%	0
2006.00.3	Vegetables, NSA, and mixtures of vegetables:		
2006.00.31	Frozen	0%	0
2006.00.39	Other	5%	0
2006.00.90	Other	5%	0
2007	JAMS, FRUIT JELLIES, MARMALADES, FRUIT OR NUT PUREE AND FRUIT OR NUT PASTES, OBTAINED BY COOKING, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
2007.10.00	-Homogenised preparations	5%	0
2007.9	-Other:		
2007.91.00	Citrus fruit	5%	0
2007.99.00	Other	5%	0
2008	FRUIT, NUTS AND OTHER EDIBLE PARTS OF PLANTS, OTHERWISE PREPARED OR PRESERVED, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR SPIRIT, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2008.1	-Nuts, ground-nuts and other seeds, whether or not mixed together:		
2008.11.00	Ground-nuts	5%	0
2008.19.00	Other, including mixtures	5%	0
2008.20.00	-Pineapples	5%	0
2008.30.00	-Citrus fruit	0%	0
2008.40.00	-Pears	5%	0

2008.50.00	-Apricots	5%	0
2008.60.00	-Cherries	5%	0
2008.70.00	-Peaches, including nectarines	5%	0
2008.80.00	-Strawberries	5%	0
2008.9	-Other, including mixtures other than those of 2008.19.00:		
2008.91.00	Palm hearts	0%	0
2008.93.00	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea)	5%	0
2008.97.00	Mixtures	0%	0
2008.99.00	Other	5%	0
2009	FRUIT JUICES (INCLUDING GRAPE MUST) AND VEGETABLE JUICES, UNFERMENTED AND NOT CONTAINING ADDED SPIRIT, WHETHER OR NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER:		
2009.1	-Orange juice:		
2009.11.00	Frozen	5%	0
2009.12.00	Not frozen, of a Brix value not exceeding 20	5%	0
2009.19.00	Other	5%	0
2009.2	-Grapefruit (including pomelo) juice:		
2009.21.00	Of a Brix value not exceeding 20	5%, or, if lower, \$0.45/kg TSS#	0
2009.29.00	Other	5%, or, if lower, \$0.45/kg TSS#	0
2009.3	-Juice of any other single citrus fruit:		
2009.31	Of a Brix value not exceeding 20:		
2009.31.10	Lime juice, unsweetened	0%	0
2009.31.20	Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%	0
2009.31.90	Other	5%, or, if lower, \$0.45/kg TSS#	0
2009.39	Other:		
2009.39.10	Lime juice, unsweetened	0%	0

2009.39.20	Mandarin (including tangerine and satsuma) juice or the juice of clementines, wilkings and similar citrus hybrids	5%	0
2009.39.90	Other	5%, or, if lower, \$0.45/kg TSS#	0
2009.4	-Pineapple juice:		
2009.41.00	Of a Brix value not exceeding 20	5%	0
2009.49.00	Other	5%	0
2009.50.00	-Tomato juice	5%	0
2009.6	-Grape juice (including grape must):		
2009.61.00	Of a Brix value not exceeding 30	5%	0
2009.69.00	Other	5%	0
2009.7	-Apple juice:		
2009.71.00	Of a Brix value not exceeding 20	5%	0
2009.79.00	Other	5%	0
2009.8	-Juice of any other single fruit or vegetable:		
2009.81.00	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis- idaea) juice	5%	0
2009.89.00	Other	5%	0
2009.90.00	-Mixtures of juices	5%	0
21	MISCELLANEOUS EDIBLE PREPARATIONS		
2101	EXTRACTS, ESSENCES AND CONCENTRATES, OF COFFEE, TEA OR MATE AND PREPARATIONS WITH A BASIS OF THESE PRODUCTS OR WITH A BASIS OF COFFEE, TEA OR MATE; ROASTED CHICORY AND OTHER ROASTED COFFEE SUBSTITUTES, AND EXTRACTS, ESSENCES AND CONCENTRATES THEREOF:		
2101.1	-Extracts, essences and concentrates of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:		
2101.11.00	Extracts, essences and concentrates	0%	0
2101.12.00	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	0%	0

	-Extracts, essences and concentrates, of tea		
2101.20.00	or mate, and preparations with a basis of	0%	0
	these extracts, essences or concentrates or with a basis of tea or mate		
	-Roasted chicory and other roasted coffee		
2101.30.00	substitutes, and extracts, essences and	0%	0
	concentrates thereof		
	YEASTS (ACTIVE OR INACTIVE);		
2102	OTHER SINGLE-CELL MICRO-		
2102	ORGANISMS, DEAD (BUT NOT		
	INCLUDING VACCINES OF 3002); PREPARED BAKING POWDERS:		
2102.10.00	-Active yeasts	0%	0
2102 20 00	-Inactive yeasts; other single-cell micro-	001	0
2102.20.00	organisms, dead	0%	0
2102.30.00	-Prepared baking powders	0%	0
	SAUCES AND PREPARATIONS		
2102	THEREFOR; MIXED CONDIMENTS		
2103	AND MIXED SEASONINGS; MUSTARD FLOUR AND MEAL AND PREPARED		
	MUSTARD:		
2103.10.00	-Soya sauce	0%	0
2103.20.00	-Tomato ketchup and other tomato sauces	0%	0
2103.30.00	-Mustard flour and meal and prepared	0%	0
	mustard		
2103.90.00	-Other	0%	0
	SOUPS AND BROTHS AND		
2104	PREPARATIONS THEREFOR; HOMOGENISED COMPOSITE FOOD		
	PREPARATIONS:		
2104.10.00	-Soups and broths and preparations therefor	4%	0
2104.20.00	-Homogenised composite food preparations	4%	0
	ICE CREAM AND OTHER EDIBLE ICE,		
2105.00.00	WHETHER OR NOT CONTAINING	4%	0
	COCOA		
2106	FOOD PREPARATIONS NOT		
2106	ELSEWHERE SPECIFIED OR INCLUDED:		
	-Protein concentrates and textured protein		
2106.10	substances:		
2106.10.10	Protein concentrates	0%	0
2106.10.20	Textured protein substances	5%	0
2106.90	-Other:		

2106.90.10	Goods, as follows: (a) compound alcoholic preparations of a kind used for the manufacture of beverages; (b) food preparations of flour or meal; (c) hydrolysed protein	5%	0
2106.90.20	Preparations for oral consumption, such as tablets and chewing gum containing nicotine, intended to assist smokers to stop smoking	0%	0
2106.90.90	Other	4%	0
22	BEVERAGES, SPIRITS AND VINEGAR		
2201	WATERS, INCLUDING NATURAL OR ARTIFICIAL MINERAL WATERS AND AERATED WATERS, NOT CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER NOR FLAVOURED; ICE AND SNOW:		
2201.10.00	-Mineral waters and aerated waters	0%	0
2201.90.00	-Other	0%	0
2202	WATERS, INCLUDING MINERAL WATERS AND AERATED WATERS, CONTAINING ADDED SUGAR OR OTHER SWEETENING MATTER OR FLAVOURED, AND OTHER NON- ALCOHOLIC BEVERAGES, NOT INCLUDING FRUIT OR VEGETABLE JUICES OF 2009:		
2202.10.00	-Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	5%	0
2202.90.00	-Other	5%	0
2203	BEER MADE FROM MALT:		
2203.00.20	Having an alcoholic strength by volume not exceeding 1.15% vol	0%	0
2203.00.6	Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container not exceeding 48 L:		
2203.00.61	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0%	0
2203.00.62	Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0%	0
2203.00.69	Other	0%	0

2203.00.7	Other beer, as defined in Additional Note 9 to this Chapter, packaged in an individual container exceeding 48 L:		
2203.00.71	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0%	0
2203.00.72	Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0%	0
2203.00.79	Other	0%	0
2203.00.9	Other		
2203.00.91	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0%	0
2203.00.99	Other	0%	0
2204	WINE OF FRESH GRAPES, INCLUDING FORTIFIED WINES; GRAPE MUST OTHER THAN THAT OF 2009:		
2204.10	-Sparkling wine:		
2204.10.2	In which the natural effervescence is produced solely by secondary fermentation in the bottle:		
2204.10.21	Having an alcoholic strength by volume not exceeding 1.15% vol	5%	0
2204.10.22	Grape wine as defined in Additional Note 3 to this Chapter	5%	0
2204.10.23	Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0
2204.10.29	Other	5%	0
2204.10.8	Other:		
2204.10.81	Having an alcoholic strength by volume not exceeding 1.15% vol	5%	0
2204.10.82	Grape wine as defined in Additional Note 3 to this Chapter	5%	0
2204.10.83	Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0
2204.10.89	Other	5%	0
2204.2	-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:		
2204.21	In containers holding 2 L or less:		

Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%	0
Grape wine as defined in Additional Note 3 to this Chapter	5%	0
Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0
Other	5%	0
Other:		
Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable	5%	0
Grape wine as defined in Additional Note 3 to this Chapter	5%	0
Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0
Other	5%	0
-Other grape must:		
Grape wine as defined in Additional Note 3 to this Chapter	5%	0
Other	5%	0
VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:		
-In containers holding 2 L or less:		
Having an alcoholic strength by volume not exceeding 1.15% vol	5%	0
Grape wine product as defined in Additional Note 4 to this Chapter	5%	0
Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0
Other	5%	0
-Other:		
Having an alcoholic strength by volume not exceeding 1.15% vol	5%	0
Grape wine product as defined in Additional Note 4 to this Chapter	5%	0
	alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable Grape wine as defined in Additional Note 3 to this Chapter Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol Other: Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potable Grape wine as defined in Additional Note 3 to this Chapter Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol Other Other grape must: Grape wine as defined in Additional Note 3 to this Chapter Other Other  VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:  -In containers holding 2 L or less: Having an alcoholic strength by volume not exceeding 1.15% vol Grape wine product as defined in Additional Note 4 to this Chapter Other, having an alcoholic strength by volume exceeding 1.15% vol Grape wine product as defined in Additional Note 4 to this Chapter Other, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol Other: Other	alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potableGrape wine as defined in Additional Note 3 to this ChapterOther, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% volOther:Goods, as follows: (a) having an alcoholic strength by volume not exceeding 1.15% vol; (b) grape must, not potableGrape wine as defined in Additional Note 3 to this ChapterOther, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% volOther grape must:Grape wine as defined in Additional Note 3 to this ChapterOther grape must:Grape wine as defined in Additional Note 3 to this ChapterOther grape must:Grape wine as defined in Additional Note 3 to this ChapterOtherOther S%  VERMOUTH AND OTHER WINE OF FRESH GRAPES FLAVOURED WITH PLANTS OR AROMATIC SUBSTANCES:In containers holding 2 L or less:Having an alcoholic strength by volume not exceeding 1.15% volGrape wine product as defined in Additional Note 4 to this ChapterOther, having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% volOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOtherOther

	Other, having an alcoholic strength by		
2205.90.30	volume exceeding 1.15% vol but not	5%	0
2203.70.30	exceeding 10% vol	370	U
2205.90.90	Other	5%	0
2203.90.90		3%	U
	OTHER FERMENTED BEVERAGES		
	(FOR EXAMPLE, CIDER, PERRY,		
	MEAD); MIXTURES OF FERMENTED		
2206	BEVERAGES AND MIXTURES OF		
2200	FERMENTED BEVERAGES AND NON-		
	ALCOHOLIC BEVERAGES, NOT		
	ELSEWHERE SPECIFIED OR		
	INCLUDED:		
	Grape wine-based beverages: (a) that are		
	goods of neither 2205 or 2206.00.2; and (b)		
2206.00.1	that include a flavour mentioned in		
	paragraph (a) of Additional Note 4 to this		
	Chapter:		
2206.00.13	Having an alcoholic strength by volume	0%	0
2200.00.13	not exceeding 10% vol	U%	U
220 < 00 11	Having an alcoholic strength by volume	0%	0
2206.00.14	exceeding 10% vol		
	Grape wine-based beverages: (a) that are		
	not goods of 2205; and (b) to which		
	subparagraph (b)(ii) of Additional Note 4B		
2206.00.2	to this Chapter applies: and (c) that do not		
	comply with the requirements set out in		
	paragraph (b) of Additional Note 4 to this		
	Chapter:		
	Containing goods which, if imported		
220 6 00 21	separately, would be classified in 2207,		0
2206.00.21	having an alcoholic strength by volume not	5%	0
	exceeding 10% vol		
	Containing goods which, if imported		
2206 00 22	separately, would be classified in 2207,	<b>50</b> /	0
2206.00.22	having an alcoholic strength by volume	5%	0
	exceeding 10% vol		
	Containing goods which, if imported		
2206.00.23	separately, would be classified in 2208,	50/	0
	having an alcoholic strength by volume not	5%	0
	exceeding 10% vol		
	Containing goods which, if imported		
2206 00 24	separately, would be classified in 2208,	5%	0
2206.00.24	having an alcoholic stength by volume		0
	exceeding 10% vol		
L			

2206.00.30	Beverages, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204, but not containing goods which, if imported separately, would be classified in 2208; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205, but not containing goods which, if imported separately, would be classified in 2207 or 2208; (c) cider or perry as defined in Additional Note 5 to this Chapter; (d) fruit or vegetable wine as defined in Additional 6 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (e) mead as defined in Additional Note 7 to this Chapter but not containing goods which, if imported separately, would be classified in 2207 or 2208; (f) sake as defined in Additional Note 8 to this Chapter	0%	0
2206.00.4	Beverages, containing goods which, if imported separately, would be classified in 2207 or 2208, as follows: (a) grape wine as defined in Additional Note 3 to this Chapter, other than goods of 2204; (b) grape wine product as defined in Additional Note 4 to this Chapter, other than goods of 2205; (c) fruit or vegetable wine as defined in Additional Note 6 to this Chapter; (d) mead as defined in Additional Note 7 to this Chapter:		
2206.00.41	Containing goods which, if imported separately, would be classified in 2207	5%	0
2206.00.42	Containing goods which, if imported separately, would be classified in 2208	5%	0
2206.00.5	Beverages, NSA, containing goods which, if imported separately, would be classified in 2207:		
2206.00.51	Having an alcoholic strength by volume not exceeding 1.15% vol	5%	0
2206.00.52	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0
2206.00.59	Other	5%	0

	Payaragas MSA containing goods		
2206.00.6	Beverages, NSA, containing goods which, if imported separately, would be		
	classified in 2208:		
2206.00.61	Having an alcoholic strength by volume not exceeding 1.15% vol	5%	0
2206.00.62	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	5%	0
2206.00.69	Other	5%	0
2206.00.7	Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container not exceeding 48 L, NSA:		
2206.00.71	Having an alcoholic strength by volume not exceeding 1.15% vol	0%	0
2206.00.74	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0%	0
2206.00.75	Having an alcoholic strength by volume exceeding 3.0% but not exceeding 3.5%	0%	0
2206.00.78	Other	0%	0
2206.00.8	Beer, as defined in Additional Note 9 to this Chapter, other than that of 2203, packaged in an individual container exceeding 48 L, NSA:		
2206.00.81	Having an alcoholic strength by volume not exceeding 1.15% vol	0%	0
2206.00.82	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 3.0% vol	0%	0
2206.00.83	Having an alcoholic strength by volume exceeding 3.0% vol but not exceeding 3.5% vol	0%	0
2206.00.89	Other	0%	0
2206.00.9	Other:		
2206.00.91	Having an alcoholic strength by volume not exceeding 1.15% vol	0%	0
2206.00.92	Having an alcoholic strength by volume exceeding 1.15% vol but not exceeding 10% vol	0%	0
2206.00.99	Other	0%	0

2207	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF 80% VOL OR HIGHER; ETHYL ALCOHOL AND OTHER SPIRITS, DENATURED, OF ANY STRENGTH:		
2207.10.00	-Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	5%	0
2207.20	-Ethyl alcohol and other spirits, denatured, of any strength:		
2207.20.10	Ethanol for use as fuel in an internal combustion engine	5%	0
2207.20.90	Other	5%	0
2208	UNDENATURED ETHYL ALCOHOL OF AN ALCOHOLIC STRENGTH BY VOLUME OF LESS THAN 80% VOL.; SPIRITS, LIQUEURS AND OTHER SPIRITUOUS BEVERAGES:		
2208.20	-Spirits obtained by distilling grape wine or grape marc:		
2208.20.10	Brandy made wholly from grape wine	5%	0
2208.20.90	Other	5%	0
2208.30.00	-Whiskies	5%	0
2208.40.00	-Rum and other spirits obtained by distilling fermented sugar-cane products	5%	0
2208.50.00	-Gin and Geneva	5%	0
2208.60.00	-Vodka	5%	0
2208.70.00	-Liqueurs and cordials	5%	0
2208.90	-Other:		
2208.90.10	Having an alcoholic strength by volume not exceeding 1.15% vol	5%	0
2208.90.20	Having an alcoholic strength by volume exceeding 1.15% but not exceeding 10% vol	5%	0
2208.90.90	Other	5%	0
2209.00.00	VINEGAR AND SUBSTITUTES FOR VINEGAR OBTAINED FROM ACETIC ACID	0%	0
23	RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER		

2301	FLOURS, MEALS AND PELLETS, OF MEAT OR MEAT OFFAL, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES, UNFIT FOR HUMAN CONSUMPTION; GREAVES:		
2301.10.00	-Flours, meals and pellets, of meat or meat offal; greaves	0%	0
2301.20.00	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	0%	0
2302	BRAN, SHARPS AND OTHER RESIDUES, WHETHER OR NOT IN THE FORM OF PELLETS, DERIVED FROM THE SIFTING, MILLING OR OTHER WORKING OF CEREALS OR OF LEGUMINOUS PLANTS:		
2302.10.00	-Of maize (corn)	0%	0
2302.30.00	-Of wheat	0%	0
2302.40.00	-Of other cereals	0%	0
2302.50.00	-Of leguminous plants	0%	0
2303	RESIDUES OF STARCH MANUFACTURE AND SIMILAR RESIDUES, BEET-PULP, BAGASSE AND OTHER WASTE OF SUGAR MANUFACTURE, BREWING OR DISTILLING DREGS AND WASTE, WHETHER OR NOT IN THE FORM OF PELLETS:		
2303.10.00	-Residues of starch manufacture and similar residues	0%	0
2303.20.00	-Beet-pulp, bagasse and other waste of sugar manufacture	0%	0
2303.30.00	-Brewing or distilling dregs and waste	0%	0
2304.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF SOYA-BEAN OIL	0%	0
2305.00.00	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF GROUND-NUT OIL	0%	0

2306	OIL-CAKE AND OTHER SOLID RESIDUES, WHETHER OR NOT GROUND OR IN THE FORM OF PELLETS, RESULTING FROM THE EXTRACTION OF VEGETABLE FATS OR OILS, OTHER THAN THOSE OF 2304.00.00 OR 2305.00.00:		
2306.10.00	-Of cotton seeds	0%	0
2306.20.00	-Of linseed	0%	0
2306.30.00	-Of sunflower seeds	0%	0
2306.4	-Of rape or colza seeds:		
2306.41.00	Of low erucic acid rape or colza seeds	0%	0
2306.49.00	Other	0%	0
2306.50.00	-Of coconut or copra	0%	0
2306.60.00	-Of palm nuts or kernels	0%	0
2306.90.00	-Other	0%	0
2307.00.00	WINE LEES; ARGOL	0%	0
2308.00.00	VEGETABLE MATERIALS AND VEGETABLE WASTE, VEGETABLE RESIDUES AND BY-PRODUCTS, WHETHER OR NOT IN THE FORM OF PELLETS, OF A KIND USED IN ANIMAL FEEDING, NOT ELSEWHERE SPECIFIED OR INCLUDED	0%	0
2309	PREPARATIONS OF A KIND USED IN ANIMAL FEEDING:		
2309.10.00	-Dog or cat food, put up for retail sale	0%	0
2309.90.00	-Other	0%	0
24	TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES		
2401	UNMANUFACTURED TOBACCO; TOBACCO REFUSE:		
2401.10.00	-Tobacco, not stemmed/stripped	0%	0
2401.20.00	-Tobacco, partly or wholly stemmed/stripped	0%	0
2401.30.00	-Tobacco refuse	0%	0
2402	CIGARS, CHEROOTS, CIGARILLOS AND CIGARETTES, OF TOBACCO OR OF TOBACCO SUBSTITUTES:		
2402.10	-Cigars, cheroots and cigarillos, containing tobacco:		

2402.10.20	Not exceeding in weight 0.8 grams per stick of tobacco content	0%	0
2402.10.80	Other	0%	0
2402.20	-Cigarettes containing tobacco:		
2402.20.20	Not exceeding in weight 0.8 grams per stick of tobacco content	0%	0
2402.20.80	Other	0%	0
2402.90.00	-Other	0%	0
2403	OTHER MANUFACTURED TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES; "HOMOGENISED" OR "RECONSTITUTED" TOBACCO; TOBACCO EXTRACTS AND ESSENCES:		
2403.1	-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:		
2403.11.00	Water pipe tobacco specified in Subheading Note 1 to this Chapter	0%	0
2403.19	Other:		
2403.19.10	In stick form not exceeding in weight 0.8 grams per stick of tobacco content	0%	0
2403.19.90	Other	0%	0
2403.9	-Other:		
2403.91.00	"Homogenised" or "reconstituted" tobacco	0%	0
2403.99	Other:		
2403.99.10	Not containing tobacco	0%	0
2403.99.80	Other	0%	0
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT		
2501.00.00	SALT (INCLUDING TABLE SALT AND DENATURED SALT) AND PURE SODIUM CHLORIDE, WHETHER OR NOT IN AQUEOUS SOLUTION OR CONTAINING ADDED ANTI-CAKING OR FREE-FLOWING AGENTS; SEA WATER	0%	0
2502.00.00	UNROASTED IRON PYRITES	0%	0
2503.00.00	SULPHUR OF ALL KINDS, OTHER THAN SUBLIMED SULPHUR,	0%	0

	PRECIPITATED SULPHUR AND COLLOIDAL SULPHUR		
	COLLOID ALL SOLI NOR		
2504	NATURAL GRAPHITE:		
2504.10.00	-In powder or in flakes	0%	0
2504.90.00	-Other	0%	0
	NATURAL SANDS OF ALL KINDS,		
2505	WHETHER OR NOT COLOURED,		
2303	OTHER THAN METALBEARING		
2505 10 00	SANDS OF CHAPTER 26:	004	
2505.10.00	-Silica sands and quartz sands	0%	0
2505.90.00	-Other	0%	0
	QUARTZ (OTHER THAN NATURAL		
	SANDS); QUARTZITE, WHETHER OR NOT ROUGHLY TRIMMED OR		
2506	MERELY CUT, BY SAWING OR		
2300	OTHERWISE, INTO BLOCKS OR		
	SLABS OF A RECTANGULAR		
	(INCLUDING SQUARE) SHAPE:		
2506.10.00	-Quartz	0%	0
2506.20.00	-Quartzite	0%	0
	KAOLIN AND OTHER KAOLINIC		
2507.00.00	CLAYS, WHETHER OR NOT	0%	0
	CALCINED		
	OTHER CLAYS (NOT INCLUDING		
	EXPANDED CLAYS OF 6806),		
2508	ANDALUSITE, KYANITE AND		
	SILLIMANITE, WHETHER OR NOT		
	CALCINED; MULLITE; CHAMOTTE OR DINAS EARTHS:		
2508.10.00	-Bentonite	0%	0
2508.30.00	-Fire-clay	0%	0
2508.40.00	-Other clays	0%	0
2508.50.00	-Andalusite, kyanite and sillimanite	0%	0
2508.60.00	-Mullite	0%	0
2508.70.00	-Chamotte or dinas earths	0%	0
2509.00.00	CHALK	5%	0
	NATURAL CALCIUM PHOSPHATES,		
2510	NATURAL ALUMINIUM CALCIUM		
2010	PHOSPHATES AND PHOSPHATIC		
0710 10 00	CHALK:	00/	
2510.10.00	-Unground	0%	0
2510.20.00	-Ground	0%	0

	NATURAL BARIUM SULPHATE (BARYTES); NATURAL BARIUM		
2511	CARBONATE (WITHERITE),		
	WHETHER OR NOT CALCINED, OTHER THAN BARIUM OXIDE OF		
	2816:		
2511.10.00	-Natural barium sulphate (barytes)	0%	0
2511.20.00	-Natural barium carbonate (witherite)	0%	0
	SILICEOUS FOSSIL MEALS (FOR		-
	EXAMPLE, KIESELGUHR, TRIPOLITE		
2512.00.00	AND DIATOMITE) AND SIMILAR	0%	0
2312.00.00	SILICEOUS EARTHS, WHETHER OR	070	
	NOT CALCINED, OF AN APPARENT		
	SPECIFIC GRAVITY OF 1 OR LESS		
	PUMICE STONE; EMERY; NATURAL		
2513	CORUNDUM, NATURAL GARNET AND OTHER NATURAL ABRASIVES,		
	WHETHER OR NOT HEAT-TREATED:		
2512 10 00		00/	0
2513.10.00	-Pumice stone	0%	0
2513.20.00	-Emery, natural corundum, natural garnet and other natural abrasives	0%	0
	SLATE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY		
	SAWING OR OTHERWISE, INTO		_
2514.00.00	BLOCKS OR SLABS OF A	5%	0
	RECTANGULAR (INCLUDING		
	SQUARE) SHAPE		
	MARBLE, TRAVERTINE, ECAUSSINE		
	AND OTHER CALCAREOUS		
	MONUMENTAL OR BUILDING STONE OF AN APPARENT SPECIFIC GRAVITY		
	OF 2.5 OR MORE, AND ALABASTER,		
2515	WHETHER OR NOT ROUGHLY		
2010	TRIMMED OR MERELY CUT, BY		
	SAWING OR OTHERWISE, INTO		
	BLOCKS OR SLABS OF A		
	RECTANGULAR (INCLUDING		
	SQUARE) SHAPE:		
2515.1	-Marble and travertine:		
2515.11.00	Crude or roughly trimmed	5%	0
0515 10 00	Merely cut, by sawing or otherwise, into	50/	0
2515.12.00	blocks or slabs of a rectangular (including	5%	0
	square) shape		

	-Ecaussine and other calcareous		
2515.20.00	monumental or building stone; alabaster	0%	0
2516	GRANITE, PORPHYRY, BASALT, SANDSTONE AND OTHER MONUMENTAL OR BUILDING STONE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE:		
2516.1	-Granite:		
2516.11.00	Crude or roughly trimmed	0%	0
2516.12.00	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	0
2516.20	-Sandstone:		
2516.20.10	Crude or roughly trimmed	0%	0
2516.20.20	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	5%	0
2516.90.00	-Other monumental or building stone	0%	0
2517	PEBBLES, GRAVEL, BROKEN OR CRUSHED STONE, OF A KIND COMMONLY USED FOR CONCRETE AGGREGATES, FOR ROAD METALLING OR FOR RAILWAY OR OTHER BALLAST, SHINGLE AND FLINT, WHETHER OR NOT HEAT- TREATED; MACADAM OF SLAG, DROSS OR SIMILAR INDUSTRIAL WASTE, WHETHER OR NOT INCORPORATING THE MATERIALS CITED IN THE FIRST PART OF THE HEADING; TARRED MACADAM; GRANULES, CHIPPINGS AND POWDER, OF STONES OF 2515 OR 2516, WHETHER OR NOT HEAT- TREATED:		
2517.10.00	-Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	0%	0

	-Macadam of slag, dross or similar		
2517.20.00	industrial waste, whether or not	0%	0
	incorporating the materials cited in 2517.10.00		
2517.30.00	-Tarred macadam	0%	0
	-Granules, chippings and powder, of stones		
2517.4	of heading 2515 or 2516, whether or not		
2517.41.00	heat-treated:Of marble	00/	0
2517.41.00		0%	0
2517.49.00	Other DOLOMITE, WHETHER OR NOT	0%	0
	CALCINED OR SINTERED,		
	INCLUDING DOLOMITE ROUGHLY		
	TRIMMED OR MERELY CUT, BY		
2518	SAWING OR OTHERWISE, INTO		
	BLOCKS OR SLABS OF A		
	RECTANGULAR (INCLUDING		
	SQUARE) SHAPE; DOLOMITE		
2510 10 00	RAMMING MIX:	00/	0
2518.10.00	-Dolomite, not calcined or sintered	0%	0
2518.20.00	-Calcined or sintered dolomite	0%	0
2518.30.00	-Dolomite ramming mix	0%	0
	NATURAL MAGNESIUM CARBONATE (MAGNESITE); FUSED MAGNESIA;		
	DEAD-BURNED (SINTERED)		
	MAGNESIA, WHETHER OR NOT		
2519	CONTAINING SMALL QUANTITIES OF		
	OTHER OXIDES ADDED BEFORE		
	SINTERING; OTHER MAGNESIUM		
	OXIDE, WHETHER OR NOT PURE:		
2519.10.00	-Natural magnesium carbonate (magnesite)	0%	0
2519.90.00	-Other	0%	0
	GYPSUM; ANHYDRITE; PLASTERS		
	(CONSISTING OF CALCINED GYPSUM		
2520	OR CALCIUM SULPHATE) WHETHER		
2020	OR NOT COLOURED, WITH OR		
	WITHOUT SMALL QUANTITIES OF ACCELERATORS OR RETARDERS:		
2520.10.00	-Gypsum; anhydrite	0%	0
2520.20.00	-Plasters	0%	0
	LIMESTONE FLUX; LIMESTONE AND		
2521.00.00	OTHER CALCAREOUS STONE, OF A	0%	0
	KIND USED FOR THE MANUFACTURE OF LIME OR CEMENT		
	OF LIME OR CEMENT		

2522	QUICKLIME, SLAKED LIME AND HYDRAULIC LIME, OTHER THAN CALCIUM OXIDE AND HYDROXIDE OF 2825:		
2522.10.00	-Quicklime	0%	0
2522.20.00	-Slaked lime	0%	0
2522.30.00	-Hydraulic lime	0%	0
2523	PORTLAND CEMENT, ALUMINOUS CEMENT, SLAG CEMENT, SUPERSULPHATE CEMENT AND SIMILAR HYDRAULIC CEMENTS, WHETHER OR NOT COLOURED OR IN THE FORM OF CLINKERS:	070	V
2523.10.00	-Cement clinkers	0%	0
2523.2	-Portland cement:		
2523.21.00	White cement, whether or not artificially coloured	0%	0
2523.29.00	Other	0%	0
2523.30.00	-Aluminous cement	5%	0
2523.90.00	-Other hydraulic cements	5%	0
2524	ASBESTOS:		
2524.10.00	-Crocidolite	0%	0
2524.90.00	-Other	0%	0
2525	MICA, INCLUDING SPLITTINGS; MICA WASTE:		
2525.10.00	-Crude mica and mica rifted into sheets or splittings	5%	0
2525.20.00	-Mica powder	0%	0
2525.30.00	-Mica waste	0%	0
2526	NATURAL STEATITE, WHETHER OR NOT ROUGHLY TRIMMED OR MERELY CUT, BY SAWING OR OTHERWISE, INTO BLOCKS OR SLABS OF A RECTANGULAR (INCLUDING SQUARE) SHAPE; TALC:		
2526.10.00	-Not crushed, not powdered	5%	0
2526.20.00	-Crushed or powdered	5%	0
2528.00.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H3BO3 calculated on the dry weight	0%	0

2529	FELDSPAR; LEUCITE; NEPHELINE AND NEPHELINE SYENITE; FLUORSPAR:		
2529.10.00	-Feldspar	0%	0
2529.2	-Fluorspar:		
2529.21.00	Containing by weight 97% or less of calcium fluoride	0%	0
2529.22.00	Containing by weight more than 97% of calcium fluoride	0%	0
2529.30.00	-Leucite; nepheline and nepheline syenite	0%	0
2530	MINERAL SUBSTANCES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
2530.10.00	-Vermiculite, perlite and chlorites, unexpanded	0%	0
2530.20.00	-Kieserite, epsomite (natural magnesium sulphates)	0%	0
2530.90.00	-Other	0%	0
26	ORES, SLAG AND ASH		
2601	IRON ORES AND CONCENTRATES, INCLUDING ROASTED IRON PYRITES:		
2601.1	-Iron ores and concentrates, other than roasted iron pyrites:		
2601.11.00	Non-agglomerated	0%	0
2601.12.00	Agglomerated	0%	0
2601.20.00	-Roasted iron pyrites	0%	0
2602.00.00	MANGANESE ORES AND CONCENTRATES, INCLUDING FERRUGINOUS MANGANESE ORES AND CONCENTRATES WITH A MANGANESE CONTENT OF 20% OR MORE, CALCULATED ON THE DRY WEIGHT	0%	0
2603.00.00	COPPER ORES AND CONCENTRATES	0%	0
2604.00.00	NICKEL ORES AND CONCENTRATES	0%	0
2605.00.00	COBALT ORES AND CONCENTRATES	0%	0
2606.00.00	ALUMINIUM ORES AND CONCENTRATES	0%	0
2607.00.00	LEAD ORES AND CONCENTRATES	0%	0
2608.00.00	ZINC ORES AND CONCENTRATES	0%	0
2609.00.00	TIN ORES AND CONCENTRATES	0%	0

2610.00.00	CHROMIUM ORES AND	0%	0
	CONCENTRATES TUNGSTEN ORES AND		
2611.00.00	CONCENTRATES	0%	0
2612	URANIUM OR THORIUM ORES AND CONCENTRATES:		
2612.10.00	-Uranium ores and concentrates	0%	0
2612.20.00	-Thorium ores and concentrates	0%	0
2613	MOLYBDENUM ORES AND CONCENTRATES:		
2613.10.00	-Roasted	0%	0
2613.90.00	-Other	0%	0
2614.00.00	TITANIUM ORES AND CONCENTRATES	0%	0
2615	NIOBIUM, TANTALUM, VANADIUM OR ZIRCONIUM ORES AND CONCENTRATES:		
2615.10.00	-Zirconium ores and concentrates	0%	0
2615.90.00	-Other	0%	0
2616	PRECIOUS METAL ORES AND CONCENTRATES:		
2616.10.00	-Silver ores and concentrates	0%	0
2616.90.00	-Other	0%	0
2617	OTHER ORES AND CONCENTRATES:		
2617.10.00	-Antimony ores and concentrates	0%	0
2617.90.00	-Other	0%	0
2618.00.00	GRANULATED SLAG (SLAG SAND) FROM THE MANUFACTURE OF IRON OR STEEL	0%	0
2619.00.00	SLAG, DROSS (OTHER THAN GRANULATED SLAG), SCALINGS AND OTHER WASTE FROM THE MANUFACTURE OF IRON OR STEEL	0%	0
2620	SLAG, ASH AND RESIDUES (OTHER THAN FROM THE MANUFACTURE OF IRON OR STEEL), CONTAINING METALS, ARSENIC OR THEIR COMPOUNDS:		
2620.1	-Containing mainly zinc:		
2620.11.00	Hard zinc spelter	0%	0
2620.19.00	Other	0%	0
2620.2	-Containing mainly lead:		

2620.21.00	Leaded gasoline sludges and leaded anti- knock compound sludges	0%	0
2620.29.00	Other	0%	0
2620.30.00	-Containing mainly copper	0%	0
2620.40.00	-Containing mainly aluminium	0%	0
2620.60.00	-Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	0%	0
2620.9	-Other:		
2620.91.00	Containing antimony, beryllium, cadmium, chromium or their mixtures	0%	0
2620.99.00	Other	0%	0
2621	OTHER SLAG AND ASH, INCLUDING SEAWEED ASH (KELP); ASH AND RESIDUES FROM THE INCINERATION OF MUNICIPAL WASTE:		
2621.10.00	-Ash and residues from the incineration of municipal waste	0%	0
2621.90.00	-Other	0%	0
27	MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES		
2701	COAL; BRIQUETTES, OVOIDS AND SIMILAR SOLID FUELS MANUFACTURED FROM COAL:		
2701.1	-Coal, whether or not pulverised, but not agglomerated:		
2701.11.00	Anthracite	0%	0
2701.12.00	Bituminous coal	0%	0
2701.19.00	Other coal	0%	0
2701.20.00	-Briquettes, ovoids and similar solid fuels manufactured from coal	0%	0
2702	LIGNITE, WHETHER OR NOT AGGLOMERATED, EXCLUDING JET:		
2702.10.00	-Lignite, whether or not pulverised, but not agglomerated	0%	0
2702.20.00	-Agglomerated lignite	0%	0
2703.00.00	PEAT (INCLUDING PEAT LITTER), WHETHER OR NOT AGGLOMERATED	0%	0

2704.00.00	COKE AND SEMI-COKE OF COAL, OF LIGNITE OR OF PEAT, WHETHER OR NOT AGGLOMERATED; RETORT CARBON	0%	0
2705.00.00	COAL GAS, WATER GAS, PRODUCER GAS AND SIMILAR GASES, OTHER THAN PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS	5%	0
2706.00.00	TAR DISTILLED FROM COAL, FROM LIGNITE OR FROM PEAT, AND OTHER MINERAL TARS, WHETHER OR NOT DEHYDRATED OR PARTIALLY DISTILLED, INCLUDING RECONSTITUTED TARS	0%	0
2707	OILS AND OTHER PRODUCTS OF THE DISTILLATION OF HIGH TEMPERATURE COAL TAR; SIMILAR PRODUCTS IN WHICH THE WEIGHT OF THE AROMATIC CONSTITUENTS EXCEEDS THAT OF THE NON-AROMATIC CONSTITUENTS:		
2707.10.00	-Benzol (benzene)	0%	0
2707.20.00	-Toluol (toluene)	0%	0
2707.30.00	-Xylol (xylenes)	0%	0
2707.40.00	-Naphthalene	0%	0
2707.50.00	-Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 oC by the ASTM D86 method	0%	0
2707.9	-Other:		
2707.91.00	Creosote oils	0%	0
2707.99	Other:		
2707.99.10	Phenols	5%	0
2707.99.90	Other	0%	0
2708	PITCH AND PITCH COKE, OBTAINED FROM COAL TAR OR FROM OTHER MINERAL TARS:		
2708.10.00	-Pitch	0%	0
2708.20.00	-Pitch coke	0%	0
2709	PETROLEUM OILS AND OILS OBTAINED FROM BITUMINOUS MINERALS, CRUDE:		

	For use as a petroleum refinery feedstock		
2700 00 10	at a factory specified in a licence granted	_	
2709.00.10	pursuant to Part IV of the Excise Act	0%	0
	1901		
2709.00.90	Other	0%	0
	PETROLEUM OILS AND OILS		
	OBTAINED FROM BITUMINOUS		
	MINERALS, OTHER THAN CRUDE;		
	PREPARATIONS NOT ELSEWHERE		
	SPECIFIED OR INCLUDED,		
2710	CONTAINING BY WEIGHT 70% OR		
	MORE OF PETROLEUM OILS OR OF		
	OILS OBTAINED FROM BITUMINOUS		
	MINERALS, THESE OILS BEING THE BASIC CONSTITUENTS OF THE		
	PREPARATIONS; WASTE OILS:		
	-Petroleum oils and oils obtained from		
	bituminous minerals (other than crude) and		
	preparations not elsewhere specified or		
	included, containing by weight 70% or		
2710.1	more of petroleum oils or of oils obtained		
	from bituminous minerals, these oils being		
	the basic constituents of the preparations,		
	other than those containing biodiesel and		
	other than waste oils:		
2710.12	Light oils and preparations:		
2710.12.6	Gasoline:		
2710.12.61	For use as fuel in aircraft	0%	0
2710.12.62	Blends of gasoline and ethanol	0%	0
2710.12.69	Other	0%	0
2710.12.70	Other refined or partly refined petroleum	0%	0
	products; mineral turpentine		
2710.12.90	Other	0%	0
2710.19	Other:		
2710.19.1	Crudes, topped or enriched:		
	For use as a petroleum refinery		
2710.19.14	feedstock at a factory specified in a licence	0%	0
	granted under Part IV of the Excise Act 1901		
2710.19.16	Other	0%	0
2710.19.2	Diesel, other than goods of 2710.20.00:	-	<u> </u>
2710.19.22	Blends of diesel and ethanol	0%	0
2710.19.28	Other	0%	0
2710.19.40	Kerosene for use as fuel in aircraft	0%	0
		-	

2710.19.5	Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.19.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.19.51	Heating oil	0%	0
2710.19.52	Kerosene, other than goods of 2710.19.40	0%	0
2710.19.53	Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0%	0
2710.19.70	Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0%	0
2710.19.9	Other:		
2710.19.91	Petroleum based oils, other than grease of 2710.19.92, including (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0%	0
2710.19.92	Petroleum based greases	0%	0
2710.19.99	Other	0%	0
2710.20.00	-Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel, other than waste oils	0%	0
2710.9	-Waste oils:		
2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs):		
2710.91.1	Crudes, topped or enriched:		
2710.91.14	For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the Excise Act 1901	0%	0
2710.91.16	Other	0%	0

2710.91.2	Diesel, other than blends of 2710.91.80:		
2710.91.22	Blends of diesel and ethanol	0%	0
2710.91.28	Other	0%	0
2710.91.40	Kerosene for use as fuel in aircraft	0%	0
2710.91.5	Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.91.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.91.51	Heating oil	0%	0
2710.91.52	Kerosene, other than goods of 2710.91.40	0%	0
2710.91.53	Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0%	0
2710.91.6	Gasoline:		
2710.91.61	For use as fuel in aircraft	0%	0
2710.91.62	Blends of gasoline and ethanol	0%	0
2710.91.69	Other	0%	0
2710.91.70	Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0%	0
2710.91.80	Blends of biodiesel and other substances	0%	0
2710.91.9	Other:		
2710.91.91	Petroleum based oils, other than grease of 2710.91.92, including: (a) lubricant based oils; (b) prepared lubricant additives containing carrier oils: (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0%	0
2710.91.92	Petroleum based greases	0%	0
2710.91.99	Other	0%	0
2710.99	Other:		
2710.99.1	Crudes, topped or enriched:		
2710.99.14	For use as a petroleum refinery feedstock at a factory specified in a licence granted under Part IV of the Excise Act 1901	0%	0
2710.99.16	Other	0%	0
2710.99.2	Diesel, other than blends of 2710.99.80:		

2710.99.22	Blends of diesel and ethanol	0%	0
2710.99.28	Other	0%	0
2710.99.40	Kerosene for use as fuel in aircraft	0%	0
2710.99.5	Goods, as follows: (a) heating oil; (b) kerosene, other than goods of 2710.99.40; (c) fuel oil having the characteristics as defined in Additional Note 1 to this Chapter:		
2710.99.51	Heating oil	0%	0
2710.99.52	Kerosene, other than goods of 2710.99.40	0%	0
2710.99.53	Fuel oil having the characteristics as defined in Additional Note 1 to this Chapter	0%	0
2710.99.6	Gasoline:		
2710.99.61	For use as fuel in aircraft	0%	0
2710.99.62	Blends of gasoline and ethanol	0%	0
2710.99.69	Other	0%	0
2710.99.70	Other refined or partly refined petroleum products other than lubricants (including lubricant base oils), hydraulic oils, transformer oils and bitumen; mineral turpentine	0%	0
2710.99.80	Blends of biodiesel and other substances	0%	0
2710.99.9	Other:	3,7	
2710.99.91	Petroleum based oils, other than grease of 2710.99.92, including (a) lubricant base oils; (b) prepared lubricant additives containing carrier oils; (c) lubricants for engines, gear sets, pumps and bearings; (d) hydraulic fluids; (e) brake fluids; (f) transmission oils; (g) transformer and heat transfer oils	0%	0
2710.99.92	Petroleum based greases	0%	0
2710.99.99	Other	0%	0
2711	PETROLEUM GASES AND OTHER GASEOUS HYDROCARBONS:		
2711.1	-Liquefied:		
2711.11.00	Natural gas	0%	0
2711.12	Propane:		
2711.12.10	LPG as defined in Additional Note 2 to this Chapter	0%	0
2711.12.90	Other	0%	0
2711.13	Butanes:		

2711.13.10	LPG as defined in Additional Note 2 to	0%	0
2711.13.90	this ChapterOther	0%	0
2/11.13.90	Ethylene, propylene, butylene and	070	U
2711.14.00	butadiene	0%	0
2711.19.00	Other	0%	0
2711.2	-In gaseous state:		
2711.21	Natural gas:		
2711.21.10	CNG as defined in Additional Note 5 to this Chapter	0%	0
2711.21.90	Other	0%	0
2711.29.00	Other	0%	0
2712	PETROLEUM JELLY; PARAFFIN WAX, MICRO-CRYSTALLINE PETROLEUM WAX, SLACK WAX, OZOKERITE, LIGNITE WAX, PEAT WAX, OTHER MINERAL WAXES, AND SIMILAR PRODUCTS OBTAINED BY SYNTHESIS OR BY OTHER PROCESSES, WHETHER OR NOT COLOURED:		
2712.10.00	-Petroleum jelly	0%	0
2712.20.00	-Paraffin wax containing by weight less than 0.75% of oil	0%	0
2712.90.00	-Other	0%	0
2713	PETROLEUM COKE, PETROLEUM BITUMEN AND OTHER RESIDUES OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
2713.1	-Petroleum coke:		
2713.11.00	Not calcined	0%	0
2713.12.00	Calcined	0%	0
2713.20.00	-Petroleum bitumen	0%	0
2713.90.00	-Other residues of petroleum oils or of oils obtained from bituminous minerals	0%	0
2714	BITUMEN AND ASPHALT, NATURAL; BITUMINOUS OR OIL SHALE AND TAR SANDS; ASPHALTITES AND ASPHALTIC ROCKS:		
2714.10.00	-Bituminous or oil shale and tar sands	0%	0
2714.90.00	-Other	0%	0

2715.00.00	BITUMINOUS MIXTURES BASED ON NATURAL ASPHALT, ON NATURAL BITUMEN, ON PETROLEUM BITUMEN, ON MINERAL TAR OR ON MINERAL TAR PITCH (FOR EXAMPLE, BITUMINOUS MASTICS, CUT-BACKS)	5%	0
28	INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES		
2801	FLUORINE, CHLORINE, BROMINE AND IODINE:		
2801.10.00	-Chlorine	0%	0
2801.20.00	-Iodine	0%	0
2801.30.00	-Fluorine; bromine	0%	0
2802.00.00	SULPHUR, SUBLIMED OR PRECIPITATED; COLLOIDAL SULPHUR	0%	0
2803.00.00	CARBON (CARBON BLACKS AND OTHER FORMS OF CARBON NOT ELSEWHERE SPECIFIED OR INCLUDED)	0%	0
2804	HYDROGEN, RARE GASES AND OTHER NON-METALS:		
2804.10.00	-Hydrogen	0%	0
2804.2	-Rare gases:		
2804.21.00	Argon	0%	0
2804.29.00	Other	0%	0
2804.30.00	-Nitrogen	0%	0
2804.40.00	-Oxygen	0%	0
2804.50.00	-Boron; tellurium	0%	0
2804.6	-Silicon:		
2804.61.00	Containing by weight not less than 99.99% of silicon	0%	0
2804.69.00	Other	0%	0
2804.70.00	-Phosphorus	0%	0
2804.80.00	-Arsenic	0%	0
2804.90.00	-Selenium	0%	0
2805	ALKALI OR ALKALINE-EARTH METALS; RARE-EARTH METALS, SCANDIUM AND YTTRIUM,		

	WHETHER OR NOT INTERMIXED OR INTERALLOYED; MERCURY:		
2805.1	-Alkali or alkaline-earth metals:		
2805.11.00	Sodium	0%	0
2805.12.00	Calcium	0%	0
2805.19.00	Other	0%	0
2805.30.00	-Rare-earth metals, scandium and yttrium whether or not intermixed or interalloyed	0%	0
2805.40.00	-Mercury	0%	0
2806	HYDROGEN CHLORIDE (HYDROCHLORIC ACID); CHLOROSULPHURIC ACID:		
2806.10.00	-Hydrogen chloride (hydrochloric acid)	0%	0
2806.20.00	-Chlorosulphuric acid	0%	0
2807.00.00	SULPHURIC ACID; OLEUM	0%	0
2808.00.00	NITRIC ACID; SULPHONITRIC ACIDS	0%	0
2809	DIPHOSPHORUS PENTAOXIDE; PHOSPHORIC ACID; POLYPHOSPHORIC ACIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
2809.10.00	-Diphosphorus pentaoxide	0%	0
2809.20	-Phosphoric acid and polyphosphoric acids:		
2809.20.10	Phosphoric acid, containing by weight: (a) 0.45%, or more, in a combined amount, of iron, aluminium and magnesium; and (b) 0.5%, or more, of sulphuric acid, based on an acid containing by weight, 75% orthophosphoric acid	0%	0
2809.20.90	Other	5%	0
2810.00.00	OXIDES OF BORON; BORIC ACIDS	0%	0
2811	OTHER INORGANIC ACIDS AND OTHER INORGANIC OXYGEN COMPOUNDS OF NON-METALS:		
2811.1	-Other inorganic acids:		
2811.11.00	Hydrogen fluoride (hydrofluoric acid)	0%	0
2811.19.00	Other	0%	0
2811.2	-Other inorganic oxygen compounds of non-metals:		
2811.21.00	Carbon dioxide	0%	0
2811.22.00	Silicon dioxide	0%	0

2811.29.00	Other	0%	0
2812	HALIDES AND HALIDE OXIDES OF NON-METALS:		
2812.10.00	-Chlorides and chloride oxides	0%	0
2812.90.00	-Other	0%	0
2813	SULPHIDES OF NON-METALS; COMMERCIAL PHOSPHORUS TRISULPHIDE:		
2813.10.00	-Carbon disulphide	0%	0
2813.90.00	-Other	0%	0
2814	AMMONIA, ANHYDROUS OR IN AQUEOUS SOLUTION:		
2814.10.00	-Anhydrous ammonia	0%	0
2814.20.00	-Ammonia in aqueous solution	0%	0
2815	SODIUM HYDROXIDE (CAUSTIC SODA); POTASSIUM HYDROXIDE (CAUSTIC POTASH); PEROXIDES OF SODIUM OR POTASSIUM:		
2815.1	-Sodium hydroxide (caustic soda):		
2815.11.00	Solid	0%	0
2815.12.00	In aqueous solution (soda lye or liquid soda)	0%	0
2815.20.00	-Potassium hydroxide (caustic potash)	0%	0
2815.30.00	-Peroxides of sodium or potassium	0%	0
2816	HYDROXIDE AND PEROXIDE OF MAGNESIUM; OXIDES, HYDROXIDES AND PEROXIDES, OF STRONTIUM OR BARIUM:		
2816.10.00	-Hydroxide and peroxide of magnesium	0%	0
2816.40.00	-Oxides, hydroxides and peroxides, of strontium or barium	0%	0
2817.00.00	ZINC OXIDE; ZINC PEROXIDE	0%	0
2818	ARTIFICIAL CORUNDUM, WHETHER OR NOT CHEMICALLY DEFINED; ALUMINIUM OXIDE; ALUMINIUM HYDROXIDE:		
2818.10	-Artificial corundum, whether or not chemically defined:		
2818.10.10	Chemically defined	0%	0
2818.10.90	Other	5%	0
2818.20.00	-Aluminium oxide, other than artificial corundum	0%	0

2818.30.00	-Aluminium hydroxide	0%	0
2819	CHROMIUM OXIDES AND		
2019	HYDROXIDES:		
2819.10.00	-Chromium trioxide	0%	0
2819.90.00	-Other	0%	0
2820	MANGANESE OXIDES:		
2820.10.00	-Manganese dioxide	0%	0
2820.90.00	-Other	0%	0
2821	IRON OXIDES AND HYDROXIDES; EARTH COLOURS CONTAINING 70% OR MORE BY WEIGHT OF COMBINED IRON EVALUATED AS FE2O3:		
2821.10.00	-Iron oxides and hydroxides	0%	0
2821.20.00	-Earth colours	0%	0
2822.00.00	COBALT OXIDES AND HYDROXIDES; COMMERCIAL COBALT OXIDES	0%	0
2823.00.00	TITANIUM OXIDES	0%	0
2824	LEAD OXIDES; RED LEAD AND ORANGE LEAD:		
2824.10.00	-Lead monoxide (litharge, massicot)	0%	0
2824.90.00	-Other	0%	0
2825	HYDRAZINE AND HYDROXYLAMINE AND THEIR INORGANIC SALTS; OTHER INORGANIC BASES; OTHER METAL OXIDES, HYDROXIDES AND PEROXIDES:		
2825.10.00	-Hydrazine and hydroxylamine and their inorganic salts	0%	0
2825.20.00	-Lithium oxide and hydroxide	0%	0
2825.30.00	-Vanadium oxides and hydroxides	0%	0
2825.40.00	-Nickel oxides and hydroxides	0%	0
2825.50.00	-Copper oxides and hydroxides	0%	0
2825.60.00	-Germanium oxides and zirconium dioxide	0%	0
2825.70.00	-Molybdenum oxides and hydroxides	0%	0
2825.80.00	-Antimony oxides	0%	0
2825.90.00	-Other	0%	0
2826	FLUORIDES; FLUOROSILICATES, FLUOROALUMINATES AND OTHER COMPLEX FLUORINE SALTS:		
2826.1	-Fluorides:		
2826.12.00	Of aluminium	0%	0

2826.19.00	Other	0%	0
2826.30.00	-Sodium hexafluoroaluminate (synthetic cryolite)	0%	0
2826.90.00	-Other	0%	0
2827	CHLORIDES, CHLORIDE OXIDES AND CHLORIDE HYDROXIDES; BROMIDES AND BROMIDE OXIDES; IODIDES AND IODIDE OXIDES:		
2827.10.00	-Ammonium chloride	0%	0
2827.20.00	-Calcium chloride	0%	0
2827.3	-Other chlorides:		
2827.31.00	Of magnesium	0%	0
2827.32.00	Of aluminium	0%	0
2827.35.00	Of nickel	0%	0
2827.39.00	Other	0%	0
2827.4	-Chloride oxides and chloride hydroxides:		
2827.41.00	Of copper	0%	0
2827.49.00	Other	0%	0
2827.5	-Bromides and bromide oxides:		
2827.51.00	Bromides of sodium or of potassium	0%	0
2827.59.00	Other	0%	0
2827.60.00	-Iodides and iodide oxides	0%	0
2828	HYPOCHLORITES; COMMERCIAL CALCIUM HYPOCHLORITE; CHLORITES; HYPOBROMITES:		
2828.10.00	-Commercial calcium hypochlorite and other calcium hypochlorites	0%	0
2828.90.00	-Other	0%	0
2829	CHLORATES AND PERCHLORATES; BROMATES AND PERBROMATES; IODATES AND PERIODATES:		
2829.1	-Chlorates:		
2829.11.00	Of sodium	0%	0
2829.19.00	Other	0%	0
2829.90.00	-Other	0%	0
2830	SULPHIDES; POLYSULPHIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
2830.10.00	-Sodium sulphides	0%	0
2830.90.00	-Other	0%	0
2831	DITHIONITES AND SULPHOXYLATES:		

2831.10.00	-Of sodium	0%	0
2831.90.00	-Other	0%	0
2832	SULPHITES; THIOSULPHATES:	0,0	<u> </u>
2832.10.00	-Sodium sulphites	0%	0
2832.20.00	-Other sulphites	0%	0
2832.30.00	-Thiosulphates	0%	0
2833	SULPHATES; ALUMS; PEROXOSULPHATES (PERSULPHATES):		
2833.1	-Sodium sulphates:		
2833.11.00	Disodium sulphate	5%	0
2833.19.00	Other	0%	0
2833.2	-Other sulphates:		
2833.21.00	Of magnesium	5%	0
2833.22.00	Of aluminium	5%	0
2833.24.00	Of nickel	0%	0
2833.25.00	Of copper	5%	0
2833.27.00	Of barium	0%	0
2833.29	Other:		
2833.29.10	Of zinc	5%	0
2833.29.90	Other	0%	0
2833.30.00	-Alums	0%	0
2833.40.00	-Peroxosulphates (persulphates)	0%	0
2834	NITRITES; NITRATES:		
2834.10.00	-Nitrites	0%	0
2834.2	-Nitrates:		
2834.21.00	Of potassium	0%	0
2834.29.00	Other	0%	0
2835	PHOSPHINATES (HYPOPHOSPHITES), PHOSPHONATES (PHOSPHITES), PHOSPHATES; POLYPHOSPHATES, WHETHER OR NOT CHEMICALLY DEFINED:		
2835.10.00	-Phosphinates (hypophosphites) and phosphonates (phosphites)	0%	0
2835.2	-Phosphates:		
2835.22.00	Of mono- or disodium	5%	0
2835.24.00	Of potassium	0%	0
2835.25.00	Calcium hydrogenorthophosphate ("dicalcium phosphate")	0%	0
2835.26.00	Other phosphates of calcium	5%	0

2835.29.00	Other	0%	0
2835.3	-Polyphosphates:		
2835.31.00	Sodium triphosphate (sodium tripolyphosphate)	5%	0
2835.39	Other:		
2835.39.10	Of sodium, including pyrophosphates and metaphosphates	5%	0
2835.39.90	Other	0%	0
2836	CARBONATES; PEROXOCARBONATES (PERCARBONATES); COMMERCIAL AMMONIUM CARBONATE CONTAINING AMMONIUM CARBAMATE:		
2836.20.00	-Disodium carbonate	5%	0
2836.30.00	-Sodium hydrogencarbonate (sodium bicarbonate)	0%	0
2836.40.00	-Potassium carbonates	0%	0
2836.50.00	-Calcium carbonate	0%	0
2836.60.00	-Barium carbonate	0%	0
2836.9	-Other:		
2836.91.00	Lithium carbonates	0%	0
2836.92.00	Strontium carbonate	0%	0
2836.99.00	Other	0%	0
2837	CYANIDES, CYANIDE OXIDES AND COMPLEX CYANIDES:		
2837.1	-Cyanides and cyanide oxides:		
2837.11.00	Of sodium	0%	0
2837.19.00	Other	0%	0
2837.20.00	-Complex cyanides	0%	0
2839	SILICATES; COMMERCIAL ALKALI METAL SILICATES:		
2839.1	-Of sodium:		
2839.11.00	Sodium metasilicates	0%	0
2839.19.00	Other	0%	0
2839.90.00	-Other	0%	0
2840	BORATES; PEROXOBORATES (PERBORATES):		
2840.1	-Disodium tetraborate (refined borax):		
2840.11.00	Anhydrous	0%	0
2840.19.00	Other	0%	0

2840.20.00	-Other borates	0%	0
2840.30.00	-Peroxoborates (perborates)	5%	0
2841	SALTS OF OXOMETALLIC OR PEROXOMETALLIC ACIDS:		
2841.30.00	-Sodium dichromate	0%	0
2841.50	-Other chromates and dichromates; peroxochromates:		
2841.50.20	Goods, as follows: (a) chromates of zinc or of lead; (b) potassium dichromate	0%	0
2841.50.90	Other	5%	0
2841.6	-Manganites, manganates and permanganates:		
2841.61.00	Potassium permanganate	0%	0
2841.69.00	Other	0%	0
2841.70.00	-Molybdates	0%	0
2841.80.00	-Tungstates (wolframates)	0%	0
2841.90	-Other:		
2841.90.10	Aluminates	5%	0
2841.90.90	Other	0%	0
2842	OTHER SALTS OF INORGANIC ACIDS OR PEROXOACIDS (INCLUDING ALUMINOSILICATES WHETHER OR NOT CHEMICALLY DEFINED), OTHER THAN AZIDES:		
2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined:		
2842.10.10	Aluminosilicates, not chemically defined	5%	0
2842.10.90	Other	0%	0
2842.90.00	-Other	0%	0
2843	COLLOIDAL PRECIOUS METALS; INORGANIC OR ORGANIC COMPOUNDS OF PRECIOUS METALS, WHETHER OR NOT CHEMICALLY DEFINED; AMALGAMS OF PRECIOUS METALS:		
2843.10.00	-Colloidal precious metals	0%	0
2843.2	-Silver compounds:		
2843.21.00	Silver nitrate	0%	0
2843.29.00	Other	0%	0
2843.30.00	-Gold compounds	0%	0
2843.90.00	-Other compounds; amalgams	0%	0

2844	RADIOACTIVE CHEMICAL ELEMENTS AND RADIOACTIVE ISOTOPES (INCLUDING THE FISSILE OR FERTILE CHEMICAL ELEMENTS AND ISOTOPES) AND THEIR COMPOUNDS; MIXTURES AND RESIDUES CONTAINING THESE PRODUCTS:		
2844.10.00	-Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	0%	0
2844.20.00	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	0%	0
2844.30.00	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	0%	0
2844.40.00	-Radioactive elements and isotopes and compounds other than those of 2844.10.00, 2844.20.00 or 2844.30.00; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	0%	0
2844.50.00	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0%	0
2845	ISOTOPES OTHER THAN THOSE OF 2844; COMPOUNDS, INORGANIC OR ORGANIC, OF SUCH ISOTOPES, WHETHER OR NOT CHEMICALLY DEFINED:		
2845.10.00	-Heavy water (deuterium oxide)	0%	0
2845.90.00	-Other	0%	0
2846	COMPOUNDS, INORGANIC OR ORGANIC, OF RARE-EARTH METALS, OF YTTRIUM OR OF SCANDIUM OR OF MIXTURES OF THESE METALS:		

2846.10.00	-Cerium compounds	0%	0
2846.90.00	-Other	0%	0
2847.00.00	HYDROGEN PEROXIDE, WHETHER OR NOT SOLIDIFIED WITH UREA	5%	0
2848.00.00	PHOSPHIDES, WHETHER OR NOT CHEMICALLY DEFINED, EXCLUDING FERROPHOSPHORUS	0%	0
2849	CARBIDES, WHETHER OR NOT CHEMICALLY DEFINED:		
2849.10.00	-Of calcium	0%	0
2849.20.00	-Of silicon	0%	0
2849.90.00	-Other	0%	0
2850.00.00	HYDRIDES, NITRIDES, AZIDES, SILICIDES AND BORIDES, WHETHER OR NOT CHEMICALLY DEFINED, OTHER THAN COMPOUNDS WHICH ARE ALSO CARBIDES OF 2849	0%	0
2852	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams:		
2852.10	-Chemically defined:		
2852.10.10	Compounds of mercury, as follows: (a) aluminates; (b) chromates, dichromates or peroxochromates; (c) goods of 2931.90.10; (d) goods of 2937.50.10; (e) peroxoborates (perborates); (f) salts of the carboxylic acids of 2915.70.00, 2915.90.00, 2916.15.00, 2916.19.10 or 2918.9; (g) salts and derivatives of the carboxylic acids of 2917.3, but not including salts of terephthalic acid; (h) toluidine derivatives containing fluoro, nitro or propyl groups; (ij) unmixed products for photographic uses, put up in measures portions or put up for retail sale in a form ready for use	5%	0
2852.10.20	Compounds of mercury, as follows: (a) salts and derivatives of acyclic monoamines of 2921.1; (b) salts of acetic acid; (c) salts of triethanolamine	5%	0
2852.10.90	Other	0%	0
2852.90	-Other:		·

2852.90.10	Compounds of mercury, as follows: (a) polysulphides; (b) polyphosphates; (c) phosphides; (d) carbides; (e) hydrides; (f) azides; (g) nitrides; (h) silicides; (ij) borides; (k) salts of nucleic acids; (l) water insoluble salts of naphthenic acids; (m) tannates and other tannin derivatives; (n) caseinates and other casein derivatives; (o) albuminates and other albumin derivatives; (p) peptonates, peptone derivatives and other protein substances	0%	0
2852.90.90	Other, including aluminosilicates	5%	0
2853.00.00	OTHER INORGANIC COMPOUNDS (INCLUDING DISTILLED OR CONDUCTIVITY WATER AND WATER OF SIMILAR PURITY); LIQUID AIR (WHETHER OR NOT RARE GASES HAVE BEEN REMOVED); COMPRESSED AIR; AMALGAMS, OTHER THAN AMALGAMS OF PRECIOUS METALS	0%	0
29	ORGANIC CHEMICALS		
2901	ACYCLIC HYDROCARBONS:		
2901.10.00	-Saturated	0%	0
2901.2	-Unsaturated:		
2901.21.00	Ethylene	0%	0
2901.22.00	Propene (propylene)	0%	0
2901.23.00	Butene (butylene) and isomers thereof	0%	0
2901.24.00	Buta-1,3-diene and isoprene	0%	0
2901.29.00	Other	0%	0
2902	CYCLIC HYDROCARBONS:		
2902.1	-Cyclanes, cyclenes and cycloterpenes:		
2902.11.00	Cyclohexane	0%	0
2902.19.00	Other	0%	0
2902.20.00	-Benzene	0%	0
2902.30.00	-Toluene	0%	0
2902.4	-Xylenes:		
2902.41.00	o-Xylene	0%	0
2902.42.00	m-Xylene	0%	0
2902.43.00	p-Xylene	0%	0
2902.44.00	Mixed xylene isomers	0%	0
2902.50.00	-Styrene	5%	0
2902.60.00	-Ethylbenzene	0%	0

2902.70.00	-Cumene	0%	0
2902.90.00	-Other	0%	0
2903	HALOGENATED DERIVATIVES OF HYDROCARBONS:		
2903.1	-Saturated chlorinated derivatives of acyclic hydrocarbons:		
2903.11.00	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	0%	0
2903.12.00	Dichloromethane (methylene chloride)	0%	0
2903.13.00	Chloroform (trichloromethane)	0%	0
2903.14.00	Carbon tetrachloride	0%	0
2903.15.00	Ethylene dichloride (ISO) (1,2-dichloroethane)	0%	0
2903.19.00	Other	0%	0
2903.2	-Unsaturated chlorinated derivatives of acyclic hydrocarbons:		
2903.21.00	Vinyl chloride (chloroethylene)	0%	0
2903.22.00	Trichloroethylene	0%	0
2903.23.00	Tetrachloroethylene (perchloroethylene)	0%	0
2903.29.00	Other	0%	0
2903.3	-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:		
2903.31.00	Ethylene dibromide (ISO) (1,2-dibromoethane)	0%	0
2903.39.00	Other	0%	0
2903.7	-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:		
2903.71.00	Chlorodifluoromethane	5%	0
2903.72.00	Dichlorotrifluoroethanes	5%	0
2903.73.00	Dichlorofluoroethanes	5%	0
2903.74.00	Chlorodifluoroethanes	5%	0
2903.75.00	Dichloropentafluoropropanes	5%	0
2903.76.00	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	0%	0
2903.77.00	Other, perhalogenated only with fluorine and chlorine	0%	0
2903.78.00	Other perhalogenated derivatives	0%	0
2903.79	Other:		
2903.79.10	Other chlorofluorinated derivatives	5%	0

2903.79.90	Other	0%	0
2903.8	-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:		
2903.81.00	1,2,3,4,5,6-Hexachlorocyclohexane (HCH(ISO)), including lindane (ISO, INN)	0%	0
2903.82.00	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	0%	0
2903.89.00	Other	0%	0
2903.9	-Halogenated derivatives of aromatic hydrocarbons:		
2903.91.00	Chlorobenzene, o-dichlorobenzene and p-dichlorobenzene	5%	0
2903.92.00	Hexachlorobenzene (ISO) and DDT (ISO) (clofentane (INN), 1,1,1-trichloro-2,2- bis(p-chlorophenyl)ethane)	0%	0
2903.99.00	Other	0%	0
2904	SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF HYDROCARBONS, WHETHER OR NOT HALOGENATED:		
2904.10.00	-Derivatives containing only sulpho groups, their salts and ethyl esters	0%	0
2904.20.00	-Derivatives containing only nitro or only nitroso groups	0%	0
2904.90.00	-Other	0%	0
2905	ACYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2905.1	-Saturated monohydric alcohols:		
2905.11.00	Methanol (methyl alcohol)	0%	0
2905.12.00	Propan-1-ol (propyl alcohol) and propan- 2-ol (isopropyl alcohol)	0%	0
2905.13.00	Butan-1-ol (n-butyl alcohol)	5%	0
2905.14.00	Other butanols	0%	0
2905.16.00	Octanol (octyl alcohol) and isomers thereof	5%	0
2905.17.00	Dodecan-1-ol (lauryl alcohol), hexadecan- 1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	0%	0
2905.19	Other:		

2905.19.10	Goods, as follows: (a) 4-methylpentan-2-ol; (b) primary alcohols containing not less than 6 carbon atoms	5%	0
2905.19.90	Other	0%	0
2905.2	-Unsaturated monohydric alcohols:		
2905.22.00	Acyclic terpene alcohols	0%	0
2905.29.00	Other	0%	0
2905.3	-Diols:		
2905.31.00	Ethylene glycol (ethanediol)	5%	0
2905.32.00	Propylene glycol (propane-1,2-diol)	5%	0
2905.39.00	Other	0%	0
2905.4	-Other polyhydric alcohols:		
2905.41.00	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	0%	0
2905.42.00	Pentaerythritol	0%	0
2905.43.00	Mannitol	0%	0
2905.44.00	D-glucitol (sorbitol)	5%	0
2905.45.00	Glycerol	5%	0
2905.49.00	Other	0%	0
2905.5	-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:		
2905.51.00	Ethchlorvynol (INN)	0%	0
2905.59.00	Other	0%	0
2906	CYCLIC ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2906.1	-Cyclanic, cyclenic or cycloterpenic:		
2906.11.00	Menthol	0%	0
2906.12.00	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	0%	0
2906.13.00	Sterols and inositols	0%	0
2906.19.00	Other	0%	0
2906.2	-Aromatic:		
2906.21.00	Benzyl alcohol	0%	0
2906.29.00	Other	0%	0
2907	PHENOLS; PHENOL-ALCOHOLS:		
2907.1	-Monophenols:		
2907.11.00	Phenol (hydroxybenzene) and its salt	5%	0
2907.12.00	Cresols and their salts	0%	0

2907.13.00	Octylphenol, nonylphenol and their isomers; salts thereof	0%	0
2907.15.00	Naphthols and their salts	0%	0
2907.19.00	Other	0%	0
2907.2	-Polyphenols; phenol-alcohols:		
2907.21.00	Resorcinol and its salts	0%	0
2907.22.00	Hydroquinone (quinol) and its salts	0%	0
2907.23.00	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	0%	0
2907.29.00	Other	0%	0
2908	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PHENOLS OR PHENOL-ALCOHOLS:		
2908.1	-Derivatives containing only halogen substituents and their salts:		
2908.11.00	Pentachlorophenol (ISO)	0%	0
2908.19.00	Other	0%	0
2908.9	-Other:		
2908.91.00	Dinoseb (ISO) and its salts	0%	0
2908.92.00	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	0%	0
2908.99.00	Other	0%	0
2909	ETHERS, ETHER-ALCOHOLS, ETHER-PHENOLS, ETHER-ALCOHOL-PHENOLS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETONE PEROXIDES (WHETHER OR NOT CHEMICALLY DEFINED), AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2909.1	-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.11.00	Diethyl ether	0%	0
2909.19.00	Other	0%	0
2909.20.00	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	0
2909.30.00	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	0%	0

2909.4	-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated		
	derivatives:		
2909.41.00	2,2'-Oxydiethanol (diethylene glycol, digol)	5%	0
2909.43.00	Monobutyl ethers of ethylene glycol or of diethylene glycol	5%	0
2909.44.00	Other monoalkylethers of ethylene glycol or of diethylene glycol	5%	0
2909.49.00	Other	5%	0
2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.50.10	Ethylene oxide derivatives	5%	0
2909.50.90	Other	0%	0
2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2909.60.10	Goods, as follows: (a) ethylene oxide derivatives; (b) di-t-butyl peroxide; (c) ethyl methyl ketone peroxide; (d) t-butyl hydroperoxide	5%	0
2909.60.90	Other	0%	0
2910	EPOXIDES, EPOXYALCOHOLS, EPOXYPHENOLS AND EPOXYETHERS, WITH A THREE- MEMBERED RING, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2910.10.00	-Oxirane (ethylene oxide)	0%	0
2910.20.00	-Methyloxirane (propylene oxide)	0%	0
2910.30.00	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	0%	0
2910.40.00	-Dieldrin (ISO, INN)	0%	0
2910.90.00	-Other	0%	0
2911.00.00	ACETALS AND HEMIACETALS, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES	0%	0

2912	ALDEHYDES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION; CYCLIC POLYMERS OF ALDEHYDES; PARAFORMALDEHYDE:		
2912.1	-Acyclic aldehydes without other oxygen function:		
2912.11.00	Methanal (formaldehyde)	5%	0
2912.12.00	Ethanal (acetaldehyde)	5%	0
2912.19.00	Other	0%	0
2912.2	-Cyclic aldehydes without other oxygen function:		
2912.21.00	Benzaldehyde	0%	0
2912.29.00	Other	0%	0
2912.4	-Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:		
2912.41.00	Vanillin (4-hydroxy-3- methoxybenzaldehyde)	0%	0
2912.42.00	Ethylvanillin (3-ethoxy-4- hydroxybenzaldehyde)	0%	0
2912.49.00	Other	0%	0
2912.50.00	-Cyclic polymers of aldehydes	0%	0
2912.60.00	-Paraformaldehyde	5%	0
2913.00.00	HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES OF PRODUCTS OF 2912	0%	0
2914	KETONES AND QUINONES, WHETHER OR NOT WITH OTHER OXYGEN FUNCTION, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2914.1	-Acyclic ketones without other oxygen function:		
2914.11.00	Acetone	5%	0
2914.12.00	Butanone (methyl ethyl ketone)	0%	0
2914.13.00	4-Methylpentan-2-one (methyl isobutyl ketone)	0%	0
2914.19.00	Other	0%	0
2914.2	-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:		
2914.22.00	Cyclohexanone and methylcyclohexanones	0%	0

2914.23.00	Ionones and methylionones	0%	0
2914.29.00	Other	0%	0
2914.3	-Aromatic ketones without other oxygen function:		
2914.31.00	Phenylacetone (phenylpropan-2-one)	0%	0
2914.39.00	Other	0%	0
2914.40	-Ketone-alcohols and ketone-aldehydes:		
2914.40.10	4-Hydroxy-4-methylpentan-2-one (diacetone alcohol)	5%	0
2914.40.90	Other	0%	0
2914.50.00	-Ketone-phenols and ketones with other oxygen function	0%	0
2914.6	-Quinones:		
2914.61.00	Anthraquinone	0%	0
2914.69.00	Other	0%	0
2914.70.00	-Halogenated, sulphonated, nitrated or nitrosated derivatives	0%	0
2915	SATURATED ACYCLIC MONOCARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2915.1	-Formic acid, its salts and esters:		
2915.11.00	Formic acid	0%	0
2915.12.00	Salts of formic acid	0%	0
2915.13.00	Esters of formic acid	5%	0
2915.2	-Acetic acid and its salts; acetic anhydride:		
2915.21.00	Acetic acid	5%	0
2915.24.00	Acetic anhydride	5%	0
2915.29.00	Other	5%	0
2915.3	-Esters of acetic acid:		
2915.31.00	Ethyl acetate	5%	0
2915.32.00	Vinyl acetate	5%	0
2915.33.00	n-Butylacetate	5%	0
2915.36.00	Dinoseb (ISO) acetate	5%	0
2915.39	Other:		
2915.39.10	Glycerol triacetate	0%	0
2915.39.20	2-Ethoxyethyl acetate	5%	0
2915.39.90	Other	5%	0

2915.40.00	-Mono-, di- or trichloroacetic acids, their salts and esters	0%	0
2915.50.00	-Propionic acid, its salts and esters	0%	0
2915.60.00	-Butanoic acids, pentanoic acids, their salts and esters	0%	0
2915.70.00	-Palmitic acid, stearic acid, their salts and esters	5%	0
2915.90.00	-Other	5%	0
2916	UNSATURATED ACYCLIC MONOCARBOXYLIC ACIDS, CYCLIC MONOCARBOXYLIC ACIDS, THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2916.1	-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.11.00	Acrylic acid and its salts	0%	0
2916.12.00	Esters of acrylic acid	0%	0
2916.13.00	Methacrylic acid and its salts	0%	0
2916.14.00	Esters of methacrylic acid	0%	0
2916.15.00	Oleic, linoleic or linolenic acids, their salts and esters	5%	0
2916.16.00	Binacryl (ISO)	0%	0
2916.19	Other:		
2916.19.10	Acids containing not less than 8 and not more than 22 carbon atoms, and their salts and esters	5%	0
2916.19.90	Other	0%	0
2916.20.00	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	0
2916.3	-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2916.31.00	Benzoic acid, its salts and esters	0%	0
2916.32.00	Benzoyl peroxide and benzoyl chloride	0%	0
2916.34.00	Phenylacetic acid and its salts	0%	0
2916.39.00	Other	0%	0

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POLYCARBOXYLIC ACIDS, THEIR	
ANHYDRIDES, HALIDES, PEROXIDES	
2917 AND PEROXYACIDS; THEIR HALOGENATED, SULPHONATED,	
NITRATED OR NITROSATED	
DERIVATIVES:	
-Acyclic polycarboxylic acids, their	
2917.1 anhydrides, halides, peroxides, peroxyacids	
and their derivatives:	
2917.11.00Oxalic acid, its salts and esters 0% 0	
2917.12.00Adipic acid, its salts and esters 0% 0	
2917.13.00Azelaic acid, sebacic acid, their salts and 0% 0	
2917.13.00 esters 0% 0	
2917.14.00Maleic anhydride 0% 0	
2917.19.00Other 0% 0	
-Cyclanic, cyclenic or cycloterpenic	
2917.20.00 polycarboxylic acids, their anhydrides, 0%	
halides, peroxides, peroxyacids and their	
derivatives	
-Aromatic polycarboxylic acids, their	
2917.3 anhydrides, halides, peroxides, peroxyacids and their derivatives:	
7 1	
2917.33.00Dinonyl or didecyl orthophthalates 5% 0	
2917.34.00Other esters of orthophthalic acid 0% 0	
2917.35.00Phthalic anhydride 5% 0	
2917.36.00Terephthalic acid and its salts 0% 0	
2917.37.00Dimethyl terephthalate 0% 0	
2917.39.00Other 5% 0	
CARBOXYLIC ACIDS WITH	
ADDITIONAL OXYGEN FUNCTION	
AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS:	
2918 PEROXIDES AND PEROXYACIDS; THEIR HALOGENATED,	
SULPHONATED, NITRATED OR	
NITROSATED DERIVATIVES:	
-Carboxylic acids with alcohol function but	
without other oxygen function, their	
2918.1 anhydrides, halides, peroxides, peroxyacids	
and their derivatives:	
2918.11.00Lactic acid, its salts and esters 0% 0	
2918.12.00Tartaric acid 0% 0	
2918.13.00Salts and esters of tartaric acid 0% 0	
2918.14.00Citric acid 0% 0	<u></u>

2918.15.00	Salts and esters of citric acid	0%	0
2918.16.00	Gluconic acid, its salts and esters	0%	0
2918.18.00	Chlorobenzilate (ISO)	0%	0
2918.19.00	Other	0%	0
2918.2	-Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:		
2918.21.00	Salicylic acid and its salts	0%	0
2918.22.00	O-Acetylsalicylic acid, its salts and esters	0%	0
2918.23.00	Other esters of salicylic acid and their salts	0%	0
2918.29.00	Other	0%	0
2918.30.00	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	0%	0
2918.9	-Other:		
2918.91.00	2,4,5-T (ISO) (2,4,5- trichlorophenoxyacetic acid), its salts and esters	5%	0
2918.99.00	Other	5%	0
2919	PHOSPHORIC ESTERS AND THEIR SALTS, INCLUDING LACTOPHOSPHATES; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2919.10.00	-Tris(2,3-dibromopropyl) phosphate	0%	0
2919.90.00	-Other	0%	0
2920	ESTERS OF OTHER INORGANIC ACIDS OF NON-METALS (EXCLUDING ESTERS OF HYDROGEN HALIDES) AND THEIR SALTS; THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES:		
2920.1	-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:		
2920.11.00	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	0%	0
2920.19.00	Other	0%	0

2920.90.00	-Other	0%	0
2921	AMINE-FUNCTION COMPOUNDS:		
2921.1	-Acyclic monoamines and their derivatives; salts thereof:		
2921.11.00	Methylamine, di- or trimethylamine and their salts	5%	0
2921.19.00	Other	5%	0
2921.2	-Acyclic polyamines and their derivatives; salts thereof:		
2921.21.00	Ethylenediamine and its salts	0%	0
2921.22.00	Hexamethylenediamine and its salts	0%	0
2921.29.00	Other	0%	0
2921.30.00	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	0%	0
2921.4	-Aromatic monoamines and their derivatives; salts thereof:		
2921.41.00	Aniline and its salts	0%	0
2921.42.00	Aniline derivatives and their salts	0%	0
2921.43	Toluidines and their derivatives; salts thereof:		
2921.43.10	Toluidine derivatives containing fluoro, nitro and propyl groups	5%	0
2921.43.90	Other	0%	0
2921.44.00	Diphenylamine and its derivatives; salts thereof	0%	0
2921.45.00	1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	0%	0
2921.46.00	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfetamine (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	0%	0
2921.49.00	Other	0%	0
2921.5	-Aromatic polyamines and their derivatives; salts thereof:		
2921.51.00	o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	0%	0
2921.59.00	Other	0%	0

2922	OXYGEN-FUNCTION AMINO- COMPOUNDS:		
2922.1	-Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.11.00	Monoethanolamine and its salts	0%	0
2922.12.00	Diethanolamine and its salts	0%	0
2922.13.00	Triethanolamine and its salts	5%	0
2922.14.00	Dextropropoxyphene (INN) and its salts	0%	0
2922.19.00	Other	0%	0
2922.2	-Amino-naphthols and other amino- phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:		
2922.21.00	Aminohydroxynaphthalenesulphonic acids and their salts	0%	0
2922.29.00	Other	0%	0
2922.3	-Amino-aldehydes, amino-ketones and amino-quinones, other than those containing more than one kind of oxygen function; salts thereof:		
2922.31.00	-Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	0%	0
2922.39.00	Other	0%	0
2922.4	-Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:		
2922.41.00	Lysine and its esters; salts thereof	0%	0
2922.42.00	Glutamic acid and its salts	0%	0
2922.43.00	Anthranilic acid and its salts	0%	0
2922.44.00	Tilidine (INN) and its salts	0%	0
2922.49.00	Other	0%	0
2922.50.00	-Amino-alcohol-phenols, amino-acid- phenols and other amino-compounds with oxygen function	0%	0
2923	QUATERNARY AMMONIUM SALTS AND HYDROXIDES; LECITHINS AND OTHER PHOSPHOAMINOLIPIDS, WHETHER OR NOT CHEMICALLY DEFINED:		
2923.10.00	-Choline and its salts	0%	0
2923.20.00	-Lecithins and other phosphoaminolipids	0%	0

2923.90.00	-Other	0%	0
2924	CARBOXYAMIDE-FUNCTION COMPOUNDS; AMIDE-FUNCTION COMPOUNDS OF CARBONIC ACID:		
2924.1	-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:		
2924.11.00	Meprobamate (INN)	0%	0
2924.12.00	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	0%	0
2924.19.00	Other	0%	0
2924.2	-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:		
2924.21.00	Ureines and their derivatives; salts thereof	0%	0
2924.23.00	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	0%	0
2924.24.00	Ethinamate (INN)	0%	0
2924.29.00	Other	0%	0
2925	CARBOXYIMIDE-FUNCTION COMPOUNDS (INCLUDING SACCHARIN AND ITS SALTS) AND IMINE-FUNCTION COMPOUNDS:		
2925.1	-Imides and their derivatives; salts thereof:		
2925.11.00	Saccharin and its salts	0%	0
2925.12.00	Glutethimide (INN)	0%	0
2925.19.00	Other	0%	0
2925.2	-Imines and their derivatives; salts thereof:		
2925.21.00	Chlordimeform (ISO)	0%	0
2925.29.00	Other	0%	0
2926	NITRILE-FUNCTION COMPOUNDS:		
2926.10.00	-Acrylonitrile	0%	0
2926.20.00	-1-Cyanoguanidine (dicyandiamide)	0%	0
2926.30.00	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2- dimethylamino-4,4-diphenylbutane)	0%	0
2926.90.00	-Other	0%	0
2927.00.00	DIAZO-, AZO- OR AZOXY- COMPOUNDS	0%	0
2928.00.00	ORGANIC DERIVATIVES OF HYDRAZINE OR OF HYDROXYLAMINE	0%	0

2929	COMPOUNDS WITH OTHER NITROGEN FUNCTION:		
2929.10.00	-Isocyanates	0%	0
2929.90.00	-Other	0%	0
2930	ORGANO-SULPHUR COMPOUNDS:		
2930.20.00	-Thiocarbamates and dithiocarbamates	0%	0
2930.30.00	-Thiuram mono-, di- or tetrasulphides	0%	0
2930.40.00	-Methionine	0%	0
2930.50.00	-Captafol (ISO) and methamidophos (ISO)	0%	0
2930.90.00	-Other	0%	0
2931	OTHER ORGANO-INORGANIC COMPOUNDS:		
2931.10.00	-Tetramethyl lead and tetraethyl lead	0%	0
2931.20.00	-Tributyltin compounds	0%	0
2931.90	-Other:		
2931.90.10	Glycine derivatives containing phosphono groups	5%	0
2931.90.90	Other	0%	0
2932	HETEROCYCLIC COMPOUNDS WITH OXYGEN HETERO-ATOM(S) ONLY:		
2932.1	-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:		
2932.11.00	Tetrahydrofuran	0%	0
2932.12.00	2-Furaldehyde (furfuraldehyde)	0%	0
2932.13.00	Furfuryl alcohol and tetrahydrofurfuryl alcohol	0%	0
2932.19.00	Other	0%	0
2932.20.00	-Lactones	0%	0
2932.9	-Other:		
2932.91.00	Isosafrole	0%	0
2932.92.00	1-(1,3-Benzodioxol-5-yl)propan-2-one	0%	0
2932.93.00	Piperonal	0%	0
2932.94.00	Safrole	0%	0
2932.95.00	Tetrahydrocannabinols (all isomers)	0%	0
2932.99.00	Other	0%	0
2933	HETEROCYCLIC COMPOUNDS WITH NITROGEN HETERO-ATOM(S) ONLY:		
2933.1	-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:		

2933.11.00	Phenazone (antipyrin) and its derivatives	0%	0
2933.19.00	Other	0%	0
2933.2	-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:		
2933.21.00	Hydantoin and its derivatives	0%	0
2933.29.00	Other	0%	0
2933.3	-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:		
2933.31.00	Pyridine and its salts	0%	0
2933.32.00	Piperidine and its salts	0%	0
2933.33.00	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN), dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN), (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	0%	0
2933.39.00	Other	0%	0
2933.4	-Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:		
2933.41.00	Levorphanol (INN) and its salts	0%	0
2933.49.00	Other	0%	0
2933.5	-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:		
2933.52.00	Malonylurea (barbituric acid) and its salts	0%	0
2933.53.00	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	0%	0
2933.54.00	Other derivatives of malonylurea (barbituric acid); salts thereof	0%	0

2933.55.00	Loprazolam (INN, mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	0%	0
2933.59.00	Other	0%	0
2933.6	-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:		
2933.61.00	Melamine	0%	0
2933.69.00	Other	0%	0
2933.7	-Lactams:		
2933.71.00	6-Hexanelactam (epsilon-caprolactam)	0%	0
2933.72.00	Clobazam (INN) and methyprylon (INN)	0%	0
2933.79.00	Other lactams	0%	0
2933.9	-Other:		
2933.91.00	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), chlorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam (INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN), tetrazepam (INN), and triazolam (INN); salts thereof	0%	0
2933.99.00	Other	0%	0
2934	NUCLEIC ACIDS AND THEIR SALTS, WHETHER OR NOT CHEMICALLY DEFINED; OTHER HETEROCYCLIC COMPOUNDS:		
2934.10.00	-Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	0%	0
2934.20.00	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	0%	0
2934.30.00	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	0%	0
2934.9	-Other:		

2934.91.00	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	0%	0
2934.99.00	Other	0%	0
2935.00.00	SULPHONAMIDES	0%	0
2936	PROVITAMINS AND VITAMINS, NATURAL OR REPRODUCED BY SYNTHESIS (INCLUDING NATURAL CONCENTRATES), DERIVATIVES THEREOF USED PRIMARILY AS VITAMINS, AND INTERMIXTURES OF THE FOREGOING, WHETHER OR NOT IN ANY SOLVENT:		
2936.2	-Vitamins and their derivatives, unmixed:		
2936.21.00	Vitamins A and their derivatives	0%	0
2936.22.00	Vitamin B1 and its derivatives	0%	0
2936.23.00	Vitamin B2 and its derivatives	0%	0
2936.24.00	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	0%	0
2936.25.00	Vitamin B6 and its derivatives	0%	0
2936.26.00	Vitamin B12 and its derivatives	0%	0
2936.27.00	Vitamin C and its derivatives	0%	0
2936.28.00	Vitamin E and its derivatives	0%	0
2936.29.00	Other vitamins and their derivatives	0%	0
2936.90.00	-Other, including natural concentrates	0%	0
2937	HORMONES, PROSTAGLANDINS, THROMBOXANES AND LEUKOTRIENES, NATURAL OR REPRODUCED BY SYNTHESIS; DERIVATIVES AND STRUCTURAL ANALOGUES THEREOF, INCLUDING CHAIN MODIFIED POLYPEPTIDES, USED PRIMARILY AS HORMONES:		
2937.1	-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:		
2937.11.00	Somatotropin, its derivatives and structural analogues	0%	0
2937.12.00	Insulin and its salts	0%	0

2937.19.00	Other	0%	0
2937.2	-Steroidal hormones, their derivatives and structural analogues:		
2937.21.00	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	0%	0
2937.22.00	Halogenated derivatives of corticosteroidal hormones	0%	0
2937.23.00	Oestrogens and progestogens	0%	0
2937.29.00	Other	0%	0
2937.50	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues:		
2937.50.10	Based on the carboxylic acids of 2918.9	5%	0
2937.50.90	Other	0%	0
2937.90.00	-Other	0%	0
2938	GLYCOSIDES, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
2938.10.00	-Rutoside (rutin) and its derivatives	0%	0
2938.90.00	-Other	0%	0
2939	VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
2939.1	-Alkaloids of opium and their derivatives; salts thereof:		
2939.11.00	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	0%	0
2939.19.00	Other	0%	0
2939.20.00	-Alkaloids of cinchona and their derivatives; salts thereof	0%	0
2939.30.00	-Caffeine and its salts	0%	0
2939.4	-Ephedrines and their salts:		
2939.41.00	Ephedrine and its salts	0%	0

2939.42.00	Pseudoephedrine (INN) and its salts	0%	0
2939.43.00	Cathine (INN) and its salts	0%	0
2939.44.00	Norephedrine and its salts	0%	0
2939.49.00	Other	0%	0
2939.5	-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof:	070	U
2939.51.00	Fenetylline (INN) and its salts	0%	0
2939.59.00	Other	0%	0
2939.6	-Alkaloids of rye ergot and their derivatives; salts thereof:		
2939.61.00	Ergometrine (INN) and its salts	0%	0
2939.62.00	Ergotamine (INN) and its salts	0%	0
2939.63.00	Lysergic acid and its salts	0%	0
2939.69.00	Other	0%	0
2939.9	-Other:		
2939.91.00	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metafetamine racemate; salts, esters and other derivatives thereof	0%	0
2939.99.00	Other	0%	0
2940	SUGARS, CHEMICALLY PURE, OTHER THAN SUCROSE, LACTOSE, MALTOSE, GLUCOSE AND FRUCTOSE; SUGAR ETHERS, SUGAR ACETALS AND SUGAR ESTERS, AND THEIR SALTS, OTHER THAN PRODUCTS OF 2937, 2938 OR 2939:		
2940.00.10	Polyols being polyhydroxyether compounds containing 2 or more hydroxyl groups per molecule and containing not less than 50% by weight of reacted propylene oxide, other than polyesters	5%	0
2940.00.90	Other	0%	0
2941	ANTIBIOTICS:		
2941.10.00	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	0%	0
2941.20.00	-Streptomycins and their derivatives; salts thereof	0%	0
2941.30.00	-Tetracyclines and their derivatives; salts thereof	0%	0
2941.40.00	-Chloramphenicol and its derivatives; salts thereof	0%	0

2941.50.00	-Erythromycin and its derivatives; salts thereof	0%	0
2941.90.00	-Other	0%	0
2942.00.00	OTHER ORGANIC COMPOUNDS	0%	0
30	PHARMACEUTICAL PRODUCTS		
3001	GLANDS AND OTHER ORGANS FOR ORGANO-THERAPEUTIC USES, DRIED, WHETHER OR NOT POWDERED; EXTRACTS OF GLANDS OR OTHER ORGANS OR OF THEIR SECRETIONS FOR ORGANO-THERAPEUTIC USES; HEPARIN AND ITS SALTS; OTHER HUMAN OR ANIMAL SUBSTANCES PREPARED FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3001.20.00	-Extracts of glands or other organs or of their secretions	0%	0
3001.90.00	-Other	0%	0
3002	HUMAN BLOOD; ANIMAL BLOOD PREPARED FOR THERAPEUTIC, PROPHYLACTIC OR DIAGNOSTIC USES; ANTISERA, -OTHER BLOOD FRACTIONS AND IMMUNOLOGICAL PRODUCTS, WHETHER OR NOT MODIFIED OR OBTAINED BY MEANS OF BIOTECHNOLOGICAL PROCESSES; VACCINES, TOXINS, CULTURES OF MICRO-ORGANISMS (EXCLUDING YEASTS) AND SIMILAR PRODUCTS:		
3002.10	-Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes:		
3002.10.10	Goods, being unmodified immunological products, as follows: (a) polyethers in the primary forms described in Note 6 to Chapter 39; (b) natural polymers in the primary forms described in Note 6 to Chapter 39	5%	0
3002.10.90	Other	0%	0
3002.20.00	-Vaccines for human medicine	0%	0

3002.30.00	-Vaccines for veterinary medicine	0%	0
3002.90.00	-Other	0%	0
3003	MEDICAMENTS (EXCLUDING GOODS OF 3002, 3005 OR 3006) CONSISTING OF TWO OR MORE CONSTITUENTS WHICH HAVE BEEN MIXED TOGETHER FOR THERAPEUTIC OR PROPHYLACTIC USES, NOT PUT UP IN MEASURED DOSES OR IN FORMS OR PACKINGS FOR RETAIL SALE:		
3003.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	0
3003.20.00	-Containing other antibiotics	0%	0
3003.3	-Containing hormones or other products of 2937 but not containing antibiotics:		
3003.31.00	Containing insulin	0%	0
3003.39.00	Other	0%	0
3003.40.00	-Containing alkaloids or derivatives thereof but not containing hormones or other products of 2937 or antibiotics	0%	0
3003.90.00	-Other	0%	0
3004	MEDICAMENTS (EXCLUDING GOODS OF3002, 3005 OR 3006) CONSISTING OF MIXED OR UNMIXED PRODUCTS FOR THERAPEUTIC OR PROPHYLACTIC USES, PUT UP IN MEASURED DOSES (INCLUDING THOSE IN THE FORM OF TRANSDERMAL ADMINISTRATION SYSTEMS) OR IN FORMS OR PACKINGS FOR RETAIL SALE:		
3004.10.00	-Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	0%	0
3004.20.00	-Containing other antibiotics	0%	0
3004.3	-Containing hormones or other products of 2937 but not containing antibiotics:		
3004.31.00	Containing insulin	0%	0
3004.32.00	Containing adrenal corticosteroid hormones, their derivatives or structural analogues	0%	0
3004.39.00	Other	0%	0

3004.40.00	-Containing alkaloids or derivatives thereof but not containing hormones, other products of 2937 or antibiotics	0%	0
3004.50.00	-Other medicaments containing vitamins or other products of 2936	0%	0
3004.90.00	-Other	0%	0
3005	WADDING, GAUZE, BANDAGES AND SIMILAR ARTICLES (FOR EXAMPLE, DRESSINGS, ADHESIVE PLASTERS, POULTICES), IMPREGNATED OR COATED WITH PHARMACEUTICAL SUBSTANCES OR PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY PURPOSES:		
3005.10.00	-Adhesive dressings and other articles having an adhesive layer	5%	0
3005.90	-Other:		
3005.90.10	Wadding, including cotton wool and absorbent cotton	5%	0
3005.90.90	Other	5%	0
3006	PHARMACEUTICAL GOODS SPECIFIED IN NOTE 4 TO THIS CHAPTER:		
3006.10	-Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable:		
3006.10.1	Sterile surgical or dental adhesion barriers, whether or not absorbable, of plastics:		
3006.10.11	Of polymers of vinyl chloride, containing by weight not less than 6% of plasticisers, in the forms described in 3920	5%	0
3006.10.12	Of plastics, in the forms described in 3920, as follows: (a) of polymers of ethylene; (b) of polymers of styrene; (c) of polymers of vinyl chloride, NSA; (d) of poly(vinyl butyral); (e) of polymides	5%	0

3006.10.13	Of plastics, in the forms described in 3920, as follows: (a) of cellulose or its chemical derivatives; (b) of amino-resins; (c) of phenolic resins	0%	0
3006.10.14	Of plastics, in the forms described in 3921, as follows: (a) of polymers of styrene; (b) of vinyl chloride; (c) of polyurethanes	5%	0
3006.10.15	Of cellulose or its chemical derivatives, coated, covered or laminated, NSA	0%	0
3006.10.19	Of other plastics	5%	0
3006.10.2	Sterile surgical or dental adhesion barriers, whether or not absorbable, of textile fabrics:		
3006.10.21	In the form of knitted or crocheted fabrics containing by weight 5% or more of elastomeric yarn or rubber thread	5%	0
3006.10.22	Of other knitted or crocheted fabrics of a width not exceeding 30 cm	5%	0
3006.10.29	Of other knitted or crocheted fabrics	5%	0
3006.10.90	Other	0%	0
3006.20.00	-Blood-grouping reagents	0%	0
3006.30.00	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	0%	0
3006.40.00	-Dental cements and other dental fillings; bone reconstruction cements	5%	0
3006.50.00	-First-aid boxes and kits	0%	0
3006.60.00	-Chemical contraceptive preparations based on hormones, on other products of 2937 or on spermicides	0%	0
3006.70.00	-Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	5%	0
3006.9	-Other:		
3006.91.00	Appliances identifiable for ostomy use	5%	0
3006.92	Waste pharmaceuticals:		
3006.92.10	Goods, as follows: (a) of goods of 3005.90.10; (b) of goods of 3006.40.00	5%	0

3006.92.20	Of goods of 3005, NSA	5%	0
3006.92.30	Of goods of Chapter 30, NSA	0%	0
3006.92.90	Other	5%	0
31	FERTILISERS		
3101.00.00	ANIMAL OR VEGETABLE FERTILISERS, WHETHER OR NOT MIXED TOGETHER OR CHEMICALLY TREATED; FERTILISERS PRODUCED BY THE MIXING OR CHEMICAL TREATMENT OF ANIMAL OR VEGETABLE PRODUCTS	0%	0
3102	MINERAL OR CHEMICAL FERTILISERS, NITROGENOUS:		
3102.10.00	-Urea, whether or not in aqueous solution	0%	0
3102.2	-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:		
3102.21.00	Ammonium sulphate	0%	0
3102.29.00	Other	0%	0
3102.30.00	-Ammonium nitrate, whether or not in aqueous solution	0%	0
3102.40.00	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	0%	0
3102.50.00	-Sodium nitrate	0%	0
3102.60.00	-Double salts and mixtures of calcium nitrate and ammonium nitrate	0%	0
3102.80.00	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	0%	0
3102.90.00	-Other, including mixtures not specified in the foregoing subheadings	0%	0
3103	MINERAL OR CHEMICAL FERTILISERS, PHOSPHATIC:		
3103.10.00	-Superphosphates	0%	0
3103.90.00	-Other	0%	0
3104	MINERAL OR CHEMICAL FERTILISERS, POTASSIC:		
3104.20.00	-Potassium chloride	0%	0
3104.30.00	-Potassium sulphate	0%	0
3104.90.00	-Other	0%	0

3105	MINERAL OR CHEMICAL FERTILISERS CONTAINING TWO OR THREE OF THE FERTILISING ELEMENTS NITROGEN, PHOSPHORUS AND POTASSIUM; OTHER FERTILISERS; GOODS OF THIS CHAPTER IN TABLETS OR SIMILAR FORMS OR IN PACKAGES OF A GROSS WEIGHT NOT EXCEEDING 10 KG:		
3105.10.00	-Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	0%	0
3105.20.00	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	0%	0
3105.30.00	-Diammonium hydrogenorthophosphate (diammonium phosphate)	0%	0
3105.40.00	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	0%	0
3105.5	-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:		
3105.51.00	Containing nitrates and phosphates	0%	0
3105.59.00	Other	0%	0
3105.60.00	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	0%	0
3105.90.00	-Other	0%	0
32	TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS		
3201	TANNING EXTRACTS OF VEGETABLE ORIGIN; TANNINS AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES:		
3201.10.00	-Quebracho extract	0%	0
3201.20.00	-Wattle extract	0%	0

3201.90.00	-Other	0%	0
	SYNTHETIC ORGANIC TANNING		
	SUBSTANCES; INORGANIC TANNING		
	SUBSTANCES; TANNING		
3202	PREPARATIONS, WHETHER OR NOT		
	CONTAINING NATURAL TANNING		
	SUBSTANCES; ENZYMATIC		
	PREPARATIONS FOR PRE-TANNING:		
3202.10.00	-Synthetic organic tanning substances	0%	0
3202.90.00	-Other	0%	0
	COLOURING MATTER OF		
	VEGETABLE OR ANIMAL ORIGIN		
	(INCLUDING DYEING EXTRACTS BUT		
	EXCLUDING ANIMAL BLACK),		
3203.00.00	WHETHER OR NOT CHEMICALLY	0%	0
	DEFINED; PREPARATIONS AS	0.0	-
	SPECIFIED IN NOTE 3 TO THIS		
	CHAPTER BASED ON COLOURING		
	MATTER OF VEGETABLE OR ANIMAL ORIGIN		
	SYNTHETIC ORGANIC COLOURING		
	MATTER, WHETHER OR NOT		
	CHEMICALLY DEFINED;		
	PREPARATIONS AS SPECIFIED IN		
	NOTE 3 TO THIS CHAPTER BASED ON		
	SYNTHETIC ORGANIC COLOURING		
3204	MATTER; SYNTHETIC ORGANIC		
	PRODUCTS OF A KIND USED AS		
	FLUORESCENT BRIGHTENING		
	AGENTS OR AS LUMINOPHORES,		
	WHETHER OR NOT CHEMICALLY		
	DEFINED:		
	-Synthetic organic colouring matter and		
3204.1	preparations based thereon as specified in		
	Note 3 to this Chapter:		
3204.11.00	Disperse dyes and preparations based	5%	0
22011.00	thereon	270	, , , , , , , , , , , , , , , , , , ,
	Acid dyes, whether or not premetallised,		
3204.12.00	and preparations based thereon; mordant	5%	0
	dyes and preparations based thereon		
3204.13.00	Basic dyes and preparations based thereon	5%	0
3204.14.00	Direct dyes and preparations based	0%	0
3207.17.00	thereon	070	U

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3204.15.00	Vat dyes (including those usable in that state as pigments) and preparations based	0%	0
3204.16.00	thereonReactive dyes and preparations based thereon	5%	0
3204.17.00	Pigments and preparations based thereon	5%	0
3204.19.00	Other, including mixtures of colouring matter of two or more of 3204.11.00 to 3204.19.00	5%	0
3204.20.00	-Synthetic organic products of a kind used as fluorescent brightening agents	5%	0
3204.90.00	-Other	5%	0
3205.00.00	COLOUR LAKES; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER BASED ON COLOUR LAKES	5%	0
3206	OTHER COLOURING MATTER; PREPARATIONS AS SPECIFIED IN NOTE 3 TO THIS CHAPTER, OTHER THAN THOSE OF 3203.00.00, 3204 OR 3205.00.00; INORGANIC PRODUCTS OF A KIND USED AS LUMINOPHORES, WHETHER OR NOT CHEMICALLY DEFINED:		
3206.1	-Pigments and preparations based on titanium dioxide:		
3206.11.00	Containing 80% or more by weight of titanium dioxide calculated on the dry matter	5%	0
3206.19.00	Other	5%	0
3206.20.00	-Pigments and preparations based on chromium compounds	5%	0
3206.4	-Other colouring matter and other preparations:		
3206.41.00	Ultramarine and preparations based thereon	0%	0
3206.42.00	Lithopone and other pigments and preparations based on zinc sulphide	0%	0
3206.49	Other:		
3206.49.10	Goods, as follows: (a) pigments and preparations based on cadmium compounds; (b) pigments and preparations based on hexacyanoferrates (ferrocyanides and ferricyanides)	0%	0
3206.49.90	Other	5%	0

3206.50.00	-Inorganic products of a kind used as luminophores	0%	0
3207	PREPARED PIGMENTS, PREPARED OPACIFIERS AND PREPARED COLOURS, VITRIFIABLE ENAMELS AND GLAZES, ENGOBES (SLIPS), LIQUID LUSTRES AND SIMILAR PREPARATIONS, OF A KIND USED IN THE CERAMIC, ENAMELLING OR GLASS INDUSTRY; GLASS FRIT AND OTHER GLASS, IN THE FORM OF POWDER, GRANULES OR FLAKES:		
3207.10.00	-Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5%	0
3207.20.00	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5%	0
3207.30.00	-Liquid lustres and similar preparations	0%	0
3207.40.00	-Glass frit and other glass, in the form of powder, granules or flakes	0%	0
3208	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN A NON-AQUEOUS MEDIUM; SOLUTIONS AS DEFINED IN NOTE 4 TO THIS CHAPTER:		
3208.10.00	-Based on polyesters	5%	0
3208.20.00	-Based on acrylic or vinyl polymers	5%	0
3208.90.00	-Other	5%	0
3209	PAINTS AND VARNISHES (INCLUDING ENAMELS AND LACQUERS) BASED ON SYNTHETIC POLYMERS OR CHEMICALLY MODIFIED NATURAL POLYMERS, DISPERSED OR DISSOLVED IN AN AQUEOUS MEDIUM:		
3209.10.00	-Based on acrylic or vinyl polymers	5%	0
3209.90.00	-Other	5%	0
3210.00.00	OTHER PAINTS AND VARNISHES (INCLUDING ENAMELS, LACQUERS AND DISTEMPERS); PREPARED	5%	0

	WATER PIGMENTS OF A KIND USED FOR FINISHING LEATHER		
3211.00.00	PREPARED DRIERS	5%	0
3212	PIGMENTS (INCLUDING METALLIC POWDERS AND FLAKES) DISPERSED IN NON-AQUEOUS MEDIA, IN LIQUID OR PASTE FORM, OF A KIND USED IN THE MANUFACTURE OF PAINTS (INCLUDING ENAMELS); STAMPING FOILS; DYES AND OTHER COLOURING MATTER PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE:		
3212.10.00	-Stamping foils	5%	0
3212.90.00	-Other	5%	0
3213	ARTISTS', STUDENTS' OR SIGNBOARD PAINTERS' COLOURS, MODIFYING TINTS, AMUSEMENT COLOURS AND THE LIKE, IN TABLETS, TUBES, JARS, BOTTLES, PANS OR IN SIMILAR FORMS OR PACKINGS:		
3213.10.00	-Colours in sets	5%	0
3213.90.00	-Other	5%	0
3214	GLAZIERS' PUTTY, GRAFTING PUTTY, RESIN CEMENTS, CAULKING COMPOUNDS AND OTHER MASTICS; PAINTERS' FILLINGS; NON- REFRACTORY SURFACING PREPARATIONS FOR FAÇADES, INDOOR WALLS, FLOORS, CEILINGS OR THE LIKE:		
3214.10.00	-Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	5%	0
3214.90.00	-Other	5%	0
3215	PRINTING INK, WRITING OR DRAWING INK AND OTHER INKS, WHETHER OR NOT CONCENTRATED OR SOLID:		
3215.1	-Printing ink:		
3215.11.00	Black	5%	0

3215.19.00	Other	5%	0
3215.90.00	-Other	5%	0
	ESSENTIAL OILS AND RESINOIDS;		
33	PERFUMERY, COSMETIC OR TOILET		
	PREPARATIONS		
	ESSENTIAL OILS (TERPENELESS OR		
	NOT), INCLUDING CONCRETES AND		
	ABSOLUTES; RESINOIDS;		
	EXTRACTED OLEORESINS; CONCENTRATES OF ESSENTIAL OILS		
	IN FATS, IN FIXED OILS, IN WAXES		
3301	OR THE LIKE, OBTAINED BY		
3301	ENFLEURAGE OR MACERATION;		
	TERPENIC BY-PRODUCTS OF THE		
	DETERPENATION OF ESSENTIAL		
	OILS; AQUEOUS DISTILLATES AND		
	AQUEOUS SOLUTIONS OF ESSENTIAL		
	OILS:		
3301.1	-Essential oils of citrus fruit:		
3301.12.00	Of orange	0%	0
3301.13.00	Of lemon	0%	0
3301.19.00	Other	0%	0
3301.2	-Essential oils other than those of citrus fruit:		
3301.24.00	Of peppermint (Mentha piperita)	0%	0
3301.25.00	Of other mints	0%	0
3301.29.00	Other	0%	0
3301.30.00	-Resinoids	0%	0
3301.90.00	-Other	0%	0
	MIXTURES OF ODORIFEROUS		
	SUBSTANCES AND MIXTURES		
	(INCLUDING ALCOHOLIC		
	SOLUTIONS) WITH A BASIS OF ONE		
2202	OR MORE OF THESE SUBSTANCES,		
3302	OF A KIND USED AS RAW		
	MATERIALS IN INDUSTRY; OTHER PREPARATIONS BASED ON		
	ODORIFEROUS SUBSTANCES, OF A		
	KIND USED FOR THE MANUFACTURE		
	OF BEVERAGES:		
2202.10	-Of a kind used in the food or drink		
3302.10	industries:		
3302.10.1	Of a kind used in the manufacture of		
3302.10.1	beverages:		

3302.10.11	Preparations known as "Angostura aromatic bitters"	0%	0
3302.10.12	Compound alcoholic preparations, NSA	5%	0
3302.10.19	Other	4%	0
3302.10.90	Other	5%	0
3302.90.00	-Other	5%	0
3303.00.00	PERFUMES AND TOILET WATERS	5%	0
3304	BEAUTY OR MAKE-UP PREPARATIONS AND PREPARATIONS FOR THE CARE OF THE SKIN (OTHER THAN MEDICAMENTS), INCLUDING SUNSCREEN OR SUN TAN PREPARATIONS; MANICURE OR PEDICURE PREPARATIONS:		
3304.10.00	-Lip make-up preparations	5%	0
3304.20.00	-Eye make-up preparations	5%	0
3304.30.00	-Manicure or pedicure preparations	5%	0
3304.9	-Other:		
3304.91.00	Powders, whether or not compressed	5%	0
3304.99.00	Other	5%	0
3305	PREPARATIONS FOR USE ON THE HAIR:		
3305.10.00	-Shampoos	5%	0
3305.20.00	-Preparations for permanent waving or straightening	5%	0
3305.30.00	-Hair lacquers	5%	0
3305.90.00	-Other	5%	0
3306	PREPARATIONS FOR ORAL OR DENTAL HYGIENE, INCLUDING DENTURE FIXATIVE PASTES AND POWDERS; YARN USED TO CLEAN BETWEEN THE TEETH (DENTAL FLOSS), IN INDIVIDUAL RETAIL PACKAGES:		
3306.10.00	-Dentifrices	5%	0
3306.20	-Yarn used to clean between the teeth (dental floss):		
3306.20.10	Of high tenacity yarn of nylon or other polyamides	0%	0
3306.20.90	Other	5%	0
3306.90.00	-Other	5%	0

	T ====		
	PRE-SHAVE, SHAVING OR AFTER- SHAVE PREPARATIONS, PERSONAL		
	DEODORANTS, BATH		
	PREPARATIONS, DEPILATORIES AND		
2207	OTHER PERFUMERY, COSMETIC OR		
3307	TOILET PREPARATIONS, NOT ELSEWHERE SPECIFIED OR		
	INCLUDED; PREPARED ROOM		
	DEODORISERS, WHETHER OR NOT		
	PERFUMED OR HAVING		
	DISINFECTANT PROPERTIES:		
3307.10.00	-Pre-shave, shaving or after-shave	5%	0
3307.10.00	preparations	3%	Ü
3307.20.00	-Personal deodorants and antiperspirants	5%	0
3307.30.00	-Perfumed bath salts and other bath	5%	0
3307.30.00	preparations	J 70	U
	-Preparations for perfuming or deodorizing		
3307.4	rooms, including odoriferous preparations		
	used during religious rites:		
3307.41.00	"Agarbatti" and other odoriferous	0%	0
3307.41.00	preparations which operate by burning	0%	U
3307.49.00	Other	5%	0
3307.90.00	-Other	5%	0
	SOAP, ORGANIC SURFACE-ACTIVE		
	AGENTS, WASHING PREPARATIONS,		
	LUBRICATING PREPARATIONS,		
	ARTIFICIAL WAXES, PREPARED		
34	WAXES, POLISHING OR SCOURING		
	PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING		
	PASTES, "DENTAL WAXES" AND		
	DENTAL PREPARATIONS WITH A		
	BASIS OF PLASTER		
	SOAP; ORGANIC SURFACE-ACTIVE		
	PRODUCTS AND PREPARATIONS FOR		
	USE AS SOAP, IN THE FORM OF BARS,		
	CAKES, MOULDED PIECES OR		
	SHAPES, WHETHER OR NOT		
3401	CONTAINING SOAP; ORGANIC		
J <del>1</del> 01	SURFACE-ACTIVE PRODUCTS AND		
	PREPARATIONS FOR WASHING THE		
	SKIN, IN THE FORM OF LIQUID OR		
	CREAM AND PUT UP FOR RETAIL		
	SALE, WHETHER OR NOT CONTAINING SOAP; PAPER,		
	CONTAINING BOAL, LALER,		

	WADDING, FELT AND NON-WOVENS, IMPREGNATED, COATED OR COVERED WITH SOAP OR DETERGENT:		
3401.1	-Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and non-wovens, impregnated, coated or covered with soap or detergent:		
3401.11.00	For toilet use (including medicated products)	5%	0
3401.19.00	Other	5%	0
3401.20.00	-Soap in other forms	5%	0
3401.30.00	-Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	5%	0
3402	ORGANIC SURFACE-ACTIVE AGENTS (OTHER THAN SOAP); SURFACE-ACTIVE PREPARATIONS, WASHING PREPARATIONS (INCLUDING AUXILIARY WASHING PREPARATIONS) AND CLEANING PREPARATIONS, WHETHER OR NOT CONTAINING SOAP, OTHER THAN THOSE OF 3401:		
3402.1	-Organic surface-active agents, whether or not put up for retail sale:		
3402.11.00	Anionic	5%	0
3402.12.00	Cationic	5%	0
3402.13.00	Non-ionic	5%	0
3402.19.00	Other	5%	0
3402.20.00	-Preparations put up for retail sale	5%	0
3402.90.00	-Other	5%	0

3403	LUBRICATING PREPARATIONS (INCLUDING CUTTING-OIL PREPARATIONS, BOLT OR NUT RELEASE PREPARATIONS, ANTI- RUST OR ANTI-CORROSION PREPARATIONS AND MOULD RELEASE PREPARATIONS, BASED ON LUBRICANTS) AND PREPARATIONS OF A KIND USED FOR THE OIL OR GREASE TREATMENT OF TEXTILE MATERIALS, LEATHER, FURSKINS OR OTHER MATERIALS, BUT EXCLUDING PREPARATIONS CONTAINING, AS BASIC CONSTITUENTS, 70% OR MORE BY WEIGHT OF PETROLEUM OILS OR OF OILS OBTAINED FROM BITUMINOUS MINERALS:		
3403.1	-Containing petroleum oils or oils obtained from bituminous minerals:		
3403.11	Preparations for the treatment of textile materials, leather, furskins or other materials:		
3403.11.10	In solid or semi-solid form	0%	0
3403.11.90	Other	0%	0
3403.19	Other:		
3403.19.10	In solid or semi-solid form	0%	0
3403.19.90	Other	0%	0
3403.9	-Other:		
3403.91	Preparations for the treatment of textile materials, leather, furskins or other materials:		
3403.91.10	In solid or semi-solid form	0%	0
3403.91.90	Other	0%	0
3403.99	Other:		
3403.99.10	In solid or semi-solid form	0%	0
3403.99.90	Other	0%	0
3404	ARTIFICIAL WAXES AND PREPARED WAXES:		
3404.20.00	-Of poly(oxyethylene) (polyethylene glycol)	0%	0
3404.90.00	-Other	5%	0

3405	POLISHES AND CREAMS, FOR FOOTWEAR, FURNITURE, FLOORS, COACHWORK, GLASS OR METAL, SCOURING PASTES AND POWDERS AND SIMILAR PREPARATIONS (WHETHER OR NOT IN THE FORM OF PAPER, WADDING, FELT, NONWOVENS, CELLULAR PLASTICS OR CELLULAR RUBBER, IMPREGNATED, COATED OR COVERED WITH SUCH PREPARATIONS, EXCLUDING WAXES OF 3404):		
3405.10.00	-Polishes, creams and similar preparations for footwear or leather	5%	0
3405.20.00	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	5%	0
3405.30.00	-Polishes and similar preparations for coachwork, other than metal polishes	5%	0
3405.40.00	-Scouring pastes and powders and other scouring preparations	5%	0
3405.90.00	-Other	5%	0
3406.00.00	CANDLES, TAPERS AND THE LIKE	5%	0
3407.00.00	MODELLING PASTES, INCLUDING THOSE PUT UP FOR CHILDREN'S AMUSEMENT; PREPARATIONS KNOWN AS "DENTAL WAX" OR AS "DENTAL IMPRESSION COMPOUNDS", PUT UP IN SETS, IN PACKINGS FOR RETAIL SALE OR IN PLATES, HORSESHOE SHAPES, STICKS OR SIMILAR FORMS; OTHER PREPARATIONS FOR USE IN DENTISTRY, WITH A BASIS OF PLASTER (OF CALCINED GYPSUM OR CALCIUM SULPHATE)	5%	0
35	ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES		
3501	CASEIN, CASEINATES AND OTHER CASEIN DERIVATIVES; CASEIN GLUES:		
3501.10.00	-Casein	0%	0

3501.90.00	-Other	0%	0
3502	ALBUMINS (INCLUDING CONCENTRATES OF TWO OR MORE WHEY PROTEINS, CONTAINING BY WEIGHT MORE THAN 80% WHEY PROTEINS, CALCULATED ON THE DRY MATTER), ALBUMINATES AND OTHER ALBUMIN DERIVATIVES:		
3502.1	-Egg albumin:		
3502.11.00	Dried	0%	0
3502.19.00	Other	0%	0
3502.20.00	-Milk albumin, including concentrates of two or more whey proteins	0%	0
3502.90.00	-Other	0%	0
3503	GELATIN (INCLUDING GELATIN IN RECTANGULAR (INCLUDING SQUARE) SHEETS, WHETHER OR NOT SURFACE-WORKED OR COLOURED) AND GELATIN DERIVATIVES; ISINGLASS; OTHER GLUES OF ANIMAL ORIGIN, EXCLUDING CASEIN GLUES OF 3501:		
3503.00.10	Gelatin	5%	0
3503.00.90	Other	0%	0
3504.00.00	PEPTONES AND THEIR DERIVATIVES; OTHER PROTEIN SUBSTANCES AND THEIR DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; HIDE POWDER, WHETHER OR NOT CHROMED	0%	0
3505	DEXTRINS AND OTHER MODIFIED STARCHES (FOR EXAMPLE, PREGELATINISED OR ESTERIFIED STARCHES); GLUES BASED ON STARCHES, OR ON DEXTRINS OR OTHER MODIFIED STARCHES:	_	·
3505.10.00	-Dextrins and other modified starches	0%	0
3505.20.00	-Glues	0%	0
3506	PREPARED GLUES AND OTHER PREPARED ADHESIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED; PRODUCTS SUITABLE FOR USE AS GLUES OR ADHESIVES, PUT UP FOR RETAIL SALE AS GLUES		

	OR ADHESIVES, NOT EXCEEDING A NET WEIGHT OF 1 KG:		
3506.10.00	-Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	5%	0
3506.9	-Other:		
3506.91.00	Adhesives based on polymers of 3901 to 3913 or on rubber	5%	0
3506.99.00	Other	5%	0
3507	ENZYMES; PREPARED ENZYMES NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3507.10.00	-Rennet and concentrates thereof	0%	0
3507.90.00	-Other	0%	0
36	EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS		
3601.00.00	PROPELLENT POWDERS	5%	0
3602.00.00	PREPARED EXPLOSIVES, OTHER THAN PROPELLENT POWDERS	5%	0
3603.00.00	SAFETY FUSES; DETONATING FUSES; PERCUSSION OR DETONATING CAPS; IGNITERS; ELECTRIC DETONATORS	5%	0
3604	FIREWORKS, SIGNALLING FLARES, RAIN ROCKETS, FOG SIGNALS AND OTHER PYROTECHNIC ARTICLES:		
3604.10.00	-Fireworks	5%	0
3604.90.00	-Other	5%	0
3605.00.00	MATCHES, OTHER THAN PYROTECHNIC ARTICLES OF 3604	0%	0
3606	FERRO-CERIUM AND OTHER PYROPHORIC ALLOYS IN ALL FORMS; ARTICLES OF COMBUSTIBLE MATERIALS AS SPECIFIED IN NOTE 2 TO THIS CHAPTER:		

3606.10.00	-Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm3	0%	0
3606.90.00	-Other	0%	0
37	PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS		
3701	PHOTOGRAPHIC PLATES AND FILM IN THE FLAT, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN THE FLAT, SENSITISED, UNEXPOSED, WHETHER OR NOT IN PACKS:		
3701.10.00	-For X-ray	5%	0
3701.20.00	-Instant print film	5%	0
3701.30.00	-Other plates and film, with any side exceeding 255 mm	5%	0
3701.9	-Other:		
3701.91.00	For colour photography (polychrome)	5%	0
3701.99.00	Other	5%	0
3702	PHOTOGRAPHIC FILM IN ROLLS, SENSITISED, UNEXPOSED, OF ANY MATERIAL OTHER THAN PAPER, PAPERBOARD OR TEXTILES; INSTANT PRINT FILM IN ROLLS, SENSITISED, UNEXPOSED:		
3702.10.00	-For X-ray	5%	0
3702.3	-Other film, without perforations, of a width not exceeding 105 mm:		
3702.31	For colour photography (polychrome):		
3702.31.10	Instant print film	0%	0
3702.31.90	Other	5%	0
3702.32	Other, with silver halide emulsion:		
3702.32.10	Instant print film	0%	0
3702.32.90	Other	5%	0
3702.39	Other:		
3702.39.10	Instant print film	0%	0
3702.39.90	Other	5%	0
3702.4	-Other film, without perforations, of a width exceeding 105 mm:		

3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome):		
3702.41.10	Instant print film	0%	0
3702.41.90	Other	5%	0
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography:		
3702.42.10	Instant print film	0%	0
3702.42.90	Other	5%	0
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m:		
3702.43.10	Instant print film	0%	0
3702.43.90	Other	5%	0
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm:		
3702.44.10	Instant print film	0%	0
3702.44.90	Other	5%	0
3702.5	-Other film, for colour photography (polychrome):		
3702.52	Of a width not exceeding 16 mm:		
3702.52.10	Of a length not exceeding 14 m	0%	0
3702.52.90	Other	5%	0
3702.53.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	5%	0
3702.54.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	5%	0
3702.55.00	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	5%	0
3702.56.00	Of a width exceeding 35 mm	0%	0
3702.9	-Other:		
3702.96	Of a width not exceeding 35 mm and of a length not exceeding 30 m:		
3702.96.10	Of a width not exceeding 16 mm	0%	0
3702.96.90	Other	5%	0
3702.97.00	Of a width not exceeding 35 mm and of a length exceeding 30 m	0%	0
3702.98.00	Of a width exceeding 35 mm	0%	0

	PHOTOGRAPHIC PAPER,		
3703	PAPERBOARD AND TEXTILES,		
2702.10	SENSITISED, UNEXPOSED:		
3703.10	-In rolls of a width exceeding 610 mm:		
2702 10 10	Papers of a kind used in the production	00/	0
3703.10.10	of heliographic prints, blue-prints and like	0%	0
2702 10 00	printsOther	<b>5</b> 0/	0
3703.10.90		5%	0
3703.20.00	-Other, for colour photography (polychrome)	5%	0
3703.90.00	-Other	5%	0
3703.70.00	PHOTOGRAPHIC PLATES, FILM,	370	•
2=040000	PAPER, PAPERBOARD AND	0.01	•
3704.00.00	TEXTILES, EXPOSED BUT NOT	0%	0
	DEVELOPED		
	PHOTOGRAPHIC PLATES AND FILM,		
3705	EXPOSED AND DEVELOPED, OTHER		
	THAN CINEMATOGRAPHIC FILM:		
3705.10.00	-For offset reproduction	5%	0
3705.90	-Other:		
3705.90.20	Goods, as follows: (a) films, filmstrips,	0%	0
3703.90.20	slides and transparencies; (b) microfilms	U%	<u> </u>
3705.90.90	Other	5%	0
	CINEMATOGRAPHIC FILM, EXPOSED		
	AND DEVELOPED, WHETHER OR NOT		
3706	INCORPORATING SOUND TRACK OR		
	CONSISTING ONLY OF SOUND		
270 < 10.00	TRACK:	00/	0
3706.10.00	-Of a width of 35 mm or more	0%	0
3706.90.00	-Other	0%	0
	CHEMICAL PREPARATIONS FOR		
	PHOTOGRAPHIC USES (OTHER THAN		
	VARNISHES, GLUES, ADHESIVES		
2707	AND SIMILAR PREPARATIONS);		
3707	UNMIXED PRODUCTS FOR		
	PHOTOGRAPHIC USES, PUT UP IN MEASURED PORTIONS OR PUT UP		
	FOR RETAIL SALE IN A FORM READY		
	FOR USE:		
3707.10.00	-Sensitising emulsions	5%	0
3707.90.00	-Other	5%	0
	MISCELLANEOUS CHEMICAL	270	<u> </u>
38	PRODUCTS		
L	1		

	ARTIFICIAL GRAPHITE; COLLOIDAL		
	OR SEMI-COLLOIDAL GRAPHITE;		
	PREPARATIONS BASED ON		
3801	GRAPHITE OR OTHER CARBON IN		
3001	THE FORM OF PASTES, BLOCKS,		
	PLATES OR OTHER SEMI-		
	MANUFACTURES:		
3801.10.00	-Artificial graphite	0%	0
3801.20.00	-Colloidal or semi-colloidal graphite	0%	0
2001 20 00	-Carbonaceous pastes for electrodes and	00/	0
3801.30.00	similar pastes for furnace linings	0%	0
3801.90.00	-Other	0%	0
	ACTIVATED CARBON; ACTIVATED		
3802	NATURAL MINERAL PRODUCTS;		
3602	ANIMAL BLACK, INCLUDING SPENT		
	ANIMAL BLACK:		
3802.10.00	-Activated carbon	0%	0
3802.90.00	-Other	0%	0
3803.00.00	TALL OIL, WHETHER OR NOT	0%	0
	REFINED  RESIDUAL LIVES EDOM THE		
	RESIDUAL LYES FROM THE		
	MANUFACTURE OF WOOD PULP,		
3804.00.00	WHETHER OR NOT CONCENTRATED, DESUGARED OR CHEMICALLY	0%	0
3804.00.00	TREATED, INCLUDING LIGNIN	0%	U
	SULPHONATES, BUT EXCLUDING		
	TALL OIL OF 3803.00.00		
	GUM, WOOD OR SULPHATE		
	TURPENTINE AND OTHER TERPENIC		
	OILS PRODUCED BY THE		
	DISTILLATION OR OTHER		
	TREATMENT OF CONIFEROUS		
3805	WOODS; CRUDE DIPENTENE;		
	SULPHITE TURPENTINE AND OTHER		
	CRUDE PARA-CYMENE; PINE OIL		
	CONTAINING ALPHA-TERPINEOL AS		
	THE MAIN CONSTITUENT:		
3805.10.00	-Gum, wood or sulphate turpentine oils	0%	0
3805.90.00	-Other	0%	0
	ROSIN AND RESIN ACIDS, AND		
3806	DERIVATIVES THEREOF; ROSIN		
	SPIRIT AND ROSIN OILS; RUN GUMS:		
3806.10.00	-Rosin and resin acids	0%	0
	-		

	-Salts of rosin, of resin acids or of		
3806.20.00	derivatives of rosin or resin acids, other	0%	0
	than salts of rosin adducts		
3806.30.00	-Ester gums	5%	0
3806.90.00	-Other	0%	0
3807.00.00	WOOD TAR; WOOD TAR OILS; WOOD CREOSOTE; WOOD NAPHTHA; VEGETABLE PITCH; BREWERS' PITCH AND SIMILAR PREPARATIONS BASED ON ROSIN, RESIN ACIDS OR ON VEGETABLE PITCH	0%	0
3808	INSECTICIDES, RODENTICIDES, FUNGICIDES, HERBICIDES, ANTI- SPROUTING PRODUCTS AND PLANT- GROWTH REGULATORS, DISINFECTANTS AND SIMILAR PRODUCTS, PUT UP IN FORMS OR PACKINGS FOR RETAIL SALE OR AS PREPARATIONS OR ARTICLES (FOR EXAMPLE, SULPHUR-TREATED BANDS, WICKS AND CANDLES, AND FLY-PAPERS):		
3808.50	-Goods specified in Subheading Note 1 to this Chapter:		
3808.50.10	Goods, as follows: (a) fly-papers; (b) mosquito spirals and coils	0%	0
3808.50.90	Other	5%	0
3808.9	-Other:		
3808.91	Insecticides:		
3808.91.10	Goods, other than goods of 3808.50.10, as follows: (a) camphor; (b) fly-papers; (c) mosquito spirals and coils	0%	0
3808.91.90	Other	5%	0
3808.92.00	Fungicides	5%	0
3808.93.00	Herbicides, anti-sprouting products and plant-growth regulators	5%	0
3808.94.00	Disinfectants	5%	0
3808.99.00	Other	5%	0

FINISHING AGENTS, DYE CARRIERS TO ACCELERATE THE DYEING OR FIXING OF DYESTUFFS AND OTHER PRODUCTS AND PREPARATIONS  (FOR EXAMPLE, DRESSINGS AND MORDANTS), OF A KIND USED IN THE TEXTILE, PAPER, LEATHER OR LIKE INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED:	
3809.10.00 -With a basis of amylaceous substances 0%	)
3809.9 -Other:	
3809.91.00Of a kind used in the textile or like industries 0%	)
3809.92.00Of a kind used in the paper or like industries 0%	)
3809.93.00Of a kind used in the leather or like industries 0%	)
PICKLING PREPARATIONS FOR METAL SURFACES; FLUXES AND OTHER AUXILIARY PREPARATIONS FOR SOLDERING, BRAZING OR WELDING; SOLDERING, BRAZING OR WELDING POWDERS AND PASTES CONSISTING OF METAL AND OTHER MATERIALS; PREPARATIONS OF A KIND USED AS CORES OR COATINGS FOR WELDING ELECTRODES OR RODS: -Pickling preparations for metal surfaces;	
3810.10.00 soldering, brazing or welding powders and pastes consisting of metal and other materials	)
3810.90.00 -Other 0%	)
ANTI-KNOCK PREPARATIONS, OXIDATION INHIBITORS, GUM INHIBITORS, VISCOSITY IMPROVERS, ANTI-CORROSIVE PREPARATIONS  3811 AND OTHER PREPARED ADDITIVES, FOR MINERAL OILS (INCLUDING GASOLINE) OR FOR OTHER LIQUIDS USED FOR THE SAME PURPOSES AS MINERAL OILS:	
3811.1 -Anti-knock preparations:	
3811.11.00Based on lead compounds 0% (	)
3811.19.00Other 0% (	)

3811.2	-Additives for lubricating oils:		
3811.21	Containing petroleum oils or oils obtained from bituminous minerals:		
3811.21.10	In solid or semi-solid form	0%	0
3811.21.90	Other	0%	0
3811.29.00	Other	0%	0
3811.90.00	-Other	0%	0
3812	PREPARED RUBBER ACCELERATORS; COMPOUND PLASTICISERS FOR RUBBER OR PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ANTI- OXIDISING PREPARATIONS AND OTHER COMPOUND STABILISERS FOR RUBBER OR PLASTICS:		
3812.10.00	-Prepared rubber accelerators	0%	0
3812.20.00	-Compound plasticisers for rubber or plastics	0%	0
3812.30.00	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	5%	0
3813.00.00	PREPARATIONS AND CHARGES FOR FIRE-EXTINGUISHERS; CHARGED FIRE-EXTINGUISHING GRENADES	5%	0
3814.00.00	ORGANIC COMPOSITE SOLVENTS AND THINNERS, NOT ELSEWHERE SPECIFIED OR INCLUDED; PREPARED PAINT OR VARNISH REMOVERS:	5%	0
3815	REACTION INITIATORS, REACTION ACCELERATORS AND CATALYTIC PREPARATIONS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3815.1	-Supported catalysts:		
3815.11.00	With nickel or nickel compounds as the active substance	5%	0
3815.12.00	With precious metal or precious metal compounds as the active substance	5%	0
3815.19.00	Other	5%	0
3815.90.00	-Other	5%	0
3816.00.00	REFRACTORY CEMENTS, MORTARS, CONCRETES AND SIMILAR COMPOSITIONS, OTHER THAN PRODUCTS OF 3801	5%	0

3817	-MIXED ALKYLBENZENES AND MIXED ALKYLNAPHTHALENES, OTHER THAN THOSE OF 2707 OR		
	2902:		
3817.00.10	Mixed alkylbenzenes	5%	0
3817.00.20	Mixed alkylnaphthalenes	0%	0
3818.00.00	CHEMICAL ELEMENTS DOPED FOR USE IN ELECTRONICS, IN THE FORM OF DISCS, WAFERS OR SIMILAR FORMS; CHEMICAL COMPOUNDS DOPED FOR USE IN ELECTRONICS	0%	0
3819.00.00	HYDRAULIC BRAKE FLUIDS AND OTHER PREPARED LIQUIDS FOR HYDRAULIC TRANSMISSION, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS	5%	0
3820.00.00	ANTI-FREEZING PREPARATIONS AND PREPARED DE-ICING FLUIDS	5%	0
3821	PREPARED CULTURE MEDIA FOR THE DEVELOPMENT AND MAINTENANCE OF MICRO- ORGANISMS (INCLUDING VIRUSES AND THE LIKE) OR OF PLANT, HUMAN OR ANIMAL CELLS:		
3821.00.10	Prepared culture media for the development or maintenance of plant, human or animal cells	5%	0
3821.00.90	Other	0%	0
3822	DIAGNOSTIC OR LABORATORY REAGENTS ON A BACKING, PREPARED DIAGNOSTIC OR LABORATORY REAGENTS WHETHER OR NOT ON A BACKING, OTHER THAN THOSE OF 3002 OR 3006; CERTIFIED REFERENCE MATERIALS:		
3822.00.1	On a backing of plastics, in the forms described in Note 10 to Chapter 39:		
3822.00.11	Of cellulose	0%	0
3822.00.19	Of other plastics	5%	0
3822.00.20	On a backing of plastics, NSA	5%	0

3822.00.3	Goods, as follows: (a) in strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state:		
3822.00.31	Indicator paper and paperboard	0%	0
3822.00.39	Other	5%	0
3822.00.40	On a backing of paper or paperboard, NSA	5%	0
3822.00.50	Certified reference materials, as described in Note 2 to this chapter	0%	0
3822.00.90	Other	0%	0
3823	INDUSTRIAL MONOCARBOXYLIC FATTY ACIDS; ACID OILS FROM REFINING; INDUSTRIAL FATTY ALCOHOLS:		
3823.1	-Industrial monocarboxylic fatty acids; acid oils from refining:		
3823.11.00	Stearic acid	5%	0
3823.12.00	Oleic acid	5%	0
3823.13.00	Tall oil fatty acids	5%	0
3823.19.00	Other	5%	0
3823.70.00	-Industrial fatty alcohols	0%	0
3824	PREPARED BINDERS FOR FOUNDRY MOULDS OR CORES; CHEMICAL PRODUCTS AND PREPARATIONS OF THE CHEMICAL OR ALLIED INDUSTRIES (INCLUDING THOSE CONSISTING OF MIXTURES OF NATURAL PRODUCTS), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3824.10.00	-Prepared binders for foundry moulds or cores	0%	0
3824.30.00	-Non-agglomerated metal carbides mixed together or with metallic binders	0%	0
3824.40.00	-Prepared additives for cements, mortars or concretes	5%	0
3824.50.00	-Non-refractory mortars and concretes	0%	0
3824.60.00	-Sorbitol other than that of 2905.44.00	0%	0
3824.7	-Mixtures containing halogenated derivatives of methane, ethane or propane:		

3824.71.00	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs),	0%	0
	perfluorocarbons (PFCs) or hydrofluorocarbons (HCFs) Containing bromochlorodifluoromethane,		
3824.72.00	bromotrifluoromethane or dibromotetrafluoroethanes	0%	0
3824.73	Containing hydrobromofluorocarbons (HBFCs):		
3824.73.10	Containing perhalogenated derivatives containing two or more different halogens	0%	0
3824.73.90	Other	5%	0
3824.74	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs):		
3824.74.10	Containing perhalogenated derivatives containing two or more different halogens	0%	0
3824.74.90	Other	5%	0
3824.75	Containing carbon tetrachloride:		
3824.75.10	Containing perhalogenated derivatives containing two or more different halogens	0%	0
3824.75.90	Other	5%	0
3824.76	Containing 1,1,1-trichloroethane (methyl chloroform):		
3824.76.10	Containing perhalogenated derivatives containing two or more different halogens	0%	0
3824.76.90	Other	5%	0
3824.77	Containing bromomethane (methyl bromide) or bromochloromethane:		
3824.77.10	Containing perhalogenated derivatives containing two or more different halogens	0%	0
3824.77.90	Other	5%	0
3824.78	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs):		
3824.78.10	Containing perhalogenated derivatives containing two or more different halogens	0%	0
3824.78.90	Other	5%	0

3824.79.10 Containing perhalogenated derivatives containing two or more different halogens Other Other Other Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:  3824.81.00 Containing oxirane (ethylene oxide) Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PCTs) or polybrominated biphenyls (PCTs) or polybrominated biphenyls (PBBs)  3824.82.00 Containing tris(2,3-dibromopropyl) phosphate  3824.90 Containing tris(2,3-dibromopropyl) 5% 0  3824.90 Containing tris(2,3-dibromopropyl) 5% 0 Containing tris(2,3-dibromopropyl) 5% 0  3824.90 Containing tris(2,3-dibromopropyl) 5% 0
-Mixtures and preparations containing oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:  3824.81.00Containing oxirane (ethylene oxide) 5% 0 Containing polychlorinated biphenyls (PCTs) or polybrominated biphenyls (PCTs) or polybrominated biphenyls (PBBs)  3824.83.00Containing tris(2,3-dibromopropyl) phosphate  3824.90 -Other: Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-
oxirane (ethylene oxide), polybrominated biphenyls (PBBs), polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or tris(2,3-dibromopropyl) phosphate:  3824.81.00Containing oxirane (ethylene oxide) 5% 0 Containing polychlorinated biphenyls (PCTs) or polybrominated terphenyls (PCTs) or polybrominated biphenyls (PBBs)  3824.83.00Containing tris(2,3-dibromopropyl) phosphate  3824.90 -Other: Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-
Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)  3824.83.00 Containing tris(2,3-dibromopropyl) phosphate  5%  0  3824.90 Containing tris(2,3-dibromopropyl) phosphate Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-
3824.82.00 (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)  3824.83.00Containing tris(2,3-dibromopropyl) phosphate  3824.90 -Other: Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-
phosphate  3824.90 -Other: Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-
Goods, as follows: (a) case hardening preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-
preparations; (b) food preservatives; (c) organic derivatives of clay minerals; (d) Seger cones and other fusible ceramic firing testers; (e) naphthenic acids, their water-
preparations, including patches (transdermal systems), intended to assist smokers to stop smoking, other than goods of 2106.90.20
Mixtures containing perhalogenated derivatives of acyclic hydrocarbons containing two or more different halogens, other than goods of 3824.7 Mixtures containing perhalogenated derivatives of acyclic hydrocarbons on the perhalogens, of the perhalogenated derivatives of acyclic hydrocarbons of the perhalogenated derivative hydrocarbons of the perhalogenated d
3824.90.50Blends of gasoline and ethanol, not being blends classified to 2710 0%
3824.90.60Blends of diesel and ethanol, not being blends classified to 2710 0%
3824.90.90Other 5% 0
RESIDUAL PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES, NOT ELSEWHERE SPECIFIED OR INCLUDED; MUNICIPAL WASTE; SEWAGE SLUDGE; OTHER WASTES SPECIFIED IN NOTE 6 TO THIS CHAPTER:
3825.10.00 -Municipal waste 5% 0

3825.20.00	-Sewage sludge	5%	0
3825.30	-Clinical waste:		
3825.30.1	Wadding, gauze, bandages and similar articles of 3005:		
3825.30.11	Of goods of 3005.10.00 or 3005.90.90	5%	0
3825.30.19	Of goods of 3005.90.10	5%	0
3825.30.20	Surgical gloves	5%	0
3825.30.30	Syringes, needles, catheters, cannulae and the like of 9018.31.00, 9018.32.00 or 9018.39.00	0%	0
3825.30.90	Other	5%	0
3825.4	-Waste organic solvents:		
3825.41.00	Halogenated	5%	0
3825.49.00	Other	5%	0
3825.50.00	-Wastes of metal picking liquors, hydraulic fluids, brake fluids and anti-freeze fluids	5%	0
3825.6	-Other wastes from chemical or allied industries:		
3825.61.00	Mainly containing organic constituents	5%	0
3825.69.00	Other	5%	0
3825.90.00	-Other	5%	0
3826	BIODIESEL AND MIXTURES THEREOF, NOT CONTAINING OR CONTAINING LESS THAN 70% BY WEIGHT OF PETROLEUM OILS OR OILS OBTAINED FROM BITUMINOUS MINERALS:		
3826.00.10	Biodiesel, other than goods of 2710 or 3826.00.20	0%	0
3826.00.20	Mixtures of biodiesel and other substances, not being blends classified to 2710	0%	0
39	PLASTICS AND ARTICLES THEREOF		
3901	POLYMERS OF ETHYLENE, IN PRIMARY FORMS:		
3901.10.00	-Polyethylene having a specific gravity of less than 0.94	5%	5
3901.20.00	-Polyethylene having a specific gravity of 0.94 or more	5%	5
3901.30.00	-Ethylene-vinyl acetate copolymers	5%	3
3901.90.00	-Other	5%	5

3902   OTHER OLEFINS, IN PRIMARY FORMS:   3902.10.00   -Polypropylene   5%   3   3902.20.00   -Polyisobutylene   0%   0   0   3902.30.00   -Propylene copolymers   5%   3   3902.90.00   -Other   5%   3   3902.90.00   -Other   5%   3   3903   POLYMERS OF STYRENE, IN PRIMARY FORMS:   3903.1   -Polystyrene:   3903.11.00  Expansible   5%   5   5   3903.19.00   -Other   5%   5   3903.20.00   -Styrene-acrylonitrile (SAN) copolymers   5%   3   3   3903.30.00   -Acrylonitrile-butadiene-styrene (ABS)   5%   3   3   3903.90.00   -Other   5%   3   3   3   3   3   3   3   3   3
3902.10.00
3902.20.00
3902.30.00
3902.90.00   -Other   5%   3   3903   POLYMERS OF STYRENE, IN   PRIMARY FORMS:   3903.1   -Polystyrene:   3903.11.00  Expansible   5%   5   5   3903.20.00   -Styrene-acrylonitrile (SAN) copolymers   5%   3   3   3903.30.00   -Acrylonitrile-butadiene-styrene (ABS)   5%   3   3   3903.90.00   -Other   5%   3   3   3   3   3   3   3   3   3
3903   POLYMERS OF STYRENE, IN   PRIMARY FORMS:   3903.11   -Polystyrene:     3903.11.00  Expansible   5%   5
PRIMARY FORMS:   3903.1   -Polystyrene:
3903.11.00
3903.19.00  Other   5%   5     3     3903.20.00   -Styrene-acrylonitrile (SAN) copolymers   5%   3   3     3903.20.00   -Acrylonitrile-butadiene-styrene (ABS)   copolymers   5%   3   3     3903.90.00   -Other   5%   3     3
3903.20.00         -Styrene-acrylonitrile (SAN) copolymers         5%         3           3903.30.00         -Acrylonitrile-butadiene-styrene (ABS) copolymers         5%         3           3903.90.00         -Other         5%         3           POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:         5         5           3904.10.00         -Poly(vinyl chloride), not mixed with any other substances         5%         5           3904.2         -Other poly(vinyl chloride):         5%         5           3904.21.00        Non-plasticised         5%         5           3904.22.00        Plasticised         5%         5           3904.30.00         -Vinyl chloride-vinyl acetate copolymers         5%         3           3904.50.00         -Vinylidene chloride polymers         5%         5           3904.6         -Fluoro-polymers:         5%         5
3903.30.00
3903.30.00         copolymers         5%         3           3903.90.00         -Other         5%         3           3904         POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:         5         5           3904.10.00         -Poly(vinyl chloride), not mixed with any other substances         5%         5           3904.2         -Other poly(vinyl chloride):         5%         5           3904.21.00        Non-plasticised         5%         5           3904.22.00        Plasticised         5%         5           3904.30.00         -Vinyl chloride-vinyl acetate copolymers         5%         3           3904.40.00         -Other vinyl chloride copolymers         5%         5           3904.50.00         -Vinylidene chloride polymers         5%         5           3904.6         -Fluoro-polymers:         5%         5
POLYMERS OF VINYL CHLORIDE OR OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:   5   5   5   5   5   5   5   5   5
3904       OF OTHER HALOGENATED OLEFINS, IN PRIMARY FORMS:         3904.10.00       -Poly(vinyl chloride), not mixed with any other substances       5%         3904.2       -Other poly(vinyl chloride):         3904.21.00      Non-plasticised       5%         3904.22.00      Plasticised       5%         3904.30.00       -Vinyl chloride-vinyl acetate copolymers       5%         3904.40.00       -Other vinyl chloride copolymers       5%         3904.50.00       -Vinylidene chloride polymers       5%         3904.6       -Fluoro-polymers:
3904.10.00       other substances       3%       3         3904.2       -Other poly(vinyl chloride):       5         3904.21.00      Non-plasticised       5%       5         3904.22.00      Plasticised       5%       5         3904.30.00       -Vinyl chloride-vinyl acetate copolymers       5%       3         3904.40.00       -Other vinyl chloride copolymers       5%       5         3904.50.00       -Vinylidene chloride polymers       5%       5         3904.6       -Fluoro-polymers:       5
3904.21.00      Non-plasticised       5%       5         3904.22.00      Plasticised       5%       5         3904.30.00       -Vinyl chloride-vinyl acetate copolymers       5%       3         3904.40.00       -Other vinyl chloride copolymers       5%       5         3904.50.00       -Vinylidene chloride polymers       5%       5         3904.6       -Fluoro-polymers:       5%       5
3904.22.00        Plasticised         5%         5           3904.30.00         -Vinyl chloride-vinyl acetate copolymers         5%         3           3904.40.00         -Other vinyl chloride copolymers         5%         5           3904.50.00         -Vinylidene chloride polymers         5%         5           3904.6         -Fluoro-polymers:         5         5
3904.30.00-Vinyl chloride-vinyl acetate copolymers5%33904.40.00-Other vinyl chloride copolymers5%53904.50.00-Vinylidene chloride polymers5%53904.6-Fluoro-polymers:
3904.40.00 -Other vinyl chloride copolymers 5% 5 3904.50.00 -Vinylidene chloride polymers 5% 5 3904.6 -Fluoro-polymers:
3904.50.00 -Vinylidene chloride polymers 5% 5 3904.6 -Fluoro-polymers:
3904.6 -Fluoro-polymers:
3904 61 00 Polytetrafluoroethylene 5% 5
3707.01.00  1 Orytenamicorocarytene   370   3
3904.69.00Other 5% 5
3904.90.00 -Other 5% 5
POLYMERS OF VINYL ACETATE OR OF OTHER VINYL ESTERS, IN PRIMARY FORMS; OTHER VINYL POLYMERS IN PRIMARY FORMS:
3905.1 -Poly(vinyl acetate):
3905.12.00In aqueous dispersion 5% 0
3905.19.00Other 5% 0
3905.2 -Vinyl acetate copolymers:
3905.21.00In aqueous dispersion 5% 0
3905.29.00Other 5% 0

3905.30.00	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	5%	0
3905.9	-Other:		
3905.91.00	Copolymers	5%	0
3905.99.00	Other	5%	0
3906	ACRYLIC POLYMERS IN PRIMARY FORMS:		-
3906.10.00	-Poly(methyl methacrylate)	5%	0
3906.90.00	-Other	5%	0
3907	POLYACETALS, OTHER POLYETHERS AND EPOXIDE RESINS, IN PRIMARY FORMS; POLYCARBONATES, ALKYD RESINS, POLYALLYL ESTERS AND OTHER POLYESTERS, IN PRIMARY FORMS:		
3907.10.00	-Polyacetals	5%	3
3907.20.00	-Other polyethers	5%	5
3907.30.00	-Epoxide resins	5%	3
3907.40.00	-Polycarbonates	5%	3
3907.50.00	-Alkyd resins	5%	5
3907.60.00	-Poly(ethylene terephthalate)	5%	5
3907.70.00	-Poly(lactic acid)	5%	5
3907.9	-Other polyesters:		
3907.91.00	Unsaturated	5%	5
3907.99	Other:		
3907.99.10	Polybutylene terephthalate	5%	3
3907.99.90	Other	5%	3
3908	POLYAMIDES IN PRIMARY FORMS:		
3908.10.00	-Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or - 6,12	5%	0
3908.90.00	-Other	5%	0
3909	AMINO-RESINS, PHENOLIC RESINS AND POLYURETHANES, IN PRIMARY FORMS:		
3909.10.00	-Urea resins; thiourea resins	5%	0
3909.20.00	-Melamine resins	5%	0
3909.30.00	-Other amino-resins	5%	0
3909.40.00	-Phenolic resins	5%	0
3909.50	-Polyurethanes:		

3909.50.10	Goods, as follows: (a) addition products of polyols, being: (i) polyester polyols; or (ii) polyether polyols, being, or having the essential character of, ethylene oxide or propylene oxide derivatives, reacted with isocyanates, containing unreacted hydroxyl or isocyanate groups and, normally, further reacted through these hydroxyl or isocyanate groups; (b) goods, put in sets consisting of two or more separate constituents which, when mixed together, form a polyurethane	5%	3
3909.50.90	Other	5%	3
3910.00.00	SILICONES IN PRIMARY FORMS	5%	0
3911	PETROLEUM RESINS, COUMARONE-INDENE RESINS, POLYTERPENES, POLYSULPHONES AND OTHER PRODUCTS SPECIFIED IN NOTE 3 TO THIS CHAPTER, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3911.10.00	-Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	5%	0
3911.90.00	-Other	5%	0
3912	CELLULOSE AND ITS CHEMICAL DERIVATIVES, NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		
3912.1	-Cellulose acetates:		
3912.11.00	Non-plasticised	0%	0
3912.12.00	Plasticised	0%	0
3912.20.00	-Cellulose nitrates (including collodions)	5%	0
3912.3	-Cellulose ethers:		
3912.31.00	Carboxymethylcellulose and its salts	5%	0
3912.39.00	Other	5%	0
3912.90.00	-Other	5%	0
3913	NATURAL POLYMERS (FOR EXAMPLE, ALGINIC ACID) AND MODIFIED NATURAL POLYMERS (FOR EXAMPLE, HARDENED PROTEINS, CHEMICAL DERIVATIVES OF NATURAL RUBBER), NOT ELSEWHERE SPECIFIED OR INCLUDED, IN PRIMARY FORMS:		

3913.10.00	-Alginic acid, its salts and esters	5%	0
3913.90.00	-Other	5%	0
3914.00.00	ION-EXCHANGERS BASED ON POLYMERS OF 3901 TO 3913, IN PRIMARY FORMS	5%	0
3915	WASTE, PARINGS AND SCRAP, OF PLASTICS:		
3915.10.00	-Of polymers of ethylene	5%	0
3915.20.00	-Of polymers of styrene	5%	0
3915.30.00	-Of polymers of vinyl chloride	5%	0
3915.90	-Of other plastics:		
3915.90.10	Of plastics, as follows: (a) of polymers of propylene; (b) of polymers of vinyl; (c) of polymers of vinylidene	5%	0
3915.90.90	Of other plastics	5%	0
3916	MONOFILAMENT OF WHICH ANY CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm, RODS, STICKS AND PROFILE SHAPES, WHETHER OR NOT SURFACE-WORKED BUT NOT OTHERWISE WORKED, OF PLASTICS:		
3916.10.00	-Of polymers of ethylene	5%	0
3916.20.00	-Of polymers of vinyl chloride	5%	0
3916.90.00	-Of other plastics	5%	0
3917	TUBES, PIPES AND HOSES, AND FITTINGS THEREFOR (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES), OF PLASTICS:		
3917.10.00	-Artificial guts (sausage casings) of hardened protein or of cellulosic materials	0%	0
3917.2	-Tubes, pipes and hoses, rigid:		
3917.21	Of polymers of ethylene:		
3917.21.10	Of a kind used as components in passenger motor vehicles	5%	5
3917.21.90	Other	5%	0
3917.22.00	Of polymers of propylene	5%	5
3917.23.00	Of polymers of vinyl chloride	5%	5
3917.29.00	Of other plastics	5%	5
3917.3	-Other tubes, pipes and hoses:		
3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa:		

3917.31.10	Of a kind used as components in passenger motor vehicles	5%	5
3917.31.90	Other	5%	0
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings:		
3917.32.10	Of a kind used as components in passenger motor vehicles	5%	5
3917.32.90	Other	5%	0
3917.33	Other, not reinforced or otherwise combined with other materials, with fittings:		
3917.33.10	Of a kind used as components in passenger motor vehicles	5%	5
3917.33.90	Other	5%	0
3917.39	Other:		
3917.39.10	Of a kind used as components in passenger motor vehicles	5%	5
3917.39.90	Other	5%	0
3917.40.00	-Fittings	5%	0
3918	FLOOR COVERINGS OF PLASTICS, WHETHER OR NOT SELF-ADHESIVE, IN ROLLS OR IN THE FORM OF TILES; WALL OR CEILING COVERINGS OF PLASTICS, AS DEFINED IN NOTE 9 TO THIS CHAPTER:		
3918.10.00	-Of polymers of vinyl chloride	5%	0
3918.90.00	-Of other plastics	5%	0
3919	SELF-ADHESIVE PLATES, SHEETS, FILM, FOIL, TAPE, STRIP AND OTHER FLAT SHAPES, OF PLASTICS, WHETHER OR NOT IN ROLLS:		
3919.10.00	-In rolls of a width not exceeding 20 cm	5%	0
3919.90.00	-Other	5%	0
3920	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS, NON-CELLULAR AND NOT REINFORCED, LAMINATED, SUPPORTED OR SIMILARLY COMBINED WITH OTHER MATERIALS:		
3920.10.00	-Of polymers of ethylene	5%	5
3920.20.00	-Of polymers of propylene	5%	5
3920.30.00	-Of polymers of styrene	5%	5

3920.4	-Of polymers of vinyl chloride:		
3920.43.00	Containing by weight not less than 6% of plasticisers	5%	5
3920.49.00	Other	5%	5
3920.5	-Of acrylic polymers:		
3920.51.00	Of poly(methyl methacrylate)	5%	5
3920.59.00	Other	5%	5
3920.6	-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:		
3920.61.00	Of polycarbonates	5%	5
3920.62.00	Of poly(ethylene terephthalate)	5%	5
3920.63.00	Of unsaturated polyesters	5%	3
3920.69.00	Of other polyesters	5%	5
3920.7	-Of cellulose or its chemical derivatives:		
3920.71.00	Of regenerated cellulose	0%	0
3920.73.00	Of cellulose acetate	0%	0
3920.79.00	Of other cellulose derivatives	0%	0
3920.9	-Of other plastics:		
3920.91.00	Of poly(vinyl butyral)	5%	3
3920.92.00	Of polyamides	5%	5
3920.93.00	Of amino-resins	0%	0
3920.94.00	Of phenolic resins	0%	0
3920.99.00	Of other plastics	5%	5
3921	OTHER PLATES, SHEETS, FILM, FOIL AND STRIP, OF PLASTICS:		
3921.1	-Cellular:		
3921.11.00	Of polymers of styrene	5%	0
3921.12.00	Of polymers of vinyl chloride	5%	0
3921.13.00	Of polyurethanes	5%	0
3921.14.00	Of regenerated cellulose	5%	0
3921.19.00	Of other plastics	5%	0
3921.90	-Other:		
3921.90.10	Of cellulose or its chemical derivatives, coated, covered or laminated	0%	0
3921.90.90	Other	5%	0
3922	BATHS, SHOWER-BATHS, SINKS, WASH-BASINS, BIDETS, LAVATORY PANS, SEATS AND COVERS, FLUSHING CISTERNS AND SIMILAR SANITARY WARE, OF PLASTICS:		

3922.10.00	-Baths, shower-baths, sinks and wash-basins	5%	0
3922.20.00	-Lavatory seats and covers	5%	0
3922.90.00	-Other	5%	0
3923	ARTICLES FOR THE CONVEYANCE OR PACKING OF GOODS, OF PLASTICS; STOPPERS, LIDS, CAPS AND OTHER CLOSURES, OF PLASTICS:		
3923.10.00	-Boxes, cases, crates and similar articles	5%	0
3923.2	-Sacks and bags (including cones):		
3923.21.00	Of polymers of ethylene	5%	0
3923.29.00	Of other plastics	5%	0
3923.30.00	-Carboys, bottles, flasks and similar articles	5%	0
3923.40.00	-Spools, cops, bobbins and similar supports	5%	0
3923.50.00	-Stoppers, lids, caps and other closures	5%	0
3923.90.00	-Other	5%	0
3924	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND HYGIENIC OR TOILET ARTICLES, OF PLASTICS:		
3924.10.00	-Tableware and kitchenware	5%	0
3924.90.00	-Other	5%	0
3925	BUILDERS' WARE OF PLASTICS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
3925.10.00	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 L	5%	0
3925.20.00	-Doors, windows and their frames and thresholds for doors	5%	0
3925.30.00	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	5%	0
3925.90.00	-Other	5%	0
3926	OTHER ARTICLES OF PLASTICS AND ARTICLES OF OTHER MATERIALS OF 3901 TO 3914.00.00:		
3926.10.00	-Office or school supplies	5%	0
3926.20	-Articles of apparel and clothing accessories (including gloves, mittens and mitts):		
3926.20.10	Corset busks	5%	0
3926.20.2	Garments:		

3926.20.21	Anti-radiation suits, anti-contamination suits, and similar protective garments	5%	0
3926.20.29	Other	10%	5
3926.20.90	Other	0%	0
3926.30	-Fittings for furniture, coachwork or the like:		
3926.30.10	Of a kind used as components in passenger motor vehicles	5%	5
3926.30.90	Other	5%	0
3926.40.00	-Statuettes and other ornamental articles	5%	0
3926.90	-Other:		
3926.90.10	Of a kind used as components in passenger motor vehicles	5%	5
3926.90.90	Other	5%	0
40	RUBBER AND ARTICLES THEREOF		
4001	NATURAL RUBBER, BALATA, GUTTA-PERCHA, GUAYULE, CHICLE AND SIMILAR NATURAL GUMS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4001.10.00	-Natural rubber latex, whether or not prevulcanised	0%	0
4001.2	-Natural rubber in other forms:		
4001.21.00	Smoked sheets	0%	0
4001.22.00	Technically specified natural rubber (TSNR)	0%	0
4001.29.00	Other	0%	0
4001.30.00	-Balata, gutta-percha, guayule, chicle and similar natural gums	0%	0
4002	SYNTHETIC RUBBER AND FACTICE DERIVED FROM OILS, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP; MIXTURES OF ANY PRODUCT OF 4001 WITH ANY PRODUCT OF THIS HEADING, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4002.1	-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):		
4002.11.00	Latex	5%	0
4002.19.00	Other	5%	0
4002.20.00	-Butadiene rubber (BR)	5%	0

	-Isobutene-isoprene (butyl) rubber (IIR);		
4002.3	halo-isobutene-isoprene rubber (CIIR or		
	BIIR):		
4002.31.00	Isobutene-isoprene (butyl) rubber (IIR)	5%	0
4002.39.00	Other	5%	0
4002.4	-Chloroprene (chlorobutadiene) rubber (CR):		
4002.41.00	Latex	5%	0
4002.49.00	Other	5%	0
4002.5	-Acrylonitrile-butadiene rubber (NBR):		
4002.51.00	Latex	5%	0
4002.59.00	Other	5%	0
4002.60.00	-Isoprene rubber (IR)	0%	0
4002.70.00	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	5%	0
4002.80.00	-Mixtures of any product of 4001 with any product of this heading	5%	0
4002.9	-Other:		
4002.91.00	Latex	5%	0
4002.99.00	Other	5%	0
4003.00.00	RECLAIMED RUBBER IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP	5%	0
4004.00.00	WASTE, PARINGS AND SCRAP OF RUBBER (OTHER THAN HARD RUBBER) AND POWDERS AND GRANULES OBTAINED THEREFROM	5%	0
4005	COMPOUNDED RUBBER, UNVULCANISED, IN PRIMARY FORMS OR IN PLATES, SHEETS OR STRIP:		
4005.10.00	-Compounded with carbon black or silica	5%	0
4005.20.00	-Solutions; dispersions other than those of 4005.10.00	5%	0
4005.9	-Other:		
4005.91.00	Plates, sheets and strip	5%	0
4005.99.00	Other	5%	0
4006	OTHER FORMS (FOR EXAMPLE, RODS, TUBES AND PROFILE SHAPES) AND ARTICLES (FOR EXAMPLE, DISCS AND RINGS), OF UNVULCANISED RUBBER:		

4006.10.00	-"Camel-back" strips for retreading rubber	5%	0
	tyres		
4006.90.00	-Other	5%	0
4007.00.00	VULCANISED RUBBER THREAD AND CORD	5%	0
4008	PLATES, SHEETS, STRIP, RODS AND PROFILE SHAPES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4008.1	-Of cellular rubber:		
4008.11.00	Plates, sheets and strip	5%	0
4008.19.00	Other	5%	0
4008.2	-Of non-cellular rubber:		
4008.21	Plates, sheets and strip:		
4008.21.10	Natural rubber sheets produced by adding vulcanising agents directly to fresh field latex before coagulation, containing not less than 90% natural rubber hydrocarbons	0%	0
4008.21.90	Other	5%	0
4008.29.00	Other	5%	0
4009	TUBES, PIPES AND HOSES, OF VULCANISED RUBBER OTHER THAN HARD RUBBER, WITH OR WITHOUT THEIR FITTINGS (FOR EXAMPLE, JOINTS, ELBOWS, FLANGES):		
4009.1	-Not reinforced or otherwise combined with other materials:		
4009.11	Without fittings:		
4009.11.10	Of a kind used as components in passenger motor vehicles	5%	5
4009.11.90	Other	5%	0
4009.12	With fittings:		
4009.12.10	Of a kind used as components in passenger motor vehicles	5%	5
4009.12.90	Other	5%	0
4009.2	-Reinforced or otherwise combined only with metal:		
4009.21	Without fittings:		
4009.21.10	Of a kind used as components in passenger motor vehicles	5%	5
4009.21.90	Other	5%	0
4009.22	With fittings:		

4009.22.10	Of a kind used as components in	5%	5
4009.22.90	passenger motor vehiclesOther	5%	0
4009.3	-Reinforced or otherwise combined only with textile materials:	370	
4009.31	Without fittings:		
4009.31.10	Of a kind used as components in passenger motor vehicles	5%	5
4009.31.90	Other	5%	0
4009.32	With fittings:		
4009.32.10	Of a kind used as components in passenger motor vehicles	5%	5
4009.32.90	Other	5%	0
4009.4	-Reinforced or otherwise combined with other materials:		
4009.41	Without fittings:		
4009.41.10	Of a kind used as components in passenger motor vehicles	5%	5
4009.41.90	Other	5%	0
4009.42	With fittings:		
4009.42.10	Of a kind used as components in passenger motor vehicles	5%	5
4009.42.90	Other	5%	0
4010	CONVEYOR OR TRANSMISSION BELTS OR BELTING, OF VULCANISED RUBBER:		
4010.1	-Conveyor belts or belting:		
4010.11.00	Reinforced only with metal	5%	0
4010.12.00	Reinforced only with textile materials	5%	0
4010.19.00	Other	5%	0
4010.3	-Transmission belts or belting:		
4010.31.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	5
4010.32.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	5%	5

4010.33.00	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	5
4010.34.00	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	5%	3
4010.35.00	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	5%	0
4010.36.00	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	5%	0
4010.39.00	Other	5%	5
4011	NEW PNEUMATIC TYRES, OF RUBBER:		
4011.10.00	-Of a kind used on motor cars (including station wagons and racing cars)	5%	0
4011.20.00	-Of a kind used on buses or lorries	5%	0
4011.30.00	-Of a kind used on aircraft	0%	0
4011.40.00	-Of a kind used on motorcycles	0%	0
4011.50.00	-Of a kind used on bicycles	0%	0
4011.6	-Other, having a "herring-bone" or similar tread:		
4011.61.00	Of a kind used on agricultural or forestry vehicles and machines	5%	0
4011.62.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	0
4011.63.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5%	0
4011.69.00	Other	5%	0
4011.9	-Other:		
4011.92.00	Of a kind used on agricultural or forestry vehicles and machines	5%	0
4011.93.00	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5%	0
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.94.00   ind	of a kind used on construction or ustrial handling vehicles and machines having a rim size exceeding 61 cm	5%	0
.99.000	Other	5%	0
TY CU	TREADED OR USED PNEUMATIC RES OF RUBBER; SOLID OR ISHION TYRES, TYRE TREADS AND RE FLAPS, OF RUBBER:		
.1 -Re	etreaded tyres:		
11()()	of a kind used on motor cars (including tion wagons and racing cars)	5%	5
.12.00O	of a kind used on buses or lorries	5%	5
.13.00O	of a kind used on aircraft	5%	5
.19.00O	Other	5%	5
.20.00 -Us	sed pneumatic tyres	5%	5
.90.00 -Ot	her	5%	0
INI	NER TUBES, OF RUBBER:		
	f a kind used on motor cars (including tion wagons and racing cars), buses or ries	5%	5
.20.00 -Of	f a kind used on bicycles	0%	0
.90.00 -Ot	her	5%	0
AR VU HA	GIENIC OR PHARMACEUTICAL TICLES (INCLUDING TEATS), OF ULCANISED RUBBER OTHER THAN LRD RUBBER, WITH OR WITHOUT TTINGS OF HARD RUBBER:		
.10.00 -Sh	neath contraceptives	0%	0
.90.00 -Ot	her	5%	0
CL (IN MI' VU	TICLES OF APPAREL AND OTHING ACCESSORIES ICLUDING GLOVES, MITTENS AND TTS), FOR ALL PURPOSES, OF ULCANISED RUBBER OTHER THAN ARD RUBBER:		
.1 -Gl	oves, mittens and mitts:		
.11.00Si	urgical	5%	0
.190	Other:		
19 10	Mittens and mitts, specially designed for in sports	5%	0
.19.90(	Other	5%	0
.90 -Ot	her:		
CU TY  .1 -Re .11.00 stat  .12.00O .13.00O .20.00 -Us .90.00 -Ot  INI .10.00 stat lorr .20.00 -Ot  AR VU HA FIT .10.00 -Sh .90.00 -Ot  AR CL (IN MI' VU HA .1 -GI .11.00Si .19.10Si .19.10 use .19.90C	SHION TYRES, TYRE TREADS AND RE FLAPS, OF RUBBER: streaded tyres:  of a kind used on motor cars (including tion wagons and racing cars)  of a kind used on buses or lorries  of a kind used on aircraft  other  sed pneumatic tyres  ther  NER TUBES, OF RUBBER:  f a kind used on motor cars (including tion wagons and racing cars), buses or ries  f a kind used on bicycles  ther  GIENIC OR PHARMACEUTICAL  CTICLES (INCLUDING TEATS), OF  JUCANISED RUBBER OTHER THAN  ARD RUBBER, WITH OR WITHOUT  TINGS OF HARD RUBBER:  teath contraceptives  ther  CTICLES OF APPAREL AND  OTHING ACCESSORIES  ICLUDING GLOVES, MITTENS AND  TTS), FOR ALL PURPOSES, OF  JUCANISED RUBBER OTHER THAN  ARD RUBBER:  oves, mittens and mitts:  urgical  other:  Mittens and mitts, specially designed for ain sports  Other	5% 5% 5% 5% 5% 5% 0% 5% 0% 5%	5 5 5 0 0 0 0

4015.90.10	Diving dress, wetsuits, and similar garments	5%	0
4015.90.2	Garments, NSA, other than: (a) aprons of a kind used for X-ray protection; or (b) pilches:		
4015.90.21	Anti-radiation suits, anti-contamination suits, and similar protective garments	5%	0
4015.90.29	Other	10%	5
4015.90.90	Other	0%	0
4016	OTHER ARTICLES OF VULCANISED RUBBER OTHER THAN HARD RUBBER:		
4016.10.00	-Of cellular rubber	5%	0
4016.9	-Other:		
4016.91.00	Floor coverings and mats	5%	5
4016.92.00	Erasers	5%	0
4016.93.00	Gaskets, washers and other seals	5%	5
4016.94.00	Boat or dock fenders, whether or not inflatable	5%	0
4016.95.00	Other inflatable articles	5%	0
4016.99.00	Other	5%	5
4017.00.00	HARD RUBBER (FOR EXAMPLE, EBONITE) IN ALL FORMS, INCLUDING WASTE AND SCRAP; ARTICLES OF HARD RUBBER	5%	0
41	RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER		
4101	RAW HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT:		
4101.20.00	-Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved -Whole hides and skins, of a weight	0%	0
4101.50.00	exceeding 16 kg	0%	0
4101.90.00	-Other, including butts, bends and bellies	0%	0

4102	RAW SKINS OF SHEEP OR LAMBS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT WITH WOOL ON OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(c) TO THIS CHAPTER:		
4102.10.00	-With wool on	0%	0
4102.2	-Without wool on:		
4102.21.00	Pickled	0%	0
4102.29.00	Other	0%	0
4103	OTHER RAW HIDES AND SKINS (FRESH, OR SALTED, DRIED, LIMED, PICKLED OR OTHERWISE PRESERVED, BUT NOT TANNED, PARCHMENT-DRESSED OR FURTHER PREPARED), WHETHER OR NOT DEHAIRED OR SPLIT, OTHER THAN THOSE EXCLUDED BY NOTE 1(b) OR 1(c) TO THIS CHAPTER:		
4103.20	-Of reptiles:		
4103.20.10	Goods which have undergone a tanning (including pre-tanning) process which is reversible other than vegetable pre-tanning	5%	0
4103.20.90	Other	0%	0
4103.30	-Of swine:		
4103.30.10	Goods without hair on, which have undergone a tanning (including pretanning) process which is reversible	5%	0
4103.30.90	Other	0%	0
4103.90	-Other:		
4103.90.20	Of goats or kids	0%	0
4103.90.30	Of camels (including dromedaries)	0%	0
4103.90.9	Other:		
4103.90.91	Goods without hair on, which have undergone a tanning (including pretanning) process which is reversible	5%	0
4103.90.99	Other	0%	0

4104	TANNED OR CRUST HIDES AND SKINS OF BOVINE (INCLUDING BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4104.1	-In the wet state (including wet-blue):		
4104.11	Full grains, unsplit; grain splits:		
4104.11.10	Pre-tanned	0%	0
4104.11.90	Other	5%	0
4104.19	Other:		
4104.19.10	Pre-tanned	0%	0
4104.19.90	Other	5%	0
4104.4	-In the dry state (crust):		
4104.41.00	Full grains, unsplit; grain splits	5%	0
4104.49.00	Other	5%	0
4105	TANNED OR CRUST SKINS OF SHEEP OR LAMBS, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4105.10	-In the wet state (including wet-blue):		
4105.10.10	Pre-tanned	0%	0
4105.10.90	Other	5%	0
4105.30.00	-In the dry state (crust)	5%	0
4106	TANNED OR CRUST HIDES AND SKINS OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, BUT NOT FURTHER PREPARED:		
4106.2	-Of goats or kids:		
4106.21	In the wet state (including wet-blue):		
4106.21.10	Pre-tanned	0%	0
4106.21.90	Other	5%	0
4106.22.00	In the dry state (crust)	5%	0
4106.3	-Of swine:		
4106.31.00	In the wet state (including wet-blue)	5%	0
4106.32.00	In the dry state (crust)	5%	0
4106.40	-Of reptiles:		
4106.40.10	Vegetable pre-tanned	0%	0
4106.40.90	Other	5%	0
4106.9	-Other:		
4106.91.00	In the wet state (including wet-blue)	5%	0

4106.92.00	In the dry state (Crust)	5%	0
4107	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF BOVINE (INCLUDING		
4107	BUFFALO) OR EQUINE ANIMALS, WITHOUT HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:		
4107.1	-Whole hides and skins:		
4107.11.00	Full grains, unsplit	5%	0
4107.12.00	Grain splits	5%	0
4107.19.00	Other	5%	0
4107.9	-Other, including sides:		
4107.91.00	Full grains, unsplit	5%	0
4107.92.00	Grain splits	5%	0
4107.99.00	Other	5%	0
4112.00.00	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF SHEEP OR LAMB, WITHOUT WOOL ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114	5%	0
4113	LEATHER FURTHER PREPARED AFTER TANNING OR CRUSTING, INCLUDING PARCHMENT-DRESSED LEATHER, OF OTHER ANIMALS, WITHOUT WOOL OR HAIR ON, WHETHER OR NOT SPLIT, OTHER THAN LEATHER OF 4114:		
4113.10.00	-Of goats or kids	5%	0
4113.20.00	-Of swine	5%	0
4113.30.00	-Of reptiles	5%	0
4113.90.00	-Other	5%	0
4114	CHAMOIS (INCLUDING COMBINATION CHAMOIS) LEATHER; PATENT LEATHER AND PATENT LAMINATED LEATHER; METALLISED LEATHER:		
4114.10.00	-Chamois (including combination chamois) leather	5%	0
4114.20.00	-Patent leather and patent laminated leather; metallised leather	5%	0

4115	COMPOSITION LETHER WITH A BASIS OF LEATHER OR LEATHER FIBRE, IN SLABS, SHEETS OR STRIP, WHETHER OR NOT IN ROLLS; PARINGS AND OTHER WASTE OF LEATHER OR OF COMPOSITION LEATHER, NOT SUITABLE FOR THE MANUFACTURE OF LEATHER ARTICLES; LEATHER DUST, POWDER		
4115.10.00	AND FLOUR:  -Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	5%	0
4115.20.00	-Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	0%	0
42	ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)		
4201.00.00	SADDLERY AND HARNESS FOR ANY ANIMAL (INCLUDING TRACES, LEADS, KNEE PADS, MUZZLES, SADDLE CLOTHS, SADDLE BAGS, DOG COATS AND THE LIKE), OF ANY MATERIAL	5%	0

4202	TRUNKS, SUIT-CASES, VANITY-CASES, EXECUTIVE-CASES, BRIEF-CASES, SCHOOL SATCHELS, SPECTACLE CASES, BINOCULAR CASES, CAMERA CASES, MUSICAL INSTRUMENT CASES, GUN CASES, HOLSTERS AND SIMILAR CONTAINERS; TRAVELLING-BAGS, INSULTATED FOOD OR BEVERAGE BAGS, TOILET BAGS, RUCKSACKS, HANDBAGS, SHOPPING BAGS, WALLETS, PURSES, MAP-CASES, CIGARETTE-CASES, TOBACCO-POUCHES, TOOL BAGS, SPORTS BAGS, BOTTLE-CASES, JEWELLERY BOXES, POWDER-BOXES, CUTLERY CASES AND SIMILAR CONTAINERS, OF LEATHER OR OF COMPOSITION LEATHER, OF SHEETING OF PLASTICS, OF TEXTILE MATERIALS, OF VULCANISED FIBRE OR OF PAPERBOARD, OR WHOLLY OR MAINLY COVERED WITH SUCH MATERIALS OR WITH PAPER:		
4202.1	-Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:		
4202.11	With outer surface of leather or of composition leather:		
4202.11.10	Brief-cases, portfolios and the like	5%	0
4202.11.90	Other	5%	0
4202.12	With outer surface of plastics or of textile materials:		
4202.12.10	Goods, as follows: (a) attache or executive-cases; (b) brief-cases, portfolios and the like; (c) suit-cases; (d) trunks	5%	0
4202.12.90	Other	5%	0
4202.19.00	Other	0%	0
4202.2	-Handbags, whether or not with shoulder strap, including those without handle:		
4202.21.00	With outer surface of leather or of composition leather:	5%	0
4202.22.00	With outer surface of plastic sheeting or of textile materials	5%	0

-Articles of a kind normally carried in the pocket or in the handbag: With outer surface of leather or of composition leather: Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets	5%	0
composition leather:Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking		0
purses; (c) key containers; (d) smoking		0
and wallet-purses	5%	
202.31.90Other	, ,	0
With outer surface of plastic sheeting or of textile materials:		
Goods, as follows: (a) billfolds; (b) coin purses; (c) key containers; (d) smoking requisites; (e) spectacle cases; (f) wallets and wallet-purses	5%	0
202.32.90Other	0%	0
202.39.00Other	0%	0
202.9 -Other:		
With outer surface of leather or of composition leather:		
Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5%	0
202.91.90Other	5%	0
With outer surface of plastic sheeting or of textile materials:		
Goods, as follows: (a) golf bags; (b) gun, revolver and pistol cases and covers; (c) pen and pencil cases	5%	0
202.92.90Other	5%	0
202.99.00Other	5%	0
203 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF LEATHER OR OF COMPOSITION LEATHER:		
203.10.00 -Articles of apparel	10%	5
203.2 -Gloves, mittens and mitts:		
203.21Specially designed for use in sports:		
203.21.10Mittens and mitts, of leather and furskin or of leather and artificial fur	5%	0
203.21.90Other	0%	0

4203.29	Other:		
4203.29.10	Mittens and mitts, of leather and furskin or of leather and artificial fur	5%	0
4203.29.90	Other	0%	0
4203.30.00	-Belts and bandoliers	5%	0
4203.40	-Other clothing accessories:		
4203.40.10	Wrist straps	5%	0
4203.40.90	Other	10%	5
4205	OTHER ARTICLES OF LEATHER OR OF COMPOSITION LEATHER:		
4205.00.10	Parts of coats, jackets, and the like	10%	5
4205.00.20	Articles of leather or of composition leather, of a kind used on machinery or mechanical appliances or for other technical uses	5%	0
4205.00.90	Other	5%	0
4206.00.00	ARTICLES OF GUT (OTHER THAN SILK-WORM GUT), OF GOLDBEATER'S SKIN, OF BLADDERS OR OF TENDONS	0%	0
43	FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF		
4301	RAW FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS, SUITABLE FOR FURRIERS' USE), OTHER THAN RAW HIDES AND SKINS OF 4101, 4102 OR 4103:		
4301.10.00	-Of mink, whole, with or without head, tail or paws	0%	0
4301.30.00	-Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	0%	0
4301.60.00	-Of fox, whole, with or without head, tail or paws	0%	0
4301.80.00	-Other furskins, whole, with or without head, tail or paws	0%	0
4301.90.00	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	0%	0

4302	TANNED OR DRESSED FURSKINS (INCLUDING HEADS, TAILS, PAWS AND OTHER PIECES OR CUTTINGS), UNASSEMBLED, OR ASSEMBLED (WITHOUT THE ADDITION OF OTHER MATERIALS) OTHER THAN THOSE OF 4303:		
4302.1	-Whole skins, with or without head, tail or paws, not assembled:		
4302.11.00	Of mink	5%	0
4302.19	Other:		
4302.19.10	Of rabbit or hare	5%	0
4302.19.90	Other	5%	0
4302.20.00	-Heads, tails, paws and other pieces or cuttings, not assembled	5%	0
4302.30.00	-Whole skins and pieces or cuttings thereof, assembled	5%	0
4303	ARTICLES OF APPAREL, CLOTHING ACCESSORIES AND OTHER ARTICLES OF FURSKIN:		
4303.10.00	-Articles of apparel and clothing accessories	5%	0
4303.90.00	-Other	5%	0
4304	ARTIFICIAL FUR AND ARTICLES THEREOF:		
4304.00.10	Articles partly or wholly made up	5%	0
4304.00.90	Other	5%	0
44	WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL		
4401	FUEL WOOD, IN LOGS, IN BILLETS, IN TWIGS, IN FAGGOTS OR IN SIMILAR FORMS; WOOD IN CHIPS OR PARTICLES; SAWDUST AND WOOD WASTE AND SCRAP, WHETHER OR NOT AGGLOMERATED IN LOGS, BRIQUETTES, PELLETS OR SIMILAR FORMS:		
4401.10.00	-Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0%	0
4401.2	-Wood in chips or particles:		
4401.21.00	Coniferous	5%	0
4401.22.00	Non-coniferous	5%	0

4401.3	-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:		
4401.31.00	Wood pellets	0%	0
4401.39.00	Other	0%	0
4402	WOOD CHARCOAL (INCLUDING SHELL OR NUT CHARCOAL), WHETHER OR NOT AGGLOMERATED:		
4402.10.00	-Of bamboo	0%	0
4402.90.00	-Other	0%	0
4403	WOOD IN THE ROUGH, WHETHER OR NOT STRIPPED OF BARK OR SAPWOOD, OR ROUGHLY SQUARED:		
4403.10.00	-Treated with paint, stains, creosote or other preservatives	0%	0
4403.20.00	-Other, coniferous	0%	0
4403.4	-Other, of tropical wood specified in Subheading Note 2 to this Chapter:		
4403.41.00	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0%	0
4403.49.00	Other	0%	0
4403.9	-Other:		
4403.91.00	Of oak (Quercus spp.)	0%	0
4403.92.00	Of beech (Fagus spp.)	0%	0
4403.99.00	Other	0%	0
4404	HOOPWOOD; SPLIT POLES; PILES, PICKETS AND STAKES OF WOOD, POINTED BUT NOT SAWN LENGTHWISE; WOODEN STICKS, ROUGHLY TRIMMED BUT NOT TURNED, BENT OR OTHERWISE WORKED, SUITABLE FOR THE MANUFACTURE OF WALKING- STICKS, UMBRELLAS, TOOL HANDLES OR THE LIKE; CHIPWOOD AND THE LIKE:		
4404.10.00	-Coniferous	5%	0
4404.20.00	-Non-coniferous	5%	0
4405.00.00	WOOD WOOL; WOOD FLOUR	0%	0
4406	RAILWAY OR TRAMWAY SLEEPERS (CROSS-TIES) OF WOOD:		
4406.10.00	-Not impregnated	5%	0

4406.90.00	-Other	5%	0
4407	WOOD SAWN OR CHIPPED LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED OR END-JOINTED, OF A THICKNESS EXCEEDING 6 mm:		
4407.10	-Coniferous:		
4407.10.10	Planed or sanded	5%	0
4407.10.9	Other:		
4407.10.91	Wood, as follows: (a) redwood (Sequoia sempervirens); (b) western red cedar (Thuja plicata); (c) cut to size for making staves; (d) having a cross-sectional area of 450 cm2 or greater	0%	0
4407.10.99	Other	5%	0
4407.2	-Of tropical wood specified in Subheading Note 2 to this Chapter:		
4407.21.00	Mahogany (Swietenia spp.)	0%	0
4407.22.00	Virola, Imbuia and Balsa	0%	0
4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau:		
4407.25.10	Planed or sanded	5%	0
4407.25.90	Other	5%	0
4407.26.00	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0%	0
4407.27	Sapelli:		
4407.27.10	Planed or sanded	5%	0
4407.27.90	Other	0%	0
4407.28	Iroko:		
4407.28.10	Planed or sanded	5%	0
4407.28.90	Other	0%	0
4407.29	Other:		
4407.29.10	Planed or sanded	5%	0
4407.29.9	Other:		
4407.29.91	Mandioqueira, Pau Amarelo, Quaruba and Tauari	5%	0
4407.29.99	Other	0%	0
4407.9	-Other:		
4407.91	Of oak (Quercus spp.):		
4407.91.10	Planed or sanded	5%	0
4407.91.90	Other	5%	0

4407.92.00	Of beech (Fagus spp.)	0%	0
4407.93	Of Maple (Acer spp.):		
4407.93.10	Planed or sanded	5%	0
4407.93.90	Other	5%	0
4407.94	Of cherry (Prunus spp.):		
4407.94.10	Planed or sanded	5%	0
4407.94.90	Other	5%	0
4407.95	Of ash (Fraxinus spp.):		
4407.95.10	Planed or sanded	5%	0
4407.95.90	Other	5%	0
4407.99	Other:		
4407.99.10	Planed or sanded	5%	0
4407.99.9	Other:		
4407.99.91	Ebony (Diospyros spp.)	0%	0
4407.99.99	Other	5%	0
4408	SHEETS FOR VENEERING (INCLUDING THOSE OBTAINED BY SLICING LAMINATED WOOD), FOR PLYWOOD OR FOR SIMILAR LAMINATED WOOD AND OTHER WOOD, SAWN LENGTHWISE, SLICED OR PEELED, WHETHER OR NOT PLANED, SANDED, SPLICED OR END- JOINTED, OF A THICKNESS NOT EXCEEDING 6 mm:		
4408.10	-Coniferous:		
4408.10.1	Sheets for veneering obtained by slicing laminated wood:		
4408.10.11	In the form of plywood	5%	0
4408.10.12	Other, with at least one outer ply of non- coniferous wood, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	5%	0
4408.10.13	Other, with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	0%	0
4408.10.19	Other	5%	0
4408.10.90	Other	5%	0
4408.3	-Of tropical wood specified in Subheading Note 2 to this Chapter:		
4408.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau:		

	Sheets for veneering obtained by slicing		
4408.31.1	laminated wood, with at least one ply of Dark Red Meranti, Light Red Meranti or		
	Meranti Bakau:		
4408.31.11	In the form of plywood	5%	0
4408.31.12	Other, with at least one outer ply of non- coniferous wood, including Dark Red Meranti, Light Red Meranti or Meranti Bakau	5%	0
4408.31.19	Other, containing at least one ply of Dark Red Meranti, Light Red Meranti or Meranti Bakau	0%	0
4408.31.90	Other	5%	0
4408.39	Other:		
4408.39.1	Sheets for veneering obtained by slicing laminated wood, with at least one ply of tropical wood specified in Subheading Note 2 to this Chapter:		
4408.39.11	In the form of plywood	5%	0
4408.39.12	Other, with at least one outer ply of non- coniferous wood specified in Subheading Note 2 to this chapter, including Mandioqueira, Pau Amarelo, Quaruba or Tauari	5%	0
4408.39.13	Other, with at least one ply of tropical wood specified in Subheading Note 2 to this chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari	0%	0
4408.39.19	Other	5%	0
4408.39.90	Other	5%	0
4408.90	-Other:		
4408.90.1	Sheets for veneering obtained by slicing laminated wood:		
4408.90.11	In the form of plywood	5%	0
4408.90.12	Other, with at least one outer ply of non- coniferous wood, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5%	0
4408.90.13	Other, with at least one ply of tropical wood specified in Subheading Note 2 to this chapter, other than Mandioqueira, Pau Amarelo, Quaruba or Tauari, and containing at least one layer of particle board	5%	0

4408.90.14	Other, containing at least one layer of particle board	0%	0
4408.90.19	Other	5%	0
4408.90.90	Other	5%	0
4409	WOOD (INCLUDING STRIPS AND FRIEZES FOR PARQUET FLOORINGS, NOT ASSEMBLED) CONTINUOUSLY SHAPED (TONGUED, GROOVED, REBATED, CHAMFERED, V-JOINTED, BEADED, MOULDED, ROUNDED OR THE LIKE) ALONG ANY OF ITS EDGES, ENDS OR FACES, WHETHER OR NOT PLANED, SANDED OR ENDJOINTED:		
4409.10.00	-Coniferous	5%	0
4409.2	-Non-coniferous:		
4409.21.00	Of bamboo	5%	0
4409.29.00	Other	5%	0
4410	PARTICLE BOARD, ORIENTED STRAND BOARD (OSB) AND SIMILAR BOARD (FOR EXAMPLE, WAFERBOARD) OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT AGGLOMERATED WITH RESINS OR OTHER ORGANIC BINDING SUBSTANCES:		
4410.1	-Of wood:		
4410.11.00	Particle board	5%	0
4410.12.00	Oriented strand board (OSB)	5%	0
4410.19.00	Other	5%	0
4410.90.00	-Other	5%	0
4411	FIBREBOARD OF WOOD OR OTHER LIGNEOUS MATERIALS, WHETHER OR NOT BONDED WITH RESINS OR OTHER ORGANIC SUBSTANCES:		
4411.1	-Medium density fibreboard (MDF):		
4411.12	Of a thickness not exceeding 5 mm:		
4411.12.10	Of a density exceeding 0.8 g/cm3	5%	0
4411.12.90	Other	5%	0
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm:		
4411.13.10	Of a density exceeding 0.8 g/cm3	5%	0
4411.13.90	Other	5%	0

4411.14	Of a thickness exceeding 9 mm:		
4411.14.10	Of a density exceeding 0.8 g/cm3	5%	0
4411.14.90	Other	5%	0
4411.9	-Other:		
4411.92.00	Of a density exceeding 0.8 g/cm3	5%	0
4411.93.00	Of a density exceeding 0.5 g/cm3 but not exceeding 0.8 g/cm3	5%	0
4411.94.00	Of a density not exceeding 0.5 g/cm3	5%	0
4412	PLYWOOD, VENEERED PANELS AND SIMILAR LAMINATED WOOD:		
4412.10	-Of bamboo:		
4412.10.10	Plywood	5%	0
4412.10.2	Containing at least one layer of particle board:		
4412.10.21	Goods, as follows: (a) with at least one outer ply of non-coniferous wood (including bamboo); (b) with at least one ply of tropical wood specified in Additional Note 1 to this Chapter	5%	0
4412.10.29	Other	0%	0
4412.10.30	Other, with at least one ply of tropical wood specified in Additional Note 1 to this Chapter	0%	0
4412.10.90	Other	5%	0
4412.3	-Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:		
4412.31.00	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	5%	0
4412.32.00	Other, with at least one outer ply of non- coniferous wood	5%	0
4412.39.00	Other	5%	0
4412.9	-Other:		
4412.94	Blockboard, laminboard and battenboard:		
4412.94.2	With at least one ply of tropical wood specified in Additional Note 1 to this Chapter:		
4412.94.21	Containing one of the following woods: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	5%	0
4412.94.29	Other	0%	0

4412.94.30	Other, with at least one outer ply of non-coniferous wood	5%	0
4412.94.90	Other	5%	0
4412.99	Other:		
4412.99.2	With at least one ply of tropical wood specified in Additional Note 1 to this Chapter:		
4412.99.21	Goods containing at least one layer of particle board and one of the following woods, other than plywood: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	0%	0
4412.99.22	Goods, NSA, as follows: (a) containing at least one layer of particle board; (b) plywood	5%	0
4412.99.23	Other, containing one of the following woods: (a) Mandioqueira; (b) Pau Amarelo; (c) Quaruba; (d) Tauari	5%	0
4412.99.29	Other	0%	0
4412.99.3	Other, with at least one outer ply of non-coniferous wood:		
4412.99.31	Goods, as follows: (a) containing at least one layer of particle board; (b) plywood	5%	0
4412.99.39	Other	5%	0
4412.99.40	Other, containing one layer of particle board	0%	0
4412.99.9	Other:		
4412.99.91	Plywood	5%	0
4412.99.99	Other	5%	0
4413.00.00	DENSIFIED WOOD, IN BLOCKS, PLATES, STRIPS OR PROFILE SHAPES	5%	0
4414.00.00	WOODEN FRAMES FOR PAINTINGS, PHOTOGRAPHS, MIRRORS OR SIMILAR OBJECTS	5%	0
4415	PACKING CASES, BOXES, CRATES, DRUMS AND SIMILAR PACKINGS, OF WOOD; CABLE-DRUMS OF WOOD; PALLETS, BOX PALLETS AND OTHER LOAD BOARDS, OF WOOD; PALLET COLLARS OF WOOD:		
4415.10.00	-Cases, boxes, crates, drums and similar packings; cable-drums	5%	0

4415.20.00	-Pallets, box pallets and other load boards; pallet collars	5%	0
4416.00.00	CASKS, BARRELS, VATS, TUBS AND OTHER COOPERS' PRODUCTS AND PARTS THEREOF, OF WOOD, INCLUDING STAVES	5%	0
4417.00.00	TOOLS, TOOL BODIES, TOOL HANDLES, BROOM OR BRUSH BODIES AND HANDLES, OF WOOD; BOOT OR SHOE LASTS AND TREES, OF WOOD	0%	0
4418	BUILDERS' JOINERY AND CARPENTRY OF WOOD, INCLUDING CELLULAR WOOD PANELS, ASSEMBLED FLOORING PANELS, SHINGLES AND SHAKES:		
4418.10.00	-Windows, French-windows and their frames	5%	0
4418.20.00	-Doors and their frames and thresholds	5%	0
4418.40.00	-Shuttering for concrete constructional work	5%	0
4418.50.00	-Shingles and shakes	5%	0
4418.60.00	-Posts and beams	5%	0
4418.7	-Assembled flooring panels:		
4418.71.00	For mosaic floors	5%	0
4418.72	Other, multilayer:		
4418.72.10	Parquet panels	5%	0
4418.72.90	Other	5%	0
4418.79	Other:		
4418.79.10	Parquet panels	5%	0
4418.79.90	Other	5%	0
4418.90.00	-Other	5%	0
4419.00.00	TABLEWARE AND KITCHENWARE, OF WOOD	5%	0
4420	WOOD MARQUETRY AND INLAID WOOD; CASKETS AND CASES FOR JEWELLERY OR CUTLERY, AND SIMILAR ARTICLES, OF WOOD; STATUETTES AND OTHER ORNAMENTS, OF WOOD; WOODEN ARTICLES OF FURNITURE NOT FALLING IN CHAPTER 94:		
4420.10.00	-Statuettes and other ornaments, of wood	5%	0
4420.90.00	-Other	5%	0

4421	OTHER ARTICLES OF WOOD:		
4421.10.00	-Clothes hangers	0%	0
4421.90.00	-Other	5%	0
45	CORK AND ARTICLES OF CORK		
4501	NATURAL CORK, RAW OR SIMPLY PREPARED; WASTE CORK; CRUSHED, GRANULATED OR GROUND CORK:		
4501.10.00	-Natural cork, raw or simply prepared	0%	0
4501.90.00	-Other	0%	0
4502.00.00	NATURAL CORK, DEBACKED OR ROUGHLY SQUARED, OR IN RECTANGULAR (INCLUDING SQUARE) BLOCKS, PLATES, SHEETS OR STRIP (INCLUDING SHARP-EDGED BLANKS FOR CORKS OR STOPPERS)	0%	0
4503	ARTICLES OF NATURAL CORK:		
4503.10.00	-Corks and stoppers	0%	0
4503.90.00	-Other	0%	0
4504	AGGLOMERATED CORK (WITH OR WITHOUT A BINDING SUBSTANCE) AND ARTICLES OF AGGLOMERATED CORK:		
4504.10.00	-Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	5%	0
4504.90.00	-Other	5%	0
46	MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK		
4601	PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, WHETHER OR NOT ASSEMBLED INTO STRIPS; PLAITING MATERIALS, PLAITS AND SIMILAR PRODUCTS OF PLAITING MATERIALS, BOUND TOGETHER IN PARALLEL STRANDS OR WOVEN, IN SHEET FORM, WHETHER OR NOT BEING FINISHED ARTICLES (FOR EXAMPLE, MATS, MATTING, SCREENS):		
4601.2	-Mats, matting and screens of vegetable materials:		
4601.21.00	Of bamboo	0%	0
4601.22.00	Of rattan	0%	0

4601.29.00	Other	0%	0
4601.9	-Other:		
4601.92.00	Of bamboo	0%	0
4601.93.00	Of rattan	0%	0
4601.94.00	Of other vegetable materials	0%	0
4601.99.00	Other	0%	0
4602	BASKETWORK, WICKERWORK AND OTHER ARTICLES, MADE DIRECTLY TO SHAPE FROM PLAITING MATERIALS OR MADE UP FROM GOODS OF 4601; ARTICLES OF LOOFAH:		
4602.1	-Of vegetable materials:		
4602.11.00	Of bamboo	0%	0
4602.12.00	Of rattan	0%	0
4602.19.00	Other	0%	0
4602.90.00	-Other	0%	0
47	PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED (WASTE AND SCRAP) PAPER AND PAPERBOARD		
4701.00.00	MECHANICAL WOOD PULP	0%	0
4702.00.00	CHEMICAL WOOD PULP, DISSOLVING GRADES	0%	0
4703	CHEMICAL WOOD PULP, SODA OR SULPHATE, OTHER THAN DISSOLVING GRADES:		
4703.1	-Unbleached:		
4703.11.00	Coniferous	0%	0
4703.19.00	Non-coniferous	0%	0
4703.2	-Semi-bleached or bleached:		
4703.21.00	Coniferous	0%	0
4703.29.00	Non-coniferous	0%	0
4704	CHEMICAL WOOD PULP, SULPHITE, OTHER THAN DISSOLVING GRADES:		
4704.1	-Unbleached:		
4704.11.00	Coniferous	0%	0
4704.19.00	Non-coniferous	0%	0
4704.2	-Semi-bleached or bleached:		
4704.21.00	Coniferous	0%	0
4704.29.00	Non-coniferous	0%	0

4705.00.00	WOOD PULP OBTAINED BY A COMBINATION OF MECHANICAL AND CHEMICAL PULPING PROCESSES	0%	0
4706	PULPS OF FIBRES DERIVED FROM RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD OR OF OTHER FIBROUS CELLULOSIC MATERIAL:		
4706.10.00	-Cotton linters pulp	0%	0
4706.20.00	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0%	0
4706.30.00	-Other, of bamboo	0%	0
4706.9	-Other:		
4706.91.00	Mechanical	0%	0
4706.92.00	Chemical	0%	0
4706.93.00	Obtained by a combination of mechanical and chemical processes	0%	0
4707	RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD:		
4707.10.00	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	0%	0
4707.20.00	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0%	0
4707.30.00	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0%	0
4707.90.00	-Other, including unsorted waste and scrap	0%	0
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD		
4801	NEWSPRINT, IN ROLLS OR SHEETS:		
4801.00.10	Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%	0
4801.00.20	Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5%	0

4801.00.3	Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process:		
4801.00.31	Goods, as follows: (a) weighing more than 57 g/m2; or (b) having an ash content by weight of more than 8%	5%	0
4801.00.39	Other	0%	0
4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON PERFORATED PUNCH-CARDS AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN PAPER OF 4801 OR 4803; HAND-MADE PAPER AND PAPERBOARD:		
4802.10.00	-Hand-made paper and paperboard	0%	0
4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard:		
4802.20.2	Dyeline base paper and paperboard:		
4802.20.21	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.20.22	Containing paper or paperboard made mainly from pulp obtained by a chemimechanical process, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2	5%	0
4802.20.29	Other	5%	0
4802.20.3	Goods, NSA, weighing more than 22 g/m2 but not more than 205 g/m2:		

4802.20.31	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.20.39	Other	5%	0
4802.20.4	Goods, NSA, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2:		
4802.20.41	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.20.49	Other	5%	0
4802.40	-Wallpaper base:		
4802.40.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.40.20	Goods, NSA, containing paper or paperboard made mainly from pulp obtained by a chemi-mechanical process, as follows: (a) weighing not more than 22 g/m2; (b) weighing 205 g/m2 or more	5%	0
4802.40.90	Other	5%	0
4802.5	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres:		
4802.54	Weighing less than 40 g/m2:		

4802.54.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm;(b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.54.2	Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process:		
4802.54.21	Goods, as follows: (a) multi-ply paper and paperboard; (b) weighing more than 22 g/m2	5%	0
4802.54.29	Other	5%	0
4802.54.90	Other	5%	0
4802.55	Weighing 40 g/m2 or more but not more than 150 g/m2, in rolls:		
4802.55.10	Of a width not exceeding 15 cm	5%	0
4802.55.90	Other	5%	0
4802.56	Weighing 40 g/m2 or more but not more than 150 g/m2, in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:		
4802.56.10	Goods, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.56.90	Other	5%	0
4802.57	Other, weighing 40 g/m2 or more but not more than 150 g/m2:		
4802.57.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.57.90	Other	5%	0
4802.58	Weighing more than 150 g/m2:		

4802.58.1	Weighing not more than 205 g/m2:		
4802.58.11	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.58.12	Goods, NSA, containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5%	0
4802.58.19	Other	5%	0
4802.58.9	Weighing more than 205 g/m2:		
4802.58.91	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.58.92	Goods, NSA, as follows: (a) multi-ply paper and paperboard; (b) containing more than 5% of fibres made mainly from pulp obtained by a chemi-mechanical process	5%	0
4802.58.99	Other	5%	0
4802.6	-Other paper and paperboard, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:		
4802.61	In rolls:		
4802.61.10	Not exceeding 15 cm in width	5%	0
4802.61.2	Goods, NSA, not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.61.4 or 4802.61.5:		
4802.61.21	Weighing 150 g/m2 or less	5%	0
4802.61.22	Weighing more than 150 g/m2 but not more than 205 g/m2	5%	0
4802.61.29	Other	5%	0

4802.61.30	Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.61.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m2 or more but not more than 62 g/m2	0%	0
4802.61.4	Newsprint, in rolls exceeding 15 cm but not exceeding 36 cm in width:		
4802.61.41	Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%	0
4802.61.42	Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5%	0
4802.61.43	Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m2; or (b) having an ash content by weight of more than 8%	5%	0
4802.61.49	Other	0%	0
4802.61.5	Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.61.51	Multi-ply paper and paperboard weighing not more than 205 g/m2	5%	0
4802.61.52	Multi-ply paper and paperboard weighing more than 205 g/m2	5%	0
4802.61.53	Goods, NSA, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2	5%	0
4802.61.59	Other	5%	0
4802.61.90	Other	5%	0
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state:		

4802.62.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.62.2	Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.62.4 or 4802.62.5:		
4802.62.21	Weighing 150 g/m2 or less	5%	0
4802.62.22	Weighing more than 150 g/m2 but not more than 205 g/m2	5%	0
4802.62.29	Other	5%	0
4802.62.30	Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m2 or more but not more than 62 g/m2	0%	0
4802.62.4	Newsprint, NSA:		
4802.62.41	Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%	0
4802.62.42	Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5%	0
4802.62.43	Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m2; or (b) having an ash content by weight of more than 8%	5%	0
4802.62.49	Other	0%	0
4802.62.5	Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		

4802.62.51	Multi-ply paper and paperboard	5%	0
+002.02.31	weighing not more than 205 g/m2	370	<u> </u>
4802.62.52	Multi-ply paper and paperboard weighing more than 205 g/m2	5%	0
4802.62.53	Goods, NSA, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2	5%	0
4802.62.59	Other	5%	0
4802.62.90	Other	5%	0
4802.69	Other:		
4802.69.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	5%	0
4802.69.2	Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, other than goods of 4802.69.4 or 4802.69.5:		
4802.69.21	Weighing 150 g/m2 or less	5%	0
4802.69.22	Weighing more than 150 g/m2 but not more than 205 g/m2	5%	0
4802.69.29	Other	5%	0
4802.69.30	Paper, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical process, other than newsprint of 4802.62.4, as follows: (a) having a water absorbency, when tested by the one-minute Cobb method, of not less than 45 g/m2; (b) containing not less than 70% of mechanical woodpulp; and (c) weighing 40 g/m2 or more but not more than 62 g/m2	0%	0
4802.69.4	Newsprint, NSA:		
4802.69.41	Not containing fibres obtained by a mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres	5%	0

4802.69.42	Of which more than 10% but less than 65% by weight of the total fibre content consists of fibres obtained by a mechanical process	5%	0
4802.69.43	Of which 65% or more by weight of the total fibre content consists of fibres obtained by a mechanical process, as follows: (a) weighing more than 57 g/m2; or (b) having an ash content by weight of more than 8%	5%	0
4802.69.49	Other	0%	0
4802.69.5	Goods, NSA, made mainly from pulp obtained by a chemi-mechanical process:		
4802.69.51	Multi-ply paper and paperboard weighing not more than 205 g/m2	5%	0
4802.69.52	Multi-ply paper and paperboard weighing more than 205 g/m2	5%	0
4802.69.53	Goods, NSA, as follows: (a) weighing not more than 22 g/m2; (b) weighing more than 205 g/m2	5%	0
4802.69.59	Other	5%	0
4802.69.90	Other	5%	0
4803	TOILET OR FACIAL TISSUE STOCK, TOWEL OR NAPKIN STOCK AND SIMILAR PAPER OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, WHETHER OR NOT CREPED, CRINKLED, EMBOSSED, PERFORATED, SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR SHEETS:		
4803.00.10	Embossed or perforated, weighing more than 22 g/m2	5%	0
4803.00.90	Other	5%	0
4804	UNCOATED KRAFT PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, OTHER THAN THAT OF 4802 OR 4803:		
4804.1	-Kraftliner:		
4804.11	Unbleached:		
4804.11.10	Weighing not more than 205 g/m2	5%	0
4804.11.90	Other	5%	0

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4804.19	Other:		
4804.19.10	Weighing not more than 205 g/m2	5%	0
4804.19.90	Other	5%	0
4804.2	-Sack kraft paper:		
4804.21.00	Unbleached	5%	0
4804.29.00	Other	5%	0
4804.3	-Other kraft paper and paperboard weighing 150 g/m2 or less:		
4804.31.00	Unbleached	5%	0
4804.39.00	Other	5%	0
4804.4	-Other kraft paper and paperboard weighing more than 150 g/m2 but less than 225 g/m2:		
4804.41	Unbleached:		
4804.41.10	Weighing not more than 205 g/m2	5%	0
4804.41.90	Other	5%	0
4804.42	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process:		
4804.42.10	Weighing not more than 205 g/m2	5%	0
4804.42.90	Other	5%	0
4804.49	Other:		
4804.49.10	Weighing not more than 205 g/m2	5%	0
4804.49.90	Other	5%	0
4804.5	-Other kraft paper and paperboard weighing 225 g/m2 or more:		
4804.51.00	Unbleached	5%	0
4804.52.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	0
4804.59.00	Other	5%	0
4805	OTHER UNCOATED PAPER AND PAPERBOARD, IN ROLLS OR SHEETS, NOT FURTHER WORKED OR PROCESSED THAN AS SPECIFIED IN NOTE 3 TO THIS CHAPTER:		
4805.1	-Fluting paper:		
4805.11	Semi-chemical fluting paper:		
4805.11.10	Weighing not more than 205 g/m2	5%	0
4805.11.90	Other	5%	0

4805.12	Straw fluting paper:		
4805.12.10	Weighing 130 g/m2 or more, but not more than 205 g/m2	5%	0
4805.12.90	Weighing more than 205 g/m2	5%	0
4805.19	Other:		
4805.19.10	Of multi-ply paper or paperboard weighing not more than 205 g/m2	5%	0
4805.19.20	Goods, as follows: (a) weighing not more than 22 g/m2; (b) weighing 205 g/m2 or more	5%	0
4805.19.90	Other	5%	0
4805.2	-Testliner (recycled liner board):		
4805.24	Weighing 150 g/m2 or less:		
4805.24.10	Multi-ply paper and paperboard	5%	0
4805.24.9	Other:		
4805.24.91	Weighing 22 g/m2 or less	5%	0
4805.24.99	Other	5%	0
4805.25	Weighing more than 150 g/m2:		
4805.25.1	Multi-ply paper and paperboard:		
4805.25.11	Weighing not more than 205 g/m2	5%	0
4805.25.19	Other	5%	0
4805.25.9	Other:		
4805.25.91	Weighing not more than 205 g/m2	5%	0
4805.25.99	Other	5%	0
4805.30.00	-Sulphite wrapping paper	5%	0
4805.40.00	-Filter paper and paperboard	5%	0
4805.50.00	-Felt paper and paperboard	0%	0
4805.9	-Other:		
4805.91	Weighing 150 g/m2 or less:		
4805.91.10	Multi-ply paper and paperboard	5%	0
4805.91.9	Other:		
4805.91.91	Weighing not more than 22 g/m2	5%	0
4805.91.99	Other	5%	0
4805.92	Weighing more than 150 g/m2 but less than 225 g/m2:		
4805.92.1	Multi-ply paper and paperboard:		
4805.92.11	Weighing more than 150 g/m2 but not more than 205 g/m2	5%	0
4805.92.19	Other	5%	0
4805.92.9	Other:		

4805.92.91	Weighing more than 150 g/m2 but not more than 205 g/m2	5%	0
4805.92.92	Goods, NSA, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5%	0
4805.92.99	Other	5%	0
4805.93	Weighing 225 g/m2 or more:		
4805.93.10	Multi-ply paper and paperboard	5%	0
4805.93.9	Other:		
4805.93.91	Goods, as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5%	0
4805.93.99	Other	5%	0
4806	VEGETABLE PARCHMENT, GREASEPROOF PAPERS, TRACING PAPERS AND GLASSINE AND OTHER GLAZED TRANSPARENT OR TRANSLUCENT PAPERS, IN ROLLS OR SHEETS:		
4806.10.00	-Vegetable parchment	0%	0
4806.20.00	-Greaseproof papers	0%	0
4806.30.00	-Tracing papers	0%	0
4806.40.00	-Glassine and other glazed transparent or translucent papers	0%	0
4807.00.00	COMPOSITE PAPER AND PAPERBOARD (MADE BY STICKING FLAT LAYERS OF PAPER OR PAPERBOARD TOGETHER WITH AN ADHESIVE), NOT SURFACE-COATED OR IMPREGNATED, WHETHER OR NOT INTERNALLY REINFORCED, IN ROLLS OR SHEETS	0%	0
4808	PAPER AND PAPERBOARD, CORRUGATED (WITH OR WITHOUT GLUED FLAT SURFACE SHEETS), CREPED, CRINKLED, EMBOSSED OR PERFORATED, IN ROLLS OR SHEETS, OTHER THAN PAPER OF THE KIND DESCRIBED IN 4803:		
4808.10	-Corrugated paper and paperboard, whether or not perforated:		

4808.10.10	Embossed or perforated, weighing not more than 205 g/m2	5%	0
4808.10.90	Other	0%	0
4808.40	-Kraft paper, creped or crinkled, whether or not embossed or perforated:		
4808.40.10	Embossed or perforated, weighing not more than 205 g/m2	5%	0
4808.40.90	Other	0%	0
4808.90	-Other:		
4808.90.10	Embossed or perforated, weighing not more than 205 g/m2	5%	0
4808.90.90	Other	0%	0
4809	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (INCLUDING COATED OR IMPREGNATED PAPER FOR DUPLICATOR STENCILS OR OFFSET PLATES), WHETHER OR NOT PRINTED, IN ROLLS OR SHEETS:		
4809.20.00	-Self-copy paper	5%	0
4809.90	-Other:		
4809.90.10	Goods, as follows: (a) sublimation transfer printing paper having a width of not less than 0.9 m in rolls; (b) unsensitised prepared positive transfer media of the kind used for the photocopying of documents by the image-transfer process	0%	0
4809.90.90	Other	5%	0
4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE:		
4810.1	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process, or of which not more than 10% by weight		

	of the total fibre content consists of such fibres:		
4810.13	In rolls:		
4810.13.10	Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in rolls of a width exceeding 15 cm	0%	0
4810.13.2	Of a width not exceeding 15 cm:		
4810.13.21	Printed for self-recording apparatus	5%	0
4810.13.29	Other	5%	0
4810.13.90	Other	5%	5
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm, in the unfolded state:		
4810.14.10	Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0%	0
4810.14.2	Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:		
4810.14.21	Printed for self-recording apparatus	5%	0
4810.14.29	Other	5%	0
4810.14.90	Other	5%	0
4810.19	Other:		

	Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of		
4810.19.10	such fibres, in the form of: (a) strips of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0%	0
4810.19.2	Goods, NSA, as follows: (a) in strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:		
4810.19.21	Printed for self-recording apparatus	5%	0
4810.19.29	Other	5%	0
4810.19.90	Other	5%	5
4810.2	-Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10% by weight of the total fibre content consists of fibres obtained by a mechanical or chemimechanical process:		
4810.22	Light-weight coated paper:		
4810.22.20	Goods, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0
4810.22.30	Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0
4810.22.90	Other	5%	0

4810.29	Other:		
4810.29.10	Cast coated paper and paperboard, not containing fibres obtained by mechanical process or of which not more than 10% by weight of the total fibre content consists of such fibres, as follows: (a) strips or rolls of a width exceeding 15 cm; (b) in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state	0%	0
4810.29.20	Goods, NSA, printed for self-recording apparatus, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0
4810.29.30	Goods, NSA, as follows: (a) in rolls or strips of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0
4810.29.90	Other	5%	5
4810.3	-Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:		
4810.31.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m2 or less	5%	0
4810.32.00	Bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m2	5%	0
4810.39.00	Other	5%	0
4810.9	-Other paper and paperboard:		
4810.92.00	Multi-ply	5%	0
4810.99.00	Other	5%	5

4811	PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, COATED, IMPREGNATED, COVERED, SURFACE-COLOURED, SURFACE- DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS, OF ANY SIZE, OTHER THAN GOODS OF THE KIND		
4811.10.00	DESCRIBED IN 4803, 4809 OR 4810:  -Tarred, bituminised or asphalted paper and paperboard	5%	0
4811.4	-Gummed or adhesive paper and paperboard:		
4811.41	Self-adhesive:		
4811.41.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0
4811.41.90	Other	5%	0
4811.49	Other:		
4811.49.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0
4811.49.20	Decalcomania paper, NSA	0%	0
4811.49.90	Other	5%	0
4811.5	-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):		
4811.51.00	Bleached, weighing more than 150 g/m2	5%	0
4811.59	Other:		

4811.59.10	Goods, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0
4811.59.20	Floor coverings on a base of paper or of paperboard, whether or not cut to size	5%	0
4811.59.90	Other	5%	0
4811.60.00	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	5%	0
4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres:		
4811.90.10	Floor coverings on a base of paper or of paperboard, whether or not cut to size	5%	0
4811.90.20	Indicator paper and paperboard, not being diagnostic reagent paper or paperboard, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state	0%	0
4811.90.30	Goods, NSA, as follows: (a) in strips or rolls of a width not exceeding 15 cm; (b) in rectangular (including square) sheets in which no side exceeds 36 cm, in the unfolded state; (c) in rectangular sheets with one side exceeding 36 cm and the other side not exceeding 15 cm, in the unfolded state:	5%	0

4811.90.40	Goods, as follows, in strips or rolls of a width exceeding 15 cm or in rectangular (including square) sheets with one side exceeding 36 cm and the other side exceeding 15 cm, in the unfolded state: (a) cast coated paper and paperboard; (b) enamelled blotting paper and paperboard; (c) flock coated, marbled and leatherette paper; (d) indicator paper and paperboard, NSA; (e) parchment paper and paperboard, greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, but excluding coated paper and paperboard	0%	0
4811.90.90	Other	5%	0
4812.00.00	FILTER BLOCKS, SLABS AND PLATES, OF PAPER PULP	0%	0
4813	CIGARETTE PAPER, WHETHER OR NOT CUT TO SIZE OR IN THE FORM OF BOOKLETS OR TUBES:		
4813.10.00	-In the form of booklets or tubes	0%	0
4813.20.00	-In rolls of a width not exceeding 5 cm	0%	0
4813.90.00	-Other	0%	0
4814	WALLPAPER AND SIMILAR WALL COVERINGS; WINDOW TRANSPARENCIES OF PAPER:		
4814.20.00	-Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	5%	0
4814.90.00	-Other	5%	0
4816	CARBON PAPER, SELF-COPY PAPER AND OTHER COPYING OR TRANSFER PAPERS (OTHER THAN THOSE OF 4809), DUPLICATOR STENCILS AND OFFSET PLATES, OF PAPER, WHETHER OR NOT PUT UP IN BOXES:		
4816.20.00	-Self-copy paper	5%	0
4816.90	-Other:		
4816.90.10	Unsensitised prepared positive transfer media of the type used for the photocopying of documents by the image-transfer process	0%	0
4816.90.90	Other	5%	0

4817	ENVELOPES, LETTER CARDS, PLAIN POSTCARDS AND CORRESPONDENCE CARDS, OF PAPER OR PAPERBOARD; BOXES, POUCHES, WALLETS AND WRITING COMPENDIUMS, OF PAPER OR PAPERBOARD, CONTAINING AN		
	ASSORTMENT OF PAPER STATIONERY:		
4817.10.00	-Envelopes	5%	0
4817.20.00	-Letter cards, plain postcards and correspondence cards	5%	0
4817.30.00	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	5%	0
4818	TOILET PAPER AND SIMILAR PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES, OF A KIND USED FOR HOUSEHOLD OR SANITARY PURPOSES, IN ROLLS OF A WIDTH NOT EXCEEDING 36 cm, OR CUT TO SIZE OR SHAPE; HANDKERCHIEFS, CLEANSING TISSUES, TOWELS, TABLECLOTHS, SERVIETTES, BED SHEETS AND SIMILAR HOUSEHOLD, SANITARY OR HOSPITAL ARTICLES, ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, OF PAPER PULP, PAPER, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:		
4818.10.00	-Toilet paper	5%	0
4818.20.00	-Handkerchiefs, cleansing or facial tissues and towels	5%	0
4818.30.00	-Tablecloths and serviettes	5%	0
4818.50.00	-Articles of apparel and clothing accessories	5%	0
4818.90.00	-Other	5%	0

4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES; BOX FILES, LETTER TRAYS, AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE:		
4819.10.00	-Cartons, boxes and cases, of corrugated paper or paperboard	5%	0
4819.20.00	-Folding cartons, boxes and cases, of non- corrugated paper or paperboard	5%	0
4819.30.00	-Sacks and bags, having a base of a width of 40 cm or more	5%	0
4819.40.00	-Other sacks and bags, including cones	5%	0
4819.50.00	-Other packing containers, including record sleeves	5%	0
4819.60.00	-Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	5%	0
4820	REGISTERS, ACCOUNT BOOKS, NOTE BOOKS, ORDER BOOKS, RECEIPT BOOKS, LETTER PADS, MEMORANDUM PADS, DIARIES AND SIMILAR ARTICLES, EXERCISE BOOKS, BLOTTING-PADS, BINDERS (LOOSE-LEAF OR OTHER), FOLDERS, FILE COVERS, MANIFOLD BUSINESS FORMS, INTERLEAVED CARBON SETS AND OTHER ARTICLES OF STATIONERY, OF PAPER OR PAPERBOARD; ALBUMS FOR SAMPLES OR FOR COLLECTIONS AND BOOK COVERS, OF PAPER OR PAPERBOARD:		
4820.10.00	-Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	5%	0
4820.20	-Exercise books:		
4820.20.10	Work books with printed texts and blank spaces to be filled in	0%	0
4820.20.90	Other	5%	0

4820.30.00	-Binders (other than book covers), folders and file covers	5%	0
4820.40.00	-Manifold business forms and interleaved carbon sets	5%	0
4820.50.00	-Albums for samples or for collections	5%	0
4820.90.00	-Other	5%	0
4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED:		
4821.10.00	-Printed	5%	0
4821.90.00	-Other	5%	0
4822	BOBBINS, SPOOLS, COPS AND SIMILAR SUPPORTS OF PAPER PULP, PAPER OR PAPERBOARD (WHETHER OR NOT PERFORATED OR HARDENED):		
4822.10.00	-Of a kind used for winding textile yarn	0%	0
4822.90.00	-Other	0%	0
4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBRES, CUT TO SIZE OR SHAPE; OTHER ARTICLES OF PAPER PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBRES:		
4823.20.00	-Filter paper and paperboard	5%	0
4823.40.00	-Rolls, sheets and dials, printed for self-recording apparatus	5%	0
4823.6	-Trays, dishes, plates, cups and the like, of paper or paperboard		
4823.61.00	Of bamboo	5%	0
4823.69.00	Other	5%	0
4823.70.00	-Moulded or pressed articles of paper pulp	5%	0
4823.90	-Other:		
4823.90.10	Goods, as follows: (a) aseptic paper, not including goods and/or articles of aseptic paper; (b) filters wholly of filter paper; (c) monotype paper; (d) paper for use in wrapping fruit; (e) perforated cards for Jacquard and similar machines	0%	0
4823.90.20	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	5%	0

4823.90.3	Uncoated kraft paper and paperboard, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.20:		
4823.90.31	Kraftliner, weighing not more than 205 g/m2	5%	0
4823.90.32	Kraftliner, weighing more than 205 g/m2	5%	0
4823.90.33	Sack kraft paper, unbleached	5%	0
4823.90.34	Other sack kraft paper	5%	0
4823.90.35	Kraft paper and paperboard, NSA, weighing not more than 205 g/m2	5%	0
4823.90.36	Kraft paper and paperboard, NSA, weighing more than 205 g/m2 but less than 225 g/m2, as follows: (a) unbleached; (b) bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	0
4823.90.37	Kraft paper and paperboard, NSA, weighing more than 205 g/m2 but less than 225 g/m2	5%	0
4823.90.38	Kraft paper and paperboard, NSA, weighing 225 g/m2 or more, bleached uniformly throughout the mass and of which more than 95% by weight of the total fibre content consists of wood fibres obtained by a chemical process	5%	0
4823.90.39	Other	5%	0
4823.90.4	Other uncoated paper and paperboard, not further worked or processed than as specified in Additional Note 6 to this Chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.5:		
4823.90.41	Semi-chemical fluting paper, weighing not more than 205 g/m2	5%	0
4823.90.42	Semi-chemical fluting paper, weighing more than 205 g/m2	5%	0
4823.90.43	Multi-ply paper and paperboard, weighing not more than 205 g/m2	5%	0
4823.90.44	Multi-ply paper and paperboard, weighing more than 205 g/m2	5%	0
4823.90.45	Sulphite wrapping paper	5%	0

4823.90.46	Felt paper and paperboard	0%	0
4823.90.5	Other uncoated paper or paperboard, not further worked or processed than as specified in Additional Note 6 to this chapter, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm, other than goods of 4823.90.4:		
4823.90.51	Weighing not more than 22 g/m2	5%	0
4823.90.52	Weighing more than 22 g/m2 but not more than 205 g/m2	5%	0
4823.90.53	Weighing more than 205 g/m2 as follows: (a) carton boards and box boards (including strawboard); (b) container board (excluding kraft)	5%	0
4823.90.59	Other	5%	0
4823.90.60	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	0%	0
4823.90.70	Composite paper and paperboard (made by sticking flat layer of paper or paperboard together with an adhesive), not surface- coated or impregnated, whether or not internally reinforced, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm	0%	0
4823.90.8	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, other than paper of the kind described in 4803, in strips or rolls of a width exceeding 15 cm but not exceeding 36 cm:		
4823.90.81	Paper and paperboard, whether or not embossed or perforated, weighing not more than 205 g/m2, as follows: (a) corrugated paper and paperboard; (b) kraft paper, creped or crinkled	5%	0
4823.90.82	Other paper or paperboard, weighing not more than 205 g/m2, embossed or perforated	5%	0
4823.90.89	Other	0%	0
4823.90.90	Other	5%	0

49	PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS		
4901	PRINTED BOOKS, BROCHURES, LEAFLETS AND SIMILAR PRINTED MATTER, WHETHER OR NOT IN SINGLE SHEETS:		
4901.10.00	-In single sheets, whether or not folded	0%	0
4901.9	-Other:		
4901.91.00	Dictionaries and encyclopaedias, and serial instalments thereof	0%	0
4901.99	Other:		
4901.99.10	Australian telephone directories and Australian timetables	5%	0
4901.99.90	Other	0%	0
4902	NEWSPAPERS, JOURNALS AND PERIODICALS, WHETHER OR NOT ILLUSTRATED OR CONTAINING ADVERTISING MATERIAL:		
4902.10.00	-Appearing at least four times a week	0%	0
4902.90.00	-Other	0%	0
4903.00.00	CHILDREN'S PICTURE, DRAWING OR COLOURING BOOKS	0%	0
4904.00.00	MUSIC, PRINTED OR IN MANUSCRIPT, WHETHER OR NOT BOUND OR ILLUSTRATED	0%	0
4905	MAPS AND HYDROGRAPHIC OR SIMILAR CHARTS OF ALL KINDS, INCLUDING ATLASES, WALL MAPS, TOPOGRAPHICAL PLANS AND GLOBES, PRINTED:		
4905.10.00	-Globes	0%	0
4905.9	-Other:		
4905.91.00	In book form	0%	0
4905.99.00	Other	0%	0

PLANS AND DRAWINGS FOR ARCHITECTURAL, ENGINEERING, INDUSTRIAL, COMMERCIAL, TOPOGRAPHICAL OR SIMILAR PURPOSES, BEING ORIGINALS DRAWN BY HAND; HAND-WRITTEN TEXTS; PHOTOGRAPHIC REPRODUCTIONS ON SENSITISED PAPER AND CARBON COPIES OF THE	
FOREGOING  UNUSED POSTAGE, REVENUE OR SIMILAR STAMPS OF CURRENT OR NEW ISSUE IN THE COUNTRY IN WHICH THEY HAVE, OR WILL HAVE, A RECOGNISED FACE VALUE; STAMP-IMPRESSED PAPER; BANKNOTES; CHEQUE FORMS; STOCK, SHARE OR BOND CERTIFICATES AND SIMILAR DOCUMENTS OF TITLE:	
4907.00.10Stamps and banknotes 0% 0	
4907.00.90Other 5% 0	
4908 TRANSFERS (DECALCOMANIAS):	
4908.10.00 -Transfers (decalcomanias), vitrifiable 5% 0	
4908.90.00 -Other 5% 0	
PRINTED OR ILLUSTRATED POSTCARDS; PRINTED CARDS BEARING PERSONAL GREETINGS,  MESSAGES OR ANNOUNCEMENTS, WHETHER OR NOT ILLUSTRATED, WITH OR WITHOUT ENVELOPES OR TRIMMINGS	
4910.00.00 CALENDARS OF ANY KIND, PRINTED, INCLUDING CALENDAR BLOCKS 5%	
OTHER PRINTED MATTER, 4911 INCLUDING PRINTED PICTURES AND PHOTOGRAPHS:	
4911.10 -Trade advertising material, commercial catalogues and the like:	
Catalogues of visual or auditory material of an educational, scientific or cultural character  0% 0	
4911.10.90Other 5% 0	
4911.9 -Other:	

4911.91.00	Pictures, designs and photographs	5%	0
4911.99.00	Other	5%	0
50	SILK		
5001.00.00	SILK-WORM COCOONS SUITABLE FOR REELING	0%	0
5002.00.00	RAW SILK (NOT THROWN)	0%	0
5003.00.00	SILK WASTE (INCLUDING COCOONS UNSUITABLE FOR REELING, YARN WASTE AND GARNETTED STOCK)	0%	0
5004.00.00	SILK YARN (OTHER THAN YARN SPUN FROM SILK WASTE) NOT PUT UP FOR RETAIL SALE	0%	0
5005.00.00	YARN SPUN FROM SILK WASTE, NOT PUT UP FOR RETAIL SALE	0%	0
5006.00.00	SILK YARN AND YARN SPUN FROM SILK WASTE, PUT UP FOR RETAIL SALE; SILK-WORM GUT	0%	0
5007	WOVEN FABRICS OF SILK OR OF SILK WASTE:		
5007.10	-Fabrics of noil silk:		
5007.10.10	Containing 20% or more by weight of man-made fibres not printed	5%	0
5007.10.90	Other	0%	0
5007.20.00	-Other fabrics, containing 85% or more by weight of silk or of silk waste other than noil silk	0%	0
5007.90	-Other fabrics:		
5007.90.10	Containing 20% or more by weight of man-made fibres	5%	0
5007.90.90	Other	0%	0
51	WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC		
5101	WOOL, NOT CARDED OR COMBED:		
5101.1	-Greasy, including fleece-washed wool:		
5101.11.00	Shorn wool	0%	0
5101.19.00	Other	0%	0
5101.2	-Degreased, not carbonised:		
5101.21.00	Shorn wool	0%	0
5101.29.00	Other	0%	0
5101.30.00	-Carbonised	0%	0

5102	FINE OR COARSE ANIMAL HAIR, NOT CARDED OR COMBED:		
5102.1	-Fine animal hair:		
5102.11.00	Of Kashmir (cashmere) goats	0%	0
5102.19.00	Other	0%	0
5102.20.00	-Coarse animal hair	0%	0
5103	WASTE OF WOOL OR OF FINE OR COARSE ANIMAL HAIR, INCLUDING YARN WASTE BUT EXCLUDING GARNETTED STOCK:		
5103.10.00	-Noils of wool or of fine animal hair	0%	0
5103.20.00	-Other waste of wool or of fine animal hair	0%	0
5103.30.00	-Waste of coarse animal hair	0%	0
5104.00.00	GARNETTED STOCK OF WOOL OR OF FINE OR COARSE ANIMAL HAIR	0%	0
5105	WOOL AND FINE OR COARSE ANIMAL HAIR, CARDED OR COMBED (INCLUDING COMBED WOOL IN FRAGMENTS):		
5105.10.00	-Carded wool	0%	0
5105.2	-Wool tops and other combed wool:		
5105.21.00	Combed wool in fragments	0%	0
5105.29.00	Other	0%	0
5105.3	-Fine animal hair, carded or combed:		
5105.31.00	Of Kashmir (cashmere) goats	0%	0
5105.39.00	Other	0%	0
5105.40.00	-Coarse animal hair, carded or combed	0%	0
5106	YARN OF CARDED WOOL, NOT PUT UP FOR RETAIL SALE:		
5106.10.00	-Containing 85% or more by weight of wool	5%	0
5106.20.00	-Containing less than 85% by weight of wool	5%	0
5107	YARN OF COMBED WOOL, NOT PUT UP FOR RETAIL SALE:		
5107.10.00	-Containing 85% or more by weight of wool	5%	0
5107.20.00	-Containing less than 85% by weight of wool	5%	0
5108	YARN OF FINE ANIMAL HAIR (CARDED OR COMBED), NOT PUT UP FOR RETAIL SALE:		

5108.10.00	-Carded	5%	0
5108.20.00	-Combed	5%	0
5109	YARN OF WOOL OR OF FINE ANIMAL HAIR, PUT UP FOR RETAIL SALE:		
5109.10.00	-Containing 85% or more by weight of wool or of fine animal hair	5%	0
5109.90.00	-Other	5%	0
5110.00.00	YARN OF COARSE ANIMAL HAIR OR OF HORSEHAIR (INCLUDING GIMPED HORSEHAIR YARN), WHETHER OR NOT PUT UP FOR RETAIL SALE	5%	0
5111	WOVEN FABRICS OF CARDED WOOL OR OF CARDED FINE ANIMAL HAIR:		
5111.1	-Containing 85% or more by weight of wool or of fine animal hair:		
5111.11.00	Of a weight not exceeding 300 g/m2	5%	0
5111.19.00	Other	5%	0
5111.20.00	-Other, mixed mainly or solely with man- made filaments	5%	0
5111.30.00	-Other, mixed mainly or solely with man- made staple fibres	5%	0
5111.90.00	-Other	5%	0
5112	WOVEN FABRICS OF COMBED WOOL OR OF COMBED FINE ANIMAL HAIR:		
5112.1	-Containing 85% or more by weight of wool or of fine animal hair:		
5112.11.00	Of a weight not exceeding 200 g/m2	5%	0
5112.19.00	Other	5%	0
5112.20.00	-Other, mixed mainly or solely with man- made filaments	5%	0
5112.30.00	-Other, mixed mainly or solely with man- made staple fibres	5%	0
5112.90.00	-Other	5%	0
5113.00.00	WOVEN FABRICS OF COARSE ANIMAL HAIR OR OF HORSEHAIR	5%	0
52	COTTON		
5201.00.00	COTTON, NOT CARDED OR COMBED	0%	0
5202	COTTON WASTE (INCLUDING YARN WASTE AND GARNETTED STOCK):		
5202.10.00	-Yarn waste (including thread waste)	0%	0

5202.9	-Other:		
5202.91.00	Garnetted stock	0%	0
5202.99.00	Other	0%	0
5203.00.00	COTTON, CARDED OR COMBED	0%	0
5204	COTTON SEWING THREAD, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5204.1	-Not put up for retail sale:		
5204.11.00	Containing 85% or more by weight of cotton	5%	0
5204.19.00	Other	5%	0
5204.20.00	-Put up for retail sale	5%	0
5205	COTTON YARN (OTHER THAN SEWING THREAD), CONTAINING 85% OR MORE BY WEIGHT OF COTTON, NOT PUT UP FOR RETAIL SALE:		
5205.1	-Single yarn, of uncombed fibres:		
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5205.11.10	Measuring 20 000 decitex or more	5%	0
5205.11.90	Other	5%	0
5205.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	0
5205.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	0
5205.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	0
5205.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	0
5205.2	-Single yarn, of combed fibres:		
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5205.21.10	Measuring 20 000 decitex or more	5%	0
5205.21.90	Other	5%	0

5205.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	0
5205.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	0
5205.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	0
5205.26.00	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5%	0
5205.27.00	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5%	0
5205.28.00	Measuring less than 83.33 decitex (exceeding 120 metric number)	5%	0
5205.3	-Multiple (folded) or cabled yarn, of uncombed fibres:		
5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5205.31.10	Measuring per single yarn 20 000 decitex or more	5%	0
5205.31.90	Other	5%	0
5205.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	0
5205.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	0
5205.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	0

	Measuring per single yarn less than 125		
5205.35.00	decitex (exceeding 80 metric number per	5%	0
2200.000	single yarn)	270	, and the second
	-Multiple (folded) or cabled yarn, of		
5205.4	combed fibres:		
	Measuring per single yarn 714.29 decitex		
5205.41	or more (not exceeding 14 metric number		
	per single yarn):		
5005 41 10	Measuring per single yarn 20 000 decitex	<b>5</b> 0/	0
5205.41.10	or more	5%	0
5205.41.90	Other	5%	0
	Measuring per single yarn less than		
	714.29 decitex but not less than 232.56		
5205.42.00	decitex (exceeding 14 metric number but	5%	0
	not exceeding 43 metric number per single		
	yarn)		
	Measuring per single yarn less than		
	232.56 decitex but not less than 192.31		
5205.43.00	decitex (exceeding 43 metric number but	5%	0
	not exceeding 52 metric number per single		
	yarn)		
	Measuring per single yarn less than		
	192.31 decitex but not less than 125 decitex		
5205.44.00	(exceeding 52 metric number but not	5%	0
	exceeding 80 metric number per single		
	yarn)		
	Measuring per single yarn less than 125		
	decitex but not less than 106.38 decitex		
5205.46.00	(exceeding 80 metric number but not	5%	0
	exceeding 94 metric number per single		
	yarn)		
	Measuring per single yarn less than		
5205 47 00	106.38 decitex but not less than 83.33	<b>5</b> 0/	0
5205.47.00	decitex (exceeding 94 metric number but	5%	0
	not exceeding 120 metric number per single		
	yarn)Measuring per single yarn less than 83.33		
5205.48.00	decitex (exceeding 120 metric number per	5%	0
3203.70.00	single yarn)	5 /0	
	COTTON YARN (OTHER THAN		
	SEWING THREAD), CONTAINING		
5206	LESS THAN 85% BY WEIGHT OF		
	COTTON, NOT PUT UP FOR RETAIL		
	SALE:		
5206.1	-Single yarn, of uncombed fibres:		
	6 - J,		<u> </u>

5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5206.11.10	Measuring 20 000 decitex or more	5%	0
5206.11.90	Other	5%	0
5206.12.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	0
5206.13.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	0
5206.14.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	0
5206.15.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	0
5206.2	-Single yarn, of combed fibres:		
5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number):		
5206.21.10	Measuring 20 000 decitex or more	5%	0
5206.21.90	Other	5%	0
5206.22.00	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5%	0
5206.23.00	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5%	0
5206.24.00	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5%	0
5206.25.00	Measuring less than 125 decitex (exceeding 80 metric number)	5%	0
5206.3	-Multiple (folded) or cabled yarn, of uncombed fibres:		
5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5206.31.10	Measuring per single yarn 20 000 decitex or more	5%	0

5206.31.90	Other	5%	0
5206.32.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	0
5206.33.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	0
5206.34.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	0
5206.35.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	0
5206.4	-Multiple (folded) or cabled yarn, of combed fibres:		
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn):		
5206.41.10	Measuring per single yarn 20 000 decitex or more	5%	0
5206.41.90	Other	5%	0
5206.42.00	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	5%	0
5206.43.00	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	5%	0
5206.44.00	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	5%	0
5206.45.00	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5%	0

	COTTON YARN (OTHER THAN		
5207	SEWING THREAD) PUT UP FOR		
	RETAIL SALE:		
5207.10.00	-Containing 85% or more by weight of	5%	0
3207.10.00	cotton	370	<u> </u>
5207.90.00	-Other	5%	0
	WOVEN FABRICS OF COTTON,		
5208	CONTAINING 85% OR MORE BY		
	WEIGHT OF COTTON, WEIGHING NOT		
<b>53</b> 00.1	MORE THAN 200 G/M2:		
5208.1	-Unbleached:		
5208.11.00	Plain weave, weighing not more than 100	5%	0
	g/m2		
5208.12.00	Plain weave, weighing more than 100 g/m2	5%	0
	3-thread or 4-thread twill, including cross		
5208.13.00	twill	5%	0
5208.19.00	Other fabrics	5%	0
5208.2	-Bleached:		
	Plain weave, weighing not more than 100	<b>7</b> 0/	^
5208.21.00	g/m2	5%	0
5208.22.00	Plain weave, weighing more than 100	5%	0
3208.22.00	g/m2	370	U
5208.23.00	3-thread or 4-thread twill, including cross	5%	0
	twill		
5208.29.00	Other fabrics	5%	0
5208.3	-Dyed:		
5208.31.00	Plain weave, weighing not more than 100	5%	0
3200.31.00	g/m2	270	
5208.32.00	Plain weave, weighing more than 100	5%	0
	g/m2		-
5208.33.00	3-thread or 4-thread twill, including cross twill	5%	0
5208.39.00	Other fabrics	5%	0
		3%	0
5208.4	-Of yarns of different colours:		
5208.41.00	Plain weave, weighing not more than 100	5%	0
5208.42.00	g/m2Plain weave, weighing more than 100		
	g/m2	5%	0
	3-thread or 4-thread twill, including cross		
5208.43.00	twill	5%	0
5208.49.00	Other fabrics	5%	0
5208.5	-Printed:		
	1		

Section	5208.51.00	Plain weave, weighing not more than 100 g/m2	5%	0
5208.59.00  Other fabrics   5%   0	5208.52.00	Plain weave, weighing more than 100	5%	0
WOVEN FABRICS OF COTTON, CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING MORE THAN 200 g/m2:	5208 59 00	Č	5%	0
CONTAINING 85% OR MORE BY   WEIGHT OF COTTON, WEIGHING   MORE THAN 200 g/m2:     Unbleached:	3200.37.00		370	0
Section	5209	CONTAINING 85% OR MORE BY WEIGHT OF COTTON, WEIGHING		
5209.12.00	5209.1			
1.5209.12.00   twill   1.5209.12.00   twill   1.5209.12.00   1.5209.21.00   1.5209.22.00   1.5	5209.11.00	Plain weave	5%	0
Section	5209.12.00	_	5%	0
5209.21.00	5209.19.00	Other fabrics	5%	0
1.3-thread or 4-thread twill, including cross twill   5	5209.2	-Bleached:		
Substitute	5209.21.00	Plain weave	5%	0
5209.3	5209.22.00	,	5%	0
S209.31.00	5209.29.00	Other fabrics	5%	0
5209.32.00   1-3-thread or 4-thread twill, including cross twill   5209.39.00   1-Other fabrics   5%   0   0	5209.3	-Dyed:		
5209.32.00         twill         5%         0           5209.39.00        Other fabrics         5%         0           5209.4         -Of yarns of different colours:         5%         0           5209.41.00        Plain weave         5%         0           5209.42.00        Denim         5%         0           5209.43.00        Other fabrics of 3-thread or 4-thread twill, including cross twill         5%         0           5209.49.00        Other fabrics         5%         0           5209.5         -Printed:        Plain weave         5%         0           5209.51.00        Plain weave         5%         0           5209.52.00        S-thread or 4-thread twill, including cross twill         5%         0           5209.59.00        Other fabrics         5%         0           5209.59.00        Other fabrics         5%         0           5210         WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:	5209.31.00	Plain weave	5%	0
5209.4	5209.32.00	_	5%	0
5209.41.00        Plain weave         5%         0           5209.42.00        Denim         5%         0           5209.43.00        Other fabrics of 3-thread or 4-thread twill, including cross twill         5%         0           5209.49.00        Other fabrics         5%         0           5209.5         -Printed:        Plain weave         5%         0           5209.51.00        Plain weave         5%         0           5209.52.00        3-thread or 4-thread twill, including cross twill         5%         0           5209.59.00        Other fabrics         5%         0           WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY         WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:         WEIGHT OF COTTON MIXED MAINLY OR SOLELY WITH MANMADE THAN 200 g/m2:	5209.39.00	Other fabrics	5%	0
5209.42.00        Denim         5%         0           5209.43.00        Other fabrics of 3-thread or 4-thread twill, including cross twill         5%         0           5209.49.00        Other fabrics         5%         0           5209.5         -Printed:         5%         0           5209.51.00        Plain weave         5%         0           5209.52.00        3-thread or 4-thread twill, including cross twill         5%         0           5209.59.00        Other fabrics         5%         0           WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MANMADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:         THAN 200 g/m2:	5209.4	-Of yarns of different colours:		
5209.43.00        Other fabrics of 3-thread or 4-thread twill, including cross twill         5%         0           5209.49.00        Other fabrics         5%         0           5209.5         -Printed:         5%         0           5209.51.00        Plain weave         5%         0           5209.52.00        3-thread or 4-thread twill, including cross twill         5%         0           5209.59.00        Other fabrics         5%         0           WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:         WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:	5209.41.00	Plain weave	5%	0
10	5209.42.00	Denim	5%	0
5209.5         -Printed:           5209.51.00        Plain weave         5%         0           5209.52.00        3-thread or 4-thread twill, including cross twill         5%         0           5209.59.00        Other fabrics         5%         0           WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:         6         6	5209.43.00	· ·	5%	0
5209.51.00Plain weave 5% 0  5209.52.003-thread or 4-thread twill, including cross twill 5% 0  5209.59.00Other fabrics 5% 0  WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN-MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:	5209.49.00	Other fabrics	5%	0
5209.52.003-thread or 4-thread twill, including cross twill  5209.59.00Other fabrics  WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN- MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:	5209.5	-Printed:		
twill  5209.59.00Other fabrics  WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN- MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:	5209.51.00	Plain weave	5%	0
WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN- MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:	5209.52.00	_	5%	0
5210 CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN- MADE FIBRES, WEIGHING NOT MORE THAN 200 g/m2:	5209.59.00	Other fabrics	5%	0
	5210	CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN- MADE FIBRES, WEIGHING NOT MORE		
CHOIL CHOICHCHOO.	5210.1	-Unbleached:		
5210.11.00Plain weave 5% 0			5%	0

5210.19.00	Other fabrics	5%	0
5210.2	-Bleached:		
5210.21.00	Plain weave	5%	0
5210.29.00	Other fabrics	5%	0
5210.3	-Dyed:		
5210.31.00	Plain weave	5%	0
5210.32.00	3-thread or 4-thread twill, including cross twill	5%	0
5210.39.00	Other fabrics	5%	0
5210.4	-Of yarns of different colours:		
5210.41.00	Plain weave	5%	0
5210.49.00	Other fabrics	5%	0
5210.5	-Printed:		
5210.51.00	Plain weave	5%	0
5210.59.00	Other fabrics	5%	0
5211	WOVEN FABRICS OF COTTON, CONTAINING LESS THAN 85% BY WEIGHT OF COTTON, MIXED MAINLY OR SOLELY WITH MAN- MADE FIBRES, WEIGHING MORE THAN 200 g/m2:		
5211.1	-Unbleached:		
5211.11.00	Plain weave	5%	0
5211.12.00	3-thread or 4-thread twill, including cross twill	5%	0
5211.19.00	Other fabrics	5%	0
5211.20.00	-Bleached	5%	0
5211.3	-Dyed:		
5211.31.00	Plain weave	5%	0
5211.32.00	3-thread or 4-thread twill, including cross twill	5%	0
5211.39.00	Other fabrics	5%	0
5211.4	-Of yarns of different colours:		
5211.41.00	Plain weave	5%	0
5211.42.00	Denim	5%	0
5211.43.00	Other fabrics of 3-thread or 4-thread twill, including cross twill	5%	0
5211.49.00	Other fabrics	5%	0
5211.5	-Printed:		
5211.51.00	Plain weave	5%	0
5211.52.00	3-thread or 4-thread twill, including cross twill	5%	0

5211.59.00	Other fabrics	5%	0
5212	OTHER WOVEN FABRICS OF		
3212	COTTON:		
5212.1	-Weighing not more than 200 g/m2:		
5212.11.00	Unbleached	5%	0
5212.12.00	Bleached	5%	0
5212.13.00	Dyed	5%	0
5212.14.00	Of yarns of different colours	5%	0
5212.15.00	Printed	5%	0
5212.2	-Weighing more than 200 g/m2:		
5212.21.00	Unbleached	5%	0
5212.22.00	Bleached	5%	0
5212.23.00	Dyed	5%	0
5212.24.00	Of yarns of different colours	5%	0
5212.25.00	Printed	5%	0
	OTHER VEGETABLE TEXTILE		
53	FIBRES; PAPER YARN AND WOVEN		
	FABRICS OF PAPER YARN		
	FLAX, RAW OR PROCESSED BUT NOT SPUN; FLAX TOW AND WASTE		
5301	(INCLUDING YARN WASTE AND		
	GARNETTED STOCK):		
5301.10.00	-Flax, raw or retted	0%	0
7201.0	-Flax, broken, scutched, hackled or		
5301.2	otherwise processed, but not spun:		
5301.21.00	Broken or scutched	0%	0
5301.29.00	Other	0%	0
5301.30.00	-Flax tow and waste	0%	0
	TRUE HEMP (CANNABIS SATIVA L.),		
	RAW OR PROCESSED BUT NOT SPUN;		
5302	TOW AND WASTE OF TRUE HEMP		
	(INCLUDING YARN WASTE AND		
	GARNETTED STOCK):		
5302.10.00	-True hemp, raw or retted	0%	0
5302.90.00	-Other	0%	0
	JUTE AND OTHER TEXTILE BAST		
	FIBRES (EXCLUDING FLAX, TRUE		
	HEMP AND RAMIE), RAW OR		
5303	PROCESSED BUT NOT SPUN; TOW		
	AND WASTE OF THESE FIBRES		
	(INCLUDING YARN WASTE AND		
	GARNETTED STOCK):		

5303.10.00	-Jute and other textile bast fibres, raw or	0%	0
	retted		-
5303.90.00	-Other	0%	0
5305.00.00	COCONUT, ABACA (MANILA HEMP OR Musa textilis Nee), RAMIE AND OTHER VEGETABLE TEXTILE FIBRES, NOT ELSEWHERE SPECIFIED OR INCLUDED, RAW OR PROCESSED BUT NOT SPUN; TOW, NOILS AND WASTE OF THESE FIBRES (INCLUDING YARN WASTE AND GARNETTED STOCK)	0%	0
5306	FLAX YARN:		
5306.10.00	-Single	0%	0
5306.20.00	-Multiple (folded) or cabled	5%	0
5307	YARN OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:		
5307.10.00	-Single	5%	0
5307.20.00	-Multiple (folded) or cabled	5%	0
5308	YARN OF OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN:		
5308.10.00	-Coir yarn	0%	0
5308.20.00	-True hemp yarn	0%	0
5308.90.00	-Other	0%	0
5309	WOVEN FABRICS OF FLAX:		
5309.1	-Containing 85% or more by weight of flax:		
5309.11.00	Unbleached or bleached	0%	0
5309.19.00	Other	0%	0
5309.2	-Containing less than 85% by weight of flax:		
5309.21.00	Unbleached or bleached	0%	0
5309.29.00	Other	0%	0
5310	WOVEN FABRICS OF JUTE OR OF OTHER TEXTILE BAST FIBRES OF 5303:		
5310.10.00	-Unbleached	0%	0
5310.90.00	-Other	0%	0
5311.00.00	WOVEN FABRICS OF OTHER VEGETABLE TEXTILE FIBRES; WOVEN FABRICS OF PAPER YARN	0%	0

MATERIALS   SEWING THREAD OF MAN-MADE   FILAMENTS, WHETHER OR NOT PUT   UP FOR RETAIL SALE;   S401.10.00   -Of synthetic filaments   5%   0   0		MAN-MADE FILAMENTS; STRIP AND		
SEWING THREAD OF MAN-MADE	54	THE LIKE OF MAN-MADE TEXTILE		
S401   FILAMENTS, WHETHER OR NOT PUT UP FOR RETAIL SALE:				
UP FOR RETAIL SALE:   5401.10.00   -Of synthetic filaments   5%   0   0	5401			
5401.10.00         -Of synthetic filaments         5%         0           5401.20.00         -Of artificial filaments         5%         0           SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX:         -Isometric than 10 months of the polyamides:         -Of aramids         0%         0           5402.11         -Of aramids         0%         0         0           5402.11.00         -Other         0%         0         0           5402.11.00         -Other         0%         0         0           5402.19.00         -High tenacity yarn of polyesters         0%         0         0           5402.30.00         -High tenacity yarn of polyesters         0%         0         0           5402.31.00         -Of nylon or other polyamides, measuring per single yarn not more than 50 tex         5%         0         0           5402.32.00         -Of polyesters         5%         0	5401	, , , , , , , , , , , , , , , , , , ,		
5401.20.00         -Of artificial filaments         5%         0           8402         SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX:	5401 10 00		5%	0
SYNTHETIC FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX:		-		
S402	3401.20.00		370	0
NOT PUT UP FOR RETAIL SALE, INCLUDING SYNTHETIC MONOFILAMENT OF LESS THAN 67 DECITEX:   High tenacity yarn of nylon or other polyamides:				
INCLUDING SYNTHETIC   MONOFILAMENT OF LESS THAN 67   DECITEX:	7.402			
DECITEX:	5402	,		
S402.1		MONOFILAMENT OF LESS THAN 67		
Dolyamides:   S402.11.00   -Of aramids   O%   O   O				
Solution   Solution	5402.1	• • • • • • • • • • • • • • • • • • • •		
5402.19.00        Other         0%         0           5402.20.00         -High tenacity yarn of polyesters         0%         0           5402.3         -Textured yarn:        Of nylon or other polyamides, measuring per single yarn not more than 50 tex         5%         0           5402.32.00        Of nylon or other polyamides, measuring per single yarn more than 50 tex         5%         0           5402.33.00        Of polyesters         5%         0           5402.33.00        Of polypropylene         5%         0           5402.39.00        Other         5%         0           5402.4.4         -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:         5%         0           5402.4.5.00        Other, of nylon or other polyamides         5%         0           5402.45.00        Other, of polyesters, partially oriented         5%         0           5402.46.00        Other, of polyesters         5%         0           5402.48.00        Other, of polyesters         5%         0           5402.50.00        Other         5%         0           5402.5        Other         5%         0           5402.5        Other yarn, single, with a twist exceeding 50 turns per metre:			_	
5402.20.00         -High tenacity yarn of polyesters         0%         0           5402.3         -Textured yarn:         0           5402.31.00        Of nylon or other polyamides, measuring per single yarn not more than 50 tex         5%         0           5402.32.00        Of nylon or other polyamides, measuring per single yarn more than 50 tex         5%         0           5402.33.00        Of polyesters         5%         0           5402.34.00        Of polypropylene         5%         0           5402.39.00        Other         5%         0           5402.4.4         -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:         5%         0           5402.4.5.00        Other, of nylon or other polyamides         5%         0           5402.4.5.00        Other, of polyesters, partially oriented         5%         0           5402.4.7.00        Other, of polyesters         5%         0           5402.48.00        Other, of polypropylene         5%         0           5402.5         -Other yarn, single, with a twist exceeding 50 turns per metre:         5%         0           5402.5         -Other yarn, single, with a twist exceeding 50 turns per metre:         5%         0           5402.5         -O				
5402.3         -Textured yarn:         5402.31.00         -Of nylon or other polyamides, measuring per single yarn not more than 50 tex         5%         0           5402.32.00        Of nylon or other polyamides, measuring per single yarn more than 50 tex         5%         0           5402.33.00        Of polyesters         5%         0           5402.34.00        Of polypropylene         5%         0           5402.39.00        Other         5%         0           5402.4         -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:         5%         0           5402.44        Elastomeric         5%         0           5402.45.00        Other, of nylon or other polyamides         5%         0           5402.45.00        Other, of polyesters, partially oriented         5%         0           5402.47.00        Other, of polyesters         5%         0           5402.48.00        Other, of polypropylene         5%         0           5402.49.00        Other         5%         0           5402.5         -Other yarn, single, with a twist exceeding 50 turns per metre:         5%         0           5402.5         -Of nylon or other polyamides         5%         0           5402.5				
5402.31.00        Of nylon or other polyamides, measuring per single yarn not more than 50 tex         5%         0           5402.32.00        Of nylon or other polyamides, measuring per single yarn more than 50 tex         5%         0           5402.33.00        Of polyesters         5%         0           5402.34.00        Of polypropylene         5%         0           5402.39.00        Other         5%         0           5402.4         -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:         5%         0           5402.44.00        Elastomeric         5%         0           5402.45.00        Other, of nylon or other polyamides         5%         0           5402.45.00        Other, of polyesters, partially oriented         5%         0           5402.47.00        Other, of polyesters         5%         0           5402.48.00        Other, of polypropylene         5%         0           5402.49.00        Other         5%         0           5402.50        Other yarn, single, with a twist exceeding 50 turns per metre:         5%         0           5402.51.00        Of nylon or other polyamides         5%         0           5402.52.00        Of polyesters         5			0%	0
5402.31.00       per single yarn not more than 50 tex       5%       0         5402.32.00      Of nylon or other polyamides, measuring per single yarn more than 50 tex       5%       0         5402.33.00      Of polyesters       5%       0         5402.34.00      Of polypropylene       5%       0         5402.39.00      Other       5%       0         5402.4       -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:       5%       0         5402.44.00      Elastomeric       5%       0         5402.45.00      Other, of nylon or other polyamides       5%       0         5402.45.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.49.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0	5402.3	-Textured yarn:		
5402.32.00       per single yarn more than 50 tex       5%       0         5402.33.00      Of polyesters       5%       0         5402.34.00      Other       5%       0         5402.39.00      Other       5%       0         5402.4       -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:       5%       0         5402.44.00      Elastomeric       5%       0         5402.45.00      Other, of nylon or other polyamides       5%       0         5402.46.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.5       -Of nylon or other polyamides       5%       0         5402.5      Of polyesters       5%       0         5402.5      Of polyesters       5%       0         5402.5      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       -Other <td>5402.31.00</td> <td></td> <td>5%</td> <td>0</td>	5402.31.00		5%	0
5402.34.00      Of polypropylene       5%       0         5402.39.00      Other       5%       0         5402.4       -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:       5%       0         5402.44.00      Elastomeric       5%       0         5402.45.00      Other, of nylon or other polyamides       5%       0         5402.46.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.5       -Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:      Other      Other	5402.32.00		5%	0
5402.39.00      Other       5%       0         5402.4       -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:       5%       0         5402.44.00      Elastomeric       5%       0         5402.45.00      Other, of nylon or other polyamides       5%       0         5402.46.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       5%       0	5402.33.00	Of polyesters	5%	0
5402.4       -Other yarn, single, untwisted or with a twist not exceeding 50 turns per metre:         5402.44.00      Elastomeric       5%       0         5402.45.00      Other, of nylon or other polyamides       5%       0         5402.46.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       5%       0	5402.34.00	Of polypropylene	5%	0
5402.44       twist not exceeding 50 turns per metre:         5402.44.00      Elastomeric       5%       0         5402.45.00      Other, of nylon or other polyamides       5%       0         5402.46.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.51.00      Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:      Other      Other	5402.39.00	Other	5%	0
5402.45.00      Other, of nylon or other polyamides       5%       0         5402.46.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:	5402.4			
5402.46.00      Other, of polyesters, partially oriented       5%       0         5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       5%       0	5402.44.00	Elastomeric	5%	0
5402.47.00      Other, of polyesters       5%       0         5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       5%       0	5402.45.00	Other, of nylon or other polyamides	5%	0
5402.48.00      Other, of polypropylene       5%       0         5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       50 turns per metre:       5%       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       5%       0	5402.46.00	Other, of polyesters, partially oriented	5%	0
5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       50 turns per metre:       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:	5402.47.00	Other, of polyesters	5%	0
5402.49.00      Other       5%       0         5402.5       -Other yarn, single, with a twist exceeding 50 turns per metre:       50 turns per metre:       0         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       5%       0	5402.48.00		5%	0
5402.5       50 turns per metre:         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       0	5402.49.00	Other	5%	0
5402.5       50 turns per metre:         5402.51.00      Of nylon or other polyamides       5%       0         5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       0	5402.5	-Other yarn, single, with a twist exceeding		
5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       0	5402.5			
5402.52.00      Of polyesters       5%       0         5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       0	5402.51.00	Of nylon or other polyamides	5%	0
5402.59.00      Other       5%       0         5402.6       -Other yarn, multiple (folded) or cabled:       0	5402.52.00		5%	0
	5402.59.00	± *	5%	0
	5402.6	-Other yarn, multiple (folded) or cabled:		
5402.61.00  Of nylon or other polyamides   5%   0	5402.61.00	Of nylon or other polyamides	5%	0

5402.62.00	Of polyesters	5%	0
5402.69.00	Other	5%	0
5403	ARTIFICIAL FILAMENT YARN (OTHER THAN SEWING THREAD), NOT PUT UP FOR RETAIL SALE, INCLUDING ARTIFICIAL MONOFILAMENT OF LESS THAN 67 DECITEX:		
5403.10.00	-High tenacity yarn of viscose rayon	0%	0
5403.3	-Other yarn, single:		
5403.31.00	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	5%	0
5403.32.00	Of viscose rayon, with a twist exceeding 120 turns per metre	5%	0
5403.33.00	Of cellulose acetate	5%	0
5403.39.00	Other	5%	0
5403.4	-Other yarn, multiple (folded) or cabled:		
5403.41.00	Of viscose rayon	5%	0
5403.42.00	Of cellulose acetate	5%	0
5403.49.00	Other	5%	0
5404	SYNTHETIC MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 MM; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF SYNTHETIC TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 MM:		
5404.1	-Monofilament:		
5404.11.00	Elastomeric	5%	0
5404.12.00	Other, of polypropylene	5%	0
5404.19.00	Other	5%	0
5404.90.00	-Other	5%	0
5405.00.00	ARTIFICIAL MONOFILAMENT OF 67 DECITEX OR MORE AND OF WHICH NO CROSS-SECTIONAL DIMENSION EXCEEDS 1 mm; STRIP AND THE LIKE (FOR EXAMPLE, ARTIFICIAL STRAW) OF ARTIFICIAL TEXTILE MATERIALS OF AN APPARENT WIDTH NOT EXCEEDING 5 mm	5%	0

	MAN-MADE FILAMENT YARN		
5406.00.00	(OTHER THAN SEWING THREAD),	5%	0
3400.00.00	PUT UP FOR RETAIL SALE	370	U
	WOVEN FABRICS OF SYNTHETIC		
	FILAMENT YARN, INCLUDING		
5407	WOVEN FABRICS OBTAINED FROM		
	MATERIALS OF5404:		
	-Woven fabrics obtained from high tenacity		
5407.10.00	yarn of nylon or other polyamides or of	5%	0
	polyesters		•
5407.20.00	-Woven fabrics obtained from strip or the	<b>5</b> 0/	0
5407.20.00	like	5%	0
5407.30.00	-Fabrics specified in Note 9 to Section XI	5%	0
	-Other woven fabrics, containing 85% or		
5407.4	more by weight of filaments of nylon or		
	other polyamides:		
5407.41.00	Unbleached or bleached	5%	0
5407.42.00	Dyed	5%	0
5407.43.00	Of yarns of different colours	5%	0
5407.44.00	Printed	5%	0
	-Other woven fabrics, containing 85% or		
5407.5	more by weight of textured polyester		
	filaments:		
5407.51.00	Unbleached or bleached	5%	0
5407.52.00	Dyed	5%	0
5407.53.00	Of yarns of different colours	5%	0
5407.54.00	Printed	5%	0
5407.6	-Other woven fabrics, containing 85% or		
5407.6	more by weight of polyester filaments:		
- 10 <b>-</b> 11 00	Containing 85% or more by weight of		^
5407.61.00	non-textured polyester filaments	5%	0
5407.69.00	Other	5%	0
	-Other woven fabrics, containing 85% or		
5407.7	more by weight of synthetic filaments:		
5407.71.00	Unbleached or bleached	5%	0
5407.72.00	Dyed	5%	0
5407.73.00	Of yarns of different colours	5%	0
5407.74.00	Printed	5%	0
3407.74.00		370	U
5407.0	Other woven fabrics, containing less than		
5407.8	85% by weight of synthetic filaments,		
- 10 - 2: 2:	mixed mainly or solely with cotton:		
5407.81.00	Unbleached or bleached	5%	0

5407.82.00	Dyed	5%	0
5407.83.00	Of yarns of different colours	5%	0
5407.84.00	Printed	5%	0
5407.9	-Other woven fabrics:		
5407.91.00	Unbleached or bleached	5%	0
5407.92.00	Dyed	5%	0
5407.93.00	Of yarns of different colours	5%	0
5407.94.00	Printed	5%	0
5408	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN, INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF 5405.00.00:		
5408.10.00	-Woven fabrics obtained from high tenacity yarn of viscose rayon	5%	0
5408.2	-Other woven fabrics, containing 85% or more by weight of artificial filament or strip or the like:		
5408.21.00	Unbleached or bleached	5%	0
5408.22.00	Dyed	5%	0
5408.23.00	Of yarns of different colours	5%	0
5408.24.00	Printed	5%	0
5408.3	-Other woven fabrics:		
5408.31.00	Unbleached or bleached	5%	0
5408.32.00	Dyed	5%	0
5408.33.00	Of yarns of different colours	5%	0
5408.34.00	Printed	5%	0
55	MAN-MADE STAPLE FIBRES		
5501	SYNTHETIC FILAMENT TOW:		
5501.10	-Of nylon or other polyamides:		
5501.10.10	Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%	0
5501.10.90	Other	0%	0
5501.20	-Of polyesters:		
5501.20.10	Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres	5%	0
5501.20.90	Other	0%	0
5501.30	-Acrylic or modacrylic:		

Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres  5501.30.90Other
5501.40   -Of polypropylene:
1.1
5501.40.10         with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres         5%         0           5501.40.90        Other         0%         0           5501.90         -Other:        Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres         5%         0           5501.90.90        Other         0%         0           5502.00.00         ARTIFICIAL FILAMENT TOW         0%         0           5503         CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:        Of nylon or other polyamides:        Of nylon or other polyamides:           5503.11.00        Of aramids         0%         0           5503.19.00        Other         0%         0           5503.20.00         -Of polyesters         0%         0           5503.30.00         -Acrylic or modacrylic         0%         0           5503.90.00         -Other         0%         0
5501.90         -Other:          Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres         5%         0           5501.90.90        Other         0%         0           5502.00.00         ARTIFICIAL FILAMENT TOW         0%         0           SYNTHETIC STAPLE FIBRES, NOT         SYNTHETIC STAPLE FIBRES, NOT         0         0           5503         CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:         0         0           5503.11         -Of nylon or other polyamides:         0%         0           5503.11.00        Of aramids         0%         0           5503.20.00         -Of polyesters         0%         0           5503.30.00         -Acrylic or modacrylic         0%         0           5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
Goods, as follows: (a) coated or covered with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres    5501.90.90
5501.90.10         with plastics; (b) encased within a sheath of braided or plaited natural or synthetic fibres         5%         0           5501.90.90        Other         0%         0           5502.00.00         ARTIFICIAL FILAMENT TOW         0%         0           SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:         0         0           5503.1         -Of nylon or other polyamides:         0%         0           5503.11.00        Of aramids         0%         0           5503.19.00        Other         0%         0           5503.20.00         -Of polyesters         0%         0           5503.30.00         -Acrylic or modacrylic         0%         0           5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
5502.00.00         ARTIFICIAL FILAMENT TOW         0%         0           SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:         0         0           5503.1         -Of nylon or other polyamides:         0%         0           5503.11.00        Of aramids         0%         0           5503.19.00        Other         0%         0           5503.20.00         -Of polyesters         0%         0           5503.30.00         -Acrylic or modacrylic         0%         0           5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
5503         SYNTHETIC STAPLE FIBRES, NOT CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:           5503.1         -Of nylon or other polyamides:           5503.11.00        Of aramids         0%         0           5503.19.00        Other         0%         0           5503.20.00         -Of polyesters         0%         0           5503.30.00         -Acrylic or modacrylic         0%         0           5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
5503       CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:         5503.1       -Of nylon or other polyamides:         5503.11.00      Of aramids       0%       0         5503.19.00      Other       0%       0         5503.20.00       -Of polyesters       0%       0         5503.30.00       -Acrylic or modacrylic       0%       0         5503.40.00       -Of polypropylene       0%       0         5503.90.00       -Other       0%       0
5503.11.00        Of aramids         0%         0           5503.19.00        Other         0%         0           5503.20.00         -Of polyesters         0%         0           5503.30.00         -Acrylic or modacrylic         0%         0           5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
5503.19.00      Other       0%       0         5503.20.00       -Of polyesters       0%       0         5503.30.00       -Acrylic or modacrylic       0%       0         5503.40.00       -Of polypropylene       0%       0         5503.90.00       -Other       0%       0
5503.20.00         -Of polyesters         0%         0           5503.30.00         -Acrylic or modacrylic         0%         0           5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
5503.30.00         -Acrylic or modacrylic         0%         0           5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
5503.40.00         -Of polypropylene         0%         0           5503.90.00         -Other         0%         0
5503.90.00 -Other 0% 0
ARTIFICIAL STAPLE FIRRES NOT
5504 CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:
5504.10.00 -Of viscose rayon 0% 0
5504.90.00 -Other 0% 0
WASTE (INCLUDING NOILS, YARN 5505 WASTE AND GARNETTED STOCK) OF MAN-MADE FIBRES:
5505.10.00 -Of synthetic fibres 0% 0
5505.20.00 -Of artificial fibres 0% 0
SYNTHETIC STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING:
5506.10.00 -Of nylon or other polyamides 0% 0
5506.20.00 -Of polyesters 0% 0

5506.30.00	-Acrylic or modacrylic	0%	0
5506.90.00	-Other	0%	0
5507.00.00	ARTIFICIAL STAPLE FIBRES, CARDED, COMBED OR OTHERWISE PROCESSED FOR SPINNING	0%	0
5508	SEWING THREAD OF MAN-MADE STAPLE FIBRES, WHETHER OR NOT PUT UP FOR RETAIL SALE:		
5508.10.00	-Of synthetic staple fibres	5%	0
5508.20.00	-Of artificial staple fibres	5%	0
5509	YARN (OTHER THAN SEWING THREAD) OF SYNTHETIC STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
5509.1	-Containing 85% or more by weight of staple fibres of nylon or other polyamides:		
5509.11.00	Single yarn	5%	0
5509.12.00	Multiple (folded) or cabled yarn	5%	0
5509.2	-Containing 85% or more by weight of polyester staple fibres:		
5509.21.00	Single yarn	5%	0
5509.22.00	Multiple (folded) or cabled yarn	5%	0
5509.3	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5509.31.00	Single yarn	5%	0
5509.32.00	Multiple (folded) or cabled yarn	5%	0
5509.4	-Other yarn, containing 85% or more by weight of synthetic staple fibres:		
5509.41.00	Single yarn	5%	0
5509.42.00	Multiple (folded) or cabled yarn	5%	0
5509.5	-Other yarn, of polyester staple fibres:		
5509.51.00	Mixed mainly or solely with artificial staple fibres	5%	0
5509.52.00	Mixed mainly or solely with wool or fine animal hair	5%	0
5509.53.00	Mixed mainly or solely with cotton	5%	0
5509.59.00	Other	5%	0
5509.6	-Other yarn, of acrylic or modacrylic staple fibres:		
5509.61.00	Mixed mainly or solely with wool or fine animal hair	5%	0

5509.62.00	Mixed mainly or solely with cotton	5%	0
5509.69.00	Other	5%	0
5509.9	-Other yarn:		
5509.91.00	Mixed mainly or solely with wool or fine animal hair	5%	0
5509.92.00	Mixed mainly or solely with cotton	5%	0
5509.99.00	Other	5%	0
5510	YARN (OTHER THAN SEWING THREAD) OF ARTIFICIAL STAPLE FIBRES, NOT PUT UP FOR RETAIL SALE:		
5510.1	-Containing 85% or more by weight of artificial staple fibres:		
5510.11.00	Single yarn	5%	0
5510.12.00	Multiple (folded) or cabled yarn	5%	0
5510.20.00	-Other yarn, mixed mainly or solely with wool or fine animal hair	5%	0
5510.30.00	-Other yarn, mixed mainly or solely with cotton	5%	0
5510.90.00	-Other yarn	5%	0
5511	YARN (OTHER THAN SEWING THREAD) OF MAN-MADE STAPLE FIBRES, PUT UP FOR RETAIL SALE:		
5511.10.00	-Of synthetic staple fibres, containing 85% or more by weight of such fibres	5%	0
5511.20.00	-Of synthetic staple fibres, containing less than 85% by weight of such fibres	5%	0
5511.30.00	-Of artificial staple fibres	5%	0
5512	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING 85% OR MORE BY WEIGHT OF SYNTHETIC STAPLE FIBRES:		
5512.1	-Containing 85% or more by weight of polyester staple fibres:		
5512.11.00	Unbleached or bleached	5%	0
5512.19.00	Other	5%	0
5512.2	-Containing 85% or more by weight of acrylic or modacrylic staple fibres:		
5512.21.00	Unbleached or bleached	5%	0
5512.29.00	Other	5%	0
5512.9	-Other:		

5512.91.00	Unbleached or bleached	5%	0
5512.99.00	Other	5%	0
5513	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT NOT EXCEEDING 170 g/m2:		
5513.1	-Unbleached or bleached:		
5513.11.00	Of polyester staple fibres, plain weave	5%	0
5513.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	0
5513.13.00	Other woven fabrics of polyester staple fibres	5%	0
5513.19.00	Other woven fabrics	5%	0
5513.2	-Dyed:		
5513.21.00	Of polyester staple fibres, plain weave	5%	0
5513.23.00	Other woven fabrics of polyester staple fibres	5%	0
5513.29.00	Other woven fabrics	5%	0
5513.3	-Of yarns of different colours:		
5513.31.00	Of polyester staple fibres, plain weave	5%	0
5513.39.00	Other woven fabrics	5%	0
5513.4	-Printed:		
5513.41.00	Of polyester staple fibres, plain weave	5%	0
5513.49.00	Other woven fabrics	5%	0
5514	WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES, CONTAINING LESS THAN 85% BY WEIGHT OF SUCH FIBRES, MIXED MAINLY OR SOLELY WITH COTTON, OF A WEIGHT EXCEEDING 170 g/m2:		
5514.1	-Unbleached or bleached:		
5514.11.00	Of polyester staple fibres, plain weave	5%	0
5514.12.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	0
5514.19.00	Other woven fabrics	5%	0
5514.2	-Dyed:		
5514.21.00	Of polyester staple fibres, plain weave	5%	0
5514.22.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	0

77142200	Other woven fabrics of polyester staple	<b>7</b> 0/	0
5514.23.00	fibres	5%	0
5514.29.00	Other woven fabrics	5%	0
5514.30.00	-Of yarns of different colours	5%	0
5514.4	-Printed:		
5514.41.00	Of polyester staple fibres, plain weave	5%	0
5514.42.00	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	5%	0
5514.43.00	Other woven fabrics of polyester staple fibres	5%	0
5514.49.00	Other woven fabrics	5%	0
5515	OTHER WOVEN FABRICS OF SYNTHETIC STAPLE FIBRES:		
5515.1	-Of polyester staple fibres:		
5515.11.00	Mixed mainly or solely with viscose rayon staple fibres	5%	0
5515.12.00	Mixed mainly or solely with man-made filaments	5%	0
5515.13.00	Mixed mainly or solely with wool or fine animal hair	5%	0
5515.19.00	Other	5%	0
5515.2	-Of acrylic or modacrylic staple fibres:		
5515.21.00	Mixed mainly or solely with man-made filaments	5%	0
5515.22.00	Mixed mainly or solely with wool or fine animal hair	5%	0
5515.29.00	Other	5%	0
5515.9	-Other woven fabrics:		
5515.91.00	Mixed mainly or solely with man-made filaments	5%	0
5515.99.00	Other	5%	0
5516	WOVEN FABRICS OF ARTIFICIAL STAPLE FIBRES:		
5516.1	-Containing 85% or more by weight of artificial staple fibres:		
5516.11.00	Unbleached or bleached	5%	0
5516.12.00	Dyed	5%	0
5516.13.00	Of yarns of different colours	5%	0
5516.14.00	Printed	5%	0

5516.2	-Containing less than 85 %by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:		
5516.21.00	Unbleached or bleached	5%	0
5516.22.00	Dyed	5%	0
5516.23.00	Of yarns of different colours	5%	0
5516.24.00	Printed	5%	0
5516.3	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:		
5516.31.00	Unbleached or bleached	5%	0
5516.32.00	Dyed	5%	0
5516.33.00	Of yarns of different colours	5%	0
5516.34.00	Printed	5%	0
5516.4	-Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton:		
5516.41.00	Unbleached or bleached	5%	0
5516.42.00	Dyed	5%	0
5516.43.00	Of yarns of different colours	5%	0
5516.44.00	Printed	5%	0
5516.9	-Other:		
5516.91.00	Unbleached or bleached	5%	0
5516.92.00	Dyed	5%	0
5516.93.00	Of yarns of different colours	5%	0
5516.94.00	Printed	5%	0
56	WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF		
5601	WADDING OF TEXTILE MATERIALS AND ARTICLES THEREOF; TEXTILE FIBRES, NOT EXCEEDING 5 MM IN LENGTH (FLOCK), TEXTILE DUST AND MILL NEPS:		
5601.2	-Wadding of textile materials and articles thereof:		
5601.21.00	Of cotton	0%	0
5601.22.00	Of man-made fibres	0%	0
5601.29.00	Other	0%	0
5601.30.00	-Textile flock and dust and mill neps	0%	0

5602	FELT, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:		
5602.10.00	-Needleloom felt and stitch-bonded fibre fabrics	5%	0
5602.2	-Other felt, not impregnated, coated, covered or laminated:		
5602.21.00	Of wool or fine animal hair	5%	0
5602.29.00	Of other textile materials	5%	0
5602.90.00	-Other	5%	0
5603	NONWOVENS, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED:		
5603.1	-Of man-made filaments:		
5603.11.00	Weighing not more than 25 g/m2	5%	0
5603.12.00	Weighing more than 25 g/m2 but not more than 70 g/m2	5%	0
5603.13.00	Weighing more than 70 g/m2 but not more than 150 g/m2	5%	0
5603.14.00	Weighing more than 150 g/m2	5%	0
5603.9	-Other:		
5603.91.00	Weighing not more than 25 g/m2	5%	0
5603.92.00	Weighing more than 25 g/m2 but not more than 70 g/m2	5%	0
5603.93.00	Weighing more than 70 g/m2 but not more than 150 g/m2	5%	0
5603.94.00	Weighing more than 150 g/m2	5%	0
5604	RUBBER THREAD AND CORD, TEXTILE COVERED; TEXTILE YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:		
5604.10.00	-Rubber thread and cord, textile covered	5%	0
5604.90.00	-Other	5%	0
5605.00.00	METALLISED YARN, WHETHER OR NOT GIMPED, BEING TEXTILE YARN, OR STRIP OR THE LIKE OF 5404 OR 5405.00.00, COMBINED WITH METAL IN THE FORM OF THREAD, STRIP OR POWDER OR COVERED WITH METAL	0%	0

5606	GIMPED YARN, AND STRIP AND THE LIKE OF 5404 OR 5405.00.00, GIMPED (OTHER THAN THOSE OF 56.05.00.00 AND GIMPED HORSEHAIR YARN); CHENILLE YARN (INCLUDING FLOCK CHENILLE YARN); LOOP WALE-YARN:		
5606.00.10	Chenille yarn and gimped yarn	0%	0
5606.00.90	Other	5%	0
5607	TWINE, CORDAGE, ROPES AND CABLES, WHETHER OR NOT PLAITED OR BRAIDED AND WHETHER OR NOT IMPREGNATED, COATED, COVERED OR SHEATHED WITH RUBBER OR PLASTICS:		
5607.2	-Of sisal or other textile fibres of the genus Agave:		
5607.21.00	Binder or baler twine	5%	0
5607.29.00	Other	5%	0
5607.4	-Of polyethylene or polypropylene:		
5607.41.00	Binder or baler twine	5%	0
5607.49.00	Other	5%	0
5607.50.00	-Of other synthetic fibres	5%	0
5607.90	-Other:		
5607.90.10	Of jute or other textile bast fibres of 5303	5%	0
5607.90.90	Other	5%	0
5608	KNOTTED NETTING OF TWINE, CORDAGE OR ROPE; MADE UP FISHING NETS AND OTHER MADE UP NETS, OF TEXTILE MATERIALS:		
5608.1	-Of man-made textile materials:		
5608.11.00	Made up fishing nets	0%	0
5608.19	Other:		
5608.19.10	Nets and netting of twine, cordage or rope	0%	0
5608.19.90	Other	5%	0
5608.90	-Other:		
5608.90.10	Goods, as follows: (a) fishing nets of yarn; (b) nets and netting of twine, cordage or rope	0%	0
5608.90.90	Other	5%	0

5609.00.00	ARTICLES OF YARN, STRIP OR THE LIKE OF 5404 OR 5405.00.00, TWINE, CORDAGE, ROPE OR CABLES, NOT ELSEWHERE SPECIFIED OR INCLUDED	5%	0
57	CARPETS AND OTHER TEXTILE FLOOR COVERINGS		
5701	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, KNOTTED, WHETHER OR NOT MADE UP:		
5701.10.00	-Of wool or fine animal hair	0%	0
5701.90.00	-Of other textile materials	0%	0
5702	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, WOVEN, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP, INCLUDING "KELEM", "SCHUMACKS", "KARAMANIE" AND SIMILAR HAND-WOVEN RUGS:		
5702.10.00	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	0%	0
5702.20.00	-Floor coverings of coconut fibres (coir)	0%	0
5702.3	-Other, of pile construction, not made up:		
5702.31.00	Of wool or fine animal hair	5%	8A
5702.32.00	Of man-made textile materials	5%	0
5702.39	Of other textile materials:		
5702.39.10	Goods of terry fabrics	5%	8A
5702.39.20	Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	0%	0
5702.39.90	Other	5%	8A
5702.4	-Other, of pile construction, made up:		
5702.41	Of wool or fine animal hair:		
5702.41.10	Handmade	0%	0
5702.41.90	Other	5%	8A
5702.42	Of man-made textile materials:		
5702.42.10	Handmade	0%	0
5702.42.90	Other	5%	0
5702.49	Of other textile materials:		
5702.49.10	Goods of terry fabrics	5%	8A

5702.49.20	Goods, NSA, as follows: (a) of sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton; (c) handmade	0%	0
5702.49.90	Other	5%	8A
5702.50	-Other, not of pile construction, not made up:		
5702.50.10	Goods, as follows: (a) of sisal or jute; (b) of 100% cotton	0%	0
5702.50.90	Other	5%	8A
5702.9	-Other, not of pile construction, made up:		
5702.91	Of wool or fine animal hair:		
5702.91.10	Handmade	0%	0
5702.91.90	Other	5%	8A
5702.92	Of man-made textile materials:		
5702.92.10	Handmade	0%	0
5702.92.90	Other	5%	8A
5702.99	Of other textile materials:		
5702.99.10	Goods, as follows: (a) of sisal or jute; (b) of 100% cotton; (c) handmade	0%	0
5702.99.90	Other	5%	8A
5703	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, TUFTED, WHETHER OR NOT MADE UP:		
5703.10.00	-Of wool or fine animal hair	5%	8A
5703.20.00	-Of nylon or other polyamides	5%	8A
5703.30.00	-Of other man-made textile materials	5%	8A
5703.90	-Of other textile materials:		
5703.90.10	Goods, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the pile is of 100% cotton	0%	0
5703.90.90	Other	5%	8A
5704	CARPETS AND OTHER TEXTILE FLOOR COVERINGS, OF FELT, NOT TUFTED OR FLOCKED, WHETHER OR NOT MADE UP:		
5704.10	-Tiles, having a maximum surface area of 0.3 m2:		
5704.10.10	Produced by the needleloom process	5%	8A
5704.10.90	Other	5%	0
5704.90	-Other:		
5704.90.10	Produced by the needleloom process	5%	8A

5704.90.90	Other	5%	0
	OTHER CARPETS AND OTHER		
5705	TEXTILE FLOOR COVERINGS,		
5705.00.10	WHETHER OR NOT MADE UP:Goods of terry fabrics	5%	8A
3703.00.10		370	OA
5705.00.20	Goods, NSA, as follows: (a) of coir, sisal or jute; (b) of 100% cotton, or in which the	0%	0
3703.00.20	pile is of 100% cotton; (c) handmade	070	O .
5705.00.30	Goods of felt	5%	0
5705.00.90	Other	5%	8A
	SPECIAL WOVEN FABRICS; TUFTED		<u> </u>
58	TEXTILE FABRICS; LACE;		
38	TAPESTRIES; TRIMMINGS;		
	EMBROIDERY		
7001	WOVEN PILE FABRICS AND		
5801	CHENILLE FABRICS, OTHER THAN FABRICS OF 5802 OR 5806:		
5801.10	-Of wool or fine animal hair:		
5801.10	Velvet	5%	0
5801.10.10	Vervet	3%	U
5801.10.9		0%	0
5801.10.91	Cut corduroy	5%	0
5801.10.99	-Of cotton:	3%	U
5801.21.00	Uncut weft pile fabrics	5%	0
5801.22.00	Cut corduroy	0%	0
5801.23.00	Other weft pile fabrics	5%	0
5801.26.00	Chenille fabrics	5%	0
5801.20.00	Warp pile fabrics:	370	U
5801.27.10	Velvet	5%	0
5801.27.10	Other	5%	0
5801.3	-Of man-made fibres:	370	- U
5801.31.00	Uncut weft pile fabrics	5%	0
5801.32.00	Cut corduroy	0%	0
5801.33.00	Other weft pile fabrics	5%	0
5801.36.00	Chenille fabrics	5%	0
5801.37	Warp pile fabrics:	•	, , , , , , , , , , , , , , , , , , ,
5801.37.10	Velvet	5%	0
5801.37.90	Other	5%	0
5801.90	-Of other textile materials:		-
5801.90.10	Velvet	5%	0
5801.90.90	Other	5%	0

	TERRY TOWELLING AND SIMILAR WOVEN TERRY FABRICS, OTHER		
5802	THAN NARROW FABRICS OF 5806; TUFTED TEXTILE FABRICS, OTHER THAN PRODUCTS OF 5703:		
5802.1	-Terry towelling and similar woven terry fabrics, of cotton:		
5802.11.00	Unbleached	10%	5
5802.19.00	Other	10%	5
5802.20.00	-Terry towelling and similar woven terry fabrics, of other textile materials	5%	0
5802.30.00	-Tufted textile fabrics	5%	0
5803	GAUZE, OTHER THAN NARROW FABRICS OF 5806:		
5803.00.10	Of cotton	0%	0
5803.00.9	Of other textile materials:		
5803.00.91	Containing 20% or more by weight of man-made fibres	5%	0
5803.00.99	Other	0%	0
5804	TULLES AND OTHER NET FABRICS, NOT INCLUDING WOVEN, KNITTED OR CROCHETED FABRICS; LACE IN THE PIECE, IN STRIPS OR IN MOTIFS, OTHER THAN FABRICS OF 6002 to 6006:		
5804.10.00	-Tulles and other net fabrics	0%	0
5804.2	-Mechanically made lace:		
5804.21.00	Of man-made fibres	0%	0
5804.29.00	Of other textile materials	0%	0
5804.30.00	-Hand-made lace	0%	0
5805.00.00	HAND-WOVEN TAPESTRIES OF THE TYPES GOBELINS, FLANDERS, AUBUSSON, BEAUVAIS AND THE LIKE, AND NEEDLE-WORKED TAPESTRIES (FOR EXAMPLE, PETIT POINT, CROSS STITCH), WHETHER	0%	0
5806	OR NOT MADE UP  NARROW WOVEN FABRICS, OTHER THAN GOODS OF 5807; NARROW FABRICS CONSISTING OF WARP WITHOUT WEFT ASSEMBLED BY MEANS OF AN ADHESIVE (BOLDUCS):		

	Warran mile falming (in alvaling terms		ı
5806.10.00	-Woven pile fabrics (including terry towelling and similar terry fabrics) and	5%	0
5806.20.00	chenille fabrics  -Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	5%	0
5806.3	-Other woven fabrics:		
5806.31.00	Of cotton	5%	0
5806.32.00	Of man-made fibres	5%	0
5806.39	Of other textile materials:		
5806.39.10	Of 100% hemp, of 100% jute or of 100% hemp and jute	0%	0
5806.39.90	Other	5%	0
5806.40.00	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	0%	0
5807	LABELS, BADGES AND SIMILAR ARTICLES OF TEXTILE MATERIALS, IN THE PIECE, IN STRIPS OR CUT TO SHAPE OR SIZE, NOT EMBROIDERED:		
5807.10.00	-Woven	5%	0
5807.90.00	-Other	5%	0
5808	BRAIDS IN THE PIECE; ORNAMENTAL TRIMMINGS IN THE PIECE, WITHOUT EMBROIDERY, OTHER THAN KNITTED OR CROCHETED; TASSELS, POMPONS AND SIMILAR ARTICLES:		
5808.10.00	-Braids in the piece	5%	0
5808.90.00	-Other	5%	0
5809.00.00	WOVEN FABRICS OF METAL THREAD AND WOVEN FABRICS OF METALLISED YARN OF 5605.00.00, OF A KIND USED IN APPAREL, AS FURNISHING FABRICS OR FOR SIMILAR PURPOSES, NOT ELSEWHERE SPECIFIED OR INCLUDED	0%	0
5810	EMBROIDERY IN THE PIECE, IN STRIPS OR IN MOTIFS:		
5810.10.00	-Embroidery without visible ground	5%	0
5810.9	-Other embroidery:		
5810.91.00	Of cotton	5%	0

5810.92.00	Of man-made fibres	5%	0
5810.99.00	Of other textile materials	5%	0
5811.00.00	QUILTED TEXTILE PRODUCTS IN THE PIECE, COMPOSED OF ONE OR MORE LAYERS OF TEXTILE MATERIALS ASSEMBLED WITH PADDING BY STITCHING OR OTHERWISE, OTHER THAN EMBROIDERY OF 5810	5%	0
59	IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE		
5901	TEXTILE FABRICS COATED WITH GUM OR AMYLACEOUS SUBSTANCES, OF A KIND USED FOR THE OUTER COVERS OF BOOKS OR THE LIKE; TRACING CLOTH; PREPARED PAINTING CANVAS; BUCKRAM AND SIMILAR STIFFENED TEXTILE FABRICS OF A KIND USED FOR HAT FOUNDATIONS:		
5901.10.00	-Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	0%	0
5901.90.00	-Other	0%	0
5902	TYRE CORD FABRIC OF HIGH TENACITY YARN OF NYLON OR OTHER POLYAMIDES, POLYESTERS OR VISCOSE RAYON:		
5902.10.00	-Of nylon or other polyamides	5%	0
5902.20.00	-Of polyesters	5%	0
5902.90.00	-Other	5%	0
5903	TEXTILE FABRICS IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OTHER THAN THOSE OF 5902:		
5903.10	-With poly(vinyl chloride):		
5903.10.10	Goods with plastic addition of 34 g/m2 or less, as follows: (a) having a woven base fabric of cotton, containing 20% or more by weight of man-made fibres; (b) having a woven base fabric of man-made fibres, other than of polyolefins	5%	0
5903.10.90	Other	5%	0

5903.20	-With polyurethane:		
5903.20.10	Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5%	0
5903.20.90	Other	5%	0
5903.90	-Other:		
5903.90.10	Having a woven base fabric, as follows: (a) of cotton, containing 20% or more by weight of man-made fibres; (b) of man-made fibres, other than of polyolefins	5%	0
5903.90.90	Other	5%	0
5904	LINOLEUM, WHETHER OR NOT CUT TO SHAPE; FLOOR COVERINGS CONSISTING OF A COATING OR COVERING APPLIED ON A TEXTILE BACKING, WHETHER OR NOT CUT TO SHAPE:		
5904.10.00	-Linoleum	5%	0
5904.90.00	-Other	5%	0
5905	TEXTILE WALL COVERINGS:		
5905.00.10	Backed with permanently affixed paper	5%	0
5905.00.20	Goods, as follows: (a) of cotton, containing less than 20% by weight of manmade fibres; (b) of wool or fine animal hair	5%	0
5905.00.30	Goods, as follows: (a) of cotton, NSA; (b) of man-made fibres	5%	0
5905.00.90	Of other textile materials	0%	0
5906	RUBBERISED TEXTILE FABRICS, OTHER THAN THOSE OF 5902:		
5906.10.00	-Adhesive tape of a width not exceeding 20 cm	5%	0
5906.9	-Other:		
5906.91	Knitted or crocheted:		
5906.91.10	Fabrics laminated with expanded or foam rubber	0%	0
5906.91.90	Other	5%	0
5906.99.00	Other	5%	0

5907.00.00	TEXTILE FABRICS OTHERWISE IMPREGNATED, COATED OR COVERED; PAINTED CANVAS BEING THEATRICAL SCENERY, STUDIO BACK-CLOTHS OR THE LIKE	5%	0
5908.00.00	TEXTILE WICKS, WOVEN, PLAITED OR KNITTED, FOR LAMPS, STOVES, LIGHTERS, CANDLES OR THE LIKE; INCANDESCENT GAS MANTLES AND TUBULAR KNITTED GAS MANTLE FABRIC THEREFOR, WHETHER OR NOT IMPREGNATED	5%	0
5909	TEXTILE HOSEPIPING AND SIMILAR TEXTILE TUBING, WITH OR WITHOUT LINING, ARMOUR OR ACCESSORIES OF OTHER MATERIALS:		
5909.00.10	Having an internal diameter not exceeding 110 mm	5%	0
5909.00.90	Other	0%	0
5910.00.00	TRANSMISSION OR CONVEYOR BELTS OR BELTING, OF TEXTILE MATERIAL, WHETHER OR NOT IMPREGNATED, COATED, COVERED OR LAMINATED WITH PLASTICS, OR REINFORCED WITH METAL OR OTHER MATERIAL	5%	0
5911	TEXTILE PRODUCTS AND ARTICLES, FOR TECHNICAL USES, SPECIFIED IN NOTE 7 TO THIS CHAPTER:		
5911.10.00	-Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of vevlvet impregnated with rubber, for covering weaving spindles (weaving beams)	5%	0
5911.20.00	-Bolting cloth, whether or not made up	5%	0
5911.3	-Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):		
5911.31.00	Weighing less than 650 g/m2	5%	0
5911.32.00	Weighing 650 g/m2 or more	5%	0

5911.40.00	-Straining cloth of a kind used in oil presses or the like, including that of human hair	5%	0
5911.90	-Other:		
5911.90.10	Goods, as follows: (a) articles; (b) braids	5%	0
5911.90.90	Other	5%	0
60	KNITTED OR CROCHETED FABRICS		
6001	PILE FABRICS, INCLUDING "LONG PILE" FABRICS AND TERRY FABRICS, KNITTED OR CROCHETED:		
6001.10.00	-"Long pile" fabrics	5%	0
6001.2	-Looped pile fabrics:		
6001.21.00	Of cotton	10%	5
6001.22.00	Of man-made fibres	5%	0
6001.29.00	Of other textile materials	5%	0
6001.9	-Other:		
6001.91.00	Of cotton	5%	0
6001.92.00	Of man-made fibres	5%	0
6001.99.00	Of other textile materials	5%	0
6002	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 cm, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMETRIC YARN OR RUBBER THREAD, OTHER THAN THOSE OF HEADING 6001:		
6002.40.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	0
6002.90.00	-Other	5%	0
6003	KNITTED OR CROCHETED FABRICS OF A WIDTH NOT EXCEEDING 30 CM, OTHER THAN THOSE OF 6001 OR 6002:		
6003.10.00	-Of wool or fine animal hair	5%	0
6003.20.00	-Of cotton	5%	0
6003.30.00	-Of synthetic fibres	5%	0
6003.40.00	-Of artificial fibres	5%	0
6003.90.00	-Other	5%	0
6004	KNITTED OR CROCHETED FABRICS OF A WIDTH EXCEEDING 30 cm, CONTAINING BY WEIGHT 5% OR MORE OF ELASTOMETRIC YARN OR		

	RUBBER THREAD, OTHER THAN THOSE OF 6001:		
6004.10.00	-Containing by weight 5% or more of elastomeric yarn but not containing rubber thread	5%	0
6004.90.00	-Other	5%	0
6005	WARP KNIT FABRICS (INCLUDING THOSE MADE ON GALLOON KNITTING MACHINES), OTHER THAN THOSE OF 6001 TO 6004:		
6005.2	-Of cotton:		
6005.21.00	Unbleached or bleached	5%	0
6005.22.00	Dyed	5%	0
6005.23.00	Of yarns of different colours	5%	0
6005.24.00	Printed	5%	0
6005.3	-Of synthetic fibres:		
6005.31.00	Unbleached or bleached	5%	0
6005.32.00	Dyed	5%	0
6005.33.00	Of yarns of different colours	5%	0
6005.34.00	Printed	5%	0
6005.4	-Of artificial fibres:		
6005.41.00	Unbleached or bleached	5%	0
6005.42.00	Dyed	5%	0
6005.43.00	Of yarns of different colours	5%	0
6005.44.00	Printed	5%	0
6005.90.00	-Other	5%	0
6006	OTHER KNITTED OR CROCHETED FABRICS:		
6006.10.00	-Of wool or fine animal hair	5%	0
6006.2	-Of cotton:		
6006.21.00	Unbleached or bleached	5%	0
6006.22.00	Dyed	5%	0
6006.23.00	Of yarns of different colours	5%	0
6006.24.00	Printed	5%	0
6006.3	-Of synthetic fibres:		
6006.31.00	Unbleached or bleached	5%	0
6006.32.00	Dyed	5%	0
6006.33.00	Of yarns of different colours	5%	0

6006.34.00	Printed	5%	0
6006.4	-Of artifical fibres:	370	<u> </u>
6006.41.00	Unbleached or bleached	5%	0
6006.42.00	Dyed	5%	0
6006.43.00	Of yarns of different colours	5%	0
6006.44.00	Printed	5%	0
6006.90.00	-Other	5%	0
0000.70.00	ARTICLES OF APPAREL AND	370	0
61	CLOTHING ACCESSORIES, KNITTED		
	OR CROCHETED		
	MEN'S OR BOYS' OVERCOATS, CAR-		
	COATS, CAPES, CLOAKS, ANORAKS		
-101	(INCLUDING SKI-JACKETS), WIND-		
6101	CHEATERS, WIND-JACKETS AND		
	SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER THAN THOSE		
	OF 6103:		
6101.20.00	-Of cotton	10%	5
6101.30.00	-Of man-made fibres	10%	5
6101.90.00	-Of other textile materials	10%	5
	WOMEN'S OR GIRLS' OVERCOATS,		
	CAR-COATS, CAPES, CLOAKS,		
	ANORAKS (INCLUDING SKI-		
6102	JACKETS), WIND-CHEATERS, WIND-		
	JACKETS AND SIMILAR ARTICLES, KNITTED OR CROCHETED, OTHER		
	THAN THOSE OF 6104:		
6102.10.00	-Of wool or fine animal hair	10%	5
6102.20.00	-Of cotton	10%	5
6102.30.00	-Of man-made fibres	10%	5
6102.90.00	-Of other textile materials	10%	5
	MEN'S OR BOYS' SUITS, ENSEMBLES,		
	JACKETS, BLAZERS, TROUSERS, BIB		
6103	AND BRACE OVERALLS, BREECHES		
0100	AND SHORTS (OTHER THAN		
	SWIMWEAR), KNITTED OR CROCHETED:		
6103.10.00	-Suits	10%	5
6103.2	-Ensembles:	1070	
6103.22.00	Of cotton	10%	5
6103.23.00	Of cottonOf synthetic fibres	10%	5
6103.29.00	Of syndied fibresOf other textile materials	10%	5
6103.29.00	Of other textile materials -Jackets and blazers:	1070	J
0103.3	-Jackets and Diazets.		

6103.31.00	Of wool or fine animal hair	10%	5
6103.32.00	Of cotton	10%	5
6103.33.00	Of synthetic fibres	10%	5
6103.39.00	Of other textile materials	10%	5
6103.4	-Trousers, bib and brace overalls, breeches and shorts:		
6103.41.00	Of wool or fine animal hair	10%	5
6103.42.00	Of cotton	10%	5
6103.43.00	Of synthetic fibres	10%	5
6103.49.00	Of other textile materials	10%	5
6104	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR), KNITTED OR CROCHETED:		
6104.1	-Suits:		
6104.13.00	Of synthetic fibres	10%	5
6104.19.00	Of other textile materials	10%	5
6104.2	-Ensembles:		
6104.22.00	Of cotton	10%	5
6104.23.00	Of synthetic fibres	10%	5
6104.29.00	Of other textile materials	10%	5
6104.3	-Jackets and blazers:		
6104.31.00	Of wool or fine animal hair	10%	5
6104.32.00	Of cotton	10%	5
6104.33.00	Of synthetic fibres	10%	5
6104.39.00	Of other textile materials	10%	5
6104.4	-Dresses:		
6104.41.00	Of wool or fine animal hair	10%	5
6104.42.00	Of cotton	10%	5
6104.43.00	Of synthetic fibres	10%	5
6104.44.00	Of artificial fibres	10%	5
6104.49.00	Of other textile materials	10%	5
6104.5	-Skirts and divided skirts:		
6104.51.00	Of wool or fine animal hair	10%	5
6104.52.00	Of cotton	10%	5
6104.53.00	Of synthetic fibres	10%	5
6104.59.00	Of other textile materials	10%	5

6104.6	-Trousers, bib and brace overalls, breeches and shorts:		
6104.61.00	Of wool or fine animal hair	10%	5
6104.62.00	Of cotton	10%	5
6104.63.00	Of synthetic fibres	10%	5
6104.69.00	Of other textile materials	10%	5
6105	MEN'S OR BOYS' SHIRTS, KNITTED OR CROCHETED:		
6105.10.00	-Of cotton	10%	5
6105.20.00	-Of man-made fibres	10%	5
6105.90.00	-Of other textile materials	10%	5
6106	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES, KNITTED OR CROCHETED:		
6106.10.00	-Of cotton	10%	5
6106.20.00	-Of man-made fibres	10%	5
6106.90.00	-Of other textile materials	10%	5
6107	MEN'S OR BOYS' UNDERPANTS, BRIEFS, NIGHT-SHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6107.1	-Underpants and briefs:		
6107.11.00	Of cotton	10%	5
6107.12.00	Of man-made fibres	10%	5
6107.19.00	Of other textile materials	10%	5
6107.2	-Nightshirts and pyjamas:		
6107.21.00	Of cotton	10%	5
6107.22.00	Of man-made fibres	10%	5
6107.29.00	Of other textile materials	10%	5
6107.9	-Other:		
6107.91.00	Of cotton	10%	5
6107.99.00	Of other textile materials	10%	5
6108	WOMEN'S OR GIRLS' SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHT-DRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6108.1	-Slips and petticoats:		
6108.11.00	Of man-made fibres	10%	5
6108.19.00	Of other textile materials	10%	5

6108.2	-Briefs and panties:		
6108.21.00	Of cotton	10%	5
6108.22.00	Of man-made fibres	10%	5
6108.29.00	Of other textile materials	10%	5
6108.3	-Nightdresses and pyjamas:		
6108.31.00	Of cotton	10%	5
6108.32.00	Of man-made fibres	10%	5
6108.39.00	Of other textile materials	10%	5
6108.9	-Other:		
6108.91.00	Of cotton	10%	5
6108.92.00	Of man-made fibres	10%	5
6108.99.00	Of other textile materials	10%	5
6109	T-SHIRTS, SINGLETS AND OTHER VESTS, KNITTED OR CROCHETED:		
6109.10.00	-Of cotton	10%	5
6109.90.00	-Of other textile materials	10%	5
6110	JERSEYS, PULLOVERS, CARDIGANS, WAISTCOATS AND SIMILAR ARTICLES, KNITTED OR CROCHETED:		
6110.1	-Of wool or fine animal hair:		
6110.11.00	Of wool	10%	5
6110.12.00	Of Kashmir (cashmere) goats	10%	5
6110.19.00	Other	10%	5
6110.20.00	-Of cotton	10%	5
6110.30.00	-Of man-made fibres	10%	5
6110.90.00	-Of other textile materials	10%	5
6111	BABIES' GARMENTS AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED:		
6111.20	-Of cotton:		
6111.20.10	Stockings and understockings	5%	0
6111.20.20	Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0%	0
6111.20.90	Other	10%	5
6111.30	-Of synthetic fibres:		
6111.30.10	Stockings and understockings	5%	0
6111.30.20	Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0%	0
6111.30.90	Other	10%	5
6111.90	-Of other textile materials:		

6111.90.10	Stockings and understockings	5%	0
6111.90.20	Clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0%	0
6111.90.90	Other	10%	5
6112	TRACK SUITS, SKI SUITS AND SWIMWEAR, KNITTED OR CROCHETED:		
6112.1	-Track suits:		
6112.11.00	Of cotton	10%	5
6112.12.00	Of synthetic fibres	10%	5
6112.19.00	Of other textile materials	10%	5
6112.20.00	-Ski suits	10%	5
6112.3	-Men's or boys' swimwear:		
6112.31.00	Of synthetic fibres	10%	5
6112.39.00	Of other textile materials	10%	5
6112.4	-Women's or girls' swimwear:		
6112.41.00	Of synthetic fibres	10%	5
6112.49.00	Of other textile materials	10%	5
6113	GARMENTS, MADE UP OF KNITTED OR CROCHETED FABRICS OF 5903, 5906 OR 5907.00:		
6113.00.1	Of fabric, to which, if imported, 5906 would apply:		
6113.00.11	Diving dress, wetsuits and similar garments	5%	0
6113.00.12	Goods, NSA, of fabric laminated with expanded or foam rubber	0%	0
6113.00.19	Other	10%	5
6113.00.20	Anti-radiation suits, anti-contamination suits, and similar protective garments	5%	0
6113.00.90	Other	10%	5
6114	OTHER GARMENTS, KNITTED OR CROCHETED:		
6114.20.00	-Of cotton	10%	5
6114.30.00	-Of man-made fibres	10%	5
6114.90.00	-Of other textile materials	10%	5

6115	PANTY HOSE, TIGHTS, STOCKINGS, SOCKS AND OTHER HOSIERY, INCLUDING GRADUATED COMPRESSION HOSIERY (FOR EXAMPLE, STOCKINGS FOR VARICOSE VEINS) AND FOOTWEAR WITHOUT APPLIED SOLES, KNITTED OR CROCHETED:		
6115.10	-Graduated compression hosiery (for example, stockings for varicose veins):		
6115.10.10	Goods, as follows: (a) panty hose and tights; (b) socks, ankle socks, sockettes and the like	10%	5
6115.10.90	Other	5%	0
6115.2	-Other panty hose and tights:		
6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex:		
6115.21.10	Less than 44 decitex, other than of elastic fabric	10%	5
6115.21.90	Other	10%	5
6115.22.00	Of synthetic fibres, measuring per single yarn 67 decitex or more	10%	5
6115.29.00	Of other textile materials	10%	5
6115.30.00	-Other women's full length or knee-length hosiery, measuring per single yarn less than 67 decitex	5%	0
6115.9	-Other:		
6115.94	Of wool or fine animal hair:		
6115.94.10	Socks, ankle-socks, sockettes and the like	10%	5
6115.94.90	Other	5%	0
6115.95	Of cotton:		
6115.95.10	Socks, ankle-socks, sockettes and the like	10%	5
6115.95.90	Other	5%	0
6115.96	Of synthetic fibres:		
6115.96.10	Socks, ankle-socks, sockettes and the like	10%	5
6115.96.90	Other	5%	0
6115.99	Of other textile materials:		
6115.99.10	Socks, ankle-socks, sockettes and the like	10%	5
6115.99.90	Other	5%	0
6116	GLOVES, MITTENS AND MITTS, KNITTED OR CROCHETED:		

6116.10.00	-Impregnated, coated or covered with plastics or rubber	0%	0
6116.9	-Other:		
6116.91.00	Of wool or fine animal hair	0%	0
6116.92.00	Of cotton	0%	0
6116.93.00	Of synthetic fibres	0%	0
6116.99.00	Of other textile materials	0%	0
6117	OTHER MADE UP CLOTHING ACCESSORIES, KNITTED OR CROCHETED; KNITTED OR CROCHETED PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES:		
6117.10.00	-Shawls, scarves, mufflers, mantillas, veils and the like	0%	0
6117.80	-Other accessories:		
6117.80.10	Ties, bow ties and cravats	5%	0
6117.80.90	Other	0%	0
6117.90	-Parts:		
6117.90.10	Parts, as follows: (a) of elastic or rubberised fabric; (b) of padded skiwear; (c) of parkas	10%	5
6117.90.20	Of goods, NSA, as follows: (a) stockings and understockings; (b) ties and bow ties	5%	0
6117.90.30	Of clothing accessories, NSA, other than socks, ankle-socks, sockettes and the like	0%	0
6117.90.40	Shoulder pads	0%	0
6117.90.90	Other	10%	5
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED		
6201	MEN'S OR BOYS' OVERCOATS, CAR- COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WIND- CHEATERS, WIND-JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6203:		
6201.1	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6201.11.00	Of wool or fine animal hair	10%	5
6201.12.00	Of cotton	10%	5
6201.13.00	Of man-made fibres	10%	5
6201.19.00	Of other textile materials	10%	5

6201.9	-Other:		
6201.91.00	Of wool or fine animal hair	10%	5
6201.92.00	Of cotton	10%	5
6201.93.00	Of man-made fibres	10%	5
6201.99.00	Of other textile materials	10%	5
6202	WOMEN'S OR GIRLS' OVERCOATS, CAR-COATS, CAPES, CLOAKS, ANORAKS (INCLUDING SKI- JACKETS), WIND-CHEATERS, WIND- JACKETS AND SIMILAR ARTICLES, OTHER THAN THOSE OF 6204:		
6202.1	-Overcoats, raincoats, car-coats, capes, cloaks and similar articles:		
6202.11.00	Of wool or fine animal hair	10%	5
6202.12.00	Of cotton	10%	5
6202.13.00	Of man-made fibres	10%	5
6202.19.00	Of other textile materials	10%	5
6202.9	-Other:		
6202.91.00	Of wool or fine animal hair	10%	5
6202.92.00	Of cotton	10%	5
6202.93.00	Of man-made fibres	10%	5
6202.99.00	Of other textile materials	10%	5
6203	MEN'S OR BOYS' SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
6203.1	-Suits:		
6203.11.00	Of wool or fine animal hair	10%	8A
6203.12.00	Of synthetic fibres	10%	8A
6203.19.00	Of other textile materials	10%	8A
6203.2	-Ensembles:		
6203.22.00	Of cotton	10%	8A
6203.23.00	Of synthetic fibres	10%	8A
6203.29.00	Of other textile materials	10%	8A
6203.3	-Jackets and blazers:		
6203.31.00	Of wool or fine animal hair	10%	8A
6203.32.00	Of cotton	10%	8A
6203.33.00	Of synthetic fibres	10%	8A
6203.39.00	Of other textile materials	10%	8A

6203.4	-Trousers, bib and brace overalls, breeches and shorts:		
6203.41.00	Of wool or fine animal hair	10%	8A
6203.42.00	Of cotton	10%	8A
6203.43.00	Of synthetic fibres	10%	8A
6203.49.00	Of other textile materials	10%	8A
6204	WOMEN'S OR GIRLS' SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR):		
6204.1	-Suits:		
6204.11.00	Of wool or fine animal hair	10%	5
6204.12.00	Of cotton	10%	5
6204.13.00	Of synthetic fibres	10%	5
6204.19.00	Of other textile materials	10%	5
6204.2	-Ensembles:		
6204.21.00	Of wool or fine animal hair	10%	5
6204.22.00	Of cotton	10%	5
6204.23.00	Of synthetic fibres	10%	5
6204.29.00	Of other textile materials	10%	5
6204.3	-Jackets and blazers:		
6204.31.00	Of wool or fine animal hair	10%	5
6204.32.00	Of cotton	10%	5
6204.33.00	Of synthetic fibres	10%	5
6204.39.00	Of other textile materials	10%	5
6204.4	-Dresses:		
6204.41.00	Of wool or fine animal hair	10%	5
6204.42.00	Of cotton	10%	5
6204.43.00	Of synthetic fibres	10%	5
6204.44.00	Of artificial fibres	10%	5
6204.49.00	Of other textile materials	10%	5
6204.5	-Skirts and divided skirts:		
6204.51.00	Of wool or fine animal hair	10%	5
6204.52.00	Of cotton	10%	5
6204.53.00	Of synthetic fibres	10%	5
6204.59.00	Of other textile materials	10%	5
6204.6	-Trousers, bib and brace overalls, breeches and shorts:		
6204.61.00	Of wool or fine animal hair	10%	5

6204.62.00 6204.63.00	Of cottonOf synthetic fibres	10%	5
	Of synthetic fibres	1.00/	
T	Of Symmetic mores	10%	5
6204.69.00	Of other textile materials	10%	5
6205	MEN'S OR BOYS' SHIRTS:		
6205.20.00	-Of cotton	10%	5
6205.30.00	-Of man-made fibres	10%	5
6205.90.00	-Of other textile materials	10%	5
6206	WOMEN'S OR GIRLS' BLOUSES, SHIRTS AND SHIRT-BLOUSES:		
6206.10.00	-Of silk or silk waste	10%	5
6206.20.00	-Of wool or fine animal hair	10%	5
6206.30.00	-Of cotton	10%	5
6206.40.00	-Of man-made fibres	10%	5
6206.90.00	-Of other textile materials	10%	5
6207	MEN'S OR BOYS' SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
6207.1	-Underpants and briefs:		
6207.11.00	Of cotton	10%	5
6207.19.00	Of other textile materials	10%	5
6207.2	-Nightshirts and pyjamas:		
6207.21.00	Of cotton	10%	5
6207.22.00	Of man-made fibres	10%	5
6207.29.00	Of other textile materials	10%	5
6207.9	-Other:		
6207.91.00	Of cotton	10%	5
6207.99.00	Of other textile materials	10%	5
6208	WOMEN'S OR GIRLS' SINGLETS AND OTHER VESTS, SLIPS, PETTICOATS, BRIEFS, PANTIES, NIGHTDRESSES, PYJAMAS, NEGLIGES, BATHROBES, DRESSING GOWNS AND SIMILAR ARTICLES:		
6208.1	-Slips and petticoats:		
6208.11.00	Of man-made fibres	10%	5
6208.19.00	Of other textile materials	10%	5
6208.2	-Nightdresses and pyjamas:		
6208.21.00	Of cotton	10%	5

6208.29.00	Of other textile materials	10%	5
6208.9	-Other:		
6208.91.00	Of cotton	10%	5
6208.92.00	Of man-made fibres	10%	5
6208.99.00	Of other textile materials	10%	5
6209	BABIES' GARMENTS AND CLOTHING ACCESSORIES:		
6209.20	-Of cotton:		
6209.20.10	Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5%	0
6209.20.20	Clothing accessories	0%	0
6209.20.90	Other	10%	5
6209.30	-Of synthetic fibres:		
6209.30.10	Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5%	0
6209.30.20	Clothing accessories	0%	0
6209.30.90	Other	10%	5
6209.90	-Of other textile materials:		
6209.90.10	Garments, of nonwovens, being fabric not impregnated or coated, other than: (a) padded skiwear; (b) parkas	5%	0
6209.90.20	Clothing accessories	0%	0
6209.90.90	Other	10%	5
6210	GARMENTS, MADE UP OF FABRICS OF 5602, 5603, 5903, 5906 OR 5907.00.00:		
6210.10	-Of fabrics of 5602 or 5603:		
6210.10.10	Of nonwovens, being fabric not impregnated or coated	5%	0
6210.10.90	Other	10%	5
6210.20.00	-Other garments, of the type described in 6201.11.00 to 6201.19.00	10%	5
6210.30.00	-Other garments, of the type described in 6202.11.00 to 6202.19.00	10%	5
6210.40	-Other men's or boys' garments:		
6210.40.10	Anti-radiation suits, anti-contamination suits, and similar protective garments	5%	0
6210.40.20	Diving dress, wetsuits and similar garments	5%	0

6210.40.90	Other	10%	5
6210.50	-Other women's or girls' garments:		
6210.50.10	Anti-radiation suits, anti-contamination suits, and similar protective garments	5%	0
6210.50.20	Diving dress, wetsuits and similar garments	5%	0
6210.50.90	Other	10%	5
6211	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS:		
6211.1	-Swimwear:		
6211.11.00	Men's or boys'	10%	5
6211.12.00	Women's or girls'	10%	5
6211.20.00	-Ski suits	10%	5
6211.3	-Other garments, men's or boys':		
6211.32	Of cotton:		
6211.32.10	Collars, cuffs and shirt fronts	0%	0
6211.32.90	Other	10%	5
6211.33	Of man-made fibres:		
6211.33.10	Collars, cuffs and shirt fronts	0%	0
6211.33.90	Other	10%	5
6211.39	Of other textile materials:		
6211.39.10	Collars, cuffs and shirt fronts	0%	0
6211.39.90	Other	10%	5
6211.4	-Other garments, women's or girls':		
6211.42.00	Of cotton	10%	5
6211.43.00	Of man-made fibres	10%	5
6211.49.00	Of other textile materials	10%	5
6212	BRASSIÈRES, GIRDLES, CORSETS, BRACES, SUSPENDERS, GARTERS AND SIMILAR ARTICLES AND PARTS THEREOF, WHETHER OR NOT KNITTED OR CROCHETED:		
6212.10.00	-Brassieres	10%	5
6212.20.00	-Girdles and panty-girdles	10%	5
6212.30.00	-Corselettes	10%	5
6212.90	-Other:		

6212.90.10	Goods, as follows: (a) corsets, body suits and the like; (b) parts of brassieres, other than: (i) adjustable shoulder straps; or (ii) brassiere back replacements, comprising elastic, textile fabric, hooks and eyes; (c) parts of corsets, girdles, panty-girdles, corselettes, body suits and the like	10%	5
6212.90.90	Other	5%	0
6213	HANDKERCHIEFS:		
6213.20.00	-Of cotton	5%	0
6213.90.00	-Of other textile materials	5%	0
6214	SHAWLS, SCARVES, MUFFLERS, MANTILLAS, VEILS AND THE LIKE:		
6214.10.00	-Of silk or silk waste	0%	0
6214.20.00	-Of wool or fine animal hair	0%	0
6214.30.00	-Of synthetic fibres	0%	0
6214.40.00	-Of artificial fibres	0%	0
6214.90.00	-Of other textile materials	0%	0
6215	TIES, BOW TIES AND CRAVATS:		
6215.10.00	-Of silk or silk waste	5%	0
6215.20.00	-Of man-made fibres	5%	0
6215.90.00	-Of other textile materials	5%	0
6216.00.00	GLOVES, MITTENS AND MITTS	0%	0
6217	OTHER MADE UP CLOTHING ACCESSORIES; PARTS OF GARMENTS OR OF CLOTHING ACCESSORIES, OTHER THAN THOSE OF 6212:		
6217.10	-Accessories:		
6217.10.10	Goods, as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) footwear	5%	0
6217.10.90	Other	0%	0
6217.90	-Parts:		
6217.90.10	Of goods, as follows: (a) adjustable shoulder straps of a kind used on female garments; (b) collars and yokes for female garments; (c) diving suits, wetsuits and similar articles; (d) footwear; (e) handkerchiefs; (f) of nonwovens of garments of non-wovens; (g) ties, bow ties and cravats	5%	0

6217.90.20   goods of 6211.32.10, 6211.33.10 or 6211.39.10   O% 0		Of clothing accessories, NSA, and of		
6217.90.30	6217.90.20	_	0%	0
6217.90.90		6211.39.10		
OTHER MADE UP TEXTILE   ARTICLES; SETS; WORN CLOTHING   ARTICLES; SETS; WORN CLOTHING   ARTICLES; SETS; WORN CLOTHING   ARD WORN TEXTILE ARTICLES; RAGS	6217.90.30	Shoulder pads	0%	0
ARTICLES; SETS; WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS   SIND WORN TEXTILE AR	6217.90.90	Other	10%	5
AND WORN TEXTILE ARTICLES; RAGS				
RAGS   BLANKETS AND TRAVELLING RUGS:	63	· · · · · · · · · · · · · · · · · · ·		
Company		· ·		
Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair   5%   0   0	6301	BLANKETS AND TRAVELLING RUGS:		
6301.20.00 hair       travelling rugs, of wool or of fine animal hair       5%       0         6301.30 travelling rugs, of cotton:      Goods, weighing 339 g/m2 or more, of 100% cotton       0%       0         6301.30.10 100% cotton       5%       0         6301.30.90Other       5%       0         6301.40.00 travelling rugs, of synthetic fibres       5%       0         6301.90.10 -Other blankets and travelling rugs:      Goods, weighing 339 g/m2 or more, of 100% viscose fibre       0%       0         6301.90.10Other       5%       0         6302 BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN:      Other bed linen, knitted or crocheted       10%       5         6302.10.00 -Bed linen, knitted or crocheted       10%       5       5         6302.21.00 -Of cotton       10%       5       5         6302.22.00 -Of man-made fibres       10%       5       5         6302.29.00 -Of other textile materials       10%       5         6302.31.00 -Of cotton       10%       5         6302.32.00 -Of ther textile materials       10%       5         6302.39.00 -Of other textile materials       10%       5         6302.39.00 -Of ther table linen, knitted or crocheted       5%       0         6302.51 -Other table linen:	6301.10.00	-Electric blankets	5%	0
hair   hair		-Blankets (other than electric blankets) and		
G301.30	6301.20.00	travelling rugs, of wool or of fine animal	5%	0
travelling rugs, of cotton:  6301.30.10		hair		
G301.30.10	6301.30	` '		
100% cotton				
Blankets (other than electric blankets) and travelling rugs, of synthetic fibres   5%   0	6301.30.10		0%	0
100	6301.30.90	Other	5%	0
100	6201 40 00	-Blankets (other than electric blankets) and	50/	0
6301.90.10      Goods, weighing 339 g/m2 or more, of 100% viscose fibre       0%       0         6301.90.90      Other       5%       0         6302       BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN:       5         6302.10.00       -Bed linen, knitted or crocheted       10%       5         6302.2       -Other bed linen, printed:       5         6302.21.00      Of cotton       10%       5         6302.22.00      Of man-made fibres       10%       5         6302.29.00      Of other textile materials       10%       5         6302.3       -Other bed linen:         6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:      Of cotton:      Of cotton:         6302.51      Of cotton:	0301.40.00	travelling rugs, of synthetic fibres	3%	U
6301.90.10       100% viscose fibre       0%       0         6301.90.90      Other       5%       0         6302       BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN:       5         6302.10.00       -Bed linen, knitted or crocheted       10%       5         6302.2       -Other bed linen, printed:       10%       5         6302.21.00      Of cotton       10%       5         6302.22.00      Of man-made fibres       10%       5         6302.39.00      Of cotton       10%       5         6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:      Of cotton:      Of cotton:         6302.51.10      Hand-embroidered or hand-appliqued       0%       0	6301.90	-Other blankets and travelling rugs:		
100% viscose fibre   5%   0	6201 00 10	Goods, weighing 339 g/m2 or more, of	00/	0
6302       BED LINEN, TABLE LINEN, TOILET LINEN AND KITCHEN LINEN:         6302.10.00       -Bed linen, knitted or crocheted       10%       5         6302.2       -Other bed linen, printed:          6302.21.00      Of cotton       10%       5         6302.22.00      Of man-made fibres       10%       5         6302.29.00      Of other textile materials       10%       5         6302.3       -Other bed linen:          6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:           6302.51      Of cotton:           6302.51.10      Hand-embroidered or hand-appliqued       0%       0	0301.90.10	100% viscose fibre	0%	
LINEN AND KITCHEN LINEN:	6301.90.90	Other	5%	0
Clinen And Kitchen Linen:	6302	BED LINEN, TABLE LINEN, TOILET		
6302.2       -Other bed linen, printed:         6302.21.00      Of cotton       10%       5         6302.22.00      Of man-made fibres       10%       5         6302.29.00      Of other textile materials       10%       5         6302.3       -Other bed linen:       10%       5         6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:       6302.51      Of cotton:         6302.51.10      Hand-embroidered or hand-appliqued       0%       0	0302	LINEN AND KITCHEN LINEN:		
6302.21.00      Of cotton       10%       5         6302.22.00      Of man-made fibres       10%       5         6302.29.00      Of other textile materials       10%       5         6302.3       -Other bed linen:       10%       5         6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:       6302.51      Of cotton:         6302.51.10      Hand-embroidered or hand-appliqued       0%       0	6302.10.00	-Bed linen, knitted or crocheted	10%	5
6302.22.00      Of man-made fibres       10%       5         6302.29.00      Of other textile materials       10%       5         6302.3       -Other bed linen:           6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:        6302.51      Of cotton:         6302.51.10      Hand-embroidered or hand-appliqued       0%       0	6302.2	-Other bed linen, printed:		
6302.29.00      Of other textile materials       10%       5         6302.3       -Other bed linen:       10%       5         6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:      Of cotton:       0         6302.51.10      Hand-embroidered or hand-appliqued       0%       0	6302.21.00	Of cotton	10%	5
6302.3       -Other bed linen:         6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:       6302.51      Of cotton:         6302.51.10      Hand-embroidered or hand-appliqued       0%       0	6302.22.00	Of man-made fibres	10%	5
6302.31.00      Of cotton       10%       5         6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:      Of cotton:       0         6302.51      Of cotton:       0       0	6302.29.00	Of other textile materials	10%	5
6302.32.00      Of man-made fibres       10%       5         6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:      Of cotton:       0         6302.51      Hand-embroidered or hand-appliqued       0%       0	6302.3	-Other bed linen:		
6302.39.00      Of other textile materials       10%       5         6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:      Of cotton:      Of cotton:         6302.51      Hand-embroidered or hand-appliqued       0%       0	6302.31.00	Of cotton	10%	5
6302.40.00       -Table linen, knitted or crocheted       5%       0         6302.5       -Other table linen:          6302.51      Of cotton:          6302.51.10      Hand-embroidered or hand-appliqued       0%       0	6302.32.00	Of man-made fibres	10%	5
6302.5       -Other table linen:         6302.51      Of cotton:         6302.51.10      Hand-embroidered or hand-appliqued       0%	6302.39.00	Of other textile materials	10%	5
6302.51      Of cotton:         6302.51.10      Hand-embroidered or hand-appliqued       0%	6302.40.00	-Table linen, knitted or crocheted	5%	0
6302.51.10Hand-embroidered or hand-appliqued 0% 0	6302.5	-Other table linen:		
11 1	6302.51	Of cotton:		
6302.51.90Other 5% 0	6302.51.10	Hand-embroidered or hand-appliqued	0%	0
	6302.51.90	Other	5%	0

6302.53.00	Of man-made fibres	5%	0
6302.59.00	Of other textile materials	5%	0
6302.60.00	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	10%	5
6302.9	-Other:		
6302.91	Of cotton:		
6302.91.10	Tea towels	0%	0
6302.91.20	Goods, NSA, as follows: (a) facewashers; (b) towels	10%	5
6302.91.90	Other	5%	0
6302.93.00	Of man-made fibres	5%	0
6302.99	Of other textile materials:		
6302.99.10	Tea towels of flax	0%	0
6302.99.90	Other	5%	0
6303	CURTAINS (INCLUDING DRAPES) AND INTERIOR BLINDS; CURTAIN OR BED VALANCES:		
6303.1	-Knitted or crocheted:		
6303.12	Of synthetic fibres:		
6303.12.10	Curtains	10%	5
6303.12.90	Other	5%	0
6303.19	Of other textile materials:		
6303.19.10	Curtains	10%	5
6303.19.90	Other	5%	0
6303.9	-Other:		
6303.91	Of cotton:		
6303.91.10	Goods, as follows: (a) bed valances (ruffles); (b) curtains	10%	5
6303.91.90	Other	5%	0
6303.92	Of synthetic fibres:		
6303.92.10	Goods, as follows: (a) bed valances (ruffles); (b) curtains	10%	5
6303.92.90	Other	5%	0
6303.99	Of other textile materials:		
6303.99.10	Goods, as follows: (a) bed valances (ruffles); (b) curtains	10%	5
6303.99.90	Other	5%	0
6304	OTHER FURNISHING ARTICLES, EXCLUDING THOSE OF 9404:		
6304.1	-Bedspreads:		

6304.11.00	Knitted or crocheted	5%	0
6304.19	Other:		
6304.19.10	Bedspreads, as follows: (a) alhambra; (b) dimity; (c) grecian; (d) honeycomb; (e) marcella	5%	0
6304.19.90	Other	5%	0
6304.9	-Other:		
6304.91.00	Knitted or crocheted	5%	0
6304.92.00	Not knitted or crocheted, of cotton	5%	0
6304.93.00	Not knitted or crocheted, of synthetic fibres	5%	0
6304.99.00	Not knitted or crocheted, of other textile materials	5%	0
6305	SACKS AND BAGS, OF A KIND USED FOR THE PACKING OF GOODS:		
6305.10.00	-Of jute or of other textile bast fibres of 5303	0%	0
6305.20.00	-Of cotton	0%	0
6305.3	-Of man-made textile materials:		
6305.32.00	Flexible intermediate bulk containers	5%	0
6305.33	Other, of polyethylene or polypropylene strip or the like:		
6305.33.10	Woolpacks	0%	0
6305.33.90	Other	5%	0
6305.39	Other:		
6305.39.10	Woolpacks	0%	0
6305.39.90	Other	5%	0
6305.90.00	-Of other textile materials	0%	0
6306	TARPAULINS, AWNINGS AND SUNBLINDS; TENTS; SAILS FOR BOATS, SAILBOARDS OR LANDCRAFT; CAMPING GOODS:		
6306.1	-Tarpaulins, awnings and sunblinds:		
6306.12.00	Of synthetic fibres	5%	0
6306.19.00	Of other textile materials	5%	0
6306.2	-Tents:		
6306.22.00	Of synthetic fibres	5%	0
6306.29.00	Of other textile materials	5%	0
6306.30.00	-Sails	5%	0
6306.40.00	-Pneumatic mattresses	5%	0
6306.90.00	-Other	5%	0

Floor-cloths, dish-cloths, dusters and similar cleaning cloths:	6307	OTHER MADE UP ARTICLES, INCLUDING DRESS PATTERNS:		
6307.10.20	6307.10			
6307.10.30  Nonwovens   5%   0	6307.10.10	Knitted or crocheted	5%	0
6307.10.90  Other   5%   0	6307.10.20	Articles of felt	5%	0
6307.20.00	6307.10.30	Nonwovens	5%	0
Content	6307.10.90	Other	5%	0
Consisting of textile materials combined with rubber threads; (b) impregnated, coated, covered or laminated with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or covered with rubber or made with textile thread impregnated, coated or coated, coated or covered with rubber or made with rubber or made with textile thread impregnated, coated or coated, co	6307.20.00	-Life-jackets and life-belts	5%	0
(a) consisting of textile materials combined with rubber threads; (b) impregnated, coated, covered or laminated with rubber or made with textile thread impregnated, coated or covered with rubber  6307.90.2	6307.90	-Other:		
6307.90.21      Ornamental trimmings in the piece       5%       0         6307.90.29      Other       5%       0         6307.90.30      Articles of felt       5%       0         6307.90.40      Nonwovens       5%       0         6307.90.9      Other:      Other:         6307.90.91      Other       5%       0         6307.90.99      Other       5%       0         SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE       0%       0         6309.00.00       WORN CLOTHING AND OTHER WORN ARTICLES       0%       0         6310       WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:       0%       0         6310.10.00       -Sorted       0%       0	6307.90.10	(a) consisting of textile materials combined with rubber threads; (b) impregnated, coated, covered or laminated with rubber or made with textile thread impregnated,	5%	0
6307.90.29      Other       5%       0         6307.90.30      Articles of felt       5%       0         6307.90.40      Nonwovens       5%       0         6307.90.9      Other:      Other:      Other:      Other       5%       0         6307.90.99      Other       5%       0       0         SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE       0%       0         6309.00.00       WORN CLOTHING AND OTHER WORN ARTICLES       0%       0         6310       WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:       0%       0         6310.10.00       -Sorted       0%       0	6307.90.2	Knitted or crocheted articles, NSA:		
6307.90.30Articles of felt 5% 0 6307.90.40Nonwovens 5% 0 6307.90.9Other: 6307.90.91Flags 5% 0 6307.90.99Other 5% 0 6307.90.99Other 5% 0 6308.00.00 SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE 6309.00.00 WORN CLOTHING AND OTHER WORN ARTICLES USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS: 6310.10.00 -Sorted 0% 0	6307.90.21	Ornamental trimmings in the piece	5%	0
6307.90.40Nonwovens 5% 0 6307.90.9Other: 6307.90.91Flags 5% 0 6307.90.99Other 5% 0  SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE  6309.00.00 WORN CLOTHING AND OTHER WORN ARTICLES USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS: 6310.10.00 -Sorted 0% 0	6307.90.29		5%	0
6307.90.9      Other:         6307.90.91      Flags       5%       0         6307.90.99      Other       5%       0         6308.00.00       SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE       0%       0         6309.00.00       WORN CLOTHING AND OTHER WORN ARTICLES       0%       0         6310       USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:       0%       0         6310.10.00       -Sorted       0%       0	6307.90.30	Articles of felt	5%	0
6307.90.91        Flags         5%         0           6307.90.99        Other         5%         0           6308.00.00         SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE         0%         0           6309.00.00         WORN CLOTHING AND OTHER WORN ARTICLES         0%         0           6310         USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:         0%         0           6310.10.00         -Sorted         0%         0	6307.90.40	Nonwovens	5%	0
6307.90.99Other 5% 0  SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE  WORN CLOTHING AND OTHER WORN ARTICLES  USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:  6310.10.00 -Sorted  00  0	6307.90.9	Other:		
SETS CONSISTING OF WOVEN FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE  WORN CLOTHING AND OTHER WORN ARTICLES  USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:  6310.10.00 -Sorted  O%  0  0  0  0  0  0  0  0  0  0  0  0  0	6307.90.91	Flags	5%	0
FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP IN PACKINGS FOR RETAIL SALE  6309.00.00 WORN CLOTHING AND OTHER WORN ARTICLES  USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:  6310.10.00 -Sorted  0%  0  0  0	6307.90.99	Other	5%	0
WORN ARTICLES  USED OR NEW RAGS, SCRAP TWINE, CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:  6310.10.00 -Sorted  0%  0  0	6308.00.00	FABRIC AND YARN, WHETHER OR NOT WITH ACCESSORIES, FOR MAKING UP INTO RUGS, TAPESTRIES, EMBROIDERED TABLE CLOTHS OR SERVIETTES, OR SIMILAR TEXTILE ARTICLES, PUT UP	0%	0
CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF TEXTILE MATERIALS:  6310.10.00 -Sorted 0% 0	6309.00.00		0%	0
	6310	CORDAGE, ROPE AND CABLES AND WORN OUT ARTICLES OF TWINE, CORDAGE, ROPE OR CABLES, OF		
6310.90.00 -Other 0% 0	6310.10.00	-Sorted	0%	0
	6310.90.00	-Other	0%	0

WATERPROOF FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS. THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING, PLUGGING OR SIMILAR PROCESSES:	64	FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES		
6401.90 toe-cap 6401.91 covering the ankle but not covering the knee:	6401	OUTER SOLES AND UPPERS OF RUBBER OR OF PLASTICS, THE UPPERS OF WHICH ARE NEITHER FIXED TO THE SOLE NOR ASSEMBLED BY STITCHING, RIVETING, NAILING, SCREWING,		
Covering the ankle but not covering the knee:	6401.10.00		5%	5
Name   Name	6401.9	-Other footwear:		
6401.92.10 principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots  6401.92.90Other 5% 5  6401.99Other: Footwear, not covering the knee, of a kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots, not covering the knee  6401.99.20Footwear covering the knee 5% 5  6401.99.90Other 5% 5  OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:  6402.1 -Sports footwear:  6402.12.00 shoots, cross-country ski footwear and snowboard boots  6402.19.00Other 5% 5  6402.20.00Other 5% 5  6402.91Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	6401.92	1		
Other:Footwear, not covering the knee, of a kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots, not covering the knee  6401.99.20Footwear covering the knee  6401.99.90Other  OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:  6402.1 -Sports footwear:  6402.12.00Ski-boots, cross-country ski footwear and snowboard boots  6402.19.00Other  5% 5  6402.20.00 -Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91.10Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	6401.92.10	principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski	0%	0
Footwear, not covering the knee, of a kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots, not covering the knee  6401.99.20Footwear covering the knee  6401.99.90Other	6401.92.90	Other	5%	5
kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and snowboard boots, not covering the knee  6401.99.20Footwear covering the knee  5% 5  6401.99.90Other 5% 5  OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:  6402.1 -Sports footwear:  6402.12.00Ski-boots, cross-country ski footwear and snowboard boots  6402.19.00Other 5% 5  6402.20.00 -Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91.10Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	6401.99	Other:		
6401.99.20Footwear covering the knee 5% 5 6401.99.90Other 5% 5  OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:  6402.1 -Sports footwear: Ski-boots, cross-country ski footwear and snowboard boots  6402.19.00Other 5% 5  6402.20.00 -Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	6401.99.10	kind used solely or principally in conjunction with diving dress or wetsuits; ski-boots, cross-country ski footwear and	0%	0
6401.99.90Other 5% 5  OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:  6402.1 -Sports footwear: Ski-boots, cross-country ski footwear and snowboard boots  6402.12.00Other 5% 5  6402.20.00 -Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	6401.99.20		5%	5
OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR PLASTICS:  6402.1 -Sports footwear: Ski-boots, cross-country ski footwear and snowboard boots  6402.12.00Other 5% 5  6402.20.00 -Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	6401.99.90	<u> </u>	5%	5
Ski-boots, cross-country ski footwear and snowboard boots  6402.19.00Other 5% 5  6402.20.00 -Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)  0%  0  0  0  0  0  0  0  0  0  0  0  0		OTHER FOOTWEAR WITH OUTER SOLES AND UPPERS OF RUBBER OR		
snowboard boots  6402.19.00 Other  5%  5  6402.20.00  -Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9  -Other footwear: Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)  0%  0  0  0  0  0  0  0  0  0  0	6402.1	-Sports footwear:		
-Footwear with upper straps or thongs assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)  5%  5  6402.91  0%  0	6402.12.00	· · · · · · · · · · · · · · · · · · ·	0%	0
assembled to the sole by means of plugs  6402.9 -Other footwear:  6402.91Covering the ankle: Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	6402.19.00	Other	5%	5
6402.91Covering the ankle:Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)  0% 0	6402.20.00		5%	5
Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)  0% 0	6402.9	-Other footwear:		
6402.91.10Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap) 0% 0	6402.91	Covering the ankle:		
	6402.91.10	Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear	0%	0
	6402.91.90		5%	5

6402.99	Other:		
6402.99.10	Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits (other than footwear incorporating a protective metal toe-cap)	0%	0
6402.99.90	Other	5%	5
6403	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF LEATHER:		
6403.1	-Sports footwear:		
6403.12.00	Ski-boots, cross-country ski footwear and snowboard boots	0%	0
6403.19.00	Other	5%	5
6403.20.00	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	0%	0
6403.40.00	-Other footwear, incorporating a protective metal toe-cap	5%	5
6403.5	-Other footwear with outer soles of leather:		
6403.51.00	Covering the ankle	5%	5
6403.59.00	Other	5%	5
6403.9	-Other footwear:		
6403.91.00	Covering the ankle	5%	5
6403.99.00	Other	5%	5
6404	FOOTWEAR WITH OUTER SOLES OF RUBBER, PLASTICS, LEATHER OR COMPOSITION LEATHER AND UPPERS OF TEXTILE MATERIALS:		
6404.1	-Footwear with outer soles of rubber or plastics:		
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like:		
6404.11.10	Ski-boots, cross-country ski footwear and snowboard boots	0%	0
6404.11.90	Other	5%	5
6404.19	Other:		
6404.19.10	Footwear of a kind used solely or principally in conjunction with diving dress or wetsuits	0%	0
6404.19.90	Other	5%	5

6404.20.00	-Footwear with outer soles of leather or composition leather	5%	5
6405	OTHER FOOTWEAR:		
6405.10.00	-With uppers of leather or composition leather	5%	5
6405.20.00	-With uppers of textile materials	5%	5
6405.90	-Other:		
6405.90.10	Ski-boots, cross-country ski footwear and snowboard boots	0%	0
6405.90.90	Other	5%	5
6406	PARTS OF FOOTWEAR (INCLUDING UPPERS WHETHER OR NOT ATTACHED TO SOLES OTHER THAN OUTER SOLES); REMOVABLE INSOLES, HEEL CUSHIONS AND SIMILAR ARTICLES; GAITERS, LEGGINGS AND SIMILAR ARTICLES, AND PARTS THEREOF:		
6406.10	-Uppers and parts thereof, other than stiffeners:		
6406.10.10	Parts, of metal	5%	0
6406.10.90	Other	5%	0
6406.20.00	-Outer soles and heels, of rubber or plastics	5%	0
6406.90	-Other:		
6406.90.10	Gaiters, leggings and similar articles, and parts thereof	0%	0
6406.90.90	Other	5%	0
65	HEADGEAR AND PARTS THEREOF		
6501.00.00	HAT-FORMS, HAT BODIES AND HOODS OF FELT, NEITHER BLOCKED TO SHAPE NOR WITH MADE BRIMS; PLATEAUX AND MANCHONS (INCLUDING SLIT MANCHONS), OF FELT	5%	0
6502.00.00	HAT-SHAPES, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, NEITHER BLOCKED TO SHAPE, NOR WITH MADE BRIMS, NOR LINED, NOR TRIMMED	0%	0
6504.00.00	HATS AND OTHER HEADGEAR, PLAITED OR MADE BY ASSEMBLING STRIPS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED	0%	0

6505	HATS AND OTHER HEADGEAR, KNITTED OR CROCHETED, OR MADE UP FROM LACE, FELT OR OTHER TEXTILE FABRIC, IN THE PIECE (BUT NOT IN STRIPS), WHETHER OR NOT LINED OR TRIMMED; HAIR-NETS OF ANY MATERIAL, WHETHER OR NOT LINED OR TRIMMED:		
6505.00.10	Of nonwovens, other than hair-nets	5%	0
6505.00.90	Other	0%	0
6506	OTHER HEADGEAR, WHETHER OR NOT LINED OR TRIMMED:		
6506.10.00	-Safety headgear	0%	0
6506.9	-Other:		
6506.91	Of rubber or of plastics:		
6506.91.10	Of a kind used solely or principally with diving dress or wetsuits	5%	0
6506.91.90	Other	0%	0
6506.99	Of other materials:		
6506.99.10	Of nonwovens, sheet paper or paperboard	5%	0
6506.99.90	Other	0%	0
6507.00.00	HEAD-BANDS, LININGS, COVERS, HAT FOUNDATIONS, HAT FRAMES, PEAKS AND CHINSTRAPS, FOR HEADGEAR	0%	0
66	UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF		
6601	UMBRELLAS AND SUN UMBRELLAS (INCLUDING WALKING-STICK UMBRELLAS, GARDEN UMBRELLAS AND SIMILAR UMBRELLAS):		
6601.10.00	-Garden or similar umbrellas	5%	0
6601.9	-Other:		
6601.91.00	Having a telescopic shaft	0%	0
6601.99.00	Other	5%	0
6602.00.00	WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND THE LIKE	0%	0

6603	PARTS, TRIMMINGS AND ACCESSORIES OF ARTICLES OF 6601 OR 6602.00.00:		
6603.20.00	-Umbrella frames, including frames mounted on shafts (sticks)	0%	0
6603.90.00	-Other	0%	0
67	PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR		
6701.00.00	SKINS AND OTHER PARTS OF BIRDS WITH THEIR FEATHERS OR DOWN, FEATHERS, PARTS OF FEATHERS, DOWN AND ARTICLES THEREOF (OTHER THAN GOODS OF 0505 AND WORKED QUILLS AND SCAPES)	0%	0
6702	ARTIFICIAL FLOWERS, FOLIAGE AND FRUIT AND PARTS THEREOF; ARTICLES MADE OF ARTIFICIAL FLOWERS, FOLIAGE OR FRUIT:		
6702.10.00	-Of plastics	0%	0
6702.90.00	-Of other materials	0%	0
6703.00.00	HUMAN HAIR, DRESSED, THINNED, BLEACHED OR OTHERWISE WORKED; WOOL OR OTHER ANIMAL HAIR OR OTHER TEXTILE MATERIALS, PREPARED FOR USE IN MAKING WIGS OR THE LIKE	0%	0
6704	WIGS, FALSE BEARDS, EYEBROWS AND EYELASHES, SWITCHES AND THE LIKE, OF HUMAN OR ANIMAL HAIR OR OF TEXTILE MATERIALS; ARTICLES OF HUMAN HAIR NOT ELSEWHERE SPECIFIED OR INCLUDED:		
6704.1	-Of synthetic textile materials:		
6704.11.00	Complete wigs	0%	0
6704.19.00	Other	0%	0
6704.20.00	-Of human hair	0%	0
6704.90.00	-Of other materials	0%	0
68	ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS		

6801.00.00	SETTS, CURBSTONES AND FLAGSTONES, OF NATURAL STONE (EXCEPT SLATE)	0%	0
6802	WORKED MONUMENTAL OR BUILDING STONE (EXCEPT SLATE) AND ARTICLES THEREOF, OTHER THAN GOODS OF 6801.00.00; MOSAIC CUBES AND THE LIKE, OF NATURAL STONE (INCLUDING SLATE), WHETHER OR NOT ON A BACKING; ARTIFICIALLY COLOURED GRANULES. CHIPPINGS AND POWDER, OF NATURAL STONE (INCLUDING SLATE):		
6802.10.00	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	0%	0
6802.2	-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:		
6802.21.00	Marble, travertine and alabaster	5%	0
6802.23.00	Granite	5%	0
6802.29.00	Other stone	0%	0
6802.9	-Other:		
6802.91.00	Marble, travertine and alabaster	5%	0
6802.92.00	Other calcareous stone	0%	0
6802.93.00	Granite	5%	0
6802.99.00	Other stone	5%	0
6803.00.00	WORKED SLATE AND ARTICLES OF SLATE OR OF AGGLOMERATED SLATE	5%	0
6804	MILLSTONES, GRINDSTONES, GRINDING WHEELS AND THE LIKE, WITHOUT FRAMEWORKS, FOR GRINDING, SHARPENING, POLISHING, TRUEING OR CUTTING, HAND SHARPENING OR POLISHING STONES, AND PARTS THEREOF, OF NATURAL STONE, OF AGGLOMERATED NATURAL OR ARTIFICIAL ABRASIVES, OR OF		

	CERAMICS, WITH OR WITHOUT PARTS OF OTHER MATERIALS:		
6804.10.00	-Millstones and grindstones for milling, grinding or pulping	0%	0
6804.2	-Other millstones, grindstones, grinding wheels and the like:		
6804.21.00	Of agglomerated synthetic or natural diamond	5%	0
6804.22.00	Of other agglomerated abrasives or of ceramics	5%	0
6804.23.00	Of natural stone	0%	0
6804.30.00	-Hand sharpening or polishing stones	5%	0
6805	NATURAL OR ARTIFICIAL ABRASIVE POWDER OR GRAIN, ON A BASE OF TEXTILE MATERIAL, OF PAPER, OF PAPERBOARD OR OF OTHER MATERIALS, WHETHER OR NOT CUT TO SHAPE OR SEWN OR OTHERWISE MADE UP:		
6805.10.00	-On a base of woven textile fabric only	5%	0
6805.20.00	-On a base of paper or paperboard only	5%	0
6805.30.00	-On a base of other materials	5%	0
6806	SLAG WOOL, ROCK WOOL AND SIMILAR MINERAL WOOLS; EXFOLIATED VERMICULITE, EXPANDED CLAYS, FOAMED SLAG AND SIMILAR EXPANDED MINERAL MATERIALS; MIXTURES AND ARTICLES OF HEAT-INSULATING, SOUND-INSULATING OR SOUND-ABSORBING MINERAL MATERIALS, OTHER THAN THOSE OF 6811 OR 6812 OR OF CHAPTER 69:		
6806.10.00	-Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	5%	0

6806.20.00	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	0%	0
6806.90	-Other:		
6806.90.10	Of a kind used as components in passenger motor vehicles	5%	5
6806.90.90	Other	5%	0
6807	ARTICLES OF ASPHALT OR OF SIMILAR MATERIAL (FOR EXAMPLE, PETROLEUM BITUMEN OR COAL TAR PITCH):		
6807.10.00	-In rolls	5%	0
6807.90.00	-Other	0%	0
6808.00.00	PANELS, BOARDS, TILES, BLOCKS AND SIMILAR ARTICLES OF VEGETABLE FIBRE, OF STRAW OR OF SHAVINGS, CHIPS, PARTICLES, SAWDUST OR OTHER WASTE, OF WOOD, AGGLOMERATED WITH CEMENT, PLASTER OR OTHER MINERAL BINDERS	5%	0
6809	ARTICLES OF PLASTER OR OF COMPOSITIONS BASED ON PLASTER:		
6809.1	-Boards, sheets, panels, tiles and similar articles, not ornamented:		
6809.11.00	Faced or reinforced with paper or paperboard only	5%	0
6809.19.00	Other	5%	0
6809.90.00	-Other articles	5%	0
6810	ARTICLES OF CEMENT, OF CONCRETE OR OF ARTIFICIAL STONE, WHETHER OR NOT REINFORCED:		
6810.1	-Tiles, flagstones, bricks and similar articles:		
6810.11.00	Building blocks and bricks	5%	0
6810.19.00	Other	5%	0
6810.9	-Other articles:		
6810.91.00	Prefabricated structural components for building or civil engineering	5%	0
6810.99.00	Other	5%	0

6811	ARTICLES OF ASBESTOS-CEMENT, OF CELLULOSE FIBRE-CEMENT OR THE LIKE:		
6811.40.00	-Containing asbestos	5%	0
6811.8	-Not containing asbestos:		
6811.81.00	Corrugated sheets	5%	0
6811.82.00	Other sheets, panels, tiles and similar articles	5%	0
6811.89.00	Other articles	5%	0
6812	FABRICATED ASBESTOS FIBRES; MIXTURES WITH A BASIS OF ASBESTOS OR WITH A BASIS OF ASBESTOS AND MAGNESIUM CARBONATE; ARTICLES OF SUCH MIXTURES OR OF ASBESTOS (FOR EXAMPLE, THREAD, WOVEN FABRIC, CLOTHING, HEADGEAR, FOOTWEAR, GASKETS), WHETHER OR NOT REINFORCED OTHER THAN GOODS OF 6811 OR 6813:		
6812.80	-Of crocidolite:		
6812.80.10	Goods, as follows: (a) clothing, clothing accessories, footwear and headwear; (b) compressed fibre jointing, in sheets or rolls; (c) cords and string, whether or not plaited; (d) fabricated crocidolite fibres; mixtures with a basis of crocidolite and magnesium carbonate; (e) paper, millboard and felt; (f) woven or knitted fabric; (g) yarn and thread	0%	0
6812.80.20	Of a kind used as components in passenger motor vehicles	5%	5
6812.80.90	Other	0%	0
6812.9	-Other:		
6812.91.00	Clothing, clothing accessories, footwear and headgear	0%	0
6812.92.00	Paper, millboard and felt	0%	0
6812.93.00	Compressed asbestos fibre jointing, in sheets or rolls	0%	0
6812.99	Other:		

6812.99.10	Goods, as follows: (a) fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; (b) yarn and thread; (c) cords and string, whether or not plaited; (d) woven or knitted fabric	0%	0
6812.99.20	Of a kind used as components in passenger motor vehicles	5%	5
6812.99.90	Other	0%	0
6813	FRICTION MATERIAL AND ARTICLES THEREOF (FOR EXAMPLE, SHEETS, ROLLS, STRIPS, SEGMENTS, DISCS, WASHERS, PADS), NOT MOUNTED, FOR BRAKES, FOR CLUTCHES OR THE LIKE, WITH A BASIS OF ASBESTOS, OF OTHER MINERAL SUBSTANCES OR OF CELLULOSE, WHETHER OR NOT COMBINED WITH TEXTILE OR OTHER MATERIALS:		
6813.20	-Containing asbestos:		
6813.20.10	Of a kind used as components in passenger motor vehicles	5%	5
6813.20.90	Other	5%	0
6813.8	-Not containing asbestos:		
6813.81	Brake linings and pads:		
6813.81.10	Of a kind used as components in passenger motor vehicles	5%	5
6813.81.90	Other	5%	0
6813.89	Other:		
6813.89.10	Of a kind used as components in passenger motor vehicles	5%	5
6813.89.90	Other	5%	0
6814	WORKED MICA AND ARTICLES OF MICA, INCLUDING AGGLOMERATED OR RECONSTITUTED MICA, WHETHER OR NOT ON A SUPPORT OF PAPER, PAPERBOARD OR OTHER MATERIALS:		
6814.10.00	-Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	5%	0
6814.90.00	-Other	5%	0

6815	ARTICLES OF STONE OR OF OTHER MINERAL SUBSTANCES (INCLUDING CARBON FIBRES, ARTICLES OF CARBON FIBRES AND ARTICLES OF PEAT), NOT ELSEWHERE SPECIFIED OR INCLUDED:		
6815.10.00	-Non-electrical articles of graphite or other carbon	5%	0
6815.20.00	-Articles of peat	0%	0
6815.9	-Other articles:		
6815.91.00	Containing magnesite, dolomite or chromite	5%	0
6815.99.00	Other	5%	0
69	CERAMIC PRODUCTS		
6901.00.00	BRICKS, BLOCKS, TILES AND OTHER CERAMIC GOODS OF SILICEOUS FOSSIL MEALS (FOR EXAMPLE, KIESELGUHR, TRIPOLITE OR DIATOMITE) OR OF SIMILAR SILICEOUS EARTHS	5%	0
6902	REFRACTORY BRICKS, BLOCKS, TILES AND SIMILAR REFRACTORY CERAMIC CONSTRUCTIONAL GOODS, OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR SIMILAR SILICEOUS EARTHS:		
6902.10.00	-Containing by weight, singly or together, more than 50% of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	5%	0
6902.20.00	-Containing by weight more than 50% of alumina (Al2O3), of silica (SiO2) or of a mixture or compound of these products	5%	0
6902.90.00	-Other	5%	0
6903	OTHER REFRACTORY CERAMIC GOODS (FOR EXAMPLE, RETORTS, CRUCIBLES, MUFFLES, NOZZLES, PLUGS, SUPPORTS, CUPELS, TUBES, PIPES, SHEATHS AND RODS), OTHER THAN THOSE OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS:		
6903.10.00	-Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	5%	0

6903.20.00	-Containing by weight more than 50% of alumina (Al2O3) or of a mixture or compound of alumina and of silica (SiO2)	5%	0
6903.90.00	-Other	5%	0
6904	CERAMIC BUILDING BRICKS, FLOORING BLOCKS, SUPPORT OR FILLER TILES AND THE LIKE:		
6904.10.00	-Building bricks	0%	0
6904.90.00	-Other	0%	0
6905	ROOFING TILES, CHIMNEY-POTS, COWLS, CHIMNEY LINERS, ARCHITECTURAL ORNAMENTS AND OTHER CERAMIC CONSTRUCTIONAL GOODS:		
6905.10.00	-Roofing tiles	5%	0
6905.90.00	-Other	5%	0
6906.00.00	CERAMIC PIPES, CONDUITS, GUTTERING AND PIPE FITTINGS	5%	0
6907	UNGLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; UNGLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
6907.10.00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	0%	0
6907.90.00	-Other	5%	0
6908	GLAZED CERAMIC FLAGS AND PAVING, HEARTH OR WALL TILES; GLAZED CERAMIC MOSAIC CUBES AND THE LIKE, WHETHER OR NOT ON A BACKING:		
6908.10.00	-Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	0%	0
6908.90.00	-Other	5%	0

6909	CERAMIC WARES FOR LABORATORY, CHEMICAL OR OTHER TECHNICAL USES; CERAMIC TROUGHS, TUBS AND SIMILAR RECEPTACLES OF A KIND USED IN AGRICULTURE; CERAMIC POTS, JARS AND SIMILAR ARTICLES OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS:		
6909.1	-Ceramic wares for laboratory, chemical or other technical uses:		
6909.11.00	Of porcelain or china	5%	0
6909.12.00	Articles having a hardness equivalent to 9 or more on the Mohs scale	5%	0
6909.19.00	Other	5%	0
6909.90.00	-Other	5%	0
6910	CERAMIC SINKS, WASH BASINS, WASH BASIN PEDESTALS, BATHS, BIDETS, WATER CLOSET PANS, FLUSHING CISTERNS, URINALS AND SIMILAR SANITARY FIXTURES:		
6910.10.00	-Of porcelain or china	5%	0
6910.90.00	-Other	5%	0
6911	TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OF PORCELAIN OR CHINA:		
6911.10.00	-Tableware and kitchenware	5%	0
6911.90.00	-Other	5%	0
6912.00.00	CERAMIC TABLEWARE, KITCHENWARE, OTHER HOUSEHOLD ARTICLES AND TOILET ARTICLES, OTHER THAN OF PORCELAIN OR CHINA	5%	0
6913	STATUETTES AND OTHER ORNAMENTAL CERAMIC ARTICLES:		
6913.10.00	-Of porcelain or china	5%	0
6913.90.00	-Other	5%	0
6914	OTHER CERAMIC ARTICLES:		
6914.10.00	-Of porcelain or china	5%	0
6914.90.00	-Other	5%	0
70	GLASS AND GLASSWARE		

7001.00.00	CULLET AND OTHER WASTE AND SCRAP OF GLASS; GLASS IN THE MASS	0%	0
7002	GLASS IN BALLS (OTHER THAN MICROSPHERES OF 7018), RODS OR TUBES, UNWORKED:		
7002.10.00	-Balls	0%	0
7002.20.00	-Rods	0%	0
7002.3	-Tubes:		
7002.31.00	Of fused quartz or other fused silica	0%	0
7002.32.00	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 oC to 300 oC	0%	0
7002.39.00	Other	0%	0
7003	CAST GLASS AND ROLLED GLASS, IN SHEETS OR PROFILES, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7003.1	-Non-wired sheets:		
7003.12.00	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	5%	0
7003.19.00	Other	5%	0
7003.20.00	-Wired sheets	5%	0
7003.30.00	-Profiles	5%	0
7004	DRAWN GLASS AND BLOWN GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7004.20.00	-Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	0%	0
7004.90.00	-Other glass	0%	0
7005	FLOAT GLASS AND SURFACE GROUND OR POLISHED GLASS, IN SHEETS, WHETHER OR NOT HAVING AN ABSORBENT, REFLECTING OR		

	NON-REFLECTING LAYER, BUT NOT OTHERWISE WORKED:		
7005.10.00	-Non-wired glass, having an absorbent, reflecting or non-reflecting layer	5%	0
7005.2	-Other non-wired glass:		
7005.21.00	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	5%	0
7005.29.00	Other	5%	0
7005.30.00	-Wired glass	0%	0
7006.00.00	GLASS OF 7003, 7004 OR 7005, BENT, EDGE-WORKED, ENGRAVED, DRILLED, ENAMELLED OR OTHERWISE WORKED, BUT NOT FRAMED OR FITTED WITH OTHER MATERIALS	5%	0
7007	SAFETY GLASS, CONSISTING OF TOUGHENED (TEMPERED) OR LAMINATED GLASS:		
7007.1	-Toughened (tempered) safety glass:		
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.11.1	For motor vehicles:		
7007.11.11	Of a kind used as components in passenger motor vehicles	5%	5
7007.11.19	Other	5%	0
7007.11.90	Other	5%	0
7007.19.00	Other	5%	0
7007.2	-Laminated safety glass:		
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels:		
7007.21.1	For motor vehicles:		
7007.21.11	Of a kind used as components in passenger motor vehicles	5%	5
7007.21.19	Other	5%	0
7007.21.90	Other	5%	0
7007.29.00	Other	5%	0

	AND THE WALLED DAME ATTIVIS		
7008.00.00	MULTIPLE-WALLED INSULATING UNITS OF GLASS	5%	0
7009	GLASS MIRRORS, WHETHER OR NOT FRAMED, INCLUDING REAR-VIEW MIRRORS:		
7009.10	-Rear-view mirrors for vehicles:		
7009.10.10	Of a kind used on vehicles of 8702, 8703 or 8704	5%	5
7009.10.90	Other	5%	0
7009.9	-Other:		
7009.91.00	Unframed	5%	0
7009.92.00	Framed	5%	0
7010	CARBOYS, BOTTLES, FLASKS, JARS, POTS, PHIALS, AMPOULES AND OTHER CONTAINERS, OF GLASS, OF A KIND USED FOR THE CONVEYANCE OR PACKING OF GOODS; PRESERVING JARS OF GLASS; STOPPERS, LIDS AND OTHER CLOSURES, OF GLASS:		
7010.10.00	-Ampoules	5%	0
7010.20.00	-Stoppers, lids and other closures	0%	0
7010.9	-Other:		
7010.90.10	Phials, not exceeding 0.15 L	5%	0
7010.90.90	Other	0%	0
7011	GLASS ENVELOPES (INCLUDING BULBS AND TUBES), OPEN, AND GLASS PARTS THEREOF, WITHOUT FITTINGS, FOR ELECTRIC LAMPS, CATHODE-RAY TUBES OR THE LIKE:		
7011.10.00	-For electric lighting	0%	0
7011.20.00	-For cathode-ray tubes	0%	0
7011.90.00	-Other	0%	0
7013	GLASSWARE OF A KIND USED FOR TABLE, KITCHEN, TOILET, OFFICE, INDOOR DECORATION OR SIMILAR PURPOSES (OTHER THAN THAT OF 7010 OR 7018):		
7013.10.00	-Of glass-ceramics	0%	0
7013.2	-Stemware drinking glasses, other than of glass-ceramics:		
7013.22.00	Of lead crystal	0%	0
7013.28.00	Other	5%	0

7013.3	-Other drinking glasses, other than of glass-ceramics:		
7013.33.00	Of lead crystal	0%	0
7013.37.00	Other	5%	0
7013.4	-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:		
7013.41.00	Of lead crystal	0%	0
7013.42.00	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0 oC to 300 oC	5%	0
7013.49.00	Other	5%	0
7013.9	-Other glassware:		
7013.91.00	Of lead crystal	0%	0
7013.99	Other:		
7013.99.10	Goods, as follows: (a) figures of a kind commonly used as ornaments in the household; (b) statuary figures	0%	0
7013.99.90	Other	5%	0
7014	SIGNALLING GLASSWARE AND OPTICAL ELEMENTS OF GLASS (OTHER THAN THOSE OF 7015), NOT OPTICALLY WORKED:		
7014.00.20	Reflectors and refractors for lighting purposes of a kind used with: (a) vehicles of 8701.20.00, 8702, 8703, 8704 or 8705; (b) trailers for articulated vehicles of 8716	5%	5
7014.00.90	Other	0%	0
7015	CLOCK OR WATCH GLASSES AND SIMILAR GLASSES, GLASSES FOR NON-CORRECTIVE OR CORRECTIVE SPECTACLES, CURVED, BENT, HOLLOWED OR THE LIKE, NOT OPTICALLY WORKED; HOLLOW GLASS SPHERES AND THEIR SEGMENTS, FOR THE MANUFACTURE OF SUCH GLASSES:		
7015.10.00	-Glasses for corrective spectacles	0%	0
7015.90.00	-Other	0%	0

7016	PAVING BLOCKS, SLABS, BRICKS, SQUARES, TILES AND OTHER ARTICLES OF PRESSED OR MOULDED GLASS, WHETHER OR NOT WIRED, OF A KIND USED FOR BUILDING OR CONSTRUCTION PURPOSES; GLASS CUBES AND OTHER GLASS SMALLWARES, WHETHER OR NOT ON A BACKING, FOR MOSAICS OR SIMILAR DECORATIVE PURPOSES; LEADED LIGHTS AND THE LIKE; MULTICELLULAR OR FOAM GLASS IN BLOCKS, PANELS, PLATES, SHELLES OR SIMILAR FORMS:		
7016.10.00	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	0%	0
7016.90.00	-Other	0%	0
7017	LABORATORY, HYGIENIC OR PHARMACEUTICAL GLASSWARE, WHETHER OR NOT GRADUATED OR CALIBRATED:		
7017.10.00	-Of fused quartz or other fused silica	0%	0
7017.20.00	-Of other glass having a linear coefficient of expansion not exceeding 5 x 10o6 per Kelvin within a temperature range of 0 oC to 300 oC	5%	0
7017.90.00	-Other	5%	0
7018	GLASS BEADS, IMITATION PEARLS, IMITATION PRECIOUS OR SEMI-PRECIOUS STONES AND SIMILAR GLASS SMALLWARES, AND ARTICLES THEREOF OTHER THAN IMITATION JEWELLERY; GLASS EYES OTHER THAN PROSTHETIC ARTICLES; STATUETTES AND OTHER ORNAMENTS OF LAMP-WORKED GLASS, OTHER THAN IMITATION JEWELLERY; GLASS MICROSPHERES NOT EXCEDDING 1mm IN DIAMETER:		
7018.10.00	-Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	0%	0

7018.20.00	-Glass microspheres not exceeding 1 mm in diameter	5%	0
7018.90.00	-Other	0%	0
7019	GLASS FIBRES (INCLUDING GLASS WOOL) AND ARTICLES THEREOF (FOR EXAMPLE, YARN, WOVEN FABRICS):		
7019.1	-Slivers, rovings, yarn and chopped strands:		
7019.11.00	Chopped strands, of a length of not more than 50 mm	5%	0
7019.12.00	Rovings	5%	0
7019.19.00	Other	5%	0
7019.3	-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:		
7019.31.00	Mats	5%	0
7019.32.00	Thin sheets (voiles)	0%	0
7019.39	Other:		
7019.39.10	Of glass wool	5%	0
7019.39.90	Other	5%	0
7019.40.00	-Woven fabrics of rovings	5%	0
7019.5	-Other woven fabrics:		
7019.51.00	Of a width not exceeding 30 cm	5%	0
7019.52.00	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m2, of filaments measuring per single yarn not more than 136 tex	5%	0
7019.59.00	Other	5%	0
7019.90	-Other:		
7019.90.10	Glass wool and articles thereof	5%	0
7019.90.90	Other	5%	0
7020	OTHER ARTICLES OF GLASS:		
7020.00.10	Optical fibre preforms, being goods of a kind used in the manufacture of optical fibres	5%	0
7020.00.90	Other	0%	0
71	NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN		

	PEARLS, NATURAL OR CULTURED, WHETHER OR NOT WORKED OR		
	GRADED BUT NOT STRUNG,		
7101	MOUNTED OR SET; PEARLS,		
, 101	NATURAL OR CULTURED,		
	TEMPORARILY STRUNG FOR		
	CONVENIENCE OF TRANSPORT:		
7101.10.00	-Natural pearls	0%	0
7101.2	-Cultured pearls:		
7101.21.00	Unworked	0%	0
7101.22.00	Worked	0%	0
	DIAMONDS, WHETHER OR NOT		
7102	WORKED, BUT NOT MOUNTED OR		
	SET:		
7102.10.00	-Unsorted	0%	0
7102.2	-Industrial:		
7102.21.00	Unworked or simply sawn, cleaved or bruted	0%	0
7102.29.00	Other	0%	0
7102.3	-Non-industrial:		
7102.31.00	Unworked or simply sawn, cleaved or bruted	0%	0
7102.39.00	Other	0%	0
	PRECIOUS STONES (OTHER THAN		
	DIAMONDS) AND SEMI-PRECIOUS		
	STONES, WHETHER OR NOT		
	WORKED OR GRADED BUT NOT		
7103	STRUNG, MOUNTED OR SET;		
	UNGRADED PRECIOUS STONES		
	(OTHER THAN DIAMONDS) AND		
	SEMI-PRECIOUS STONES, TEMPORARILY STRUNG FOR		
	CONVENIENCE OF TRANSPORT:		
	-Unworked or simply sawn or roughly		
7103.10.00	shaped	0%	0
7103.9	-Otherwise worked:		
7103.91.00	Rubies, sapphires and emeralds	0%	0
7103.99.00	Other	0%	0

	SYNTHETIC OR RECONSTRUCTED		
	PRECIOUS OR SEMI-PRECIOUS		
	STONES, WHETHER OR NOT		
	WORKED OR GRADED BUT NOT		
7104	STRUNG, MOUNTED OR SET;		
/104	UNGRADED SYNTHETIC OR		
	RECONSTRUCTED PRECIOUS OR		
	SEMI-PRECIOUS STONES,		
	TEMPORARILY STRUNG FOR CONVENIENCE OF TRANSPORT:		
7104.10.00	-Piezo-electric quartz	0%	0
7104.10.00	-Piezo-electric quartz  -Other, unworked or simply sawn or	U70	U
7104.20.00	roughly shaped	0%	0
7104.90.00	-Other	0%	0
	DUST AND POWDER OF NATURAL OR		
7105	SYNTHETIC PRECIOUS OR SEMI-		
	PRECIOUS STONES:		
7105.10.00	-Of diamonds	0%	0
7105.90.00	-Other	0%	0
	SILVER (INCLUDING SILVER PLATED		
7106	WITH GOLD OR PLATINUM), UNWROUGHT OR IN SEMI-		
/106	MANUFACTURED FORMS, OR IN		
	POWDER FORM:		
7106.10.00	-Powder	0%	0
7106.9	-Other:		
7106.91.00	Unwrought	0%	0
7106.92.00	Semi-manufactured	0%	0
	BASE METALS CLAD WITH SILVER,		
7107.00.00	NOT FURTHER WORKED THAN SEMI-	0%	0
	MANUFACTURED		
	GOLD (INCLUDING GOLD PLATED		
7100	WITH PLATINUM) UNWROUGHT OR		
7108	IN SEMI-MANUFACTURED FORMS,		
	OR IN POWDER FORM:		
7108.1	-Non-monetary:		
7108.11.00	Powder	0%	0
7108.12.00	Other unwrought forms	0%	0
7108.13.00	Other semi-manufactured forms	0%	0
7108.20.00	-Monetary	0%	0

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7109.00.00	BASE METALS OR SILVER, CLAD WITH GOLD, NOT FURTHER WORKED THAN SEMI-MANUFACTURED	0%	0
7110	PLATINUM, UNWROUGHT OR IN SEMI-MANUFACTURED FORMS, OR IN POWDER FORM:		
7110.1	-Platinum:		
7110.11.00	Unwrought or in powder form	0%	0
7110.19.00	Other	0%	0
7110.2	-Palladium:		
7110.21.00	Unwrought or in powder form	0%	0
7110.29.00	Other	0%	0
7110.3	-Rhodium:		
7110.31.00	Unwrought or in powder form	0%	0
7110.39.00	Other	0%	0
7110.4	-Iridium, osmium and ruthenium:		
7110.41.00	Unwrought or in powder form	0%	0
7110.49.00	Other	0%	0
7111.00.00	BASE METALS, SILVER OR GOLD, CLAD WITH PLATINUM, NOT FURTHER WORKED THAN SEMI- MANUFACTURED	0%	0
7112	WASTE AND SCRAP OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL; OTHER WASTE AND SCRAP CONTAINING PRECIOUS METAL OR PRECIOUS METAL COMPOUNDS, OF A KIND USED PRINCIPALLY FOR THE RECOVERY OF PRECIOUS METAL:		
7112.30.00	-Ash containing precious metal or precious metal compounds	0%	0
7112.9	-Other:		
7112.91.00	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	0%	0
7112.92.00	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	0%	0
7112.99.00	Other	0%	0

7113	ARTICLES OF JEWELLERY AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7113.1	-Of precious metal whether or not plated or clad with precious metal:		
7113.11.00	Of silver, whether or not plated or clad with other precious metal	5%	0
7113.19.00	Of other precious metal, whether or not plated or clad with precious metal	5%	0
7113.20.00	-Of base metal clad with precious metal	5%	0
7114	ARTICLES OF GOLDSMITHS' OR SILVERSMITHS' WARES AND PARTS THEREOF, OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7114.1	-Of precious metal whether or not plated or clad with precious metal:		
7114.11.00	Of silver, whether or not plated or clad with other precious metal	5%	0
7114.19.00	Of other precious metal, whether or not plated or clad with precious metal	5%	0
7114.20.00	-Of base metal clad with precious metal	5%	0
7115	OTHER ARTICLES OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
7115.10.00	-Catalysts in the form of wire cloth or grill, of platinum	0%	0
7115.90.00	-Other	0%	0
7116	ARTICLES OF NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES (NATURAL, SYNTHETIC OR RECONSTRUCTED):		
7116.10.00	-Of natural or cultured pearls	5%	0
7116.20.00	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	5%	0
7117	IMITATION JEWELLERY:		
7117.1	-Of base metal, whether or not plated with precious metal:		
7117.11.00	Cuff-links and studs	5%	0
7117.19.00	Other	5%	0
7117.90.00	-Other	5%	0

7118	COIN:		
7118.10.00	-Coin (other than gold coin), not being legal tender	0%	0
7118.90.00	-Other	0%	0
72	IRON AND STEEL		
7201	PIG IRON AND SPIEGELEISEN IN PIGS, BLOCKS OR OTHER PRIMARY FORMS:		
7201.10.00	-Non-alloy pig iron containing by weight 0.5% or less of phosphorus	5%	0
7201.20.00	-Non-alloy pig iron containing by weight more than 0.5% of phosphorus	5%	0
7201.50.00	-Alloy pig iron; spiegeleisen	0%	0
7202	FERRO-ALLOYS:		
7202.1	-Ferro-manganese:		
7202.11.00	Containing by weight more than 2% of carbon	0%	0
7202.19.00	Other	0%	0
7202.2	-Ferro-silicon:		
7202.21.00	Containing by weight more than 55% of silicon	0%	0
7202.29.00	Other	0%	0
7202.30.00	-Ferro-silico-manganese	0%	0
7202.4	-Ferro-chromium:		
7202.41.00	Containing by weight more than 4% of carbon	0%	0
7202.49.00	Other	0%	0
7202.50.00	-Ferro-silico-chromium	0%	0
7202.60.00	-Ferro-nickel	0%	0
7202.70.00	-Ferro-molybdenum	0%	0
7202.80.00	-Ferro-tungsten and ferro-silico-tungsten	0%	0
7202.9	-Other:		
7202.91.00	Ferro-titanium and ferro-silico-titanium	0%	0
7202.92.00	Ferro-vanadium	0%	0
7202.93.00	Ferro-niobium	0%	0
7202.99.00	Other	0%	0

7203	FERROUS PRODUCTS OBTAINED BY DIRECT REDUCTION OF IRON ORE AND OTHER SPONGY FERROUS PRODUCTS, IN LUMPS, PELLETS OR SIMILAR FORMS; IRON HAVING A MINIMUM PURITY BY WEIGHT OF 99.94%, IN LUMPS, PELLETS OR SIMILAR FORMS:		
7203.10.00	-Ferrous products obtained by direct reduction of iron ore	0%	0
7203.90.00	-Other	0%	0
7204	FERROUS WASTE AND SCRAP; REMELTING SCRAP INGOTS OF IRON OR STEEL:		
7204.10.00	-Waste and scrap of cast iron	0%	0
7204.2	-Waste and scrap of alloy steel:		
7204.21.00	Of stainless steel	0%	0
7204.29.00	Other	0%	0
7204.30.00	-Waste and scrap of tinned iron or steel	0%	0
7204.4	-Other waste and scrap:		
7204.41.00	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	0%	0
7204.49.00	Other	0%	0
7204.50.00	-Remelting scrap ingots	5%	0
7205	GRANULES AND POWDERS, OF PIG IRON, SPIEGELEISEN, IRON OR STEEL:		
7205.10.00	-Granules	0%	0
7205.2	-Powders:		
7205.21.00	Of alloy steel	0%	0
7205.29.00	Other	0%	0
7206	IRON AND NON-ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS (EXCLUDING IRON OF 7203):		
7206.10.00	-Ingots	0%	0
7206.90.00	-Other	5%	0
7207	SEMI-FINISHED PRODUCTS OF IRON OR NON-ALLOY STEEL:		
7207.1	-Containing by weight less than 0.25% of carbon:		

7207.11.00	Of rectangular (including square) cross- section, the width measuring less than twice the thickness	5%	0
7207.12.00	Other, of rectangular (other than square) cross-section	5%	0
7207.19.00	Other	5%	0
7207.20.00	-Containing by weight 0.25% or more of carbon	5%	0
7208	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, HOT-ROLLED, NOT CLAD, PLATED OR COATED:		
7208.10.00	-In coils, not further worked than hot-rolled, with patterns in relief	5%	0
7208.2	-Other, in coils, not further worked than hot-rolled, pickled:		
7208.25.00	Of a thickness of 4.75 mm or more	5%	0
7208.26.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	0
7208.27.00	Of a thickness of less than 3 mm	5%	0
7208.3	-Other, in coils, not further worked than hot-rolled:		
7208.36.00	Of a thickness exceeding 10 mm	5%	0
7208.37.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	0
7208.38.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	0
7208.39.00	Of a thickness of less than 3 mm	5%	0
7208.40.00	-Not in coils, not further worked than hot- rolled, with patterns in relief	5%	0
7208.5	-Other, not in coils, not further worked than hot-rolled:		
7208.51.00	Of a thickness exceeding 10 mm	5%	0
7208.52.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	0
7208.53.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	0
7208.54.00	Of a thickness of less than 3 mm	5%	0
7208.90.00	-Other	5%	5

7209	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE, COLD-ROLLED (COLD-REDUCED), NOT CLAD, PLATED OR COATED:		
7209.1	-In coils, not further worked than cold-rolled (cold-reduced):		
7209.15.00	Of a thickness of 3 mm or more	5%	5
7209.16.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	5
7209.17.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	5
7209.18.00	Of a thickness of less than 0.5 mm	5%	5
7209.2	-Not in coils, not further worked than cold-rolled (cold-reduced):		
7209.25.00	Of a thickness of 3 mm or more	5%	5
7209.26.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	5
7209.27.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	5
7209.28.00	Of a thickness of less than 0.5 mm	5%	5
7209.90.00	-Other	5%	5
7210	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF 600 MM OR MORE, CLAD, PLATED OR COATED:		
7210.1	-Plated or coated with tin:		
7210.11.00	Of a thickness of 0.5 mm or more	0%	0
7210.12.00	Of a thickness of less than 0.5 mm	0%	0
7210.20.00	-Plated or coated with lead, including terne- plate	0%	0
7210.30.00	-Electrolytically plated or coated with zinc	5%	5
7210.4	-Otherwise plated or coated with zinc:		
7210.41.00	Corrugated	5%	5
7210.49.00	Other	5%	5
7210.50.00	-Plated or coated with chromium oxides or with chromium and chromium oxides	5%	5
7210.6	-Plated or coated with aluminium:		
7210.61.00	Plated or coated with aluminium-zinc alloys	5%	5
7210.69.00	Other	5%	5
7210.70.00	-Painted, varnished or coated with plastics	5%	5

7210.90.00	-Other	5%	5
7211	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, NOT CLAD, PLATED OR COATED:		
7211.1	-Not further worked than hot-rolled:		
7211.13.00	Rolled on four faces or in a closed box pass, of a width exceeding 150 mm and a thickness of not less than 4 mm, not in coils and without patterns in relief	5%	0
7211.14.00	Other, of a thickness of 4.75 mm or more	5%	0
7211.19.00	Other	5%	0
7211.2	-Not further worked than cold-rolled (cold-reduced):		
7211.23.00	Containing by weight less than 0.25% of carbon	5%	5
7211.29.00	Other	5%	5
7211.90.00	-Other	5%	5
7212	FLAT-ROLLED PRODUCTS OF IRON OR NON-ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm, CLAD, PLATED OR COATED:		
7212.10.00	-Plated or coated with tin	0%	0
7212.20.00	-Electrolytically plated or coated with zinc	5%	5
7212.30.00	-Otherwise plated or coated with zinc	5%	5
7212.40.00	-Painted, varnished or coated with plastics	5%	5
7212.50.00	-Otherwise plated or coated	5%	5
7212.60.00	-Clad	5%	5
7213	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF IRON OR NON-ALLOY STEEL:		
7213.10.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process	5%	0
7213.20.00	-Other, of free-cutting steel	5%	0
7213.9	-Other:		
7213.91.00	Of circular cross-section measuring less than 14 mm in diameter	5%	0
7213.99.00	Other	5%	0

7214	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL, NOT FURTHER WORKED THAN FORGED, HOT- ROLLED, HOT-DRAWN OR HOT- EXTRUDED, BUT INCLUDING THOSE TWISTED AFTER ROLLING:		
7214.10.00	-Forged	5%	0
7214.20.00	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	5%	0
7214.30.00	-Other, of free-cutting steel	5%	0
7214.9	-Other:		
7214.91.00	Of rectangular (other than square) cross- section	5%	0
7214.99.00	Other	5%	0
7215	OTHER BARS AND RODS OF IRON OR NON-ALLOY STEEL:		
7215.10	-Of free-cutting steel, not further worked than cold-formed or cold-finished:		
7215.10.10	"Flattened circles" and "modified rectangles" as defined in Note 1(l) to Chapter 72	5%	0
7215.10.90	Other	5%	0
7215.50	-Other, not further worked than cold-formed or cold-finished:		
7215.50.10	"Flattened circles" and "modified rectangles" as defined in Note 1(l) to Chapter 72	5%	0
7215.50.90	Other	5%	0
7215.90.00	-Other	5%	0
7216	ANGLES, SHAPES AND SECTIONS OF IRON OR NON-ALLOY STEEL:		
7216.10.00	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	5%	0
7216.2	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm:		
7216.21.00	L sections	5%	0
7216.22.00	T sections	5%	0
7216.3	-U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded of a height of 80 mm or more:		

7216.31.00	U sections	5%	0
7216.32.00	I sections	5%	0
7216.33.00	H sections	5%	0
7216.40.00	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	5%	0
7216.50.00	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	5%	0
7216.6	-Angles, shapes and sections, not further worked than cold-formed or cold-finished:		
7216.61.00	Obtained from flat-rolled products	5%	0
7216.69.00	Other	5%	0
7216.9	-Other:		
7216.91.00	Cold-formed or cold-finished from flat- rolled products	5%	0
7216.99.00	Other	5%	0
7217	WIRE OF IRON OR NON-ALLOY STEEL:		
7217.10.00	-Not plated or coated, whether or not polished	5%	0
7217.20.00	-Plated or coated with zinc	5%	0
7217.30.00	-Plated or coated with other base metals	5%	0
7217.90.00	-Other	5%	0
7218	STAINLESS STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI- FINISHED PRODUCTS OF STAINLESS STEEL:		
7218.10.00	-Ingots and other primary forms	5%	0
7218.9	-Other:		
7218.91.00	Of rectangular (other than square) cross- section	5%	0
7218.99.00	Other	5%	0
7219	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF 600 mm OR MORE:		
7219.1	-Not further worked than hot-rolled, in coils:		
7219.11.00	Of a thickness exceeding 10 mm	0%	0
7219.12.00	Of a thickness of 4.75 mm or more but not exceeding 10mm	5%	0
7219.13.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	0

7219.14.00	Of a thickness of less than 3 mm	0%	0
7219.2	-Not further worked than hot-rolled, not in coils:		
7219.21.00	Of a thickness exceeding 10 mm	5%	0
7219.22.00	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5%	0
7219.23.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	0
7219.24.00	Of a thickness of less than 3 mm	5%	0
7219.3	-Not further worked than cold-rolled (cold-reduced):		
7219.31.00	Of a thickness of 4.75 mm or more	5%	0
7219.32.00	Of a thickness of 3 mm or more but less than 4.75 mm	5%	0
7219.33.00	Of a thickness exceeding 1 mm but less than 3 mm	5%	0
7219.34.00	Of a thickness of 0.5 mm or more but not exceeding 1 mm	5%	0
7219.35.00	Of a thickness of less than 0.5 mm	5%	0
7219.90.00	-Other	5%	0
7220	FLAT-ROLLED PRODUCTS OF STAINLESS STEEL, OF A WIDTH OF LESS THAN 600 mm:		
7220.1	-Not further worked than hot-rolled:		
7220.11.00	Of a thickness of 4.75 mm or more	5%	0
7220.12.00	Of a thickness of less than 4.75 mm	5%	0
7220.20.00	-Not further worked than cold-rolled (cold-reduced)	5%	0
7220.90.00	-Other	5%	0
7221.00.00	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF STAINLESS STEEL	5%	0
7222	OTHER BARS AND RODS OF STAINLESS STEEL; ANGLES, SHAPES AND SECTIONS OF STAINLESS STEEL:		
7222.1	-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7222.11.00	Of circular cross-section	0%	0
7222.19.00	Other	5%	0
7222.20.00	-Bars and rods, not further worked than cold-formed or cold-finished	5%	0

7222.30.00	-Other bars and rods	5%	0
7222.40.00	-Angles, shapes and sections	5%	0
7223.00.00	WIRE OF STAINLESS STEEL	5%	0
7224	OTHER ALLOY STEEL IN INGOTS OR OTHER PRIMARY FORMS; SEMI- FINISHED PRODUCTS OF OTHER ALLOY STEEL:		
7224.10.00	-Ingots and other primary forms	5%	0
7224.90.00	-Other	5%	0
7225	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF 600 mm OR MORE:		
7225.1	-Of silicon-electrical steel:		
7225.11.00	Grain-oriented	5%	0
7225.19.00	Other	5%	0
7225.30.00	-Other, not further worked than hot-rolled, in coils	5%	0
7225.40.00	-Other, not further worked than hot-rolled, not in coils	5%	0
7225.50.00	-Other, not further worked than cold-rolled (cold-reduced)	5%	0
7225.9	-Other:		
7225.91.00	Electrolytically plated or coated with zinc	5%	0
7225.92.00	Otherwise plated or coated with zinc	5%	0
7225.99.00	Other	5%	0
7226	FLAT-ROLLED PRODUCTS OF OTHER ALLOY STEEL, OF A WIDTH OF LESS THAN 600 mm:		
7226.1	-Of silicon-electrical steel:		
7226.11.00	Grain-oriented	5%	0
7226.19.00	Other	5%	0
7226.20.00	-Of high speed steel	5%	0
7226.9	-Other:		
7226.91.00	Not further worked than hot-rolled	5%	0
7226.92.00	Not further worked than cold-rolled (cold-reduced)	5%	0
7226.99.00	Other	5%	0
7227	BARS AND RODS, HOT-ROLLED, IN IRREGULARLY WOUND COILS, OF OTHER ALLOY STEEL:		
7227.10.00	-Of high speed steel	0%	0
7227.20	-Of silico-manganese steel:		

7227.20.10	"Flattened circles" and "modified rectangles" as defined in Note 1(l) to	5%	0
7227.20.20	Chapter 72Goods, NSA, as follows: (a) containing less than 0.35% of carbon; (b) containing more than 1.2% of manganese	5%	0
7227.20.90	Other	5%	0
7227.90	-Other:		
7227.90.10	Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(l) to Chapter 72	5%	0
7227.90.90	Other	5%	0
7228	OTHER BARS AND RODS OF OTHER ALLOY STEEL; ANGLES, SHAPES AND SECTIONS, OF OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL:		
7228.10.00	-Bars and rods, of high speed steel	5%	0
7228.20	-Bars and rods, of silico-manganese steel:		
7228.20.10	"Flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5%	0
7228.20.2	Goods, NSA, as follows: (a) containing less than 0.35% of carbon; (b) containing more than 1.2% of manganese:		
7228.20.21	Not further worked than cold-formed or cold-finished	5%	0
7228.20.29	Other	5%	0
7228.20.90	Other	5%	0
7228.30	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded:		
7228.30.10	Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5%	0
7228.30.90	Other	5%	0
7228.40	-Other bars and rods, not further worked than forged:		
7228.40.10	Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified	5%	0

	rectangles" as defined in Note 1(m) to Chapter 72		
7228.40.90	Other	5%	0
7228.50.00	-Other bars and rods, not further worked than cold-formed or cold-finished	5%	0
7228.60	-Other bars and rods:		
7228.60.10	Goods, as follows: (a) of high alloy steel; (b) "flattened circles" and "modified rectangles" as defined in Note 1(m) to Chapter 72	5%	0
7228.60.90	Other	5%	0
7228.70.00	-Angles, shapes and sections	5%	0
7228.80.00	-Hollow drill bars and rods	5%	0
7229	WIRE OF OTHER ALLOY STEEL:		
7229.20.00	-Of silico-manganese steel	5%	0
7229.90	-Other:		
7229.90.10	Of high speed steel	0%	0
7229.90.90	Other	5%	0
73	ARTICLES OF IRON OR STEEL		
7301	SHEET PILING OF IRON OR STEEL, WHETHER OR NOT DRILLED, PUNCHED OR MADE FROM ASSEMBLED ELEMENTS; WELDED ANGLES, SHAPES AND SECTIONS, OF IRON OR STEEL:		
7301.10.00	-Sheet piling	5%	0
7301.20.00	-Angles, shapes and sections	5%	0
7302	RAILWAY OR TRAMWAY TRACK CONSTRUCTION MATERIAL OF IRON OR STEEL, THE FOLLOWING: RAILS, CHECK-RAILS AND RACK RAILS, SWITCH BLADES, CROSSING FROGS, POINT RODS AND OTHER CROSSING PIECES, SLEEPERS (CROSS-TIES), FISH-PLATES, CHAIRS, CHAIR WEDGES, SOLE PLATES (BASE PLATES), RAIL CLIPS, BEDPLATES, TIES AND OTHER MATERIAL SPECIALIZED FOR JOINTING OR FIXING RAILS:		
7302.10.00	-Rails	5%	0

7302.30.00	-Switch blades, crossing frogs, point rods and other crossing pieces	5%	0
7302.40.00	-Fish-plates and sole plates	5%	0
7302.90.00	-Other	5%	0
7303.00.00	TUBES, PIPES AND HOLLOW PROFILES, OF CAST IRON	5%	0
7304	TUBES, PIPES AND HOLLOW PROFILES, SEAMLESS, OF IRON (OTHER THAN CAST IRON) OR STEEL:		
7304.1	-Line pipe of a kind used for oil or gas pipelines:		
7304.11.00	Of stainless steel	5%	0
7304.19.00	Other	5%	0
7304.2	-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:		
7304.22.00	Drill pipe of stainless steel	5%	0
7304.23.00	Other drill pipe	5%	0
7304.24.00	Other, of stainless steel	5%	0
7304.29.00	Other	5%	0
7304.3	-Other, of circular cross-section, of iron or non-alloy steel:		
7304.31.00	Cold-drawn or cold-rolled (cold-reduced)	5%	0
7304.39.00	Other	5%	0
7304.4	-Other, of circular cross-section, of stainless steel:		
7304.41.00	Cold-drawn or cold-rolled (cold-reduced)	5%	0
7304.49.00	Other	5%	0
7304.5	-Other, of circular cross-section, of other alloy steel:		
7304.51.00	Cold-drawn or cold-rolled (cold-reduced)	5%	0
7304.59.00	Other	5%	0
7304.90.00	-Other	5%	0
7305	OTHER TUBES AND PIPES (FOR EXAMPLE, WELDED, RIVETED OR SIMILARLY CLOSED), HAVING CIRCULAR CROSS-SECTIONS, THE EXTERNAL DIAMETER OF WHICH EXCEEDS 406.4 mm, OF IRON OR STEEL:		
7305.1	-Line pipe of a kind used for oil or gas pipelines:		
7305.11.00	Longitudinally submerged arc welded	5%	3

7305.12.00	Other, longitudinally welded	5%	3
7305.19.00	Other	5%	5
7305.20.00	-Casing of a kind used in drilling for oil or gas	5%	5
7305.3	-Other, welded:		
7305.31.00	Longitudinally welded	5%	5
7305.39.00	Other	5%	5
7305.90.00	-Other	5%	5
7306	OTHER TUBES, PIPES AND HOLLOW PROFILES (FOR EXAMPLE, OPEN SEAM OR WELDED, RIVETED OR SIMILARLY CLOSED), OF IRON OR STEEL:		
7306.1	-Line pipe of a kind used for oil or gas pipelines:		
7306.11.00	Welded, of stainless steel	5%	5
7306.19.00	Other	5%	5
7306.2	-Casing and tubing of a kind used in drilling for oil or gas:		
7306.21.00	Welded, of stainless steel	5%	5
7306.29.00	Other	5%	5
7306.30.00	-Other, welded, of circular cross-section, of iron or non-alloy steel	5%	5
7306.40.00	-Other, welded, of circular cross-section, of stainless steel	5%	5
7306.50.00	-Other, welded, of circular cross-section, of other alloy steel	5%	5
7306.6	-Other, welded, of non-circular cross-section:		
7306.61.00	Of square or rectangular cross-section	5%	5
7306.69.00	Of other non-circular cross-section	5%	5
7306.90.00	-Other	5%	5
7307	TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES), OF IRON OR STEEL:		
7307.1	-Cast fittings:		
7307.11.00	Of non-malleable cast iron	5%	0
7307.19.00	Other	5%	0
7307.2	-Other, of stainless steel:		
7307.21.00	Flanges	5%	0
7307.22.00	Threaded elbows, bends and sleeves	5%	0

7307.23.00	Butt welding fittings	5%	0
7307.29.00	Other	5%	0
7307.9	-Other:		
7307.91.00	Flanges	5%	0
7307.92.00	Threaded elbows, bends and sleeves	5%	0
7307.93.00	Butt welding fittings	5%	0
7307.99.00	Other	5%	0
7308	STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406.00.00) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE-SECTIONS, LOCK-GATES, TOWERS, LATTICE MASTS, ROOFS, ROOFING FRAMEWORKS, DOORS AND WINDOWS AND THEIR FRAMES AND THRESHOLDS FOR DOORS, SHUTTERS, BALUSTRADES, PILLARS AND COLUMNS), OF IRON OR STEEL; PLATES, RODS, ANGLES, SHAPES, SECTIONS, TUBES AND THE LIKE, PREPARED FOR USE IN STRUCTURES, OF IRON OR STEEL:		
7308.10.00	-Bridges and bridge-sections	5%	0
7308.20.00	-Towers and lattice masts	5%	0
7308.30.00	-Doors, windows and their frames and thresholds for doors	5%	0
7308.40.00	-Equipment for scaffolding, shuttering, propping or pit-propping	5%	0
7308.90.00	-Other	5%	0
7309.00.00	RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT INSULA TED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5%	0

7310	TANKS, CASKS, DRUMS, CANS, BOXES AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF IRON OR STEEL, OF A CAPACITY NOT EXCEEDING 300 L, WHETHER OR NOT LINED OR HEAT-INSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT:		
7310.10.00	-Of a capacity of 50 L or more	5%	0
7310.2	-Of a capacity of less than 50 l:		
7310.21.00	Cans which are to be closed by soldering or crimping	5%	0
7310.29.00	Other	5%	0
7311.00.00	CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS, OF IRON OR STEEL	5%	0
7312	STRANDED WIRE, ROPES, CABLES, PLAITED BANDS, SLINGS AND THE LIKE, OF IRON OR STEEL, NOT ELECTRICALLY INSULATED:		
7312.10.00	-Stranded wire, ropes and cables	5%	0
7312.90.00	-Other	5%	0
7313.00.00	BARBED WIRE OF IRON OR STEEL; TWISTED HOOP OR SINGLE FLAT WIRE, BARBED OR NOT, AND LOOSELY TWISTED DOUBLE WIRE, OF A KIND USED FOR FENCING, OF IRON OR STEEL	0%	0
7314	CLOTH (INCLUDING ENDLESS BANDS), GRILL, NETTING AND FENCING, OF IRON OR STEEL WIRE; EXPANDED METAL OF IRON OR STEEL:		
7314.1	-Woven cloth:		
7314.12.00	Endless bands for machinery, of stainless steel	5%	0
7314.14.00	Other woven cloth, of stainless steel	5%	0
7314.19.00	Other	0%	0
7314.20.00	-Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm2 or more	0%	0

7314.3	-Other grill, netting and fencing, welded at the intersection:		
7314.31.00	Plated or coated with zinc	0%	0
7314.39.00	Other	0%	0
7314.4	-Other cloth, grill, netting and fencing:		
7314.41.00	Plated or coated with zinc	0%	0
7314.42.00	Coated with plastics	0%	0
7314.49.00	Other	0%	0
7314.50.00	-Expanded metal	5%	0
7315	CHAIN AND PARTS THEREOF, OF IRON OR STEEL:		
7315.1	-Articulated link chain and parts thereof:		
7315.11.00	Roller chain	5%	0
7315.12.00	Other chain	5%	0
7315.19.00	Parts	5%	0
7315.20.00	-Skid chain	0%	0
7315.8	-Other chain:		
7315.81.00	Stud-link	0%	0
7315.82.00	Other, welded link	5%	0
7315.89.00	Other	5%	0
7315.90.00	-Other parts	5%	0
7316.00.00	ANCHORS, GRAPNELS AND PARTS THEREOF, OF IRON OR STEEL	5%	0
7317	NAILS, TACKS, DRAWING PINS, CORRUGATED NAILS, STAPLES (OTHER THAN THOSE OF 8305) AND SIMILAR ARTICLES, OF IRON OR STEEL, WHETHER OR NOT WITH HEADS OF OTHER MATERIAL, BUT EXCLUDING SUCH ARTICLES WITH HEADS OF COPPER:		
7317.00.10	Horse-shoe nails	0%	0
7317.00.90	Other	5%	0
7318	SCREWS, BOLTS, NUTS, COACH SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL:		
7318.1	-Threaded articles:		
7318.11.00	Coach screws	5%	0
7318.12.00	Other wood screws	5%	0

7318.13.00	Screw hooks and screw rings	0%	0
7318.14.00	Self-tapping screws	5%	0
7318.15.00	Other screws and bolts, whether or not with their nuts or washers	5%	0
7318.16.00	Nuts	5%	0
7318.19.00	Other	5%	0
7318.2	-Non-threaded articles:		
7318.21.00	Spring washers and other lock washers	5%	0
7318.22.00	Other washers	5%	0
7318.23.00	Rivets	5%	0
7318.24.00	Cotters and cotter-pins	5%	0
7318.29.00	Other	5%	0
7319	SEWING NEEDLES, KNITTING NEEDLES, BODKINS, CROCHET HOOKS, EMBROIDERY STILETTOS AND SIMILAR ARTICLES, FOR USE IN THE HAND, OF IRON OR STEEL; SAFETY PINS AND OTHER PINS OF IRON OR STEEL, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
7319.40.00	-Safety pins and other pins	0%	0
7319.90.00	-Other	0%	0
7320	SPRINGS AND LEAVES FOR SPRINGS, OF IRON OR STEEL:		·
7320.10.00	-Leaf-springs and leaves therefore	5%	3
7320.20.00	-Helical springs	5%	3
7320.90.00	-Other	5%	5
7321	STOVES, RANGES, GRATES, COOKERS (INCLUDING THOSE WITH SUBSIDIARY BOILERS FOR CENTRAL HEATING), BARBECUES, BRAZIERS, GAS-RINGS, PLATE WARMERS AND SIMILAR NON-ELECTRIC DOMESTIC APPLIANCES, AND PARTS THEREOF, OF IRON OR STEEL:		
7321.1	-Cooking appliances and plate warmers:		
7321.11.00	For gas fuel or for both gas and other fuels	5%	0
7321.12.00	For liquid fuel	5%	0
7321.19.00	Other, including appliances for solid fuel	5%	0
7321.8	-Other appliances:		
7321.81.00	For gas fuel or for both gas and other fuels	5%	0

7321.82.00	For liquid fuel	5%	0
7321.89.00	Other, including appliances for solid fuel	5%	0
7321.90.00	-Parts	5%	0
7322	RADIATORS FOR CENTRAL HEATING, NOT ELECTRICALLY HEATED, AND PARTS THEREOF, OF IRON OR STEEL; AIR HEATERS AND HOT AIR DISTRIBUTORS (INCLUDING DISTRIBUTORS WHICH CAN ALSO DISTRIBUTE FRESH OR CONDITIONED AIR), NOT ELECTRICALLY HEATED, INCORPORATING A MOTOR-DRIVEN FAN OR BLOWER, AND PARTS THEREOF, OF IRON OR STEEL:		
7322.1	-Radiators and parts thereof:		
7322.11.00	Of cast iron	5%	3
7322.19.00	Other	5%	0
7322.90.00	-Other	5%	0
7323	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF IRON OR STEEL; IRON OR STEEL WOOL; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF IRON OR STEEL:		
7323.10.00	-Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	5%	0
7323.9	-Other:		
7323.91.00	Of cast iron, not enamelled	0%	0
7323.92.00	Of cast iron, enamelled	5%	0
7323.93.00	Of stainless steel	5%	0
7323.94.00	Of iron (other than cast iron) or steel, enamelled	5%	0
7323.99.00	Other	5%	0
7324	SANITARY WARE AND PARTS THEREOF, OF IRON OR STEEL:		
7324.10.00	-Sinks and wash basins, of stainless steel	5%	0
7324.2	-Baths:		
7324.21.00	Of cast iron, whether or not enamelled	5%	0
7324.29.00	Other	5%	0
7324.90.00	-Other, including parts	5%	0

7325	OTHER CAST ARTICLES OF IRON OR STEEL:		
7325.10.00	-Of non-malleable cast iron	5%	0
7325.9	-Other:		
7325.91.00	Grinding balls and similar articles for mills	5%	0
7325.99.00	Other	5%	0
7326	OTHER ARTICLES OF IRON OR STEEL:		
7326.1	-Forged or stamped, but not further worked:		
7326.11.00	Grinding balls and similar articles for mills	5%	0
7326.19.00	Other	5%	5
7326.20.00	-Articles of iron or steel wire	5%	0
7326.90	-Other:		
7326.90.10	Of a kind used as components in passenger motor vehicles	5%	0
7326.90.90	Other	5%	0
74	COPPER AND ARTICLES THEREOF		
7401.00.00	COPPER MATTES; CEMENT COPPER (PRECIPITATED COPPER)	0%	0
7402.00.00	UNREFINED COPPER; COPPER ANODES FOR ELECTROLYTIC REFINING	0%	0
7403	REFINED COPPER AND COPPER ALLOYS, UNWROUGHT:		
7403.1	-Refined copper:		
7403.11.00	Cathodes and sections of cathodes	0%	0
7403.12.00	Wire-bars	0%	0
7403.13.00	Billets	0%	0
7403.19.00	Other	0%	0
7403.2	-Copper alloys:		
7403.21.00	Copper-zinc base alloys (brass)	0%	0
7403.22.00	Copper-tin base alloys (bronze)	0%	0
7403.29.00	Other copper alloys (other than master alloys of 7405.00.00)	0%	0
7404.00.00	COPPER WASTE AND SCRAP	0%	0
7405.00.00	MASTER ALLOYS OF COPPER	0%	0
7406	COPPER POWDERS AND FLAKES:		
7406.10.00	-Powders of non-lamellar structure	0%	0
7406.20.00	-Powders of lamellar structure; flakes	0%	0

7407	COPPER BARS, RODS AND PROFILES:		
7407.10.00	-Of refined copper	5%	0
7407.2	-Of copper alloys:		
7407.21.00	Of copper-zinc base alloys (brass)	5%	0
7407.29.00	Other	5%	0
7408	COPPER WIRE:		
7408.1	-Of refined copper:		
7408.11.00	Of which the maximum cross-sectional dimension exceeds 6 mm	5%	0
7408.19.00	Other	5%	0
7408.2	-Of copper alloys:		
7408.21.00	Of copper-zinc base alloys (brass)	5%	0
7408.22.00	Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	0
7408.29.00	Other	5%	0
7409	COPPER PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.15 mm:		
7409.1	-Of refined copper:		
7409.11.00	In coils	5%	0
7409.19.00	Other	5%	0
7409.2	-Of copper-zinc base alloys (brass):		
7409.21.00	In coils	5%	0
7409.29.00	Other	5%	0
7409.3	-Of copper-tin base alloys (bronze):		
7409.31.00	In coils	5%	0
7409.39.00	Other	5%	0
7409.40.00	-Of copper-nickel base alloys (cupro- nickel) or copper-nickel-zinc base alloys (nickel silver)	5%	0
7409.90.00	-Of other copper alloys	5%	0
7410	COPPER FOIL (WHETHER OR NOT PRINTED OR BACKED WITH PAPER, PAPERBOARD, PLASTICS OR SIMILAR BACKING MATERIALS) OF A THICKNESS (EXCLUDING ANY BACKING) NOT EXCEEDING 0.15 mm:		
7410.1	-Not backed:		
7410.11.00	Of refined copper	5%	0
7410.12.00	Of copper alloys	5%	0
7410.2	-Backed:		

7410.21.00	Of refined copper	5%	0
7410.22.00	Of copper alloys	5%	0
7411	COPPER TUBES AND PIPES:		
7411.10.00	-Of refined copper	5%	0
7411.2	-Of copper alloys:		
7411.21.00	Of copper-zinc base alloys (brass)	5%	0
7411.22.00	Of copper-nickel base alloys (cupro- nickel) or copper-nickel zinc base alloys (nickel silver)	5%	0
7411.29.00	Other	5%	0
7412	COPPER TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):		
7412.10.00	-Of refined copper	5%	0
7412.20.00	-Of copper alloys	5%	0
7413.00.00	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF COPPER, NOT ELECTRICALLY INSULATED	5%	0
7415	NAILS, TACKS, DRAWING PINS, STAPLES (OTHER THAN THOSE OF 8305) AND SIMILAR ARTICLES, OF COPPER OR OF IRON OR STEEL WITH HEADS OF COPPER; SCREWS, BOLTS, NUTS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF COPPER:		
7415.10.00	-Nails and tacks, drawing pins, staples and similar articles	5%	0
7415.2	-Other articles, not threaded:		
7415.21.00	Washers (including spring washers)	5%	0
7415.29.00	Other	5%	0
7415.3	-Other threaded articles:		
7415.33.00	Screws; bolts and nuts	5%	0
7415.39.00	Other	5%	0
7418	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF COPPER; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF COPPER; SANITARY WARE AND PARTS THEREOF, OF COPPER:		

7418.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5%	0
7418.20.00	-Sanitary ware and parts thereof	5%	0
7419	OTHER ARTICLES OF COPPER:		
7419.10.00	-Chain and parts thereof	0%	0
7419.9	-Other:		
7419.91.00	Cast, moulded, stamped or forged, but not further worked	5%	0
7419.99.00	Other	5%	0
75	NICKEL AND ARTICLES THEREOF		
7501	NICKEL MATTES, NICKEL OXIDE SINTERS AND OTHER INTERMEDIATE PRODUCTS OF NICKEL METALLURGY:		
7501.10.00	-Nickel mattes	0%	0
7501.20.00	-Nickel oxide sinters and other intermediate products of nickel metallurgy	0%	0
7502	UNWROUGHT NICKEL:		
7502.10.00	-Nickel, not alloyed	0%	0
7502.20.00	-Nickel alloys	0%	0
7503.00.00	NICKEL WASTE AND SCRAP	0%	0
7504.00.00	NICKEL POWDERS AND FLAKES	0%	0
7505	NICKEL BARS, RODS, PROFILES AND WIRE:		
7505.1	-Bars, rods and profiles:		
7505.11.00	Of nickel, not alloyed	0%	0
7505.12.00	Of nickel alloys	0%	0
7505.2	-Wire:		
7505.21.00	Of nickel, not alloyed	0%	0
7505.22.00	Of nickel alloys	0%	0
7506	NICKEL PLATES, SHEETS, STRIP AND FOIL:		
7506.10.00	-Of nickel, not alloyed	0%	0
7506.20.00	-Of nickel alloys	0%	0
7507	NICKEL TUBES, PIPES AND TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES):		
7507.1	-Tubes and pipes:		
7507.11.00	Of nickel, not alloyed	0%	0
7507.12.00	Of nickel alloys	0%	0

7507.20.00	-Tube or pipe fittings	5%	0
7508	OTHER ARTICLES OF NICKEL:		
7508.10.00	-Cloth, grill and netting, of nickel wire	0%	0
7508.90.00	-Other	0%	0
76	ALUMINIUM AND ARTICLES THEREOF		
7601	UNWROUGHT ALUMINIUM:		
7601.10.00	-Aluminium, not alloyed	0%	0
7601.20.00	-Aluminium alloys	0%	0
7602.00.00	ALUMINIUM WASTE AND SCRAP	0%	0
7603	ALUMINIUM POWDERS AND FLAKES:		
7603.10.00	-Powders of non-lamellar structure	0%	0
7603.20.00	-Powders of lamellar structure; flakes	0%	0
7604	ALUMINIUM BARS, RODS AND PROFILES:		
7604.10.00	-Of aluminium, not alloyed	5%	0
7604.2	-Of aluminium alloys:		
7604.21.00	Hollow profiles	5%	0
7604.29.00	Other	5%	0
7605	ALUMINIUM WIRE:		
7605.1	-Of aluminium, not alloyed:		
7605.11.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	0
7605.19.00	Other	5%	0
7605.2	-Of aluminium alloys:		
7605.21.00	Of which the maximum cross-sectional dimension exceeds 7 mm	5%	0
7605.29.00	Other	5%	0
7606	ALUMINIUM PLATES, SHEETS AND STRIP, OF A THICKNESS EXCEEDING 0.2 mm:		
7606.1	-Rectangular (including square):		
7606.11.00	Of aluminium, not alloyed	5%	0
7606.12.00	Of aluminium alloys	5%	0
7606.9	-Other:		
7606.91.00	Of aluminium, not alloyed	5%	0
7606.92.00	Of aluminium alloys	5%	0

7607	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:		
7607.1	-Not backed:		
7607.11.00	Rolled but not further worked	5%	0
7607.19.00	Other	5%	0
7607.20.00	-Backed	5%	0
7608	ALUMINIUM TUBES AND PIPES:		
7608.10.00	-Of aluminium, not alloyed	5%	0
7608.20.00	-Of aluminium alloys	5%	0
7609.00.00	ALUMINIUM TUBE OR PIPE FITTINGS (FOR EXAMPLE, COUPLINGS, ELBOWS, SLEEVES)	5%	0
7610	ALUMINIUM STRUCTURES (EXCLUDING PREFABRICATED BUILDINGS OF 9406.00.00) AND PARTS OF STRUCTURES (FOR EXAMPLE, BRIDGES AND BRIDGE- 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:		
7610.10.00	-Doors, windows and their frames and thresholds for doors	5%	0
7610.90.00	-Other	5%	0
7611.00.00	ALUMINIUM RESERVOIRS, TANKS, VATS AND SIMILAR CONTAINERS, FOR ANY MATERIAL (OTHER THAN COMPRESSED OR LIQUEFIED GAS), OF A CAPACITY EXCEEDING 300 L, WHETHER OR NOT LINED OR HEATINSULATED, BUT NOT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT	5%	0

7612	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	0%	0
7612.90.00	-Other	5%	0
7613.00.00	ALUMINIUM CONTAINERS FOR COMPRESSED OR LIQUEFIED GAS	5%	0
7614	STRANDED WIRE, CABLES, PLAITED BANDS AND THE LIKE, OF ALUMINIUM, NOT ELECTRICALLY INSULATED:		
7614.10.00	-With steel core	5%	0
7614.90.00	-Other	5%	0
7615	TABLE, KITCHEN OR OTHER HOUSEHOLD ARTICLES AND PARTS THEREOF, OF ALUMINIUM; POT SCOURERS AND SCOURING OR POLISHING PADS, GLOVES AND THE LIKE, OF ALUMINIUM; SANITARY WARE AND PARTS THEREOF, OF ALUMINIUM:		
7615.10.00	-Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like	5%	0
7615.20.00	-Sanitary ware and parts thereof	5%	0
7616	OTHER ARTICLES OF ALUMINIUM:		
7616.10.00	-Nails, tacks, staples (other than those of 8305), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	5%	0
7616.9	-Other:		
7616.91.00	Cloth, grill, netting and fencing, of aluminium wire	5%	0
7616.99.00	Other	5%	0
78	LEAD AND ARTICLES THEREOF		
7801	UNWROUGHT LEAD:		

7801.10.00	-Refined lead	0%	0
7801.9	-Other:		
7801.91.00	Containing by weight antimony as the principal other element	0%	0
7801.99.00	Other	0%	0
7802.00.00	LEAD WASTE AND SCRAP	0%	0
7804	LEAD PLATES, SHEETS, STRIP AND FOIL; LEAD POWDERS AND FLAKES:		
7804.1	-Plates, sheets, strip and foil:		
7804.11.00	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	0%	0
7804.19.00	Other	0%	0
7804.20.00	-Powders and flakes	0%	0
7806	OTHER ARTICLES OF LEAD:		
7806.00.10	Goods, as follows: (a) lead bars, rods, profiles and wire; (b) lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0%	0
7806.00.90	Other	5%	0
79	ZINC AND ARTICLES THEREOF		
7901	UNWROUGHT ZINC:		
7901.1	-Zinc, not alloyed:		
7901.11.00	Containing by weight 99.99% or more of zinc	0%	0
7901.12.00	Containing by weight less than 99.99% of zinc	0%	0
7901.20.00	-Zinc alloys	0%	0
7902.00.00	ZINC WASTE AND SCRAP	0%	0
7903	ZINC DUST, POWDERS AND FLAKES:		
7903.10.00	-Zinc dust	0%	0
7903.90.00	-Other	0%	0
7904.00.00	ZINC BARS, RODS, PROFILES AND WIRE	0%	0
7905.00.00	ZINC PLATES, SHEETS, STRIP AND FOIL	0%	0
7907	OTHER ARTICLES OF ZINC:		
7907.00.10	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	0%	0
7907.00.90	Other	5%	0
80	TIN AND ARTICLES THEREOF		
8001	UNWROUGHT TIN:		

8001.10.00	-Tin, not alloyed	0%	0
8001.20.00	-Tin alloys	0%	0
8002.00.00	TIN WASTE AND SCRAP	0%	0
8003.00.00	TIN BARS, RODS, PROFILES AND WIRE	0%	0
8007.00.00	OTHER ARTICLES OF TIN	0%	0
81	OTHER BASE METALS; CERMETS; ARTICLES THEREOF		
8101	TUNGSTEN (WOLFRAM) AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8101.10.00	-Powders	0%	0
8101.9	-Other:		
8101.94.00	Unwrought tungsten, including bars and rods obtained simply by sintering	0%	0
8101.96.00	Wire	0%	0
8101.97.00	Waste and scrap	0%	0
8101.99.00	Other	0%	0
8102	MOLYBDENUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8102.10.00	-Powders	0%	0
8102.9	-Other:		
8102.94.00	Unwrought molybdenum, including bars and rods obtained simply by sintering	0%	0
8102.95.00	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	0%	0
8102.96.00	Wire	0%	0
8102.97.00	Waste and scrap	0%	0
8102.99.00	Other	0%	0
8103	TANTALUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8103.20.00	-Unwrought tantalum, including bars and rods obtained simply by sintering; powders	0%	0
8103.30.00	-Waste and scrap	0%	0
8103.90.00	-Other	0%	0
8104	MAGNESIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8104.1	-Unwrought magnesium:		

0104 11 00	Containing at least 99.8% by weight of	00/	0
8104.11.00	magnesium	0%	0
8104.19.00	Other	0%	0
8104.20.00	-Waste and scrap	0%	0
8104.30.00	-Raspings, turnings and granules, graded according to size; powders	0%	0
8104.90.00	-Other	0%	0
8105	COBALT MATTES AND OTHER INTERMEDIATE PRODUCTS OF COBALT METALLURGY; COBALT AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8105.20.00	-Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	0%	0
8105.30.00	-Waste and scrap	0%	0
8105.90.00	-Other	0%	0
8106.00.00	BISMUTH AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0%	0
8107	CADMIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8107.20.00	-Unwrought cadmium; powders	0%	0
8107.30.00	-Waste and scrap	0%	0
8107.90.00	-Other	0%	0
8108	TITANIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8108.20.00	-Unwrought titanium; powders	0%	0
8108.30.00	-Waste and scrap	0%	0
8108.90.00	-Other	0%	0
8109	ZIRCONIUM AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8109.20.00	-Unwrought zirconium; powders	0%	0
8109.30.00	-Waste and scrap	0%	0
8109.90.00	-Other	0%	0
8110	ANTIMONY AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP:		
8110.10.00	-Unwrought antimony; powders	0%	0
8110.20.00	-Waste and scrap	0%	0
8110.90.00	-Other	0%	0

	MANGANESE AND ARTICLES		
8111.00.00	THEREOF, INCLUDING WASTE AND	0%	0
	SCRAP		
	BERYLLIUM, CHROMIUM,		
	GERMANIUM, VANADIUM, GALLIUM,		
8112	HAFNIUM, INDIUM, NIOBIUM (COLUMBIUM), RHENIUM AND		
0112	THALLIUM, AND ARTICLES OF		
	THESE METALS, INCLUDING WASTE		
	AND SCRAP:		
8112.1	-Beryllium:		
8112.12.00	Unwrought; powders	0%	0
8112.13.00	Waste and scrap	0%	0
8112.19.00	Other	0%	0
8112.2	-Chromium:		
8112.21.00	Unwrought; powders	0%	0
8112.22.00	Waste and scrap	0%	0
8112.29.00	Other	0%	0
8112.5	-Thallium:		
8112.51.00	Unwrought; powders	0%	0
8112.52.00	Waste and scrap	0%	0
8112.59.00	Other	0%	0
8112.9	-Other:		
8112.92.00	Unwrought; waste and scrap; powders	0%	0
8112.99.00	Other	0%	0
8113.00.00	CERMETS AND ARTICLES THEREOF, INCLUDING WASTE AND SCRAP	0%	0
	TOOLS, IMPLEMENTS, CUTLERY,		
82	SPOONS AND FORKS, OF BASE		
02	METAL; PARTS THEREOF OF BASE		
	METAL		
	HAND TOOLS, THE FOLLOWING: SPADES, SHOVELS, MATTOCKS,		
	PICKS, HOES, FORKS AND RAKES;		
	AXES, BILL HOOKS AND SIMILAR		
	HEWING TOOLS; SECATEURS AND		
8201	PRUNERS OF ANY KIND; SCYTHES,		
	SICKLES, HAY KNIVES, HEDGE		
	SHEARS, TIMBER WEDGES AND		
	OTHER TOOLS OF A KIND USED IN		
	AGRICULTURE, HORTICULTURE OR		
8201.10.00	FORESTRY:	5%	0
0201.10.00	-Spades and shovels	J%0	U

8201.30.00	-Mattocks, picks, hoes and rakes	5%	0
8201.40.00	-Axes, bill hooks and similar hewing tools	5%	0
8201.50.00	-Secateurs and similar one-handed pruners and shears (including poultry shears)	5%	0
8201.60.00	-Hedge shears, two-handed pruning shears and similar two-handed shears	5%	0
8201.90.00	-Other hand tools of a kind used in agriculture, horticulture or forestry	5%	0
8202	HAND SAWS; BLADES FOR SAWS OF ALL KINDS (INCLUDING SLITTING, SLOTTING OR TOOTHLESS SAW BLADES):		
8202.10.00	-Hand saws	5%	0
8202.20.00	-Band saw blades	5%	0
8202.3	-Circular saw blades (including slitting or slotting saw blades):		
8202.31.00	With working part of steel	5%	0
8202.39.00	Other, including parts	5%	0
8202.40.00	-Chain saw blades	0%	0
8202.9	-Other saw blades:		
8202.91.00	Straight saw blades, for working metal	5%	0
8202.99.00	Other	5%	0
8203	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 similar tools	5%	0
8203.20.00	-Pliers (including cutting pliers), pincers, tweezers and similar tools	5%	0
8203.30.00	-Metal cutting shears and similar tools	5%	0
8203.40.00	-Pipe-cutters, bolt croppers, perforating punches and similar tools	5%	0
8204	HAND-OPERATED SPANNERS AND WRENCHES (INCLUDING TORQUE METER WRENCHES BUT NOT INCLUDING TAP WRENCHES); INTERCHANGEABLE SPANNER SOCKETS, WITH OR WITHOUT HANDLES:		
8204.1	-Hand-operated spanners and wrenches:		

8204.11.00	Non-adjustable	5%	0
8204.12.00	Adjustable	5%	0
8204.20.00	-Interchangeable spanner sockets, with or without handles	5%	0
8205	HAND TOOLS (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 tapping tools	5%	0
8205.20.00	-Hammers and sledge hammers	5%	0
8205.30.00	-Planes, chisels, gouges and similar cutting tools for working wood	5%	0
8205.40.00	-Screwdrivers	5%	0
8205.5	-Other hand tools (including glaziers' diamonds):		
8205.51.00	Household tools	5%	0
8205.59.00	Other	5%	0
8205.60.00	-Blow lamps	0%	0
8205.70.00	-Vices, clamps and the like	5%	0
8205.90.00	-Other, including sets of articles of two or more of the foregoing subheadings of this heading	5%	0
8206.00.00	TOOLS OF TWO OR MORE OF 8202 TO 8205, PUT UP IN SETS FOR RETAIL SALE	5%	0
8207	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 SCREW DRIVING), INCLUDING DIES FOR DRAWING OR EXTRUDING METAL, AND ROCK DRILLING OR EARTH BORING TOOLS:		
8207.1	-Rock drilling or earth boring tools:		

8207.13.00	With working part of cermets	5%	0
8207.19.00	Other, including parts	5%	0
8207.20.00	-Dies for drawing or extruding metal	5%	0
8207.30.00	-Tools for pressing, stamping or punching	5%	0
8207.40.00	-Tools for tapping or threading	5%	0
8207.50.00	-Tools for drilling, other than for rock drilling	5%	0
8207.60.00	-Tools for boring or broaching	5%	0
8207.70.00	-Tools for milling	5%	0
8207.80.00	-Tools for turning	5%	0
8207.90.00	-Other interchangeable tools	5%	0
8208	KNIVES AND CUTTING BLADES, FOR MACHINES OR FOR MECHANICAL APPLIANCES:		
8208.10.00	-For metal working	5%	0
8208.20.00	-For wood working	5%	0
8208.30.00	-For kitchen appliances or for machines used by the food industry	5%	0
8208.40	-For agricultural, horticultural or forestry machines:		
8208.40.10	Designed for use with wood chipping machines	5%	0
8208.40.90	Other	0%	0
8208.90.00	-Other	5%	0
8209.00.00	PLATES, STICKS, TIPS AND THE LIKE FOR TOOLS, UNMOUNTED, OF CERMETS	5%	0
8210.00.00	HAND-OPERATED MECHANICAL APPLIANCES, WEIGHING 10 kg OR LESS, USED IN THE PREPARATION, CONDITIONING OR SERVING OF FOOD OR DRINK	5%	0
8211	KNIVES WITH CUTTING BLADES, SERRATED OR NOT (INCLUDING PRUNING KNIVES), OTHER THAN KNIVES OF 8208, AND BLADES THEREFOR:		
8211.10.00	-Sets of assorted articles	5%	0
8211.9	-Other:		
8211.91.00	Table knives having fixed blades	5%	0
8211.92	Other knives having fixed blades:		
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S211.93.00	8211.92.10	Kitchen knives, butchers' knives and slaughtermen's knives	5%	0
S211.94	8211.92.90	Other	5%	0
S211.94.10	8211.93.00	Knives having other than fixed blades	0%	0
Section	8211.94	Blades:		
8211.95        Handles of base metal:           8211.95.10        For table knives, kitchen knives, butchers' knives and slaughtermen's knives         5%         0           8211.95.90        Other         5%         0           8212         RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS):         0         0           8212.10.00        Razors         0%         0           8212.20.00         -Safety razor blades, including razor blade blanks in strips         0%         0           8212.90.00         -Other parts         0%         0           8213.00.00         SIMILAR SHEARS, AND BLADES THEREFOR         0%         0           8213.00.00         SIMILAR SHEARS, AND BLADES THEREFOR         0%         0           8214.00.00         OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES):         0           8214.10.00         -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor         0%         0           8214.20.00         -Manicure or pedicure sets and instruments (including nail files)         0%         0           8214.90.00         -Other         0%         0           8215         SPOONS, FORKS, LADLES, SKIMMERS, CAKE-SERV	8211.94.10		5%	0
S211.95.10	8211.94.90	Other	5%	0
Section	8211.95	Handles of base metal:		
RAZORS AND RAZOR BLADES (INCLUDING RAZOR BLADE BLANKS IN STRIPS):  8212.10.00 -Razors	8211.95.10		5%	0
S212   (INCLUDING RAZOR BLADE BLANKS IN STRIPS):	8211.95.90	Other	5%	0
Safety razor blades, including razor blade blanks in strips   0%   0	8212	(INCLUDING RAZOR BLADE BLANKS		
blanks in strips  8212.90.00	8212.10.00	-Razors	0%	0
SCISSORS, TAILORS' SHEARS AND SIMILAR SHEARS, AND BLADES THEREFOR  OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES):  -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor  8214.20.00  -Manicure or pedicure sets and instruments (including nail files)  8214.90.00  -Other  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	8212.20.00	, ,	0%	0
8213.00.00 SIMILAR SHEARS, AND BLADES THEREFOR  OTHER ARTICLES OF CUTLERY (FOR EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES):  -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor  8214.20.00 -Manicure or pedicure sets and instruments (including nail files)  8214.90.00 -Other  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	8212.90.00	-Other parts	0%	0
EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS (INCLUDING NAIL FILES):  -Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor  -Manicure or pedicure sets and instruments (including nail files)  8214.20.00  -Other  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	8213.00.00	SIMILAR SHEARS, AND BLADES	0%	0
8214.10.00 knives, pencil sharpeners and blades therefor  8214.20.00 -Manicure or pedicure sets and instruments (including nail files)  8214.90.00 -Other 0% 0  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 5% 0	8214	EXAMPLE, HAIR CLIPPERS, BUTCHERS' OR KITCHEN CLEAVERS, CHOPPERS AND MINCING KNIVES, PAPER KNIVES); MANICURE OR PEDICURE SETS AND INSTRUMENTS		
8214.20.00 (including nail files)  8214.90.00 -Other 0% 0  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 5% 0	8214.10.00	knives, pencil sharpeners and blades	0%	0
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  5%  0	8214.20.00	<u>+</u>	0%	0
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  5%  0	8214.90.00	-Other	0%	0
one article plated with precious metal	8215	SKIMMERS, CAKE-SERVERS, FISH- KNIVES, BUTTER-KNIVES, SUGAR TONGS AND SIMILAR KITCHEN OR		
8215.20.00   -Other sets of assorted articles 5% 0		one article plated with precious metal	5%	
	8215.20.00	-Other sets of assorted articles	5%	0

8215.9	-Other:		
8215.91.00	Plated with precious metal	5%	0
8215.99.00	Other	5%	0
83	MISCELLANEOUS ARTICLES OF BASE METAL		
8301	PADLOCKS AND LOCKS (KEY, COMBINATION OR ELECTRICALLY OPERATED), OF BASE METAL; CLASPS AND FRAMES WITH CLASPS, INCORPORATING LOCKS, OF BASE METAL; KEYS FOR ANY OF THE FOREGOING ARTICLES, OF BASE METAL:		
8301.10.00	-Padlocks	5%	0
8301.20.00	-Locks of a kind used for motor vehicles	5%	5
8301.30.00	-Locks of a kind used for furniture	5%	0
8301.40.00	-Other locks	5%	0
8301.50.00	-Clasps and frames with clasps, incorporating locks	0%	0
8301.60.00	-Parts	5%	5
8301.70.00	-Keys presented separately	5%	5
8302	BASE METAL MOUNTINGS, FITTINGS AND SIMILAR ARTICLES SUITABLE FOR FURNITURE, DOORS, STAIRCASES, WINDOWS, BLINDS, COACHWORK, SADDLERY, TRUNKS, CHESTS, CASKETS OR THE LIKE; BASE METAL HAT-RACKS, HAT- PEGS, BRACKETS AND SIMILAR FIXTURES; CASTORS WITH MOUNTINGS OF BASE METAL; AUTOMATIC DOOR CLOSERS OF BASE METAL:		
8302.10.00	-Hinges	5%	5
8302.20.00	-Castors	5%	0
8302.30.00	-Other mountings, fittings and similar articles suitable for motor vehicles	5%	5
8302.4	-Other mountings, fittings and similar articles:		
8302.41.00	Suitable for buildings	5%	0
8302.42.00	Other, suitable for furniture	5%	0
8302.49.00	Other	5%	0
8302.50.00	-Hat-racks, hat-pegs, brackets and similar fixtures	5%	0

8302.60.00	-Automatic door closers	5%	0
8303.00.00	ARMOURED OR REINFORCED SAFES, STRONG-BOXES AND DOORS AND SAFE DEPOSIT LOCKERS FOR STRONG-ROOMS, CASH OR DEED BOXES AND THE LIKE, OF BASE METAL	5%	0
8304.00.00	FILING CABINETS, CARD-INDEX CABINETS, PAPER TRAYS, PAPER RESTS, PEN TRAYS, OFFICE-STAMP STANDS AND SIMILAR OFFICE OR DESK EQUIPMENT, OF BASE METAL, OTHER THAN OFFICE FURNITURE OF 9403	5%	0
8305	FITTINGS FOR LOOSE-LEAF BINDERS OR FILES, LETTER CLIPS, LETTER CORNERS, PAPER CLIPS, INDEXING TAGS AND SIMILAR OFFICE ARTICLES, OF BASE METAL; STAPLES IN STRIPS (FOR EXAMPLE, FOR OFFICES, UPHOLSTERY, PACKAGING), OF BASE METAL:		
8305.10.00	-Fittings for loose-leaf binders or files	5%	0
8305.20.00	-Staples in strips	5%	0
8305.90.00	-Other, including parts	5%	0
8306	BELLS, GONGS AND THE LIKE, NON- ELECTRIC, OF BASE METAL; STATUETTES AND OTHER ORNAMENTS, OF BASE METAL; PHOTOGRAPH, PICTURE OR SIMILAR FRAMES, OF BASE METAL; MIRRORS OF BASE METAL:		
8306.10.00	-Bells, gongs and the like	5%	0
8306.2	-Statuettes and other ornaments:		
8306.21.00	Plated with precious metal	5%	0
8306.29.00	Other	5%	0
8306.30.00	-Photograph, picture or similar frames; mirrors	5%	0
8307	FLEXIBLE TUBING OF BASE METAL, WITH OR WITHOUT FITTINGS:		
8307.10.00	-Of iron or steel	5%	0
8307.90.00	-Of other base metal	5%	0

8308	CLASPS, FRAMES WITH CLASPS, BUCKLES, BUCKLE-CLASPS, HOOKS, EYES, EYELETS AND THE LIKE, OF BASE METAL, OF A KIND USED FOR CLOTHING, FOOTWEAR, AWNINGS, HANDBAGS, TRAVEL GOODS OR OTHER MADE UP ARTICLES; TUBULAR OR BIFURCATED RIVETS, OF BASE METAL; BEADS AND SPANGLES, OF BASE METAL:		
8308.10.00	-Hooks, eyes and eyelets	5%	0
8308.20.00	-Tubular or bifurcated rivets	5%	0
8308.90.00	-Other, including parts	5%	0
8309	STOPPERS, CAPS AND LIDS (INCLUDING CROWN CORKS, SCREW CAPS AND POURING STOPPERS), CAPSULES FOR BOTTLES, THREADED BUNGS, BUNG COVERS, SEALS AND OTHER PACKING ACCESSORIES, OF BASE METAL:		
8309.10.00	-Crown corks	5%	0
8309.90.00	-Other	5%	0
8310.00.00	SIGN PLATES, NAME-PLATES, ADDRESS-PLATES AND SIMILAR PLATES, NUMBERS, LETTERS AND OTHER SYMBOLS, OF BASE METAL, EXCLUDING THOSE OF 9405	5%	5
8311	WIRE, RODS, TUBES, PLATES, ELECTRODES AND SIMILAR PRODUCTS, OF BASE METAL OR OF METAL CARBIDES, COATED OR CORED WITH FLUX MATERIAL, OF A KIND USED FOR SOLDERING, BRAZING, WELDING OR DEPOSITION OF METAL OR OF METAL CARBIDES; WIRE AND RODS, OF AGGLOMERATED BASE METAL POWDER, USED FOR METAL SPRAYING:		
8311.10.00	-Coated electrodes of base metal, for electric arc-welding	5%	0
8311.20.00	-Cored wire of base metal, for electric arc- welding	5%	0
8311.30.00	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	5%	0

8311.90.00	-Other	0%	0
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF		
8401	NUCLEAR REACTORS; FUEL ELEMENTS (CARTRIDGES), NON- IRRADIATED, FOR NUCLEAR REACTORS; MACHINERY AND APPARATUS FOR ISOTOPIC SEPARATION:		
8401.10.00	-Nuclear reactors	5%	0
8401.20.00	-Machinery and apparatus for isotopic separation, and parts thereof	0%	0
8401.30.00	-Fuel elements (cartridges), non-irradiated	5%	0
8401.40.00	-Parts of nuclear reactors	5%	0
8402	STEAM OR OTHER VAPOUR GENERATING BOILERS (OTHER THAN CENTRAL HEATING HOT WATER BOILERS CAPABLE ALSO OF PRODUCING LOW PRESSURE STEAM); SUPER-HEATED WATER BOILERS:		
8402.1	-Steam or other vapour generating boilers:		
8402.11.00	Watertube boilers with a steam production exceeding 45 t per hour	5%	0
8402.12.00	Watertube boilers with a steam production not exceeding 45 t per hour	5%	0
8402.19.00	Other vapour generating boilers, including hybrid boilers	5%	0
8402.20.00	-Super-heated water boilers	5%	0
8402.90.00	-Parts	5%	0
8403	CENTRAL HEATING BOILERS OTHER THAN THOSE OF 8402:		
8403.10.00	-Boilers	5%	0
8403.90.00	-Parts	5%	0
8404	AUXILIARY PLANT FOR USE WITH BOILERS OF8402 OR 8403 (FOR EXAMPLE, ECONOMISERS, SUPER- HEATERS, SOOT REMOVERS, GAS RECOVERERS); CONDENSERS FOR STEAM OR OTHER VAPOUR POWER UNITS:		

8404.10.00	-Auxiliary plant for use with boilers of 8402 or 8403	5%	0
8404.20.00	-Condensers for steam or other vapour power units	5%	0
8404.90.00	-Parts	5%	0
8405	PRODUCER GAS OR WATER GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS; ACETYLENE GAS GENERATORS AND SIMILAR WATER PROCESS GAS GENERATORS, WITH OR WITHOUT THEIR PURIFIERS:		
8405.10.00	-Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	5%	0
8405.90.00	-Parts	5%	0
8406	STEAM TURBINES AND OTHER VAPOUR TURBINES:		
8406.10.00	-Turbines for marine propulsion	0%	0
8406.8	-Other turbines:		
8406.81.00	Of an output exceeding 40 MW	0%	0
8406.82.00	Of an output not exceeding 40 MW	0%	0
8406.90.00	-Parts	0%	0
8407	SPARK-IGNITION RECIPROCATING OR ROTARY INTERNAL COMBUSTION PISTON ENGINES:		
8407.10.00	-Aircraft engines	0%	0
8407.2	-Marine propulsion engines:		
8407.21.00	Outboard motors	0%	0
8407.29.00	Other	0%	0
8407.3	-Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:		
8407.31.00	Of a cylinder capacity not exceeding 50 cm3	0%	0
8407.32.00	Of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3	0%	0
8407.33	Of a cylinder capacity exceeding 250 cm3 but not exceeding 1 000 cm3:		
8407.33.10	For use in the assembly or manufacture of passenger motor vehicles	5%	3
8407.33.90	Other	0%	0

8407.34	Of a cylinder capacity exceeding 1 000 cm3:		
8407.34.10	For use in the assembly or manufacture of passenger motor vehicles	5%	5
8407.34.20	Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	5%	0
8407.34.90	Other	0%	0
8407.90	-Other engines:		
8407.90.10	For use in the assembly or manufacture of passenger motor vehicles	5%	5
8407.90.20	Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	0%	0
8407.90.30	Engines, NSA, having a power not exceeding 3.6 kW	5%	0
8407.90.90	Other	0%	0
8408	COMPRESSION-IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES):		
8408.10.00	-Marine propulsion engines	0%	0
8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87:		
8408.20.10	For use in the assembly or manufacture of passenger motor vehicles	5%	5
8408.20.20	Engines, NSA, of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705	5%	5
8408.20.90	Other	0%	0
8408.90.00	-Other engines	0%	0
8409	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE ENGINES OF 8407 OR 8408:		
8409.10.00	-For aircraft engines	5%	0
8409.9	-Other:		
8409.91	Suitable for use solely or principally with spark-ignition internal combustion piston engines:		

8409.91.10	Parts, as follows: (a) carburettors, and parts thereof, not being suitable for use with motorcycles; (b) piston pins; (c) piston rings; (d) valves; (e) of engines of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705; (f) of a kind used with engines having a power not exceeding 4.5 kW of 8407.31.00	5%	0
8409.91.90	Other	0%	0
8409.99	Other:		
8409.99.10	Parts, as follows: (a) piston pins; (b) piston rings; (c) valves; (d) for engines of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, but not including fuel injection equipment and parts thereof unless for use in the assembly or manufacture of those vehicles	5%	3
8409.99.90	Other	0%	0
8410	HYDRAULIC TURBINES, WATER WHEELS, AND REGULATORS THEREFOR:		
8410.1	-Hydraulic turbines and water wheels:		
8410.11.00	Of a power not exceeding 1 000 kW	5%	0
8410.12.00	Of a power exceeding 1 000 kW but not exceeding 10 000 kW	5%	0
8410.13.00	Of a power exceeding 10 000 kW	5%	0
8410.90.00	-Parts, including regulators	5%	0
8411	TURBO-JETS, TURBO-PROPELLERS AND OTHER GAS TURBINES:		
8411.1	-Turbo-jets:		
8411.11.00	Of a thrust not exceeding 25 kN	0%	0
8411.12.00	Of a thrust exceeding 25 kN	0%	0
8411.2	-Turbo-propellers:		
8411.21.00	Of a power not exceeding 1 100 kW	0%	0
8411.22.00	Of a power exceeding 1 100 kW	0%	0
8411.8	-Other gas turbines:		
8411.81.00	Of a power not exceeding 5 000 kW	0%	0
8411.82.00	Of a power exceeding 5 000 kW	0%	0
8411.9	-Parts:		
8411.91.00	Of turbo-jets or turbo-propellers	0%	0
8411.99.00	Other	0%	0
8412	OTHER ENGINES AND MOTORS:		

8412.10.00	-Reaction engines other than turbo-jets	0%	0
8412.2	-Hydraulic power engines and motors:		
8412.21.00	Linear acting (cylinders)	5%	0
8412.29.00	Other	5%	0
8412.3	-Pneumatic power engines and motors:		
8412.31.00	Linear acting (cylinders)	5%	0
8412.39	Other:		
8412.39.10	Goods, as follows: (a) actuators for the mechanical operation of control valves; (b) engines operated by an external source of compressed gas and having a maximum gas consumption rate not exceeding 0.07 m3/minute	5%	0
8412.39.90	Other	0%	0
8412.80.00	-Other	0%	0
8412.90	-Parts:		
8412.90.10	For engines of 8412.10.00, 8412.39.90 or 8412.80.00	0%	0
8412.90.90	Other	5%	0
8413	PUMPS FOR LIQUIDS, WHETHER OR NOT FITTED WITH A MEASURING DEVICE; LIQUID ELEVATORS:		
8413.1	-Pumps fitted or designed to be fitted with a measuring device:		
8413.11.00	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	5%	0
8413.19.00	Other	5%	0
8413.20.00	-Hand pumps, other than those of 8413.11.00 or 8413.19.00	5%	0
8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines:		
8413.30.10	Pumps, as follows: (a) fuel pumps, used solely or principally with compressionignition engines; (b) oil or petrol pumps for use in the assembly or manufacture of engines for: (i) vehicles, having a power exceeding 7.46 kW, of 8701.10.00, 8701.90.11 or 8701.90.19; (ii) vehicles of 8701.30.00, 8701.90.90 or 8709.19.00	0%	0
8413.30.90	Other	5%	3
8413.40.00	-Concrete pumps	5%	0

8413.50	-Other reciprocating positive displacement pumps:		
8413.50.10	Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5%	0
8413.50.90	Other	5%	0
8413.60	-Other rotary positive displacement pumps:		
8413.60.10	Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5%	0
8413.60.90	Other	5%	0
8413.70	-Other centrifugal pumps:		
8413.70.10	Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5%	0
8413.70.90	Other	5%	0
8413.8	-Other pumps, liquid elevators:		
8413.81	Pumps:		
8413.81.10	Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5%	0
8413.81.90	Other	5%	0
8413.82.00	Liquid elevators	5%	0
8413.9	-Parts:		
8413.91	Of pumps:		
8413.91.10	Specially designed for use in the mining or metallurgical industries, other than pulp pumps for use in conjunction with ore dressing machines	5%	0
8413.91.20	Of pumps of 8413.30.10	0%	0
8413.91.90	Other	5%	0
8413.92.00	Of liquid elevators	5%	0
8414	AIR OR VACUUM PUMPS, AIR OR OTHER GAS COMPRESSORS AND FANS; VENTILATING OR RECYCLING HOODS INCORPORATING A FAN, WHETHER OR NOT FITTED WITH FILTERS:		
8414.10.00	-Vacuum pumps	5%	0
8414.20.00	-Hand- or foot-operated air pumps	0%	0
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8414.30.00	-Compressors of a kind used in refrigerating equipment	5%	3
8414.40	-Air compressors mounted on a wheeled chassis for towing:		
8414.40.10	Reciprocating or rotary, having a capacity not exceeding 3 m3 of free air delivered per minute	5%	0
8414.40.20	Reciprocating or rotary, having a capacity exceeding 3 m3 but not exceeding 25 m3 of free air delivered per minute	5%	0
8414.40.90	Other	0%	0
8414.5	-Fans:		
8414.51.00	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	5%	0
8414.59	Other:		
8414.59.10	Of a kind used as components in passenger motor vehicles	5%	5
8414.59.90	Other	5%	0
8414.60.00	-Hoods having a maximum horizontal side not exceeding 120 cm	5%	0
8414.80	-Other:		
8414.80.1	Reciprocating or rotary air compressors or pumps, having a capacity not exceeding 3 m3 of free air delivered per minute:		
8414.80.11	Aquarium aerators	0%	0
8414.80.19	Other	5%	0
8414.80.20	Reciprocating or rotary air compressors or pumps, having a capacity exceeding 3 m3 but not exceeding 25 m3 of free air delivered per minute	5%	0
8414.80.30	Electro-mechanical tools for working in the hand, with self-contained electric motor, NSA	5%	0
8414.80.90	Other	0%	0
8414.90	-Parts:		
8414.90.10	Of goods of 8414.20.00, 8414.40.90 or 8414.80.90	0%	0
8414.90.20	Of goods of 8414.40.20 or 8414.80.20	5%	0
8414.90.90	Other	5%	0

8415	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:		
8415.10.00	-Window or wall types, self-contained or "split-system"	5%	0
8415.20.00	-Of a kind used for persons, in motor vehicles	5%	5
8415.8	-Other:		
8415.81.00	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	5%	0
8415.82.00	Other, incorporating a refrigerating unit	5%	0
8415.83.00	Not incorporating a refrigerating unit	5%	0
8415.90.00	-Parts	5%	0
8416	FURNACE BURNERS FOR LIQUID FUEL, FOR PULVERISED SOLID FUEL OR FOR GAS; MECHANICAL STOKERS, INCLUDING THEIR MECHANICAL GRATES, MECHANICAL ASH DISCHARGERS AND SIMILAR APPLIANCES:		
8416.10.00	-Furnace burners for liquid fuel	5%	0
8416.20.00	-Other furnace burners, including combination burners	5%	0
8416.30.00	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	5%	0
8416.90.00	-Parts	5%	0
8417	INDUSTRIAL OR LABORATORY FURNACES AND OVENS, INCLUDING INCINERATORS, NON-ELECTRIC:		
8417.10.00	-Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	5%	0
8417.20.00	-Bakery ovens, including biscuit ovens	5%	0
8417.80.00	-Other	5%	0
8417.90.00	-Parts	5%	0

8418	REFRIGERATORS, FREEZERS AND OTHER REFRIGERATING OR FREEZING EQUIPMENT, ELECTRIC OR OTHER; HEAT PUMPS OTHER THAN AIR CONDITIONING MACHINES OF 8415:		
8418.10.00	-Combined refrigerator-freezers, fitted with separate external doors	5%	0
8418.2	-Refrigerators, household type:		
8418.21.00	Compression-type	5%	0
8418.29.00	Other	5%	0
8418.30.00	-Freezers of the chest type, not exceeding 800 L capacity	5%	0
8418.40.00	-Freezers of the upright type, not exceeding 900 L capacity	5%	0
8418.50.00	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	5%	0
8418.6	-Other refrigerating or freezing equipment; heat pumps:		
8418.61.00	Heat pumps other than air conditioning machines of 8415	5%	0
8418.69.00	Other	5%	0
8418.9	-Parts:		
8418.91.00	Furniture designed to receive refrigerating or freezing equipment	5%	0
8418.99.00	Other	5%	0

8419	MACHINERY, PLANT OR LABORATORY EQUIPMENT, WHETHER OR NOT ELECTRICALLY HEATED (EXCLUDING FURNACES, OVENS AND OTHER EQUIPMENT OF 8514), FOR THE TREATMENT OF MATERIALS BY A PROCESS INVOLVING A CHANGE OF TEMPERATURE SUCH AS HEATING, COOKING, ROASTING, DISTILLING, RECTIFYING, STERILISING, PASTEURISING, STEAMING, DRYING, EVAPORATING, VAPORISING, CONDENSING OR COOLING, OTHER THAN MACHINERY OR PLANT OF A KIND USED FOR DOMESTIC PURPOSES; INSTANTANEOUS OR STORAGE WATER HEATERS, NON- ELECTRIC:		
8419.1	-Instantaneous or storage water heaters, non-electric:		
8419.11.00	Instantaneous gas water heaters	5%	0
8419.19.00	Other	5%	0
8419.20.00	-Medical, surgical or laboratory sterilisers	5%	0
8419.3	-Dryers:	370	Ŭ
8419.31.00	For agricultural products	5%	0
8419.32.00	For wood, paper pulp, paper or paperboard	5%	0
8419.39	Other:		
8419.39.10	Electro-mechanical tools for working in the hand, with self-contained electric motor	5%	0
8419.39.90	Other	5%	0
8419.40.00	-Distilling or rectifying plant	5%	0
8419.50	-Heat exchange units:		
8419.50.10	Of a kind used as components in passenger motor vehicles	5%	5
8419.50.90	Other	5%	0
8419.60.00	-Machinery for liquefying air or other gases	0%	0
8419.8	-Other machinery, plant and equipment:		
8419.81	For making hot drinks or for cooking or heating food:		
8419.81.10	Hot drink dispensing machines	5%	0
8419.81.90	Other	5%	0

8419.89	Other:		
8419.89.20	Electro-mechanical tools for working in the hand, with self-contained electric motor	5%	0
8419.89.90	Other	5%	0
8419.90.00	-Parts	5%	0
8420	CALENDERING OR OTHER ROLLING MACHINES, OTHER THAN FOR METALS OR GLASS, AND CYLINDERS THEREFOR:		
8420.10.00	-Calendering or other rolling machines	0%	0
8420.9	-Parts:		
8420.91.00	Cylinders	5%	0
8420.99.00	Other	0%	0
8421	CENTRIFUGES, INCLUDING CENTRIFUGAL DRYERS; FILTERING OR PURIFYING MACHINERY AND APPARATUS, FOR LIQUIDS OR GASES:		
8421.1	-Centrifuges, including centrifugal dryers:		
8421.11.00	Cream separators	0%	0
8421.12.00	Clothes-dryers	5%	0
8421.19.00	Other	5%	0
8421.2	-Filtering or purifying machinery and apparatus for liquids:		
8421.21	For filtering or purifying water:		
8421.21.10	Filtering machinery and apparatus for use with swimming pools	5%	0
8421.21.90	Other	5%	0
8421.22.00	For filtering or purifying beverages other than water	5%	0
8421.23.00	Oil or petrol-filters for internal combustion engines	5%	3
8421.29.00	Other	5%	0
8421.3	-Filtering or purifying machinery and apparatus for gases:		
8421.31.00	Intake air filters for internal combustion engines	5%	3
8421.39.00	Other	5%	0
8421.9	-Parts:		
8421.91.00	Of centrifuges, including centrifugal dryers	5%	0
8421.99.00	Other	5%	0

8422	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:		
8422.1	-Dish washing machines:		
8422.11.00	Of the household type	5%	0
8422.19.00	Other	5%	0
8422.20.00	-Machinery for cleaning or drying bottles or other containers	5%	0
8422.30	-Machinery for filling, closing, sealing, or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages:		
8422.30.10	Electro-mechanical tools for working in the hand, with self-contained electric motor	5%	0
8422.30.90	Other	5%	0
8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery):		
8422.40.10	Electro-mechanical tools for working in the hand, with self-contained electric motor	5%	0
8422.40.90	Other	0%	0
8422.90.00	-Parts	5%	0
8423	WEIGHING MACHINERY (EXCLUDING BALANCES OF A SENSITIVITY OF 5 CG OR BETTER), INCLUDING WEIGHT OPERATED COUNTING OR CHECKING MACHINES; WEIGHING MACHINE WEIGHTS OF ALL KINDS:		
8423.10.00	-Personal weighing machines, including baby scales; household scales	5%	0

Seales for continuous weighing of goods on conveyors   Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales		C-1 f		
Section	8423.20.00		5%	0
8423.81.00        Having a maximum weighing capacity not exceeding 30 kg         5%         0           8423.82.00        Having a maximum weighing capacity exceeding 30 kg but not exceeding 5 000 kg         5%         0           8423.89.00        Other         5%         0           8423.90.00        Weighing machine weights of all kinds; parts of weighing machinery         5%         0           8423.90.00        Weighing machinery         5%         0           MECHANICAL APPLIANCES (WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:         5%         0           8424.10.00         -Fire extinguishers, whether or not charged         5%         0           8424.20.00         -Spray guns and similar appliances         5%         0           8424.30.0         -Steam or sand blasting machines and similar jet projecting machines:         5%         0           8424.30.10        Electro-mechanical tools for working in the hand, with self-contained electric motor         5%         0           8424.80.00        Agricultural or horticultural         5%         0           8424.89        Other:        Devices for washing motor vehicle windscreens, headlamps or windows         5% <t< td=""><td>8423.30.00</td><td>discharging a predetermined weight of material into a bag or container, including</td><td>5%</td><td>0</td></t<>	8423.30.00	discharging a predetermined weight of material into a bag or container, including	5%	0
S423.81.00   exceeding 30 kg   S%   O	8423.8	-Other weighing machinery:		
S423.82.00   exceeding 30 kg but not exceeding 5 000 kg   5%   0	8423.81.00		5%	0
S423.90.00   -Weighing machine weights of all kinds; parts of weighing machinery   5%   0	8423.82.00		5%	0
Parts of weighing machinery   S%   O	8423.89.00	Other	5%	0
WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET PROJECTING MACHINES:    8424.10.00	8423.90.00	parts of weighing machinery	5%	0
8424.20.00       -Spray guns and similar appliances       5%       0         8424.30       -Steam or sand blasting machines and similar jet projecting machines:       5%       0         8424.30.10      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.30.90      Other       5%       0         8424.8       -Other appliances:      Agricultural or horticultural       5%       0         8424.89      Other:      Devices for washing motor vehicle windscreens, headlamps or windows       5%       5         8424.89.10      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.89.40      Other       5%       0         8424.90      Other       5%       0         8424.90      Other       5%       0         8424.90      Other       5%       0	8424	(WHETHER OR NOT HAND-OPERATED) FOR PROJECTING, DISPERSING OR SPRAYING LIQUIDS OR POWDERS; FIRE EXTINGUISHERS, WHETHER OR NOT CHARGED; SPRAY GUNS AND SIMILAR APPLIANCES; STEAM OR SAND BLASTING MACHINES AND SIMILAR JET		
Steam or sand blasting machines and similar jet projecting machines:   8424.30.10	8424.10.00	-Fire extinguishers, whether or not charged	5%	0
8424.30       similar jet projecting machines:         8424.30.10      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.30.90      Other       5%       0         8424.8       -Other appliances:      Agricultural or horticultural       5%       0         8424.89.0      Other:      Devices for washing motor vehicle windscreens, headlamps or windows       5%       5         8424.89.40      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.89.90      Other       5%       0         8424.90.20      Of goods of 8424.30.10       5%       0	8424.20.00	-Spray guns and similar appliances	5%	0
8424.30.10       the hand, with self-contained electric motor         8424.30.90      Other         8424.8       -Other appliances:         8424.81.00      Agricultural or horticultural         8424.89      Other:         8424.89.10      Devices for washing motor vehicle windscreens, headlamps or windows       5%         8424.89.40      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%         8424.89.90      Other       5%         8424.90       -Parts:         8424.90.20      Of goods of 8424.30.10       5%	8424.30	<u>o</u>		
8424.8       -Other appliances:         8424.81.00      Agricultural or horticultural       5%       0         8424.89      Other:      Devices for washing motor vehicle windscreens, headlamps or windows       5%       5         8424.89.10      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.89.40      Other       5%       0         8424.90      Other       5%       0         8424.90      Of goods of 8424.30.10       5%       0	8424.30.10	_	5%	0
8424.81.00      Agricultural or horticultural       5%       0         8424.89      Other:      Devices for washing motor vehicle windscreens, headlamps or windows       5%       5         8424.89.40      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.89.90      Other       5%       0         8424.90       -Parts:      Of goods of 8424.30.10       5%       0	8424.30.90	Other	5%	0
8424.89      Other:         8424.89.10      Devices for washing motor vehicle windscreens, headlamps or windows       5%         8424.89.40      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%         8424.89.90      Other       5%         8424.90       -Parts:         8424.90.20      Of goods of 8424.30.10       5%	8424.8	-Other appliances:		
8424.89.10      Devices for washing motor vehicle windscreens, headlamps or windows       5%       5         8424.89.40      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.89.90      Other       5%       0         8424.90       -Parts:       0         8424.90.20      Of goods of 8424.30.10       5%       0	8424.81.00	Agricultural or horticultural	5%	0
8424.89.10       windscreens, headlamps or windows       5%       5         8424.89.40      Electro-mechanical tools for working in the hand, with self-contained electric motor       5%       0         8424.89.90      Other       5%       0         8424.90       -Parts:       0         8424.90.20      Of goods of 8424.30.10       5%       0	8424.89	Other:		
8424.89.40       the hand, with self-contained electric motor       5%       0         8424.89.90      Other       5%       0         8424.90       -Parts:       0         8424.90.20      Of goods of 8424.30.10       5%       0	8424.89.10	<u> </u>	5%	5
8424.90       -Parts:         8424.90.20      Of goods of 8424.30.10       5%         0	8424.89.40		5%	0
8424.90.20Of goods of 8424.30.10 5% 0	8424.89.90	Other	5%	0
	8424.90	-Parts:		
8424.90.90Other 5% 5	8424.90.20	Of goods of 8424.30.10	5%	0
	8424.90.90	Other	5%	5

8425	PULLEY TACKLE AND HOISTS OTHER THAN SKIP HOISTS; WINCHES AND CAPSTANS; JACKS:		
8425.1	-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:		
8425.11.00	Powered by electric motor	5%	0
8425.19.00	Other	5%	0
8425.3	-Winches; capstans:		
8425.31.00	Powered by electric motor	5%	0
8425.39.00	Other	5%	0
8425.4	-Jacks; hoists of a kind used for raising vehicles:		
8425.41.00	Built-in jacking systems of a type used in garages	5%	0
8425.42.00	Other jacks and hoists, hydraulic	5%	0
8425.49.00	Other	5%	0
8426	SHIPS' DERRICKS; CRANES, INCLUDING CABLE CRANES; MOBILE LIFTING FRAMES, STRADDLE CARRIERS AND WORKS TRUCKS FITTED WITH A CRANE:		
8426.1	-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:		
8426.11.00	Overhead travelling cranes on fixed support	5%	0
8426.12.00	Mobile lifting frames on tyres and straddle carriers	5%	0
8426.19.00	Other	5%	0
8426.20.00	-Tower cranes	5%	0
8426.30.00	-Portal or pedestal jib cranes	5%	0
8426.4	-Other machinery, self-propelled:		
8426.41.00	On tyres	5%	0
8426.49.00	Other	5%	0
8426.9	-Other machinery:		
8426.91.00	Designed for mounting on road vehicles	5%	0
8426.99.00	Other	5%	0
8427	FORK-LIFT TRUCKS; OTHER WORKS TRUCKS FITTED WITH LIFTING OR HANDLING EQUIPMENT:		

8427.10.00	-Self-propelled trucks powered by an electric motor	5%	0
8427.20.00	-Other self-propelled trucks	5%	0
8427.90.00	-Other trucks	5%	0
8428	OTHER LIFTING, HANDLING, LOADING OR UNLOADING MACHINERY (FOR EXAMPLE, LIFTS, ESCALATORS, CONVEYORS, TELEFERICS):		
8428.10.00	-Lifts and skip hoists	5%	0
8428.20.00	-Pneumatic elevators and conveyors	5%	0
8428.3	-Other continuous-action elevators and conveyors, for goods or materials:		
8428.31.00	Specially designed for underground use	5%	0
8428.32.00	Other, bucket type	5%	0
8428.33.00	Other, belt type	5%	0
8428.39.00	Other	5%	0
8428.40.00	-Escalators and moving walkways	5%	0
8428.60.00	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	5%	0
8428.90.00	-Other machinery	5%	0
8429	SELF-PROPELLED BULLDOZERS, ANGLEDOZERS, GRADERS, LEVELLERS, SCRAPERS, MECHANICAL SHOVELS, EXCAVATORS, SHOVEL LOADERS, TAMPING MACHINES AND ROAD ROLLERS:		
8429.1	-Bulldozers and angledozers:		
8429.11.00	Track laying	0%	0
8429.19.00	Other	0%	0
8429.20.00	-Graders and levellers	5%	0
8429.30.00	-Scrapers	5%	0
8429.40.00	-Tamping machines and road rollers	5%	0
8429.5	-Mechanical shovels, excavators and shovel loaders:		
8429.51	Front-end shovel loaders:		
8429.51.10	Goods, as follows: (a) track laying; (b) underground loaders having a payload capacity exceeding 16 t	0%	0
8429.51.90	Other	5%	0
8429.52	Machinery with a 360o revolving superstructure:		

8429.52.10	Goods, as follows: (a) electric walking draglines; (b) excavators of the track laying or wheeled type having an operating weight exceeding 12 t; (c) mechanical shovels having a shovel capacity exceeding 5 m3	0%	0
8429.52.90	Other	5%	0
8429.59	Other:		
8429.59.10	Mechanical shovels having a shovel capacity exceeding 5 m3	0%	0
8429.59.90	Other	5%	0
8430	OTHER MOVING, GRADING, LEVELLING, SCRAPING, EXCAVATING, TAMPING, COMPACTING, EXTRACTING OR BORING MACHINERY, FOR EARTH, MINERALS OR ORES; PILE-DRIVERS AND PILE-EXTRACTORS; SNOW- PLOUGHS AND SNOW-BLOWERS:		
8430.10.00	-Pile-drivers and pile-extractors	0%	0
8430.20.00	-Snow-ploughs and snow-blowers	0%	0
8430.3	-Coal or rock cutters and tunnelling machinery:		
8430.31.00	Self-propelled	0%	0
8430.39.00	Other	0%	0
8430.4	-Other boring or sinking machinery:		
8430.41.00	Self-propelled	5%	0
8430.49.00	Other	5%	0
8430.50.00	-Other machinery, self-propelled	5%	0
8430.6	-Other machinery, not self-propelled:		
8430.61.00	Tamping or compacting machinery	5%	0
8430.69	Other:		
8430.69.10	Scrapers	5%	0
8430.69.90	Other	0%	0
8431	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINERY OF 8425 TO 8430:		
8431.10.00	-Of machinery of 8425	5%	0
8431.20.00	-Of machinery of 8427	5%	0
8431.3	-Of machinery of 8428:		
8431.31.00	Of lifts, skip hoists or escalators	5%	0
8431.39.00	Other	5%	0

8431.4	-Of machinery of 8426, 8429 or 8430:		
8431.41.00	Buckets, shovels, grabs and grips	5%	0
8431.42.00	Bulldozer or angledozer blades	5%	0
8431.43.00	Parts for boring or sinking machinery of 8430.41.00 or 8430.49.00	5%	0
8431.49	Other:		
8431.49.10	Of machinery of 8430.3	0%	0
8431.49.90	Other	5%	0
8432	AGRICULTURAL, HORTICULTURAL OR FORESTRY MACHINERY FOR SOIL PREPARATION OR CULTIVATION; LAWN OR SPORTS- GROUND ROLLERS:		
8432.10.00	-Ploughs	0%	0
8432.2	-Harrows, scarifiers, cultivators, weeders and hoes:		
8432.21.00	Disc harrows	0%	0
8432.29.00	Other	0%	0
8432.30.00	-Seeders, planters and transplanters	0%	0
8432.40.00	-Manure spreaders and fertilizer distributors	0%	0
8432.80.00	-Other machinery	0%	0
8432.90.00	-Parts	0%	0
8433	HARVESTING OR THRESHING MACHINERY, INCLUDING STRAW OR FODDER BALERS; GRASS OR HAY MOWERS; MACHINES FOR CLEANING, SORTING OR GRADING EGGS, FRUIT OR OTHER AGRICULTURAL PRODUCE, OTHER THAN MACHINERY OF 8437:		
8433.1	-Mowers for lawns, parks or sports- grounds:		
8433.11.00	Powered, with the cutting device rotating in a horizontal plane	5%	0
8433.19.00	Other	5%	0
8433.20.00	-Other mowers, including cutter bars for tractor mounting	5%	0
8433.30.00	-Other haymaking machinery	5%	0
8433.40	-Straw or fodder balers, including pick-up balers:		
8433.40.10	Round bale hay balers	0%	0
8433.40.90	Other	5%	0

8433.5	-Other harvesting machinery; threshing machinery:		
8433.51.00	Combine harvester-threshers	0%	0
8433.52.00	Other threshing machinery	5%	0
8433.53.00	Root or tuber harvesting machines	5%	0
8433.59	Other:		
8433.59.10	Goods, as follows: (a) cotton picking machines; (b) green maize harvesters; (c) tree shakers	0%	0
8433.59.90	Other	5%	0
8433.60.00	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5%	0
8433.90	-Parts:		
8433.90.10	Of machines of 8433.51.00	0%	0
8433.90.90	Other	5%	0
8434	MILKING MACHINES AND DAIRY MACHINERY:		
8434.10.00	-Milking machines	5%	0
8434.20.00	-Dairy machinery	5%	0
8434.90.00	-Parts	5%	0
8435	PRESSES, CRUSHERS AND SIMILAR MACHINERY USED IN THE MANUFACTURE OF WINE, CIDER, FRUIT JUICES OR SIMILAR BEVERAGES:		
8435.10.00	-Machinery	0%	0
8435.90.00	-Parts	0%	0
8436	OTHER AGRICULTURAL, HORTICULTURAL, FORESTRY, POULTRY-KEEPING OR BEE-KEEPING MACHINERY, INCLUDING GERMINATION PLANT FITTED WITH MECHANICAL OR THERMAL EQUIPMENT; POULTRY INCUBATORS AND BROODERS:		
8436.10.00	-Machinery for preparing animal feeding stuffs	5%	0
8436.2	-Poultry-keeping machinery; poultry incubators and brooders:		
8436.21.00	Poultry incubators and brooders	5%	0
8436.29.00	Other	5%	0
	-Other machinery:		

8436.80.10	Goods, as follows: (a) tree fellers; (b) tree harvesters	0%	0
8436.80.90	Other	5%	0
8436.9	-Parts:		
8436.91.00	Of poultry-keeping machinery or poultry incubators and brooders	5%	0
8436.99.00	Other	5%	0
8437	MACHINES FOR CLEANING, SORTING OR GRADING SEED, GRAIN OR DRIED LEGUMINOUS VEGETABLES; MACHINERY USED IN THE MILLING INDUSTRY OR FOR THE WORKING OF CEREALS OR DRIED LEGUMINOUS VEGETABLES, OTHER THAN FARM-TYPE MACHINERY:		
8437.10.00	-Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	5%	0
8437.80.00	-Other machinery	0%	0
8437.90.00	-Parts	0%	0
8438	MACHINERY, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER, FOR THE INDUSTRIAL PREPARATION OR MANUFACTURE OF FOOD OR DRINK, OTHER THAN MACHINERY FOR THE EXTRACTION OR PREPARATION OF ANIMAL OR FIXED VEGETABLE FATS OR OILS:		
8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products:		
8438.10.10	For the manufacture of macaroni, spaghetti or similar products	0%	0
8438.10.90	Other	5%	0
8438.20.00	-Machinery for the manufacture of confectionery, cocoa or chocolate	5%	0
8438.30.00	-Machinery for sugar manufacture	5%	0
8438.40.00	-Brewery machinery	5%	0
8438.50.00	-Machinery for the preparation of meat or poultry	5%	0
8438.60.00	-Machinery for the preparation of fruits, nuts or vegetables	5%	0
8438.80.00	-Other machinery	5%	0
8438.90	-Parts:		

8438.90.10	Of machinery of 8438.10, 8438.20.00, 8438.30.00 or 8438.40.00	5%	0
8438.90.90	Other	5%	0
8439	MACHINERY FOR MAKING PULP OF FIBROUS CELLULOSIC MATERIAL OR FOR MAKING OR FINISHING PAPER OR PAPERBOARD:		
8439.10.00	-Machinery for making pulp of fibrous cellulosic material	0%	0
8439.20.00	-Machinery for making paper or paperboard	0%	0
8439.30.00	-Machinery for finishing paper or paperboard	5%	0
8439.9	-Parts:		
8439.91.00	Of machinery for making pulp of fibrous cellulosic material	0%	0
8439.99.00	Other	5%	0
8440	BOOK-BINDING MACHINERY, INCLUDING BOOK-SEWING MACHINES:		
8440.10.00	-Machinery	0%	0
8440.90.00	-Parts	0%	0
8441	OTHER MACHINERY FOR MAKING UP PAPER PULP, PAPER OR PAPERBOARD, INCLUDING CUTTING MACHINES OF ALL KINDS:		
8441.10	-Cutting machines:		
8441.10.10	Machines, as follows: (a) sheeters (machines for cutting out sheets); (b) slitters; (c) slitter-rewinders	5%	0
8441.10.90	Other	0%	0
8441.20.00	-Machines for making bags, sacks or envelopes	0%	0
8441.30.00	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	0%	0
8441.40.00	-Machines for moulding articles in paper pulp, paper or paperboard	0%	0
8441.80	-Other machinery:		
8441.80.10	Rewinders	5%	0
8441.80.90	Other	0%	0
8441.90	-Parts:		
8441.90.10	Of machines of 8441.10.10 and 8441.80.10	5%	0

8441.90.90	Other	0%	0
8442	MACHINERY, APPARATUS AND EQUIPMENT (OTHER THAN THE MACHINE-TOOLS OF8456 TO 8465), FOR PREPARING OR MAKING PLATES, CYLINDERS OR OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS; PLATES, CYLINDERS AND LITHOGRAPHIC STONES, PREPARED FOR PRINTING PURPOSES (FOR EXAMPLE, PLANED, GRAINED OR POLISHED):		
8442.30.00	-Machinery, apparatus and equipment	0%	0
8442.40.00	-Parts of the foregoing machinery, apparatus or equipment	0%	0
8442.50.00	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	0%	0
8443	PRINTING MACHINERY USED FOR PRINTING BY MEANS OF PLATES, CYLINDERS AND OTHER PRINTING COMPONENTS OF 8442; OTHER PRINTERS, COPYING MACHINES AND FACSIMILE MACHINES, WHETHER OR NOT COMBINED; PARTS AND ACCESSORIES THEREOF:		
8443.1	-Printing machinery used for printing by means of plates, cylinders and other printing components of 8442:		
8443.11.00	Offset printing machinery, reel-fed	0%	0
8443.12.00	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	0%	0
8443.13.00	Other offset printing machinery	0%	0
8443.14.00	Letterpress printing machinery, reel-fed, excluding flexographic printing	0%	0
8443.15.00	Letterpress printing machinery, other than reel-fed, excluding flexographic printing	0%	0
8443.16.00	Flexographic printing machinery	0%	0

8443.17.00Gravure printing machinery	0%	0
8443.19Other:		
8443.19.10Hot stamping machines	5%	0
8443.19.90Other	0%	0
-Other printers, copying machines and facsimile machines, whether or not combined:		
Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	0%	0
8443.32.00Other, capable of connecting to an automatic data processing machine or to a network	0%	0
8443.39.00Other	0%	0
8443.9 -Parts and accessories:		
8443.91Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of 8442:		
8443.91.10Of machines of 8443.19.10	5%	0
8443.91.90Other	0%	0
8443.99.00Other	0%	0
8444.00.00 MACHINES FOR EXTRUDING, DRAWING, TEXTURING OR CUTTING MAN-MADE TEXTILE MATERIALS	G 0%	0
MACHINES FOR PREPARING TEXTILE FIBRES; SPINNING, DOUBLING OR TWISTING MACHINES AND OTHER MACHINERY FOR PRODUCING TEXTILE YARNS; TEXTILE REELING OR WINDING (INCLUDING WEFT-WINDING) MACHINES AND MACHINES FOR PREPARING TEXTILE YARNS FOR USE ON THE MACHINES OF 8446 OR 8447:	J.E	
8445.1 -Machines for preparing textile fibres:		
8445.11.00Carding machines	0%	0
8445.12.00Combing machines	0%	0
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8445.13.00Drawing or roving machines	0%	0
8445.13.00Drawing or roving machines 8445.19.00Other	0%	0

8445.30.00	-Textile doubling or twisting machines	0%	0
8445.40.00	-Textile winding (including weft-winding) or reeling machines	0%	0
8445.90.00	-Other	0%	0
8446	WEAVING MACHINES (LOOMS):		
8446.10.00	-For weaving fabrics of a width not exceeding 30 cm	0%	0
8446.2	-For weaving fabrics of a width exceeding 30 cm, shuttle type:		
8446.21.00	Power looms	0%	0
8446.29.00	Other	0%	0
8446.30.00	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	0%	0
8447	KNITTING MACHINES, STITCH- BONDING MACHINES AND MACHINES FOR MAKING GIMPED YARN, TULLE, LACE, EMBROIDERY, TRIMMINGS, BRAID OR NET AND MACHINES FOR TUFTING:		
8447.1	-Circular knitting machines:		
8447.11.00	With cylinder diameter not exceeding 165 mm	0%	0
8447.12.00	With cylinder diameter exceeding 165 mm	0%	0
8447.20.00	-Flat knitting machines; stitch-bonding machines	0%	0
8447.90.00	-Other	5%	0
8448	AUXILIARY MACHINERY FOR USE WITH MACHINES OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, DOBBIES, JACQUARDS, AUTOMATIC STOP MOTIONS, SHUTTLE CHANGING MECHANISMS); PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF THIS HEADING OR OF 8444.00.00, 8445, 8446 OR 8447 (FOR EXAMPLE, SPINDLES AND SPINDLE FLYERS, CARD CLOTHING, COMBS, EXTRUDING NIPPLES, SHUTTLES, HEALDS AND HEALD-FRAMES, HOSIERY NEEDLES):		
8448.1	-Auxiliary machinery for machines of 8444.00.00, 8445, 8446 or 8447:		

8448.11.00	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	0%	0
8448.19.00	Other	0%	0
8448.20.00	-Parts and accessories of machines of 8444.00.00 or of their auxiliary machinery	0%	0
8448.3	-Parts and accessories of machines of 8445 or of their auxiliary machinery:		
8448.31.00	Card clothing	0%	0
8448.32.00	Of machines for preparing textile fibres, other than card clothing	0%	0
8448.33.00	Spindles, spindle flyers, spinning rings and ring travellers	0%	0
8448.39.00	Other	0%	0
8448.4	-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:		
8448.42.00	Reeds for looms, healds and heald-frames	0%	0
8448.49.00	Other	0%	0
8448.5	-Parts and accessories of machines of 8447 or of their auxiliary machinery:		
8448.51.00	Sinkers, needles and other articles used in forming stitches	0%	0
8448.59.00	Other	0%	0
8449.00.00	MACHINERY FOR THE MANUFACTURE OR FINISHING OF FELT OR NONWOVENS IN THE PIECE OR IN SHAPES, INCLUDING MACHINERY FOR MAKING FELT HATS; BLOCKS FOR MAKING HATS	0%	0
8450	HOUSEHOLD OR LAUNDRY-TYPE WASHING MACHINES, INCLUDING MACHINES WHICH BOTH WASH AND DRY:		
8450.1	-Machines, each of a dry linen capacity not exceeding 10 kg:		
8450.11.00	Fully-automatic machines	5%	0
8450.12.00	Other machines, with built-in centrifugal drier	5%	0
8450.19.00	Other	5%	0
8450.20.00	-Machines, each of a dry linen capacity exceeding 10 kg	5%	0
8450.90.00	-Parts	5%	0

8451	MACHINERY (OTHER THAN MACHINES OF 8450) FOR WASHING, CLEANING, WRINGING, DRYING, IRONING, PRESSING (INCLUDING FUSING PRESSES), BLEACHING, DYEING, DRESSING, FINISHING, COATING OR IMPREGNATING TEXTILE YARNS, FABRICS OR MADE UP TEXTILE ARTICLES AND MACHINES FOR APPLYING PASTE TO THE BASE FABRIC OR OTHER SUPPORT USED IN THE MANUFACTURE OF FLOOR COVERINGS SUCH AS LINOLEUM; MACHINES FOR REEELING, UNREELING, FOLDING, CUTTING OR PINKING TEXTILE FABRICS:		
8451.10.00	-Dry-cleaning machines	5%	0
8451.2	-Drying machines:		
8451.21.00	Each of a dry linen capacity not exceeding 10 kg	5%	0
8451.29.00	Other	5%	0
8451.30.00	-Ironing machines and presses (including fusing presses)	0%	0
8451.40.00	-Washing, bleaching or dyeing machines	0%	0
8451.50.00	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	0%	0
8451.80.00	-Other machinery	5%	0
8451.90.00	-Parts	5%	0
8452	SEWING MACHINES, OTHER THAN BOOK-SEWING MACHINES OF 8440; FURNITURE, BASES AND COVERS SPECIALLY DESIGNED FOR SEWING MACHINES; SEWING MACHINE NEEDLES:		
8452.10.00	-Sewing machines of the household type	0%	0
8452.2	-Other sewing machines:		
8452.21.00	Automatic units	0%	0
8452.29.00	Other	0%	0
8452.30.00	-Sewing machine needles	0%	0
8452.90.00	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	0%	0

8453	MACHINERY FOR PREPARING, TANNING OR WORKING HIDES, SKINS OR LEATHER OR FOR MAKING OR REPAIRING FOOTWEAR OR OTHER ARTICLES OF HIDES, SKINS OR LEATHER, OTHER THAN SEWING MACHINES:		
8453.10.00	-Machinery for preparing, tanning or working hides, skins or leather	0%	0
8453.20.00	-Machinery for making or repairing footwear	0%	0
8453.80.00	-Other machinery	0%	0
8453.90.00	-Parts	0%	0
8454	CONVERTERS, LADLES, INGOT MOULDS AND CASTING MACHINES, OF A KIND USED IN METALLURGY OR IN METAL FOUNDRIES:		
8454.10.00	-Converters	5%	0
8454.20.00	-Ingot moulds and ladles	5%	0
8454.30.00	-Casting machines	5%	0
8454.90.00	-Parts	5%	0
8455	METAL-ROLLING MILLS AND ROLLS THEREFOR:		
8455.10.00	-Tube mills	0%	0
8455.2	-Other rolling mills:		
8455.21.00	Hot or combination hot and cold	0%	0
8455.22.00	Cold	0%	0
8455.30.00	-Rolls for rolling mills	0%	0
8455.90.00	-Other parts	0%	0
8456	MACHINE-TOOLS FOR WORKING ANY MATERIAL BY REMOVAL OF MATERIAL, BY LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRO-DISCHARGE, ELECTRO-CHEMICAL, ELECTRON BEAM, IONIC-BEAM OR PLASMA ARC PROCESSES; WATER-JET CUTTING MACHINES:		
8456.10.00	-Operated by laser or other light or photon beam processes	0%	0
8456.20.00	-Operated by ultrasonic processes	0%	0
8456.30.00	-Operated by electro-discharge processes	0%	0
8456.90	-Other:		

8456.90.10	Water-jet cutting machines	5%	0
8456.90.90	Other	0%	0
8457	MACHINING CENTRES, UNIT CONSTRUCTION MACHINES (SINGLE STATION) AND MULTI-STATION TRANSFER MACHINES, FOR WORKING METAL:		
8457.10.00	-Machining centres	0%	0
8457.20.00	-Unit construction machines (single station)	0%	0
8457.30.00	-Multi-station transfer machines	0%	0
8458	LATHES (INCLUDING TURNING CENTRES) FOR REMOVING METAL:		
8458.1	-Horizontal lathes:		
8458.11.00	Numerically controlled	0%	0
8458.19.00	Other	0%	0
8458.9	-Other lathes:		
8458.91.00	Numerically controlled	0%	0
8458.99.00	Other	0%	0
8459	MACHINE-TOOLS (INCLUDING WAY- TYPE UNIT HEAD MACHINES) FOR DRILLING, BORING, MILLING, THREADING OR TAPPING BY REMOVING METAL, OTHER THAN LATHES (INCLUDING TURNING CENTRES) OF 8458:		
8459.10.00	-Way-type unit head machines	0%	0
8459.2	-Other drilling machines:		
8459.21.00	Numerically controlled	0%	0
8459.29	Other:		
8459.29.10	Power operated	0%	0
8459.29.90	Other	5%	0
8459.3	-Other boring-milling machines:		
8459.31.00	Numerically controlled	0%	0
8459.39.00	Other	0%	0
8459.40.00	-Other boring machines	0%	0
8459.5	-Milling machines, knee-type:		
8459.51.00	Numerically controlled	0%	0
8459.59.00	Other	0%	0
8459.6	-Other milling machines:		
8459.61.00	Numerically controlled	0%	0
8459.69.00	Other	0%	0

8459.70.00	-Other threading or tapping machines	0%	0
8460	MACHINE-TOOLS FOR DEBURRING, SHARPENING, GRINDING, HONING, LAPPING, POLISHING OR OTHERWISE FINISHING METAL OR CERMETS BY MEANS OF GRINDING STONES, ABRASIVES OR POLISHING PRODUCTS, OTHER THAN GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING MACHINES OF 8461:		
8460.1	-Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.11.00	Numerically controlled	0%	0
8460.19.00	Other	0%	0
8460.2	-Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:		
8460.21.00	Numerically controlled	0%	0
8460.29.00	Other	0%	0
8460.3	-Sharpening (tool or cutter grinding) machines:		
8460.31.00	Numerically controlled	0%	0
8460.39	Other:		
8460.39.10	Power operated	0%	0
8460.39.90	Other	5%	0
8460.40	-Honing or lapping machines:		
8460.40.10	Power operated	0%	0
8460.40.90	Other	5%	0
8460.90.00	-Other	0%	0
8461	MACHINE-TOOLS FOR PLANING, SHAPING, SLOTTING, BROACHING, GEAR CUTTING, GEAR GRINDING OR GEAR FINISHING, SAWING, CUTTING- OFF AND OTHER MACHINE-TOOLS WORKING BY REMOVING METAL OR CERMETS, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
8461.20.00	-Shaping or slotting machines	0%	0
8461.30.00	-Broaching machines	0%	0
8461.40.00	-Gear cutting, gear grinding or gear finishing machines	0%	0
8461.50.00	-Sawing or cutting-off machines	0%	0

8461.90.00	-Other	0%	0
8462	MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY FORGING, HAMMERING OR DIE- STAMPING; MACHINE-TOOLS (INCLUDING PRESSES) FOR WORKING METAL BY BENDING, FOLDING, STRAIGHTENING, FLATTENING, SHEARING, PUNCHING OR NOTCHING; PRESSES FOR WORKING METAL OR METAL CARBIDES, NOT SPECIFIED ABOVE:		
8462.10	-Forging or die-stamping machines (including presses) and hammers:		
8462.10.10	Power operated	0%	0
8462.10.90	Other	5%	0
8462.2	-Bending, folding, straightening or flattening machines (including presses):		
8462.21.00	Numerically controlled	0%	0
8462.29	Other:		
8462.29.10	Power operated	0%	0
8462.29.90	Other	5%	0
8462.3	-Shearing machines (including presses), other than combined punching and shearing machines:		
8462.31.00	Numerically controlled	0%	0
8462.39	Other:		
8462.39.10	Power operated	0%	0
8462.39.90	Other	5%	0
8462.4	-Punching or notching machines (including presses), including combined punching and shearing machines:		
8462.41.00	Numerically controlled	0%	0
8462.49	Other:		
8462.49.10	Power operated	0%	0
8462.49.90	Other	5%	0
8462.9	-Other:		
8462.91.00	Hydraulic presses	0%	0
8462.99.00	Other	0%	0
8463	OTHER MACHINE-TOOLS FOR WORKING METAL OR CERMETS, WITHOUT REMOVING MATERIAL:		

8463.20.00 -Thread rolling machines 0% 8463.30.00 -Machines for working wire 0% 8463.90.00 -Other 0%  MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD WORKING GLASS:	0 0 0
8463.90.00 -Other 0%  MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD	
MACHINE-TOOLS FOR WORKING STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD	0
8464 STONE, CERAMICS, CONCRETE, ASBESTOS-CEMENT OR LIKE MINERAL MATERIALS OR FOR COLD	
8464.10.00 -Sawing machines 5%	0
8464.20.00 -Grinding or polishing machines 5%	0
8464.90.00 -Other 5%	0
MACHINE-TOOLS (INCLUDING MACHINES FOR NAILING, STAPLING, GLUEING OR OTHERWISE  8465 ASSEMBLING) FOR WORKING WOOD, CORK, BONE, HARD RUBBER, HARD PLASTICS OR SIMILAR HARD MATERIALS:	
-Machines which can carry out different types of machining operations without tool change between such operations 5%	0
8465.9 -Other:	
8465.91.00Sawing machines 5%	0
8465.92.00Planing, milling or moulding (by cutting) machines 5%	0
8465.93.00Grinding, sanding or polishing machines 5%	0
8465.94.00Bending or assembling machines 0%	0
8465.95.00Drilling or morticing machines 0%	0
8465.96.00Splitting, slicing or paring machines 0%	0
8465.99.00Other 5%	0
PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8456 TO 8465, INCLUDING WORK OR TOOL HOLDERS, SELF-OPENING DIEHEADS, DIVIDING HEADS AND OTHER SPECIAL ATTACHMENTS FOR MACHINE-TOOLS; TOOL HOLDERS FOR ANY TYPE OF TOOL FOR WORKING IN THE HAND:	
8466.10.00 -Tool holders and self-opening dieheads 0%	0

8466.20.00	-Work holders	0%	0
8466.30.00	-Dividing heads and other special attachments for machine-tools	0%	0
8466.9	-Other:		
8466.91.00	For machines of 8464	0%	0
8466.92.00	For machines of 8465	5%	0
8466.93	For machines of 8456 to 8461:		
8466.93.10	For water-jet cutting machines	5%	0
8466.93.90	Other	0%	0
8466.94.00	For machines of 8462 or 8463	0%	0
8467	TOOLS FOR WORKING IN THE HAND, PNEUMATIC, HYDRAULIC OR WITH SELF-CONTAINED ELECTRIC OR NON-ELECTRIC MOTOR:		
8467.1	-Pneumatic:		
8467.11.00	Rotary type (including combined rotary percussion)	0%	0
8467.19.00	Other	0%	0
8467.2	-With self-contained electric motor:		
8467.21.00	Drills of all kinds	5%	0
8467.22.00	Saws	5%	0
8467.29.00	Other	5%	0
8467.8	-Other tools:		
8467.81.00	Chain saws	5%	0
8467.89.00	Other	0%	0
8467.9	-Parts:		
8467.91.00	Of chain saws	5%	0
8467.92.00	Of pneumatic tools	0%	0
8467.99	Other:		
8467.99.10	Of goods of 8467.21.00, 8467.22.00 or 8467.29.00	5%	0
8467.99.90	Other	0%	0
8468	MACHINERY AND APPARATUS FOR SOLDERING, BRAZING OR WELDING, WHETHER OR NOT CAPABLE OF CUTTING, OTHER THAN THOSE 8515; GAS-OPERATED SURFACE TEMPERING MACHINES AND APPLIANCES:		
8468.10.00	-Hand-held blow pipes	0%	0
8468.20	-Other gas-operated machinery and apparatus:		

8468.20.10	For working metal, incorporating a computer control	0%	0
8468.20.90	Other	5%	0
8468.80.00	-Other machinery and apparatus	5%	0
8468.90.00	-Parts	5%	0
8469.00.00	TYPEWRITERS OTHER THAN PRINTERS OF 8443; WORD- PROCESSING MACHINES	0%	0
8470	CALCULATING MACHINES AND POCKET-SIZE DATA RECORDING, REPRODUCING AND DISPLAYING MACHINES WITH CALCULATING FUNCTIONS; ACCOUNTING MACHINES, POSTAGE-FRANKING MACHINES, TICKET-ISSUING MACHINES AND SIMILAR MACHINES, INCORPORATING A CALCULATING DEVICE; CASH REGISTERS:		
8470.10.00	-Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	0%	0
8470.2	-Other electronic calculating machines:		
8470.21.00	Incorporating a printing device	0%	0
8470.29.00	Other	0%	0
8470.30.00	-Other calculating machines	0%	0
8470.50.00	-Cash registers	0%	0
8470.90.00	-Other	0%	0
8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READERS, MACHINES FOR TRANSCRIBING DATA ONTO DATA MEDIA IN CODED FORM AND MACHINES FOR PROCESSING SUCH DATA, NOT ELSEWHERE SPECIFIED OR INCLUDED:		
8471.30.00 8471.4	-Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display  -Other automatic data processing machines:	0%	0
01/1.1	Calci automatic data processing machines.		

8471.41.00	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	0%	0
8471.49.00	Other, presented in the form of systems	0%	0
8471.50.00	-Processing units other than those of 8471.41.00 and 8471.49.00, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	0%	0
8471.60.00	-Input or output units, whether or not containing storage units in the same housing	0%	0
8471.70.00	-Storage units	0%	0
8471.80.00	-Other units of automatic data processing machines	0%	0
8471.90.00	-Other	0%	0
8472	OTHER OFFICE MACHINES (FOR EXAMPLE, HECTOGRAPH OR STENCIL DUPLICATING MACHINES, ADDRESSING MACHINES, AUTOMATIC BANKNOTE DISPENSERS, COIN-SORTING MACHINES, COIN-COUNTING OR WRAPPING MACHINES, PENCILSHARPENING MACHINES, PERFORATING OR STAPLING MACHINES):		
8472.10.00	-Duplicating machines	0%	0
8472.30.00	-Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	0%	0
8472.90	-Other:		
8472.90.10	Stapling machines	5%	0
8472.90.90	Other	0%	0
8473	PARTS AND ACCESSORIES (OTHER THAN COVERS, CARRYING CASES AND THE LIKE) SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH MACHINES OF 8469 TO 8472:		
8473.10.00	-Parts and accessories of the machines of 8469	0%	0
8473.2	-Parts and accessories of the machines of 8470:		

8473.21.00	Of the electronic calculating machines of 8470.10.00, 8470.21.00 or 8470.29.00	0%	0
8473.29.00	Other	0%	0
8473.30.00	-Parts and accessories of the machines of 8471	0%	0
8473.40.00	-Parts and accessories of the machines of 8472	0%	0
8473.50.00	-Parts and accessories equally suitable for use with machines of two or more of 8469 to 8472	0%	0
8474	MACHINERY FOR SORTING, SCREENING, SEPARATING, WASHING, CRUSHING, GRINDING, MIXING OR KNEADING EARTH, STONE, ORES OR OTHER MINERAL SUBSTANCES, IN SOLID (INCLUDING POWDER OR PASTE) FORM; MACHINERY FOR AGGLOMERATING, SHAPING OR MOULDING SOLID MINERAL FUELS, CERAMIC PASTE, UNHARDENED CEMENTS, PLASTERING MATERIALS OR OTHER MINERAL PRODUCTS IN POWDER OR PASTE FORM; MACHINES FOR FORMING FOUNDRY MOULDS OF SAND:		
8474.10.00	-Sorting, screening, separating or washing machines	5%	0
8474.20.00	-Crushing or grinding machines	5%	0
8474.3	-Mixing or kneading machines:		
8474.31.00	Concrete or mortar mixers	5%	0
8474.32.00	Machines for mixing mineral substances with bitumen	5%	0
8474.39.00	Other	5%	0
8474.80.00	-Other machinery	5%	0
8474.90.00	-Parts	5%	0
8475	MACHINES FOR ASSEMBLING ELECTRIC OR ELECTRONIC LAMPS, TUBES OR VALVES OR FLASHBULBS, IN GLASS ENVELOPES; MACHINES FOR MANUFACTURING OR HOT WORKING GLASS OR GLASSWARE:		

8475.10.00	-Machines for assembling electric or electronic lamps, tubes or valves or flash- bulbs, in glass envelopes	0%	0
8475.2	-Machines for manufacturing or hot working glass or glassware:		
8475.21.00	Machines for making optical fibres and preforms thereof	0%	0
8475.29.00	Other	5%	0
8475.90.00	-Parts	5%	0
8476	AUTOMATIC GOODS-VENDING MACHINES (FOR EXAMPLE, POSTAGE STAMP, CIGARETTE, FOOD OR BEVERAGE MACHINES), INCLUDING MONEY-CHANGING MACHINES:		
8476.2	-Automatic beverage-vending machines:		
8476.21.00	Incorporating heating or refrigerating devices	5%	0
8476.29.00	Other	5%	0
8476.8	-Other machines:		
8476.81.00	Incorporating heating or refrigerating devices	5%	0
8476.89.00	Other	5%	0
8476.90.00	-Parts	5%	0
8477	MACHINERY FOR WORKING RUBBER OR PLASTICS OR FOR THE MANUFACTURE OF PRODUCTS FROM THESE MATERIALS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8477.10.00	-Injection-moulding machines	5%	0
8477.20.00	-Extruders	5%	0
8477.30.00	-Blow moulding machines	5%	0
8477.40.00	-Vacuum moulding machines and other thermoforming machines	5%	0
8477.5	-Other machinery for moulding or otherwise forming:		
8477.51.00	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5%	0
8477.59.00	Other	5%	0
8477.80.00	-Other machinery	5%	0
8477.90.00	-Parts	5%	0

8478	MACHINERY FOR PREPARING OR MAKING UP TOBACCO, NOT		
	SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8478.10.00	-Machinery	0%	0
8478.90.00	-Parts	0%	0
8479	MACHINES AND MECHANICAL APPLIANCES HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8479.10.00	-Machinery for public works, building or the like	5%	0
8479.20.00	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	0%	0
8479.30.00	-Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	0%	0
8479.40.00	-Rope or cable-making machines	0%	0
8479.50	-Industrial robots, not elsewhere specified or included:		
8479.50.10	Of a kind used for treating metal	0%	0
8479.50.20	Of a kind used for mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring	5%	0
8479.50.90	Other	5%	0
8479.60.00	-Evaporative air coolers	5%	0
8479.7	-Passenger boarding bridges:		
8479.71.00	Of a kind used in airports	5%	0
8479.79.00	Other	5%	0
8479.8	-Other machines and mechanical appliances:		
8479.81.00	For treating metal, including electric wire coil-winders	0%	0
8479.82.00	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	5%	0
8479.89	Other:		
8479.89.10	Gas-operated machinery and apparatus for cutting metal, incorporating a computer control	0%	0
8479.89.90	Other	5%	0

8479.90.00	-Parts	5%	0
8480	MOULDING BOXES FOR METAL FOUNDRY; MOULD BASES; MOULDING PATTERNS; MOULDS FOR METAL (OTHER THAN INGOT MOULDS), METAL CARBIDES, GLASS, MINERAL MATERIALS, RUBBER OR PLASTICS:		
8480.10.00	-Moulding boxes for metal foundry	5%	0
8480.20.00	-Mould bases	5%	0
8480.30.00	-Moulding patterns	5%	0
8480.4	-Moulds for metal or metal carbides:		
8480.41.00	Injection or compression types	5%	0
8480.49.00	Other	5%	0
8480.50.00	-Moulds for glass	5%	0
8480.60.00	-Moulds for mineral materials	5%	0
8480.7	-Moulds for rubber or plastics:		
8480.71.00	Injection or compression types	5%	0
8480.79.00	Other	5%	0
8481	TAPS, COCKS, VALVES AND SIMILAR APPLIANCES FOR PIPES, BOILER SHELLS, TANKS, VATS OR THE LIKE, INCLUDING PRESSURE-REDUCING VALVES AND THERMOSTATICALLY CONTROLLED VALVES:		
8481.10.00	-Pressure-reducing valves	5%	5
8481.20.00	-Valves for oleohydraulic or pneumatic transmissions	5%	5
8481.30.00	-Check (nonreturn) valves	5%	3
8481.40.00	-Safety or relief valves	5%	5
8481.80	-Other appliances:		
8481.80.10	Hydraulic control valves specially designed for use in agricultural tractors for the operation of agricultural implements	0%	0
8481.80.90	Other	5%	0
8481.90	-Parts:		
8481.90.10	For appliances of 8481.80.10	0%	0
8481.90.90	Other	5%	0
8482	BALL OR ROLLER BEARINGS:		
8482.10	-Ball bearings:		
8482.10.10	Of a kind used as components in passenger motor vehicles	5%	5

8482.10.90	Other	5%	0
8482.20	-Tapered roller bearings, including cone and tapered roller assemblies:		
8482.20.10	Of a kind used as components in passenger motor vehicles	5%	5
8482.20.90	Other	5%	0
8482.30.00	-Spherical roller bearings	5%	0
8482.40	-Needle roller bearings:		
8482.40.1	For propeller shaft universal joints of a kind used with vehicles of 8701.20.00, 8702, 8703, 8704 or 8705:		
8482.40.11	Of a kind used as components in passenger motor vehicles	5%	5
8482.40.19	Other	5%	0
8482.40.90	Other	5%	0
8482.50.00	-Other cylindrical roller bearings	5%	0
8482.80.00	-Other, including combined ball/roller bearings	5%	0
8482.9	-Parts:		
8482.91	Balls, needles and rollers:		
8482.91.10	Of a kind used as components in passenger motor vehicles	5%	5
8482.91.90	Other	5%	0
8482.99	Other:		
8482.99.10	Of a kind used as components in passenger motor vehicles	5%	5
8482.99.90	Other	5%	0
8483	TRANSMISSION SHAFTS (INCLUDING CAM SHAFTS AND CRANK SHAFTS) AND CRANKS; BEARING HOUSINGS AND PLAIN SHAFT BEARINGS; GEARS AND GEARING; BALL OR ROLLER SCREWS; GEAR BOXES AND OTHER SPEED CHANGERS, INCLUDING TORQUE CONVERTERS; FLYWHEELS AND PULLEYS, INCLUDING PULLEY BLOCKS; CLUTCHES AND SHAFT COUPLINGS (INCLUDING UNIVERSAL JOINTS):		
8483.10	-Transmission shafts (including cam shafts and crank shafts) and cranks:		
8483.10.10	For outboard motors	0%	0

8483.10.9	Other:		
8483.10.91	Of a kind used as components in passenger motor vehicles	5%	3
8483.10.99	Other	5%	0
8483.20.00	-Bearing housings, incorporating ball or roller bearings	5%	5
8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings:		
8483.30.10	Of a kind used as components in passenger motor vehicles	5%	5
8483.30.90	Other	5%	0
8483.40	-Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters:		
8483.40.1	Of a kind used for internal combustion piston engines of the vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):		
8483.40.11	Of a kind used as components in passenger motor vehicles	5%	3
8483.40.19	Other	5%	0
8483.40.90	Other	5%	3
8483.50	-Flywheels and pulleys, including pulley blocks:		
8483.50.1	Of a kind used for internal combustion piston engines of the vehicles of 8701.20.00, 8702, 8703, 8704 or 8705, other than for fuel injection equipment for compression-ignition engines (diesel or semi-diesel engines):		
8483.50.11	Of a kind used as components in passenger motor vehicles	5%	5
8483.50.19	Other	5%	0
8483.50.90	Other	5%	5
8483.60	-Clutches and shaft couplings (including universal joints):		
8483.60.10	Of a kind used as components in passenger motor vehicles	5%	5

### Toothed wheels, chain sprockets and other transmission elements presented separately; parts    GASKETS AND SIMILAR JOINTS OF METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:    Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:  Of a kind used as components in passenger motor vehicles    Other	8483.60.90	Other	5%	0
Parts   GASKETS AND SIMILAR JOINTS OF     METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR     MORE LAYERS OF METAL; SETS OR     ASSORTMENTS OF GASKETS AND     SIMILAR JOINTS, DISSIMILAR IN     COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS;     MECHANICAL SEALS:     -Gaskets and similar joints of metal     sheeting combined with other material or of two or more layers of metal:     8484.10.10		-Toothed wheels, chain sprockets and other		
GASKETS AND SIMILAR JOINTS OF     METAL SHEETING COMBINED WITH     OTHER MATERIAL OR OF TWO OR     MORE LAYERS OF METAL; SETS OR     ASSORTMENTS OF GASKETS AND     SIMILAR JOINTS, DISSIMILAR IN     COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS;     MECHANICAL SEALS:     -Gaskets and similar joints of metal     sheeting combined with other material or of     two or more layers of metal:    Of a kind used as components in     passenger motor vehicles     8484.10.90  Other   5% 0 0     8484.20.00   -Mechanical seals   5% 0 0     8484.90  Other:     8484.90  Other   5% 0 0     8484.90  Other   5% 0	8483.90.00	transmission elements presented separately;	5%	5
METAL SHEETING COMBINED WITH OTHER MATERIAL OR OF TWO OR MORE LAYERS OF METAL; SETS OR ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:   Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:   3484.10		1		
OTHER MATERIAL OR OF TWO OR   MORE LAYERS OF METAL; SETS OR   ASSORTMENTS OF GASKETS AND   SIMILAR JOINTS, DISSIMILAR IN   COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS;   MECHANICAL SEALS:   -Gaskets and similar joints of metal   sheeting combined with other material or of two or more layers of metal:  Of a kind used as components in passenger motor vehicles   5%   0      Of a wind used as components in passenger motor vehicles   5%   0      Other				
MORE LAYERS OF METAL; SETS OR				
ASSORTMENTS OF GASKETS AND SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:  Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal: Of a kind used as components in passenger motor vehicles  8484.10.90Other 5% 0  8484.20.00 -Mechanical seals 5% 0  8484.90 -Other: Of a kind used as components in passenger motor vehicles  8484.90.10Other 5% 0  MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS OF 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  8486				
SIMILAR JOINTS, DISSIMILAR IN COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:   Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:   2	0.40.4	, in the second of the second		
COMPOSITION, PUT UP IN POUCHES, ENVELOPES OR SIMILAR PACKINGS; MECHANICAL SEALS:	8484			
ENVELOPES OR SIMILAR PACKINGS;   MECHANICAL SEALS:		,		
MECHANICAL SEALS:   Gaskets and similar joints of metal   sheeting combined with other material or of two or more layers of metal:    Of a kind used as components in passenger motor vehicles     5%   0		,		
Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal:    8484.10.10		· ·		
8484.10         sheeting combined with other material or of two or more layers of metal:           8484.10.10        Of a kind used as components in passenger motor vehicles           8484.10.90        Other           8484.20.00         -Mechanical seals           8484.90         -Other:           8484.90.10        Of a kind used as components in passenger motor vehicles           8484.90.90        Other           MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:           8486 10        Machines and apparatus for the				
two or more layers of metal: Of a kind used as components in passenger motor vehicles  8484.10.90Other	8484.10			
8484.10.10Of a kind used as components in passenger motor vehicles  8484.10.90Other 5% 0  8484.20.00 -Mechanical seals 5% 0  8484.90 -Other:  8484.90.10Of a kind used as components in passenger motor vehicles  8484.90.90Other 5% 0  MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  8486 10Machines and apparatus for the	0.0.110			
Passenger motor vehicles   5%   0	0.40.4.0.40	†	<b>-</b>	
8484.10.90      Other       5%       0         8484.20.00       -Mechanical seals       5%       0         8484.90       -Other:      Of a kind used as components in passenger motor vehicles       5%       5         8484.90.10      Other       5%       0         MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:       -Machines and apparatus for the	8484.10.10		5%	3
8484.90 -Other:  8484.90.10Of a kind used as components in passenger motor vehicles  8484.90.90Other 5% 0  MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  8486.10Machines and apparatus for the	8484.10.90		5%	0
8484.90.10Of a kind used as components in passenger motor vehicles  8484.90.90Other 5% 0  MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  8486 10Other 5% 5% 0  8484.90.90Other 5% 0  MACHINES AND APPARATUS OF A KIND USED SOLUTION OF A CONTROL OF A CONT	8484.20.00	-Mechanical seals	5%	0
passenger motor vehicles  8484.90.90Other  MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the	8484.90	-Other:		
8484.90.90Other 5% 0  MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the	9494 00 10	Of a kind used as components in	5%	5
MACHINES AND APPARATUS OF A KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the	0404.90.10	passenger motor vehicles		3
KIND USED SOLELY OR PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the	8484.90.90	Other	5%	0
PRINCIPALLY FOR THE MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the		MACHINES AND APPARATUS OF A		
8486  MANUFACTURE OF SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the		KIND USED SOLELY OR		
8486  SEMICONDUCTOR BOULES OR WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the				
WAFERS, SEMICONDUCTOR DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the				
DEVICES, ELECTRONIC INTEGRATED CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the				
CIRCUITS OR FLAT PANEL DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the	8486			
DISPLAYS; MACHINES AND APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the				
APPARATUS SPECIFIED IN NOTE 9(C) TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the				
TO THIS CHAPTER; PARTS AND ACCESSORIES:  -Machines and apparatus for the		· · · · · · · · · · · · · · · · · · ·		
ACCESSORIES:  -Machines and apparatus for the		` '		
-Machines and apparatus for the				
X/ X6	0406.10			
	8486.10	1.1		

8486.10.10	Machines and apparatus, as follows: (a) for growing or pulling monocrystal semiconductor boules; (b) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (c) spin dryers for semiconductor wafer processing; (d) sawing machines for sawing monocrystal semiconductor boules into slices; (e) grinding, polishing or lapping machines; (f) industrial or laboratory electric furnaces or ovens	0%	0
8486.10.20	Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this chapter, would be classified in 8543.70.00	0%	0
8486.10.30	Machines and apparatus, NSA, for the treatment of materials by a process involving a change of temperature	5%	0
8486.10.90	Other	5%	0
8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits:		

8486.20.10	Machines and apparatus, as follows: (a) appliances (including spraying appliances) for wet-etching, developing, stripping or cleaning semiconductor wafers; (b) physical deposition apparatus (including apparatus for deposition by sputtering) on semiconductor wafers; (c) chemical vapour deposition apparatus; (d) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (e) epitaxial deposition machines; (f) industrial or laboratory electric furnaces or ovens; (g) spinners for coating photographic emulsions on semiconductor wafers; (h) for dry-etching patterns on semiconductor materials; (ij) ion implanters for doping semiconductor materials; (k) apparatus for the projection or drawing of circuit patterns on sensitised semiconductor materials; (l) sawing machines for sawing wafers into chips; (m) dicing machines for scribing or scoring semiconductor wafers	0%	0
8486.20.20	Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this chapter, would be classified in 8543.70.00	0%	0
8486.20.30	Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this chapter, would be classified in 8477	5%	0
8486.20.90	Other	5%	0
8486.30	-Machines and apparatus for the manufacture of flat panel displays:		
8486.30.10	Goods as follows: (a) apparatus for wetetching, developing, stripping or cleaning of flat panel displays; (b) apparatus and equipment for projection, drawing or plating circuit patterns, used for the manufacture of flat panel displays; (c) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or	0%	0

	electron beam processes); (d) spinners for coating photographic emulsions		
8486.30.20	Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0%	0
8486.30.30	Mechanical appliances for projecting, dispersing or spraying liquids, for use in the manufacture of flat panel displays, NSA	5%	0
8486.30.90	Other	5%	0
8486.40	-Machines and apparatus specified in Note 9 (C) to this Chapter:		
8486.40.10	Machines and apparatus, as follows: (a) machine-tools for working material by removal of material, by the processes specified in 8456 (including laser or other light or photon beam, ionic-beam or electron beam processes); (b) optical and other microscopes; (c) drawing or marking-out instruments; (d) die attach apparatus, tape automated bonders, and wire bonders for the assembly of semiconductors;(e) encapsulation equipment for the assembly of semiconductors; (f) for bending, folding or straightening semiconductor leads; (g) soldering, brazing or welding machines, of a kind described in 8515, for working metal; (h) industrial robots, being automated machines for transport, handling and storage of semiconductor wafers, wafer cassettes or wafer boxes; (ij) injection or compression moulds for rubber or plastics for the manufacture of semiconductor devices	0%	0

	Machines and apparatus, NSA, which,		
8486.40.20	but for the operation of Note 9(D) to this Chapter, would be classified in 8543.70.00	0%	0
8486.40.30	Machines and apparatus, NSA, which, but for the operation of Note 9(D) to this Chapter, would be classified in 8477 or 8480.71.00	5%	0
8486.40.40	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0%	0
8486.40.90	Other, including machinery for lifting, handling, loading or unloading of boules, wafers, semiconductor devices, electronic integrated circuits and flat panel displays	5%	0
8486.90	-Parts and accessories:		
8486.90.10	Of goods of 8486.10.10, 8486.20.10, 8486.30.10 and 8486.40.10, other than goods of 8486.90.40	0%	0
8486.90.20	Of goods of 8486.10.20, 8486.20.20, 8486.30.20 and 8486.40.20	5%	0
8486.90.30	Of goods of 8486.20.30 and 8486.40.30	5%	0
8486.90.40	Of soldering, brazing or welding machines of a kind described in 8515	5%	0
8486.90.50	Of machine-tools of a kind described in 8464, NSA	0%	0
8486.90.60	Of goods of 8486.30.30 or 8486.40.40	5%	0
8486.90.70	Which, but for the operation of Note 9(D) to this Chapter, would be classified in 8466.10.00, 8466.20.00 or 8466.30.00	0%	0
8486.90.90	Other	5%	0
8487	MACHINERY PARTS, NOT CONTAINING ELECTRICAL CONNECTORS, INSULATORS, COILS, CONTACTS OR OTHER ELECTRICAL FEATURES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8487.10.00	-Ships' or boats' propellers and blades therefor	5%	0
8487.90.00	-Other	5%	0

85	ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES		
8501	ELECTRIC MOTORS AND GENERATORS (EXCLUDING GENERATING SETS):		
8501.10.00	-Motors of an output not exceeding 37.5 W	5%	5
8501.20.00	-Universal AC/DC motors of an output exceeding 37.5 W	5%	0
8501.3	-Other DC motors; DC generators:		
8501.31.00	Of an output not exceeding 750 W	5%	0
8501.32.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	0
8501.33.00	Of an output exceeding 75 kW but not exceeding 375 kW	5%	0
8501.34.00	Of an output exceeding 375 kW	5%	0
8501.40.00	-Other AC motors, single-phase	5%	0
8501.5	-Other AC motors, multi-phase:		
8501.51.00	Of an output not exceeding 750 W	5%	0
8501.52.00	Of an output exceeding 750 W but not exceeding 75 kW	5%	0
8501.53.00	Of an output exceeding 75 kW	5%	0
8501.6	-AC generators (alternators):		
8501.61.00	Of an output not exceeding 75 kVA	5%	0
8501.62.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	0
8501.63.00	Of an output exceeding 375 kVA but not exceeding 750 kVA	0%	0
8501.64.00	Of an output exceeding 750 kVA	0%	0
8502	ELECTRIC GENERATING SETS AND ROTARY CONVERTERS:		
8502.1	-Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines):		
8502.11.00	Of an output not exceeding 75 kVA	5%	0
8502.12.00	Of an output exceeding 75 kVA but not exceeding 375 kVA	5%	0

8502.13	Of an output exceeding 375 kVA:		
8502.13.10	AC generating sets of an output exceeding 500 kVA	0%	0
8502.13.90	Other	5%	0
8502.20.00	-Generating sets with spark-ignition internal combustion piston engines	5%	0
8502.3	-Other generating sets:		
8502.31	Wind-powered:		
8502.31.10	AC generating sets of an output exceeding 500 kVA	0%	0
8502.31.90	Other	5%	0
8502.39	Other:		
8502.39.10	AC generating sets of an output exceeding 500 kVA	0%	0
8502.39.90	Other	5%	0
8502.40.00	'-Electric rotary converters	5%	0
8503.00.00	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE MACHINES OF 8501 OR 8502	5%	5
8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS:		
8504.10.00	-Ballasts for discharge lamps or tubes	5%	0
8504.2	-Liquid dielectric transformers:		
8504.21.00	Having a power handling capacity not exceeding 650 kVA	5%	0
8504.22.00	Having a power handling capacity exceeding 650 kVA but not exceeding 10 000 kVA	5%	0
8504.23.00	Having a power handling capacity exceeding 10 000 kVA	5%	0
8504.3	-Other transformers:		
8504.31.00	Having a power handling capacity not exceeding 1 kVA	5%	0
8504.32.00	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	5%	0
8504.33.00	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5%	0

8504.34.00	Having a power handling capacity exceeding 500 kVA	5%	0
8504.40	-Static converters:		
8504.40.30	Goods, as follows: (a) separately housed units, designed to be housed in the same cabinet as the central processing unit of equipment of 8471; (b) for telecommunication apparatus of 8517	0%	0
8504.40.90	Other	5%	0
8504.50	-Other inductors:		
8504.50.10	Goods, as follows: (a) designed for use with equipment of 8471; (b) for telecommunication apparatus of 8517	0%	0
8504.50.90	Other	5%	0
8504.90	-Parts:		
8504.90.30	Of goods of 8504.40.30	0%	0
8504.90.90	Other	5%	0
8505	ELECTRO-MAGNETS; PERMANENT MAGNETS AND ARTICLES INTENDED TO BECOME PERMANENT MAGNETS AFTER MAGNETISATION; ELECTRO- MAGNETIC OR PERMANENT MAGNET CHUCKS, CLAMPS AND SIMILAR HOLDING DEVICES; ELECTRO-MAGNETIC COUPLINGS, CLUTCHES AND BRAKES; ELECTRO- MAGNETIC LIFTING HEADS:		
8505.1	-Permanent magnets and articles intended to become permanent magnets after magnetisation:		
8505.11.00	Of metal	5%	0
8505.19.00	Other	5%	0
8505.20.00	-Electro-magnetic couplings, clutches and brakes	0%	0
8505.90.00	-Other, including parts	0%	0
8506	PRIMARY CELLS AND PRIMARY BATTERIES:		
8506.10.00	-Manganese dioxide	0%	0
8506.30.00	-Mercuric oxide	0%	0
8506.40.00	-Silver oxide	0%	0
8506.50.00	-Lithium	0%	0
8506.60.00	-Air-zinc	0%	0
8506.80.00	-Other primary cells and primary batteries	5%	0

8506.90.00	-Parts	0%	0
8507	ELECTRIC ACCUMULATORS, INCLUDING SEPARATORS THEREFOR, WHETHER OR NOT RECTANGULAR (INCLUDING SQUARE):		
8507.10	-Lead-acid, of a kind used for starting piston engines:		
8507.10.10	Of a kind used as components in passenger motor vehicles	5%	5
8507.10.90	Other	5%	5
8507.20.00	-Other lead-acid accumulators	5%	5
8507.30.00	-Nickel-cadmium	5%	0
8507.40.00	-Nickel-iron	5%	0
8507.50.00	-Nickel-metal hydride	5%	0
8507.60.00	-Lithium-ion	5%	0
8507.80.00	-Other accumulators	5%	0
8507.90	-Parts:		
8507.90.10	Of a kind used as components in passenger motor vehicles	5%	5
8507.90.90	Other	5%	0
8508	VACUUM CLEANERS:		
8508.1	-With self-contained electric motor:		
8508.11.00	Of a power not exceeding 1 500 W and having a dust bag or other receptacle capacity not exceeding 20 L	5%	0
8508.19.00	Other	5%	0
8508.60.00	-Other vacuum cleaners	5%	0
8508.70.00	-Parts	5%	0
8509	ELECTRO-MECHANICAL DOMESTIC APPLIANCES, WITH SELF- CONTAINED ELECTRIC MOTOR, OTHER THAN VACUUM CLEANERS OF 8508:		
8509.40.00	-Food grinders and mixers; fruit or vegetable juice extractors	0%	0
8509.80	-Other appliances:		
8509.80.10	Floor polishers	5%	0
8509.80.90	Other	0%	0
8509.90.00	-Parts	5%	0

8510	SHAVERS, HAIR CLIPPERS AND HAIR-REMOVING APPLIANCES, WITH SELF-CONTAINED ELECTRIC MOTOR:		
8510.10.00	-Shavers	0%	0
8510.20.00	-Hair clippers	0%	0
8510.30.00	-Hair-removing appliances	0%	0
8510.90.00	-Parts	0%	0
8511	ELECTRICAL IGNITION OR STARTING EQUIPMENT OF A KIND USED FOR SPARK-IGNITION OR COMPRESSION-IGNITION INTERNAL COMBUSTION ENGINES (FOR EXAMPLE, IGNITION MAGNETOS, MAGNETO-DYNAMOS, IGNITION COILS, SPARKING PLUGS AND GLOW PLUGS, STARTER MOTORS); GENERATORS (FOR EXAMPLE, DYNAMOS, ALTERNATORS) AND CUT-OUTS OF A KIND USED IN CONJUNCTION WITH SUCH ENGINES:		
8511.10.00	-Sparking plugs	5%	3
8511.20.00	-Ignition magnetos; magneto-dynamos; magnetic flywheels	5%	0
8511.30.00	-Distributors; ignition coils	5%	3
8511.40	-Starter motors and dual purpose starter- generators:		
8511.40.10	Of a kind used as components in passenger motor vehicles	5%	3
8511.40.90	Other	5%	0
8511.50	-Other generators:		
8511.50.10	Of a kind used as components in passenger motor vehicles	5%	3
8511.50.90	Other	5%	0
8511.80.00	-Other equipment	5%	3
8511.90.00	-Parts	5%	3
8512	ELECTRICAL LIGHTING OR SIGNALLING EQUIPMENT (EXCLUDING ARTICLES OF 8539), WINDSCREEN WIPERS, DEFROSTERS AND DEMISTERS, OF A KIND USED FOR CYCLES OR MOTOR VEHICLES:		
8512.10.00	-Lighting or visual signalling equipment of a kind used on bicycles	0%	0

	-Other lighting or visual signalling		_
8512.20.00	equipment	5%	3
8512.30.00	-Sound signalling equipment	5%	3
8512.40.00	-Windscreen wipers, defrosters and demisters	5%	3
8512.90	-Parts:		
8512.90.10	Of a kind used as components in passenger motor vehicles	5%	3
8512.90.90	Other	5%	0
8513	PORTABLE ELECTRIC LAMPS DESIGNED TO FUNCTION BY THEIR OWN SOURCE OF ENERGY (FOR EXAMPLE, DRY BATTERIES, ACCUMULATORS, MAGNETOS), OTHER THAN LIGHTING EQUIPMENT OF 8512:		
8513.10.00	-Lamps	5%	0
8513.90.00	-Parts	0%	0
8514	INDUSTRIAL OR LABORATORY ELECTRIC FURNACES AND OVENS (INCLUDING THOSE FUNCTIONING BY INDUCTION OR DIELECTRIC LOSS); OTHER INDUSTRIAL OR LABORATORY EQUIPMENT FOR THE HEAT TREATMENT OF MATERIALS BY INDUCTION OR DIELECTRIC LOSS:		
8514.10.00	-Resistance heated furnaces and ovens	5%	0
8514.20.00	-Furnaces and ovens functioning by induction or dielectric loss	5%	0
8514.30.00	-Other furnaces and ovens	5%	0
8514.40.00	-Other equipment for the heat treatment of materials by induction or dielectric loss	5%	0
8514.90.00	-Parts	5%	0
8515	ELECTRIC (INCLUDING ELECTRICALLY HEATED GAS), LASER OR OTHER LIGHT OR PHOTON BEAM, ULTRASONIC, ELECTRON BEAM, MAGNETIC PULSE OR PLASMA ARC SOLDERING, BRAZING OR WELDING MACHINES AND APPARATUS, WHETHER OR NOT CAPABLE OF CUTTING; ELECTRIC MACHINES AND APPARATUS FOR		

	HOT SPRAYING OF METALS OR CERMETS :		
8515.1	-Brazing or soldering machines and		
	apparatus:		
8515.11.00	Soldering irons and guns	5%	0
8515.19	Other:		
8515.19.10	Electric or laser operated brazing or soldering machines and apparatus, of a kind used for working metal, incorporating a computer control	0%	0
8515.19.90	Other	5%	0
8515.2	-Machines and apparatus for resistance welding of metal:		
8515.21	Fully or partly automatic:		
8515.21.10	Electric or laser operated, incorporating a computer control	0%	0
8515.21.90	Other	5%	0
8515.29.00	Other	5%	0
8515.3	-Machines and apparatus for arc (including plasma arc) welding of metals:		
8515.31	Fully or partly automatic:		
8515.31.10	Electric or laser operated, incorporating a computer control	0%	0
8515.31.90	Other	5%	0
8515.39.00	Other	5%	0
8515.80	-Other machines and apparatus:		
8515.80.10	Electric or laser operated welding machines and apparatus of a kind used for working metal, incorporating a computer control	0%	0
8515.80.90	Other	5%	0
8515.90.00	-Parts	5%	0

8516	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 8545:		
8516.10.00	-Electric instantaneous or storage water heaters and immersion heaters	5%	0
8516.2	-Electric space heating apparatus and electric soil heating apparatus:		
8516.21.00	Storage heating radiators	5%	0
8516.29.00	Other	5%	3
8516.3	-Electro-thermic hair-dressing or hand-drying apparatus:		
8516.31.00	Hair dryers	5%	0
8516.32.00	Other hair-dressing apparatus	0%	0
8516.33.00	Hand-drying apparatus	5%	0
8516.40.00	-Electric smoothing irons	5%	0
8516.50.00	-Microwave ovens	0%	0
8516.60.00	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	5%	0
8516.7	-Other electro-thermic appliances:		
8516.71.00	Coffee or tea makers	0%	0
8516.72.00	Toasters	5%	0
8516.79.00	Other	5%	0
8516.80.00	-Electric heating resistors	5%	0
8516.90.00	-Parts	5%	0

	TELEDITONE GETG INCLUDING		1
8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS; OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE, IMAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LOCAL OR WIDE AREA NETWORK),		
	OTHER THAN TRANSMISSION OR RECEPTION APPARATUS OF 8443, 8525, 8527 or 8528: -Telephone sets, including telephones for		
8517.1	cellular networks or for other wireless networks:		
8517.11.00	Line telephone sets with cordless handsets	0%	0
8517.12.00	Telephones for cellular networks or for other wireless networks	0%	0
8517.18.00	Other	0%	0
8517.6	-Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):		
8517.61.00	Base stations	0%	0
8517.62.00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	0%	0
8517.69	Other:		
8517.69.10	Reception apparatus for radio-telephony or radio-telegraphy, other than portable receivers for calling, alerting or paging	5%	0
8517.69.90	Other	0%	0
8517.70	-Parts:		
8517.70.10	Of goods of 8517.69.10	5%	0
8517.70.90	Other	0%	0

8518	MICROPHONES AND STANDS THEREFOR; LOUDSPEAKERS, WHETHER OR NOT MOUNTED IN THEIR ENCLOSURES; HEADPHONES AND EARPHONES, WHETHER OR NOT COMBINED WITH A MICROPHONE, AND SETS CONSISTING OF A MICROPHONE AND ONE OR MORE LOUD SPEAKERS; AUDIO- FREQUENCY ELECTRIC AMPLIFIERS; ELECTRIC SOUND AMPLIFIER SETS:		
8518.10	-Microphones and stands therefor:		
8518.10.10	Goods, as follows: (a) microphones having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 10 mm and a height not exceeding 3 mm, for telecommunication use; (b) cordless microphones incorporating or combined with radio-transmission apparatus	0%	0
8518.10.90	Other	5%	0
8518.2	-Loudspeakers, whether or not mounted in their enclosures:		
8518.21.00	Single loudspeakers, mounted in their enclosures	5%	0
8518.22.00	Multiple loudspeakers, mounted in the same enclosure	5%	0
8518.29	Other:		
8518.29.10	Without housing, having a frequency range of 300 Hz to 3.4 kHz with a diameter not exceeding 50 mm, for telecommunication use	0%	0
8518.29.90	Other	5%	0
8518.30	-Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudpseakers:	_	
8518.30.10	Goods as follows: (a) line telephone headsets; (b) other headsets, incorporating or combined with radio-transmission apparatus; (c) line telephone handsets incorporating or combined with radio- transmission apparatus	0%	0
8518.30.90	Other	5%	0
8518.40	-Audio-frequency electric amplifiers:		

	For use as repeaters in line telephony		
8518.40.10	products	0%	0
8518.40.90	Other	5%	0
8518.50.00	-Electric sound amplifier sets	5%	0
8518.90.00	-Parts	0%	0
8519	SOUND RECORDING OR REPRODUCING APPARATUS:		
8519.20	-Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment:		
8519.20.10	Coin or disc operated record-players	0%	0
8519.20.90	Other	5%	0
8519.30.00	-Turntables (record-decks)	0%	0
8519.50.00	-Telephone answering machines	0%	0
8519.8	-Other apparatus:		
8519.81	Using magnetic, optical or semiconductor media:		
8519.81.10	Transcribing machines	0%	0
8519.81.20	Other sound reproducing appartus, not incorporating a sound recording device	5%	3
8519.81.30	Dictating machines: (a) not capable of operating without an external source of power; or (b) based on digital audio or cassette-type magnetic tape recorders	0%	0
8519.81.4	Other magnetic tape recorders incorporating sound reproducing apparatus:		
8519.81.41	Cassette-type	5%	0
8519.81.49	Other	0%	0
8519.81.90	Other sound recording apparatus, whether or not incorporating a sound reproducing device	5%	0
8519.89	Other:		
8519.89.10	Transcribing machines	0%	0
8519.89.20	Record-players	0%	0
8519.89.30	Other sound reproducing apparatus, not incorporating a sound recording device	5%	3
8519.89.90	Other	5%	0
8521	VIDEO RECORDING OR REPRODUCING APPARATUS, WHETHER OR NOT INCORPORATING A VIDEO TUNER:		
8521.10.00	-Magnetic tape-type	0%	0

8521.90.00	-Other	0%	0
8522	PARTS AND ACCESSORIES SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8519 OR 8521:		
8522.10.00	-Pick-up cartridges	0%	0
8522.90.00	-Other	0%	0
8523	DISCS, TAPES, SOLID-STATE NON-VOLATILE STORAGE DEVICES, "SMART CARDS" AND OTHER MEDIA FOR THE RECORDING OF SOUND OR OF OTHER PHENOMENA, WHETHER OR NOT RECORDED INCLUDING MATRICES AND MASTERS FOR THE PRODUCTION OF DISCS, BUT EXCLUDING PRODUCTS OF CHAPTER 37:		
8523.2	-Magnetic media:		
8523.21.00	Cards incorporating a magnetic stripe	5%	0
8523.29.00	Other	0%	0
8523.4	-Optical media:		
8523.41.00	Unrecorded	0%	0
8523.49.00	Other	0%	0
8523.5	-Semiconductor media:		
8523.51.00	Solid-state non-volatile storage devices	0%	0
8523.52.00	"Smart cards"	0%	0
8523.59.00	Other	0%	0
8523.80.00	-Other	0%	0
8525	TRANSMISSION APPARATUS FOR RADIO-BROADCASTING OR TELEVISION, WHETHER OR NOT INCORPORATING RECEPTION APPARATUS OR SOUND RECORDING OR REPRODUCING APPARATUS; TELEVISION CAMERAS, DIGITAL CAMERAS AND VIDEO CAMERA RECORDERS:		
8525.50.00	-Transmission apparatus	5%	0
8525.60.00	-Transmission apparatus incorporating reception apparatus	0%	0
8525.80	-Television cameras, digital cameras and video camera recorders:		

8525.80.10	Goods, as follows: (a) digital cameras; (b) web cameras	0%	0
8525.80.90	Other	5%	0
8526	RADAR APPARATUS, RADIO NAVIGATIONAL AID APPARATUS AND RADIO REMOTE CONTROL APPARATUS:	370	U
8526.10.00	-Radar apparatus	5%	0
8526.9	-Other:		
8526.91.00	Radio navigational aid apparatus	5%	0
8526.92.00	Radio remote control apparatus	5%	0
8527	RECEPTION APPARATUS FOR RADIO- BROADCASTING, WHETHER OR NOT COMBINED, IN THE SAME HOUSING, WITH SOUND RECORDING OR REPRODUCING APPARATUS OR A CLOCK:		
8527.1	-Radio-broadcast receivers capable of operating without an external source of power:		
8527.12.00	Pocket-size radio cassette-players	0%	0
8527.13.00	Other apparatus combined with sound recording or reproducing apparatus	0%	0
8527.19.00	Other	5%	0
8527.2	-Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:		
8527.21.00	Combined with sound recording or reproducing apparatus	5%	0
8527.29.00	Other	5%	3
8527.9	-Other:		
8527.91.00	Combined with sound recording or reproducing apparatus	5%	0
8527.92.00	Not combined with sound recording or reproducing apparatus but combined with a clock	0%	0
8527.99.00	Other	5%	0

8528	MONITORS AND PROJECTORS, NOT INCORPORATING TELEVISION RECEPTION APPARATUS; RECEPTION APPARATUS FOR TELEVISION, WHETHER OR NOT INCORPORATING RADIO-BROADCAST RECEIVERS OR SOUND OR VIDEO RECORDING OR REPRODUCING APPARATUS:		
8528.4	-Cathode-ray tube monitors:		
8528.41.00	Of a kind solely or principally used in an automatic data processing system of 8471	0%	0
8528.49.00	Other	0%	0
8528.5	-Other monitors:		
8528.51.00	Of a kind solely or principally used in an automatic data processing system of 8471	0%	0
8528.59.00	Other	0%	0
8528.6	-Projectors:		
8528.61.00	Of a kind solely or principally used in an automatic data processing system of 8471	0%	0
8528.69.00	Other	0%	0
8528.7	-Reception apparatus for television, whether or not incorporating radio- broadcast receivers or sound or video recording or reproducing apparatus:		
8528.71	Not designed to incorporate a video display or screen:		
8528.71.10	Colour	5%	0
8528.71.20	Black and white or other monochrome	0%	0
8528.72.00	Other, colour	5%	0
8528.73.00	Other, monochrome	0%	0
8529	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8525 TO 8528:		
8529.10	-Aerials and aerial reflectors of all kinds; parts suitable for use therewith:		
8529.10.20	For goods of 8525.60.00 or 8525.80.10	0%	0
8529.10.30	For goods of 8525 NSA, or 8526	5%	0
8529.10.90	Other	5%	0
8529.90	-Other:		
8529.90.20	For goods of 8525.60.00 or 8525.80.10	0%	0
8529.90.30	For goods of 8525 NSA, or 8526	5%	0

8529.90.40	For goods of 8528.41.00, 8528.51.00 or 8528.61.00	0%	0
8529.90.90	Other	5%	0
8530	ELECTRICAL SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS (OTHER THAN THOSE OF 8608.00.00):		V
8530.10.00	-Equipment for railways or tramways	5%	0
8530.80.00	-Other equipment	0%	0
8530.90.00	-Parts	5%	0
8531	ELECTRIC SOUND OR VISUAL SIGNALLING APPARATUS (FOR EXAMPLE, BELLS, SIRENS, INDICATOR PANELS, BURGLAR OR FIRE ALARMS), OTHER THAN THOSE OF 8512 OR 8530:		
8531.10	-Burglar or fire alarms and similar apparatus:		
8531.10.10	Burglar alarms	0%	0
8531.10.9	Other:		
8531.10.91	Of a kind used as components in passenger motor vehicles	5%	5
8531.10.99	Other	5%	0
8531.20.00	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0%	0
8531.80.00	-Other apparatus	0%	0
8531.90	-Parts:		
8531.90.10	For goods of 8531.20.00 or 8531.80.00	0%	0
8531.90.90	Other	5%	0
8532	ELECTRICAL CAPACITORS, FIXED, VARIABLE OR ADJUSTABLE (PRE- SET):		
8532.10.00	-Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar (power capacitors)	0%	0
8532.2	-Other fixed capacitors:		
8532.21.00	Tantalum	0%	0
8532.22.00	Aluminium electrolytic	0%	0

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8532.23.00	Ceramic dielectric, single layer	0%	0
8532.24.00	Ceramic dielectric, multilayer	0%	0
8532.25.00	Dielectric of paper or plastics	0%	0
8532.29.00	Other	0%	0
8532.30.00	-Variable or adjustable (pre-set) capacitors	0%	0
8532.90.00	-Parts	0%	0
8533	ELECTRICAL RESISTORS (INCLUDING RHEOSTATS AND POTENTIOMETERS), OTHER THAN HEATING RESISTORS:		
8533.10.00	-Fixed carbon resistors, composition or film types	0%	0
8533.2	-Other fixed resistors:		
8533.21.00	For a power handling capacity not exceeding 20 W	0%	0
8533.29.00	Other	0%	0
8533.3	-Wirewound variable resistors, including rheostats and potentiometers:		
8533.31.00	For a power handling capacity not exceeding 20 W	0%	0
8533.39.00	Other	0%	0
8533.40.00	-Other variable resistors, including rheostats and potentiometers	0%	0
8533.90.00	-Parts	0%	0
8534.00.00	PRINTED CIRCUITS	0%	0
8535	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, FUSES, LIGHTNING ARRESTERS, VOLTAGE LIMITERS, SURGE SUPPRESSORS, PLUGS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE EXCEEDING 1 000 VOLTS:		
8535.10.00	-Fuses	5%	0
8535.2	-Automatic circuit breakers:		
8535.21.00	For a voltage of less than 72.5 kV	5%	0
8535.29.00	Other	5%	0
8535.30.00	-Isolating switches and make-and-break switches	5%	0

8535.40	-Lightning arresters, voltage limiters and surge suppressors:		
8535.40.10	Lightning arresters (surge diverters), suitable for the protection of electricity supply equipment	5%	0
8535.40.90	Other	5%	0
8535.90.00	-Other	5%	0
8536	ELECTRICAL APPARATUS FOR SWITCHING OR PROTECTING ELECTRICAL CIRCUITS, OR FOR MAKING CONNECTIONS TO OR IN ELECTRICAL CIRCUITS (FOR EXAMPLE, SWITCHES, RELAYS, FUSES, SURGE SUPPRESSORS, PLUGS, SOCKETS, LAMP-HOLDERS AND OTHER CONNECTORS, JUNCTION BOXES), FOR A VOLTAGE NOT EXCEEDING 1 000 VOLTS; CONNECTORS FOR OPTICAL FIBRES, OPTICAL FIBRE BUNDLES OR CABLES:		
8536.10.00	-Fuses	5%	0
8536.20.00	-Automatic circuit breakers	5%	0
8536.30.00	-Other apparatus for protecting electrical circuits	5%	0
8536.4	-Relays:		
8536.41.00	For a voltage not exceeding 60 V	5%	0
8536.49.00	Other	5%	0
8536.50	-Other switches:		
8536.50.10	Time switches, not being relays	5%	0
8536.50.9	Other:		
8536.50.92	Goods, as follows: (a) electronic AC switches consisting of optically coupled input and output circuits (insulated thyristor AC switches); (b) electronic switches, including temperature protected electronic switches, consisting of a transistor and a logic chip (chip-on-chip technology) for a voltage not exceeding 1 000 volts; (c) electromechanical snap-action switches for a current not exceeding 11 amperes	0%	0
8536.50.93	Of a kind used as components in passenger motor vehicles, NSA	5%	5
8536.50.99	Other	5%	0

8536.6	-Lamp-holders, plugs and sockets:		
8536.61.00	Lamp-holders	5%	0
8536.69	Other:		
8536.69.10	Plugs and sockets for co-axial cables or printed circuits	0%	0
8536.69.90	Other	5%	0
8536.70	-Connectors for optical fibres, optical fibre bundles or cables:		
8536.70.1	Of plastics:		
8536.70.11	Of a kind used as components in passenger motor vehicles	5%	5
8536.70.19	Other	5%	0
8536.70.2	Of iron or steel:		
8536.70.21	Of a kind used as components in passenger motor vehicles	5%	5
8536.70.29	Other	5%	0
8536.70.30	Of glass	0%	0
8536.70.40	Of ceramics	5%	0
8536.70.90	Of other materials	5%	0
8536.90	-Other apparatus:		
8536.90.10	Goods, as follows: (a) connection and contact elements for wires and cables; (b) wafer probers	0%	0
8536.90.90	Other	5%	0
8537	BOARDS, PANELS, CONSOLES, DESKS, CABINETS AND OTHER BASES, EQUIPPED WITH TWO OR MORE APPARATUS OF 8535 OR 8536, FOR ELECTRIC CONTROL OR THE DISTRIBUTION OF ELECTRICITY, INCLUDING THOSE INCORPORATING INSTRUMENTS OR APPARATUS OF CHAPTER 90, AND NUMERICAL CONTROL APPARATUS, OTHER THAN SWITCHING APPARATUS OF 8517:		
8537.10	-For a voltage not exceeding 1 000 V:		
8537.10.10	Programmable controllers	0%	0
8537.10.90	Other	5%	0
8537.20	-For a voltage exceeding 1 000 V:		
8537.20.10	Programmable controllers	0%	0
8537.20.90	Other	5%	0

8538	PARTS SUITABLE FOR USE SOLELY OR PRINCIPALLY WITH THE APPARATUS OF 8535, 8536 OR 8537:		
8538.10	-Boards, panels, consoles, desks, cabinets and other bases for the goods of 8537, not equipped with their apparatus:		
8538.10.10	For programmable controllers	0%	0
8538.10.90	Other	5%	0
8538.90	-Other:		
8538.90.1	Of goods of 8536.70:		
8538.90.11	Of goods of 8536.70.11	5%	5
8538.90.12	Of goods of 8536.70.19	5%	0
8538.90.13	Of goods of 8536.70.21	5%	5
8538.90.14	Of goods of 8536.70.29	5%	0
8538.90.15	Of goods of 8536.70.30	0%	0
8538.90.16	Of goods of 8536.70.40	5%	0
8538.90.19	Other	5%	0
8538.90.90	Other	0%	0
8539	ELECTRIC FILAMENT OR DISCHARGE LAMPS, INCLUDING SEALED BEAM LAMP UNITS AND ULTRA-VIOLET OR INFRA-RED LAMPS; ARC-LAMPS:		
8539.10	-Sealed beam lamp units:		
8539.10.10	For motorcycles	0%	0
8539.10.90	Other	5%	5
8539.2	-Other filament lamps, excluding ultra- violet or infra-red lamps:		
8539.21.00	Tungsten halogen	0%	0
8539.22.00	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	5%	0
8539.29.00	Other	5%	0
8539.3	-Discharge lamps, other than ultra-violet lamps:		
8539.31.00	Fluorescent, hot cathode	5%	0
8539.32.00	Mercury or sodium vapour lamps; metal halide lamps	5%	0
8539.39.00	Other	5%	0
8539.4	-Ultra-violet or infra-red lamps; arc-lamps:		
8539.41.00	Arc-lamps	5%	0
8539.49.00	Other	5%	0

8539.90.00	-Parts	5%	0
8540	THERMIONIC, COLD CATHODE OR PHOTO-CATHODE VALVES AND TUBES (FOR EXAMPLE, VACUUM OR VAPOUR OR GAS FILLED VALVES AND TUBES, MERCURY ARC RECTIFYING VALVES AND TUBES, CATHODE-RAY TUBES, TELEVISION CAMERA TUBES):		
8540.1	-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:		
8540.11.00	Colour	0%	0
8540.12.00	Monochrome	0%	0
8540.20.00	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	0%	0
8540.40.00	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	0%	0
8540.60.00	-Other cathode-ray tubes	0%	0
8540.7	-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid- controlled tubes:		
8540.71.00	Magnetrons	0%	0
8540.79.00	Other	5%	0
8540.8	-Other valves and tubes:		
8540.81.00	Receiver or amplifier valves and tubes	0%	0
8540.89.00	Other	5%	0
8540.9	-Parts:		
8540.91.00	Of cathode-ray tubes	0%	0
8540.99.00	Other	0%	0
8541	DIODES, TRANSISTORS AND SIMILAR SEMICONDUCTOR DEVICES; PHOTOSENSITIVE SEMICONDUCTOR DEVICES, INCLUDING PHOTOVOLTAIC CELLS WHETHER OR NOT ASSEMBLED IN MODULES OR MADE UP INTO PANELS; LIGHT EMITTING DIODES; MOUNTED PIEZO-ELECTRIC CRYSTALS:		
8541.10.00	-Diodes, other than photosensitive or light emitting diodes	0%	0

8541.2	-Transistors, other than photosensitive transistors:		
8541.21.00	With a dissipation rate of less than 1 W	0%	0
8541.29.00	Other	0%	0
8541.30.00	-Thyristors, diacs and triacs, other than photosensitive devices	0%	0
8541.40.00	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	0%	0
8541.50.00	-Other semiconductor devices	0%	0
8541.60.00	-Mounted piezo-electric crystals	0%	0
8541.90.00	-Parts	0%	0
8542	ELECTRONIC INTEGRATED CIRCUITS:		
8542.3	-Electronic integrated circuits:		
8542.31.00	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0%	0
8542.32.00	Memories	0%	0
8542.33.00	Amplifiers	0%	0
8542.39.00	Other	0%	0
8542.90.00	-Parts	0%	0
8543	ELECTRICAL MACHINES AND APPARATUS, HAVING INDIVIDUAL FUNCTIONS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8543.10.00	-Particle accelerators	0%	0
8543.20.00	-Signal generators	5%	0
8543.30.00	-Machines and apparatus for electroplating, electrolysis and electrophoresis	5%	0
8543.70.00	-Other machines and apparatus	0%	0
8543.90	-Parts:		
8543.90.10	Of flat panel display devices	0%	0
8543.90.20	Electronic microassemblies	0%	0
8543.90.90	Other	5%	0

8544	INSULATED (INCLUDING ENAMELLED OR ANODISED) WIRE, CABLE (INCLUDING CO-AXIAL CABLE) AND OTHER INSULATED ELECTRIC CONDUCTORS, WHETHER OR NOT FITTED WITH CONNECTORS; OPTICAL FIBRE CABLES, MADE UP OF INDIVIDUALLY SHEATHED FIBRES, WHETHER OR NOT ASSEMBLED WITH ELECTRIC CONDUCTORS OR FITTED WITH CONNECTORS:		
8544.1	-Winding wire:		
8544.11.00	Of copper	5%	0
8544.19.00	Other	5%	0
8544.20.00	-Co-axial cable and other co-axial electric conductors	5%	0
8544.30.00	-Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	5%	5
8544.4	-Other electric conductors, for a voltage not exceeding 1 000 V:		
8544.42	Fitted with connectors:		
8544.42.1	For a voltage not exceeding 80 V:		
8544.42.11	Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	0%	0
8544.42.19	Other	5%	0
8544.42.2	For a voltage exceeding 80 V but not exceeding 1 000 V:		
8544.42.21	Of a kind used for telecommunications	0%	0
8544.42.29	Other	5%	0
8544.49	Other:		
8544.49.1	For a voltage not exceeding 80 V:		
8544.49.11	Goods, as follows: (a) compensation or extension leads for thermo-couples; (b) of a kind used for telecommunications	0%	0
8544.49.19	Other	5%	0
8544.49.20	For a voltage exceeding 80 V but not exceeding 1 000 V	5%	0
8544.60	-Other electric conductors, for a voltage exceeding 1 000 V:		

8544.60.10	Designed for working pressures exceeding 33 kV	0%	0
8544.60.90	Other	5%	0
8544.70.00	-Optical fibre cables	0%	0
8545	CARBON ELECTRODES, CARBON BRUSHES, LAMP CARBONS, BATTERY CARBONS AND OTHER ARTICLES OF GRAPHITE OR OTHER CARBON, WITH OR WITHOUT METAL, OF A KIND USED FOR ELECTRICAL PURPOSES:		
8545.1	-Electrodes:		
8545.11.00	Of a kind used for furnaces	0%	0
8545.19.00	Other	0%	0
8545.20.00	-Brushes	5%	0
8545.90.00	-Other	0%	0
8546	ELECTRICAL INSULATORS OF ANY MATERIAL:		
8546.10.00	-Of glass	5%	0
8546.20.00	-Of ceramics	5%	0
8546.90.00	-Other	5%	0
8547	INSULATING FITTINGS FOR ELECTRICAL MACHINES, APPLIANCES OR EQUIPMENT, BEING FITTINGS WHOLLY OF INSULATING MATERIAL APART FROM ANY MINOR COMPONENTS OF METAL (FOR EXAMPLE, THREADED SOCKETS) INCORPORATED DURING MOULDING SOLELY FOR PURPOSES OF ASSEMBLY, OTHER THAN INSULATORS OF 8546; ELECTRICAL CONDUIT TUBING AND JOINTS THEREFOR, OF A BASE METAL LINED WITH INSULATING MATERIAL:		
8547.10.00	-Insulating fittings of ceramics	5%	0
8547.20.00	-Insulating fittings of plastics	0%	0
8547.90.00	-Other	5%	0

8548	WASTE AND SCRAP OF PRIMARY CELLS, PRIMARY BATTERIES AND ELECTRIC ACCUMULATORS; SPENT PRIMARY CELLS, SPENT PRIMARY BATTERIES AND SPENT ELECTRIC ACCUMULATORS; ELECTRICAL PARTS OF MACHINERY OR APPARATUS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
8548.10	-Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators:		
8548.10.30	Spent electric accumulators	5%	0
8548.10.90	Other	0%	0
8548.90	-Other:		
8548.90.10	Electronic microassemblies	0%	0
8548.90.90	Other	0%	0
86	RAILWAY OR TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS AND PARTS THEREOF; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS		
8601	RAIL LOCOMOTIVES POWERED FROM AN EXTERNAL SOURCE OF ELECTRICITY OR BY ELECTRIC ACCUMULATORS:		
8601.10.00	-Powered from an external source of electricity	5%	0
8601.20.00	-Powered by electric accumulators	5%	0
8602	OTHER RAIL LOCOMOTIVES; LOCOMOTIVE TENDERS:		
8602.10.00	-Diesel-electric locomotives	5%	0
8602.90.00	-Other	5%	0
8603	SELF-PROPELLED RAILWAY OR TRAMWAY COACHES, VANS AND TRUCKS, OTHER THAN THOSE OF 8604.00.00:		
8603.10.00	-Powered from an external source of electricity	5%	0

8603.90.00	-Other	5%	0
8604.00.00	RAILWAY OR TRAMWAY MAINTENANCE OR SERVICE VEHICLES, WHETHER OR NOT SELF- PROPELLED (FOR EXAMPLE, WORKSHOPS, CRANES, BALLAST TAMPERS, TRACKLINERS, TESTING COACHES AND TRACK INSPECTION VEHICLES)	5%	0
8605.00.00	RAILWAY OR TRAMWAY PASSENGER COACHES, NOT SELF- PROPELLED; LUGGAGE VANS, POST OFFICE COACHES AND OTHER SPECIAL PURPOSE RAILWAY OR TRAMWAY COACHES, NOT SELF- PROPELLED (EXCLUDING THOSE OF 8604.00.00)	5%	0
8606	RAILWAY OR TRAMWAY GOODS VANS AND WAGONS, NOT SELF- PROPELLED:		
8606.10.00	-Tank wagons and the like	5%	0
8606.30.00	-Self-discharging vans and wagons, other than those of 8606.10.00	5%	0
8606.9	-Other:		
8606.91.00	Covered and closed	5%	0
8606.92.00	Open, with non-removable sides of a height exceeding 60 cm	5%	0
8606.99.00	Other	5%	0
8607	PARTS OF RAILWAY OR TRAMWAY LOCOMOTIVES OR ROLLING-STOCK:		
8607.1	-Bogies, bissel-bogies, axles and wheels, and parts thereof:		
8607.11.00	Driving bogies and bissel-bogies	5%	0
8607.12.00	Other bogies and bissel-bogies	5%	0
8607.19.00	Other, including parts	5%	0
8607.2	-Brakes and parts thereof:		
8607.21.00	Air brakes and parts thereof	5%	0
8607.29.00	Other	5%	0
8607.30.00	-Hooks and other coupling devices, buffers, and parts thereof	5%	0
8607.9	-Other:		
8607.91.00	Of locomotives	5%	0

8607.99.00	Other	5%	0
8608.00.00	RAILWAY OR TRAMWAY TRACK FIXTURES AND FITTINGS; MECHANICAL (INCLUDING ELECTRO-MECHANICAL) SIGNALLING, SAFETY OR TRAFFIC CONTROL EQUIPMENT FOR RAILWAYS, TRAMWAYS, ROADS, INLAND WATERWAYS, PARKING FACILITIES, PORT INSTALLATIONS OR AIRFIELDS; PARTS OF THE FOREGOING:	5%	0
8609.00.00	CONTAINERS (INCLUDING CONTAINERS FOR THE TRANSPORT OF FLUIDS) SPECIALLY DESIGNED AND EQUIPPED FOR CARRIAGE BY ONE OR MORE MODES OF TRANSPORT	0%	0
87	VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF		
8701	TRACTORS (OTHER THAN TRACTORS OF 8709):		
8701.10.00	-Pedestrian controlled tractors	0%	0
8701.20.00	-Road tractors for semi-trailers	5%	0
8701.30.00	-Track-laying tractors	0%	0
8701.90	-Other:		
8701.90.1	Agricultural tractors:		
8701.90.11	Goods, as follows: (a) having an engine power of 15 kW or greater; (b) having an engine power less than 15 kW with a single power take-off, rear axle mounted and rear facing and having rear hydraulic lift 3 point linkage	0%	0
8701.90.19	Other	5%	0
8701.90.20	Tractors for dumpers	5%	0
8701.90.90	Other	5%	0
8702	MOTOR VEHICLES FOR THE TRANSPORT OF TEN OR MORE PERSONS, INCLUDING THE DRIVER:		
8702.10	-With compression-ignition internal combustion piston engine (diesel or semi-diesel):		

	Goods, as follows: (a) g.v.w. exceeding		
8702.10.10	3.5 t; (b) g.v.w. not exceeding 3.5 t,	5%	3
0702.10.10	assembled	370	3
8702.10.90	Other	5%	3
8702.90	-Other:	370	3
6702.90			
8702.90.10	Goods, as follows: (a) g.v.w. exceeding	<b>5</b> 0/	3
8/02.90.10	3.5 t; (b) g.v.w. not exceeding 3.5 t,	5%	3
9702 00 00	assembled	50/	2
8702.90.90	Other	5%	3
	MOTOR CARS AND OTHER MOTOR		
	VEHICLES PRINCIPALLY DESIGNED		
8703	FOR THE TRANSPORT OF PERSONS		
	(OTHER THAN THOSE OF 8702), INCLUDING STATION WAGONS AND		
	RACING CARS:		
8703.10.00	-Vehicles specially designed for travelling	5%	0
	on snow; golf cars and similar vehicles		
8703.2	-Other vehicles, with spark-ignition internal		
	combustion reciprocating piston engine:		
8703.21	Of a cylinder capacity not exceeding 1		
	000 cm3:		
8703.21.1	Passenger motor vehicles:		
8703.21.11	Used or secondhand vehicles	5%, and	3A
		\$12,000 each	
8703.21.19	Other	5%	0
	Goods, NSA, as follows: (a) g.v.w.		
8703.21.20	exceeding 3.5 t; (b) g.v.w. not exceeding	5%	0
	3.5 t, assembled		
8703.21.90	Other	5%	0
8703.22	Of a cylinder capacity exceeding 1 000		
8703.22	cm3 but not exceeding 1 500 cm3:		
8703.22.1	Passenger motor vehicles:		
9702 22 11	Head on sees allowed soul, 1	5%, and	2 4
8703.22.11	Used or secondhand vehicles	\$12,000 each	3A
8703.22.19	Other	5%	0
	Goods, NSA, as follows: (a) g.v.w.		
8703.22.20	exceeding 3.5 t; (b) g.v.w. not exceeding	5%	0
	3.5 t, assembled		
8703.22.90	Other	5%	0
0702.22	Of a cylinder capacity exceeding		
8703.23	1 500 cm3 but not exceeding 3 000 cm3:		
8703.23.1	Passenger motor vehicles:		
3703.23.1	1 modeli motor vemeros.		

8703.23.11        Used or secondhand vehicles         5%, and \$12,000 each         3A           8703.23.19        Other         5%         0           8703.23.20         exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; assembled         5%         3           8703.23.90        Other         5%         0           8703.24.1        Of a cylinder capacity exceeding 3 000 cm3:         5%, and \$12,000 each         3A           8703.24.11        Used or secondhand vehicles         5%, and \$12,000 each         3A           8703.24.19        Other         5%         3          Goods, NSA, as follows: (a) g.v.w.         exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; assembled         5%         3           8703.24.20        Other         5%         0           8703.24.90        Other         5%         0           8703.3         internal combustion piston engine (diesel or semi-diesel):         5%         0
Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8703.23.90Other
8703.23.20       exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; assembled       5%       3         8703.23.90      Other       5%       0         8703.24      Of a cylinder capacity exceeding 3 000 cm3:       5%       0         8703.24.1      Passenger motor vehicles:       5%, and \$12,000 each       3A         8703.24.11      Other       5%       3         8703.24.19      Other       5%       3         8703.24.20       exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; (b) g.v.w. not exceeding 5%       3         8703.24.90      Other       5%       0         -Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):       5%       0
8703.24
8703.24.1       cm3:         8703.24.11      Passenger motor vehicles:         8703.24.11      Used or secondhand vehicles       5%, and \$12,000 each         8703.24.19      Other       5%         8703.24.20       exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       3         8703.24.90      Other       5%       0         -Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):       5%       0
8703.24.11Used or secondhand vehicles 5%, and \$12,000 each 8703.24.19Other 5% 3Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled 5% 0  8703.24.90Other 5% 0  Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
8703.24.11Osed of secondnand venicles \$12,000 each \$3A   8703.24.19Other 5% 3  Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 5% 3   8703.24.20Other 5% 0   8703.24.90Other 5% 0   -Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8703.24.90Other 5% 0  -Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
8703.24.20 exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8703.24.90Other 5% 0  Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):
8703.3 internal combustion piston engine (diesel or semi-diesel):
Of a avlinder agreeity not avaged in a 1
8703.31Of a cylinder capacity not exceeding 1 500 cm3:
8703.31.1 Passenger motor vehicles:
8703.31.11Used or secondhand vehicles 5%, and \$12,000 each 3A
8703.31.19Other 5% 0
8703.31.20Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 5% 0
8703.31.90Other 5% 0
8703.32Of a cylinder capacity exceeding 1 500 cm3 but not exceeding 2 500 cm3:
8703.32.1Passenger motor vehicles:
8703.32.11Used or secondhand vehicles 5%, and \$12,000 each 3A
8703.32.19Other 5% 3
8703.32.20Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 5% 0
8703.32.90Other 5% 0
8703.33Of a cylinder capacity exceeding 2 500 cm3:
8703.33.1Passenger motor vehicles:

S703.33.11  Used or secondand venicies   \$12,000 each   S7A			<b>7</b> 0/ 1	
Goods, NSA, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 5% 3 3 3.5 t, assembled 5% 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	8703.33.11	Used or secondhand vehicles	5%, and \$12,000 each	3A
8703.33.20         exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; assembled         3           8703.33.90        Other         5%         0           8703.90.1        Dassenger motor vehicles:         5%, and \$12,000 each         3A           8703.90.11        Used or secondhand vehicles         5%, and \$12,000 each         3A           8703.90.19        Other         5%         0          Goods, NSA, as follows: (a) g.v.w.         exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled         5%         0           8703.90.20        Other         5%         0           8704.90.90        Other         5%         0           8704.10.00        Dumpers designed for off-highway use         5%         0           8704.10.00        Dumpers designed for off-highway use         5%         0           8704.21        g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding 8704.21.10         3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled         5%         0           8704.21.90        Other         5%         0         0           8704.22.00         -g.v.w. exceeding 20 t         5%         0           8704.33         -Gother, with spark-ignition internal combustion piston engine:        Goods, as follows: (a) g.v.w	8703.33.19	Other	5%	3
8703.90         -Other:           8703.90.1        Passenger motor vehicles:           8703.90.11        Used or secondhand vehicles           8703.90.19        Other          Goods, NSA, as follows: (a) g.v.w.         5%           8703.90.20         exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled           8703.90.90        Other           8704         MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:           8704.10.00         -Dumpers designed for off-highway use           -Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):           8704.21        g.v.w. not exceeding 5 t:          Goods, as follows: (a) g.v.w. exceeding 3.5 t, assembled         5%         0           8704.21.90        Other         5%         0           8704.22.00        g.v.w. exceeding 5 t but not exceeding 20 t cy.w. not exceeding 3.5 t; (b) g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding 3.5 t, 5%         3           8704.31        g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding 3.5 t, 5%         3           8704.31.10         3.5 t; (b) g.v.w. not exceeding 3.5 t, 5%         3           8704.31.90        Other	8703.33.20	exceeding 3.5 t; (b) g.v.w. not exceeding	5%	3
8703.90.1        Passenger motor vehicles:           8703.90.11        Used or secondhand vehicles         5%, and \$12,000 each         3A           8703.90.19        Other         5%         0           8703.90.20         exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; assembled         5%         0           8703.90.90        Other         5%         0           8704         MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:         5%         0           8704.10.00         -Dumpers designed for off-highway use         5%         0           -Other, with compression-ignition internal combustion piston engine (diesel or semidiesel):        Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t; (b) g.v.w. exceeding 20 t         5%         0           8704.21.90        Other         5%         0         0           8704.22.00         t        g.v.w. exceeding 5 t but not exceeding 20 t         5%         0           8704.23.00        g.v.w. exceeding 20 t         5%         0           8704.31        g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding 8.5 t;         5%         0           8704.31.10         3.5 t; (b) g.v.w. not exceeding 3.5 t;         5%	8703.33.90	Other	5%	0
8703.90.11        Used or secondhand vehicles         5%, and \$12,000 each         3A           8703.90.19        Other         5%         0           8703.90.20         exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled         5%         0           8703.90.90        Other         5%         0           8704         MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:         5%         0           8704.10.00         -Dumpers designed for off-highway use         5%         0           -Other, with compression-ignition internal combustion piston engine (diesel or semidiesel):        Goods, as follows: (a) g.v.w. exceeding 3.5 t, sassembled         5%         0           8704.21        g.v.w. not exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 20 t sassembled         5%         0           8704.21.90        OtherOtherOther	8703.90	-Other:		
S703.90.11	8703.90.1	Passenger motor vehicles:		
Goods, NSA, as follows: (a) g.v.w. 8703.90.20 exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled 8703.90.90Other 5% 0  8704 MOTOR VEHICLES FOR THE TRANSPORT OF GOODS: 8704.10.00 -Dumpers designed for off-highway use -Other, with compression-ignition internal combustion piston engine (diesel or semi- diesel): 8704.21g.v.w. not exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 8704.21.10 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled 8704.21.90Other 5% 0  8704.22.00g.v.w. exceeding 5 t but not exceeding 20 t 8704.31g.v.w. not exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 8704.31g.v.w. exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 8704.31g.v.w. not exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 8704.31g.v.w. not exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 8704.31.90Other 5% 3  8704.31.90Other 5% 3  8704.31.90Other 5% 0	8703.90.11	Used or secondhand vehicles	· ·	3A
8703.90.20       exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       0         8703.90.90      Other       5%       0         8704       MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:       5%       0         8704.10.00       -Dumpers designed for off-highway use       5%       0         -Other, with compression-ignition internal combustion piston engine (diesel or semidiesel):       6       0         8704.21      g.v.w. not exceeding 5 t:       5%       0        Goods, as follows: (a) g.v.w. exceeding 3.5 t, assembled       5%       0         8704.21.00      Other       5%       0         8704.22.00      g.v.w. exceeding 5 t but not exceeding 20 t       5%       0         8704.33       -Other, with spark-ignition internal combustion piston engine:       5%       0         8704.31      g.v.w. not exceeding 5 t:      Goods, as follows: (a) g.v.w. exceeding 3.5 t, assembled       5%       3         8704.31.10      Goods, as follows: (a) g.v.w. exceeding 3.5 t, assembled       5%       0         8704.31.90      Other       5%       0	8703.90.19	Other	5%	0
8704       MOTOR VEHICLES FOR THE TRANSPORT OF GOODS:         8704.10.00       -Dumpers designed for off-highway use       5%       0         -Other, with compression-ignition internal combustion piston engine (diesel or semidiesel):       6       0         8704.21      g.v.w. not exceeding 5 t:      Goods, as follows: (a) g.v.w. exceeding       5%       0         8704.21.10       3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       0         8704.21.90      Other       5%       0         8704.22.00      g.v.w. exceeding 5 t but not exceeding 20 t       5%       0         8704.23.00      g.v.w. exceeding 20 t       5%       0         8704.3       -Other, with spark-ignition internal combustion piston engine:       8704.31      g.v.w. not exceeding 5 t:         8704.31      g.v.w. not exceeding 5 t:      Goods, as follows: (a) g.v.w. exceeding 8.5 t, assembled       5%       3         8704.31.10       3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       0	8703.90.20	exceeding 3.5 t; (b) g.v.w. not exceeding	5%	0
8704         TRANSPORT OF GOODS:           8704.10.00         -Dumpers designed for off-highway use         5%           -Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):         6           8704.21        g.v.w. not exceeding 5 t:          Goods, as follows: (a) g.v.w. exceeding 3.5 t, (b) g.v.w. not exceeding 3.5 t, assembled         5%         0           8704.21.90        Other         5%         0           8704.22.00        g.v.w. exceeding 5 t but not exceeding 20 t t.         5%         0           8704.23.00        g.v.w. exceeding 20 t t.         5%         0           8704.31        g.v.w. not exceeding 5 t:        g.v.w. not exceeding 5 t:          Goods, as follows: (a) g.v.w. exceeding 8704.31.10         3.5 t; (b) g.v.w. not exceeding 3.5 t, sassembled         5%         3           8704.31.90        Other         5%         0	8703.90.90	Other	5%	0
-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):  8704.21g.v.w. not exceeding 5 t: Goods, as follows: (a) g.v.w. exceeding 8704.21.10 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.21.90Other 5% 0  8704.22.00 tg.v.w. exceeding 5 t but not exceeding 20 t 8704.23.00g.v.w. exceeding 20 t 5% 0  8704.3 -Other, with spark-ignition internal combustion piston engine:  8704.31g.v.w. not exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 8704.31.10 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.31.90Other 5% 0	8704			
8704.2       combustion piston engine (diesel or semidiesel):         8704.21      g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding       5%         8704.21.10       3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled         8704.21.90      Other         8704.22.00      g.v.w. exceeding 5 t but not exceeding 20 t         8704.23.00      g.v.w. exceeding 20 t         8704.3       -Other, with spark-ignition internal combustion piston engine:         8704.31      g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding         8704.31.10       3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled         8704.31.90      Other	8704.10.00	-Dumpers designed for off-highway use	5%	0
Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.21.90Other 5% 0  8704.22.00g.v.w. exceeding 5 t but not exceeding 20 t  8704.23.00g.v.w. exceeding 20 t  8704.3 -Other, with spark-ignition internal combustion piston engine:  8704.31g.v.w. not exceeding 5 t:Goods, as follows: (a) g.v.w. exceeding 3.5 t, assembled  8704.31.10 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.31.90Other 5% 0	8704.2	combustion piston engine (diesel or semi-		
8704.21.10       3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       0         8704.21.90      Other       5%       0         8704.22.00      g.v.w. exceeding 5 t but not exceeding 20 t       5%       0         8704.23.00      g.v.w. exceeding 20 t       5%       0         8704.3      Other, with spark-ignition internal combustion piston engine:       0         8704.31      g.v.w. not exceeding 5 t:      Goods, as follows: (a) g.v.w. exceeding         8704.31.10       3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       3         8704.31.90      Other       5%       0	8704.21	g.v.w. not exceeding 5 t:		
8704.22.00      g.v.w. exceeding 5 t but not exceeding 20 t       5%       0         8704.23.00      g.v.w. exceeding 20 t       5%       0         8704.3       -Other, with spark-ignition internal combustion piston engine:       8704.31      g.v.w. not exceeding 5 t:        Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       3         8704.31.90      Other       5%       0	8704.21.10	3.5 t; (b) g.v.w. not exceeding 3.5 t,	5%	0
8704.23.00 t  8704.23.00g.v.w. exceeding 20 t  8704.3 -Other, with spark-ignition internal combustion piston engine:  8704.31g.v.w. not exceeding 5 t: Goods, as follows: (a) g.v.w. exceeding  8704.31.10 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.31.90Other 5% 0	8704.21.90	Other	5%	0
8704.3  -Other, with spark-ignition internal combustion piston engine:  8704.31 g.v.w. not exceeding 5 t: Goods, as follows: (a) g.v.w. exceeding 8704.31.10  3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.31.90 Other  5% 0	8704.22.00		5%	0
8704.31g.v.w. not exceeding 5 t: Goods, as follows: (a) g.v.w. exceeding 8704.31.10 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.31.90Other 5% 0	8704.23.00	g.v.w. exceeding 20 t	5%	0
Goods, as follows: (a) g.v.w. exceeding 3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled  8704.31.90Other 5% 0	8704.3			
8704.31.10       3.5 t; (b) g.v.w. not exceeding 3.5 t, assembled       5%       3         8704.31.90      Other       5%       0	8704.31	g.v.w. not exceeding 5 t:		
	8704.31.10	3.5 t; (b) g.v.w. not exceeding 3.5 t,	5%	3
8704.32.00g.v.w. exceeding 5 t 5% 0	8704.31.90	Other	5%	0
	8704.32.00	g.v.w. exceeding 5 t	5%	0
8704.90 -Other:	8704.90	-Other:		
8704.90.10Assembled 5% 0	8704.90.10	Assembled	5%	0
9704 00 00 Other 50/	8704.90.90	Other	5%	0

8705	SPECIAL PURPOSE MOTOR VEHICLES, OTHER THAN THOSE PRINCIPALLY DESIGNED FOR THE TRANSPORT OF PERSONS OR GOODS (FOR EXAMPLE, BREAKDOWN LORRIES, CRANE LORRIES, FIRE FIGHTING VEHICLES, CONCRETE- MIXER LORRIES, ROAD SWEEPER LORRIES, SPRAYING LORRIES, MOBILE WORKSHOPS, MOBILE RADIOLOGICAL UNITS):		
8705.10.00	-Crane lorries	5%	0
8705.20.00	-Mobile drilling derricks	5%	0
8705.30.00	-Fire fighting vehicles	5%	0
8705.40.00	-Concrete-mixer lorries	5%	0
8705.90.00	-Other	5%	0
8706	CHASSIS FITTED WITH ENGINES, FOR THE MOTOR VEHICLES OF 8701 TO 8705:		
8706.00.10	For use in the assembly or manufacture of passenger motor vehicles	5%	5
8706.00.9	Other:		
8706.00.91	Of a kind used as components in passenger motor vehicles	5%	5
8706.00.99	Other	5%	5
8707	BODIES (INCLUDING CABS), FOR THE MOTOR VEHICLES OF 8701 TO 8705:		
8707.10	-For the vehicles of 8703:		
8707.10.10	For use in the assembly or manufacture of passenger motor vehicles	5%	5
8707.10.9	Other:		
8707.10.91	Of a kind used as components in passenger motor vehicles	5%	5
8707.10.99	Other	5%	5
8707.90	-Other:		
8707.90.10	Of a kind used as components in passenger motor vehicles	5%	5
8707.90.90	Other	5%	5
8708	PARTS AND ACCESSORIES OF THE MOTOR VEHICLES OF 8701 TO 8705:		
8708.10	-Bumpers and parts thereof:		

8708.10.10	Of a kind used as components in passenger motor vehicles	5%	3
8708.10.90	Other	5%	3
8708.2	-Other parts and accessories of bodies (including cabs):		
8708.21	Safety seat belts:		
8708.21.10	Of a kind used as components in passenger motor vehicles	5%	3
8708.21.90	Other	5%	3
8708.29	Other:		
8708.29.30	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.29.9	Other:		
8708.29.91	Of a kind used as components in passenger motor vehicles	5%	3
8708.29.99	Other	5%	3
8708.30	-Brakes and servo-brakes; parts thereof:		
8708.30.1	Mounted brake linings:		
8708.30.11	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.30.12	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.30.19	Other	5%	3
8708.30.9	Other:		
8708.30.91	For tractors of 8701.90.90	5%	0
8708.30.92	For the tractors of 8701.10.00, 8701.30.00 or 8701.90.1	0%	0
8708.30.93	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.30.99	Other	5%	3
8708.40	-Gear boxes and parts thereof:		
8708.40.4	Gear boxes:		
8708.40.41	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.40.42	Other, for use in the assembly or manufacture of passenger motor vehicles	5%	3
8708.40.43	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.40.49	Other	5%	3
8708.40.5	Parts of goods of 8708.40.4:		

8708.40.51	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.40.52	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.40.59	Other	5%	3
8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof:		
8708.50.4	Drive-axles with differential, whether or not provided with other transmission components:		
8708.50.41	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.50.42	Other, for use in the assembly or manufacture of passenger motor vehicles	5%	3
8708.50.43	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.50.49	Other	5%	3
8708.50.5	Parts of goods of 8708.50.4:		
8708.50.51	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.50.52	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.50.59	Other	5%	3
8708.50.6	Non-driving axles and parts thereof:		
8708.50.61	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.50.62	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.50.69	Other	5%	3
8708.70	-Road wheels and parts and accessories thereof:		
8708.70.30	For the tractors of 8701.10.00, 8701.90.1 or 8701.90.90	0%	0
8708.70.9	Other:		
8708.70.91	Of a kind used as components in passenger motor vehicles	5%	3
8708.70.99	Other	5%	3
8708.80	-Suspension systems and parts thereof (including shock-absorbers):		

8708.80.4	Suspension shock-absorbers:		
8708.80.41	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.80.42	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.80.49	Other	5%	3
8708.80.9	Other:		
8708.80.91	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.80.92	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.80.99	Other	5%	3
8708.9	-Other parts and accessories:		
8708.91	Radiators and parts thereof:		
8708.91.3	Radiators:		
8708.91.31	For the tractors of 8701.90.90	5%	0
8708.91.32	For the tractors of 8701.10.00, 8701.30.00 or 8701.90.1	0%	0
8708.91.33	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.91.39	Other	5%	3
8708.91.4	Parts of goods of 8708.91.3:		
8708.91.41	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.91.42	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.91.49	Other	5%	3
8708.92	Silencers (mufflers) and exhaust pipes; parts thereof:		
8708.92.4	Silencers (mufflers) and exhaust pipes:		
8708.92.41	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.92.42	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.92.49	Other	5%	3
8708.92.5	Parts of goods of 8708.92.4:		
8708.92.51	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.92.52	Other, of a kind used as components in passenger motor vehicles	5%	3

8708.92.59	Other	5%	3
8708.93	Clutches and parts thereof:		
8708.93.20	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.93.30	Other, for use in the assembly or manufacture of passenger motor vehicles	5%	3
8708.93.9	Other:		
8708.93.91	Of a kind used as components in passenger motor vehicles	5%	3
8708.93.99	Other	5%	3
8708.94	Steering wheels, steering columns and steering boxes; parts thereof:		
8708.94.4	Steering wheels, steering columns and steering boxes:		
8708.94.41	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.94.42	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.94.49	Other	5%	3
8708.94.5	Parts of goods of 8708.94.4:		
8708.94.51	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.94.52	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.94.59	Other	5%	3
8708.95	Safety airbags with inflater system; parts thereof:		
8708.95.10	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.95.20	Other, of a kind used as components in passenger motor vehicles	5%	3
8708.95.90	Other	5%	3
8708.99	Other:		
8708.99.20	For the tractors of 8701.10.00, 8701.30.00, 8701.90.1 or 8701.90.90	0%	0
8708.99.30	Chassis, for use in the assembly or manufacture of passenger motor vehicles	5%	5
8708.99.9	Other:		
8708.99.91	Of a kind used as components in passenger motor vehicles	5%	3

8708.99.99	Other	5%	3
8709	WORKS TRUCKS, SELF-PROPELLED, NOT FITTED WITH LIFTING OR HANDLING EQUIPMENT, OF THE TYPE USED IN FACTORIES, WAREHOUSES, DOCK AREAS OR AIRPORTS FOR SHORT DISTANCE TRANSPORT OF GOODS; TRACTORS OF THE TYPE USED ON RAILWAY STATION PLATFORMS; PARTS OF THE FOREGOING VEHICLES:		
8709.1	-Vehicles:		
8709.11.00	Electrical	5%	0
8709.19.00	Other	5%	0
8709.90.00	-Parts	0%	0
8710.00.00	TANKS AND OTHER ARMOURED FIGHTING VEHICLES, MOTORISED, WHETHER OR NOT FITTED WITH WEAPONS, AND PARTS OF SUCH VEHICLES	0%	0
8711	MOTORCYCLES (INCLUDING MOPEDS) AND CYCLES FITTED WITH AN AUXILIARY MOTOR, WITH OR WITHOUT SIDE-CARS; SIDE-CARS:		
8711.10.00	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50 cm3	0%	0
8711.20.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cm3 but not exceeding 250 cm3	0%	0
8711.30.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cm3 but not exceeding 500 cm3	0%	0
8711.40.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cm3 but not exceeding 800 cm3	0%	0
8711.50.00	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cm3	0%	0
8711.90.00	-Other	5%	0

8712.00.00	BICYCLES AND OTHER CYCLES (INCLUDING DELIVERY TRICYCLES), NOT MOTORISED	5%	0
8713	CARRIAGES FOR DISABLED PERSONS, WHETHER OR NOT MOTORISED OR OTHERWISE MECHANICALLY PROPELLED:		
8713.10.00	-Not mechanically propelled	0%	0
8713.90.00	-Other	0%	0
8714	PARTS AND ACCESSORIES OF VEHICLES OF 8711 TO 8713:		
8714.10	-Of motorcycles (including mopeds):		
8714.10.10	Exhaust systems and parts thereof	5%	0
8714.10.90	Other	0%	0
8714.20.00	-Of carriages for disabled persons	0%	0
8714.9	-Other:		
8714.91.00	Frames and forks, and parts thereof	5%	0
8714.92.00	Wheel rims and spokes	0%	0
8714.93.00	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	0%	0
8714.94.00	Brakes, including coaster braking hubs and hub brakes, and parts thereof	0%	0
8714.95.00	Saddles	0%	0
8714.96.00	Pedals and crank-gear, and parts thereof	0%	0
8714.99.00	Other	0%	0
8715.00.00	BABY CARRIAGES AND PARTS THEREOF	0%	0
8716	TRAILERS AND SEMI-TRAILERS; OTHER VEHICLES, NOT MECHANICALLY PROPELLED; PARTS THEREOF:		
8716.10.00	-Trailers and semi-trailers of the caravan type, for housing or camping	5%	0
8716.20.00	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	5%	0
8716.3	-Other trailers and semi-trailers for the transport of goods:		
8716.31.00	Tanker trailers and tanker semi-trailers	5%	0
8716.39.00	Other	5%	0
8716.40.00	-Other trailers and semi-trailers	5%	0
8716.80.00	-Other vehicles	5%	0
8716.90.00	-Parts	5%	0

88	AIRCRAFT, SPACECRAFT, AND		
00	PARTS THEREOF		
8801.00.00	BALLOONS AND DIRIGIBLES; GLIDERS, HANG GLIDERS AND	0%	0
	OTHER NON-POWERED AIRCRAFT OTHER AIRCRAFT (FOR EXAMPLE,		
	HELICOPTERS, AEROPLANES);		
8802	SPACECRAFT (INCLUDING		
	SATELLITES) AND SUBORBITAL AND SPACECRAFT LAUNCH VEHICLES:		
8802.1	-Helicopters:		
8802.11.00	Of an unladen weight not exceeding 2 000 kg	0%	0
8802.12.00	Of an unladen weight exceeding 2 000 kg	0%	0
8802.20.00	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2 000 kg	0%	0
8802.30.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 2 000 kg but not exceeding 15 000 kg	0%	0
8802.40.00	-Aeroplanes and other aircraft, of an unladen weight exceeding 15 000 kg	0%	0
8802.60.00	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	0%	0
8803	PARTS OF GOODS OF 8801 OR 8802:		
8803.10.00	-Propellers and rotors and parts thereof	0%	0
8803.20.00	-Under-carriages and parts thereof	0%	0
8803.30.00	-Other parts of aeroplanes or helicopters	0%	0
8803.90.00	-Other	0%	0
8804.00.00	PARACHUTES (INCLUDING DIRIGIBLE PARACHUTES AND PARAGLIDERS) AND ROTOCHUTES; PARTS THEREOF AND ACCESSORIES	0%	0
	THERETO		
8805	AIRCRAFT LAUNCHING GEAR; DECK- ARRESTOR OR SIMILAR GEAR; GROUND FLYING TRAINERS; PARTS OF THE FOREGOING ARTICLES:		
8805.10.00	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	0%	0
8805.2	-Ground flying trainers and parts thereof:		
8805.21.00	Air combat simulators and parts thereof	0%	0

SHIPS, BOATS AND FLOATING   STRUCTURES   CRUISE SHIPS, EXCURSION BOATS, FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS:	8805.29.00	Other	0%	0
STRUCTURES	89	, and the second		
FERRY-BOATS, CARGO SHIPS, BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS:   Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:   Sepol. 10.10	07			
BARGES AND SIMILAR VESSELS FOR THE TRANSPORT OF PERSONS OR GOODS:   Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:		, , , , , , , , , , , , , , , , , , ,		
THE TRANSPORT OF PERSONS OR GOODS:   Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:   8901.10.10	9001	, , , , , , , , , , , , , , , , , , ,		
GOODS:   -Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:	8901			
Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds:				
10				
transport of persons; ferry-boats of all kinds:   8901.10.10	0001 10			
Section	8901.10			
Sepon				
Section	8901 10 10	Not exceeding 150 gross construction	5%	0
Section				
Section			0%	0
Solitions   Soli	8901.20			
8901.20.90  Other   0%   0	8901.20.10		5%	0
Refrigerated vessels, other than those of 8901.20:	0001 20 00		00/	
8901.30       8901.20:         8901.30.10      Not exceeding 150 gross construction tons       5%       0         8901.30.90      Other       0%       0         8901.90      Other vessels for the transport of goods and other vessels for the transport of both persons and goods:       5%       0         8901.90.10      Not exceeding 150 gross construction tons       5%       0         8901.90.90      Other       0%       0         8902       FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:      Not exceeding 150 gross construction tons       5%       0         8902.00.10      Not exceeding 150 gross construction tons       5%       0         8902.00.90      Other       0%       0         8903       PLEASURE OR SPORTS; ROWING BOATS AND CANOES:       5%       0         8903.10.00       -Inflatable       5%       0         8903.9       -Other:      Sailboats, with or without auxiliary	8901.20.90		0%	0
10	8901.30	_		
Section	8901.30.10		5%	0
Other vessels for the transport of goods and other vessels for the transport of both persons and goods:   8901.90.10	2001 20 00		00/	0
8901.90       and other vessels for the transport of both persons and goods:         8901.90.10      Not exceeding 150 gross construction tons       5%       0         8901.90.90      Other       0%       0         8902       FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:      Not exceeding 150 gross construction tons       5%       0         8902.00.10      Other       0%       0         8902.00.90      Other       0%       0         8903       PLEASURE OR SPORTS; ROWING BOATS AND CANOES:       5%       0         8903.10.00       -Inflatable       5%       0         8903.9       -Other:      Sailboats, with or without auxiliary	8901.30.90		U%0	0
Persons and goods:	8901 90	1 -		
8901.90.10	0,01.70	-		
8901.90.10       tons       5%       0         8901.90.90      Other       0%       0         FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:         8902.00.10      Not exceeding 150 gross construction tons       5%       0         8902.00.90      Other       0%       0         8903       PLEASURE OR SPORTS; ROWING BOATS AND CANOES:       8903.10.00       -Inflatable       5%       0         8903.9       -Other:      Sailboats, with or without auxiliary      Sailboats, with or without auxiliary	0001 00 10		<b>7</b> 0/	^
FISHING VESSELS; FACTORY SHIPS AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS: Not exceeding 150 gross construction tons  8902.00.90Other  YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:  8903.10.00 -Inflatable  5% 0  8903.9 -Other:Sailboats, with or without auxiliary	8901.90.10		5%	0
8902       AND OTHER VESSELS FOR PROCESSING OR PRESERVING FISHERY PRODUCTS:         8902.00.10      Not exceeding 150 gross construction tons       5%       0         8902.00.90      Other       0%       0         8903       PLEASURE OR SPORTS; ROWING BOATS AND CANOES:       5%       0         8903.10.00       -Inflatable       5%       0         8903.9       -Other:         8903.91      Sailboats, with or without auxiliary	8901.90.90	Other	0%	0
PROCESSING OR PRESERVING FISHERY PRODUCTS:  8902.00.10Not exceeding 150 gross construction tons  8902.00.90Other  YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:  8903.10.00 -Inflatable  5% 0  8903.9 -Other:Sailboats, with or without auxiliary		FISHING VESSELS; FACTORY SHIPS		
PROCESSING OR PRESERVING   FISHERY PRODUCTS:	8902			
8902.00.10	0502			
8902.00.10 tons  8902.00.90Other  YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:  8903.10.00 -Inflatable  5%  0  8903.9 -Other:Sailboats, with or without auxiliary				
8902.00.90        Other         0%         0           YACHTS AND OTHER VESSELS FOR         PLEASURE OR SPORTS; ROWING BOATS AND CANOES:         0           8903.10.00         -Inflatable         5%         0           8903.9         -Other:        Sailboats, with or without auxiliary	8902.00.10		5%	0
YACHTS AND OTHER VESSELS FOR PLEASURE OR SPORTS; ROWING BOATS AND CANOES:  8903.10.00 -Inflatable 5% 0  8903.9 -Other:Sailboats, with or without auxiliary	2002 00 00		00/	0
8903 PLEASURE OR SPORTS; ROWING BOATS AND CANOES:  8903.10.00 -Inflatable 5% 0  8903.9 -Other:Sailboats, with or without auxiliary	0704.00.90		U70	U
BOATS AND CANOES:  8903.10.00 -Inflatable 5% 0  8903.9 -Other: Sailboats, with or without auxiliary	8903			
8903.10.00       -Inflatable       5%       0         8903.9       -Other:       -Sailboats, with or without auxiliary	0703	, ·		
8903.9 -Other:Sailboats, with or without auxiliary	8903.10.00		5%	0
8903 91Sailboats, with or without auxiliary				
8903 91				
	8903.91			

	Not exceeding 150 gross construction		
8903.91.10	tons	5%	0
8903.91.90	Other	0%	0
8903.92	Motorboats, other than outboard motorboats:		
8903.92.10	Not exceeding 150 gross construction tons	5%	0
8903.92.90	Other	0%	0
8903.99	Other:		
8903.99.10	Not exceeding 150 gross construction tons	5%	0
8903.99.90	Other	0%	0
8904	TUGS AND PUSHER CRAFT:		
8904.00.10	Not exceeding 150 gross construction tons	5%	0
8904.00.90	Other	0%	0
8905	LIGHT-VESSELS, FIRE-FLOATS, DREDGERS, FLOATING CRANES, AND OTHER VESSELS THE NAVIGABILITY OF WHICH IS SUBSIDIARY TO THEIR MAIN FUNCTION; FLOATING DOCKS; FLOATING OR SUBMERSIBLE DRILLING OR PRODUCTION PLATFORMS:		
8905.10	-Dredgers:		
8905.10.10	Not exceeding 150 gross construction tons	5%	0
8905.10.90	Other	0%	0
8905.20	-Floating or submersible drilling or production platforms:		
8905.20.10	Not exceeding 150 gross construction tons	5%	0
8905.20.90	Other	0%	0
8905.90	-Other:		
8905.90.10	Not exceeding 150 gross construction tons	5%	0
8905.90.90	Other	0%	0
8906	OTHER VESSELS, INCLUDING WARSHIPS AND LIFEBOATS OTHER THAN ROWING BOATS:		
8906.10	-Warships:		
8906.10.10	Not exceeding 150 gross construction tons	5%	0
8906.10.90	Other	0%	0

8906.90	-Other:		
8906.90.10	Not exceeding 150 gross construction tons	5%	0
8906.90.90	Other	0%	0
8907	OTHER FLOATING STRUCTURES (FOR EXAMPLE, RAFTS, TANKS, COFFER-DAMS, LANDING-STAGES, BUOYS AND BEACONS):		
8907.10.00	-Inflatable rafts	5%	0
8907.90.00	-Other	5%	0
8908.00.00	VESSELS AND OTHER FLOATING STRUCTURES FOR BREAKING UP	0%	0
90	OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF		
9001	OPTICAL FIBRES AND OPTICAL FIBRE BUNDLES; OPTICAL FIBRE CABLES OTHER THAN THOSE OF 8544; SHEETS AND PLATES OF POLARISING MATERIAL; LENSES (INCLUDING CONTACT LENSES), PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, UNMOUNTED, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
9001.10.00	-Optical fibres, optical fibre bundles and cables	5%	0
9001.20.00	-Sheets and plates of polarising material	0%	0
9001.30	-Contact lenses:		
9001.30.10	Ophthalmic powered	5%	0
9001.30.90	Other	5%	0
9001.40.00	-Spectacle lenses of glass	5%	0
9001.50.00	-Spectacle lenses of other materials	5%	0
9001.90	-Other:		
9001.90.30	Goods, as follows: (a) semi-finished lens blanks for spectacles; (b) shaped eyepieces, not powered, for goggles and the like; (c) other than of glass, of a kind used with motor vehicles; (d) other articles of glass,	5%	0

	other than prisms, mirrors or powered lenses		
9001.90.90	Other	0%	0
9002	LENSES, PRISMS, MIRRORS AND OTHER OPTICAL ELEMENTS, OF ANY MATERIAL, MOUNTED, BEING PARTS OF OR FITTINGS FOR INSTRUMENTS OR APPARATUS, OTHER THAN SUCH ELEMENTS OF GLASS NOT OPTICALLY WORKED:		
9002.1	-Objective lenses:		
9002.11.00	For cameras, projectors or photographic enlargers or reducers	0%	0
9002.19.00	Other	0%	0
9002.20.00	-Filters	0%	0
9002.90.00	-Other	0%	0
9003	FRAMES AND MOUNTINGS FOR SPECTACLES, GOGGLES OR THE LIKE, AND PARTS THEREOF:		
9003.1	-Frames and mountings:		
9003.11.00	Of plastics	5%	0
9003.19.00	Of other materials	5%	0
9003.90.00	-Parts	5%	0
9004	SPECTACLES, GOGGLES AND THE LIKE, CORRECTIVE, PROTECTIVE OR OTHER:		
9004.10.00	-Sunglasses	5%	0
9004.90.00	-Other	5%	0
9005	BINOCULARS, MONOCULARS, OTHER OPTICAL TELESCOPES, AND MOUNTINGS THEREFOR; OTHER ASTRONOMICAL INSTRUMENTS AND MOUNTINGS THEREFOR, BUT NOT INCLUDING INSTRUMENTS FOR RADIO-ASTRONOMY:		
9005.10.00	-Binoculars	0%	0
9005.80.00	-Other instruments	0%	0
9005.90.00	-Parts and accessories (including mountings)	0%	0

9006	PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) CAMERAS; PHOTOGRAPHIC FLASHLIGHT APPARATUS AND FLASHBULBS OTHER THAN DISCHARGE LAMPS OF 8539:		
9006.10	-Cameras of a kind used for preparing printing plates or cylinders:		
9006.10.10	Cameras used solely or principally in the graphic arts industries for the production of line, continuous tone or half-tone images	5%	0
9006.10.90	Other	0%	0
9006.30.00	-Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	0%	0
9006.40.00	-Instant print cameras	0%	0
9006.5	-Other cameras:		
9006.51.00	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	0%	0
9006.52.00	Other, for roll film of a width less than 35 mm	0%	0
9006.53.00	Other, for roll film of a width of 35 mm	0%	0
9006.59.00	Other	0%	0
9006.6	-Photographic flashlight apparatus and flashbulbs:		
9006.61.00	Discharge lamp ("electronic") flashlight apparatus	0%	0
9006.69.00	Other	0%	0
9006.9	-Parts and accessories:		
9006.91.00	For cameras	0%	0
9006.99.00	Other	0%	0
9007	CINEMATOGRAPHIC CAMERAS AND PROJECTORS, WHETHER OR NOT INCORPORATING SOUND RECORDING OR REPRODUCING APPARATUS:		
9007.10.00	-Cameras	0%	0
9007.20.00	-Projectors	0%	0
9007.9	-Parts and accessories:		
9007.91.00	For cameras	0%	0

9007.92.00	For projectors	0%	0
9008	IMAGE PROJECTORS, OTHER THAN CINEMATOGRAPHIC; PHOTOGRAPHIC (OTHER THAN CINEMATOGRAPHIC) ENLARGERS AND REDUCERS:		
9008.50	-Projectors, enlargers and reducers:		
9008.50.10	Overhead projectors	5%	0
9008.50.90	Other	0%	0
9008.90.00	-Parts and accessories	0%	0
9010	APPARATUS AND EQUIPMENT FOR PHOTOGRAPHIC (INCLUDING CINEMATOGRAPHIC) LABORATORIES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; NEGATOSCOPES; PROJECTION SCREENS:		
9010.10.00	-Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	0%	0
9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes:		
9010.50.10	Goods, as follows: (a) layout tables; (b) photographic silver recovery apparatus; (c) vacuum frames	0%	0
9010.50.20	Apparatus and equipment for the processing of sensitised film or paper, NSA	0%	0
9010.50.90	Other	0%	0
9010.60.00	-Projection screens	5%	0
9010.90	-Parts and accessories:		
9010.90.10	For goods of 9010.50.90	0%	0
9010.90.20	For goods of 9010.50.20 or 9010.60.00	5%	0
9010.90.90	Other	5%	0
9011	COMPOUND OPTICAL MICROSCOPES, INCLUDING THOSE FOR PHOTOMICROGRAPHY, CINEPHOTOMICROGRAPHY OR MICROPROJECTION:		
9011.10.00	-Stereoscopic microscopes	0%	0

	Other misuseenes for photomisus cuephy		
9011.20.00	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	0%	0
9011.80.00	-Other microscopes	0%	0
9011.90.00	-Parts and accessories	0%	0
9012	MICROSCOPES OTHER THAN OPTICAL MICROSCOPES; DIFFRACTION APPARATUS:		
9012.10.00	-Microscopes other than optical microscopes and diffraction apparatus	0%	0
9012.90.00	-Parts and accessories	0%	0
9013	LIQUID CRYSTAL DEVICES NOT CONSTITUTING ARTICLES PROVIDED FOR MORE SPECIFICALLY IN OTHER HEADINGS; LASERS, OTHER THAN LASER DIODES; OTHER OPTICAL APPLIANCES AND INSTRUMENTS, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
9013.10.00	-Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	0%	0
9013.20.00	-Lasers, other than laser diodes	0%	0
9013.80.00	-Other devices, appliances and instruments	0%	0
9013.90.00	-Parts and accessories	0%	0
9014	DIRECTION FINDING COMPASSES; OTHER NAVIGATIONAL INSTRUMENTS AND APPLIANCES:		
9014.10.00	-Direction finding compasses	0%	0
9014.20.00	-Instruments and appliances for aeronautical or space navigation (other than compasses)	0%	0
9014.80.00	-Other instruments and appliances	0%	0
9014.90.00	-Parts and accessories	0%	0
9015	SURVEYING (INCLUDING PHOTOGRAMMETRICAL SURVEYING), HYDROGRAPHIC, OCEANOGRAPHIC, HYDROLOGICAL, METEOROLOGICAL OR GEOPHYSICAL INSTRUMENTS AND APPLIANCES, EXCLUDING COMPASSES; RANGEFINDERS:		
9015.10.00	-Rangefinders	0%	0

9015.20.00	-Theodolites and tachymeters (tacheometers)	0%	0
9015.30.00	-Levels	0%	0
9015.40.00	-Photogrammetrical surveying instruments and appliances	0%	0
9015.80.00	-Other instruments and appliances	0%	0
9015.90.00	-Parts and accessories	0%	0
9016.00.00	BALANCES OF A SENSITIVITY OF 5 cg OR BETTER, WITH OR WITHOUT WEIGHTS	0%	0
9017	DRAWING, MARKING-OUT OR MATHEMATICAL CALCULATING INSTRUMENTS (FOR EXAMPLE, DRAFTING MACHINES, PANTOGRAPHS, PROTRACTORS, DRAWING SETS, SLIDE RULES, DISC CALCULATORS); INSTRUMENTS FOR MEASURING LENGTH, FOR USE IN THE HAND (FOR EXAMPLE, MEASURING RODS AND TAPES, MICROMETERS, CALLIPERS), NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER:		
9017.10.00	-Drafting tables and machines, whether or not automatic	0%	0
9017.20	-Other drawing, marking-out or mathematical calculating instruments:		
9017.20.10	Goods, as follows: (a) disc calculators and the like; (b) drawing curves; (c) parallel rules of plastic; (d) protractors; (e) set squares; (f) stencils	5%	0
9017.20.90	Other	0%	0
9017.30.00	-Micrometers, callipers and gauges	0%	0
9017.80	-Other instruments:		
9017.80.20	Goods, as follows: (a) graduated rules of wood or plastic, other than folding rules; (b) steel tape measures	5%	0
9017.80.80	Other	0%	0
9017.90.00	-Parts and accessories	0%	0

	INCEDIMENTS AND ADDITANCES		1
	INSTRUMENTS AND APPLIANCES		
9018	USED IN MEDICAL, SURGICAL,		
	DENTAL OR VETERINARY SCIENCES,		
	INCLUDING SCINTIGRAPHIC		
	APPARATUS, OTHER ELECTRO-		
	MEDICAL APPARATUS AND SIGHT-		
	TESTING INSTRUMENTS:		
	-Electro-diagnostic apparatus (including		
9018.1	apparatus for functional exploratory		
	examination or for checking physiological		
0010 11 00	parameters):	00/	0
9018.11.00	Electro-cardiographs	0%	0
9018.12.00	Ultrasonic scanning apparatus	0%	0
9018.13.00	Magnetic resonance imaging apparatus	0%	0
9018.14.00	Scintigraphic apparatus	0%	0
9018.19.00	Other	0%	0
9018.20.00	-Ultra-violet or infra-red ray apparatus	0%	0
9018.3	-Syringes, needles, catheters, cannulae and		
9016.3	the like:		
9018.31.00	Syringes, with or without needles	0%	0
9018.32.00	Tubular metal needles and needles for	0%	0
7010.32.00	sutures	070	U
9018.39.00	Other	0%	0
9018.4	-Other instruments and appliances, used in		
9010.4	dental sciences:		
	Dental drill engines, whether or not		
9018.41.00	combined on a single base with other dental	0%	0
	equipment		
9018.49.00	Other	0%	0
9018.50.00	-Other ophthalmic instruments and	0%	0
9016.30.00	appliances	070	U
9018.90.00	-Other instruments and appliances	0%	0
	MECHANO-THERAPY APPLIANCES;		
	MASSAGE APPARATUS;		
	PSYCHOLOGICAL APTITUDE-		
	TESTING APPARATUS; OZONE		
9019	THERAPY, OXYGEN THERAPY,		
	AEROSOL THERAPY, ARTIFICIAL		
	RESPIRATION OR OTHER		
	THERAPEUTIC RESPIRATION		
	APPARATUS:		
	-Mechano-therapy appliances; massage		
9019.10.00	apparatus; psychological aptitude-testing	0%	0
	apparatus		

9019.20.00	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	0%	0
9020.00.00	OTHER BREATHING APPLIANCES AND GAS MASKS, EXCLUDING PROTECTIVE MASKS HAVING NEITHER MECHANICAL PARTS NOR REPLACEABLE FILTERS	0%	0
9021	ORTHOPAEDIC APPLIANCES, INCLUDING CRUTCHES, SURGICAL BELTS AND TRUSSES; SPLINTS AND OTHER FRACTURE APPLIANCES; ARTIFICIAL PARTS OF THE BODY; HEARING AIDS AND OTHER APPLIANCES WHICH ARE WORN OR CARRIED, OR IMPLANTED IN THE BODY, TO COMPENSATE FOR A DEFECT OR DISABILITY:		
9021.10	-Orthopaedic or fracture appliances:		
9021.10.10	Footwear and special insoles made to measure for a specific orthopaedic disorder	0%	0
9021.10.20	Footwear, NSA, excluding parts, designed to correct orthopaedic conditions	5%	5
9021.10.30	Special insoles, NSA, excluding parts, designed to correct orthopaedic conditions	5%	0
9021.10.4	Parts for goods of 9021.10.20 or 9021.10.30:		
9021.10.41	Of metal	5%	0
9021.10.49	Other	5%	0
9021.10.90	Other	0%	0
9021.2	-Artificial teeth and dental fittings:		
9021.21.00	Artificial teeth	0%	0
9021.29.00	Other	0%	0
9021.3	-Other artificial parts of the body:		
9021.31.00	Artificial joints	0%	0
9021.39.00	Other	0%	0
9021.40.00	-Hearing aids, excluding parts and accessories	0%	0
9021.50.00	-Pacemakers for stimulating heart muscles, excluding parts and accessories	0%	0
9021.90.00	-Other	0%	0

9022	APPARATUS BASED ON THE USE OF X-RAYS OR OF ALPHA, BETA OR GAMMA RADIATIONS, WHETHER OR NOT FOR MEDICAL, SURGICAL, DENTAL OR VETERINARY USES, INCLUDING RADIOGRAPHY OR RADIOTHERAPY APPARATUS, X-RAY TUBES AND OTHER X-RAY GENERATORS, HIGH TENSION GENERATORS, CONTROL PANELS AND DESKS, SCREENS, EXAMINATION OR TREATMENT TABLES, CHAIRS AND THE LIKE:		
9022.1	-Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.12.00	Computed tomography apparatus	0%	0
9022.13.00	Other, for dental uses	0%	0
9022.14.00	Other, for medical, surgical or veterinary uses	0%	0
9022.19.00	For other uses	0%	0
9022.2	-Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:		
9022.21.00	For medical, surgical, dental or veterinary uses	0%	0
9022.29.00	For other uses	0%	0
9022.30.00	-X-ray tubes	0%	0
9022.90.00	-Other, including parts and accessories	0%	0
9023.00.00	INSTRUMENTS, APPARATUS AND MODELS, DESIGNED FOR DEMONSTRATIONAL PURPOSES (FOR EXAMPLE, IN EDUCATION OR EXHIBITIONS), UNSUITABLE FOR OTHER USES	0%	0
9024	MACHINES AND APPLIANCES FOR TESTING THE HARDNESS, STRENGTH, COMPRESSIBILITY, ELASTICITY OR OTHER MECHANICAL PROPERTIES OF MATERIALS (FOR EXAMPLE,		

	METALS, WOOD, TEXTILES, PAPER, PLASTICS):		
9024.10.00	-Machines and appliances for testing metals	0%	0
9024.80.00	-Other machines and appliances	0%	0
9024.90.00	-Parts and accessories	0%	0
9025	HYDROMETERS AND SIMILAR FLOATING INSTRUMENTS, THERMOMETERS, PYROMETERS, BAROMETERS, HYGROMETERS AND PSYCHROMETERS, RECORDING OR NOT, AND ANY COMBINATION OF THESE INSTRUMENTS:		
9025.1	-Thermometers and pyrometers, not combined with other instruments:		
9025.11.00	Liquid-filled, for direct reading	0%	0
9025.19.00	Other	0%	0
9025.80.00	-Other instruments	0%	0
9025.90.00	-Parts and accessories	0%	0
9026	INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING THE FLOW, LEVEL, PRESSURE OR OTHER VARIABLES OF LIQUIDS OR GASES (FOR EXAMPLE, FLOW METERS, LEVEL GAUGES, MANOMETERS, HEAT METERS), EXCLUDING INSTRUMENTS AND APPARATUS OF 9014, 9015, 9028 or 9032:		
9026.10	-For measuring or checking the flow or level of liquids:		
9026.10.20	Gauges of a kind used as components in passenger motor vehicles	5%	5
9026.10.80	Other	0%	0
9026.20	-For measuring or checking pressure:		
9026.20.20	Gauges of a kind used as components in passenger motor vehicles	5%	5
9026.20.80	Other	0%	0
9026.80	-Other instruments or apparatus:		

9026.80.20	Gauges of a kind used as components in passenger motor vehicles	5%	5
9026.80.80	Other	0%	0
9026.90.00	-Parts and accessories	0%	0
9027	INSTRUMENTS AND APPARATUS FOR PHYSICAL OR CHEMICAL ANALYSIS (FOR EXAMPLE, POLARIMETERS, REFRACTOMETERS, GAS OR SMOKE ANALYSIS APPARATUS); INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING VISCOSITY, POROSITY, EXPANSION, SURFACE TENSION OR THE LIKE; INSTRUMENTS AND APPARATUS FOR MEASURING OR CHECKING QUANTITIES OF HEAT, SOUND OR LIGHT (INCLUDING EXPOSURE METERS); MICROTOMES:		
9027.10.00	-Gas or smoke analysis apparatus	0%	0
9027.20.00	-Chromatographs and electrophoresis instruments	0%	0
9027.30.00	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0%	0
9027.50.00	-Other instruments and apparatus using optical radiations (UV, visible, IR)	0%	0
9027.80.00	-Other instruments and apparatus	0%	0
9027.90.00	-Microtomes; parts and accessories	0%	0
9028	GAS, LIQUID OR ELECTRICITY SUPPLY OR PRODUCTION METERS, INCLUDING CALIBRATING METERS THEREFOR:		
9028.10	-Gas meters:		
9028.10.10	Of the household supply kind	5%	0
9028.10.90	Other	0%	0
9028.20	-Liquid meters:		
9028.20.10	Water meters, as follows: (a) of the inferential kind; (b) of the positive kind not exceeding 100 mm diameter in size	5%	0
9028.20.90	Other	0%	0
9028.30.00	-Electricity meters	5%	0
9028.90.00	-Parts and accessories	0%	0

	REVOLUTION COUNTERS,		
9029	PRODUCTION COUNTERS, TAXIMETERS, MILEOMETERS,		
	PEDOMETERS AND THE LIKE; SPEED		
3023	INDICATORS AND TACHOMETERS,		
	OTHER THAN THOSE OF 9014 OR		
	9015; STROBOSCOPES:		
	-Revolution counters, production counters,		
9029.10	taximeters, mileometers, pedometers and		
	the like:		
9029.10.20	Of a kind used as components in	5%	5
0020 10 00	passenger motor vehicles	00/	
9029.10.80	Other	0%	0
9029.20	-Speed indicators and tachometers; stroboscopes:		
9029.20.10	Of a kind used as components in	5%	5
7027.20.10	passenger motor vehicles	370	3
9029.20.90	Other	0%	0
9029.90	-Parts and accessories:		
9029.90.10	For goods of 9029.10.20 or 9029.20.10	5%	5
9029.90.90	Other	0%	0
	OSCILLOSCOPES, SPECTRUM		
	ANALYSERS AND OTHER		
	INSTRUMENTS AND APPARATUS FOR		
	MEASURING OR CHECKING ELECTRICAL QUANTITIES,		
9030	EXCLUDING METERS OF 9028;		
	INSTRUMENTS AND APPARATUS FOR		
	MEASURING OR DETECTING ALPHA,		
	BETA, GAMMA, X-RAY, COSMIC OR		
	OTHER IONISING RADIATIONS:		
9030.10.00	-Instruments and apparatus for measuring	0%	0
7030.10.00	or detecting ionising radiations	070	Ů
9030.20.00	-Oscilloscopes and oscillographs	0%	0
	-Other instruments and apparatus, for		
9030.3	measuring or checking voltage, current,		
0020 21 00	resistance or power:	00/	0
9030.31.00	Multimeters without a recording device	0%	0
9030.32.00	Multimeters with a recording device	0%	0
9030.33.00	Other, without a recording device	0%	0
9030.39.00	Other, with a recording device	0%	0

9030.40.00	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	0%	0
9030.8	-Other instruments and apparatus:		
9030.82.00	For measuring or checking semiconductor wafers or devices	0%	0
9030.84.00	Other, with a recording device	0%	0
9030.89.00	Other	0%	0
9030.90.00	-Parts and accessories	0%	0
9031	MEASURING OR CHECKING INSTRUMENTS, APPLIANCES AND MACHINES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; PROFILE PROJECTORS:		
9031.10	-Machines for balancing mechanical parts:		
9031.10.20	Motor vehicle wheel balancers of the static kind	5%	0
9031.10.80	Other	0%	0
9031.20	-Test benches:		
9031.20.10	Electrical, for internal combustion engines	5%	0
9031.20.90	Other	0%	0
9031.4	-Other optical instruments and appliances:		
9031.41.00	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0%	0
9031.49.00	Other	0%	0
9031.80.00	-Other instruments, appliances and machines	0%	0
9031.90.00	-Parts and accessories	0%	0
9032	AUTOMATIC REGULATING OR CONTROLLING INSTRUMENTS AND APPARATUS:		
9032.10.00	-Thermostats	0%	0
9032.20.00	-Manostats	0%	0
9032.8	-Other instruments and apparatus:		
9032.81.00	Hydraulic or pneumatic	0%	0
9032.89	Other:		

9032.89.1	Automatic voltage regulators of a kind commonly used with motor vehicles, for 6 V or 12 V systems:		
9032.89.11	Of a kind used as components in passenger motor vehicles	5%	5
9032.89.19	Other	0%	0
9032.89.80	Other	0%	0
9032.90	-Parts and accessories:		
9032.90.20	Of a kind used as components in passenger motor vehicles	5%	5
9032.90.80	Other	0%	0
9033.00.00	PARTS AND ACCESSORIES (NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER) FOR MACHINES, APPLIANCES, INSTRUMENTS OR APPARATUS OF CHAPTER 90	0%	0
91	CLOCKS AND WATCHES AND PARTS THEREOF		
9101	WRIST-WATCHES, POCKET-WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, WITH CASE OF PRECIOUS METAL OR OF METAL CLAD WITH PRECIOUS METAL:		
9101.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9101.11.00	With mechanical display only	0%	0
9101.19.00	Other	0%	0
9101.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:		
9101.21.00	With automatic winding	0%	0
9101.29.00	Other	0%	0
9101.9	-Other:		
9101.91.00	Electrically operated	0%	0
9101.99.00	Other	0%	0
9102	WRIST-WATCHES, POCKET- WATCHES AND OTHER WATCHES, INCLUDING STOP-WATCHES, OTHER THAN THOSE OF 9101:		

9102.1	-Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:		
9102.11.00	With mechanical display only	0%	0
9102.12.00	With opto-electronic display only	0%	0
9102.19.00	Other	0%	0
9102.2	-Other wrist-watches, whether or not incorporating a stop-watch facility:		
9102.21.00	With automatic winding	0%	0
9102.29.00	Other	0%	0
9102.9	-Other:		
9102.91.00	Electrically operated	0%	0
9102.99.00	Other	0%	0
9103	CLOCKS WITH WATCH MOVEMENTS, EXCLUDING CLOCKS OF 9104.00.00:		
9103.10.00	-Electrically operated	0%	0
9103.90.00	-Other	0%	0
9104.00.00	INSTRUMENT PANEL CLOCKS AND CLOCKS OF A SIMILAR TYPE FOR VEHICLES, AIRCRAFT, SPACECRAFT OR VESSELS	0%	0
9105	OTHER CLOCKS:		
9105.1	-Alarm clocks:		
9105.11.00	Electrically operated	0%	0
9105.19.00	Other	0%	0
9105.2	-Wall clocks:		
9105.21.00	Electrically operated	0%	0
9105.29.00	Other	0%	0
9105.9	-Other:		
9105.91.00	Electrically operated	0%	0
9105.99.00	Other	0%	0
9106	TIME OF DAY RECORDING APPARATUS AND APPARATUS FOR MEASURING, RECORDING OR OTHERWISE INDICATING INTERVALS OF TIME, WITH CLOCK OR WATCH MOVEMENT OR WITH SYNCHRONOUS MOTOR (FOR EXAMPLE, TIME-REGISTERS, TIME- RECORDERS):		
9106.10.00	-Time-registers; time-recorders	5%	0
9106.90.00	-Other	0%	0

	TIME SWITCHES WITH CLOCK OR		
9107.00.00	WATCH MOVEMENT OR WITH	5%	0
	SYNCHRONOUS MOTOR		
9108	WATCH MOVEMENTS, COMPLETE		
7100	AND ASSEMBLED:		
9108.1	-Electrically operated:		
	With mechanical display only or with a		
9108.11.00	device to which a mechanical display can	0%	0
0109 12 00	be incorporated  With onto electronic dieplay only	00/	0
9108.12.00	With opto-electronic display onlyOther	0%	0
9108.19.00		0%	
9108.20.00	-With automatic winding	0%	0
9108.90.00	-Other	0%	0
9109	CLOCK MOVEMENTS, COMPLETE AND ASSEMBLED:		
9109.10.00	-Electrically operated	0%	0
9109.90.00	-Other	0%	0
	COMPLETE WATCH OR CLOCK		
	MOVEMENTS, UNASSEMBLED OR		
9110	PARTLY ASSEMBLED (MOVEMENT SETS); INCOMPLETE WATCH OR		
9110	CLOCK MOVEMENTS, ASSEMBLED;		
	ROUGH WATCH OR CLOCK		
	MOVEMENTS:		
9110.1	-Of watches:		
9110.11.00	Complete movements, unassembled or	0%	0
9110.11.00	partly assembled (movement sets)	070	0
9110.12.00	Incomplete movements, assembled	0%	0
9110.19.00	Rough movements	0%	0
9110.90	-Other:		
9110.90.10	Of goods of 9107.00.00	5%	0
9110.90.90	Other	0%	0
9111	WATCH CASES AND PARTS THEREOF:		
9111.10.00	-Cases of precious metal or of metal clad with precious metal	0%	0
9111.20.00	-Cases of base metal, whether or not gold- or silver-plated	0%	0
9111.80.00	-Other cases	0%	0
9111.90.00	-Parts	0%	0

	CLOCK CASES AND CASES OF A		
	SIMILAR TYPE FOR OTHER GOODS		
9112	OF THIS CHAPTER, AND PARTS		
	THEREOF:		
9112.20.00	-Cases	0%	0
9112.90.00	-Parts	0%	0
	WATCH STRAPS, WATCH BANDS		
9113	AND WATCH BRACELETS, AND PARTS THEREOF:		
9113.10.00	-Of precious metal or of metal clad with	5%	0
	precious metal		
9113.20.00	-Of base metal, whether or not gold- or silver-plated	0%	0
9113.90.00	-Other	5%	0
9114	OTHER CLOCK OR WATCH PARTS:		
9114.10.00	-Springs, including hair-springs	0%	0
9114.30.00	-Dials	0%	0
9114.40.00	-Plates and bridges	0%	0
9114.90.00	-Other	0%	0
	MUSICAL INSTRUMENTS; PARTS		
92	AND ACCESSORIES OF SUCH		
	ARTICLES		
	PIANOS, INCLUDING AUTOMATIC		
9201	PIANOS; HARPSICHORDS AND OTHER KEYBOARD STRINGED		
	INSTRUMENTS:		
9201.10.00	-Upright pianos	0%	0
9201.20.00	-Grand pianos	0%	0
9201.90.00	-Other	0%	0
7201.70.00	OTHER STRING MUSICAL	070	U
9202	INSTRUMENTS (FOR EXAMPLE,		
7202	GUITARS, VIOLINS, HARPS):		
9202.10.00	-Played with a bow	0%	0
9202.90.00	-Other	5%	0
	WIND MUSICAL INSTRUMENTS (FOR		
	EXAMPLE, KEYBOARD PIPE ORGANS,		
9205	ACCORDIONS, CLARINETS,		
	TRUMPETS, BAGPIPES), OTHER THAN		
	FAIRGROUND ORGANS AND		
00071000	MECHANICAL STREET ORGANS:	001	
9205.10.00	-Brass-wind instruments	0%	0
9205.90.00	-Other	0%	0

9206.00.00	PERCUSSION MUSICAL INSTRUMENTS (FOR EXAMPLE, DRUMS, XYLOPHONES, CYMBALS, CASTANETS, MARACAS)	5%	0
9207	MUSICAL INSTRUMENTS, THE SOUND OF WHICH IS PRODUCED, OR MUST BE AMPLIFIED, ELECTRICALLY (FOR EXAMPLE, ORGANS, GUITARS, ACCORDIONS):		
9207.10.00	-Keyboard instruments, other than accordions	0%	0
9207.90.00	-Other	5%	0
9208	MUSICAL BOXES, FAIRGROUND ORGANS, MECHANICAL STREET ORGANS, MECHANICAL SINGING BIRDS, MUSICAL SAWS AND OTHER MUSICAL INSTRUMENTS NOT FALLING WITHIN ANY OTHER HEADING OF THIS CHAPTER; DECOY CALLS OF ALL KINDS; WHISTLES, CALL HORNS AND OTHER MOUTH- BLOWN SOUND SIGNALLING INSTRUMENTS:		
9208.10.00	-Musical boxes	0%	0
9208.90.00	-Other	0%	0
9209	PARTS (FOR EXAMPLE, MECHANISMS FOR MUSICAL BOXES) AND ACCESSORIES (FOR EXAMPLE, CARDS, DISCS AND ROLLS FOR MECHANICAL INSTRUMENTS) OF MUSICAL INSTRUMENTS; METRONOMES, TUNING FORKS AND PITCH PIPES OF ALL KINDS:		
9209.30.00	-Musical instrument strings	0%	0
9209.9	-Other:		
9209.91.00	Parts and accessories for pianos	0%	0
9209.92.00	Parts and accessories for the musical instruments of 9202	5%	0
9209.94.00	Parts and accessories for the musical instruments of 9207	0%	0
9209.99.00	Other	0%	0
93	ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF		

9301	MILITARY WEAPONS, OTHER THAN REVOLVERS, PISTOLS AND THE ARMS OF 9307.00.00:		
9301.10.00	-Artillery weapons (for example, guns, howitzers and mortars)	0%	0
9301.20.00	-Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0%	0
9301.90.00	-Other	0%	0
9302.00.00	REVOLVERS AND PISTOLS, OTHER THAN THOSE OF 9303 OR 9304.00.00	0%	0
9303	OTHER FIREARMS AND SIMILAR DEVICES WHICH OPERATE BY THE FIRING OF AN EXPLOSIVE CHARGE (FOR EXAMPLE, SPORTING SHOTGUNS AND RIFLES, MUZZLE- LOADING FIREARMS, VERY PISTOLS AND OTHER DEVICES DESIGNED TO PROJECT ONLY SIGNAL FLARES, PISTOLS AND REVOLVERS FOR FIRING BLANK AMMUNITION, CAPTIVE-BOLT HUMANE KILLERS, LINE-THROWING GUNS):		
9303.10.00	-Muzzle-loading firearms	0%	0
9303.20.00	-Other sporting, hunting or target-shooting shotguns, including combination shotgunrifles	0%	0
9303.30.00	-Other sporting, hunting or target-shooting rifles	0%	0
9303.90.00	-Other	0%	0
9304.00.00	OTHER ARMS (FOR EXAMPLE, SPRING, AIR OR GAS GUNS AND PISTOLS, TRUNCHEONS), EXCLUDING THOSE OF 9307.00.00	0%	0
9305	PARTS AND ACCESSORIES OF ARTICLES OF 9301 TO 9304.00.00:		
9305.10.00	-Of revolvers or pistols	5%	0
9305.20	-Of shotguns or rifles of 9303:		
9305.20.10	Shotgun barrels	0%	0
9305.20.90	Other	5%	0
9305.9	-Other:		
9305.91.00	Of military weapons of 9301	5%	0
9305.99.00	Other	5%	0

9306	BOMBS, GRENADES, TORPEDOES, MINES, MISSILES AND SIMILAR MUNITIONS OF WAR AND PARTS THEREOF; CARTRIDGES AND OTHER AMMUNITION AND PROJECTILES AND PARTS THEREOF, INCLUDING SHOT AND CARTRIDGE WADS:		
9306.2	-Shotgun cartridges and parts thereof; air gun pellets:		
9306.21.00	Cartridges	5%	0
9306.29.00	Other	0%	0
9306.30.00	-Other cartridges and parts thereof	5%	0
9306.90.00	-Other	0%	0
9307.00.00	SWORDS, CUTLASSES, BAYONETS, LANCES AND SIMILAR ARMS AND PARTS THEREOF AND SCABBARDS AND SHEATHS THEREFOR	0%	0
94	FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS		
9401	SEATS (OTHER THAN THOSE OF 9402), WHETHER OR NOT CONVERTIBLE INTO BEDS, AND PARTS THEREOF:		
9401.10.00	-Seats of a kind used for aircraft	0%	0
9401.20.00	-Seats of a kind used for motor vehicles	5%	3
9401.30.00	-Swivel seats with variable height adjustment	5%	0
9401.40.00	-Seats other than garden seats or camping equipment, convertible into beds	5%	0
9401.5	-Seats of cane, osier, bamboo or similar materials:		
9401.51.00	Of bamboo or rattan	5%	0
9401.59.00	Other	5%	0
9401.6	-Other seats, with wooden frames:		
9401.61.00	Upholstered	5%	0
9401.69.00	Other	5%	0

9401.7	-Other seats, with metal frames:		
9401.71.00	Upholstered	5%	0
9401.79.00	Other	5%	0
9401.80.00	-Other seats	5%	0
9401.90	-Parts:		
9401.90.10	Of seats of a kind used for aircraft	0%	0
9401.90.20	Of seats of a kind used for motor vehicles	5%	5
9401.90.90	Other	5%	0
9402	MEDICAL, SURGICAL, DENTAL OR VETERINARY FURNITURE (FOR EXAMPLE, OPERATING TABLES, EXAMINATION TABLES, HOSPITAL BEDS WITH MECHANICAL FITTINGS, DENTISTS' CHAIRS); BARBERS' CHAIRS AND SIMILAR CHAIRS, HAVING ROTATING AS WELL AS BOTH RECLINING AND ELEVATING MOVEMENTS; PARTS OF THE FOREGOING ARTICLES:		
9402.10.00	-Dentists', barbers' or similar chairs and parts thereof	0%	0
9402.90.00	-Other	5%	0
9403	OTHER FURNITURE AND PARTS THEREOF:		
9403.10.00	-Metal furniture of a kind used in offices	5%	0
9403.20.00	-Other metal furniture	5%	0
9403.30.00	-Wooden furniture of a kind used in offices	5%	0
9403.40.00	-Wooden furniture of a kind used in the kitchen	5%	0
9403.50.00	-Wooden furniture of a kind used in the bedroom	5%	0
9403.60.00	-Other wooden furniture	5%	0
9403.70.00	-Furniture of plastics	5%	0
9403.8	-Furniture of other materials, including cane, osier, bamboo or similar materials:		
9403.81.00	Of bamboo or rattan	5%	0
9403.89.00	Other	5%	0
9403.90.00	-Parts	5%	0

9404	MATTRESS SUPPORTS; ARTICLES OF BEDDING AND SIMILAR FURNISHING (FOR EXAMPLE, MATTRESSES, QUILTS, EIDERDOWNS, CUSHIONS, POUFFES AND PILLOWS) FITTED WITH SPRINGS OR STUFFED OR INTERNALLY FITTED WITH ANY MATERIAL OR OF CELLULAR RUBBER OR PLASTICS, WHETHER OR NOT COVERED:		
9404.10.00	-Mattress supports	0%	0
9404.2	-Mattresses:		
9404.21.00	Of cellular rubber or plastics, whether or not covered	0%	0
9404.29.00	Of other materials	0%	0
9404.30.00	-Sleeping bags	5%	0
9404.90.00	-Other	5%	0
9405	LAMPS AND LIGHTING FITTINGS INCLUDING SEARCHLIGHTS AND SPOTLIGHTS AND PARTS THEREOF, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE, HAVING A PERMANENTLY FIXED LIGHT SOURCE, AND PARTS THEREOF NOT ELSEWHERE SPECIFIED OR INCLUDED:		
9405.10.00	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	5%	0
9405.20.00	-Electric table, desk, bedside or floor- standing lamps	5%	0
9405.30.00	-Lighting sets of a kind used for Christmas trees	5%	0
9405.40.00	-Other electric lamps and lighting fittings	5%	0
9405.50	-Non-electrical lamps and lighting fittings:		
9405.50.10	Candlesticks of glass	0%	0
9405.50.90	Other	5%	0
9405.60.00	-Illuminated signs, illuminated name-plates and the like	5%	0
9405.9	-Parts:		
9405.91.00	Of glass	5%	0
9405.92.00	Of plastics	5%	0

9405.99.00	Other	5%	0
9406.00.00	PREFABRICATED BUILDINGS	5%	0
	TOYS, GAMES AND SPORTS		
95	REQUISITES; PARTS AND		
	ACCESSORIES THEREOF		
	TRICYCLES, SCOOTERS, PEDAL CARS		
	AND SIMILAR WHEELED TOYS;		
	DOLLS' CARRIAGES; DOLLS; OTHER		
9503	TOYS; REDUCED-SIZE ("SCALE")		
	MODELS AND SIMILAR		
	RECREATIONAL MODELS, WORKING		
	OR NOT; PUZZLES OF ALL KINDS:		
	Wheeled toys designed to be ridden by		
9503.00.10	children (for example, tricycles, scooters	5%	0
7505.00.10	and pedal cars) and similar wheeled toys;	370	O
	dolls' carriages		
	Dolls representing only human beings,		
9503.00.20	including parts and accessories for those	5%	0
	dolls		
9503.00.30	Toys representing animals or non-human	5%	0
	creatures		
9503.00.40	Goods, as follows: (a) toy musical	0%	0
	instruments and apparatus; (b) books		
9503.00.50	Puzzles, other than books	5%	0
	Goods, as follows: (a) electric trains,		
	including tracks, signals and other		
9503.00.60	accessories therefor; (b) reduced-size	0%	0
	("scale") model assembly kits, whether or		
	not working models		
0502.00.50	Other goods, as follows: (a) construction	<b>5</b> 0/	0
9503.00.70	sets and constructional toys; (b) toys put up	5%	0
	in sets or outfits		
9503.00.80	Other toys and models, incorporating a	0%	0
9503.00.9	motorOther:		
		50/	0
9503.00.91	Of metal	5%	0
9503.00.99	Other	5%	0
	VIDEO GAME CONSOLES AND		
	MACHINES, ARTICLES FOR FUNFAIR,		
9504	TABLE OR PARLOUR GAMES,		
	INCLUDING PINTABLES, BILLIARDS,		
	SPECIAL TABLES FOR CASINO		
	GAMES AND AUTOMATIC BOWLING		
	ALLEY EQUIPMENT:		

9504.20.00	-Articles and accessories for billiards of all kinds	5%	0
9504.30.00	-Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	5%	0
9504.40.00	-Playing cards	5%	0
9504.50	-Video game consoles and machines, other than those of 9504.30.00:		
9504.50.10	Video games of a kind used with a television receiver	0%	0
9504.50.90	Other	5%	0
9504.90	-Other:		
9504.90.10	Books	0%	0
9504.90.90	Other	5%	0
9505	FESTIVE, CARNIVAL OR OTHER ENTERTAINMENT ARTICLES, INCLUDING CONJURING TRICKS AND NOVELTY JOKES:		
9505.10.00	-Articles for Christmas festivities	5%	0
9505.90.00	-Other	5%	0
9506	ARTICLES AND EQUIPMENT FOR GENERAL PHYSICAL EXERCISE, GYMNASTICS, ATHLETICS, OTHER SPORTS (INCLUDING TABLE-TENNIS) OR OUTDOOR GAMES, NOT SPECIFIED OR INCLUDED ELSEWHERE IN THIS CHAPTER; SWIMMING POOLS AND PADDLING POOLS:		
9506.1	-Snow-skis and other snow-ski equipment:		
9506.11.00	Skis	0%	0
9506.12.00	Ski-fastenings (ski-bindings)	0%	0
9506.19.00	Other	5%	0
9506.2	-Water-skis, surf-boards, sailboards and other water-sport equipment:		
9506.21.00	Sailboards	5%	0
9506.29.00	Other	5%	0
9506.3	-Golf clubs and other golf equipment:		
9506.31.00	Clubs, complete	5%	0
9506.32.00	Balls	5%	0
9506.39.00	Other	5%	0

9506.40.00	-Articles and equipment for table-tennis	5%	0
9506.5	-Tennis, badminton or similar rackets, whether or not strung:		
9506.51.00	Lawn-tennis rackets, whether or not strung	0%	0
9506.59.00	Other	0%	0
9506.6	-Balls, other than golf balls and table-tennis balls:		
9506.61.00	Lawn-tennis balls	0%	0
9506.62.00	Inflatable	5%	0
9506.69.00	Other	5%	0
9506.70.00	-Ice skates and roller skates, including skating boots with skates attached	5%	0
9506.9	-Other:		
9506.91.00	Articles and equipment for general physical exercise, gymnastics or athletics	5%	0
9506.99	Other:		
9506.99.10	Children's playground equipment	5%	0
9506.99.90	Other	5%	0
9507	FISHING RODS, FISH-HOOKS AND OTHER LINE FISHING TACKLE; FISH LANDING NETS, BUTTERFLY NETS AND SIMILAR NETS; DECOY "BIRDS" (OTHER THAN THOSE OF 9208 OR 9705.00.00) AND SIMILAR HUNTING OR SHOOTING REQUISITES:		
9507.10.00	-Fishing rods	5%	0
9507.20.00	-Fish-hooks, whether or not snelled	0%	0
9507.30.00	-Fishing reels	5%	0
9507.90.00	-Other	5%	0
9508	ROUNDABOUTS, SWINGS, SHOOTING GALLERIES AND OTHER FAIRGROUND AMUSEMENTS; TRAVELLING CIRCUSES AND TRAVELLING MENAGERIES; TRAVELLING THEATRES:		
9508.10.00	-Travelling circuses and travelling menageries	5%	0
9508.90.00	-Other	5%	0
96	MISCELLANEOUS MANUFACTURED ARTICLES		

9601	WORKED IVORY, BONE, TORTOISE- SHELL, HORN, ANTLERS, CORAL, MOTHER-OF-PEARL AND OTHER ANIMAL CARVING MATERIAL, AND ARTICLES OF THESE MATERIALS (INCLUDING ARTICLES OBTAINED BY MOULDING):		
9601.10.00	-Worked ivory and articles of ivory	0%	0
9601.90.00	-Other	5%	0
9602	WORKED VEGETABLE OR MINERAL CARVING MATERIAL AND ARTICLES OF THESE MATERIALS; MOULDED OR CARVED ARTICLES OF WAX, OF STEARIN, OF NATURAL GUMS OR NATURAL RESINS OR OF MODELLING PASTES, AND OTHER MOULDED OR CARVED ARTICLES, NOT ELSEWHERE SPECIFIED OR INCLUDED; WORKED UNHARDENED GELATIN (EXCEPT GELATIN OF 3503) AND ARTICLES OF UNHARDENED GELATIN:		
9602.00.10	Empty gelatin capsules	5%	0
9602.00.90	Other	5%	0
9603	BROOMS, BRUSHES (INCLUDING BRUSHES CONSTITUTING PARTS OF MACHINES, APPLIANCES OR VEHICLES), HAND-OPERATED MECHANICAL FLOOR SWEEPERS, NOT MOTORISED, MOPS AND FEATHER DUSTERS; PREPARED KNOTS AND TUFTS FOR BROOM OR BRUSH MAKING; PAINT PADS AND ROLLERS; SQUEEGEES (OTHER THAN ROLLER SQUEEGEES):		
9603.10.00	-Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	5%	0
9603.2	-Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person, including such brushes constituting parts of appliances:		
9603.21.00	Tooth brushes, including dental-plate brushes	5%	0

9603.29.00	Other	5%	0
9603.30.00	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	5%	0
9603.40.00	-Paint, distemper, varnish or similar brushes (other than brushes of 9603.30.00); paint pads and rollers	5%	0
9603.50.00	-Other brushes constituting parts of machines, appliances or vehicles	5%	0
9603.90.00	-Other	5%	0
9604.00.00	HAND SIEVES AND HAND RIDDLES	0%	0
9605.00.00	TRAVEL SETS FOR PERSONAL TOILET, SEWING OR SHOE OR CLOTHES CLEANING	0%	0
9606	BUTTONS, PRESS-FASTENERS, SNAP-FASTENERS AND PRESS-STUDS, BUTTON MOULDS AND OTHER PARTS OF THESE ARTICLES; BUTTON BLANKS:		
9606.10.00	-Press-fasteners, snap-fasteners and press- studs and parts therefor	5%	0
9606.2	-Buttons:		
9606.21.00	Of plastics, not covered with textile material	5%	0
9606.22.00	Of base metal, not covered with textile material	0%	0
9606.29.00	Other	5%	0
9606.30.00	-Button moulds and other parts of buttons; button blanks	0%	0
9607	SLIDE FASTENERS AND PARTS THEREOF:		
9607.1	-Slide fasteners:		
9607.11.00	Fitted with chain scoops of base metal	5%	0
9607.19.00	Other	5%	0
9607.20.00	-Parts	5%	0

9608	BALL POINT PENS; FELT TIPPED AND OTHER POROUS-TIPPED PENS AND MARKERS; FOUNTAIN PENS, STYLOGRAPH PENS AND OTHER PENS; DUPLICATING STYLOS; PROPELLING OR SLIDING PENCILS; PEN-HOLDERS, PENCIL-HOLDERS AND SIMILAR HOLDERS; PARTS (INCLUDING CAPS AND CLIPS) OF THE FOREGOING ARTICLES, OTHER THAN THOSE OF 9609:		
9608.10.00	-Ball point pens	5%	0
9608.20.00	-Felt tipped and other porous-tipped pens and markers	5%	0
9608.30	-Fountain pens, stylograph pens and other pens:		
9608.30.10	Indian ink drawing pens	0%	0
9608.30.90	Other	5%	0
9608.40.00	-Propelling or sliding pencils	5%	0
9608.50.00	-Sets of articles from two or more of the foregoing subheadings	0%	0
9608.60.00	-Refills for ball point pens, comprising the ball point and ink-reservoir	5%	0
9608.9	-Other:		
9608.91.00	Pen nibs and nib points	0%	0
9608.99.00	Other	5%	0
9609	PENCILS (OTHER THAN PENCILS OF 9608), CRAYONS, PENCIL LEADS, PASTELS, DRAWING CHARCOALS, WRITING OR DRAWING CHALKS AND TAILORS' CHALKS:		
9609.10.00	-Pencils and crayons, with leads encased in a rigid sheath	5%	0
9609.20.00	-Pencil leads, black or coloured	0%	0
9609.90.00	-Other	0%	0
9610.00.00	SLATES AND BOARDS, WITH WRITING OR DRAWING SURFACES, WHETHER OR NOT FRAMED	5%	0

	DATE, SEALING OR NUMBERING		
	STAMPS, AND THE LIKE (INCLUDING		
	DEVICES FOR PRINTING OR		
	EMBOSSING LABELS), DESIGNED	_	_
9611.00.00	FOR OPERATING IN THE HAND;	0%	0
	HAND-OPERATED COMPOSING		
	STICKS, AND HAND PRINTING SETS		
	INCORPORATING SUCH COMPOSING STICKS		
	TYPEWRITER OR SIMILAR RIBBONS,		
	INKED OR OTHERWISE PREPARED		
	FOR GIVING IMPRESSIONS,		
9612	WHETHER OR NOT ON SPOOLS OR IN		
	CARTRIDGES; INK-PADS, WHETHER		
	OR NOT INKED, WITH OR WITHOUT		
9612.10.00	BOXES: -Ribbons	5%	0
9612.20.00	-Ink-pads	5%	0
9012.20.00	CIGARETTE LIGHTERS AND OTHER	3%	U
	LIGHTERS, WHETHER OR NOT		
9613	MECHANICAL OR ELECTRICAL, AND		
7013	PARTS THEREOF OTHER THAN		
	FLINTS AND WICKS:		
9613.10.00	-Pocket lighters, gas fuelled, non-refillable	0%	0
9613.20.00	-Pocket lighters, gas fuelled, refillable	0%	0
9613.80	-Other lighters:		
9613.80.10	Table lighters	0%	0
9613.80.90	Other	5%	5
9613.90.00	-Parts	0%	0
	SMOKING PIPES (INCLUDING PIPE		
9614.00.00	BOWLS) AND CIGAR OR CIGARETTE	0%	0
	HOLDERS, AND PARTS THEREOF		
	COMBS, HAIR-SLIDES AND THE LIKE;		
	HAIRPINS, CURLING PINS, CURLING		
9615	GRIPS, HAIR-CURLERS AND THE		
	LIKE, OTHER THAN THOSE OF 8516,		
0615.1	AND PARTS THEREOF:		
9615.1	-Combs, hair-slides and the like:	F0/	
9615.11.00	Of hard rubber or plastics	5%	0
9615.19.00	Other	0%	0
9615.90.00	-Other	5%	0

9616	SCENT SPRAYS AND SIMILAR TOILET SPRAYS, AND MOUNTS AND HEADS THEREFOR; POWDER-PUFFS AND PADS FOR THE APPLICATION OF COSMETICS OR TOILET PREPARATIONS:		
9616.10.00	-Scent sprays and similar toilet sprays, and mounts and heads therefor	0%	0
9616.20.00	-Powder-puffs and pads for the application of cosmetics or toilet preparations	0%	0
9617.00.00	VACUUM FLASKS AND OTHER VACUUM VESSELS, COMPLETE WITH CASES; PARTS THEREOF OTHER THAN GLASS INNERS	0%	0
9618.00.00	TAILORS' DUMMIES AND OTHER LAY FIGURES; AUTOMATA AND OTHER ANIMATED DISPLAYS USED FOR SHOP WINDOW DRESSING	0%	0
9619	SANITARY TOWELS (PADS) AND TAMPONS, NAPKINS AND NAPKIN LINERS FOR BABIES AND SIMILAR ARTICLES, OF ANY MATERIAL:		
9619.00.10	Goods, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding, as follows: (a) incontinence pads, whether or not having an adhesive strip; (b) pants or napkins for adults	5%	0
9619.00.2	Goods, NSA, of paper pulp, paper, cellulose wadding or webs of cellulose fibres or of textile wadding:		
9619.00.21	Tampons	0%	0
9619.00.29	Other	5%	0
9619.00.30	Sanitary articles, NSA, being women's or girls' briefs or panties or men's or boys' underpants or briefs	10%	5
9619.00.4	Garments, NSA:		
9619.00.41	For babies	10%	5
9619.00.49	Other	10%	5
9619.00.50	Clothing accessories	0%	0
9619.00.60	Sanitary articles of plastics, NSA	5%	0
9619.00.90	Other textile articles	5%	0
97	WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES		

9701	PAINTINGS, DRAWINGS AND PASTELS, EXECUTED ENTIRELY BY HAND, OTHER THAN DRAWINGS OF 4906.00.00 AND OTHER THAN HAND- PAINTED OR HAND-DECORATED MANUFACTURED ARTICLES;		
	COLLAGES AND SIMILAR DECORATIVE PLAQUES:	-	-
9701.10.00	-Paintings, drawings and pastels	0%	0
9701.90.00	-Other	0%	0
9702.00.00	ORIGINAL ENGRAVINGS, PRINTS AND LITHOGRAPHS	0%	0
9703.00.00	ORIGINAL SCULPTURES AND STATUARY, IN ANY MATERIAL	0%	0
9704.00.00	POSTAGE OR REVENUE STAMPS, STAMP-POSTMARKS, FIRST-DAY COVERS, POSTAL STATIONERY (STAMPED PAPER), AND THE LIKE, USED OR UNUSED, OTHER THAN THOSE OF 4907	0%	0
9705.00.00	COLLECTIONS AND COLLECTORS' PIECES OF ZOOLOGICAL, BOTANICAL, MINERALOGICAL, ANATOMICAL, HISTORICAL, ARCHAEOLOGICAL, PALAEONTOLOGICAL, ETHNOGRAPHIC OR NUMISMATIC INTEREST	0%	0
9706.00.00	ANTIQUES OF AN AGE EXCEEDING ONE HUNDRED YEARS	0%	0

## **Schedule of Product Specific Rules**

Tariff Reference (HS2012)	Product Description	Applicable Product Specific Rule of Origin
	SECTION I LIVE ANIMALS; ANIMAL PRODUCTS (Chapters 1 – 5)	
01	CHAPTER 1	
UI	LIVE ANIMALS	
0101	Live horses, asses, mules and hinnies.	
0101.2	Horses	
0101.21	Pure-bred breeding animals	WO
0101.29	Other	WO
0101.30	Asses	WO
0101.90	Other	WO
0102	Live bovine animals.	
0102.2	Cattle	
0102.21	Pure-bred breeding animals	WO
0102.29	Other	WO
0102.3	Buffalo	
0102.31	Pure-bred breeding animals	WO
0102.39	Other	WO
0102.90	Other	WO
0103	Live swine.	
0103.10	Pure-bred breeding animals	WO
0103.9	Other:	
0103.91	Weighing less than 50 kg	WO
0103.92	Weighing 50 kg or more	WO
0104	Live sheep and goats.	
0104.10	Sheep	WO
0104.20	Goats	WO
0105	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i> , ducks, geese, turkeys and guinea fowls.	
0105.1	Weighing not more than 185g:	
0105.11	Fowls of the species Gallus domesticus	WO
0105.12	Turkeys	WO
0105.13	Ducks	WO
0105.14	Geese	WO
0105.15	Guinea fowls	WO
0105.9	Other:	

0105.94	Fowls of the species Gallus domesticus	WO
0105.99	Other	WO
0106	Other live animals.	
0106.1	Mammals:	
0106.11	Primates	WO
0106.12	Whales, dolphins and porpoises (mammals of the order Cetacea); manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	WO
0106.13	Camels and other camelids (Camelidae)	WO
0106.14	Rabbits and hares	WO
0106.19	Other	WO
0106.20	Reptiles (including snakes and turtles)	WO
0106.3	Birds:	
0106.31	Birds of prey	WO
0106.32	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	WO
0106.33	Ostriches; emus (Dromaius novaehollandiae)	WO
0106.39	Other	WO
0106.4	Insects	
0106.41	Bees	WO
0106.49	Other	WO
0106.90	Other	WO
02	CHAPTER 2 MEAT AND EDIBLE MEAT OFFAL	
0201	Meat of bovine animals, fresh or chilled.	
0201.10	Carcasses and half-carcasses	CC except from chapter 1
0201.20	Other cuts with bone in	CC except from chapter 1
0201.30	Boneless	CC except from chapter 1
0202	Meat of bovine animals, frozen.	
0202.10	Carcasses and half-carcasses	CC except from chapter 1
0202.20	Other cuts with bone in	CC except from chapter 1
0202.30	Boneless	CC except from chapter 1
0203	Meat of swine, fresh, chilled or frozen.	

0203.1	Fresh or chilled:	
0203.11	Carcasses and half-carcasses	CC except from chapter 1
0203.12	Hams, shoulders and cuts thereof, with bone in	CC except from chapter 1
0203.19	Other	CC except from chapter 1
0203.2	Frozen:	
0203.21	Carcasses and half-carcasses	CC except from chapter 1
0203.22	Hams, shoulders and cuts thereof, with bone in	CC except from chapter 1
0203.29	Other	CC except from chapter 1
0204	Meat of sheep or goats, fresh, chilled or frozen.	
0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	CC except from chapter 1
0204.2	Other meat of sheep, fresh or chilled:	
0204.21	Carcasses and half-carcasses	CC except from chapter 1
0204.22	Other cuts with bone in	CC except from chapter 1
0204.23	Boneless	CC except from chapter 1
0204.30	Carcasses and half-carcasses of lamb, frozen	CC except from chapter 1
0204.4	Other meat of sheep, frozen:	
0204.41	Carcasses and half-carcasses	CC except from chapter 1
0204.42	Other cuts with bone in	CC except from chapter 1
0204.43	Boneless	CC except from chapter 1
0204.50	Meat of goats	CC except from chapter 1
0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	CC except from chapter 1
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	

0206.10	Of bovine animals, fresh or chilled	CC except from chapter 1
0206.2	Of bovine animals, frozen:	
0206.21	Tongues	CC except from chapter 1
0206.22	Livers	CC except from chapter 1
0206.29	Other	CC except from chapter 1
0206.30	Of swine, fresh or chilled	CC except from chapter 1
0206.4	Of swine, frozen:	
0206.41	Livers	CC except from chapter 1
0206.49	Other	CC except from chapter 1
0206.80	Other, fresh or chilled	CC except from chapter 1
0206.90	Other, frozen	CC except from chapter 1
0207	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
0207.1	Of fowls of the species Gallus domesticus:	
0207.11	Not cut in pieces, fresh or chilled	CC except from chapter 1
0207.12	Not cut in pieces, frozen	CC except from chapter 1
0207.13	Cuts and offal, fresh or chilled	CC except from chapter 1
0207.14	Cuts and offal, frozen	CC except from chapter 1
0207.2	Of turkeys:	
0207.24	Not cut in pieces, fresh or chilled	CC except from chapter 1
0207.25	Not cut in pieces, frozen	CC except from chapter 1
0207.26	Cuts and offal, fresh or chilled	CC except from chapter 1
0207.27	Cuts and offal, frozen	CC except from chapter 1

0207.4	Of ducks:	
0207.41	Not cut in pieces, fresh or chilled	CC except from chapter 1
0207.42	Not cut in pieces, frozen	CC except from chapter 1
0207.43	Fatty livers, fresh or chilled	CC except from chapter 1
0207.44	Other, fresh or chilled	CC except from chapter 1
0207.45	Other, frozen	CC except from chapter 1
0207.5	Of geese:	
0207.51	Not cut in pieces, fresh or chilled	CC except from chapter 1
0207.52	Not cut in pieces, frozen	CC except from chapter 1
0207.53	Fatty livers, fresh or chilled	CC except from chapter 1
0207.54	Other, fresh or chilled	CC except from chapter 1
0207.55	Other, frozen	CC except from chapter 1
0207.60	Of guinea fowls	CC except from chapter 1
0208	Other meat and edible meat offal, fresh, chilled or frozen.	
0208.10	Of rabbits or hares	CC except from chapter 1
0208.30	Of primates	CC except from chapter 1
0208.40	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC except from chapter 1
0208.50	Of reptiles (including snakes and turtles)	CC except from chapter 1
0208.60	Of camels and other camelids (Camelidae)	CC except from chapter 1
0208.90	Other	CC except from chapter 1

0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	
0209.10	Of pigs	CC except from chapter 1
0209.90	Other	CC except from chapter 1
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
0210.1	Meat of swine:	
0210.11	Hams, shoulders and cuts thereof, with bone in	CC except from chapter 1
0210.12	Bellies (streaky) and cuts thereof	CC except from chapter 1
0210.19	Other	CC except from chapter 1
0210.20	Meat of bovine animals	CC except from chapter 1
0210.9	Other, including edible flours and meals of meat or meat offal:	
0210.91	Of primates	CC except from chapter 1
0210.92	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); of seals, sea lions and walruses (mammals of the suborder Pinnipedia)	CC except from chapter 1
0210.93	Of reptiles (including snakes and turtles)	CC except from chapter 1
0210.99	Other	CC except from chapter 1
03	CHAPTER 3 FISH AND CRUSTACEANS, MOLLUSCS AND OTHER AQUATIC INVERTEBRATES	
0301	Live fish.	
0301.1	Ornamental fish:	
0301.11	Freshwater	WO
0301.19	Other	WO
0301.9	Other live fish:	

0301.91	Trout (Salmo trutta, Oncorhynchus mykiss,	wo
	Oncorhynchus clarki, Oncorhynchus aguabonita,	
	Oncorhynchus gilae, Oncorhynchus apache and	
0301.92	Oncorhynchus chrysogaster) Eels (Anguilla spp.)	WO
0301.93	Carp (Cyprinus carpio, Carassius carassius,	WO
0301.73	Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	,,,
0301.94	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	WO
0301.95	Southern bluefin tunas (Thunnus maccoyii)	WO
0301.99	Other	WO
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
0302.1	Salmonidae, excluding livers and roes:	
0302.11	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
0302.13	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	WO
0302.14	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
0302.19	Other	wo
0302.2	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	
0302.21	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO
0302.22	Plaice (Pleuronectes platessa)	WO
0302.23	Sole (Solea spp.)	WO
0302.24	Turbots (Psetta maxima)	WO
0302.29	Other	WO
0302.3	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripebellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) pelamis), excluding livers and roes:	
0302.31	Albacore or longfinned tunas ( <i>Thunnus alalunga</i> )	WO
0302.32	Yellowfin tunas ( <i>Thunnus albacares</i> )	WO
0302.33	Skipjack or stripe-bellied bonito	WO

0302.34	Bigeye tunas (Thunnus obesus)	wo
0302.35	Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
0302.36	Southern bluefin tunas ( <i>Thunnus maccoyii</i> )	WO
0302.39	Other	WO
0302.4	Herrings (Clupea harengus, Clupea pallasii), anchovies (Engraulis spp.), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes:	
0302.41	Herrings (Clupea harengus, Clupea pallasii)	WO
0302.42	Anchovies (Engraulis spp.)	WO
0302.43	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	WO
0302.44	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	WO
0302.45	Jack and horse mackerel ( <i>Trachurus spp.</i> )	WO
0302.46	Cobia (Rachycentron canadum)	WO
0302.47	Swordfish (Xiphias gladius)	WO
0302.5	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes:	
0302.51	Cod (Gadus morhua, Gadus ogac, gadus macrocephalus)	WO
0302.52	Haddock (Melanogrammus aeglefinus)	WO
0302.53	Coalfish (Pollachius virens)	WO
0302.54	Hake (Merluccius spp., Urophycis spp.)	WO
0302.55	Alaska Pollack (Theraga chalcogramma)	WO
0302.56	Blue whitings (Micromesistius poutassou, Micromesistius australis)	WO
0302.59	Other	WO
0302.7	Tilapias ( <i>Oreochrimis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio, Carassius carassius</i> , <i>Ctenopharyngodon idellus, Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes:	

0302.71	Tilapias (Oreochrimis spp.),	wo
0302.72	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
0302.73	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	WO
0302.74	Eels (Anguilla spp.)	WO
0302.79	Other	WO
0302.8	Other fish, excluding livers and roes:	
0302.81	Dogfish and other sharks	WO
0302.82	Rays and skates (Rajidae)	WO
0302.83	Toothfish (Dissostichus spp.)	WO
0302.84	Seabass (Dicentrarchus spp.)	WO
0302.85	Seabream (Sparidae)	WO
0302.89	Other	WO
0302.90	Livers and roes	WO
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
0303.1	Salmonidae, excluding livers and roes:	
0303.11	Sockeye salmon (red salmon) (Oncorhynchus nerka)	WO
0303.12	Other Pacific salmon (Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	WO
0303.13	Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
0303.14	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	wo
0303.19	Other	WO
0303.2	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio, Carassius carassius</i> , <i>Ctenopharyngodon idellus, Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ), excluding livers and roes:	
0303.23	Tilapias (Oreochromis spp.)	WO
0303.24	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO

0303.25	Carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	WO
0303.26	Eels (Anguilla spp.)	WO
0303.29	Other	WO
0303.3	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> ), excluding livers and roes:	
0303.31	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO
0303.32	Plaice (Pleuronectes platessa)	WO
0303.33	Sole (Solea spp.)	WO
0303.34	Turbots (Psetta maxima)	WO
0303.39	Other	WO
0303.4	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripebellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) <i>pelamis</i> ), excluding livers and roes:	
0303.41	Albacore or longfinned tunas (Thunnus alalunga)	WO
0303.42	Yellowfin tunas (Thunnus albacares)	WO
0303.43	Skipjack or stripe-bellied bonito	WO
0303.44	Bigeye tunas (Thunnus obesus)	WO
0303.45	Atlantic and Pacific bluefin tunas ( <i>Thunnus thynnus</i> , <i>Thunnus orientalis</i> )	WO
0303.46	Southern bluefin tunas (Thunnus maccoyii)	WO
0303.49	Other	WO
0303.5	Herrings (Clupea harengus, Clupea pallasii), sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus), mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus), jack and horse mackerel (Trachurus spp.), cobia (Rachycentron canadum) and swordfish (Xiphias gladius), excluding livers and roes:	
0303.51	Herrings (Clupea harengus, Clupea pallasii)	WO
0303.53	Sardines (Sardina pilchardus, Sardinops spp.), sardinella (Sardinella spp.), brisling or sprats (Sprattus sprattus)	WO
0303.54	Mackerel (Scomber scombrus, Scomber australasicus, Scomber japonicus)	WO
0303.55	Jack and horse mackerel (Trachurus spp.)	WO
0303.56	Cobia (Rachycentron canadum)	WO
0303.57	Swordfish (Xiphias gladius)	WO

0303.6	Fish of the families Bregmacerotidae, Euclichthyidae,	
	Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and	
	roes:	
0303.63	Cod (Gadus morhua, Gadus ogac, Gadus	WO
	macrocephalus)	
0303.64	Haddock (Melanogrammus aeglefinus)	WO
0303.65	Coalfish (Pollachius virens)	WO
0303.66	Hake (Merluccius spp., Urophycis spp.)	WO
0303.67	Alaska Pollack (Theraga chalcogramma)	WO
0303.68	Blue whitings (Micromesistius poutassou, Micromesistius australis)	WO
0303.69	Other	WO
0303.8	Other fish, excluding livers and roes:	
0303.81	Dogfish and other sharks	WO
0303.82	Rays and skates (Rajidae)	WO
0303.83	Toothfish (Dissostichus spp.)	WO
0303.84	Seabass (Dicentrarchus spp.)	WO
0303.89	Other	WO
0303.90	Livers and roes	WO
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	
0304.3	Fresh or chilled fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> ):	
0304.31	Tilapias (Oreochromis spp.)	CC
0304.32	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	CC
0304.33	Nile Perch (Lates niloticus)	CC
0304.39	Other	CC
0304.4	Fresh or chilled fillets of other fish:	
0304.41	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CC

0304.42	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CC
0304.43	Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	CC
0304.44	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
0304.45	Swordfish (Xiphias gladius)	CC
0304.46	Toothfish (Dissostichus spp.)	CC
0304.49	Other	CC
0304.5	-Other, fresh or chilled:	
0304.51	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio, Carassius carassius</i> , <i>Ctenopharyngodon idellus, Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	CC
0304.52	Salmonidae	CC
0304.53	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
0304.54	Swordfish (Xiphias gladius)	CC
0304.55	Toothfish (Dissostichus spp.)	CC
0304.59	Other	CC
0304.6	Frozen fillets of tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	
0304.61	Tilapias (Oreochromis spp.)	CC
0304.62	Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	CC
0304.63	Nile Perch (Lates niloticus)	CC
0304.69	Other	CC

0304.7	Frozen fillets of fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> :	
0304.71	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
0304.72	Haddock (Melanogrammus aeglefinus)	CC
0304.73	Coalfish (Pollachius virens)	CC
0304.74	Hake (Merluccius spp., Urophycis spp.)	CC
0304.75	Alaska Pollack ( <i>Theraga chalcogramma</i> )	CC
0304.79	Other	CC
0304.8	Frozen fillets of other fish:	
0304.81	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CC
0304.82	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CC
0304.83	Flat fish ( <i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i> )	CC
0304.84	Swordfish (Xiphias gladius)	CC
0304.85	Toothfish (Dissostichus spp.)	CC
0304.86	Herrings (Clupea harengus, Clupea pallasii)	CC
0304.87	Tunas (of the genus <i>Thunnus</i> ), skipjack or stripebellied bonito ( <i>Euthynnus</i> ( <i>Katsuwonus</i> ) pelamis)	CC
0304.89	Other	CC
0304.9	Other, frozen:	
0304.91	Swordfish (Xiphias gladius)	CC
0304.92	Toothfish (Dissostichus spp.)	CC
0304.93	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CC
0304.94	Alaska Pollack (Theraga chalcogramma)	CC

0304.95	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (Therga chalcogramma)	CC
0304.99	Other	CC
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	
0305.10	Flours, meals and pellets of fish, fit for human consumption	CC
0305.20	Livers and roes of fish, dried, smoked, salted or in brine	CC
0305.3	Fish fillets, dried, salted or in brine, but not smoked:	
0305.31	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CC
0305.32	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	CC
0305.39	Other	CC
0305.4	Smoked fish, including fillets, other than edible fish offal:	
0305.41	Pacific salmon (Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tschawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	CC
0305.42	Herrings (Clupea harengus, Clupea pallasii)	CC
0305.43	Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	CC
0305.44	Tilapias (Oreochromis spp.), catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.), carp (Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and snakeheads (Channa spp.)	CC

0305.49	Other	CC
0305.5	Dried fish, other than edible fish offal, whether or not salted but not smoked:	
0305.51	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
0305.59	Other	CC
0305.6	Fish, salted but not dried or smoked and fish in brine, other than edible fish offal:	
0305.61	Herrings (Clupea harengus, Clupea pallasii)	CC
0305.62	Cod (Gadus morhua, Gadus ogac, Gadus macrocephalus)	CC
0305.63	Anchovies (Engraulis spp.)	CC
0305.64	Tilapias ( <i>Oreochromis spp.</i> ), catfish ( <i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i> ), carp ( <i>Cyprinus carpio, Carassius carassius</i> , <i>Ctenopharyngodon idellus, Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> ), eels ( <i>Anguilla spp.</i> ), Nile perch ( <i>Lates niloticus</i> ) and snakeheads ( <i>Channa spp.</i> )	CC
0305.69	Other	CC
0305.7	Fish fins, heads, tails, maws and other edible fish offal:	
0305.71	Shark fins	CC
0305.72	Fish heads, tails and maws	CC
0305.79	Other	CC
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	
0306.1	Frozen:	
0306.11	Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	WO
0306.12	Lobsters (Homarus spp.)	WO
0306.14	Crabs	WO
0306.15	Norway lobsters (Nephrops norvegicus)	WO
0306.16	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	WO
0306.17	Other shrimps and prawns	WO

0306.19	Other, including flours, meals and pellets of crustaceans, fit for human consumption	CC
0306.2	Not frozen:	
0306.21	Rock lobster and other sea crawfish ( <i>Palinurus spp.</i> , <i>Panulirus spp.</i> , <i>Jasus spp.</i> )	WO
0306.22	Lobsters (Homarus spp.)	WO
0306.24	Crabs	WO
0306.25	Norway lobsters (Nephrops norvegicus)	CC
0306.26	Cold-water shrimps and prawns (Pandalus spp., Crangon crangon)	WO
0306.27	Other shrimps and prawns	WO
0306.29	Other, including flours, meals and pellets of crustaceans, fit for human consumption	CC
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	
0307.1	Oysters:	
0307.11	Live, fresh or chilled	WO
0307.19	Other	WO
0307.2	Scallops, including queen scallops, of the genera <i>Pecten, Chlamys</i> or <i>Placopecten</i> :	
0307.21	Live, fresh or chilled	WO
0307.29	Other	WO
0307.3	Mussels (Mytilus spp., Perna spp.):	
0307.31	Live, fresh or chilled	WO
0307.39	Other	WO
0307.4	Cuttle fish (Sepia officinalis, Rossia macrosoma, Sepiola spp.) and squid (Ommastrephes spp., Loligo spp., Nototodarus spp., Sepioteuthis spp.):	
0307.41	Live, fresh or chilled	WO
0307.49	Other	WO
0307.5	Octopus (Octopus spp.):	
0307.51	Live, fresh or chilled	WO
0307.59	Other	WO
0307.60	Snails, other than sea snails	WO

0307.7	Clams, cockles and ark shells (families Arcidae, Arcticidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae):	
0307.71	Live, fresh or chilled	WO
0307.79	Other	CC
0307.8	Abalone (Haliotis spp.)	
0307.81	Live, fresh or chilled	WO
0307.89	Other	CC
0307.9	Other, including flours, meals and pellets fit for human consumption:	
0307.91	Live, fresh or chilled	WO
0307.99	Other	CC
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	
0308.1	Sea cucumbers (Stichopus japonicus, Holothurioidea):	
0308.11	Live, fresh or chilled	WO
0308.19	Other	CC
0308.2	Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echichinus esculentus):	
0308.21	Live, fresh or chilled	WO
0308.29	Other	CC
0308.30	Jellyfish (Rhopilema spp.)	WO
0308.90	Other	WO
04	CHAPTER 4 DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY; EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0401	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	
0401.10	Of a fat content, by weight, not exceeding 1 %	WO
0401.20	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	WO
0401.40	Of a fat content, by weight, exceeding 6 % but not exceeding 10 %	WO
0401.50	Of a fat content, by weight, exceeding 10 %	WO

0402	Milk and cream, concentrated or containing added sugar or other sweetening matter.	
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	CC except from subheading 1901.90
0402.2	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 %:	
0402.21	Not containing added sugar or other sweetening matter	CC except from subheading 1901.90
0402.29	Other	CC except from subheading 1901.90
0402.9	Other:	
0402.91	Not containing added sugar or other sweetening matter	CC except from subheading 1901.90
0402.99	Other	CC except from subheading 1901.90
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	
0403.10	Yogurt	CC except from subheading 1901.90
0403.90	Other	CC except from subheading 1901.90
0404	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	CC except from subheading 1901.90
0404.90	Other	CC except from subheading 1901.90
0405	Butter and other fats and oils derived from milk; dairy spreads.	
0405.10	Butter	CC except from subheading 1901.90
0405.20	Dairy spreads	CC except from subheading 1901.90
0405.90	Other	CC except from subheading 1901.90

0406	Cheese and curd.	
0406.10	Fresh (unripened or uncured) cheese, including whey cheese, and curd	CC except from subheading 1901.90
0406.20	Grated or powdered cheese, of all kinds	CC except from subheading 1901.90
0406.30	Processed cheese, not grated or powdered	CC except from subheading 1901.90
0406.40	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	CC except from subheading 1901.90
0406.90	Other cheese	CC except from subheading 1901.90
0407	Birds' eggs, in shell, fresh, preserved or cooked.	
0407.1	Fertilised eggs for incubation:	
0407.11	Of fowls of the species Gallus domesticus:	WO
0407.19	Other	WO
0407.2	Other fresh eggs:	
0407.21	Of fowls of the species Gallus domesticus:	WO
0407.29	Other	wo
0407.90	Others	WO
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	
0408.1	Egg yolks:	
0408.11	Dried	WO
0408.19	Other	WO
0408.9	Other:	
0408.91	Dried	WO
0408.99	Other	WO
0409.00	Natural honey.	CC except from subheading 1901.90
0410.00	Edible products of animal origin, not elsewhere specified or included.	CC
05	CHAPTER 5 PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED	
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	WO
0502	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	

0502.10	Pigs', hogs' or boars' bristles and hair and waste thereof	WO
0502.90	Other	WO
0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	CC except from chapters 1 and 2
0505	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	
0505.10	Feathers of a kind used for stuffing; down	CC
0505.90	Other	CC
0506	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	
0506.10	Ossein and bones treated with acid	CC except from chapters 1 and 2
0506.90	Other	CC except from chapters 1 and 2
0507	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	
0507.10	Ivory; ivory powder and waste	WO
0507.90	Other	WO
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	WO
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products, used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	CC
0511	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
0511.10	Bovine semen	CC
0511.9	Other:	
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	CC

0511.99	Other	CC except from chapters 1 and 2
	SECTION II VEGETABLE PRODUCTS (Chapters 6	
0.0	- 14)	
06	CHAPTER 6 LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE	
0601	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 1212.	
0601.10	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	WO
0601.20	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	WO
0602	Other live plants (including their roots), cuttings and slips; mushroom spawn.	
0602.10	Unrooted cuttings and slips	WO
0602.20	Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts	WO
0602.30	Rhododendrons and azaleas, grafted or not	WO
0602.40	Roses, grafted or not	WO
0602.90	Other	WO
0603	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
0603.1	Fresh:	
0603.11	Roses	WO
0603.12	Carnations	WO
0603.13	Orchids	WO
0603.14	Chrysanthemums	WO
0603.15	Lilies (Lilium spp.)	WO
0603.19	Other	WO
0603.90	Other	WO
0604	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
0604.20	Fresh	WO

0604.90	Other	wo
07	CHAPTER 7 EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS	
0701	Potatoes, fresh or chilled.	
0701.10	For seed	WO
0701.90	Other	WO
0702.00	Tomatoes, fresh or chilled.	WO
0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	
0703.10	Onions and shallots	WO
0703.20	Garlic	WO
0703.90	Leeks and other alliaceous vegetables	WO
0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	
0704.10	Cauliflowers and headed broccoli	WO
0704.20	Brussels sprouts	WO
0704.90	Other	WO
0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ) fresh or chilled.	
0705.1	Lettuce:	
0705.11	Cabbage lettuce (head lettuce)	WO
0705.19	Other	WO
0705.2	Chicory:	
0705.21	Witloof chicory (Cichorium intybus var. foliosum)	WO
0705.29	Other	WO
0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
0706.10	Carrots and turnips	WO
0706.90	Other	WO
0707.00	Cucumbers and gherkins, fresh or chilled.	WO
0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.	
0708.10	Peas (Pisum sativum)	WO
0708.20	Beans (Vigna spp., Phaseolus spp.)	WO
0708.90	Other leguminous vegetables	WO
0709	Other vegetables, fresh or chilled.	
0709.20	Asparagus	WO
0709.30	Aubergines (egg-plants)	WO
0709.40	Celery other than celeriac	WO

0709.5	Mushrooms and truffles:	
0709.51	Mushrooms of the genus Agaricus	WO
0709.59	Other	WO
0709.60	Fruits of the genus Capsicum or of the genus <i>Pimenta</i>	WO
0709.70	Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
0709.9	Other:	
0709.91	Globe artichokes	WO
0709.92	Olives	WO
0709.93	Pumpkins, squash and gourds (Cucurbita spp.)	WO
0709.99	Other	WO
0710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	
0710.10	Potatoes	CC
0710.2	Leguminous vegetables, shelled or unshelled:	
0710.21	Peas (Pisum sativum)	CC
0710.22	Beans (Vigna spp., Phaseolus spp.)	CC
0710.29	Other	CC
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach)	CC
0710.40	Sweet corn	CC
0710.80	Other vegetables	CC
0710.90	Mixtures of vegetables	CC
0711	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
0711.20	Olives	CC
0711.40	Cucumbers and gherkins	CC
0711.5	Mushrooms and truffles:	
0711.51	Mushrooms of the genus Agaricus	CC
0711.59	Other	CC
0711.90	Other vegetables; mixtures of vegetables	CC
0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
0712.20	Onions	CC
0712.3	Mushrooms, wood ears ( <i>Auricularia spp.</i> ), jelly fungi ( <i>Tremella spp.</i> ) and truffles:	
0712.31	Mushrooms of the genus Agaricus	CC
0712.32	Wood ears (Auricularia spp.)	CC

0712.33	Jelly fungi (Tremella spp.)	CC
0712.39	Other	CC
0712.90	Other vegetables; mixtures of vegetables	CC
0713	Dried leguminous vegetables, shelled, whether or not skinned or split.	
0713.10	Peas (Pisum sativum)	WO
0713.20	Chickpeas (Garbanzos)	WO
0713.3	Beans (Vigna spp., Phaseolus spp.):	
0713.31	Beans of the species <i>Vigna mungo(L.) Hepper</i> or <i>Vigna radiata(L.) Wilczek</i>	WO
0713.32	Samll red (Adzuki) beans ( <i>Phaseolus</i> or <i>Vigna angularis</i> )	WO
0713.33	Kidney beans, including white pea beans ( <i>Phaseolus vulgaris</i> )	WO
0713.34	Bambara beans (Vigna subterranea or Voandzeia subterranea)	WO
0713.35	Cow peas (Vigna unguiculata)	WO
0713.39	Other	WO
0713.40	Lentils	WO
0713.50	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	WO
0713.60	Pigeon peas (Cajanus cajan)	WO
0713.90	Other	WO
0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	
0714.10	Manioc (cassava)	WO
0714.20	Sweet potatoes	WO
0714.30	Yams (Dioscorea spp.)	WO
0714.40	Taro (Colocasia spp.)	WO
0714.50	Yautia (Xanthosoma spp.)	WO
0714.90	Other	WO
08	CHAPTER 8 EDIBLE FRUIT AND NUTS; PEEL OF CITRUS FRUIT OR MELONS	
0801	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
0801.1	Coconuts:	
0801.11	Desiccated	WO

0801.12	In the inner shell (endocarp)	wo
0801.19	Other	WO
0801.2	Brazil nuts:	
0801.21	In shell	WO
0801.22	Shelled	WO
0801.3	Cashew nuts:	
0801.31	In shell	WO
0801.32	Shelled	WO
0802	Other nuts, fresh or dried, whether or not shelled or peeled.	
0802.1	Almonds:	
0802.11	In shell	WO
0802.12	Shelled	WO
0802.2	Hazelnuts or filberts (Corylus spp.):	
0802.21	In shell	WO
0802.22	Shelled	WO
0802.3	Walnuts:	
0802.31	In shell	WO
0802.32	Shelled	WO
0802.4	Chestnuts (Castanea spp.):	
0802.41	In shell	WO
0802.42	Shelled	WO
0802.5	Pistachios:	
0802.51	In shell	WO
0802.52	Shelled	WO
0802.6	Macadamia nuts:	
0802.61	In shell	WO
0802.62	Shelled	WO
0802.70	Kola nuts (Cola spp.)	WO
0802.80	Areca nuts	WO
0802.90	Other	WO
0803	Bananas, including plantains, fresh or dried.	
0803.10	Plantains	WO
0803.90	Other	WO
0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	
0804.10	Dates	WO
0804.20	Figs	WO
0804.30	Pineapples	WO
0804.40	Avocados	WO

0804.50	Guavas, mangoes and mangosteens	wo
0805	Citrus fruit, fresh or dried.	
0805.10	Oranges	WO
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids	WO
0805.40	Grapefruit, including pomelos	WO
0805.50	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia)	WO
0805.90	Other	WO
0806	Grapes, fresh or dried.	
0806.10	Fresh	WO
0806.20	Dried	WO
0807	Melons (including watermelons) and papaws (papayas), fresh.	
0807.1	Melons (including watermelons):	
0807.11	Watermelons	WO
0807.19	Other	WO
0807.20	Papaws (papayas)	WO
0808	Apples, pears and quinces, fresh.	
0808.10	Apples	WO
0808.30	Pears	WO
0808.40	Quinces	WO
0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
0809.10	Apricots	WO
0809.2	Cherries:	
0809.21	Sour cherries ( <i>Prunus cerasus</i> )	WO
0809.29	Other	WO
0809.30	Peaches, including nectarines	WO
0809.40	Plums and sloes	WO
0810	Other fruit, fresh.	
0810.10	Strawberries	WO
0810.20	Raspberries, blackberries, mulberries and loganberries	WO
0810.30	Black, white or red currants and gooseberries	WO
0810.40	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	WO
0810.50	Kiwifruit	WO
0810.60	Durians	WO
0810.70	Persimmons	WO
0810.90	Other	WO

0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	
0811.10	Strawberries	CC
0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	CC
0811.90	Other	CC
0812	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	
0812.10	Cherries	CC
0812.90	Other	CC
0813	Fruit, dried, other than that of headings 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	
0813.10	Apricots	WO
0813.20	Prunes	WO
0813.30	Apples	WO
0813.40	Other fruit	WO
0813.50	Mixtures of nuts or dried fruits of this Chapter	CC
0814.00	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	CC
09	CHAPTER 9 COFFEE, TEA, MATÉ AND SPICES	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
0901.1	Coffee, not roasted:	
0901.11	Not decaffeinated	WO
0901.12	Decaffeinated	CC
0901.2	Coffee roasted:	
0901.21	Not decaffeinated	CTSH
0901.22	Decaffeinated	CTSH
0901.90	Other	CC
0902	Tea, whether or not flavoured.	
0902.10	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	CC
0902.20	Other green tea (not fermented)	CC

0902.30	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	CC
0902.40	Other black tea (fermented) and other partly fermented tea	CC
0903.00	Maté.	CC
0904	Pepper of the genus <i>Piper</i> ; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> .	
0904.1	Pepper:	
0904.11	Neither crushed nor ground	CC
0904.12	Crushed or ground	CC
0904.2	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i> :	
0904.21	Dried, neither crushed nor ground	CC except from subheadings 0709.60 or 0710.80
0904.22	Crushed or ground	CC except from subheadings 0709.60 or 0710.80
0905	Vanilla.	
0905.10	Neither crushed nor ground	CC
0905.20	Crushed or ground	CC
0906	Cinnamon and cinnamon-tree flowers.	
0906.1	Neither crushed nor ground:	
0906.11	Cinnamon(Cinnamomum zeylanicum Blume)	CC
0906.19	Other	CC
0906.20	Crushed or ground	CC
0907	Cloves (whole fruit, cloves and stems).	
0907.10	Neither crushed nor ground	WO
0907.20	Crushed or ground	WO
0908	Nutmeg, mace and cardamoms.	
0908.1	Nutmeg:	
0908.11	Neither crushed nor ground	WO
0908.12	Crushed or ground	WO
0908.2	Mace:	
0908.21	Neither crushed nor ground	WO
0908.22	Crushed or ground	WO
0908.3	Cardamoms:	
0908.31	Neither crushed nor ground	WO
0908.32	Crushed or ground	WO
0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	

0909.2	Seeds of coriander:	
0909.21	Neither crushed nor ground	WO
0909.22	Crushed or ground	WO
0909.3	Seeds of cumin:	
0909.31	Neither crushed nor ground	WO
0909.32	Crushed or ground	WO
0909.6	Seeds of anise, badian, carraway or fennel; juniper berries:	
0909.61	Neither crushed nor ground	WO
0909.62	Crushed or ground	WO
0910	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
0910.1	Ginger:	
0910.11	Neither crushed nor ground	WO
0910.12	Crushed or ground	WO
0910.20	Saffron	WO
0910.30	Turmeric (curcuma)	WO
0910.9	Other spices:	
0910.91	Mixtures referred to in Note 1 (b) to this chapter	CC
0910.99	Other	CC
10	CHAPTER 10 CEREALS	
1001	Wheat and meslin:	
1001.1	Durum wheat:	
1001.11	Seed	WO
1001.19	Other	WO
1001.9	Other:	
1001.91	Seed	WO
1001.99	Other	WO
1002	Rye.	
1002.10	Seed	WO
1002.90	Other	WO
1003	Barley.	
1003.10	Seed	WO
1003.90	Other	WO
1004	Oats.	
1004.10	Seed	WO
1004.90	Other	WO
1005	Maize (corn).	
1005.10	For seed	WO

1005.90	Other	WO
1006	Rice.	
1006.10	Rice in the husk (paddy or rough)	WO
1006.20	Husked (brown) rice	WO
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed	WO
1006.40	Broken rice	WO
1007	Grain sorghum.	
1007.10	Seed	WO
1007.90	Other	WO
1008	Buckwheat, millet and canary seeds; other cereals.	
1008.10	Buckwheat	WO
1008.2	Millet:	
1008.21	Seed	WO
1008.29	Other	WO
1008.30	Canary seeds	WO
1008.40	Fonio (Digitaria spp.)	WO
1008.50	Quinoa (Chenopodium quinoa)	WO
1008.60	Triticale	WO
1008.90	Other cereals	WO
11	CHAPTER 11 PRODUCTS OF THE MILLING INDUSTRY; MALT; STARCHES; INULIN; WHEAT GLUTEN	
1101.00	Wheat or meslin flour	CC except from chapter 10
1102	Cereal flours other than of wheat or meslin.	
1102.20	Maize (corn) flour	CC except from chapter 10
1102.90	Other	CC except from chapter 10
1103	Cereal groats, meal and pellets.	
1103.1	Groats and meal:	
1103.11	Of wheat	CC except from chapter 10
1103.13	Of maize (corn)	CC except from chapter 10
1103.19	Of other cereals	CC except from chapter 10
1103.20	Pellets	CC except from chapter 10

1104	Cereal grains otherwise worked (for example, hulled,	
	rolled, flaked, pearled, sliced or kibbled), except rice	
	of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	
1104.1	Rolled or flaked grains:	
1104.12	Of oats	CC except from chapter 10
1104.19	Of other cereals	CC except from chapter 10
1104.2	Other worked grains (for example, hulled, pearled, sliced or kibbled):	
1104.22	Of oats	CC except from chapter 10
1104.23	Of maize (corn)	CC except from chapter 10
1104.29	Of other cereals	CC except from chapter 10
1104.30	Germ of cereals, whole, rolled, flaked or ground	CC except from chapter 10
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	
1105.10	Flour, meal and powder	CC except from chapter 7
1105.20	Flakes, granules and pellets	CC except from chapter 7
1106	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8.	
1106.10	Of the dried leguminous vegetables of heading 07.13	CC except from chapters 7 and 8
1106.20	Of sago or of roots or tubers of heading 07.14	CC except from chapters 7 and 8
1106.30	Of the products of Chapter 8	CC except from chapters 7 and 8
1107	Malt, whether or not roasted.	
1107.10	Not roasted	CC except from chapter 10
1107.20	Roasted	CC except from chapter 10
1108	Starches; inulin.	

1108.1	Starches:	
1108.11	Wheat starch	CC except from chapters 7 and 10
1108.12	Maize (corn) starch	CC except from chapters 7 and 10
1108.13	Potato starch	CC except from chapters 7 and 10
1108.14	Manioc (cassava) starch	CC except from chapters 7 and 10
1108.19	Other starches	CC except from chapters 7 and 10
1108.20	Inulin	CC except from chapters 7 and 10
1109.00	Wheat gluten, whether or not dried.	CC except from chapters 7 and 10
12	CHAPTER 12 OIL SEEDS AND OLEAGINOUS FRUITS; MISCELLANEOUS GRAINS, SEEDS AND FRUIT; INDUSTRIAL OR MEDICINAL PLANTS; STRAW AND FODDER	
1201	Soya Beans, whether or not broken.	
1201.10	Seed	WO
1201.90	Other	WO
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
1202.30	Seed	WO
1202.4	Other:	
1202.41	In shell	WO
1202.42	Shelled, whether or not broken	CC
1203.00	Copra.	WO
1204.00	Linseed, whether or not broken.	WO
1205	Rape or colza seeds, whether or not broken.	
1205.10	Low erucic acid rape or colza seeds	WO
1205.90	Other	WO
1206.00	Sunflower seeds, whether or not broken.	WO
1207	Other oil seeds and oleaginous fruits, whether or not broken.	
1207.10	Palm nuts and kernels	WO
1207.2	Cotton Seeds:	
1207.21	Seed	WO

1207.29	Other	wo
1207.30	Castor oil seeds	WO
1207.40	Sesamum seeds	WO
1207.50	Mustard seeds	WO
1207.60	Safflower (Carthamus tinctorius) seeds	WO
1207.70	Melon seeds	WO
1207.9	Other:	
1207.91	Poppy seeds	WO
1207.99	Other	WO
1208	Flours and meals of oil seeds or oleaginous fruit, other than those of mustard.	
1208.10	Of soya beans	CC
1208.90	Other	CC
1209	Seeds, fruit and spores, of a kind used for sowing.	
1209.10	Sugar beet seeds	WO
1209.2	Seeds of forage plants:	
1209.21	Lucerne (alfalfa) seeds	WO
1209.22	Clover (Trifolium spp.) seeds	WO
1209.23	Fescue seeds	WO
1209.24	Kentucky blue grass (Poa pratensis L.) seeds	WO
1209.25	Rye grass (Lolium multiflorum Lam., Lolium perenne L.) seeds	WO
1209.29	Other	WO
1209.30	Seeds of herbaceous plants cultivated principally for their flowers	WO
1209.9	Other:	
1209.91	Vegetable seeds	WO
1209.99	Other	WO
1210	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	
1210.10	Hop cones, neither ground nor powdered nor in the form of pellets	CC
1210.20	Hop cones, ground, powdered or in the form of pellets; lupulin	CC
1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.	
1211.20	Ginseng roots	WO
1211.30	Coca leaf	WO

1211.40	Poppy straw	wo
1211.90	Other	WO
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i> ) of a kind used primarily for human consumption, not elsewhere specified or included.	
1212.2	Seaweeds and other algae:	
1212.21	Fit for human consumption	WO
1212.29	Other	WO
1212.9	Other:	
1212.91	Sugar beet	WO
1212.92	Locust beans (carob)	WO
1212.93	Sugar cane	WO
1212.94	Chicory roots	WO
1212.99	Other	WO
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	WO
1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	
1214.10	Lucerne (alfalfa) meal and pellets	CC
1214.90	Other	CC
13	CHAPTER 13 LAC; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	
1301.20	Gum Arabic	CC
1301.90	Other	CC
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
1302.1	Vegetable saps and extracts:	
1302.11	Opium	CC
1302.12	Of liquorice	CC
1302.13	Of hops	CC

1302.19	Other	CC except from 1211.20
1302.20	Pectic substances, pectinates and pectates	CC
1302.3	Mucilages and thickeners, whether or not modified, derived from vegetable products:	
1302.31	Agar-agar	CC
1302.32	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	CC
1302.39	Other	CC
14	CHAPTER 14 VEGETABLE PLAITING MATERIALS; VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED	
1401	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark).	
1401.10	Bamboos	CC
1401.20	Rattans	CC
1401.90	Other	CC
1404	Vegetable products not elsewhere specified or included.	
1404.20	Cotton linters	CC
1404.90	Other	CC
	SECTION III ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODCUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
15	CHAPTER 15 ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES	
1501	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
1501.10	Lard	CC
1501.20	Other pig fat	CC
1501.90	Other	CC
1502	Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
1502.10	Tallow	CC

1502.90	Other	CC
1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	CC
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.	
1504.10	Fish-liver oils and their fractions	CC
1504.20	Fats and oils and their fractions, of fish, other than liver oils.	CC
1504.30	Fats and oils and their fractions, of marine mammals	CC
1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	CC
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	CC
1507	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
1507.10	Crude oil, whether or not degummed	CC
1507.90	Other	CC
1508	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
1508.10	Crude oil	CC
1508.90	Other	CC
1509	Olive oil and its fractions, whether or not refined, but not chemically modified.	
1509.10	Virgin	CC
1509.90	Other	CC
1510.00	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09.	CC
1511	Palm oil and its fractions, whether or not refined, but not chemically modified.	
1511.10	Crude oil	CC
1511.90	Other	CC
1512	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
1512.1	Sunflower-seed or safflower oil and fractions thereof:	
1512.11	Crude oil	CC
1512.19	Other	CC
1512.2	Cotton-seed oil and its fractions:	

1512.21	Crude oil, whether or not gossypol has been removed	CC
1512.29	Other	CC
1513	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
1513.1	Coconut (copra)oil and its fractions:	
1513.11	Crude oil	CC
1513.19	Other	CC
1513.2	Palm kernel or babassu oil and fractions thereof:	
1513.21	Crude oil	CC
1513.29	Other	CC
1514	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
1514.1	Low erucic acid rape or colza oil and its fractions:	
1514.11	Crude oil	CC
1514.19	Other	CC
1514.9	Other:	
1514.91	Crude oil	CC
1514.99	Other	CC
1515	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
1515.1	Linseed oil and its fractions:	
1515.11	Crude oil	CC
1515.19	Other	CC
1515.2	Maize (corn) oil and its fractions:	
1515.21	Crude oil	CC
1515.29	Other	CC
1515.30	Castor oil and its fractions	CC
1515.50	Sesame oil and its fractions	CC
1515.90	Other	CC
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, reesterified, or elaidinised, whether or not refined, but not further prepared.	
1516.10	Animal fats and oils and their fractions	CC
1516.20	Vegetable fats and oils and their fractions	CC
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16.	

1517.10	Margarine, excluding liquid margarine	CTH
1517.90	Other	СТН
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	СТН
1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	СТН
1521	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
1521.10	Vegetable waxes	CC
1521.90	Other	CC
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	CC
	SECTION IV PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES (Chapters 16 – 24)	
16	CHAPTER 16 PREPARATIONS OF MEAT, OF FISH OR OF CRUSTACEANS, MOLLUSCS OR OTHER AQUATIC INVERTEBRATES	
1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC except from chapters 1 and 2
1602	Other prepared or preserved meat, meat offal or blood.	
1602.10	Homogenised preparations	CC except from chapters 1 and 2
1602.20	Of liver of any animal	CC except from chapters 1 and 2
1602.3	Of poultry of heading 01.05:	
1602.31	Of turkeys	CC except from chapters 1 and 2
1602.32	Of fowls of the species Gallus domesticus	CC except from chapters 1 and 2
1602.39	Other	CC except from chapters 1 and 2
1602.4	Of swine:	

1602.41	Hams and cuts thereof	CC except from chapters 1 and 2
1602.42	Shoulders and cuts thereof	CC except from chapters 1 and 2
1602.49	Other, including mixtures	CC except from chapters 1 and 2
1602.50	Of bovine animals	CC except from chapters 1 and 2
1602.90	Other, including preparations of blood of any animal	CC except from chapters 1 and 2
1603.00	Extracts and juices of meat, fish or crustaceans, molluses or other aquatic invertebrates.	CC except from chapters 1 and 2
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
1604.1	Fish, whole or in pieces, but not minced:	
1604.11	Salmon	CC
1604.12	Herrings	CC
1604.13	Sardines, sardinella and brisling or sprats	CC
1604.14	Tunas, skipjack and bonito (Sarda spp.)	CC
1604.15	Mackerel	CC
1604.16	Anchovies	CC
1604.17	Eels	CC
1604.19	Other	CC
1604.20	Other prepared or preserved fish	CC
1604.3	Caviar and caviar substitutes:	
1604.31	Caviar	CC
1604.32	Caviar substitutes	CC
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
1605.10	Crab	CC
1605.2	Shrimps and prawns:	
1605.21	Not in airtight container	CC
1605.29	Other	CC
1605.30	Lobster	CC
1605.40	Other crustaceans	CC
1605.5	Molluscs:	
1605.51	Oysters	CC
1605.52	Scallops, including queen scallops	CC
1605.53	Mussels	CC

1605.54	Cuttle fish and squid	CC
1605.55	Octopus	CC
1605.56	Clams, cockles and arkshells	CC
1605.57	Abalone	CC
1605.58	Snails, other than sea snails	CC
1605.59	Other	CC
1605.6	Other acquatic invertebrates:	
1605.61	Sea cucumbers	CC
1605.62	Sea urchins	CC
1605.63	Jellyfish	CC
1605.69	Other	CC
17	CHAPTER 17 SUGARS AND SUGAR CONFECTIONERY	
1701	Cane or beet sugar and chemically pure sucrose, in solid form.	
1701.1	Raw sugar not containing added flavouring or colouring matter:	
1701.12	Beet sugar	CC
1701.13	Cane sugar specified in Subheading Note 2 to this Chapter	CC
1701.14	Other cane sugar	CC
1701.9	Other:	
1701.91	Containing added flavouring or colouring matter	CC
1701.99	Other	CC
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.	
1702.1	Lactose and lactose syrup:	
1702.11	Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	СТН
1702.19	Other	СТН
1702.20	Maple sugar and maple syrup	СТН
1702.30	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	СТН
1702.40	Glucose and glucose syrup, containing in the dry state at least 20 % but less than 50 % by weight of fructose, excluding invert sugar	СТН
1702.50	Chemically pure fructose	СТН

1702.60	Other fructose and fructose syrup, containing in the	СТН
	dry state more than 50 % by weight of fructose, excluding invert sugar	
1702.90	Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	CTH except from heading 0409
1703	Molasses resulting from the extraction or refining of sugar.	
1703.10	Cane molasses	CTH
1703.90	Other	CTH
1704	Sugar confectionery (including white chocolate), not containing cocoa.	
1704.10	Chewing gum, whether or not sugar-coated	СТН
1704.90	Other	СТН
18	CHAPTER 18 COCOA AND COCOA PREPARATIONS	
1801.00	Cocoa beans, whole or broken, raw or roasted.	CTH
1802.00	Cocoa shells, husks, skins and other cocoa waste.	CTH
1803	Cocoa paste, whether or not defatted.	
1803.10	Not defatted	СТН
1803.20	Wholly or partly defatted	СТН
1804.00	Cocoa butter, fat and oil.	CTH
1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	СТН
1806	Chocolate and other food preparations containing cocoa.	
1806.10	Cocoa powder, containing added sugar or other sweetening matter	СТН
1806.20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	СТН
1806.3	Other, in blocks, slabs or bars:	
1806.31	Filled	CTSH
1806.32	Not filled	CTSH
1806.90	Other	CTSH
19	CHAPTER 19 PREPARATIONS OF CEREALS, FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS	

1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 04.01 to 04.04, not containing cocoa or containing or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	
1901.10	Preparations for infant use, put up for retail sale	CTH except from chapter 4
1901.20	Mixes and doughs for the preparation of baker's wares of heading 19.05	CC except from chapter 4, heading 1006 and rice products of headings 1102 to 1104
1901.90	Other	CC except from chapter 4, heading 1006 and rice products of headings 1102 to 1104
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.	
1902.1	Uncooked pasta, not stuffed or otherwise prepared:	
1902.11	Containing eggs	СТН
1902.19	Other	СТН
1902.20	Stuffed pasta, whether or not cooked or otherwise prepared	CTSH
1902.30	Other pasta	CTSH
1902.40	Couscous	CTSH
1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	СТН

1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewise specified or included.	
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products	СТН
1904.20	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	СТН
1904.30	Bulgur wheat	СТН
1904.90	Other	CC except from heading 1006
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	
1905.10	Crispbread	СТН
1905.20	Gingerbread and the like	СТН
1905.3	Sweet biscuits; waffles and wafers:	
1905.31	Sweet biscuits	СТН
1905.32	Waffles and wafers	CTH
1905.40	Rusks, toasted bread and similar toasted products	CTH
1905.90	Other	CTH
20	CHAPTER 20 PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS	
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
2001.10	Cucumbers and gherkins	СТН
2001.90	Other	СТН
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
2002.10	Tomatoes, whole or in pieces	СТН
2002.90	Other	CTH
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
2003.10	Mushrooms of the genus Agaricus	СТН
2003.90	Other	СТН

2004	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
2004.10	Potatoes	СТН
2004.90	Other vegetables and mixtures of vegetables	СТН
2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06.	
2005.10	Homogenised vegetables	СТН
2005.20	Potatoes	СТН
2005.40	Peas (Pisum sativum)	СТН
2005.5	Beans (Vigna spp., Phaseolus spp.):	
2005.51	Beans, shelled	СТН
2005.59	Other	СТН
2005.60	Asparagus	СТН
2005.70	Olives	СТН
2005.80	Sweet corn (Zea mays var. saccharata)	СТН
2005.9	Other vegetables and mixtures of vegetables:	
2005.91	Bamboo shoots	СТН
2005.99	Other	СТН
2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	СТН
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	
2007.10	Homogenised preparations	СТН
2007.9	Other:	
2007.91	Citrus fruit	СТН
2007.99	Other	СТН
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.	
2008.1	Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.11	Ground-nuts	СТН
2008.19	Other, including mixtures	СТН
2008.20	Pineapples	СТН
2008.30	Citrus fruit	СТН

2008.40	Pears	СТН
2008.50	Apricots	СТН
2008.60	Cherries	СТН
2008.70	Peaches, including nectarines	СТН
2008.80	Strawberries	СТН
2008.9	Other, including mixtures other than those of subheading 2008.19:	
2008.91	Palm hearts	СТН
2008.93	Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	СТН
2008.97	Mixtures	СТН
2008.99	Other	СТН
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
2009.1	Orange juice:	
2009.11	Frozen	CTH or RVC(40)
2009.12	Not frozen, of a Brix value not exceeding 20	CTH or RVC(40)
2009.19	Other	CTH or RVC(40)
2009.2	Grapefruit (including pomelo) juice:	
2009.21	Of a Brix value not exceeding 20	CTH or RVC(40)
2009.29	Other	CTH or RVC(40)
2009.3	Juice of any other single citrus fruit:	
2009.31	Of a Brix value not exceeding 20	CTH or RVC(40)
2009.39	Other	CTH or RVC(40)
2009.4	Pineapple juice:	
2009.41	Of a Brix value not exceeding 20	CTH or RVC(40)
2009.49	Other	CTH or RVC(40)
2009.50	Tomato juice	CTH or RVC(40)
2009.6	Grape juice (including grape must):	
2009.61	Of a Brix value not exceeding 30	CTH or RVC(40)
2009.69	Other	CTH or RVC(40)
2009.7	Apple juice:	
2009.71	Of a Brix value not exceeding 20	CTH or RVC(40)
2009.79	Other	CTH or RVC(40)
2009.8	Juice of any other single fruit or vegetable:	
2009.81	Cranberry (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	CTH or RVC(40)
2009.89	Other	CTH or RVC(40)

2009.90	Mixtures of juices	CTH or RVC(40)
21	CHAPTER 21 MISCELLANEOUS EDIBLE PREPARATIONS	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof.	
2101.1	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee:	
2101.11	Extracts, essences and concentrates	СТН
2101.12	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	СТН
2101.20	Extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates or with a basis of tea or maté	СТН
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	СТН
2102	Yeasts (active or inactive); other single-cell micro- organisms, dead (but not including vaccines of heading 30.02); prepared baking powders.	
2102.10	Active yeasts	СТН
2102.20	Inactive yeasts; other single-cell micro-organisms, dead	СТН
2102.30	Prepared baking powders	СТН
2103	Sauces and preparations therefor; mixed condiments and mixed seasoning; mustard flour and meal and prepared mustard.	
2103.10	Soya sauce	СТН
2103.20	Tomato ketchup and other tomato sauces	СТН
2103.30	Mustard flour and meal and prepared mustard	СТН
2103.90	Other	CTSH
2104	Soups and broths and preparations therefor; homogenised composite food preparations.	
2104.10	Soups and broths and preparations therefor	CTSH
2104.20	Homogenised composite food preparations	CTSH
2105.00	Ice cream and other edible ice, whether or not containing cocoa.	СТН
2106	Food preparations not elsewhere specified or included.	

2106.10	Protein concentrates and textured protein substances	CTSH
2106.90	Other	CTSH except from subheading 1211.20 or from ginseng products of subheading 1302.19
22	CHAPTER 22 BEVERAGES, SPIRITS AND VINEGAR	
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.	
2201.10	Mineral waters and aerated waters	СТН
2201.90	Other	СТН
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09.	
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	СТН
2202.90	Other	CTH except from subheading 1211.20 or from ginseng products of subheading 1302.19
2203.00	Beer made from malt.	СТН
2204	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
2204.10	Sparkling wine	СТН
2204.2	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:	
2204.21	In containers holding 2 ℓ or less	СТН
2204.29	Other	СТН
2204.30	Other grape must	СТН
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
2205.10	In containers holding 2 ℓ or less	СТН
2205.90	Other	СТН

2206.00	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included.	СТН
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength.	
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher	СТН
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	СТН
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous, beverages.	
2208.20	Spirits obtained by distilling grape wine or grape marc	СТН
2208.30	Whiskies	CTH
2208.40	Rum and other spirits obtained by distilling fermented sugarcane products	СТН
2208.50	Gin and Geneva	СТН
2208.60	Vodka	СТН
2208.70	Liqueurs and cordials	СТН
2208.90	Other	СТН
2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	СТН
23	CHAPTER 23 RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER	
2301	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	
2301.10	Flours, meals and pellets, of meat or meat offal; greaves	СТН
2301.20	Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	СТН
2302	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.	
2302.10	Of maize (corn)	СТН
2302.30	Of wheat	СТН
2302.40	Of other cereals	СТН
2302.50	Of leguminous plants	СТН

2303	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.	
2303.10	Residues of starch manufacture and similar residues	СТН
2303.20	Beet-pulp, bagasse and other waste of sugar manufacture	СТН
2303.30	Brewing or distilling dregs and waste	CTH
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	СТН
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	СТН
2306	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04. or 23.05.	
2306.10	Of cotton seeds	CTH
2306.20	Of linseed	СТН
2306.30	Of sunflower seeds	СТН
2306.4	Of rape or colza seeds:	
2306.41	Of low erucic acid rape or colza seeds	СТН
2306.49	Other	СТН
2306.50	Of coconut or copra	СТН
2306.60	Of palm nuts or kernels	CTH
2306.90	Other	СТН
2307.00	Wine lees; argol.	CTH
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	СТН
2309	Preparations of a kind used in animal feeding.	
2309.10	Dog or cat food, put up for retail sale	СТН
2309.90	Other	СТН
24	CHAPTER 24 TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES	
2401	Unmanufactured tobacco; tobacco refuse.	
2401.10	Tobacco, not stemmed/stripped	CC
2401.20	Tobacco, partly or wholly stemmed/stripped	CC

2401.30	Tobacco refuse	CC
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	
2402.10	Cigars, cheroots, and cigarillos containing tobacco	СТН
2402.20	Cigarettes containing tobacco	СТН
2402.90	Other	СТН
2403	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
2403.1	Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
2403.11	Water pipe tobacco specified in Subheading Note 1 to this Chapter	СТН
2403.19	Other	СТН
2403.9	Other:	
2403.91	Homogenised or "reconstituted" tobacco	СТН
2403.99	Other	СТН
	SECTION V MINERAL PRODUCTS (Chapters 25 – 27)	
25	CHAPTER 25 SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	
2501.00	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water	СТН
2502.00	Unroasted iron pyrites	СТН
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	СТН
2504	Natural graphite.	
2504.10	In powder or in flakes	СТН
2504.90	Other	СТН
2505	Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.	
2505.10	Silica sands and quartz sands	СТН
2505.90	Other	СТН
2506	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	

2506.10	Quartz	СТН
2506.20	Quartzite	СТН
2507.00	Kaolin and other kaolinic clays, whether or not calcined	СТН
2508	Other clays (not including expanded clays of heading 68.06), and alusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
2508.10	Bentonite	СТН
2508.30	Fire-clay	СТН
2508.40	Other clays	СТН
2508.50	Andalusite, kyanite and sillimanite	СТН
2508.60	Mullite	CTH
2508.70	Chamotte or dinas earths	СТН
2509.00	Chalk	CTH
2510	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
2510.10	Unground	СТН
2510.20	Ground	СТН
2511	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16.	
2511.10	Natural barium sulphate (barytes)	СТН
2511.20	Natural barium carbonate (witherite)	СТН
2512.00	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	СТН
2513	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heattreated.	
2513.10	Pumice stone	СТН
2513.20	Emery, natural corundum, natural garnet and other natural abrasives	СТН
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	СТН
2515	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	

2515.1	Marble and travertine:	
2515.11	Crude or roughly trimmed	СТН
2515.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	СТН
2515.20	Ecaussine and other calcareous monumental or building stone; alabaster	СТН
2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	
2516.1	Granite:	
2516.11	Crude or roughly trimmed	СТН
2516.12	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	СТН
2516.20	Sandstone	СТН
2516.90	Other monumental or building stone	СТН
2517	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated.	
2517.10	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	СТН
2517.20	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	СТН
2517.30	Tarred macadam	СТН
2517.4	Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated:	
2517.41	Of marble	СТН
2517.49	Other	СТН
2518	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	

2518.10	Dolomite, not calcined or sintered	CTH
2518.20	Calcined or sintered dolomite	СТН
2518.30	Dolomite ramming mix	СТН
2519	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	
2519.10	Natural magnesium carbonate (magnesite)	СТН
2519.90	Other	СТН
2520	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.	
2520.10	Gypsum; anhydrite	CTH
2520.20	Plasters	СТН
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	СТН
2522	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
2522.10	Quicklime	СТН
2522.20	Slaked lime	СТН
2522.30	Hydraulic lime	СТН
2523	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.	
2523.10	Cement clinkers	СТН
2523.2	Portland cement:	
2523.21	White cement, whether or not artificially coloured	СТН
2523.29	Other	СТН
2523.30	Aluminous cement	СТН
2523.90	Other hydraulic cements	СТН
2524	Asbestos.	
2524.10	Crocidolite	СТН
2524.90	Other	СТН
2525	Mica, including splittings; mica waste.	
2525.10	Crude mica and mica rifted into sheets or splittings	СТН
2525.20	Mica powder	СТН
2525.30	Mica waste	СТН

2526	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.	
2526.10	Not crushed, not powdered	СТН
2526.20	Crushed or powdered	СТН
2528.00	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85 % of H3BO3 calculated on the dry weight.	СТН
2529	Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
2529.10	Feldspar	СТН
2529.2	Fluorspar:	
2529.21	Containing by weight 97 % or less of calcium fluoride	СТН
2529.22	Containing by weight more than 97 % of calcium fluoride	СТН
2529.30	Leucite; nepheline and nepheline syenite	СТН
2530	Mineral substances not elsewhere specified or included.	
2530.10	Vermiculite, perlite and chlorites, unexpanded	СТН
2530.20	Kieserite, epsomite (natural magnesium sulphates)	СТН
2530.90	Other	СТН
26	CHAPTER 26 ORES, SLAG AND ASH	
2601	Iron ores and concentrates, including roasted iron pyrites.	
2601.1	Iron ores and concentrates, other than roasted iron pyrites:	
2601.11	Non-agglomerated	СТН
2601.12	Agglomerated	СТН
2601.20	Roasted iron pyrites	СТН
2602.00	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight	СТН
2603.00	Copper ores and concentrates	СТН
2604.00	Nickel ores and concentrates.	СТН
2605.00	Cobalt ores and concentrates	СТН
2606.00	Aluminium ores and concentrates	СТН
2607.00	Lead ores and concentrates	СТН
2608.00	Zinc ores and concentrates	СТН

2609.00	Tin ores and concentrates	CTH
2610.00	Chromium ores and concentrates	СТН
2611.00	Tungsten ores and concentrates	СТН
2612	Uranium or thorium ores and concentrates.	
2612.10	Uranium ores and concentrates	СТН
2612.20	Thorium ores and concentrates	СТН
2613	Molybdenum ores and concentrates.	
2613.10	Roasted	СТН
2613.90	Other	СТН
2614.00	Titanium ores and concentrates	СТН
2615	Niobium, tantalum, vanadium or zirconium ores and concentrates.	
2615.10	Zirconium ores and concentrates	СТН
2615.90	Other	СТН
2616	Precious metal ores and concentrates.	
2616.10	Silver ores and concentrates	СТН
2616.90	Other	СТН
2617	Other ores and concentrates.	
2617.10	Antimony ores and concentrates	СТН
2617.90	Other	СТН
2618.00	Granulated slag (slag sand) from the manufacture of iron or steel	СТН
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	СТН
2620	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	
2620.1	Containing mainly zinc:	
2620.11	Hard zinc spelter	СТН
2620.19	Other	СТН
2620.2	Containing mainly lead:	
2620.21	Leaded gasoline sludges and leaded anti-knock compound sludges	СТН
2620.29	Other	СТН
2620.30	Containing mainly copper	СТН
2620.40	Containing mainly aluminium	СТН
2620.60	Containing arsenic, mercury, thallium or their mixtures, of a kind used for the extraction of arsenic or those metals or for the manufacture of their chemical compounds	СТН
2620.9	Other:	

2620.91	Containing antimony, beryllium, cadmium, chromium or their mixtures	СТН
2620.99	Other	СТН
2621	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	
2621.10	Ash and residues from the incineration of municipal waste	СТН
2621.90	Other	CTH
27	CHAPTER 27 MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES	
	For the purposes of this Chapter, a "chemical reaction" is a process (including a biochemical process) that results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.	
	The following are not considered to be chemical reactions for the purposes of this definition.  (a) dissolving in water or other solvents;  (b) the elimination of solvents, including solvent water; or  (c) the addition or elimination of water of crystallization.	
	For the purposes of heading 27.10, the following processes confer origin:  (a) Atmospheric distillation: A separation process in which petroleum oils are converted, in a distillation tower, into fractions according to boiling point and the vapor then condensed into different liquefied fractions.  (b) Vacuum distillation: Distillation at a pressure below atmospheric but not so low that it would be classed as molecular distillation.	
2701	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
2701.1	Coal, whether or not pulverised, but not agglomerated:	
2701.11	Anthracite	СТН
2701.12	Bituminous coal	СТН
2701.19	Other coal	СТН

2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal	СТН
2702	Lignite, whether or not agglomerated, excluding jet.	
2702.10	Lignite, whether or not pulverised, but not agglomerated	СТН
2702.20	Agglomerated lignite	СТН
2703.00	Peat (including peat litter), whether or not agglomerated	СТН
2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon	СТН
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	СТН
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	СТН
2707	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	
2707.10	Benzol (benzene)	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction
2707.20	Toluol (toluene)	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction
2707.30	Xylol (xylenes)	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction

2707.40	Naphthalene	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction
2707.50	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction
2707.9	Other:	
2707.91	Creosote oils	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction
2707.99	Other	CTH, or CTSH provided that the good resulting from such a change is the product of a chemical reaction
2708	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
2708.10	Pitch	СТН
2708.20	Pitch coke	СТН
2709.00	Petroleum oils and oils obtained from bituminous minerals, crude	СТН
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils.	

2710.12	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, other than those containing biodiesel and other than waste oils:  Light oils and preparations	CTH, or a change from any other good of heading 2710 provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation
2710.19	Other	CTH, or a change from any other good of heading 2710 provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation
2710.20	Petroleum oils and oils obtained from bituminous minerals (other than crude) and preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations, containing biodiesel and other than waste oils	CTH, or a change from any other good of heading 2710 provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation
2710.9	Waste oils:	

2710.91	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH, or a change from any other good of heading 2710 provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation
2710.99	Other	CTH, or a change from any other good of heading 2710 provided that the good resulting from such a change is the product of a chemical reaction, atmospheric distillation or vacuum distillation
2711	Petroleum gases and other gaseous hydrocarbons.	
2711.1	Liquefied:	
2711.11	Natural gas	CTSH except from subheading 2711.21
2711.12	Propane	CTSH except from subheading 2711.29
2711.13	Butanes	CTSH except from subheading 2711.29
2711.14	Ethylene, propylene, butylene and butadiene	CTSH except from subheading 2711.29
2711.19	Other	CTSH except from subheading 2711.29
2711.2	In gaseous state:	
2711.21	Natural gas	CTSH except from subheading 2711.11
2711.29	Other	CTSH except from subheadings 2711.12 to 2711.21

2712	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	
2712.10	Petroleum jelly	CTH
2712.20	Paraffin wax containing by weight less than 0.75 % of oil	СТН
2712.90	Other	СТН
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
2713.1	Petroleum coke:	
2713.11	Not calcined	СТН
2713.12	Calcined	СТН
2713.20	Petroleum bitumen	СТН
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals	СТН
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
2714.10	Bituminous or oil shale and tar sands	СТН
2714.90	Other	СТН
2715.00	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	СТН
2716.00	Electrical energy	СТН
	SECTION VI PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES (Chapters 28 – 38)	

## Rule 1 Rule 1: Chemical Reaction Origin Rule

Any good of Chapters 28 through 38, except a good of heading 3823 that is the product of a chemical reaction shall be considered to be an originating good if the chemical reaction occurred in the territory of the Parties. Notwithstanding any of the line-by-line rules, the "chemical reaction" rule may be applied to any good classified in the above chapters. Note: For purposes of this section, a "chemical reaction" is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of the molecule. The following are not considered to be chemical reactions for the purposes of determining whether a

product is an originating good:

- (a) dissolving in water or other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

## Rule 2 Rule 2. Purification Origin Rule

For the purposes of Chapters 28 through 35 and Chapter 38, purification is considered to be origin conferring provided that the purification occurs in the territory of one or both of the Parties and one of the following criteria is satisfied:

- a) purification of a good resulting in the elimination of 80 per cent based on the content of existing impurities;
- b) the reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
- (i) pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
- (ii) chemical products and reagents for analytical, diagnostic or laboratory uses;
- (iii) elements and components for use in microelements;
  - (iv) specialized optical uses;
  - (v) non toxic uses for health and safety;
  - (vi) biotechnical use;
  - (vii) carriers used in a separation process; or
  - (viii) nuclear grade uses.

Rule 3	Rule 3. Mixtures and Blends Origin Rule For the purposes of Chapters Chapter 30 and 31, heading 3302, subheading 3502.20, headings 3506 through 3507 and heading 3707, the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications in the territory of one or both of the Parties which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials is considered to be origin conferring.	
Rule 4	Rule 4. Change in Particle Size Origin Rule For the purposes of Chapters 30 and 31:  a) the deliberate and controlled reduction in particle size of a good, other than by merely crushing (or pressing) in the territory of one or both of the Parties resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring; or b) the deliberate and controlled modification in particle size of a good, other than by merely pressing in the territory of one or both of the Parties, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which are relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.	
Rule 5	Rule 5. Standards Materials Origin Rule For the purposes of Chapters 28 through 32, Chapter 35 and Chapter 38, the production of standards materials in the territory of one or both of the Parties is considered to be origin conferring. For the purposes of this rule "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses having precise degrees of purity or proportions which are certified by the manufacturer.	

Rule 6	Rule 6. Isomer Separation Origin Rule For the purposes of Chapters 28 through 32 and Chapter 35, the isolation or separation of isomers from mixtures of isomers in the territory of one or both of the Parties is to be considered origin conferring.	
Rule 7	Rule 7. Separation prohibition A non-originating material/component will not be deemed to have satisfied all applicable requirements of these rules by reason of change from one classification to another merely as the result of the separation of one or more individual materials or components from a man-made mixture unless the isolated material/component, itself, also underwent a chemical reaction in the territory of one or both of the Parties.	
28	CHAPTER 28 INORGANIC CHEMICALS; ORGANIC OR INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE-EARTH METALS, OF RADIOACTIVE ELEMENTS OR OF ISOTOPES	
2801	Fluorine, chlorine, bromine and iodine.	
2801.10	Chlorine	СТН
2801.20	Iodine	СТН
2801.30	Fluorine; bromine	СТН
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur	СТН
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	СТН
2804	Hydrogen, rare gases and other non-metals.	
2804.10	Hydrogen	СТН
2804.2	Rare gases:	
2804.21	Argon	СТН
2804.29	Other	СТН
2804.30	Nitrogen	СТН
2804.40	Oxygen	СТН
2804.50	Boron; tellurium	СТН
2804.6	Silicon:	
2804.61	Containing by weight not less than 99.99 % of silicon	СТН
2804.69	Other	СТН
2804.70	Phosphorus	СТН
2804.80	Arsenic	СТН

2804.90	Selenium	СТН
2805	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
2805.1	Alkali or alkaline-earth metals:	
2805.11	Sodium	CTH
2805.12	Calcium	СТН
2805.19	Other	СТН
2805.30	Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	СТН
2805.40	Mercury	CTH
2806	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
2806.10	Hydrogen chloride (hydrochloric acid)	CTSH
2806.20	Chlorosulphuric acid	CTSH
2807.00	Sulphuric acid; oleum	СТН
2808.00	Nitric acid; sulphonitric acids	СТН
2809	Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
2809.10	Diphosphorus pentaoxide	CTSH
2809.20	Phosphoric acid and polyphosphoric acids	CTSH
2810.00	Oxides of boron; boric acids	СТН
2811	Other inorganic acids and other inorganic oxygen compounds of non-metals.	
2811.1	Other inorganic acids:	
2811.11	Hydrogen fluoride (hydrofluoric acid)	CTSH
2811.19	Other	CTSH
2811.2	Other inorganic oxygen compounds of non-metals:	
2811.21	Carbon dioxide	CTSH
2811.22	Silicon dioxide	CTSH
2811.29	Other	CTSH
2812	Halides and halide oxides of non-metals.	
2812.10	Chlorides and chloride oxides	CTSH
2812.90	Other	CTSH
2813	Sulphides of non-metals; commercial phosphorous trisulphide.	
2813.10	Carbon disulphide	CTSH
2813.90	Other	CTSH
2814	Ammonia, anhydrous or in aqueous solution.	

2814.10	Anhydrous ammonia	СТН
2814.20	Ammonia in aqueous solution	СТН
2815	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
2815.1	Sodium hydroxide (caustic soda):	
2815.11	Solid	CTSH except from subheading 2815.12
2815.12	In aqueous solution (soda lye or liquid soda)	CTSH except from subheading 2815.11
2815.20	Potassium hydroxide (caustic potash)	CTSH
2815.30	Peroxides of sodium or potassium	CTSH
2816	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
2816.10	Hydroxide and peroxide of magnesium	CTSH
2816.40	Oxides, hydroxides and peroxides, of strontium or barium	CTSH
2817.00	Zinc oxide; zinc peroxide	СТН
2818	Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
2818.10	Artificial corundum, whether or not chemically defined	CTSH
2818.20	Aluminium oxide, other than artificial corundum	CTSH
2818.30	Aluminium hydroxide	CTSH
2819	Chromium oxides and hydroxides.	
2819.10	Chromium trioxide	CTSH
2819.90	Other	CTSH
2820	Manganese oxides.	
2820.10	Manganese dioxide	CTSH
2820.90	Other	CTSH
2821	Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe2O3.	
2821.10	Iron oxides and hydroxides	CTSH
2821.20	Earth colours	CTSH
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides	СТН
2823.00	Titanium oxides	СТН
2824	Lead oxides; red lead and orange lead.	
2824.10	Lead monoxide (litharge, massicot)	СТН
2824.90	Other	СТН

2825	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	
2825.10	Hydrazine and hydroxylamine and their inorganic salts	CTSH
2825.20	Lithium oxide and hydroxide	CTSH
2825.30	Vanadium oxides and hydroxides	CTSH
2825.40	Nickel oxides and hydroxides	CTSH
2825.50	Copper oxides and hydroxides	CTSH
2825.60	Germanium oxides and zirconium dioxide	CTSH
2825.70	Molybdenum oxides and hydroxides	CTSH
2825.80	Antimony oxides	CTSH
2825.90	Other	СТН
2826	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
2826.1	Fluorides:	
2826.12	Of aluminium	CTSH
2826.19	Other	CTSH
2826.30	Sodium hexafluoroaluminate (synthetic cryolite)	CTSH
2826.90	Other	CTSH
2827	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
2827.10	Ammonium chloride	CTSH
2827.20	Calcium chloride	CTSH
2827.3	Other chlorides:	
2827.31	Of magnesium	CTSH
2827.32	Of aluminium	CTSH
2827.35	Of nickel	CTSH
2827.39	Other	CTSH
2827.4	Chloride oxides and chloride hydroxides:	
2827.41	Of copper	CTSH
2827.49	Other	CTSH
2827.5	Bromides and bromide oxides:	
2827.51	Bromides of sodium or of potassium	CTSH
2827.59	Other	CTSH
2827.60	Iodides and iodide oxides	CTSH
2828	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
2828.10	Commercial calcium hypochlorite and other calcium hypochlorites	CTSH

2828.90	Other	CTSH
2829	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
2829.1	Chlorates:	
2829.11	Of sodium	CTSH
2829.19	Other	CTSH
2829.90	Other	CTSH
2830	Sulphides; polysulphides, whether or not chemically defined.	
2830.10	Sodium sulphides	CTSH
2830.90	Other	CTSH
2831	Dithionites and sulphoxylates.	
2831.10	Of sodium	CTSH
2831.90	Other	CTSH
2832	Sulphites; thiosulphates.	
2832.10	Sodium sulphites	CTSH
2832.20	Other sulphites	CTSH
2832.30	Thiosulphates	CTSH
2833	Sulphates; alums; peroxosulphates (persulphates).	
2833.1	Sodium sulphates:	
2833.11	Disodium sulphate	CTSH
2833.19	Other	CTSH
2833.2	Other sulphates:	
2833.21	Of magnesium	CTSH
2833.22	Of aluminium	CTSH
2833.24	Of nickel	CTSH
2833.25	Of copper	CTSH
2833.27	Of barium	CTSH
2833.29	Other	CTSH
2833.30	Alums	CTSH
2833.40	Peroxosulphates (persulphates)	CTSH
2834	Nitrites; nitrates.	
2834.10	Nitrites	CTSH
2834.2	Nitrates:	
2834.21	Of potassium	CTSH
2834.29	Other	CTSH
2835	Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	

2835.10	Phosphinates (hypophosphites) and phosphonates	CTSH
2835.2	(phosphites) Phosphates:	
2835.22	Of mono- or disodium	CTSH
2835.24	Of potassium	CTSH
2835.25	Calcium hydrogenorthophosphate ("dicalcium	CTSH
2000120	phosphate")	01811
2835.26	Other phosphates of calcium	CTSH
2835.29	Other	CTSH
2835.3	Polyphosphates:	
2835.31	Sodium triphosphate (sodium tripolyphosphate)	CTSH
2835.39	Other	CTSH
2836	Carbonates; peroxocarbonates (percarbonates);	
	commercial ammonium carbonate containing	
2027.20	ammonium carbamate.	OTOIL
2836.20	Disodium carbonate	CTSH
2836.30	Sodium hydrogencarbonate (sodium bicarbonate)	CTSH
2836.40	Potassium carbonates	CTSH
2836.50	Calcium carbonate	CTSH
2836.60	Barium carbonate	CTSH
2836.9	Other:	CITICAL
2836.91	Lithium carbonates	CTSH
2836.92	Strontium carbonate	CTSH
2836.99	Other	CTSH
2837	Cyanides, cyanide oxides and complex cyanides.	
2837.1	Cyanides and cyanide oxides:	OFFICE A
2837.11	Of sodium	CTSH
2837.19	Other	CTSH
2837.20	Complex cyanides	CTSH
2839	Silicates; commercial alkali metal silicates.	
2839.1	Of sodium:	
2839.11	Sodium metasilicates	CTSH
2839.19	Other	CTSH
2839.90	Other	CTSH
2840	Borates; peroxoborates (perborates).	
2840.1	Disodium tetraborate (refined borax):	
2840.11	Anhydrous	CTSH
2840.19	Other	CTSH
2840.20	Other borates	CTSH
2840.30	Peroxoborates (perborates)	CTSH

2841	Salts of oxometallic or peroxometallic acids.	
2841.30	Sodium dichromate	CTSH
2841.50	Other chromates and dichromates; peroxochromates	CTSH
2841.6	Manganites, manganates and permanganates:	
2841.61	Potassium permanganate	CTSH
2841.69	Other	CTSH
2841.70	Molybdates	CTSH
2841.80	Tungstates (wolframates)	CTSH
2841.90	Other	CTSH
2842	Other salts of inorganic acids or peroxoacides (including aluminosilicates whether or not chemically defined), other than azides.	
2842.10	Double or complex silicates, including aluminosilicates whether or not chemically defined	CTSH
2842.90	Other	CTSH
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
2843.10	Colloidal precious metals	CTSH
2843.2	Silver compounds:	
2843.21	Silver nitrate	CTSH
2843.29	Other	CTSH
2843.30	Gold compounds	CTSH
2843.90	Other compounds; amalgams	CTSH
2844	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	
2844.10	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	CTSH
2844.20	Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	CTSH
2844.30	Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	CTSH

2844.40	Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermets), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	CTSH
2844.50	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTSH
2845	Isotopes other than those of heading 28.44; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	
2845.10	Heavy water (deuterium oxide)	СТН
2845.90	Other	СТН
2846	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
2846.10	Cerium compounds	СТН
2846.90	Other	СТН
2847.00	Hydrogen peroxide, whether or not solidified with urea	СТН
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus	СТН
2849	Carbides, whether or not chemically defined.	
2849.10	Of calcium	CTSH
2849.20	Of silicon	CTSH
2849.90	Other	CTSH
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49	СТН
2852.1	Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	
2852.10	Chemically defined	СТН
2852.90	Other	CTSH or RVC(40)
2853.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals	СТН
29	CHAPTER 29 ORGANIC CHEMICALS	
2901	Acyclic hydrocarbons.	
2901.10	Saturated	CTSH

2901.21         Ethylene         CTSH           2901.22         Propene (propylene)         CTSH           2901.23         Butene (butylene) and isomers thereof         CTSH           2901.24         Buta-1,3-diene and isoprene         CTSH           2901.29         Other         CTSH           2902.1         Cyclic hydrocarbons.         CTSH           2902.11         Cyclohexane         CTSH           2902.19         Other         CTSH           2902.20         Benzene         CTSH           2902.21         Oxylene         CTSH           2902.22         Benzene         CTSH           2902.30         Toluene         CTSH           2902.40         Xylenes:         CTSH           2902.41         o-xylene         CTSH           2902.42         m-xylene         CTSH           2902.43         p-xylene         CTSH           2902.44         Mixed xylene isomers         CTSH           2902.45         Styrene         CTSH           2902.50         Styrene         CTSH           2902.40         Dichloromethane (methylende)         CTSH           2902.40         Other         CTSH           2	2901.2	Unsaturated:	
2901.23   Butene (butylene) and isomers thereof   CTSH     2901.24   Buta-1,3-diene and isoprene   CTSH     2901.29   Other   CTSH     2902   Cyclic hydrocarbons.     2902.1   Cyclanes, cyclenes and cycloterpenes:     2902.11   Cyclohexane   CTSH     2902.20   Benzene   CTSH     2902.20   Benzene   CTSH     2902.30   Toluene   CTSH     2902.41   O-xylene   CTSH     2902.42   m-xylene   CTSH     2902.43   p-xylene   CTSH     2902.44   Mixed xylene isomers   CTSH     2902.45   Styrene   CTSH     2902.60   Ethylbenzene   CTSH     2902.70   Cumene   CTSH     2902.90   Other   CTSH     2903.01   Saturated chlorinated derivatives of acyclic hydrocarbons:     2903.11   Chloromethane (methyl chloride) and chloroethane (ethyl chloride)     2903.12   Dichloromethane (methylene chloride)   CTSH     2903.13   Carbon tetrachloride   CTSH     2903.14   Carbon tetrachloride   CTSH     2903.15   Ethylene dichlorinated derivatives of acyclic hydrocarbons:     2903.12   Unsaturated chlorinated derivatives of acyclic hydrocarbons     2903.13   Carbon tetrachloride   CTSH     2903.14   Carbon tetrachloride   CTSH     2903.15   Ethylene dichloride (ISO) (1,2-dichloroethane)   CTSH     2903.16   Carbon tetrachloride   CTSH     2903.17   CTSH     2903.21   Unsaturated chlorinated derivatives of acyclic hydrocarbons:     2903.22   Trichloroethylene   CTSH     2903.23   Tetrachloroethylene   CTSH     2903.24   CTSH     2903.25   CTSH     2903.26   CTSH     2903.27   CTSH     2903.28   CTSH     2903.29   Other   CTSH     2903.30   CTSH     2903.31   CTSH     2903.32   CTSH     2903.33   Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2901.21	Ethylene	CTSH
2901.24   Buta-1,3-diene and isoprene   CTSH	2901.22	Propene (propylene)	CTSH
2901.29	2901.23	Butene (butylene) and isomers thereof	CTSH
2902         Cyclic hydrocarbons.           2902.1         Cyclanes, cyclenes and cycloterpenes:           2902.11         Cyclohexane         CTSH           2902.19         Other         CTSH           2902.20         Benzene         CTSH           2902.30         Toluene         CTSH           2902.41         O-xylene         CTSH           2902.42         Mylenes:         CTSH           2902.43         p-xylene         CTSH           2902.44         Mixed xylene isomers         CTSH           2902.43         p-xylene         CTSH           2902.44         Mixed xylene isomers         CTSH           2902.45         Styrene         CTSH           2902.40         Ethylbenzene         CTSH           2902.60         Ethylbenzene         CTSH           2902.70         Cumene         CTSH           2903.1         Saturated chlorinated derivatives of hydrocarbons.           2903.1         Saturated chlorinated derivatives of acyclic hydrocarbons:           2903.11         Chloromethane (methyl chloride) and chloroethane (ethyl chloride)         CTSH           2903.12         Dichloromethane (methylene chloride)         CTSH           2903.13         Chlorof	2901.24	Buta-1,3-diene and isoprene	CTSH
2902.1         Cyclanes, cyclenes and cycloterpenes:           2902.11         Cyclohexane         CTSH           2902.19         Other         CTSH           2902.20         Benzene         CTSH           2902.30         Toluene         CTSH           2902.4.1         Carylene         CTSH           2902.4.2         maylene         CTSH           2902.4.3         paylene         CTSH           2902.4.4         Mixed xylene isomers         CTSH           2902.4.5         Styrene         CTSH           2902.60         Ethylene         CTSH           2902.70         Cumene         CTSH           2903.11         Saturated chlorinated derivatives of acyclic hydrocarbons:         CHoromethane (methyl chloride)         CTSH	2901.29	Other	CTSH
2902.11         Cyclohexane         CTSH           2902.19         Other         CTSH           2902.20         Benzene         CTSH           2902.30         Toluene         CTSH           2902.4         Xylenes:         CTSH           2902.4.1         o-xylene         CTSH           2902.4.2         m-xylene         CTSH           2902.4.3         p-xylene         CTSH           2902.4.4         Mixed xylene isomers         CTSH           2902.50         Styrene         CTSH           2902.60         Ethylbenzene         CTSH           2902.70         Cumene         CTSH           2902.90         Other         CTSH           2903.1         Saturated chlorinated derivatives of hydrocarbons.           2903.1         Saturated chlorinated derivatives of acyclic hydrocarbons:           2903.11         Chloromethane (methyl chloride) and chloroethane (ethyl chloride)         CTSH           2903.12         Dichloromethane (methylene chloride)         CTSH           2903.13         Chloroform (trichloromethane)         CTSH           2903.14         Carbon tetrachloride         CTSH           2903.19         Other         CTSH           2903.2	2902	Cyclic hydrocarbons.	
2902.19   Other	2902.1	Cyclanes, cyclenes and cycloterpenes:	
2902.20   Benzene	2902.11	Cyclohexane	CTSH
2902.30         Toluene         CTSH           2902.4         Xylenes:            2902.41         0-xylene         CTSH           2902.42         m-xylene         CTSH           2902.43         p-xylene         CTSH           2902.44         Mixed xylene isomers         CTSH           2902.50         Styrene         CTSH           2902.60         Ethylbenzene         CTSH           2902.70         Cumene         CTSH           2902.90         Other         CTSH           2903.1         Saturated chlorinated derivatives of hydrocarbons.           2903.1         Saturated chlorinated derivatives of acyclic hydrocarbons:         CTSH           2903.11         Chloromethane (methyl chloride) and chloroethane (ethyl chloride)         CTSH           2903.12         Dichloromethane (methylene chloride)         CTSH           2903.13         Chloroform (trichloromethane)         CTSH           2903.14         Carbon tetrachloride         CTSH           2903.15         Ethylene dichloride (ISO) (1,2-dichloroethane)         CTSH           2903.2         Unsaturated chlorinated derivatives of acyclic hydrocarbons:         CTSH           2903.21         Vinyl chloride (chloroethylene)         CTSH	2902.19	Other	CTSH
2902.4         Xylenes:           2902.41         o-xylene         CTSH           2902.42         m-xylene         CTSH           2902.43         p-xylene         CTSH           2902.44         Mixed xylene isomers         CTSH           2902.50         Styrene         CTSH           2902.60         Ethylbenzene         CTSH           2902.70         Cumene         CTSH           2902.90         Other         CTSH           2903.1         Saturated chlorinated derivatives of hydrocarbons.           2903.1         Saturated chlorinated derivatives of acyclic hydrocarbons:           2903.11         Chloromethane (methyl chloride) and chloroethane (ethyl chloride)         CTSH           2903.12         Dichloromethane (methylene chloride)         CTSH           2903.13         Chloroform (trichloromethane)         CTSH           2903.14         Carbon tetrachloride         CTSH           2903.15         Ethylene dichloride (ISO) (1,2-dichloroethane)         CTSH           2903.19         Other         CTSH           2903.2         Unsaturated chlorinated derivatives of acyclic hydrocarbons:         CTSH           2903.21         Vinyl chloride (chloroethylene)         CTSH           2903.23	2902.20	Benzene	CTSH
2902.41 o-xylene CTSH 2902.42 m-xylene CTSH 2902.43 p-xylene CTSH 2902.44 Mixed xylene isomers CTSH 2902.50 Styrene CTSH 2902.60 Ethylbenzene CTSH 2902.70 Cumene CTSH 2902.90 Other CTSH 2903.1 Saturated chlorinated derivatives of acyclic hydrocarbons: 2903.11 Chloromethane (methyl chloride) CTSH 2903.12 Dichloromethane (methylene chloride) CTSH 2903.13 Chloroform (trichloromethane) CTSH 2903.14 Carbon tetrachloride CTSH 2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane) CTSH 2903.19 Other CTSH 2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons: 2903.21 Vinyl chloride (chloroethylene) CTSH 2903.23 Tetrachloroethylene (perchloroethylene) CTSH 2903.29 Other CTSH 2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.30	Toluene	CTSH
2902.42 m-xylene CTSH 2902.43 p-xylene CTSH 2902.44 Mixed xylene isomers CTSH 2902.50 Styrene CTSH 2902.60 Ethylbenzene CTSH 2902.70 Cumene CTSH 2902.90 Other CTSH 2903.1 Saturated chlorinated derivatives of acyclic hydrocarbons: 2903.1 Chloromethane (methyl chloride) and chloroethane (ethyl chloride) 2903.12 Dichloromethane (methylene chloride) CTSH 2903.13 Chloroform (trichloromethane) CTSH 2903.14 Carbon tetrachloride CTSH 2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane) CTSH 2903.19 Other CTSH 2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons: 2903.21 Vinyl chloride (chloroethylene) CTSH 2903.22 Trichloroethylene CTSH 2903.23 Tetrachloroethylene (perchloroethylene) CTSH 2903.29 2903.2 Titchloroethylene (perchloroethylene) CTSH 2903.2 Tetrachloroethylene (perchloroethylene) CTSH 2903.2 Titchloroethylene CTSH 2903.2 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.4	Xylenes:	
2902.43 p-xylene CTSH 2902.44 Mixed xylene isomers CTSH 2902.50 Styrene CTSH 2902.60 Ethylbenzene CTSH 2902.70 Cumene CTSH 2902.90 Other CTSH 2903.1 Halogenated derivatives of hydrocarbons. 2903.1 Chloromethane (methyl chloride) and chloroethane (ethyl chloride) 2903.12 Dichloromethane (methylene chloride) CTSH 2903.13 Chloroform (trichloromethane) CTSH 2903.14 Carbon tetrachloride CTSH 2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane) CTSH 2903.19 Other CTSH 2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons: 2903.21 Vinyl chloride (chloroethylene) CTSH 2903.23 Tetrachloroethylene (perchloroethylene) CTSH 2903.29 2903.2 Other CTSH 2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.41	o-xylene	CTSH
2902.44 Mixed xylene isomers  2902.50 Styrene  CTSH  2902.60 Ethylbenzene  CTSH  2902.70 Cumene  CTSH  2902.90 Other  CTSH  2903.1 Halogenated derivatives of hydrocarbons.  2903.1 Chloromethane (methyl chloride) and chloroethane (ethyl chloride)  2903.12 Dichloromethane (methylene chloride)  2903.13 Chloroform (trichloromethane)  CTSH  2903.14 Carbon tetrachloride  2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane)  CTSH  2903.19 Other  CTSH  2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  CTSH  2903.22 Trichloroethylene  CTSH  2903.23 Tetrachloroethylene (perchloroethylene)  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:  Pluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:  Pluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:  Pluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.42	m-xylene	CTSH
2902.50 Styrene CTSH 2902.60 Ethylbenzene CTSH 2902.70 Cumene CTSH 2902.90 Other CTSH 2903 Halogenated derivatives of hydrocarbons. 2903.1 Saturated chlorinated derivatives of acyclic hydrocarbons: 2903.11 Chloromethane (methyl chloride) and chloroethane (ethyl chloride) 2903.12 Dichloromethane (methylene chloride) CTSH 2903.13 Chloroform (trichloromethane) CTSH 2903.14 Carbon tetrachloride CTSH 2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane) CTSH 2903.19 Other CTSH 2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons: 2903.21 Vinyl chloride (chloroethylene) CTSH 2903.22 Trichloroethylene CTSH 2903.23 Tetrachloroethylene (perchloroethylene) CTSH 2903.29 Other CTSH 2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.43	p-xylene	CTSH
2902.60 Ethylbenzene CTSH 2902.70 Cumene CTSH 2902.90 Other CTSH 2903 Halogenated derivatives of hydrocarbons. 2903.11 Saturated chlorinated derivatives of acyclic hydrocarbons: 2903.12 Dichloromethane (methyl chloride) and chloroethane (ethyl chloride) 2903.13 Chloroform (trichloromethane) 2903.14 Carbon tetrachloride CTSH 2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane) 2903.19 Other CTSH 2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons: 2903.21 Vinyl chloride (chloroethylene) 2903.22 Trichloroethylene 2903.23 Tetrachloroethylene (perchloroethylene) CTSH 2903.29 Other CTSH 2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.44	Mixed xylene isomers	CTSH
2902.70 Cumene CTSH 2902.90 Other CTSH 2903 Halogenated derivatives of hydrocarbons. 2903.1 Saturated chlorinated derivatives of acyclic hydrocarbons: 2903.11 Chloromethane (methyl chloride) and chloroethane (ethyl chloride) 2903.12 Dichloromethane (methylene chloride) CTSH 2903.13 Chloroform (trichloromethane) CTSH 2903.14 Carbon tetrachloride CTSH 2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane) CTSH 2903.19 Other CTSH 2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons: 2903.21 Vinyl chloride (chloroethylene) CTSH 2903.22 Trichloroethylene CTSH 2903.23 Tetrachloroethylene (perchloroethylene) CTSH 2903.29 Other CTSH 2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.50	Styrene	CTSH
2902.90 Other CTSH  2903 Halogenated derivatives of hydrocarbons.  2903.1 Saturated chlorinated derivatives of acyclic hydrocarbons:  2903.11 Chloromethane (methyl chloride) and chloroethane (ethyl chloride)  2903.12 Dichloromethane (methylene chloride)  2903.13 Chloroform (trichloromethane)  2903.14 Carbon tetrachloride  2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane)  2903.19 Other  2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  2903.22 Trichloroethylene  2903.23 Tetrachloroethylene (perchloroethylene)  2903.29 Other  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.60	Ethylbenzene	CTSH
Halogenated derivatives of hydrocarbons.	2902.70	Cumene	CTSH
2903.11 Saturated chlorinated derivatives of acyclic hydrocarbons:  2903.11 Chloromethane (methyl chloride) and chloroethane (ethyl chloride)  2903.12 Dichloromethane (methylene chloride)  CTSH  2903.13 Chloroform (trichloromethane)  CTSH  2903.14 Carbon tetrachloride  CTSH  2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane)  CTSH  2903.19 Other  CTSH  2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  CTSH  2903.22 Trichloroethylene  CTSH  2903.23 Tetrachloroethylene (perchloroethylene)  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2902.90	Other	CTSH
hydrocarbons:  Chloromethane (methyl chloride) and chloroethane (ethyl chloride)  Dichloromethane (methylene chloride)  CTSH  2903.12  Dichloromethane (methylene chloride)  CTSH  2903.13  Chloroform (trichloromethane)  CTSH  2903.14  Carbon tetrachloride  CTSH  2903.15  Ethylene dichloride (ISO) (1,2-dichloroethane)  CTSH  2903.19  Other  CTSH  2903.2  Unsaturated chlorinated derivatives of acyclic hydrocarbons:  CTSH  2903.21  Vinyl chloride (chloroethylene)  CTSH  2903.22  Trichloroethylene  CTSH  2903.23  Tetrachloroethylene (perchloroethylene)  CTSH  2903.29  Other  CTSH  CTSH  Pluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903	Halogenated derivatives of hydrocarbons.	
2903.11 Chloromethane (methyl chloride) and chloroethane (ethyl chloride)  2903.12 Dichloromethane (methylene chloride)  2903.13 Chloroform (trichloromethane)  2903.14 Carbon tetrachloride  2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane)  2903.19 Other  2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  2903.22 Trichloroethylene  2903.23 Tetrachloroethylene (perchloroethylene)  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic chydrocarbons:	2903.1		
2903.13 Chloroform (trichloromethane)  CTSH  2903.14 Carbon tetrachloride  CTSH  2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane)  CTSH  2903.19 Other  CTSH  2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  CTSH  2903.22 Trichloroethylene  CTSH  2903.23 Tetrachloroethylene (perchloroethylene)  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.11	Chloromethane (methyl chloride) and chloroethane	CTSH
2903.14 Carbon tetrachloride CTSH 2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane) CTSH 2903.19 Other CTSH 2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons: 2903.21 Vinyl chloride (chloroethylene) CTSH 2903.22 Trichloroethylene CTSH 2903.23 Tetrachloroethylene (perchloroethylene) CTSH 2903.29 Other CTSH 2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.12	Dichloromethane (methylene chloride)	CTSH
2903.15 Ethylene dichloride (ISO) (1,2-dichloroethane)  CTSH  2903.19 Other  CTSH  2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  CTSH  2903.22 Trichloroethylene  CTSH  2903.23 Tetrachloroethylene (perchloroethylene)  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.13	Chloroform (trichloromethane)	CTSH
2903.19 Other CTSH  2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene) CTSH  2903.22 Trichloroethylene CTSH  2903.23 Tetrachloroethylene (perchloroethylene) CTSH  2903.29 Other CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.14	Carbon tetrachloride	CTSH
2903.2 Unsaturated chlorinated derivatives of acyclic hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  CTSH  2903.22 Trichloroethylene  CTSH  2903.23 Tetrachloroethylene (perchloroethylene)  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.15	Ethylene dichloride (ISO) (1,2-dichloroethane)	CTSH
hydrocarbons:  2903.21 Vinyl chloride (chloroethylene)  CTSH  2903.22 Trichloroethylene  CTSH  2903.23 Tetrachloroethylene (perchloroethylene)  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.19	Other	CTSH
2903.22TrichloroethyleneCTSH2903.23Tetrachloroethylene (perchloroethylene)CTSH2903.29OtherCTSH2903.3Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.2	•	
2903.23 Tetrachloroethylene (perchloroethylene)  CTSH  2903.29 Other  CTSH  2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.21	Vinyl chloride (chloroethylene)	CTSH
2903.29 Other CTSH 2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.22	Trichloroethylene	CTSH
2903.3 Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons:	2903.23	Tetrachloroethylene (perchloroethylene)	CTSH
acyclic hydrocarbons:	2903.29		CTSH
2903.31 Ethylene dibromide (ISO) (1,2-dibromoethane) CTSH	2903.3		
	2903.31	Ethylene dibromide (ISO) (1,2-dibromoethane)	CTSH

2903.39	Other	CTSH
2903.7	Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens:	
2903.71	Chlorodifluoromethane	CTSH
2903.72	Dichlorotrifluoroethanes	CTSH
2903.73	Dichlorofluoroethanes	CTSH
2903.74	Chlorodifluoroethanes	CTSH
2903.75	Dichloropentafluoropropanes	CTSH
2903.76	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTSH
2903.77	Other, perhalogenated only with fluorine and chlorine	CTSH or RVC(40)
2903.78	Other perhalogenated derivatives	CTSH
2903.79	Other	CTSH
2903.8	Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons:	
2903.81	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	СТЅН
2903.82	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTSH
2903.89	Other	CTSH
2903.9	Halogenated derivatives of aromatic hydrocarbons:	
2903.91	Chlorobenzene, <i>o</i> -dichlorobenzene and <i>p</i> -dichlorobenzene	CTSH
2903.92	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis( <i>p</i> -chlorophenyl)ethane)	СТЅН
2903.99	Other	CTSH
2904	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
2904.10	Derivatives containing only sulpho groups, their salts and ethylesters	CTSH
2904.20	Derivatives containing only nitro or only nitroso groups	CTSH
2904.90	Other	CTSH
2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2905.1	Saturated monohydric alcohols:	
2905.11	Methanol (methyl alcohol)	CTSH
2905.12	Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	СТЅН
2905.13	Butan-1-ol (n-butyl alcohol)	CTSH
2905.14	Other butanols	CTSH

2905.16	Octanol (octyl alcohol) and isomers thereof	CTSH
2905.17	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTSH
2905.19	Other	CTSH
2905.2	Unsaturated monohydric alcohols:	
2905.22	Acyclic terpene alcohols	CTSH
2905.29	Other	CTSH
2905.3	Diols:	
2905.31	Ethylene glycol (ethanediol)	CTSH
2905.32	Propylene glycol (propane-1,2-diol)	CTSH
2905.39	Other	CTSH
2905.4	Other polyhydric alcohols:	
2905.41	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol	CTSH
	(trimethylolpropane)	
2905.42	Pentaerythritol	CTSH
2905.43	Mannitol	CTSH
2905.44	D-glucitol (sorbitol)	CTSH
2905.45	Glycerol	CTSH
2905.49	Other	CTSH
2905.5	Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols:	
2905.51	Ethchlorvynol (INN)	CTSH
2905.59	Other	CTSH
2906	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2906.1	Cyclanic, cyclenic or cycloterpenic:	
2906.11	Menthol	CTSH
2906.12	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	CTSH
2906.13	Sterols and inositols	CTSH
2906.19	Other	CTSH
2906.2	Aromatic:	
2906.21	Benzyl alcohol	CTSH
2906.29	Other	CTSH
2907	Phenols; phenol-alcohols.	
2907.1	Monophenols:	
2907.11	Phenol (hydroxybenzene) and its salts	CTSH
2907.12	Cresols and their salts	CTSH
2907.13	Octylphenol, nonylphenol and their isomers; salts thereof	CTSH

2907.15	Naphthols and their salts	CTSH
2907.19	Other	CTSH
2907.2	Polyphenols; phenol-alcohols:	
2907.21	Resorcinol and its salts	CTSH
2907.22	Hydroquinone (quinol) and its salts	CTSH
2907.23	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTSH
2907.29	Other	CTSH
2908	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
2908.1	Derivatives containing only halogen substituents and their salts:	
2908.11	Pentachlorophenol (ISO)	СТН
2908.19	Other	СТН
2908.9	Other:	
2908.91	Dinoseb (ISO) and its salts	СТН
2908.92	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	СТН
2908.99	Other	СТН
2909	Ethers, ether-alcohols, ether-phenols, ether-alcohol- phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2909.1	Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.11	Diethyl ether	CTSH
2909.19	Other	CTSH
2909.20	Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2909.30	Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2909.4	Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2909.41	2,2'-Oxydiethanol (diethylene glycol, digol)	CTSH
2909.43	Monobutyl ethers of ethylene glycol or of diethylene glycol	CTSH
2909.44	Other monoalkylethers of ethylene glycol or of diethylene glycol	CTSH
2909.49	Other	CTSH

2909.50	Ether-phenols, ether-alcohol-phenols and their	CTSH
	halogenated, sulphonated, nitrated or nitrosated derivatives	
2909.60	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2910	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2910.10	Oxirane (ethylene oxide)	CTSH
2910.20	Methyloxirane (propylene oxide)	CTSH
2910.30	1-Chloro-2,3-epoxypropane (epichlorohydrin)	CTSH
2910.40	Dieldrin (ISO, INN)	CTSH
2910.90	Other	CTSH
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulponated, nitrated or nitrosated derivatives	СТН
2912	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
2912.1	Acyclic aldehydes without other oxygen function:	
2912.11	Methanal (formaldehyde)	CTSH
2912.12	Ethanal (acetaldehyde)	CTSH
2912.19	Other	CTSH
2912.2	Cyclic aldehydes without other oxygen function:	
2912.21	Benzaldehyde	CTSH
2912.29	Other	CTSH
2912.4	Aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function:	
2912.41	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTSH
2912.42	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTSH
2912.49	Other	CTSH
2912.50	Cyclic polymers of aldehydes	CTSH
2912.60	Paraformaldehyde	CTSH
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12	СТН
2914	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2914.1	Acyclic ketones without other oxygen function:	
2914.11	Acetone	CTSH

2914.12	Butanone (methyl ethyl ketone)	CTSH
2914.13	4-Methylpentan-2-one (methyl isobutyl ketone)	CTSH
2914.19	Other	CTSH
2914.2	Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function:	
2914.22	Cyclohexanone and methylcyclohexanones	CTSH
2914.23	Ionones and methylionones	CTSH
2914.29	Other	CTSH
2914.3	Aromatic ketones without other oxygen function:	
2914.31	Phenylacetone (phenylpropan-2-one)	CTSH
2914.39	Other	CTSH
2914.40	Ketone-alcohols and ketone-aldehydes	CTSH
2914.50	Ketone-phenols and ketones with other oxygen function	CTSH
2914.6	Quinones:	
2914.61	Anthraquinone	CTSH
2914.69	Other	CTSH
2914.70	Halogenated, sulphonated, nitrated or nitrosated derivatives	CTSH
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2915.1	Formic acid, its salts and esters:	
2915.11	Formic acid	CTSH
2915.12	Salts of formic acid	CTSH
2915.13	Esters of formic acid	CTSH
2915.2	Acetic acid and its salts; acetic anhydride:	
2915.21	Acetic acid	CTSH
2915.24	Acetic anhydride	CTSH
2915.29	Other	CTSH
2915.3	Esters of acetic acid:	
2915.31	Ethyl acetate	CTSH
2915.32	Vinyl acetate	CTSH
2915.33	n-Butyl acetate	CTSH
2915.36	Dinoseb (ISO) acetate	CTSH
2915.39	Other	CTSH
2915.40	Mono-, di- or trichloroacetic acids, their salts and esters	CTSH
2915.50	Propionic acid, its salts and esters	CTSH
2915.60	Butanoic acids, pentanoic acids, their salts and esters	CTSH

2915.70	Palmitic acid, stearic acid, their salts and esters	CTSH
2915.90	Other	CTSH
2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2916.1	Unsaturated acylic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.11	Acrylic acid and its salts	CTSH
2916.12	Esters of acrylic acid	CTSH
2916.13	Methacrylic acid and its salts	CTSH
2916.14	Esters of methacrylic acid	CTSH
2916.15	Oleic, linoleic or linolenic acids, their salts and esters	CTSH
2916.16	Binapacryl (ISO)	CTSH
2916.19	Other	CTSH
2916.20	Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
2916.3	Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2916.31	Benzoic acid, its salts and esters	CTSH
2916.32	Benzoyl peroxide and benzoyl chloride	CTSH
2916.34	Phenylacetic acid and its salts	CTSH
2916.39	Other	CTSH
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated nitrated or nitrosated derivatives.	
2917.1	Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2917.11	Oxalic acid, its salts and esters	CTSH
2917.12	Adipic acid, its salts and esters	CTSH
2917.13	Azelaic acid, sebacic acid, their salts and esters	CTSH
2917.14	Maleic anhydride	CTSH
2917.19	Other	CTSH
2917.20	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
2917.3	Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	

2917.32	Dioctyl orthophthalates	CTSH
2917.33	Dinonyl or didecyl orthophthalates	CTSH
2917.34	Other esters of orthophthalic acid	CTSH
2917.35	Phthalic anhydride	CTSH
2917.36	Terephthalic acid and its salts	CTSH
2917.37	Dimethyl terephthalate	CTSH
2917.39	Other	CTSH
2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2918.1	Carboxylic acids with alcohol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.11	Lactic acid, its salts and esters	CTSH
2918.12	Tartaric acid	CTSH
2918.13	Salts and esters of tartaric acid	CTSH
2918.14	Citric acid	CTSH
2918.15	Salts and esters of citric acid	CTSH
2918.16	Gluconic acid, its salts and esters	CTSH
2918.18	Chlorobenzilate (ISO)	CTSH
2918.19	Other	CTSH
2918.2	Carboxylic acids with phenol function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives:	
2918.21	Salicylic acid and its salts	CTSH
2918.22	O-Acetylsalicylic acid, its salts and esters	CTSH
2918.23	Other esters of salicylic acid and their salts	CTSH
2918.29	Other	CTSH
2918.30	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTSH
2918.9	Other:	
2918.91	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	СТЅН
2918.99	Other	CTSH
2919	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2919.10	Tris(2,3-dibromopropyl) phosphate	СТН

2919.90	Other	СТН
2920	Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
2920.1	Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives:	
2920.11	Parathion (ISO) and parathion-methyl (ISO) (methylparathion)	CTSH
2920.19	Other	CTSH
2920.90	Other	CTSH
2921	Amine-function compounds.	
2921.1	Acyclic monoamines and their derivatives; salts thereof:	
2921.11	Methylamine, di- or trimethylamine and their salts	CTSH
2921.19	Other	CTSH
2921.2	Acyclic polyamines and their derivatives; salts thereof:	
2921.21	Ethylenediamine and its salts	CTSH
2921.22	Hexamethylenediamine and its salts	CTSH
2921.29	Other	CTSH
2921.30	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTSH
2921.4	Aromatic monoamines and their derivatives; salts thereof:	
2921.41	Aniline and its salts	CTSH
2921.42	Aniline derivatives and their salts	CTSH
2921.43	Toluidines and their derivatives; salts thereof	CTSH
2921.44	Diphenylamine and its derivatives; salts thereof	CTSH
2921.45	1-Naphthylamine (alpha-naphthylamine), 2- naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTSH
2921.46	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTSH
2921.49	Other	CTSH
2921.5	Aromatic polyamines and their derivatives; salts thereof:	
2921.51	o-, m-, p-phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTSH

2921.59	Other	CTSH
2922	Oxygen-function amino-compounds.	
2922.1	Amino-alcohols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.11	Monoethanolamine and its salts	CTSH
2922.12	Diethanolamine and its salts	CTSH
2922.13	Triethanolamine and its salts	CTSH
2922.14	Dextropropoxyphene (INN) and its salts	CTSH
2922.19	Other	CTSH
2922.2	Amino-naphthols and other amino-phenols, other than those containing more than one kind of oxygen function, their ethers and esters; salts thereof:	
2922.21	Aminohydroxynaphthalenesulphonic acids and their salts	CTSH
2922.29	Other	CTSH
2922.3	Amino-aldehydes, amino-ketones and amino- quinones, other than those containing more than one kind of oxygen function; salts thereof:	
2922.31	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	СТЅН
2922.39	Other	CTSH
2922.4	Amino-acids, other than those containing more than one kind of oxygen function, and their esters; salts thereof:	
2922.41	Lysine and its esters; salts thereof	CTSH
2922.42	Glutamic acid and its salts	CTSH
2922.43	Anthranilic acid and its salts	CTSH
2922.44	Tilidine (INN) and its salts	CTSH
2922.49	Other	CTSH
2922.50	Amino-alcohol-phenols, amino-acid-phenols and other amino-compounds with oxygen function	CTSH
2923	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
2923.10	Choline and its salts	CTSH
2923.20	Lecithins and other phosphoaminolipids	CTSH
2923.90	Other	CTSH
2924	Carboxyamide-function compounds; amide-function compounds of carbonic acid.	

2924.1	Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof:	
2924.11	Meprobamate (INN)	CTSH
2924.12	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTSH
2924.19	Other	CTSH
2924.2	Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof:	
2924.21	Ureines and their derivatives; salts thereof	CTSH
2924.23	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	CTSH
2924.24	Ethinamate (INN)	CTSH
2924.29	Other	CTSH
2925	Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
2925.1	Imides and their derivatives; salts thereof:	
2925.11	Saccharin and its salts	CTSH
2925.12	Glutethimide (INN)	CTSH
2925.19	Other	CTSH
2925.2	Imines and their derivatives; salts thereof:	
2925.21	Chlordimeform (ISO)	CTSH
2925.29	Other	CTSH
2926	Nitrile-function compounds.	
2926.10	Acrylonitrile	CTSH
2926.20	1-Cyanoguanidine (dicyandiamide)	CTSH
2926.30	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	CTSH
2926.90	Other	CTSH
2927.00	Diazo-, azo- or azoxy-compounds	СТН
2928.00	Organic derivatives of hydrazine or of hydroxylamine	СТН
2929	Compounds with other nitrogen function.	
2929.10	Isocyanates	CTSH
2929.90	Other	CTSH
2930	Organo-sulphur compounds.	
2930.20	Thiocarbamates and dithiocarbamates	CTSH
2930.30	Thiuram mono-, di- or tetrasulphides	CTSH
2930.40	Methionine	CTSH
2930.50	Captafol (ISO) and methamidophos (ISO)	CTSH
2930.90	Other	CTSH

2931	Other organo-inorganic compounds	
2931.10	Tetramethyl lead and tetraethyl lead	СТН
2931.20	Tributyltin compounds	СТН
2931.90	Other	СТН
2932	Heterocyclic compounds with oxygen hetero-atom(s) only.	
2932.1	Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure:	
2932.11	Tetrahydrofuran	CTSH
2932.12	2-Furaldehyde (furfuraldehyde)	CTSH
2932.13	Furfuryl alcohol and tetrahydrofurfuryl alcohol	CTSH
2932.19	Other	CTSH
2932.20	Lactones	CTSH or RVC(40)
2932.9	Other:	
2932.91	Isosafrole	CTSH
2932.92	1-(1,3-Benzodioxol-5-yl)propane-2-one	CTSH
2932.93	Piperonal	CTSH
2932.94	Safrole	CTSH
2932.95	Tetrahydrocannabinols (all isomers)	CTSH
2932.99	Other	CTSH
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only.	
2933.1	Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure:	
2933.11	Phenazone (antipyrin) and its derivatives	CTSH
2933.19	Other	CTSH
2933.2	Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure:	
2933.21	Hydantoin and its derivatives	CTSH
2933.29	Other	CTSH
2933.3	Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure:	
2933.31	Pyridine and its salts	CTSH
2933.32	Piperidine and its salts	CTSH

2933.33	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN), pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof	CTSH
2933.39	Other	CTSH
2933.4	Compounds containing in the structure a quinoline or isoquinoline ring-system (whether or not hydrogenated), not further fused:	
2933.41	Levorphanol (INN) and its salts	CTSH
2933.49	Other	CTSH
2933.5	Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure:	
2933.52	Malonylurea (barbituric acid) and its salts	CTSH
2933.53	Allobarbital (INN), amobarbital (INN), barbital (INN), butalbital (INN), butobarbital, cyclobarbital (INN), methylphenobarbital (INN), pentobarbital (INN), phenobarbital (INN), secbutabarbital (INN), secobarbital (INN) and vinylbital (INN); salts thereof	СТЅН
2933.54	Other derivatives of malonylurea (barbituric acid); salts thereof	CTSH
2933.55	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTSH
2933.59	Other	CTSH
2933.6	Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure:	
2933.61	Melamine	CTSH
2933.69	Other	CTSH
2933.7	Lactams:	
2933.71	6-Hexanelactam (epsilon-caprolactam)	CTSH
2933.72	Clobazam (INN) and methyprylon (INN)	CTSH
2933.79	Other lactams	CTSH
2933.9	Other:	

2933.91	Alprazolam (INN), camazepam (INN), chlordiazepoxide (INN), clonazepam (INN), clorazepate, delorazepam (INN), diazepam (INN), estazolam (INN), ethyl loflazepate (INN), fludiazepam (INN), flunitrazepam (INN), flurazepam (INN), halazepam (INN), lorazepam (INN), lormetazepam (INN), mazindol (INN), medazepam (INN), midazolam(INN), nimetazepam (INN), nitrazepam (INN), nordazepam (INN), oxazepam (INN), pinazepam (INN), prazepam (INN), pyrovalerone (INN), temazepam (INN) tetrazepam (INN) and triazolam (INN); salts thereof	CTSH
2933.99	Other	CTSH
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds.	
2934.10	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	CTSH
2934.20	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTSH
2934.30	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTSH
2934.9	Other:	
2934.91	Aminorex (INN), brotizolam (INN), clotiazepam (INN), cloxazolam (INN), dextromoramide (INN), haloxazolam (INN), ketazolam (INN), mesocarb (INN), oxazolam (INN), pemoline (INN), phendimetrazine (INN), phenmetrazine (INN) and sufentanil (INN); salts thereof	CTSH
2934.99	Other	CTSH
2935.00	Sulphonamides	СТН
2936	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	
2936.2	Vitamins and their derivatives, unmixed:	
2936.21	Vitamins A and their derivatives	СТН
2936.22	Vitamin B1 and its derivatives	СТН
2936.23	Vitamin B2 and its derivatives	СТН
2936.24	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	СТН
2936.25	Vitamin B6 and its derivatives	СТН

2936.26	Vitamin B12 and its derivatives	СТН
2936.27	Vitamin C and its derivatives	СТН
2936.28	Vitamin E and its derivatives	СТН
2936.29	Other vitamins and their derivatives	CTH or RVC(40)
2936.90	Other, including natural concentrates	CTH or RVC(40)
2937	Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
2937.1	Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues:	
2937.11	Somatotropin, its derivatives and structural analogues	СТН
2937.12	Insulin and its salts	СТН
2937.19	Other	СТН
2937.2	Steroidal hormones, their derivatives and structural analogues:	
2937.21	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	СТН
2937.22	Halogenated derivatives of corticosteroidal hormones	СТН
2937.23	Oestrogens and progestogens	СТН
2937.29	Other	СТН
2937.50	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	СТН
2937.90	Other	СТН
2938	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
2938.10	Rutoside (rutin) and its derivatives	СТН
2938.90	Other	СТН
2939	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
2939.1	Alkaloids of opium and their derivatives; salts thereof:	
2939.11	Concentrates of poppy straw; buprenorphine (INN), codeine, dihydrocodeine (INN), ethylmorphine, etorphine (INN), heroin, hydrocodone (INN), hydromorphone (INN), morphine, nicomorphine (INN), oxycodone (INN), oxymorphone (INN), pholcodine (INN), thebacon (INN) and thebaine; salts thereof	СТН
2939.19	Other	СТН

2939.20	Alkaloids of cinchona and their derivatives; salts thereof	СТН
2939.30	Caffeine and its salts	СТН
2939.4	Ephedrines and their salts:	
2939.41	Ephedrine and its salts	СТН
2939.42	Pseudoephedrine (INN) and its salts	СТН
2939.43	Cathine (INN) and its salts	СТН
2939.44	Norephedrine and its salts	СТН
2939.49	Other	СТН
2939.5	Theophylline and aminophylline (theophylline- ethylenediamine) and their derivatives; salts thereof:	
2939.51	Fenetylline (INN) and its salts	СТН
2939.59	Other	СТН
2939.6	Alkaloids of rye ergot and their derivatives; salts thereof:	
2939.61	Ergometrine (INN) and its salts	СТН
2939.62	Ergotamin (INN) and its salts	СТН
2939.63	Lysergic acid and its salts	СТН
2939.69	Other	СТН
2939.9	Other:	
2939.91	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	СТН
2939.99	Other	СТН
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers, sugar acetals and sugar esters, and their salts, other than products of heading 29.37, 29.38 or 29.39	СТН
2941	Antibiotics.	
2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	СТН
2941.20	Streptomycins and their derivatives; salts thereof	СТН
2941.30	Tetracyclines and their derivatives; salts thereof	СТН
2941.40	Chloramphenicol and its derivatives; salts thereof	СТН
2941.50	Erythromycin and its derivatives; salts thereof	СТН
2941.90	Other	СТН
2942.00	Other organic compounds	СТН
30	CHAPTER 30 PHARMACEUTICAL PRODUCTS	

3001	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	
3001.20	Extracts of glands or other organs or of their secretions	СТН
3001.90	Other	СТН
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of microorganisms (excluding yeasts) and similar products.	
3002.10	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	СТН
3002.20	Vaccines for human medicine	СТН
3002.30	Vaccines for veterinary medicine	СТН
3002.90	Other	CTSH or RVC(40)
3003	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.	
3003.10	Containing penicillines or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	СТН
3003.20	Containing other antibiotics	СТН
3003.3	Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3003.31	Containing insulin	СТН
3003.39	Other	СТН
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	СТН
3003.90	Other	CTH

3004	Medicaments (excluding goods of heading 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses (including those in the form of transdermal administration systems) or in forms or packings for retail sale.	
3004.10	Containing penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTH except from heading 3003
3004.20	Containing other antibiotics	CTH except from heading 3003
3004.3	Containing hormones or other products of heading 29.37 but not containing antibiotics:	
3004.31	Containing insulin	CTH except from heading 3003
3004.32	Containing corticosteroid hormones, their derivatives or structural analogues	CTH except from heading 3003
3004.39	Other	CTH except from heading 3003
3004.40	Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	CTH except from heading 3003
3004.50	Other medicaments containing vitamins or other products of heading 29.36	CTH except from heading 3003
3004.90	Other	CTH except from heading 3003
3005	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes.	
3005.10	Adhesive dressings and other articles having an adhesive layer	СТН
3005.90	Other	СТН
3006	Pharmaceutical goods specified in Note 4 to this Chapter.	

3006.10	Sterile surgical catgut, similar sterile suture materials (including sterile absorbable surgical or dental yarns) and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics; sterile surgical or dental adhesion barriers, whether or not absorbable  Blood-grouping reagents	СТН
3006.20	Opacifying preparations for X-ray examinations;	СТН
3000.30	diagnostic reagents designed to be administered to the patient	CIII
3006.40	Dental cements and other dental fillings; bone reconstruction cements	СТН
3006.50	First-aid boxes and kits	СТН
3006.60	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	СТН
3006.70	Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments	СТН
3006.9	Other:	
3006.91	Appliances identifiable for ostomy use	CTH
3006.92	Waste pharmaceuticals	CTH
31	CHAPTER 31 FERTILISERS	
3101.00	Animal or vegetable fertilisers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products	СТН
3102	Mineral or chemical fertilisers, nitrogenous.	
3102.10	Urea, whether or not in aqueous solution	CTH or RVC(40)
3102.2	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:	
3102.21	Ammonium sulphate	CTH or RVC(40)
3102.29	Other	CTH or RVC(40)
3102.30	Ammonium nitrate, whether or not in aqueous solution	CTH or RVC(40)
3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	CTH or RVC(40)
3102.50	Sodium nitrate	CTH or RVC(40)

3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	CTH or RVC(40)
3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	CTH or RVC(40)
3102.90	Other, including mixtures not specified in the foregoing subheadings	CTH or RVC(40)
3103	Mineral or chemical fertilisers, phosphatic.	
3103.10	Superphosphates	CTH or RVC(40)
3103.90	Other	CTH or RVC(40)
3104	Mineral or chemical fertilisers, potassic.	
3104.20	Potassium chloride	CTH or RVC(40)
3104.30	Potassium sulphate	CTH or RVC(40)
3104.90	Other	CTH or RVC(40)
3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorus and potassium; other fertilisers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.	
3105.10	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	CTH or RVC(40)
3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTH or RVC(40)
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or RVC(40)
3105.40	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTH or RVC(40)
3105.5	Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus:	
3105.51	Containing nitrates and phosphates	CTH or RVC(40)
3105.59	Other	CTH or RVC(40)
3105.60	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTH or RVC(40)
3105.90	Other	CTH or RVC(40)
32	CHAPTER 32 TANNING OR DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, PIGMENTS AND OTHER COLOURING MATTER; PAINTS AND VARNISHES; PUTTY AND OTHER MASTICS; INKS	

3201	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
3201.10	Quebracho extract	CTSH or RVC(40)
3201.20	Wattle extract	CTSH or RVC(40)
3201.90	Other	CTSH or RVC(40)
3202	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	
3202.10	Synthetic organic tanning substances	CTSH or RVC(40)
3202.90	Other	CTSH or RVC(40)
3203.00	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin	CTSH or RVC(40)
3204	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined.	
3204.1	Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter:	
3204.11	Disperse dyes and preparations based thereon	CTSH or RVC(40)
3204.12	Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTSH or RVC(40)
3204.13	Basic dyes and preparations based thereon	CTSH or RVC(40)
3204.14	Direct dyes and preparations based thereon	CTSH or RVC(40)
3204.15	Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTSH or RVC(40)
3204.16	Reactive dyes and preparations based thereon	CTSH or RVC(40)
3204.17	Pigments and preparations based thereon	CTSH or RVC(40)
3204.19	Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	CTSH except from subheadings 3204.11 to 3204.17, or RVC(40)
3204.20	Synthetic organic products of a kind used as fluorescent brightening agents	CTSH or RVC(40)
3204.90	Other	CTSH or RVC(40)

3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	CTH or RVC(40)
3206	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those of heading 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	
3206.1	Pigments and preparations based on titanium dioxide:	
3206.11	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	CTSH except from subheading 3206.19, or RVC(40)
3206.19	Other	CTSH except from subheading 3206.11, or RVC(40)
3206.20	Pigments and preparations based on chromium compounds	CTSH or RVC(40)
3206.4	Other colouring matter and other preparations:	
3206.41	Ultramarine and preparations based thereon	CTSH or RVC(40)
3206.42	Lithopone and other pigments and preparations based on zinc sulphide	CTSH or RVC(40)
3206.49	Other	CTSH or RVC(40)
3206.50	Inorganic products of a kind used as luminophores	CTSH or RVC(40)
3207	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.	
3207.10	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	CTSH or RVC(40)
3207.20	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	CTSH or RVC(40)
3207.30	Liquid lustres and similar preparations	CTSH or RVC(40)
3207.40	Glass frit and other glass, in the form of powder, granules or flakes	CTSH or RVC(40)
3208	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-	

	aqueous medium; solutions as defined in Note 4 to this Chapter.	
3208.10	Based on polyesters	CTSH or RVC(40)
3208.20	Based on acrylic or vinyl polymers	CTSH or RVC(40)
3208.90	Other	CTSH or RVC(40)
3209	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in an aqueous medium.	
3209.10	Based on acrylic or vinyl polymers	CTSH or RVC(40)
3209.90	Other	CTSH or RVC(40)
3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	СТН
3211.00	Prepared driers.	СТН
3212	Pigments (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms or packings for retail sale.	
3212.10	Stamping foils	CTSH or RVC(40)
3212.90	Other	CTSH or RVC(40)
3213	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	
3213.10	Colours in sets	СТН
3213.90	Other	СТН
3214	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings; non-refractory surfacing preparations for facades, indoor walls, floors, ceilings or the like.	
3214.10	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastics; painters' fillings	CTSH or RVC(40)
3214.90	Other	CTSH or RVC(40)
3215	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	
3215.1	Printing ink:	
3215.11	Black	CTH or RVC(40)

3215.19	Other	CTH or RVC(40)
3215.90	Other	СТН
33	CHAPTER 33	
	ESSENTIAL OILS AND RESINOIDS;	
	PERFUMERY, COSMETIC OR TOILET	
	PREPARATIONS	
3301	Essential oils (terpeneless or not), including concretes	
	and absolutes; resinoids; extracted oleoresins;	
	concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or	
	maceration; terpenic by-products of the deterpenation	
	of essential oils; aqueous distillates and aqueous	
	solutions of essential oils.	
3301.1	Essential oils of citrus fruit:	
3301.12	Of orange	CTSH
3301.13	Of lemon	CTSH
3301.19	Other	CTSH
3301.2	Essential oils other than those of citrus fruit:	
3301.24	Of peppermint (Mentha piperita)	CTSH
3301.25	Of other mints	CTSH
3301.29	Other	CTSH
3301.30	Resinoids	CTSH
3301.90	Other	CTSH
3302	Mixtures of odoriferous substances and mixtures	
	(including alcoholic solutions) with a basis of one or	
	more of these substances, of a kind used as raw	
	materials in industry; other preparations based on	
	odoriferous substances, of a kind used for the	
3302.10	manufacture of beverages.  Of a kind used in the food or drink industries	СТН
3302.90	Other	СТН
3303.00	Perfumes and toilet waters.	СТН
3304	Beauty or make-up preparations and preparations for	
	the care of the skin (other than medicaments),	
	including sunscreen or sun tan preparations; manicure	
	or pedicure preparations.	
3304.10	Lip make-up preparations	СТН
3304.20	Eye make-up preparations	СТН
3304.30	Manicure or pedicure preparations	СТН
3304.9	Other:	
3304.91	Powders, whether or not compressed	СТН
3304.99	Other	СТН

3305	Preparations for use on the hair.	
3305.10	Shampoos	CTH
3305.20	Preparations for permanent waving or straightening	СТН
3305.30	Hair lacquers	CTH
3305.90	Other	СТН
3306	Preparations for oral or dental hygiene, including denture fixative pastes and powders; yarn used to clean between the teeth (dental floss), in individual retail packages.	
3306.10	Dentifrices	СТН
3306.20	Yarn used to clean between the teeth (dental floss)	CTH except from chapter 54, or RVC(40)
3306.90	Other	СТН
3307	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties.	
3307.10	Pre-shave, shaving or after-shave preparations	СТН
3307.20	Personal deodorants and antiperspirants	СТН
3307.30	Perfumed bath salts and other bath preparations	СТН
3307.4	Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites:	
3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	СТН
3307.49	Other	СТН
3307.90	Other	СТН
34	CHAPTER 34 SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING OR SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES, "DENTAL WAXES" AND DENTAL PREPARATIONS WITH A BASIS OF PLASTER	

3401	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes, moulded pieces or shapes, whether or not containing soap; organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap; paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent.	
3401.1	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:	
3401.11	For toilet use (including medicated products)	СТН
3401.19	Other	СТН
3401.20	Soap in other forms	СТН
3401.30	Organic surface-active products and preparations for washing the skin, in the form of liquid or cream and put up for retail sale, whether or not containing soap	СТН
3402	Organic surface-active agents (other than soap); surface-active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading 34.01.	
3402.1	Organic surface-active agents, whether or not put up for retail sale:	
3402.11	Anionic	СТН
3402.12	Cationic	СТН
3402.13	Non-ionic	CTH
3402.19	Other	СТН
3402.20	Preparations put up for retail sale	CTH
3402.90	Other	СТН
3403	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials, leather, furskins or other materials, but excluding preparations containing, as basic constituents, 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals.	
3403.1	Containing petroleum oils or oils obtained from bituminous minerals:	

3403.11	Preparations for the treatment of textile materials, leather, furskins or other materials	СТН
3403.19	Other	СТН
3403.9	Other:	
3403.91	Preparations for the treatment of textile materials, leather, furskins or other materials	СТН
3403.99	Other	СТН
3404	Artificial waxes and prepared waxes.	
3404.20	Of poly(oxyethylene) (polyethylene glycol)	CTH or RVC(40)
3404.90	Other	CTH or RVC(40)
3405	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations (whether or not in the form of paper, wadding, felt, nonwovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading 34.04.	
3405.10	Polishes, creams and similar preparations for footwear or leather	CTSH
3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTSH
3405.30	Polishes and similar preparations for coachwork, other than metal polishes	CTSH
3405.40	Scouring pastes and powders and other scouring preparations	CTSH
3405.90	Other	CTSH
3406.00	Candles, tapers and the like.	СТН
3407.00	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).	СТН
35	CHAPTER 35 ALBUMINOIDAL SUBSTANCES; MODIFIED STARCHES; GLUES; ENZYMES	
3501	Casein, caseinates and other casein derivatives; casein glues.	
3501.10	Casein	CTSH
3501.90	Other	CTSH

3502	Albumins (including concentrates of two or more whey proteins, containing by weight more than 80 % whey proteins, calculated on the dry matter), albuminates and other albumin derivatives.	
3502.1	Egg albumin:	
3502.11	Dried	CTSH
3502.19	Other	CTSH
3502.20	Milk albumin, including concentrates of two or more whey proteins	CTSH
3502.90	Other	CTSH
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading 35.01.	СТН
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	СТН
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.	
3505.10	Dextrins and other modified starches	CTSH
3505.20	Glues	CTSH
3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg.	
3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives, not exceeding a net weight of 1 kg	CTH except from heading 3503 or subheading 3501.90
3506.9	Other:	
3506.91	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	СТН
3506.99	Other	СТН
3507	Enzymes; prepared enzymes not elsewhere specified or included.	
3507.10	Rennet and concentrates thereof	СТН
3507.90	Other	СТН

36	CHAPTER 36 EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS	
3601.00	Propellent powders.	СТН
3602.00	Prepared explosives, other than propellent powders.	СТН
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	СТН
3604	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
3604.10	Fireworks	CTH
3604.90	Other	СТН
3605.00	Matches, other than pyrotechnic articles of heading 36.04.	СТН
3606	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.	
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters	СТН
	and of a capacity not exceeding 300 cm <sup>3</sup>	
3606.90	Other	СТН
37	CHAPTER 37 PHOTOGRAPHIC OR CINEMATOGRAPHIC GOODS	
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs.	
3701.10	For X-ray	CTH except from headings 3702 or 3703
3701.20	Instant print film	CTH except from headings 3702 or 3703
3701.30	Other plates and film, with any side exceeding 255 mm	CTH except from headings 3702 or 3703
3701.9	Other:	
3701.91	For colour photography (polychrome)	CTH except from headings 3702 or 3703

3701.99	Other	CTH except from headings 3702 or 3703
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.	
3702.10	For X-ray	CTH except from headings 3701 or 3703
3702.3	Other film, without perforations, of a width not exceeding 105 mm:	
3702.31	For colour photography (polychrome)	CTH except from headings 3701 or 3703
3702.32	Other, with silver halide emulsion	CTH except from headings 3701 or 3703
3702.39	Other	CTH except from headings 3701 or 3703
3702.4	Other film, without perforations, of a width exceeding 105 mm:	
3702.41	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	CTH except from headings 3701 or 3703
3702.42	Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	CTH except from headings 3701 or 3703
3702.43	Of a width exceeding 610 mm and of a length not exceeding 200 m	CTH except from headings 3701 or 3703
3702.44	Of a width exceeding 105 mm but not exceeding 610 mm	CTH except from headings 3701 or 3703
3702.5	Other film, for colour photography (polychrome):	
3702.52	Of a width not exceeding 16 mm	CTH except from headings 3701 or 3703

3702.53	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	CTH except from headings 3701 or 3703
3702.54	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for sliders	CTH except from headings 3701 or 3703
3702.55	Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH except from headings 3701 or 3703
3702.56	Of a width exceeding 35 mm	CTH except from headings 3701 or 3703
3702.9	Other:	
3702.96	Of a width not exceeding 35 mm and of a length not exceeding 30 m	CTH except from headings 3701 or 3703
3702.97	Of a width not exceeding 35 mm and of a length exceeding 30 m	CTH except from headings 3701 or 3703
3702.98	Of a width exceeding 35 mm	CTH except from headings 3701 or 3703
3703	Photographic paper, paperboard and textiles, sensitised, unexposed.	
3703.10	In rolls of a width exceeding 610 mm	CTH except from headings 3701 or 3702
3703.20	Other, for colour photography (polychrome)	CTH except from headings 3701 or 3702
3703.90	Other	CTH except from headings 3701 or 3702
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	СТН
3705	Photographic plates and film, exposed and developed, other than cinematographic film.	
3705.10	For offset reproduction	СТН
3705.90	Other	СТН

3706	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting	
	only of sound track.	
3706.10	Of a width of 35 mm or more	CTH
3706.90	Other	СТН
3707	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up for retail sale in a form ready for use.	
3707.10	Sensitising emulsions	CTSH
3707.90	Other	CTSH
38	CHAPTER 38 MISCELLANEOUS CHEMICAL PRODUCTS	
3801	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	
3801.10	Artificial graphite	CTSH
3801.20	Colloidal or semi-colloidal graphite	CTSH
3801.30	Carbonaceous pastes for electrodes and similar pastes for furnace linings	CTSH
3801.90	Other	CTSH
3802	Activated carbon; activated natural mineral products; animal black, including spent animal black.	
3802.10	Activated carbon	CTH
3802.90	Other	СТН
3803.00	Tall oil, whether or not refined.	СТН
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading 38.03.	СТН
3805	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alpha-terpineol as the main constituent.	
3805.10	Gum, wood or sulphate turpentine oils	СТН
3805.90	Other	СТН
3806	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	
3806.10	Rosin and resin acids	CTSH

3806.20	Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTSH
3806.30	Ester gums	CTSH
3806.90	Other	CTSH
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	СТН
3808	Insecticides, rodenticides, fungicides, herbicides, anti- sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).	
3808.50	Goods specified in Subheading Note 1 to this Chapter	CTSH provided that at least 50 per cent by weight of the active ingredient/s are originating; or RVC(40)
3808.9	Other:	
3808.91	Insecticides	CTSH provided that at least 50 per cent by weight of the active ingredient/s are originating
3808.92	Fungicides	CTSH provided that at least 50 per cent by weight of the active ingredient/s are originating
3808.93	Herbicides, anti-sprouting products and plant-growth regulators	CTSH provided that at least 50 per cent by weight of the active ingredient/s are originating
3808.94	Disinfectants	CTSH provided that at least 50 per cent by weight of the active ingredient/s are originating

3808.99	Other	CTSH provided that at least 50 per cent by weight of the active ingredient/s are originating
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.	
3809.10	With a basis of amylaceous substances	СТН
3809.9	Other:	
3809.91	Of a kind used in the textile or like industries	СТН
3809.92	Of a kind used in the paper or like industries	СТН
3809.93	Of a kind used in the leather or like industries	СТН
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	
3810.10	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	СТН
3810.90	Other	СТН
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	
3811.1	Anti-knock preparations:	
3811.11	Based on lead compounds	СТН
3811.19	Other	СТН
3811.2	Additives for lubricating oils:	
3811.21	Containing petroleum oils or oils obtained from bituminous minerals	СТН
3811.29	Other	СТН
3811.90	Other	СТН
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastic.	

3812.10	Prepared rubber accelerators	СТН
3812.20	Compound plasticisers for rubber or plastics	СТН
3812.30	Anti-oxidising preparations and other compound stabilisers for rubber or plastics	СТН
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	СТН
3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	СТН
3815	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
3815.1	Supported catalysts:	
3815.11	With nickel or nickel compounds as the active substance	СТН
3815.12	With precious metal or precious metal compounds as the active substance	СТН
3815.19	Other	СТН
3815.90	Other	CTH
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	СТН
3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 2707 or 2902.	CTH or RVC(40)
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	СТН
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	СТН
3820.00	Anti-freezing preparations and prepared de-icing fluids.	СТН
3821.00	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	СТН
3822.00	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 30.02 or 30.06; certified reference materials.	СТН
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	

3823.1	Industrial monocarboxylic fatty acids; acid oils from	
3823.11	refining: Stearic acid	CTSH
3823.12	Oleic acid	CTSH
3823.13	Tall oil fatty acids	CTSH
3823.19	Other	CTSH
3823.70	Industrial fatty alcohols	CTSH
3824	Prepared binders for foundry moulds or cores;	CISH
3024	chemical products and preparations of the chemical or	
	allied industries (including those consisting of	
	mixtures of natural products), not elsewhere specified or included.	
3824.10	Prepared binders for foundry moulds or cores	CTSH
3824.30	Non-agglomerated metal carbides mixed together or with metallic binders	CTSH
3824.40	Prepared additives for cements, mortars or concretes	CTSH
3824.50	Non-refractory mortars and concretes	CTSH
3824.60	Sorbitol other than that of subheading 2905.44	CTSH
3824.7	Mixtures containing halogenated derivatives of methane, ethane or propane:	
3824.71	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	CTSH
3824.72	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTSH
3824.73	Containing hydrobromofluorocarbons (HBFCs)	CTSH
3824.74	Containing hydrochlorofluorocarbons (HCFCs),	CTSH
	whether or not containing perfluorocarbons (PFCs) or	
	hydrofluorocarbons (HFCs), but not containing	
	chlorofluorocarbons (CFCs)	
3824.75	Containing carbon tetrachloride	CTSH
3824.76	Containing 1,1,1-trichloroethane (methyl chloroform)	CTSH
3824.77	Containing bromomethane (methyl bromide) or bromochloromethane	CTSH
3824.78	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTSH
3824.79	Other	CTSH

3824.8	Mixtures and preparations containing oxirane	
	(ethylene oxide), polybrominated biphenyls (PBBs),	
	polychlorinated biphenyls (PCBs), polychlorinated	
	terphenyls (PCTs) or tris(2,3-dibromopropyl)	
	phosphate:	
3824.81	Containing oxirane (ethylene oxide)	CTSH
3824.82	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated	CTSH
202102	biphenyls (PBBs)	OMOVY
3824.83	Containing tris (2,3-dibromopropyl) phosphate	CTSH
3824.90	Other	CTSH
3825	Residual products of the chemical or allied industries,	
	not elsewhere specified or included; municipal waste;	
	sewage sludge; other wastes specified in Note 6 to this Chapter.	
3825.10	Municipal waste	СТН
3825.20	Sewage sludge	СТН
3825.30	Clinical waste	СТН
3825.4	Waste organic solvents:	
3825.41	Halogenated	СТН
3825.49	Other	СТН
3825.50	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	СТН
3825.6	Other wastes from chemical or allied industries:	
3825.61	Mainly containing organic constituents	СТН
3825.69	Other	СТН
3825.90	Other	СТН
3826.00	Biodiesel and mixture thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	CTSH
39	CHAPTER 39 PLASTICS AND ARTICLES THEREOF	
3901	Polymers of ethylene, in primary forms.	
3901.10	Polyethylene having a specific gravity of less than 0.94	СТН
3901.20	Polyethylene having a specific gravity of 0.94 or more	СТН
3901.30	Ethylene-vinyl acetate copolymers	СТН
3901.90	Other	СТН
3902	Polymers of propylene or of other olefins, in primary forms.	
3902.10	Polypropylene	СТН
3902.20	Polyisobutylene	СТН

3902.30	Propylene copolymers	CTH
3902.90	Other	СТН
3903	Polymers of styrene, in primary forms.	
3903.1	Polystyrene:	
3903.11	Expansible	СТН
3903.19	Other	СТН
3903.20	Styrene-acrylonitrile (SAN) copolymers	СТН
3903.30	Acrylonitrile-butadiene-styrene (ABS) copolymers	СТН
3903.90	Other	СТН
3904	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
3904.10	Poly (vinyl chloride), not mixed with any other substances	СТН
3904.2	Other poly (vinyl chloride):	
3904.21	Non-plasticised	СТН
3904.22	Plasticised	СТН
3904.30	Vinyl chloride-vinyl acetate copolymers	СТН
3904.40	Other vinyl chloride copolymers	СТН
3904.50	Vinylidene chloride polymers	СТН
3904.6	Fluoro-polymers:	
3904.61	Polytetrafluoroethylene	СТН
3904.69	Other	СТН
3904.90	Other	СТН
3905	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
3905.1	Poly(vinyl acetate):	
3905.12	In aqueous dispersion	СТН
3905.19	Other	СТН
3905.2	Vinyl acetate copolymers:	
3905.21	In aqueous dispersion	СТН
3905.29	Other	СТН
3905.30	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	СТН
3905.9	Other:	
3905.91	Copolymers	СТН
3905.99	Other	СТН
3906	Acrylic polymers in primary forms.	
3906.10	Poly(methyl methacrylate)	СТН
3906.90	Other	СТН

3907	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	
3907.10	Polyacetals	CTH
3907.20	Other polyethers	СТН
3907.30	Epoxide resins	СТН
3907.40	Polycarbonates	CTH
3907.50	Alkyd resins	СТН
3907.60	Poly(ethylene terephthalate)	СТН
3907.70	Poly(lactic acid)	CTH
3907.9	Other polyesters:	
3907.91	Unsaturated	СТН
3907.99	Other	CTH
3908	Polyamides in primary forms.	
3908.10	Polyamide-6, -11, -12, -6,6, -6,9, -6,10 or -6,12	СТН
3908.90	Other	СТН
3909	Amino-resins, phenolic resins and polyurethanes, in primary forms.	
3909.10	Urea resins; thiourea resins	CTH
3909.20	Melamine resins	CTH
3909.30	Other amino-resins	СТН
3909.40	Phenolic resins	СТН
3909.50	Polyurethanes	СТН
3910.00	Silicones in primary forms.	СТН
3911	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	
3911.10	Petroleum resins, coumarone, indene or coumarone- indene resins and polyterpenes	СТН
3911.90	Other	СТН
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
3912.1	Cellulose acetates:	
3912.11	Non-plasticised	СТН
3912.12	Plasticised	СТН
3912.20	Cellulose nitrates (including collodions)	СТН
3912.3	Cellulose ethers:	
3912.31	Carboxymethylcellulose and its salts	СТН
3912.39	Other	СТН

3912.90	Other	CTH
3913	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	
3913.10	Alginic acid, its salts and esters	СТН
3913.90	Other	CTH
3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	СТН
3915	Waste, parings and scrap, of plastics.	
3915.10	Of polymers of ethylene	СТН
3915.20	Of polymers of styrene	СТН
3915.30	Of polymers of vinyl chloride	СТН
3915.90	Of other plastics	СТН
3916	Monofilament of which any cross-sectional dimension	
	exceeds 1 mm, rods, sticks and profile shapes, whether	
	or not surface-worked but not otherwise worked, of plastics.	
3916.10	Of polymers of ethylene	CTSH
3916.20	Of polymers of vinyl chloride	CTSH
3916.90	Of other plastics	CTSH
3917	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	CTSH
3917.2	Tubes, pipes and hoses, rigid:	
3917.21	Of polymers of ethylene	CTSH
3917.22	Of polymers of propylene	CTSH
3917.23	Of polymers of vinyl chloride	CTSH
3917.29	Of other plastics	CTSH
3917.3	Other tubes, pipes and hoses:	
3917.31	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 Mpa	CTSH
3917.32	Other, not reinforced or otherwise combined with other materials, without fittings	CTSH
3917.33	Other, not reinforced or otherwise combined with other materials, with fittings	CTSH
3917.39	Other	CTSH
3917.40	Fittings	CTSH

3918	Floor coverings of plastics, whether or not self-	
	adhesive, in rolls or in the form of tiles; wall or ceiling	
	coverings of plastics, as defined in Note 9 to this	
3918.10	Chapter.  Of polymers of vinyl chloride	CTSH
3918.90	Of other plastics	CTSH
3919	Self-adhesive plates, sheets, film, foil, tape, strip and	CISH
3919	other flat shapes, of plastics, whether or not in rolls.	
3919.10	In rolls of a width not exceeding 20 cm	СТН
3919.90	Other	CTH
3920	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	
3920.10	Of polymers of ethylene	CTSH
3920.20	Of polymers of propylene	CTSH
3920.30	Of polymers of styrene	CTSH
3920.4	Of polymers of vinyl chloride:	
3920.43	Containing by weight not less than 6 % of plasticisers	CTSH
3920.49	Other	CTSH
3920.5	Of acrylic polymers:	
3920.51	Of poly(methyl methacrylate)	CTSH
3920.59	Other	CTSH
3920.6	Of polycarbonates, alkyd resins, polyallyl esters or other polyesters:	
3920.61	Of polycarbonates	CTSH
3920.62	Of poly(ethylene terephthalate)	CTSH
3920.63	Of unsaturated polyesters	CTSH
3920.69	Of other polyesters	CTSH
3920.7	Of cellulose or its chemical derivatives:	
3920.71	Of regenerated cellulose	CTSH
3920.73	Of cellulose acetate	CTSH
3920.79	Of other cellulose derivatives	CTSH
3920.9	Of other plastics:	
3920.91	Of poly(vinyl butyral)	CTSH
3920.92	Of polyamides	CTSH
3920.93	Of amino-resins	CTSH
3920.94	Of phenolic resins	CTSH
3920.99	Of other plastics	CTSH
3921	Other plates, sheets, film, foil and strip, of plastics.	
3921.1	Cellular:	

3921.11	Of polymers of styrene	CTSH
3921.12	Of polymers of vinyl chloride	CTSH
3921.13	Of polyurethanes	CTSH
3921.14	Of regenerated cellulose	CTSH
3921.19	Of other plastics	CTSH
3921.90	Other	CTSH
3922	Baths, shower-baths, sinks, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	
3922.10	Baths, shower-baths, sinks and wash-basins	СТН
3922.20	Lavatory seats and covers	СТН
3922.90	Other	СТН
3923	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	
3923.10	Boxes, cases, crates and similar articles	СТН
3923.2	Sacks and bags (including cones):	
3923.21	Of polymers of ethylene	СТН
3923.29	Of other plastics	СТН
3923.30	Carboys, bottles, flasks and similar articles	СТН
3923.40	Spools, cops, bobbins and similar supports	СТН
3923.50	Stoppers, lids, caps and other closures	СТН
3923.90	Other	СТН
3924	Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
3924.10	Tableware and kitchenware	СТН
3924.90	Other	СТН
3925	Builders' ware of plastics, not elsewhere specified or included.	
3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 $\ell$	СТН
3925.20	Doors, windows and their frames and thresholds for doors	СТН
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	СТН
3925.90	Other	СТН
3926	Other articles of plastics and articles of other materials of headings 3901 to 3914.	
3926.10	Office or school supplies	СТН
3926.20	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	СТН

3926.30	Fittings for furniture, coachwork or the like	СТН
3926.40	Statuettes and other ornamental articles	СТН
3926.90	Other	СТН
40	CHAPTER 40 RUBBER AND ARTICLES THEREOF	
4001	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	
4001.10	Natural rubber latex, whether or not pre-vulcanised	CTSH
4001.2	Natural rubber in other forms:	
4001.21	Smoked sheets	CTSH
4001.22	Technically specified natural rubber (TSNR)	CTSH
4001.29	Other	CTSH
4001.30	Balata, gutta-percha, guayule, chicle and similar natural gums	CTSH
4002	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	
4002.1	Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.11	Latex	CTSH
4002.19	Other	CTSH
4002.20	Butadiene rubber (BR)	CTSH
4002.3	Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.31	Isobutene-isoprene (butyl) rubber (IIR)	CTSH
4002.39	Other	CTSH
4002.4	Chloroprene (chlorobutadiene) rubber (CR):	
4002.41	Latex	CTSH
4002.49	Other	CTSH
4002.5	Acrylonitrile-butadiene rubber (NBR):	
4002.51	Latex	CTSH
4002.59	Other	CTSH
4002.60	Isoprene rubber (IR)	CTSH
4002.70	Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTSH
4002.80	Mixtures of any product of heading 40.01 with any product of this heading	CTH or RVC(40)
4002.9	Other:	

4002.91	Latex	CTH or RVC(40)
4002.99	Other	CTH or RVC(40)
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	СТН
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	СТН
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
4005.10	Compounded with carbon black or silica	СТН
4005.20	Solutions; dispersions other than those of subheading 4005.10	СТН
4005.9	Other:	
4005.91	Plates, sheets and strip	CTH
4005.99	Other	СТН
4006	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	
4006.10	"Camel-back" strips for retreading rubber tyres	СТН
4006.90	Other	СТН
4007.00	Vulcanised rubber thread and cord.	СТН
4008	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
4008.1	Of cellular rubber:	
4008.11	Plates, sheets and strip	СТН
4008.19	Other	СТН
4008.2	Of non-cellular rubber:	
4008.21	Plates, sheets and strip	СТН
4008.29	Other	СТН
4009	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
4009.1	Not reinforced or otherwise combined with other materials:	
4009.11	Without fittings	СТН
4009.12	With fittings	СТН
4009.2	Reinforced or otherwise combined only with metal:	
4009.21	Without fittings	СТН
4009.22	With fittings	СТН
4009.3	Reinforced or otherwise combined only with textile materials:	

4009.31	Without fittings	CTH
4009.32	With fittings	СТН
4009.4	Reinforced or otherwise combined with other materials:	
4009.41	Without fittings	CTH
4009.42	With fittings	СТН
4010	Conveyor or transmission belts or belting, of vulcanised rubber.	
4010.1	Conveyor belts or belting:	
4010.11	Reinforced only with metal	СТН
4010.12	Reinforced only with textile materials	СТН
4010.19	Other	СТН
4010.3	Transmission belts or belting:	
4010.31	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	СТН
4010.32	Endless transmission belts of trapezoidal cross-section (V- belts), other than V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	СТН
4010.33	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	СТН
4010.34	Endless transmission belts of trapezoidal cross-section (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	СТН
4010.35	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	СТН
4010.36	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	СТН
4010.39	Other	СТН
4011	New pneumatic tyres, of rubber	
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	СТН
4011.20	Of a kind used on buses or lorries	СТН
4011.30	Of a kind used on aircraft	СТН
4011.40	Of a kind used on motorcycles	СТН
4011.50	Of a kind used on bicycles	СТН
4011.6	Other, having a "herring-bone" or similar tread:	

4011.61	Of a kind used on agricultural or forestry vehicles and machines	СТН
4011.62	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	СТН
4011.63	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	СТН
4011.69	Other	СТН
4011.9	Other:	
4011.92	Of a kind used on agricultural or forestry vehicles and machines	СТН
4011.93	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	СТН
4011.94	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	СТН
4011.99	Other	СТН
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
4012.1	Retreaded tyres:	
4012.11	Of a kind used on motor cars (including station wagons and racing cars)	СТН
4012.12	Of a kind used on buses or lorries	СТН
4012.13	Of a kind used on aircraft	СТН
4012.19	Other	СТН
4012.20	Used pneumatic tyres	СТН
4012.90	Other	СТН
4013	Inner tubes, of rubber.	
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	СТН
4013.20	Of a kind used on bicycles	СТН
4013.90	Other	СТН
4014	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
4014.10	Sheath contraceptives	СТН
4014.90	Other	СТН

4015	Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
4015.1	Gloves, mittens and mitts:	
4015.11	Surgical	СТН
4015.19	Other	СТН
4015.90	Other	СТН
4016	Other articles of vulcanised rubber other than hard rubber.	
4016.10	Of cellular rubber	СТН
4016.9	Other:	
4016.91	Floor coverings and mats	СТН
4016.92	Erasers	СТН
4016.93	Gaskets, washers and other seals	СТН
4016.94	Boat or dock fenders, whether or not inflatable	СТН
4016.95	Other inflatable articles	СТН
4016.99	Other	СТН
4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	СТН
	SECTION VIII RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT) (Chapters 41 – 43)	
41	CHAPTER 41 RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER	
4101	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	
4101.20	Whole hides and skins, unsplit, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 16 kg when fresh, wet-salted or otherwise preserved	CC
4101.50	Whole hides and skins, of a weight exceeding 16 kg	CC
4101.90	Other, including butts, bends and bellies	CC

4102	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	
4102.10	With wool on	CC
4102.2	Without wool on:	
4102.21	Pickled	CC
4102.29	Other	CC
4103	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	
4103.20	Of reptiles	CC
4103.30	Of swine	CC
4103.90	Other	CC
4104	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
4104.1	In the wet state (including wet-blue):	
4104.11	Full grains, unsplit; grain splits	СТН
4104.19	Other	СТН
4104.4	In the dry state (crust):	
4104.41	Full grains, unsplit; grain splits	CTSH
4104.49	Other	CTSH except from subheading 4104.41
4105	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	
4105.10	In the wet state (including wet-blue)	СТН
4105.30	In the dry state (crust)	CTSH
4106	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
4106.2	Of goats or kids:	
4106.21	In the wet state (including wet-blue)	СТН
4106.22	In the dry state (crust)	CTSH
4106.3	Of swine:	
4106.31	In the wet state (including wet-blue)	СТН
4106.32	In the dry state (crust)	CTSH

4106.40	Of reptiles	СТН
4106.9	Other:	
4106.91	In the wet state (including wet-blue)	СТН
4106.92	In the dry state (crust)	CTSH
4107	Leather further prepared after tanning or crusting,	
	including parchment-dressed leather, of bovine	
	(including buffalo) or equine animals, without hair on,	
	whether or not split, other than leather of heading	
4107.1	41.14. Whole hides and skins:	
4107.11		СТН
	Full grains, unsplit	
4107.12	Grain splits	CTH
4107.19	Other	СТН
4107.9	Other, including sides:	CELL
4107.91	Full grains, unsplit	СТН
4107.92	Grain splits	СТН
4107.99	Other	СТН
4112.00	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb,	СТН
	without wool on, whether or not split, other than	
	leather of heading 41.14.	
4113	Leather further prepared after tanning or crusting,	
	including parchment-dressed leather, of other animals,	
	without wool or hair on, whether or not split, other	
	than leather of heading 41.14.	
4113.10	Of goats or kids	СТН
4113.20	Of swine	СТН
4113.30	Of reptiles	СТН
4113.90	Other	СТН
4114	Chamois (including combination chamois) leather;	
	patent leather and patent laminated leather; metallised	
	leather.	
4114.10	Chamois (including combination chamois) leather	CTSH
4114.20	Patent leather and patent laminated leather; metallised leather	CTSH
4115	Composition leather with a basis of leather or leather	
	fibre, in slabs, sheets or strip, whether or not in rolls;	
	parings and other waste of leather or of composition	
	leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	
	articles, leather dust, powder and flour.	
4115.10	Composition leather with a basis of leather or leather	CTSH
	fibre, in slabs, sheets or strip, whether or not in rolls	

4115.20	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	CTSH
42	CHAPTER 42 ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)	
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material.	СТН
4202	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	
4202.1	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers:	
4202.11	With outer surface of leather or of composition leather	СТН
4202.12	With outer surface of plastics or of textile materials	CTH
4202.19	Other	СТН
4202.2	Handbags, whether or not with shoulder strap, including those without handle:	
4202.21	With outer surface of leather or of composition leather	СТН
4202.22	With outer surface of plastic sheeting or of textile materials	СТН
4202.29	Other	СТН
4202.3	Articles of a kind normally carried in the pocket or in the handbag:	
4202.31	With outer surface of leather or of composition leather	СТН
4202.32	With outer surface of plastic sheeting or of textile materials	СТН
4202.39	Other	СТН
4202.9	Other:	_

4202.91	With outer surface of leather or of composition leather	CTH
4202.92	With outer surface of plastic sheeting or of textile materials	СТН
4202.99	Other	CTH
4203	Articles of apparel and clothing accessories, of leather or of composition leather.	
4203.10	Articles of apparel	СТН
4203.2	Gloves, mittens and mitts:	
4203.21	Specially designed for use in sports	СТН
4203.29	Other	СТН
4203.30	Belts and bandoliers	СТН
4203.40	Other clothing accessories	СТН
4205.00	Other articles of leather or of composition leather.	СТН
4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	СТН
43	CHAPTER 43 FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF	
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	
4301.10	Of mink, whole, with or without head, tail or paws	СТН
4301.30	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb, whole, with or without head, tail or paws	СТН
4301.60	Of fox, whole, with or without head, tail or paws	СТН
4301.80	Other furskins, whole, with or without head, tail or paws	СТН
4301.90	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	СТН
4302	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	
4302.1	Whole skins, with or without head, tail or paws, not assembled:	
4302.11	Of mink	СТН
4302.19	Other	СТН
4302.20	Heads, tails, paws and other pieces or cuttings, not assembled	СТН

4302.30	Whole skins and pieces or cuttings thereof, assembled	CTH
4303	Articles of apparel, clothing accessories and other articles of furskin.	
4303.10	Articles of apparel and clothing accessories	СТН
4303.90	Other	СТН
4304.00	Artificial fur and articles thereof.	СТН
	SECTION IX WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK (Chapters 44 – 46)	
44	CHAPTER 44 WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL	
4401	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	СТН
4401.2	Wood in chips or particles:	
4401.21	Coniferous	СТН
4401.22	Non-coniferous	СТН
4401.3	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms:	
4401.31	Wood pellets	СТН
4401.39	Other	СТН
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
4402.10	Of bamboo	СТН
4402.90	Other	СТН
4403	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	
4403.10	Treated with paint, stains, creosote or other preservatives	СТН
4403.20	Other, coniferous	СТН
4403.4	Other, of tropical wood specified in Subheading Note 1 to this Chapter:	
4403.41	Dark Red Meranti, Light Red Meranti and Meranti Bakau	СТН

4403.49	Other	СТН
4403.9	Other:	
4403.91	Of oak (Quercus spp.)	СТН
4403.92	Of beech (Fagus spp.)	СТН
4403.99	Other	СТН
4404	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	
4404.10	Coniferous	СТН
4404.20	Non-coniferous	СТН
4405.00	Wood wool; wood flour.	СТН
4406	Railway or tramway sleepers (cross-ties) of wood.	
4406.10	Not impregnated	СТН
4406.90	Other	СТН
4407	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a	
440=40	thickness exceeding 6 mm.	COTATA
4407.10	Coniferous  Of tropical wood specified in Subheading Note 1 to	СТН
7107.2	this Chapter:	
4407.21	Mahogany (Swietenia spp.)	СТН
4407.22	Virola, Imbuia and Balsa	СТН
4407.25	Dark Red Meranti, Light Red Meranti and Meranti Bakau	СТН
4407.26	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	СТН
4407.27	Sapelli	СТН
4407.28	Iroko	СТН
4407.29	Other	СТН
4407.9	Other:	
4407.91	Of oak (Quercus spp.)	СТН
4407.92	Of beech (Fagus spp.)	СТН
4407.93	Of maple (Acer spp.)	СТН
4407.94	Of cherry (Prunus spp.)	СТН
4407.95	Of ash (Fraxinus spp.)	СТН
4407.99	Other	СТН

4408	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	
4408.10	Coniferous	СТН
4408.3	Of tropical wood specified in Subheading Note 1 to this Chapter:	CIII
4408.31	Dark Red Meranti, Light Red Meranti and Meranti Bakau	СТН
4408.39	Other	СТН
4408.90	Other	СТН
4409	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	
4409.10	Coniferous	СТН
4409.2	Non-coniferous:	
4409.21	Of bamboo	CTH
4409.29	Other	СТН
4410	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.	
4410.1	Of wood:	
4410.11	Particle board	СТН
4410.12	Oriented strand board (OSB)	СТН
4410.19	Other	СТН
4410.90	Other	СТН
4411	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
4411.1	Medium density fibreboard (MDF):	
4411.12	Of a thickness not exceeding 5 mm	СТН
4411.13	Of a thickness exceeding 5 mm but not exceeding 9 mm	СТН
4411.14	Of a thickness exceeding 9 mm	CTH
4411.9	Other:	
4411.92	Of a density exceeding 0.8 g/cm <sup>3</sup>	СТН

4411.93	Of a density exceeding 0.5 g/cm³ but not exceeding 0.8 g/cm³	СТН
4411.94	Of a density not exceeding 0.5 g/cm <sup>3</sup>	СТН
4412	Plywood, veneered panels and similar laminated wood.	
4412.10	Of bamboo	СТН
4412.3	Other plywood, consisting solely of sheets of wood (other than bamboo), each ply not exceeding 6 mm thickness:	
4412.31	With at least one outer ply of tropical wood specified in Subheading Note 1 to this Chapter	СТН
4412.32	Other, with at least one outer ply of non-coniferous wood	СТН
4412.39	Other	СТН
4412.9	Other:	
4412.94	Blockboard, laminboard and battenboard	СТН
4412.99	Other	СТН
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	СТН
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	СТН
4415	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums	СТН
4415.20	Pallets, box pallets and other load boards; pallet collars	СТН
4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	СТН
4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	СТН
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
4418.10	Windows, French-windows and their frames	СТН
4418.20	Doors and their frames and thresholds	СТН
4418.40	Shuttering for concrete constructional work	СТН
4418.50	Shingles and shakes	СТН
4418.60	Posts and beams	СТН
4418.7	Assembled flooring panels:	

4418.71	For mosaic floors	CTH
4418.72	Other, multilayer	СТН
4418.79	Other	СТН
4418.90	Other	СТН
4419.00	Tableware and kitchenware, of wood.	СТН
4420	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	
4420.10	Statuettes and other ornaments, of wood	СТН
4420.90	Other	СТН
4421	Other articles of wood.	
4421.10	Clothes hangers	СТН
4421.90	Other	CTH
45	CHAPTER 45 CORK AND ARTICLES OF CORK	
4501	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork:	
4501.10	Natural cork, raw or simply prepared	CTH
4501.90	Other	CTH
4502.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	СТН
4503	Articles of natural cork.	
4503.10	Corks and stoppers	СТН
4503.90	Other	СТН
4504	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	
4504.10	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	СТН
4504.90	Other	СТН
46	CHAPTER 46 MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK	

4601	Plaits and similar products of plaiting materials,	
	whether or not assembled into strips; plaiting	
	materials, plaits and similar products of plaiting	
	materials, bound together in parallel strands or woven,	
	in sheet form, whether or not being finished articles	
4601.2	(for example, mats, matting, screens):  Mats, matting and screens of vegetable materials:	
4601.21	Of bamboo	СТН
4601.22	Of rattan	СТН
4601.29	Other	CTH
4601.9	Other:	CIII
4601.92	Of bamboo	СТН
4601.93	Of rattan	CTH
4601.94	Of other vegetable materials	CTH
4601.99	Other	СТН
4602	Basketwork, wickerwork and other articles, made	
	directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
	Ç ,	
4602.1	Of vegetable materials:	
4602.11	Of bamboo	СТН
4602.12	Of rattan	СТН
4602.19	Other	СТН
4602.90	Other	СТН
	SECTION X PULP OF WOOD OR OF OTHER	
	FIBROUS CELLULOSIC MATERIAL;	
	RECOVERED (WASTE AND SCRAP) PAPER OR	
	PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF (Chapters 47 – 49)	
	ARTICLES THEREOF (Chapters 47 – 49)	
47	CHAPTER 47	
	PULP OF WOOD OR OF OTHER FIBROUS	
	CELLULOSIC MATERIAL; RECOVERED	
	(WASTE AND SCRAP) PAPER OR PAPERBOARD	
4701.00	Mechanical wood pulp	СТН
4702.00	Chemical wood pulp, dissolving grades.	CTH
4703	Chemical wood pulp, soda or sulphate, other than	
	dissolving grades.	
4703.1	Unbleached:	
4703.11	Coniferous	СТН
4703.19	Non-coniferous	СТН
4703.2	Semi-bleached or bleached:	
4703.21	Coniferous	CTSH

4703.29	Non-coniferous	CTSH
4704	Chemical wood pulp, sulphite, other than dissolving	
	grades.	
4704.1	Unbleached:	
4704.11	Coniferous	СТН
4704.19	Non-coniferous	СТН
4704.2	Semi-bleached or bleached:	
4704.21	Coniferous	CTSH
4704.29	Non-coniferous	CTSH
4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	СТН
4706	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
4706.10	Cotton linters pulp	СТН
4706.20	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	СТН
4706.30	Other, of bamboo	СТН
4706.9	Other:	
4706.91	Mechanical	СТН
4706.92	Chemical	СТН
4706.93	Obtained by a combination of mechanical and chemical processes	СТН
4707	Recovered (waste and scrap) paper or paperboard.	
4707.10	Unbleached kraft paper or paperboard or corrugated paper or paperboard	СТН
4707.20	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	СТН
4707.30	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	СТН
4707.90	Other, including unsorted waste and scrap	СТН
48	CHAPTER 48 PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD	
4801.00	Newsprint, in rolls or sheets:	СТН
4802	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of heading 48.01 or 48.03; hand-made paper and paperboard.	

4802.10	Hand-made paper and paperboard	СТН
4802.20	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	СТН
4802.40	Wallpaper base	СТН
4802.5	Other paper and paperboard, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
4802.54	Weighing less than 40 g/m²	СТН
4802.55	Weighing 40 g/m <sup>2</sup> or more but not more than 150 g/m <sup>2</sup> , in rolls	СТН
4802.56	Weighing 40 g/m² or more but not more than 150 g/m², in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	СТН
4802.57	Other, weighing 40 g/m² or more but not more than 150 g/m²	СТН
4802.58	Weighing more than 150 g/m²	СТН
4802.6	Other paper and paperboard, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process.	
4802.61	In rolls	СТН
4802.62	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	СТН
4802.69	Other	СТН
4803.00	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	СТН
4804	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
4804.1	Kraftliner:	
4804.11	Unbleached	СТН
4804.19	Other	СТН
4804.2	Sack kraft paper:	
4804.21	Unbleached	СТН

4804.29	Other	CTH
4804.3	Other kraft paper and paperboard weighing 150 g/m²	
	or less:	
4804.31	Unbleached	СТН
4804.39	Other	CTH
4804.4	Other kraft paper and paperboard weighing more than	
	150 g/m² but less than 225 g/m²:	
4804.41	Unbleached	СТН
4804.42	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by chemical process	СТН
4804.49	Other	CTH
4804.5	Other kraft paper and paperboard weighing 225 g/m²	
	or more:	
4804.51	Unbleached	СТН
4804.52	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood obtained by a chemical process	СТН
4804.59	Other	СТН
4805	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
4805.1	Fluting paper:	
4805.11	Semi-chemical fluting paper	СТН
4805.12	Straw fluting paper	СТН
4805.19	Other	CTH
4805.2	Testliner (recycled liner board):	
4805.24	Weighing 150 g/m² or less	СТН
4805.25	Weighing more than 150 g/m²	СТН
4805.30	Sulphite wrapping paper	СТН
4805.40	Filter paper and paperboard	СТН
4805.50	Felt paper and paperboard	СТН
4805.9	Other:	
4805.91	Weighing 150 g/m² or less	СТН
4805.92	Weighing more than 150 g/m² but less than 225 g/m²	СТН
4805.93	Weighing 225 g/m² or more	СТН

4806	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or	
	translucent papers, in rolls or sheets.	
4806.10	Vegetable parchment	CTH
4806.20	Greaseproof papers	СТН
4806.30	Tracing papers	СТН
4806.40	Glassine and other glazed transparent or translucent papers	СТН
4807.00	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	СТН
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	
4808.10	Corrugated paper and paperboard, whether or not perforated	СТН
4808.40	Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH except from heading 4804
4808.90	Other	СТН
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls or sheets.	
4809.20	Self-copy paper	СТН
4809.90	Other	СТН
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size.	
4810.1	Paper and paperboard of a kind used for writing, printing or other graphic purposes, not containing fibres obtained by a mechanical or chemi-mechanical process or of which not more than 10 % by weight of the total fibre content consists of such fibres:	
4810.13	In rolls	СТН
4810.14	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	СТН

4810.19	Other	CTH
4810.2	Paper and paperboard of a kind used for writing, printing or other graphic purposes, of which more than 10 % by weight of the total fibre content consists of fibres obtained by a mechanical or chemi-mechanical process:	
4810.22	Light-weight coated paper	СТН
4810.29	Other	СТН
4810.3	Kraft paper and paperboard, other than that of a kind used for writing, printing or other graphic purposes:	
4810.31	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing 150 g/m² or less	СТН
4810.32	Bleached uniformly throughout the mass and of which more than 95 % by weight of the total fibre content consists of wood fibres obtained by a chemical process, and weighing more than 150 g/m²	СТН
4810.39	Other	СТН
4810.9	Other paper and paperboard:	
4810.92	Multi-ply	СТН
4810.99	Other	СТН
4811	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets, of any size, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	
4811.10	Tarred, bituminised or asphalted paper and paperboard	СТН
4811.4	Gummed or adhesive paper and paperboard:	
4811.41	Self-adhesive	СТН
4811.49	Other	СТН
4811.5	Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.51	Bleached, weighing more than 150 g/m²	СТН
4811.59	Other	СТН
4811.60	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	СТН
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	СТН
4812.00	Filter blocks, slabs and plates, of paper plup.	СТН

4813	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	
4813.10	In the form of booklets or tubes	СТН
4813.20	In rolls of a width not exceeding 5 cm	СТН
4813.90	Other	СТН
4814	Wallpaper and similar wall coverings; window transparencies of paper.	
4814.20	Wallpaper and similar wall coverings, consisting of paper coated or covered, on the face side, with a grained, embossed, coloured, design-printed or otherwise decorated layer of plastics	СТН
4814.90	Other	СТН
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	
4816.20	Self-copy paper	CTH except from heading 4809
4816.90	Other	CTH except from heading 4809
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	
4817.10	Envelopes	СТН
4817.20	Letter cards, plain postcards and correspondence cards	СТН
4817.30	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	СТН
4818	Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm, or cut to size or shape; handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.	
4818.10	Toilet paper	СТН
4818.20	Handkerchiefs, cleansing or facial tissues and towels	СТН
4818.30	Tablecloths and serviettes	СТН
4818.50	Articles of apparel and clothing accessories	СТН

4818.90	Other	CTH
4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	
4819.10	Cartons, boxes and cases, of corrugated paper or paperboard	СТН
4819.20	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	СТН
4819.30	Sacks and bags, having a base of a width of 40 cm or more	СТН
4819.40	Other sacks and bags, including cones	СТН
4819.50	Other packing containers, including record sleeves	СТН
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	СТН
4820	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	СТН
4820.20	Exercise books	СТН
4820.30	Binders (other than book covers), folders and file covers	СТН
4820.40	Manifold business forms and interleaved carbon sets	СТН
4820.50	Albums for samples or for collections	СТН
4820.90	Other	СТН
4821	Paper or paperboard labels of all kinds, whether or not printed.	
4821.10	Printed	СТН
4821.90	Other	СТН
4822	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	
4822.10	Of a kind used for winding textile yarn	CTH
4822.90	Other	СТН

4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres.	
4823.20	Filter paper and paperboard	CTH except from subheading 4805.40
4823.40	Rolls, sheets and dials, printed for self-recording apparatus	СТН
4823.6	Trays, dishes, plates, cups and the like, of paper or paperboard:	
4823.61	Of bamboo	CTSH
4823.69	Other	CTSH
4823.70	Moulded or pressed articles of paper pulp	CTSH
4823.90	Other	CTSH
49	CHAPTER 49 PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS	
4901	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
4901.10	In single sheets, whether or not folded	СТН
4901.9	Other:	
4901.91	Dictionaries and encyclopaedias, and serial instalments thereof	СТН
4901.99	Other	СТН
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
4902.10	Appearing at least four times a week	СТН
4902.90	Other	СТН
4903.00	Children's picture, drawing or colouring books.	СТН
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	СТН
4905	Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.	
4905.10	Globes	СТН
4905.9	Other:	
4905.91	In book form	СТН
4905.99	Other	СТН

4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	СТН
4907.00	Unused postage, revenue or similar stamps of current or new issue in the country in which they have, or will have, a recognised face value; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	СТН
4908	Transfers (decalcomanias).	
4908.10	Transfers (decalcomanias), vitrifiable	СТН
4908.90	Other	СТН
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	СТН
4910.00	Calendars of any kind, printed, including calendar blocks.	СТН
4911	Other printed matter, including printed pictures and photographs.	
4911.10	Trade advertising material, commercial catalogues and the like	СТН
4911.9	Other:	
4911.91	Pictures, designs and photographs	СТН
4911.99	Other	CTH
	SECTION XI TEXTILES AND TEXTILE ARTICLES (Chapters 50 – 63)	
50	CHAPTER 50 SILK	
5001.00	Silk-worm cocoons suitable for reeling	CC
5002.00	Raw silk (not thrown).	CC
5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock)	СТН
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	СТН
5005.00	Yarn spun from silk waste, not put up for retail sale.	СТН
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	СТН
5007	Woven fabrics of silk or of silk waste.	

5007.10	Fabrics of noil silk	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5007.20	Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5007.90	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
51	CHAPTER 51 WOOL, FINE OR COARSE ANIMAL HAIR; HORSEHAIR YARN AND WOVEN FABRIC	
5101	Wool, not carded or combed.	
5101.1	Greasy, including fleece-washed wool:	
5101.11	Shorn wool	CC
5101.19	Other	CC
5101.2	Degreased, not carbonised:	6.5
5101.21	Shorn wool	CC
5101.29	Other	CC
5101.30	Carbonised	CC
5102	Fine or coarse animal hair, not carded or combed.	
5102.1	Fine animal hair:	

5102.11	Of Kashmir (cashmere) goats	CC
5102.19	Other	CC
5102.20	Coarse animal hair	CC
5103	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock.	
5103.10	Noils of wool or of fine animal hair	CC
5103.20	Other waste of wool or of fine animal hair	CC
5103.30	Waste of coarse animal hair	CC
5104.00	Garnetted stock of wool or of fine or coarse animal hair.	СТН
5105	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
5105.10	Carded wool	СТН
5105.2	Wool tops and other combed wool:	
5105.21	Combed wool in fragments	СТН
5105.29	Other	CC
5105.3	Fine animal hair, carded or combed:	
5105.31	Of Kashmir (cashmere) goats	CC
5105.39	Other	CC
5105.40	Coarse animal hair, carded or combed	CC
5106	Yarn of carded wool, not put up for retail sale.	
5106.10	Containing 85 % or more by weight of wool	СТН
5106.20	Containing less than 85 % by weight of wool	СТН
5107	Yarn of combed wool, not put up for retail sale.	
5107.10	Containing 85 % or more by weight of wool	СТН
5107.20	Containing less than 85 % by weight of wool	СТН
5108	Yarn of fine animal hair (carded or combed), not put up for retail sale.	
5108.10	Carded	СТН
5108.20	Combed	СТН
5109	Yarn of wool or fine animal hair, put up for retail sale.	
5109.10	Containing 85 % or more by weight of wool or of fine animal hair	СТН
5109.90	Other	СТН
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	СТН
5111	Woven fabrics of carded wool or of carded fine animal hair.	

5111.1	Containing 85 % or more by weight of wool or of fine animal hair:	
5111.11	Of a weight not exceeding 300 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5111.19	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5111.20	Other, mixed mainly or solely with man-made filaments	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5111.30	Other, mixed mainly or solely with man-made staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5111.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5112	Woven fabrics of combed wool or of combed fine animal hair.	
5112.1	Containing 85 % or more by weight of wool or of fine animal hair:	
5112.11	Of a weight not exceeding 200 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5112.19	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5112.20	Other, mixed mainly or solely with man-made filaments	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5112.30	Other, mixed mainly or solely with man-made staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5112.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5113.00	Woven fabrics of coarse animal hair or of horsehair.	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
52	CHAPTER 52	
	COTTON	
5201.00	Cotton, not carded or combed.	CC
5202	Cotton waste (including yarn waste and garnetted stock).	
5202.10	Yarn waste (including thread waste)	СТН
5202.9	Other:	
5202.91	Garnetted stock	СТН
5202.99	Other	СТН
5203.00	Cotton, carded or combed.	CC
5204	Cotton sewing, thread, whether or not put up for retail sale.	
5204.1	Not put up for retail sale:	
5204.11	Containing 85 % or more by weight of cotton	СТН

5204.19	Other	CTH
5204.20	Put up for retail sale	СТН
5205	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	
5205.1	Single yarn, of uncombed fibres:	
5205.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	СТН
5205.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	СТН
5205.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	СТН
5205.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	СТН
5205.15	Measuring less than 125 decitex (exceeding 80 metric number)	СТН
5205.2	Single yarn, of combed fibres:	
5205.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	СТН
5205.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	СТН
5205.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	СТН
5205.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	СТН
5205.26	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	СТН
5205.27	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	СТН
5205.28	Measuring less than 83.33 decitex (exceeding 120 metric number)	СТН
5205.3	Multiple (folded) or cabled yarn, of uncombed fibres:	

5205.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	СТН
5205.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	СТН
5205.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	СТН
5205.34	Measuring per single yarn less than 191.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	СТН
5205.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	СТН
5205.4	Multiple (folded) or cabled yarn, of combed fibres:	
5205.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	СТН
5205.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	СТН
5205.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	СТН
5205.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	СТН
5205.46	Measuring per single yarn less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number per single yarn)	СТН
5205.47	Measuring per single yarn less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number per single yarn)	СТН
5205.48	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	СТН
5206	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	
5206.1	Single yarn, of uncombed fibres:	

5206.11	Measuring 714.29 decitex or more (not exceeding 14 metric number)	СТН
5206.12	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	СТН
5206.13	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	СТН
5206.14	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	СТН
5206.15	Measuring less than 125 decitex (exceeding 80 metric number)	СТН
5206.2	Single yarn, of combed fibres:	
5206.21	Measuring 714.29 decitex or more (not exceeding 14 metric number)	СТН
5206.22	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	СТН
5206.23	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	СТН
5206.24	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number not exceeding 80 metric number)	СТН
5206.25	Measuring less than 125 decitex (exceeding 80 metric number)	СТН
5206.3	Multiple (folded) or cabled yarn, of uncombed fibres:	
5206.31	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	СТН
5206.32	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	СТН
5206.33	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	СТН
5206.34	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	СТН

5206.35	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	СТН
5206.4	Multiple (folded) of cabled yarn, of combed fibres:	
5206.41	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	СТН
5206.42	Measuring per single yarn less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number per single yarn)	СТН
5206.43	Measuring per single yarn less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number per single yarn)	СТН
5206.44	Measuring per single yarn less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number per single yarn)	СТН
5206.45	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	СТН
5207	Cotton yarn (other than sewing thread) put up for retail sale.	
5207.10	Containing 85 % or more by weight of cotton	СТН
5207.90	Other	СТН
5208	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².	
5208.1	Unbleached:	
5208.11	Plain weave, weighing not more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5208.12	Plain weave, weighing more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.13	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.19	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.2	Bleached:	
5208.21	Plain weave, weighing not more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5208.22	Plain weave, weighing more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.23	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.29	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.3	Dyed:	
5208.31	Plain weave, weighing not more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5208.32	Plain weave, weighing more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.33	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.39	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.4	Of yarns of different colours:	CITY
5208.41	Plain weave, weighing not more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5208.42	Plain weave, weighing more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.43	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.49	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.5	Printed:	
5208.51	Plain weave, weighing not more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5208.52	Plain weave, weighing more than 100 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5208.59	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².	
5209.1	Unbleached:	
5209.11	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.12	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5209.19	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.2	Bleached:	
5209.21	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.22	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.29	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.3	Dyed:	

5209.31	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.32	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.39	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.4	Of yarns of different colours:	
5209.41	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5209.42	Denim	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209,49	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.5	Printed:	
5209.51	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5209.52	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5209.59	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210	Woven fabrics, of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-	
	made fibres, weighing not more than 200 g/m².	
5210.1	Unbleached:	
5210.11	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210.19	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5210.2	Bleached:	
5210.21	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210.29	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210.3	Dyed:	
5210.31	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210.32	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5210.39	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210.4	Of yarns of different colours:	
5210.41	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210.49	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5210.5	Printed:	
5210.51	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5210.59	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-	
	made fibres, weighing more than 200 g/m².	
5211.1	Unbleached:	
5211.11	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.12	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.19	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5211.20	Bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.3	Dyed:	
5211.31	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.32	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.39	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.4	Of yarns of different colours:	

5211.41	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.42	Denim	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.43	Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.49	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.5	Printed:	

5211.51	Plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.52	3-thread or 4-thread twill, including cross twill	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5211.59	Other fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212	Other woven fabrics of cotton.	
5212.1	Weighing not more than 200 g/m²	
5212.11	Unbleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5212.12	Bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212.13	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212.14	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212.15	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212.2	Weighing more than 200 g/m <sup>2</sup> :	

5212.21	Unbleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212.22	Bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212.23	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5212.24	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5212.25	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
53	CHAPTER 53 OTHER VEGETABLE TEXTILE FIBRES; PAPER YARN AND WOVEN FABRICS OF PAPER YARN	
5301	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
5301.10	Flax, raw or retted	СТН
5301.2	Flax, broken, scutched, hackled or otherwise processed, but not spun:	
5301.21	Broken or scutched	СТН
5301.29	Other	СТН
5301.30	Flax tow and waste	СТН
5302	True hemp ( <i>Cannabis sativa L.</i> ), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	
5302.10	True hemp, raw or retted	СТН
5302.90	Other	СТН
5303	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	
5303.10	Jute and other textile bast fibres, raw or retted	СТН
5303.90	Other	СТН
5305.00	Coconut, abaca (Manila hemp or <i>Musa textilis Nee</i> ), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	СТН
5306	Flax yarn.	
5306.10	Single	СТН
5306.20	Multiple (folded) or cabled	СТН
5307	Yarn of jute or of other textile bast fibres of heading 53.03.	

5307.10	Single	СТН
5307.20	Multiple (folded) of cabled	СТН
5308	Yarn of other vegetable textile fibres; paper yarn.	
5308.10	Coir yarn	СТН
5308.20	True hemp yarn	СТН
5308.90	Other	СТН
5309	Woven fabrics of flax.	
5309.1	Containing 85 % or more by weight of flax:	
5309.11	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5309.19	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5309.2	Containing less than 85 % by weight of flax:	
5309.21	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5309.29	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5310	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
5310.10	Unbleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5310.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

54	CHAPTER 54 MAN-MADE FILAMENTS; STRIP AND THE LIKE OF MAN-MADE TEXTILE MATERIALS	
5401	Sewing thread of man-made filaments, whether or not put up for retail sale.	
5401.10	Of synthetic filaments	CC
5401.20	Of artificial filaments	CC
5402	Synthetic filament yarn (other than sewing thread), not put up for ratail sale, including synthetic monofilament of less than 67 decitex.	
5402.1	High tenacity yarn of nylon or other polyamides:	
5402.11	Of aramids	CC
5402.19	Other	CC
5402.20	High tenacity yarn of polyesters	CC
5402.3	Textured yarn:	
5402.31	Of nylon or other polyamides, measuring per single yarn not more than 50 tex	CC
5402.32	Of nylon or other polyamides, measuring per single yarn more than 50 tex	CC
5402.33	Of polyesters	CC
5402.34	Of polypropylene	CC
5402.39	Other	CC
5402.4	Other yarn, single, untwisted or with a twist of not exceeding 50 turns per metre:	
5402.44	Elastomeric	CC
5402.45	Other, of nylon or other polyamides	CC
5402.46	Other, of polyesters, partially oriented	CC
5402.47	Other, of polyesters	CC
5402.48	Other, of polypropylene	CC
5402.49	Other	CC
5402.5	Other yarn, single, with a twist of exceeding 50 turns per metre:	
5402.51	Of nylon or other polyamides	CC
5402.52	Of polyesters	CC
5402.59	Other	CC
5402.6	Other yarn, multiple (folded) or cabled:	
5402.61	Of nylon or other polyamides	CC
5402.62	Of polyesters	CC
5402.69	Other	CC

5403	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	
5403.10	High tenacity yarn of viscose rayon	CC
5403.3	Other yarn, single:	
5403.31	Of viscose rayon, untwisted or with a twist not exceeding 120 turns per metre	CC
5403.32	Of viscose rayon, with a twist exceeding 120 turns per metre	CC
5403.33	Of cellulose acetate	CC
5403.39	Other	CC
5403.4	Other yarn, multiple (folded) or cabled:	
5403.41	Of viscose rayon	CC
5403.42	Of cellulose acetate	CC
5403.49	Other	CC
5404	Synthetic monofilament of 67 decitex or more and of	
	which no cross-sectional dimension exceeds 1 mm;	
	strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not	
	exceeding 5 mm.	
5404.1	Monofilament:	
5404.11	Elastomeric	CC
5404.12	Other, of polypropylene	CC
5404.19	Other	CC
5404.90	Other	CC
5405.00	Artificial monofilament of 67 decitex or more and of	CC
	which no cross-sectional dimension exceeds 1 mm;	
	strip and the like (for example, artificial straw) of	
	artificial textile materials of an apparent width not	
	exceeding 5 mm.	
5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC
5407	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	

5407.10	Woven fabrics obtained from high tenacity yarn of nylon or other polyamides or of polyesters	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.20	Woven fabrics obtained from strip or the like	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.30	Fabrics specified in note 9 to section XI	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.4	Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides:	
5407.41	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5407.42	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.43	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.44	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.5	Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
5407.51	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5407.52	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.53	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.54	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.6	Other woven fabrics, containing 85 % or more by weight of polyester filaments:	
5407.61	Containing 85 % or more by weight of non-textured polyester filaments	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5407.69	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.7	Other woven fabrics, containing 85 % or more by weight of synthetic filaments:	
5407.71	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.72	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.73	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5407.74	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.8	Other woven fabrics, containing less than 85 % by weight of synthetic filaments, mixed mainly or solely with cotton:	
5407.81	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.82	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.83	Of yarn of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5407.84	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.9	Other woven fabrics:	
5407.91	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.92	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5407.93	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5407.94	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5408	Woven fabrics of artificial filament yarn including woven fabrics obtained from materials of heading 54.05.	
5408.10	Woven fabrics obtained from high tenacity yarn of viscose rayon	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5408.2	Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like:	
5408.21	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5408.22	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5408.23	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5408.24	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5408.3	Other woven fabrics:	
5408.31	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5408.32	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5408.34	Of yarns of different colours  Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.  CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
- F	CHAPTED 55	
55	CHAPTER 55 MAN-MADE STAPLE FIBRES	
5501	Synthetic filament tow.	
5501.10	Of nylon or other polyamides	CC
5501.20	Of polyesters	CC
5501.30	Acrylic or modacrylic	CC
5501.40	Of polypropylene	CC
5501.90	Other	CC
5502.00	Artificial filament tow.	CC
5503	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
5503.1	Of nylon or other polyamides:	
5503.11	Of aramids	CC
5503.19	Other	CC
5503.20	Of polyesters	CC
5503.30	Acrylic or modacrylic	CC
5503.40	Of polypropylene	CC
5503.90	Other	CC
5504	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
5504.10	Of viscose rayon	CC
5504.90	Other	CC

5505	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	
5505.10	Of synthetic fibres	СТН
5505.20	Of artificial fibres	СТН
5506	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
5506.10	Of nylon or other polyamides	CC
5506.20	Of polyesters	CC
5506.30	Acrylic or modacrylic	CC
5506.90	Other	CC
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC
5508	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
5508.10	Of synthetic staple fibres	СТН
5508.20	Of artificial staple fibres	СТН
5509	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
5509.1	Containing 85 % or more by weight of staple fibres of nylon or other polyamides:	
5509.11	Single yarn	СТН
5509.12	Multiple (folded) or cabled yarn	СТН
5509.2	Containing 85 % or more by weight of polyester staple fibres:	
5509.21	Single yarn	СТН
5509.22	Multiple (folded) or cabled yarn	СТН
5509.3	Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5509.31	Single yarn	СТН
5509.32	Multiple (folded) or cabled yarn	СТН
5509.4	Other yarn, containing 85 % or more by weight of synthetic staple fibres:	
5509.41	Single yarn	СТН
5509.42	Multiple (folded) or cabled yarn	СТН
5509.5	Other yarn, of polyester staple fibres:	
5509.51	Mixed mainly or solely with artificial staple fibres	СТН
5509.52	Mixed mainly or solely with wool or fine animal hair	СТН
5509.53	Mixed mainly or solely with cotton	СТН
5509.59	Other	СТН
5509.6	Other yarn, of acrylic or modacrylic staple fibres:	

5509.61	Mixed mainly or solely with wool or fine animal hair	СТН
5509.62	Mixed mainly or solely with cotton	СТН
5509.69	Other	СТН
5509.9	Other yarn:	
5509.91	Mixed mainly or solely with wool or fine animal hair	СТН
5509.92	Mixed mainly or solely with cotton	СТН
5509.99	Other	СТН
5510	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
5510.1	Containing 85 % or more by weight of artificial staple fibres:	
5510.11	Single yarn	СТН
5510.12	Multiple (folded) or cabled yarn	СТН
5510.20	Other yarn, mixed mainly or solely with wool or fine animal hair	СТН
5510.30	Other yarn, mixed mainly or solely with cotton	СТН
5510.90	Other yarn	СТН
5511	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	
5511.10	Of synthetic staple fibres, containing 85 % or more by weight of such fibres	СТН
5511.20	Of synthetic staple fibres, containing less than 85 % by weight of such fibres	СТН
5511.30	Of artificial staple fibres	СТН
5512	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	
5512.1	Containing 85 % or more by weight of polyester staple fibres:	
5512.11	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5512.19	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5512.2	Containing 85 % or more by weight of acrylic or modacrylic staple fibres:	
5512.21	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5512.29	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5512.9	Other:	
5512.91	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5512.99	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².	
5513.1	Unbleached or bleached:	
5513.11	Of polyester staple fibres, plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.13	Other woven fabrics of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5513.19	Other woven fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.2	Dyed:	
5513.21	Of polyester staple fibres, plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.23	Other woven fabrics of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.29	Other woven fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.3	Of yarns of different colours:	

5513.31	Of polyester staple fibres, plain weave.	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.39	Other woven fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.4	Printed:	
5513.41	Of polyester staple fibres, plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5513.49	Other woven fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².	

5514.1	Unbleached or bleached:	
5514.11	Of polyester staple fibres, plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.12	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.19	Other woven fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.2	Dyed:	
5514.21	Of polyester staple fibres, plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5514.22	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.23	Other woven fabrics of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.29	Other woven fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.30	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.4	Printed:	

5514.41	Of polyester staple fibres, plain weave	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.43	Other woven fabrics of polyester staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5514.49	Other woven fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515	Other woven fabrics of synthetic staple fibres.	
	Of polyester staple fibres:	

5515.11	Mixed mainly or solely with viscose rayon staple fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515.12	Mixed mainly or solely with man-made filaments	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515.13	Mixed mainly or solely with wool or fine animal hair	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515.19	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515.2	Of acrylic or modacrylic staple fibres:	

5515.21	Mixed mainly or solely with man-made filaments	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515.22	Mixed mainly or solely with wool or fine animal hair	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515.29	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5515.9 5515.91	Other woven fabrics: Mixed mainly or solely with man-made filaments	CTH, or a change
		from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5515.99	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516	Woven fabrics of artificial staple fibres.	
5516.1	Containing 85 % or more by weight of artificial staple fibres:	
5516.11	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.12	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.13	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5516.14	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.2	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments:	
5516.21	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.22	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.23	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5516.24	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.3	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair:	
5516.31	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.32	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.33	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5516.34	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.4	Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton:	
5516.41	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.42	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.43	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5516.44	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.9	Other:	
5516.91	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.92	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5516.93	Of yarns or different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5516.94	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
56	CHAPTER 56 WADDING, FELT AND NONWOVENS; SPECIAL YARNS; TWINE, CORDAGE, ROPES AND CABLES AND ARTICLES THEREOF	
5601	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	
5601.2	Wadding of textile materials and articles thereof:	
5601.21	Of cotton	CC
5601.22	Of man-made fibres	CC
5601.29	Other	CC
5601.30	Textile flock and dust and mill neps	CC
5602	Felt, whether or not impregnated, coated, covered or laminated.	
5602.10	Needleloom felt and stitch-bonded fibre fabrics	CC
5602.2	Other felt, not impregnated, coated, covered or laminated:	
5602.21	Of wool or fine animal hair	CC
5602.29	Of other textile materials	CC
5602.90	Other	CC
5603	Nonwovens, whether or not impregnated, coated, covered or laminated.	
5603.1	Of man-made filaments:	
5603.11	Weighing not more than 25 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5603.12	Weighing more than 25 g/m² but not more than 70 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5603.13	Weighing more than 70 g/m² but not more than 150 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5603.14	Weighing more than 150 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5603.9	Other:	
5603.91	Weighing not more than 25 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5603.92	Weighing more than 25 g/m $^{2}$ but not more than 70 g/m $^{2}$	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5603.93	Weighing more than 70 g/m² but not more than 150 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5603.94	Weighing more than 150 g/m²	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	
5604.10	Rubber thread and cord, textile covered	CC
5604.90	Other	CC
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CC
5606.00	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CC

5607	Twine, cordage, ropes and cables, whether or not	
	plaited or braided and whether or not impregnated,	
	coated, covered or sheathed with rubber or plastics.	
5607.2	Of sisal or other textile fibres of the genus agave:	
5607.21	Binder or baler twine	CC
5607.29	Other	CC
5607.4	Of polyethylene or polypropylene:	
5607.41	Binder or baler twine	CC
5607.49	Other	CC
5607.50	Of other synthetic fibres	CC
5607.90	Other	CC
5608	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
5608.1	Of man-made textile materials:	
5608.11	Made up fishing nets	СТН
5608.19	Other	СТН
5608.90	Other	СТН
5609.00	Articles of yarn, strip or the like of heading 54.04 or	СТН
	54.05, twine, cordage, rope or cables, not elsewhere specified or included.	
57	CHAPTER 57 CARPETS AND OTHER TEXTILE FLOOR COVERINGS	
5701	Carpets and other textile floor coverings, knotted, whether or not made up.	
5701.10	Of wool or fine animal hair	CC
5701.90	Of other textile materials	CC
5702	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "kelem", "schumacks", "karamanie" and similar handwoven rugs.	
5702.10	"kelem", "schumacks", "karamanie" and similar hand- woven rugs	CC
5702.20	Floor coverings of coconut fibres (coir)	CC
5702.3	Other, of pile construction, not made up:	
5702.31	Of wool or fine animal hair	CC
5702.32	Of man-made textile materials	CC
5702.39	Of other textile materials	CC
5702.4	Other, of pile construction, made up:	
5702.41	Of wool or fine animal hair	CC

5702.42	Of man-made textile materials	CC
5702.49	Of other textile materials	CC
5702.50	Other, not of pile construction, not made up	CC
5702.9	Other, not of pile construction, made up:	
5702.91	Of wool or fine animal hair	CC
5702.92	Of man-made textile materials	CC
5702.99	Of other textile materials	CC
5703	Carpets and other textile floor coverings, tufted, whether or not made up.	
5703.10	Of wool or fine animal hair	CC
5703.20	Of nylon or other polyamides	CC
5703.30	Of other man-made textile materials	CC
5703.90	Of other textile materials	CC
5704	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	
5704.10	Tiles, having a maximum surface area of 0.3 m <sup>2</sup>	CC except from heading 5602
5704.90	Other	CC except from heading 5602
5705.00	Other carpets and other textile floor coverings, whether or not made up.	CC
58	CHAPTER 58 SPECIAL WOVEN FABRICS; TUFTED TEXTILE FABRICS; LACE; TAPESTRIES; TRIMMINGS; EMBROIDERY	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	
5801.10	Of wool or fine animal hair	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.2	Of cotton:	

5801.21	Uncut weft pile fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.22	Cut corduroy	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.23	Other weft pile fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.26	Chenille fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5801.27	Warp pile fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.3	Of man-made fibres:	
5801.31	Uncut weft pile fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.32	Cut corduroy	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.33	Other weft pile fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5801.36	Chenille fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.37	Warp pile fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5801.90	Of other textile materials	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5802	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	
5802.1	Terry towelling and similar woven terry fabrics, of cotton:	
5802.11	Unbleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

5802.19	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5802.20	Terry towelling and similar woven terry fabrics, of other textile materials	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5802.30	Tufted textile fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5803.00	Gauze, other than narrow fabrics of heading 58.06.	CC
5804	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60.02 to 60.06.	
5804.10	Tulles and other net fabrics	CC
5804.2	Mechanically made lace:	
5804.21	Of man-made fibres	CC
5804.29	Of other textile materials	CC
5804.30	Hand-made lace	CC

5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	CC
5806	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	
5806.10	Woven pile fabrics (including terry towelling and similar terry fabrics) and chenille fabrics	CC
5806.20	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	CC
5806.3	Other woven fabrics:	
5806.31	Of cotton	CC
5806.32	Of man-made fibres	CC
5806.39	Of other textile materials	CC
5806.40	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC
5807	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	
5807.10	Woven	CC
5807.90	Other	CC
5808	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	
5808.10	Braids in the piece	CC
5808.90	Other	CC
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
5810	Embroidery in the piece, in strips or in motifs.	
5810.10	Embroidery without visible ground	СТН
5810.9	Other embroidery:	
5810.91	Of cotton	СТН

5810.92	Of man-made fibres	СТН
5810.99	Of other textile materials	СТН
5811.00	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10.	СТН
59	CHAPTER 59 IMPREGNATED, COATED, COVERED OR LAMINATED TEXTILE FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	
5901.10	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	CC
5901.90	Other	CC
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
5902.10	Of nylon or other polyamides	CC
5902.20	Of polyesters	CC
5902.90	Other	CC
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
5903.10	With poly (vinyl chloride)	CC
5903.20	With polyurethane	CC
5903.90	Other	CC
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	
5904.10	Linoleum	CC
5904.90	Other	CC
5905.00	Textile wall coverings.	CC
5906	Rubberised textile fabrics, other than those of heading 59.02.	
5906.10	Adhesive tape of a width not exceeding 20 cm	CC
5906.9	Other:	
5906.91	Knitted or crocheted	CC

5906.99	Other	CC
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	CC
5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	CC
5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	CC
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	CC
5911	Textile products and articles, for technical uses, specified in Note 7 of this Chapter.	
5911.10	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes, including narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	CC
5911.20	Bolting cloth, whether or not made up	CC
5911.3	Textile fabrics and felts, endless or fitted with linking devices, of a kind used in paper-making or similar machines (for example, for pulp or asbestos-cement):	
5911.31	Weighing less than 650 g/m²	CC
5911.32	Weighing 650 g/m² or more	CC
5911.40	Straining cloth of a kind used in oil presses or the like, including that of human hair	CC
5911.90	Other	CC
60	CHAPTER 60 KNITTED OR CROCHETED FABRICS	
6001	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	

6001.10	"Long pile" fabrics	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6001.2	Looped pile fabrics:	
6001.21	Of cotton	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6001.22	Of man-made fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6001.29	Of other textile materials	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6001.9	Other:	

6001.91	Of cotton	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6001.92	Of man-made fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6001.99	Of other textile materials	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6002	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6002.40	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

6002.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6003	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of heading 60.01 or 60.02.	
6003.10	Of wool or fine animal hair	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6003.20	Of cotton	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6003.30	Of synthetic fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

6003.40	Of artificial fibres	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6003.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6004	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of heading 60.01.	
6004.10	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6004.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

6005	Warp knit fabrics (including those made on galloon	
	knitting machines), other than those of headings 60.01 to 60.04.	
6005.2	Of cotton:	
6005.21	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.22	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.23	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.24	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.3	Of synthetic fibres:	

6005.31	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.32	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.33	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.34	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.4	Of artificial fibres:	

6005.41	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.42	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.43	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6005.44	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

6005.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006	Other Knitted or crocheted fabrics.	
6006.10	Of wool or fine animal hair	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.2	Of cotton:	
6006.21	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.22	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

6006.23	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.24	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.3	Of synthetic fibres:	
6006.31	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.32	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

6006.33	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.34	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.4	Of artificial fibres:	
6006.41	Unbleached or bleached	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.42	Dyed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.

6006.43	Of yarns of different colours	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.44	Printed	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
6006.90	Other	CTH, or a change from fabric that is constructed but not further prepared or finished provided that it is dyed or printed in the territory of one or both of the parties.
61	CHAPTER 61 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	
6101	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.03.	
6101.20	Of cotton	CC
6101.30	Of man-made fibres	CC
6101.90	Of other textile materials	CC

6102	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 61.04.	
6102.10	Of wool or fine animal hair	CC
6102.20	Of cotton	CC
6102.30	Of man-made fibres	CC
6102.90	Of other textile materials	CC
6103	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6103.10	Suits	CC
6103.2	Ensembles:	
6103.22	Of cotton	CC
6103.23	Of synthetic fibres	CC
6103.29	Of other textile materials	CC
6103.3	Jackets and blazers:	
6103.31	Of wool or fine animal hair	CC
6103.32	Of cotton	CC
6103.33	Of synthetic fibres	CC
6103.39	Of other textile materials	CC
6103.4	Trousers, bib and brace overalls, breeches and shorts:	
6103.41	Of wool or fine animal hair	CC
6103.42	Of cotton	CC
6103.43	Of synthetic fibres	CC
6103.49	Of other textile materials	CC
6104	Women's or girls' suits, ensembles, jackets, blazers dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	
6104.1	Suits:	
6104.13	Of synthetic fibres	CC
6104.19	Of other textile materials	CC
6104.2	Ensembles:	
6104.22	Of cotton	CC
6104.23	Of synthetic fibres	CC
6104.29	Of other textile materials	CC
6104.3	Jackets and blazers:	
6104.31	Of wool or fine animal hair	CC
6104.32	Of cotton Of cotton	CC

6104.33	Of synthetic fibres	CC
6104.39	Of other textile materials	CC
6104.4	Dresses:	
6104.41	Of wool or fine animal hair	CC
6104.42	Of cotton	CC
6104.43	Of synthetic fibres	CC
6104.44	Of artificial fibres	CC
6104.49	Of other textile materials	CC
6104.5	Skirts and divided skirts:	
6104.51	Of wool or fine animal hair	CC
6104.52	Of cotton	CC
6104.53	Of synthetic fibres	CC
6104.59	Of other textile materials	CC
6104.6	Trousers, bib and brace overalls, breeches and shorts:	
6104.61	Of wool or fine animal hair	CC
6104.62	Of cotton	CC
6104.63	Of synthetic fibres	CC
6104.69	Of other textile materials	CC
6105	Men's or boys' shirts, knitted or crocheted.	
6105.10	Of cotton	CC
6105.20	Of man-made fibres	CC
6105.90	Of other textile materials	CC
6106	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
6106.10	Of cotton	CC
6106.20	Of man-made fibres	CC
6106.90	Of other textile materials	CC
6107	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
6107.1	Underpants and briefs:	
6107.11	Of cotton	CC
6107.12	Of man-made fibres	CC
6107.19	Of other textile materials	CC
6107.2	Nightshirts and pyjamas:	
6107.21	Of cotton	CC
6107.22	Of man-made fibres	CC
6107.29	Of other textile materials	CC
6107.9	Other:	

6107.91	Of cotton	CC
6107.99	Of other textile materials	CC
6108	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
6108.1	Slips and petticoats:	
6108.11	Of man-made fibres	CC
6108.19	Of other textile materials	CC
6108.2	Briefs and panties:	
6108.21	Of cotton	CC
6108.22	Of man-made fibres	CC
6108.29	Of other textile materials	CC
6108.3	Nightdresses and pyjamas:	
6108.31	Of cotton	CC
6108.32	Of man-made fibres	CC
6108.39	Of other textile materials	CC
6108.9	Other:	
6108.91	Of cotton	CC
6108.92	Of man-made fibres	CC
6108.99	Of other textile materials	CC
6109	T-shirts, singlets and other vests, knitted or crocheted.	
6109.10	Of cotton	CC
6109.90	Of other textile materials	CC
6110	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	
6110.1	Of wool or fine animal hair:	
6110.11	Of wool	CC
6110.12	Of Kashmir (cashmere) goats	CC
6110.19	Other	CC
6110.20	Of cotton	CC
6110.30	Of man-made fibres	CC
6110.90	Of other textile materials	CC
6111	Babies' garments and clothing accessories, knitted or crocheted.	
6111.20	Of cotton	CC
6111.30	Of synthetic fibres	CC
6111.90	Of other textile materials	CC
6112	Track suits, ski suits and swimwear, knitted or crocheted.	
6112.1	Track suit:	

6112.11	Of cotton	CC
6112.12	Of synthetic fibres	CC
6112.19	Of other textile materials	CC
6112.20	Ski suits	CC
6112.3	Men's or boys' swimwear:	
6112.31	Of synthetic fibres	CC
6112.39	Of other textile materials	CC
6112.4	Women's or girls' swimwear:	
6112.41	Of synthetic fibres	CC
6112.49	Of other textile materials	CC
6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	CC
6114	Other garments, knitted or crocheted.	
6114.20	Of cotton	CC
6114.30	Of man-made fibres	CC
6114.90	Of other textile materials	CC
6115	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	
6115.10	Graduated compression hosiery (for example, stockings for varicose veins)	CC
6115.2	Other panty hose and tights:	
6115.21	Of synthetic fibres, measuring per single yarn less than 67 decitex	CC
6115.22	Of synthetic fibres, measuring per single yarn 67 decitex or more	CC
6115.29	Of other textile materials	CC
6115.30	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	CC
6115.9	Other:	
6115.94	Of wool or fine animal hair	CC
6115.95	Of cotton	CC
6115.96	Of synthetic fibres	CC
6115.99	Of other textile materials	CC
6116	Gloves, mittens and mitts, knitted or crocheted.	
6116.10	Impregnated, coated or covered with plastics or rubber	CC
6116.9	Other:	
6116.91	Of wool or fine animal hair	CC
6116.92	Of cotton	CC

6116.93	Of synthetic fibres	CC
6116.99	Of other textile materials	CC
6117	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	CC
6117.80	Other accessories	CC
6117.90	Parts	CC
62	CHAPTER 62 ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	
6201	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.03.	
6201.1	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6201.11	Of wool or fine animal hair	CC
6201.12	Of cotton	CC
6201.13	Of man-made fibres	CC
6201.19	Of other textile materials	CC
6201.9	Other:	
6201.91	Of wool or fine animal hair	CC
6201.92	Of cotton	CC
6201.93	Of man-made fibres	CC
6201.99	Of other textile materials	CC
6202	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading 62.04.	
6202.1	Overcoats, raincoats, car-coats, capes, cloaks and similar articles:	
6202.11	Of wool or fine animal hair	CC
6202.12	Of cotton	CC
6202.13	Of man-made fibres	CC
6202.19	Of other textile materials	CC
6202.9	Other:	
6202.91	Of wool or fine animal hair	CC
6202.92	Of cotton	CC
6202.93	Of man-made fibres	CC
6202.99	Of other textile materials	CC

6203	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
6203.1	Suits:	
6203.11	Of wool or fine animal hair	CC
6203.12	Of synthetic fibres	CC
6203.19	Of other textile fibres	CC
6203.2	Ensembles:	
6203.22	Of cotton	CC
6203.23	Of synthetic fibres	CC
6203.29	Of other textile materials	CC
6203.3	Jackets and blazers:	
6203.31	Of wool or fine animal hair	CC
6203.32	Of cotton	CC
6203.33	Of synthetic fibres	CC
6203.39	Of other textile materials	CC
6203.4	Trousers, bib and brace overalls, breeches and shorts:	
6203.41	Of wool or fine animal hair	CC
6203.42	Of cotton	CC
6203.43	Of synthetic fibres	CC
6203.49	Of other textile materials	CC
6204	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
6204.1	Suits:	
6204.11	Of wool or fine animal hair	CC
6204.12	Of cotton	CC
6204.13	Of synthetic fibres	CC
6204.19	Of other textile materials	CC
6204.2	Ensembles:	
6204.21	Of wool or fine animal hair	CC
6204.22	Of cotton	CC
6204.23	Of synthetic fibres	CC
6204.29	Of other textile materials	CC
6204.3	Jackets and blazers:	
6204.31	Of wool or fine animal hair	CC
6204.32	Of cotton	CC
6204.33	Of synthetic fibres	CC
6204.39	Of other textile materials	CC
6204.4	Dresses:	

6204.41	Of wool or fine animal hair	CC
6204.42	Of cotton	CC
6204.43	Of synthetic fibres	CC
6204.44	Of artificial fibres	CC
6204.49	Of other textile materials	CC
6204.5	Skirts and divided skirts:	
6204.51	Of wool or fine animal hair	CC
6204.52	Of cotton	CC
6204.53	Of synthetic fibres	CC
6204.59	Of other textile materials	CC
6204.6	Trousers, bib and brace overalls, breeches and shorts:	
6204.61	Of wool or fine animal hair	CC
6204.62	Of cotton	CC
6204.63	Of synthetic fibres	CC
6204.69	Of other textile materials	CC
6205	Men's or boys' shirts.	
6205.20	Of cotton	CC
6205.30	Of man-made fibres	CC
6205.90	Of other textile materials	CC
6206	Women's or girls' blouses, shirts and shirt-blouses.	
6206.10	Of silk or silk waste	CC
6206.20	Of wool or fine animal hair	CC
6206.30	Of cotton	CC
6206.40	Of man-made fibres	CC
6206.90	Of other textile materials	CC
6207	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
6207.1	Underpants and briefs:	
6207.11	Of cotton	CC
6207.19	Of other textile materials	CC
6207.2	Nightshirts and pyjamas:	
6207.21	Of cotton	CC
6207.22	Of man-made fibres	CC
6207.29	Of other textile materials	CC
6207.9	Other:	
6207.91	Of cotton	CC
6207.99	Of other textile materials	CC

6208	Women's or girls' singlets and other vests, slips,	
	petticoats, briefs, panties, nightdresses, pyjamas,	
	négligés, bathrobes, dressing gowns and similar	
6208.1	articles. Slips and petticoats:	
6208.11	Of man-made fibres	CC
6208.19	Of other textile materials	CC
6208.2	Nightdresses and pyjamas:	
6208.21	Of cotton	CC
6208.22	Of conton  Of man-made fibres	CC
6208.29	Of other textile materials	CC
6208.9	Of other textue materials  Other:	
	Officotton	CC
6208.91		CC
6208.92 6208.99	Of man-made fibres Of other textile materials	CC CC
6209	Babies' garments and clothing accessories.  Of cotton	CC
6209.20		CC
6209.30	Of synthetic fibres	CC
6209.90	Of other textile materials	CC
6210	Garments, made up of fabrics of heading 56.02, 56.03, 59.03, 59.06 or 59.07.	
6210.10	Of fabrics of heading 56.02 or 56.03	CC
6210.20	Other garments, of the type described in subheadings 6201.11 to 6201.19	CC
6210.30	Other garments, of the type described in subheading 6202.11 to 6202.19	CC
6210.40	Other men's or boys' garments	CC
6210.50	Other women's or girls' garments	CC
6211	Track suits, ski suits and swimwear; other garments.	
6211.1	Swimwear:	
6211.11	Men's or boys'	CC
6211.12	Women's or girls'	CC
6211.20	Ski suits	CC
6211.3	Other garments, men's or boys':	
6211.32	Of cotton	CC
6211.33	Of man-made fibres	CC
6211.39	Of other textile materials	CC
6211.4	Other garments, women's or girls':	
6211.42	Of cotton	CC
6211.43	Of man-made fibres	CC

6211.49	Of other textile materials	CC
6212	Brassiéres, girdles, corsets, braces, suspenders, garters	
	and similar articles and parts thereof, whether or not	
	knitted or crocheted.	
6212.10	Brassiéres	CC
6212.20	Girdles and panty-girdles	CC
6212.30	Corselettes	CC
6212.90	Other	CC
6213	Handkerchiefs.	
6213.20	Of cotton	CC
6213.90	Of other textile materials	CC
6214	Shawls, scarves, mufflers, mantillas, veils and the like.	
6214.10	Of silk or silk waste	CC
6214.20	Of wool or fine animal hair	CC
6214.30	Of synthetic fibres	CC
6214.40	Of artificial fibres	CC
6214.90	Of other textile materials	CC
6215	Ties, bow ties and cravats.	
6215.10	Of silk or silk waste	CC
6215.20	Of man-made fibres	CC
6215.90	Of other textile materials	CC
6216.00	Gloves, mittens and mitts.	CC
6217	Other made up clothing accessories; parts of garments	
	or of clothing accessories, other than those of heading	
6217.10	62.12. Accessories	CC
6217.90	Parts CHAPTER 62	CC
63	CHAPTER 63 OTHER MADE UP TEXTILE ARTICLES; SETS;	
	WORN CLOTHING AND WORN TEXTILE	
	ARTICLES; RAGS	
6301	Blankets and travelling rugs.	

6301.10	Electric blankets	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6301.20	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6301.30	Blankets (other than electric blankets) and travelling rugs, of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6301.40	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.

6301.90	Other blankets and travelling rugs	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302	Bed linen, table linen, toilet linen and kitchen linen.	
6302.10	Bed linen, knitted or crocheted	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.2	Other bed linen, printed:	
6302.21	Of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.

6302.22	Of man-made fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.29	Of other textile materials	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.3	Other bed linen:	
6302.31	Of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.

6302.32	Of man-made fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.39	Of other textile materials	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.40	Table linen, knitted or crocheted	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.5	Other table linen:	

6302.51	Of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.53	Of man-made fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.59	Of other textile materials	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.60	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.

6302.9	Other:	
6302.91	Of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.93	Of man-made fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6302.99	Of other textile materials	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6303	Curtains (including drapes) and interior blinds; curtain or bed valance.	
6303.1	Knitted or crocheted:	

6303.12	Of synthetic fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6303.19	Of other textile materials	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6303.9	Other:	
6303.91	Of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.

6303.92	Of synthetic fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6303.99	Of other textile materials	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6304	Other furnishing articles, excluding those of heading 94.04.	
6304.1	Bedspreads:	
6304.11	Knitted or crocheted	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.

6304.19	Other	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6304.9	Other:	
6304.91	Knitted or crocheted	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6304.92	Not knitted or crocheted, of cotton	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.

6304.93	Not knitted or crocheted, of synthetic fibres	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6304.99	Not knitted or crocheted, of other textile materials	CC provided that where the starting material is fabric, the fabric was greige fabric that is dyed or printed and finished in the territory of one or both of the Parties to render it directly usable.
6305	Sacks and bags, of a kind used for the packing of	
6305.10	goods.  Of into on of other tantile heat fibres of heading 52.02	CC
6305.10	Of jute or of other textile bast fibres of heading 53.03 Of cotton	CC
	Of man-made textile materials:	CC
6305.3	Flexible intermediate bulk containers	CC
6305.32		CC
6305.33	Other, of polyethylene or polypropylene strip or the like	CC
6305.39	Other	CC
6305.90	Of other textile materials	CC
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
6306.1	Tarpaulins, awnings and sunblinds:	
6306.12	Of synthetic fibres	CC
6306.19	Of other textile materials	CC
6306.2	Tents:	
6306.22	Of synthetic fibres	CC
6306.29	Of other textile materials	CC
6306.30	Sails	CC
6306.40	Pneumatic mattresses	CC
6306.90	Other	CC

6307	Other made up articles, including dress patterns.	
6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	CC provided that where the starting material is fabric, the fabric is wholly finished in the territory of one or both of the Parties
6307.20	Life-jackets and life-belts	CC
6307.90	Other	CC provided that where the starting material is fabric, the fabric is wholly finished in the territory of one or both of the Parties
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	CC
6309.00	Worn clothing and other worn articles.	СТН
6310	Used or new rags, scrap twine cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	
6310.10	Sorted	СТН
6310.90	Other	СТН
64	SECTION XII FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING- STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR (Chapters 64 – 67)  CHAPTER 64 FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES	
6401	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	
6401.10	Footwear incorporating a protective metal toe-cap	СТН

6401.9	Other footwear:	
6401.92	Covering the ankle but not covering the knee	СТН
6401.99	Other	СТН
6402	Other footwear with outer soles and uppers of rubber or plastics.	
6402.1	Sports footwear:	
6402.12	Ski-boots, cross-country ski footwear and snowboard boots	СТН
6402.19	Other	СТН
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	СТН
6402.9	Other footwear:	
6402.91	Covering the ankle	СТН
6402.99	Other	СТН
6403	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
6403.1	Sports footwear:	
6403.12	Ski-boots, cross-country ski footwear and snowboard boots	СТН
6403.19	Other	СТН
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	СТН
6403.40	Other footwear, incorporating a protective metal toe-	СТН
6403.5	Other footwear with outer soles of leather:	
6403.51	Covering the ankle	СТН
6403.59	Other	СТН
6403.9	Other footwear:	
6403.91	Covering the ankle	СТН
6403.99	Other	СТН
6404	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
6404.1	Footwear with outer soles of rubber or plastics:	
6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	СТН
6404.19	Other	СТН
6404.20	Footwear with outer soles of leather or composition leather	СТН
6405	Other footwear.	
6405.10	With uppers of leather or composition leather	СТН

6405.20	With uppers of textile materials	CTH
6405.90	Other	СТН
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
6406.10	Uppers and parts thereof, other than stiffeners	СТН
6406.20	Outer soles and heels, of rubber or plastics	СТН
6406.90	Other	СТН
65	CHAPTER 65 HEADGEAR AND PARTS THEREOF	
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	СТН
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	СТН
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	СТН
6505.00	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	СТН
6506	Other headgear, whether or not lined or trimmed.	
6506.10	Safety headgear	СТН
6506.9	Other:	
6506.91	Of rubber or of plastics	СТН
6506.99	Of other materials	СТН
6507.00	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	СТН
66	CHAPTER 66 UMBRELLAS, SUN UMBRELLAS, WALKING- STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS, AND PARTS THEREOF	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	
6601.10	Garden or similar umbrellas	СТН
6601.9	Other:	
6601.91	Having a telescopic shaft	СТН

6601.99	Other	CTH
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	СТН
6603	Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	
6603.20	Umbrella frames, including frames mounted on shafts (sticks)	CC
6603.90	Other	CC
67	CHAPTER 67 PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR	
6701.00	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading 05.05 and worked quills and scapes).	СТН
6702	Artificial flowers, foliage and fruit and parts-thereof; articles made of artificial flowers, foliage or fruit.	
6702.10	Of plastics	СТН
6702.90	Of other materials	СТН
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	СТН
6704	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	
6704.1	Of synthetic textile materials:	
6704.11	Complete wigs	СТН
6704.19	Other	СТН
6704.20	Of human hair	СТН
6704.90	Of other materials	СТН
	SECTION XIII ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE (Chapters 68 – 70)	
68	CHAPTER 68 ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS	
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	СТН

6802	Worked monumental or building stone (except slate)	
0002	and articles thereof, other than goods of heading	
	68.01; mosaic cubes and the like, of natural stone	
	(including slate), whether or not on a backing;	
	artificially coloured granules, chipping and powder, of	
	natural stone (including slate).	
6802.10	Tiles, cubes and similar articles, whether or not	СТН
	rectangular (including square), the largest surface area	
	of which is capable of being enclosed in a square the	
	side of which is less than 7 cm; artificially coloured	
	granules, chippings and powder	
6802.2	Other monumental or building stone and articles	
	thereof, simply cut or sawn, with a flat or even	
	surface:	
6802.21	Marble, travertine and alabaster	СТН
6802.23	Granite	СТН
6802.29	Other stone	СТН
6802.9	Other:	
6802.91	Marble, travertine and alabaster	СТН
6802.92	Other calcareous stone	СТН
6802.93	Granite	СТН
6802.99	Other stone	СТН
6803.00	Worked slate and articles of slate or of agglomerated	СТН
	slate.	
6804	Millstones, grindstones, grinding wheels and the like,	
	without frameworks, for grinding, sharpening,	
	polishing, trueing or cutting, hand sharpening or	
	polishing stones, and parts thereof, of natural stone, of	
	agglomerated natural or artificial abrasives, or of	
	ceramics, with or without parts of other materials.	
6804.10	Millstones and grindstones for milling, grinding or	СТН
	pulping	
6804.2	Other millstones, grindstones, grinding wheels and the	
	like:	
6804.21	Of agglomerated synthetic or natural diamond	СТН
6804.22	Of other agglomerated abrasives or of ceramics	СТН
6804.23	Of natural stone	СТН
6804.30	Hand sharpening or polishing stones	СТН
6805	Natural or artificial, abrasive powder or grain, on a	
	base of textile material, of paper, of paperboard or of	
	other materials, whether or not cut to shape or sewn or	
	otherwise made up.	

6805.10	On a base of woven textile fabric only	СТН
6805.20	On a base of paper or paperboard only	СТН
6805.30	On a base of other materials	СТН
6806	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading 68.11 or 68.12 or of Chapter 69.	
6806.10	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	СТН
6806.20	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	СТН
6806.90	Other	СТН
6807	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
6807.10	In rolls	СТН
6807.90	Other	СТН
6808.00	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	СТН
6809	Articles of plaster or of compositions based on plaster.	
6809.1	Boards, sheets, panels, tiles and similar articles, not ornamented:	
6809.11	Faced or reinforced with paper or paperboard only	CTH
6809.19	Other	СТН
6809.90	Other articles	СТН
6810	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
6810.1	Tiles, flagstones, bricks and similar articles:	
6810.11	Building blocks and bricks	СТН
6810.19	Other	СТН
6810.9	Other articles:	
6810.91	Prefabricated structural components for building or civil engineering	СТН
6810.99	Other	CTH
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like.	

6811.40	Containing asbestos	CTH
6811.8	Not containing asbestos:	
6811.81	Corrugated sheets	СТН
6811.82	Other sheets, panels, tiles and similar articles	СТН
6811.89	Other articles	СТН
6812	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of heading 68.11 or 68.13.	
6812.80	Of crocidolite	CTSH
6812.9	Other:	
6812.91	Clothing, clothing accessories, footwear and headgear	CTSH
6812.92	Paper, millboard and felt	CTSH
6812.93	Compressed asbestos fibre jointing, in sheets or rolls	CTSH
6812.99	Other	CTSH
6813	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	
6813.20	Containing asbestos	СТН
6813.8	Not containing asbestos:	
6813.81	Brake linings and pads	СТН
6813.89	Other	СТН
6814	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	
6814.10	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	СТН
6814.90	Other	СТН
6815	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	
6815.10	Non-electrical articles of graphite or other carbon	СТН
6815.20	Articles of peat	СТН
6815.9	Other articles:	
6815.91	Containing magnesite, dolomite or chromite	СТН
6815.99	Other	СТН

69	CHAPTER 69 CERAMIC PRODUCTS	
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CC
6902	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	
6902.10	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr2O3	CC
6902.20	Containing by weight more than 50 % of alumina (Al2O3), of silica(SiO2) or of a mixture or compound of these products	CC
6902.90	Other	CC
6903	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	
6903.10	Containing by weight more than 50 % of graphite or other carbon or of a mixture of these products	CC
6903.20	Containing by weight more than 50 % of alumina(Al2O3) or of a mixture or compound of alumina and of silica(SiO2)	CC
6903.90	Other	CC
6904	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
6904.10	Building bricks	CC
6904.90	Other	CC
6905	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
6905.10	Roofing tiles	CC
6905.90	Other	CC
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	CC
6907	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	
6907.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is	CC

	capable of being enclosed in a square the side of which is less than 7 cm	
6907.90	Other	CC
6907.90	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	
6908.10	Tiles, cubes and similar articles, whether or not rectangular, the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm	CC or RVC(40)
6908.90	Other	CC or RVC(40)
6909	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	
6909.1	Ceramic wares for laboratory, chemical or other technical uses:	
6909.11	Of porcelain or china	CC
6909.12	Articles having a hardness equivalent to 9 or more on the Mohs scale	CC
6909.19	Other	CC
6909.90	Other	CC
6910	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	
6910.10	Of porcelain or china	CC
6910.90	Other	CC
6911	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
6911.10	Tableware and kitchenware	CC
6911.90	Other	CC
6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CC
6913	Statuettes and other ornamental ceramic articles.	
6913.10	Of porcelain or china	CC
6913.90	Other	CC
6914	Other ceramic articles.	
6914.10	Of porcelain or china	CC

6914.90	Other	CC
70	CHAPTER 70 GLASS AND GLASSWARE	
7001.00	Cullet and other waste and scrap of glass; glass in the mass.	СТН
7002	Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
7002.10	Balls	СТН
7002.20	Rods	СТН
7002.3	Tubes:	
7002.31	Of fused quartz or other fused silica	СТН
7002.32	Of other glass having a linear coefficient of expansion not exceeding 5×10-6 per Kelvin within a temperature range of 0°C to 300°C	СТН
7002.39	Other	СТН
7003	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
7003.1	Non-wired sheets:	
7003.12	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	СТН
7003.19	Other	СТН
7003.20	Wired sheets	СТН
7003.30	Profiles	СТН
7004	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
7004.20	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	СТН
7004.90	Other glass	СТН
7005	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
7005.10	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	СТН
7005.2	Other non-wired glass:	
7005.21	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	СТН

7005.29	Other	CTH
7005.30	Wired glass	СТН
7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	СТН
7007	Safety glass, consisting of toughened (tempered) or laminated glass.	
7007.1	Toughened (tempered) safety glass:	
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	СТН
7007.19	Other	СТН
7007.2	Laminated safety glass:	
7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	СТН
7007.29	Other	СТН
7008.00	Multiple-walled insulating units of glass.	СТН
7009	Glass mirrors, whether or not framed, including rearview mirrors.	
7009.10	Rear-view mirrors for vehicles	CTSH
7009.9	Other:	
7009.91	Unframed	СТН
7009.92	Framed	СТН
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	
7010.10	Ampoules	СТН
7010.20	Stoppers, lids and other closures	СТН
7010.90	Other	СТН
7011	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	
7011.10	For electric lighting	СТН
7011.20	For cathode-ray tubes	СТН
7011.90	Other	СТН
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 70.10 or 70.18).	
7013.10	Of glass-ceramics	СТН

7013.2	Stemware drinking glasses, other than of glass-	
	ceramics:	
7013.22	Of lead crystal	СТН
7013.28	Other	СТН
7013.3	Other drinking glasses, other than of glass ceramics:	
7013.33	Of lead crystal	СТН
7013.37	Other	СТН
7013.4	Glassware of a kind used for table (other than drinking glasses) or kitchen purposes other than of glassceramics:	
7013.41	Of lead crystal	СТН
7013.42	Of glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C	СТН
7013.49	Other	СТН
7013.9	Other glassware:	
7013.91	Of lead crystal	CTH
7013.99	Other	СТН
7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	СТН
7015	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	
7015.10	Glasses for corrective spectacles	СТН
7015.90	Other	СТН
7016	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaic or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	
7016.10	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	СТН
7016.90	Other	СТН
7017	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
7017.10	Of fused quartz or other fused silica	СТН

7017.20	Of other glass having a linear coefficient of expansion not exceeding 5 x 10-6 per Kelvin within a temperature range of 0°C to 300°C	СТН
7017.90	Other	СТН
7018	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation	
	jewellery; glass microspheres not exceeding 1 mm in diameter.	
7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	СТН
7018.20	Glass microspheres not exceeding 1 mm in diameter	СТН
7018.90	Other	СТН
7019	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
7019.1	Slivers, rovings, yarn and chopped strands:	
7019.11	Chopped strands, of a length of not more than 50 mm	СТН
7019.12	Rovings	СТН
7019.19	Other	СТН
7019.3	Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
7019.31	Mats	СТН
7019.32	Thin sheets (voiles)	СТН
7019.39	Other	СТН
7019.40	Woven fabrics of rovings	СТН
7019.5	Other woven fabrics:	
7019.51	Of a width not exceeding 30 cm	СТН
7019.52	Of a width exceeding 30 cm, plain weave, weighing	СТН
	less than 250 g/m², of filaments measuring per single yarn not more than 136 tex	
7019.59	Other	СТН
7019.90	Other	СТН
7020.00	Other articles of glass.	СТН

## SECTION XIV NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

	(Chapter 71)	
71	CHAPTER 71 NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS	
	METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN	
7101	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	
7101.10	Natural pearls	CC
7101.2	Cultured pearls:	
7101.21	Unworked	CC
7101.22	Worked	CC
7102	Diamonds, whether or not worked, but not mounted or set.	
7102.10	unsorted	CC
7102.2	Industrial:	
7102.21	Unworked or simply sawn, cleaved or bruted	CC
7102.29	Other	CC
7102.3	Non-industrial:	
7102.31	Unworked or simply sawn, cleaved or bruted	CC
7102.39	Other	CC
7103	Precious stones (other than diamonds) and semi- precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	
7103.10	Unworked or simply sawn or roughly shaped	CC
7103.9	Otherwise worked:	
7103.91	Rubies, sapphires and emeralds	CC
7103.99	Other	CC

7104	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	
7104.10	Piezo-electric quartz	CTH
7104.20	Other, unworked or simply sawn or roughly shaped	СТН
7104.90	Other	CTH
7105	Dust and powder of natural or synthetic precious or semi-precious stones.	
7105.10	Of diamonds	СТН
7105.90	Other	СТН
7106	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
7106.10	Powder	CC
7106.9	Other	
7106.91	Unwrought	CC
7106.92	Semi-manufactured	CC
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	CC
7108	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
7108.1	Non-monetary:	
7108.11	Powder	CC
7108.12	Other unwrought forms	CC
7108.13	Other semi-manufactured forms	CC
7108.20	Monetary	CC
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	CC
7110	Platinum, unwrought or in semi-manufactured forms, or in powder form.	
7110.1	Platinum:	
7110.11	Unwrought or in powder form	CC
7110.19	Other	CC
7110.2	Palladium:	
7110.21	Unwrought or in powder form	CC
7110.29	Other	CC
7110.3	Rhodium:	
7110.31	Unwrought or in powder form	CC

7110.39	Other	CC
7110.4	Iridium, osmium and ruthenuim:	
7110.41	Unwrought or in powder form	CC
7110.49	Other	CC
7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	CC
7112	Waste and scrap of precious metal or of metals clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	
7112.30	Ash containing precious metal or precious metal compounds	СТН
7112.9	Other:	
7112.91	Of gold, including metal clad with gold but excluding sweepings containing other precious metals	СТН
7112.92	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	СТН
7112.99	Other	СТН
7113	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
7113.1	Of precious metal whether or not plated or clad with precious metal:	
7113.11	Of silver, whether or not plated or clad with other precious metal	СТН
7113.19	Of other precious metal, whether or not plated or clad with precious metal	СТН
7113.20	Of base metal clad with precious metal	СТН
7114	Articles of goldsmith's or silversmith's wares and parts thereof, of precious metal or of metal clad with precious metal.	
7114.1	Of precious metal whether or not plated or clad with precious metal:	
7114.11	Of silver, whether or not plated or clad with other precious metal	СТН
7114.19	Of other precious metal, whether or not plated or clad with precious metal	СТН
7114.20	Of base metal clad with precious metal	СТН
7115	Other articles of precious metal or of metal clad with precious metal.	
7115.10	Catalysts in the form of wire cloth or grill, of platinum	СТН

7115.90	Other	СТН
7116	Articles of natural or cultured pearls, precious or semi-	
	precious stones (natural, synthetic or reconstructed).	
7116.10	Of natural or cultured pearls	СТН
7116.20	Of precious or semi-precious stones (natural, synthetic	СТН
	or reconstructed)	
7117	Imitation jewellery.	
7117.1	Of base metal, whether or not plated with precious metal:	
7117.11	Cuff-links and studs	СТН
7117.19	Other	СТН
7117.90	Other	СТН
7118	Coin	0111
7118.10	Coin (other than gold coin), not being legal tender	СТН
7118.90	Other	СТН
	SECTION XV BASE METALS AND ARTICLES OF BASE METAL (Chapters 72 – 83)	
72	CHAPTER 72 IRON AND STEEL	
7201	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	
7201.10	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	СТН
7201.20	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	СТН
7201.50	Alloy pig iron; spiegeleisen	СТН
7202	Ferro-alloys.	
7202.1	Ferro-manganese:	
7202.11	Containing by weight more than 2 % of carbon.	СТН
7202.19	Other	СТН
7202.2	Ferro-silicon:	
7202.21	Containing by weight more than 55 % of silicon	CC
7202.29	Other	СТН
7202.30	Ferro-silico-manganese	СТН
7202.4	Ferro-chromium:	
7202.41	Containing by weight more than 4 % of carbon	СТН

7202.49	Other	CTH
7202.50	Ferro-silico-chromium	CC
7202.60	Ferro-nickel	СТН
7202.70	Ferro-molybdenum	СТН
7202.80	Ferro-tungsten and ferro-silico-tungsten	CC
7202.9	Other:	
7202.91	Ferro-titanium and ferro-silico-titanium	СТН
7202.92	Ferro-vanadium	СТН
7202.93	Ferro-niobium	СТН
7202.99	Other	СТН
7203	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.	
7203.10	Ferrous products obtained by direct reduction of iron ore	СТН
7203.90	Other	СТН
7204	Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
7204.10	Waste and scrap of cast iron	СТН
7204.2	Waste and scrap of alloy steel:	
7204.21	Of stainless steel	CTH
7204.29	Other	СТН
7204.30	Waste and scrap of tinned iron or steel	СТН
7204.4	Other waste and scrap:	
7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	СТН
7204.49	Other	СТН
7204.50	Remelting scrap ingots	СТН
7205	Granules and powders, of pig iron, spiegeleisen, iron or steel.	
7205.10	Granules	СТН
7205.2	Powders:	
7205.21	Of alloy steel	СТН
7205.29	Other	СТН
7206	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
7206.10	Ingots	СТН
7206.90	Other	СТН

7207	Semi-finished products of iron or non-alloy steel.	
7207.1	Containing by weight less than 0.25 % of carbon:	
7207.11	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	CTH except from heading 7206
7207.12	Other, of rectangular (other than square)cross-section	CTH except from heading 7206
7207.19	Other	CTH except from heading 7206
7207.20	Containing by weight 0.25 % or more of carbon	CTH except from heading 7206
7208	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	
7208.10	In coils, not further worked than hot-rolled, with patterns in relief	СТН
7208.2	Other, in coils, not further worked than hot-rolled, pickled:	
7208.25	Of a thickness of 4.75 mm or more	СТН
7208.26	Of a thickness of 3 mm or more but less than 4.75 mm	СТН
7208.27	Of a thickness of less than 3 mm	СТН
7208.3	Other, in coils, not further worked than hot-rolled:	
7208.36	Of a thickness exceeding 10 mm	СТН
7208.37	Of a thickness of 4.75 mm or more but not exceeding 10 mm	СТН
7208.38	Of a thickness of 3 mm or more but less than 4.75 mm	СТН
7208.39	Of a thickness of less than 3 mm	СТН
7208.40	Not in coils, not further worked than hot-rolled, with patterns in relief	СТН
7208.5	Other, not in coils, not further worked than hot-rolled:	
7208.51	Of a thickness exceeding 10 mm	СТН
7208.52	Of a thickness of 4.75 mm or more but not exceeding 10 mm	СТН
7208.53	Of a thickness of 3 mm or more but less than 4.75 mm	СТН
7208.54	Of a thickness of less than 3 mm	СТН
7208.90	Other	СТН

7209	Flat-rolled products of iron or non-alloy steel, of a	
	width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	
7209.1	In coils, not further worked than cold-rolled (cold-reduced):	
7209.15	Of a thickness of 3 mm or more	CTH except from headings 7208 or 7211
7209.16	Of a thickness exceeding 1 mm but less than 3 mm	CTH except from headings 7208 or 7211
7209.17	Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH except from headings 7208 or 7211
7209.18	Of a thickness of less than 0.5 mm	CTH except from headings 7208 or 7211
7209.2	Not in coils, not further worked than cold-rolled (cold-reduced):	
7209.25	Of a thickness of 3 mm or more	CTH except from headings 7208 or 7211
7209.26	Of a thickness exceeding 1 mm but less than 3 mm	CTH except from headings 7208 or 7211
7209.27	Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH except from headings 7208 or 7211
7209.28	Of a thickness of less than 0.5 mm	CTH except from headings 7208 or 7211
7209.90	Other	CTH except from headings 7208 or 7211
7210	Flat-rolled products of iron or non-alloy steel, of a	
	width of 600 mm or more, clad, plated or coated.	
7210.1	Plated or coated with tin:	
7210.11	Of a thickness of 0.5 mm or more	CTH except from heading 7208, 7209 or 7211

7210.12	Of a thickness of less than 0.5 mm	CTH except from heading 7208, 7209 or 7211
7210.20	Plated or coated with lead, including terne-plate	CTH except from heading 7208, 7209 or 7211
7210.30	Electrolytically plated or coated with zinc	CTH except from heading 7208, 7209 or 7211
7210.4	Otherwise plated or coated with zinc:	
7210.41	Corrugated	CTH except from heading 7208, 7209 or 7211
7210.49	Other	CTH except from heading 7208, 7209 or 7211
7210.50	Plated or coated with chromium oxides or with chromium and chromium oxides	CTH except from heading 7208, 7209 or 7211
7210.6	Plated or coated with aluminium:	
7210.61	Plated or coated with aluminium-zinc alloys	CTH except from heading 7208, 7209 or 7211
7210.69	Other	CTH except from heading 7208, 7209 or 7211
7210.70	Painted, varnished or coated with plastics	CTH except from heading 7208, 7209 or 7211
7210.90	Other	CTH except from heading 7208, 7209 or 7211
7211	Flat-rolled products of iron or non-alloy steel, of a	
	width of less than 600 mm, not clad, plated or coated.	
7211.1	Not further worked than hot-rolled:	
7211.13	Rolled on four faces or in a closed box pass, of a width	CTH except from
	exceeding 150 mm and a thickness of not less than 4	headings 7208 or 7209
	mm, not in coils and without patterns in relief	7207

7211.14	Other, of a thickness of 4.75 mm or more	CTH except from headings 7208 or 7209
7211.19	Other	CTH except from headings 7208 or 7209
7211.2	Not further worked than cold-rolled(cold-reduced):	
7211.23	Containing by weight less than 0.25 % of carbon	CTH except from headings 7208 or 7209
7211.29	Other	CTH except from headings 7208 or 7209
7211.90	Other	CTH except from headings 7208 or 7209
7212	Flat-rolled products of iron or non-alloy steel, of a	
	width of less than 600 mm, clad, plated or coated.	
7212.10	Plated or coated with tin	CTH except from headings 7208 to 7211
7212.20	Electrolytically plated or coated with zinc	CTH except from headings 7208 to 7211
7212.30	Otherwise plated or coated with zinc	CTH except from headings 7208 to 7211
7212.40	Painted, varnished or coated with plastics	CTH except from headings 7208 to 7211
7212.50	Otherwise plated or coated	CTH except from headings 7208 to 7211
7212.60	Clad	CTH except from headings 7208 to 7211
7213	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	
7213.10	Containing indentations, ribs, grooves or other deformations produced during the rolling process	СТН

7213.20	Other, of free-cutting steel	СТН
7213.9	Other:	
7213.91	Of circular cross-section measuring less than 14 mm in diameter	СТН
7213.99	Other	СТН
7214	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	
7214.10	Forged	CTH except from heading 7213
7214.20	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	CTH except from heading 7213
7214.30	Other, of free-cutting steel	CTH except from heading 7213
7214.9	Other:	
7214.91	Of rectangular (other than square)cross-section	CTH except from heading 7213
7214.99	Other	CTH except from heading 7213
7215	Other bars and rods of iron or non-alloy steel.	
7215.10	Of free-cutting steel, not further worked than cold-formed or cold-finished	CTH except from headings 7213 or 7214
7215.50	Other, not further worked than cold-formed or cold-finished	CTH except from headings 7213 or 7214
7215.90	Other	CTH except from headings 7213 or 7214
7216	Angles, shapes and sections of iron or non-alloy steel.	
7216.10	U, I or H sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80 mm	СТН
7216.2	L or T sections, not further worked than hot-rolled,	
	hot-drawn or extruded, of a height of less than 80 mm:	
7216.21	L sections	СТН
7216.22	T sections	СТН
7216.3	U, I or H sections, not further worked than hot-rolled,	
	hot-drawn or extruded of a height of 80 mm or more:	
7216.31	U sections	СТН

7216.32	I sections	СТН
7216.33	H sections	СТН
7216.40	L or T sections, not further worked than hot-rolled,	СТН
	hot-drawn or extruded, of a height of 80 mm or more	
7216.50	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	СТН
7216.6	Angles, shapes and sections, not further worked than cold-formed or cold-finished:	
7216.61	Obtained from flat-rolled products	CTH
7216.69	Other	СТН
7216.9	Other:	
7216.91	Cold-formed or cold-finished from flat-rolled products	СТН
7216.99	Other	СТН
7217	Wire of iron or non-alloy steel.	
7217.10	Not plated or coated, whether or not polished	CTH except from headings 7213 to 7215
7217.20	Plated or coated with zinc	CTH except from headings 7213 to 7215
7217.30	Plated or coated with other base metals	CTH except from headings 7213 to 7215
7217.90	Other	CTH except from headings 7213 to 7215
7218	Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.	
7218.10	Ingots and other primary forms	СТН
7218.9	Other:	
7218.91	Of rectangular (other than square) cross-section	СТН
7218.99	Other	СТН
7219	Flat-rolled products of stainless steel, of a width of	
	600 mm or more.	
7219.1	Not further worked than hot-rolled, in coils:	
7219.11	Of a thickness exceeding 10 mm	CTSH
7219.12	Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTSH

7219.13	Of a thickness of 3 mm or more but less than 4.75 mm	CTSH
7219.14	Of a thickness of less than 3 mm	CTSH
7219.2	Not further worked than hot-rolled, not in coils:	
7219.21	Of a thickness exceeding 10 mm	CTSH
7219.22	Of a thickness of 4.75 mm or more but not exceeding	CTSH
	10 mm	
7219.23	Of a thickness of 3 mm or more but less than 4.75 mm	CTSH
7219.24	Of a thickness of less than 3 mm	CTSH
7219.3	Not further worked than cold-rolled (cold-reduced):	
7219.31	Of a thickness of 4.75 mm or more	CTSH
7219.32	Of a thickness of 3 mm or more but less than 4.75 mm	CTSH
7219.33	Of a thickness exceeding 1 mm but less than 3 mm	CTSH
7219.34	Of a thickness of 0.5 mm or more but not exceeding 1	CTSH
	mm	
7219.35	Of a thickness of less than 0.5 mm	CTSH
7219.90	Other	CTSH
7220	Flat-rolled products of stainless steel, of a width of	
	less than 600 mm.	
7220.1	Not further worked than hot-rolled:	
7220.11	Of a thickness of 4.75 mm or more	CTSH
7220.12	Of a thickness of less than 4.75 mm	CTSH
7220.20	Not further worked than cold-rolled (cold-reduced)	CTSH
7220.90	Other	CTSH
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	СТН
7222	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
7222.1	Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
7222.11	Of circular cross-section	СТН
7222.19	Other	СТН
7222.20	Bars and rods, not further worked than cold-formed or cold-finished	СТН
7222.30	Other bars and rods	СТН
7222.40	Angles, shapes and sections	СТН

7224. Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.  7224.10 Ingots and other primary forms  CTH  7224.90 Other  7225. Flat-rolled products of other alloy steel, of a width of 600 mm or more.  7225. Grain-oriented  7225.11 Grain-oriented  CTH  7225.19 Other, not further worked than hot-rolled, in coils  CTH  7225.30 Other, not further worked than hot-rolled, not in coils  CTH  7225.50 Other, not further worked than hot-rolled (cold-reduced)  7225.9 Other:  7225.9 Other  7225.9 Other  7225.9 Other  7225.9 Other  7226.0 Helectrolytically plated or coated with zinc  CTH  7225.10 Of silicon-electrical steel:  7226.1 Of silicon-electrical steel:  7226.1 Grain-oriented  CTH  7226.1 Grain-oriented  CTH  7226.1 Grain-oriented  CTH  7226.20 Of high speed steel  CTH  7226.9 Other:  7226.9 Other:  7226.9 Other:  7226.9 Other:  7226.9 Other:  7227.0 Of further worked than hot-rolled  CTH  7227.0 Of high speed steel  CTH  7227.0 Of high speed steel  CTH  7227.0 Of high speed steel  CTH  7227.10 Of high speed steel  CTH  7228.0 Other bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel; angles, shapes and sections, of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel; hollow drill bars and rods, of other alloy steel; hollow drill bars and rods, of other alloy steel.  7228.0 Bars and rods, of high speed steel  CTH  7228.0 Bars and rods, of silico-manganese steel  CTH	7223.00	Wire of stainless steel.	CTH
7224.90 Other 7225 Flat-rolled products of other alloy steel, of a width of 600 mm or more. 7225.11 Grain-oriented CTH 7225.19 Other 7225.30 Other, not further worked than hot-rolled, in coils CTH 7225.40 Other, not further worked than hot-rolled, not in coils CTH 7225.50 Other, not further worked than hot-rolled, ont in coils CTH 7225.90 Other: 7225.91 Electrolytically plated or coated with zinc CTH 7225.92 Otherwise plated or coated with zinc CTH 7225.99 Other 7226.01 Of silicon-electrical steel: 7226.11 Grain-oriented CTH 7226.19 Other 7226.20 Of high speed steel CTH 7226.91 Not further worked than hot-rolled Cold-reduced) 7226.91 Not further worked than hot-rolled CTH 7226.92 Not further worked than hot-rolled CTH 7226.99 Other 7226.90 Other 7227.00 Of high speed steel CTH 7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	7224		
Flat-rolled products of other alloy steel, of a width of 600 mm or more.  7225.1 Of silicon-electrical steel: 7225.11 Grain-oriented CTH 7225.19 Other 7225.30 Other, not further worked than hot-rolled, in coils CTH 7225.40 Other, not further worked than hot-rolled, not in coils CTH 7225.50 Other, not further worked than cold-rolled (cold-reduced) 7225.9 Other: 7225.9 Other: 7225.9 Other: 7225.9 Othere: 7225.9 Othere: 7225.9 Othere: 7226.0 Of silicon-electrical steel: 7226.1 Of silicon-electrical steel: 7226.1 Of high speed steel 7226.20 Of high speed steel 7226.9 Other: 7226.9 Other: 7226.9 Other: 7226.9 Other 7226.9 Other: 7227.0 Of high speed steel 7227.10 Of high speed steel 7227.10 Of high speed steel 7227.20 Of silico-manganese steel 7228.0 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. 7228.0 Bars and rods, of high speed steel 7228.10 Bars and rods, of high speed steel 7228.10 Bars and rods, of high speed steel	7224.10	Ingots and other primary forms	СТН
7225.1 Of silicon-electrical steel: 7225.11 Grain-oriented CTH 7225.19 Other CTH 7225.30 Other, not further worked than hot-rolled, in coils CTH 7225.40 Other, not further worked than hot-rolled, not in coils CTH 7225.50 Other, not further worked than cold-rolled (cold-reduced) 7225.9 Other: 7225.9 Other CTH 7225.9 Other CTH 7225.90 Other CTH 7225.91 Electrolytically plated or coated with zinc CTH 7225.92 Otherwise plated or coated with zinc CTH 7225.93 Other CTH 7226.04 Flat-rolled products of other alloy steel, of a width of less than 600 mm. 7226.11 Grain-oriented CTH 7226.19 Other CTH 7226.20 Of high speed steel CTH 7226.9 Other: 7226.91 Not further worked than hot-rolled CTH 7226.92 Not further worked than cold-rolled (cold-reduced) CTH 7226.99 Other 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. 7227.10 Of high speed steel CTH 7227.20 Of high speed steel CTH 7227.20 Of silico-manganese steel CTH 7227.20 Other CTH 7227.20 Other CTH 7227.20 Other Bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	7224.90	Other	СТН
7225.1 Of silicon-electrical steel: 7225.19 Other 7225.30 Other, not further worked than hot-rolled, in coils 7225.40 Other, not further worked than hot-rolled, not in coils 7225.40 Other, not further worked than hot-rolled, not in coils 7225.50 Other, not further worked than cold-rolled (cold-reduced) 7225.9 Other: 7225.91 Electrolytically plated or coated with zinc 7225.92 Otherwise plated or coated with zinc 7225.99 Other 7226.01 Of silicon-electrical steel: 7226.11 Grain-oriented 7226.19 Other 7226.20 Of high speed steel 7226.9 Other: 7226.91 Not further worked than hot-rolled 7226.92 Not further worked than hot-rolled 7226.93 Other 7226.90 Other 7226.90 Other 7226.90 Other 7226.91 Other 7226.92 Not further worked than hot-rolled 7226.93 Other 7227.04 Of high speed steel 7228 Of high speed steel 7227.10 Other 7228 Other 7228 Other alloy steel; angles, shapes and sections, of other alloy steel; angles, shapes and sections, of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	7225	Flat-rolled products of other alloy steel, of a width of	
7225.11       Grain-oriented       CTH         7225.19       Other       CTH         7225.30       Other, not further worked than hot-rolled, in coils       CTH         7225.40       Other, not further worked than hot-rolled, not in coils       CTH         7225.50       Other, not further worked than cold-rolled (cold-reduced)       CTH         7225.91       Electrolytically plated or coated with zinc       CTH         7225.92       Otherwise plated or coated with zinc       CTH         7225.99       Other       CTH         7226.00       Flat-rolled products of other alloy steel, of a width of less than 600 mm.       CTH         7226.1       Grain-oriented       CTH         7226.11       Grain-oriented       CTH         7226.19       Other       CTH         7226.20       Of high speed steel       CTH         7226.91       Not further worked than hot-rolled       CTH         7226.92       Not further worked than cold-rolled (cold-reduced)       CTH         7227.00       Other       CTH         7227.00       Of high speed steel       CTH         7227.00       Other       CTH         7228       Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill		600 mm or more.	
7225.19       Other       CTH         7225.30       Other, not further worked than hot-rolled, in coils       CTH         7225.40       Other, not further worked than hot-rolled, not in coils       CTH         7225.50       Other, not further worked than cold-rolled (cold-reduced)       CTH         7225.91       Other:       CTH         7225.92       Otherwise plated or coated with zinc       CTH         7225.99       Other       CTH         7226       Flat-rolled products of other alloy steel, of a width of less than 600 mm.       CTH         7226.1       Of silicon-electrical steel:         7226.11       Grain-oriented       CTH         7226.19       Other       CTH         7226.20       Of high speed steel       CTH         7226.9       Other:       CTH         7226.91       Not further worked than hot-rolled       CTH         7226.92       Not further worked than cold-rolled (cold-reduced)       CTH         7227.09       Other       CTH         7227.10       Of high speed steel       CTH         7227.90       Other       CTH         7228       Other bars and rods of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.       CTH         7228.10	7225.1	Of silicon-electrical steel:	
7225.30 Other, not further worked than hot-rolled, in coils 7225.40 Other, not further worked than hot-rolled, not in coils 7225.50 Other, not further worked than cold-rolled (cold-reduced) 7225.91 Electrolytically plated or coated with zinc 7225.92 Otherwise plated or coated with zinc 7225.99 Other 7226.01 Flat-rolled products of other alloy steel, of a width of less than 600 mm. 7226.11 Grain-oriented 7226.19 Other 7226.20 Of high speed steel 7226.9 Other: 7226.91 Not further worked than hot-rolled 7226.91 Not further worked than hot-rolled 7226.92 Not further worked than cold-rolled (cold-reduced) 7226.93 Other 7227.00 Of high speed steel 7227.10 Of high speed steel 7227.20 Of silico-manganese steel 7228.00 Other Other 7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel.	7225.11	Grain-oriented	СТН
7225.40       Other, not further worked than hot-rolled, not in coils       CTH         7225.50       Other, not further worked than cold-rolled (cold-reduced)       CTH         7225.91       Electrolytically plated or coated with zinc       CTH         7225.92       Otherwise plated or coated with zinc       CTH         7225.99       Other       CTH         7226.00       Flat-rolled products of other alloy steel, of a width of less than 600 mm.       CTH         7226.11       Grain-oriented       CTH         7226.19       Other       CTH         7226.20       Of high speed steel       CTH         7226.9       Other:       CTH         7226.91       Not further worked than hot-rolled       CTH         7226.92       Not further worked than cold-rolled (cold-reduced)       CTH         7226.99       Other       CTH         7227.00       Of high speed steel       CTH         7227.10       Of high speed steel       CTH         7227.20       Of silico-manganese steel       CTH         7228       Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.         7228.10       Bars and rods, of high speed steel       CTH	7225.19	Other	CTH
T225.50   Other, not further worked than cold-rolled (cold-reduced)	7225.30	Other, not further worked than hot-rolled, in coils	CTH
reduced) 7225.9 Other: 7225.91 Electrolytically plated or coated with zinc CTH 7225.92 Otherwise plated or coated with zinc CTH 7225.99 Other CTH 7226 Flat-rolled products of other alloy steel, of a width of less than 600 mm. 7226.1 Of silicon-electrical steel: 7226.11 Grain-oriented CTH 7226.19 Other CTH 7226.20 Of high speed steel CTH 7226.9 Other: 7226.9 Not further worked than hot-rolled CTH 7226.9 Not further worked than cold-rolled (cold-reduced) CTH 7226.90 Other 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. 7227.10 Of high speed steel CTH 7227.20 Of silico-manganese steel CTH 7227.90 Other CTH 7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel, hollow drill bars and rods, of alloy or non-alloy steel.	7225.40	Other, not further worked than hot-rolled, not in coils	СТН
Telestrolytically plated or coated with zinc   CTH	7225.50	· · · · · · · · · · · · · · · · · · ·	СТН
7225.92 Otherwise plated or coated with zinc CTH 7225.99 Other CTH 7226 Flat-rolled products of other alloy steel, of a width of less than 600 mm. 7226.1 Of silicon-electrical steel: 7226.11 Grain-oriented CTH 7226.9 Other CTH 7226.9 Other: 7226.91 Not further worked than hot-rolled CTH 7226.92 Not further worked than cold-rolled (cold-reduced) CTH 7226.99 Other 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. 7227.10 Of high speed steel CTH 7227.20 Of silico-manganese steel CTH 7227.90 Other CTH 7227.90 Other CTH 7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel, hollow drill bars and rods, of alloy or non-alloy steel.	7225.9	Other:	
7225.99 Other  Flat-rolled products of other alloy steel, of a width of less than 600 mm.  7226.1 Of silicon-electrical steel:  7226.11 Grain-oriented CTH  7226.19 Other  7226.20 Of high speed steel  7226.9 Other:  7226.91 Not further worked than hot-rolled CTH  7226.92 Not further worked than cold-rolled (cold-reduced) CTH  7226.99 Other  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel  7227.20 Of silico-manganese steel  7227.90 Other  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel  7248.10 CTH	7225.91	Electrolytically plated or coated with zinc	СТН
Flat-rolled products of other alloy steel, of a width of less than 600 mm.  7226.1 Of silicon-electrical steel:  7226.11 Grain-oriented CTH  7226.19 Other  7226.20 Of high speed steel  7226.9 Other:  7226.91 Not further worked than hot-rolled CTH  7226.92 Not further worked than cold-rolled (cold-reduced) CTH  7226.99 Other  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel  7227.20 Of silico-manganese steel  7227.90 Other  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel  7228.10 CTH	7225.92	Otherwise plated or coated with zinc	CTH
less than 600 mm.  7226.1 Of silicon-electrical steel:  7226.11 Grain-oriented CTH  7226.19 Other CTH  7226.20 Of high speed steel CTH  7226.9 Other:  7226.91 Not further worked than hot-rolled CTH  7226.92 Not further worked than cold-rolled (cold-reduced) CTH  7226.99 Other  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel CTH  7227.20 Of silico-manganese steel CTH  7227.90 Other CTH  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel CTH	7225.99	Other	СТН
7226.1 Of silicon-electrical steel:  7226.11 Grain-oriented CTH  7226.19 Other CTH  7226.20 Of high speed steel CTH  7226.9 Other:  7226.91 Not further worked than hot-rolled CTH  7226.92 Not further worked than cold-rolled (cold-reduced) CTH  7226.99 Other  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel CTH  7227.20 Of silico-manganese steel CTH  7227.90 Other CTH  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel, hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel CTH	7226	Flat-rolled products of other alloy steel, of a width of	
7226.11 Grain-oriented CTH 7226.19 Other CTH 7226.20 Of high speed steel CTH 7226.9 Other: 7226.91 Not further worked than hot-rolled CTH 7226.92 Not further worked than cold-rolled (cold-reduced) CTH 7226.99 Other CTH 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. 7227.10 Of high speed steel CTH 7227.20 Of silico-manganese steel CTH 7227.90 Other CTH 7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. 7228.10 Bars and rods, of high speed steel CTH		less than 600 mm.	
7226.19 Other  7226.20 Of high speed steel  7226.9 Other:  7226.91 Not further worked than hot-rolled  7226.92 Not further worked than cold-rolled (cold-reduced)  7226.99 Other  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel  7227.20 Of silico-manganese steel  7227.90 Other  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel, hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel  7228.10 Bars and rods, of high speed steel  7228.10 Bars and rods, of high speed steel  7228.10 CTH	7226.1	Of silicon-electrical steel:	
7226.20 Of high speed steel  7226.9 Other:  7226.91 Not further worked than hot-rolled  7226.92 Not further worked than cold-rolled (cold-reduced)  7226.99 Other  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel  7227.20 Of silico-manganese steel  7227.90 Other  7227.90 Other  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel  7228.10 Bars and rods, of high speed steel  7228.10 CTH	7226.11	Grain-oriented	СТН
7226.9 Other:  7226.91 Not further worked than hot-rolled CTH  7226.92 Not further worked than cold-rolled (cold-reduced) CTH  7226.99 Other CTH  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel CTH  7227.20 Of silico-manganese steel CTH  7227.90 Other CTH  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel CTH	7226.19	Other	СТН
7226.91 Not further worked than hot-rolled CTH 7226.92 Not further worked than cold-rolled (cold-reduced) CTH 7226.99 Other CTH 7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel. 7227.10 Of high speed steel CTH 7227.20 Of silico-manganese steel CTH 7227.90 Other CTH 7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel. 7228.10 Bars and rods, of high speed steel CTH	7226.20	Of high speed steel	СТН
7226.92 Not further worked than cold-rolled (cold-reduced)  7226.99 Other  7227 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel  7227.20 Of silico-manganese steel  7227.90 Other  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel  7228.10 CTH	7226.9	Other:	
7226.99 Other  Taggraphic CTH  Taggraphic CTH	7226.91	Not further worked than hot-rolled	CTH
7227.10 Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.  7227.10 Of high speed steel CTH  7227.20 Of silico-manganese steel CTH  7227.90 Other CTH  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel CTH	7226.92	Not further worked than cold-rolled (cold-reduced)	СТН
of other alloy steel.  7227.10 Of high speed steel CTH  7227.20 Of silico-manganese steel CTH  7227.90 Other CTH  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel CTH	7226.99	Other	CTH
7227.20 Of silico-manganese steel  7227.90 Other  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel  CTH	7227		
7227.90 Other CTH  7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel CTH	7227.10	Of high speed steel	СТН
7228 Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel  CTH	7227.20	Of silico-manganese steel	СТН
and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.  7228.10 Bars and rods, of high speed steel CTH	7227.90	Other	СТН
	7228	and sections, of other alloy steel; hollow drill bars and	
7228.20 Bars and rods, of silico-manganese steel CTH	7228.10	Bars and rods, of high speed steel	СТН
	7228.20	Bars and rods, of silico-manganese steel	СТН

7228.30	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	СТН
7228.40	Other bars and rods, not further worked than forged	СТН
7228.50	Other bars and rods, not further worked than cold-formed or cold-finished	СТН
7228.60	Other bars and rods	СТН
7228.70	Angles, shapes and sections	СТН
7228.80	Hollow drill bars and rods	СТН
7229	Wire of other alloy steel.	
7229.20	Of silico-manganese steel	СТН
7229.90	Other	СТН
73	CHAPTER 73 ARTICLES OF IRON OR STEEL	
7301	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.	
7301.10	Sheet piling	СТН
7301.20	Angles, shapes and sections	СТН
7302	Railway or tramway track construction material of iron or steel, the following; rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair-wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	
7302.10	Rails	СТН
7302.30	Switch blades, crossing frogs, point rods and other crossing pieces	СТН
7302.40	Fish-plates and sole plates	СТН
7302.90	Other	СТН
7303.00	Tubes, pipes and hollow profiles, of cast iron.	СТН
7304	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron)or steel.	
7304.1	Line pipe of a kind used for oil or gas pipelines:	
7304.11	Of stainless steel	СТН
7304.19	Other	СТН
7304.2	Casing, tubing and drill pipe, of a kind used in drilling for oil or gas:	
7304.22	Drill pipe of stainless steel	СТН
7304.23	Other drill pipe	СТН
7304.24	Other, of stainless steel	СТН

7304.29	Other	CTH
7304.3	Other, of circular cross-section, of iron or non-alloy steel:	
7304.31	Cold-drawn or cold-rolled (cold-reduced)	СТН
7304.39	Other	СТН
7304.4	Other, of circular cross-section, of stainless steel:	
7304.41	Cold-drawn or cold-rolled (cold-reduced)	СТН
7304.49	Other	СТН
7304.5	Other, of circular cross-section, of other alloy steel:	
7304.51	Cold-drawn or cold-rolled(cold-reduced)	СТН
7304.59	Other	СТН
7304.90	Other	СТН
7305	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-section, the external diameter of which exceeds 406.4 mm, of iron or steel.	
7305.1	Line pipe of a kind used for oil or gas pipelines:	
7305.11	Longitudinally submerged arc welded	СТН
7305.12	Other, longitudinally welded	СТН
7305.19	Other	СТН
7305.20	Casing of a kind used in drilling for oil or gas	СТН
7305.3	Other, welded:	
7305.31	Longitudinally welded	СТН
7305.39	Other	СТН
7305.90	Other	СТН
7306	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
7306.1	Line pipe of a kind used for oil or gas pipe-lines:	
7306.11	Welded, of stainless steel	СТН
7306.19	Other	СТН
7306.2	Casing and tubing of a kind used in drilling for oil or gas:	
7306.21	Welded, of stainless steel	СТН
7306.29	Other	СТН
7306.30	Other, welded, of circular cross-section, of iron or non-alloy steel	СТН
7306.40	Other, welded, of circular cross-section, of stainless steel	СТН
7306.50	Other, welded, of circular cross-section, of other alloy steel	СТН

7306.6	Other, welded, of non-circular cross-section:	
7306.61	Of square or rectangular cross-section	СТН
7306.69	Of other non-circular cross-section	СТН
7306.90	Other	СТН
7307	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
7307.1	Cast fittings:	
7307.11	Of non-malleable cast iron	CC or RVC(40)
7307.19	Other	CC or RVC(40)
7307.2	Other, of stainless steel:	
7307.21	Flanges	CC or RVC(40)
7307.22	Threaded elbows, bends and sleeves	CC or RVC(40)
7307.23	Butt welding fittings	CC or RVC(40)
7307.29	Other	CC or RVC(40)
7307.9	Other:	
7307.91	Flanges	CC or RVC(40)
7307.92	Threaded elbows, bends and sleeves	CC or RVC(40)
7307.93	Butt welding fittings	CC or RVC(40)
7307.99	Other	CC or RVC(40)
7308	Structures (excluding prefabricated buildings of heading 94.06) and parts, of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	
7308.10	Bridges and bridge-sections	СТН
7308.20	Towers and lattice masts	СТН
7308.30	Doors, windows and their frames and thresholds for doors	СТН
7308.40	Equipment for scaffolding, shuttering, propping or pitpropping	СТН
7308.90	Other	СТН
7309.00	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding $300 \ \ell$ , whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	СТН

7310	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquofied gas), of iron or steel, of a generity not	
	liquefied gas), of iron or steel, of a capacity not exceeding 300 $\ell$ , whether or not lined or heat-	
	insulated, but not fitted with mechanical or thermal	
	equipment.	
7310.10	Of a capacity of 50 $\ell$ or more	СТН
7310.2	Of a capacity of less than 50 $\ell$ :	
7310.21	Cans which are to be closed by soldering or crimping	СТН
7310.29	Other	CTH
7311.00	Containers for compressed or liquefied gas, of iron or steel.	СТН
7312	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
7312.10	Stranded wire, ropes and cables	СТН
7312.90	Other	СТН
7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	СТН
7314	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
7314.1	Woven cloth:	
7314.12	Endless bands for machinery, of stainless steel	СТН
7314.14	Other woven cloth, of stainless steel	СТН
7314.19	Other	СТН
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of	СТН
	3 mm or more and having a mesh size of 100 cm² or more	
7314.3	Other grill, netting and fencing, welded at the intersection:	
7314.31	Plated or coated with zinc	СТН
7314.39	Other	СТН
7314.4	Other cloth, grill, netting and fencing:	
7314.41	Plated or coated with zinc	СТН
7314.42	Coated with plastics	СТН
7314.49	Other	СТН
7314.50	Expanded metal	СТН
7315	Chain and parts thereof, of iron or steel.	
7315.1	Articulated link chain and parts thereof:	

7315.11	Roller chain	CTH, or a change from subheading 7315.19 and RVC(40)
7315.12	Other chain	CTH, or a change from subheading 7315.19 and RVC(40)
7315.19	Parts	СТН
7315.20	Skid chain	CTH, or a change from subheading 7315.90 and RVC(40)
7315.8	Other chain:	
7315.81	Stud-link	CTH, or a change from subheading 7315.90 and RVC(40)
7315.82	Other, welded link	CTH, or a change from subheading 7315.90 and RVC(40)
7315.89	Other	CTH, or a change from subheading 7315.90 and RVC(40)
7315.90	Other parts	СТН
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	СТН
7317.00	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	СТН
7318	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
7318.1	Threaded articles:	
7318.11	Coach screws	СТН
7318.12	Other wood screws	СТН
7318.13	Screw hooks and screw rings	СТН
7318.14	Self-tapping screws	СТН

7318.15	Other screws and bolts, whether or not with their nuts of washers	СТН
7318.16	Nuts	СТН
7318.19	Other	СТН
7318.2	Non-threaded articles:	
7318.21	Spring washers and other lock washers	СТН
7318.22	Other washers	СТН
7318.23	Rivets	СТН
7318.24	Cotters and cotter-pins	СТН
7318.29	Other	СТН
7319	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	
7319.40	Safety pins and other pins	СТН
7319.90	Other	СТН
7320	Springs and leaves for springs, of iron or steel.	
7320.10	Leaf-springs and leaves thereof	CTH or RVC(40)
7320.20	Helical springs	CTH or RVC(40)
7320.90	Other	CTH or RVC(40)
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.	
7321.1	Cooking appliances and plate warmers:	
7321.11	For gas fuel or for both gas and other fuels	CTSH
7321.12	For liquid fuel	CTSH
7321.19	Other, including appliances for solid fuel	CTSH
7321.8	Other appliances;	
7321.81	For gas fuel or for both gas and other fuels	CTSH
7321.82	For liquid fuel	CTSH
7321.89	Other, including appliances for solid fuel	CTSH
7321.90	Parts	CTH or RVC(40)
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	
7322.1	Radiators and parts thereof:	

7322.11	Of cast iron	CTH or RVC(40)
7322.19	Other	CTH or RVC(40)
7322.90	Other	CTH or RVC(40)
7323	Table, kitchen or other household articles and parts	
	thereof, of iron or steel; iron or steel wool; pot	
	scourers and scouring or polishing pads, gloves and	
7323.10	the like, of iron or steel.  Iron or steel wool; pot scourers and scouring or	СТН
7525.10	polishing pads, gloves and the like	CIII
7323.9	Other:	
7323.91	Of cast iron, not enamelled	СТН
7323.92	Of cast iron, enamelled	СТН
7323.93	Of stainless steel	СТН
7323.94	Of iron (other than cast iron) or steel, enamelled	СТН
7323.99	Other	СТН
7324	Sanitary ware and parts thereof, of iron or steel.	
7324.10	Sinks and wash basins, of stainless steel	CTH or RVC(40)
7324.2	Baths;	
7324.21	Of cast iron, whether or not enamelled	CTH or RVC(40)
7324.29	Other	CTH or RVC(40)
7324.90	Other, including parts	СТН
7325	Other cast articles of iron or steel.	
7325.10	Of non-malleable cast iron	СТН
7325.9	Other:	
7325.91	Grinding balls and similar articles for mills	СТН
7325.99	Other	СТН
7326	Other articles of iron or steel.	
7326.1	Forged or stamped, but not further worked:	
7326.11	Grinding balls and similar articles for mills	СТН
7326.19	Other	CTH
7326.20	Articles of iron or steel wire	СТН
7326.90	Other	СТН
74	CHAPTER 74 COPPER AND ARTICLES THEREOF	
7401.00	Copper mattes; cement copper (precipitated copper).	СТН
7402.00	Unrefined copper; copper anodes for electrolytic refining.	СТН
7403	Refined copper and copper alloys, unwrought.	
7403.1	Refined copper:	
7403.11	Cathodes and sections of cathodes	СТН

7403.12	Wire-bars	СТН
7403.13	Billets	СТН
7403.19	Other	СТН
7403.2	Copper alloys:	
7403.21	Copper-zinc base alloys (brass)	СТН
7403.22	Copper-tin base alloys (bronze)	СТН
7403.29	Other copper alloys (other than master alloys of heading 74.05)	СТН
7404.00	Copper waste and scrap.	СТН
7405.00	Master alloys of copper.	СТН
7406	Copper powders and flakes.	
7406.10	Powders of non-lamellar structure	СТН
7406.20	Powders of lamellar structure; flakes	СТН
7407	Copper bars, rods and profiles.	
7407.10	Of refined copper	СТН
7407.2	Of copper alloys:	
7407.21	Of copper-zinc base alloys (brass)	СТН
7407.29	Other	СТН
7408	Copper wire.	
7408.1	Of refined copper:	
7408.11	Of which the maximum cross-sectional dimension exceeds 6 mm	CTH except from heading 7407
7408.19	Other	CTH except from heading 7407
7408.2	Of copper alloys:	
7408.21	Of copper-zinc base alloys (brass)	CTH except from heading 7407
7408.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH except from heading 7407
7408.29	Other	CTH except from heading 7407
7409	Copper plates, sheets and strip, of a thickness	
	exceeding 0.15 mm.	
7409.1	Of refined copper:	
7409.11	In coils	СТН
7409.19	Other	СТН
7409.2	Of copper-zinc base alloys (brass):	
7409.21	In coils	СТН
7409.29	Other	СТН

7409.3	Of copper-tin base alloys (bronze):	
7409.31	In coils	СТН
7409.39	Other	СТН
7409.40	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	СТН
7409.90	Of other copper alloys	СТН
7410	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not	
	exceeding 0.15 mm.	
7410.1	Not backed:	
7410.11	Of refined copper	CTH except from heading 7409
7410.12	Of copper alloys	CTH except from heading 7409
7410.2	Backed:	
7410.21	Of refined copper	CTH except from heading 7409
7410.22	Of copper alloys	CTH except from heading 7409
7411	Copper tubes and pipes.	
7411.10	Of refined copper	СТН
7411.2	Of copper alloys:	
7411.21	Of copper-zinc base alloys (brass)	CTH
7411.22	Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	СТН
7411.29	Other	СТН
7412	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
7412.10	Of refined copper	CTH except from heading 7411
7412.20	Of copper alloys	CTH except from heading 7411
7413.00	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated	СТН
7415	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	

7415.10	Nails and tacks, drawing pins, staples and similar articles	СТН
7415.2	Other articles, not threaded:	
7415.21	Washers (including spring washers)	СТН
7415.29	Other	СТН
7415.3	Other threaded articles:	
7415.33	Screws; bolts and nuts	СТН
7415.39	Other	СТН
7418	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	
7418.10	Table, kitchen or other household articles and parts thereof; pot scourers and scouring or polishing pads, gloves and the like:	СТН
7418.20	Sanitary ware and parts thereof	СТН
7419	Other articles of copper.	
7419.10	Chain and parts thereof	CTSH
7419.9	Other:	
7419.91	Cast, moulded, stamped or forged, but not further worked	CTSH
7419.99	Other	CTSH
75	CHAPTER 75 NICKEL AND ARTICLES THEREOF	
7501	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
7501.10	Nickel mattes	СТН
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	СТН
7502	Unwrought nickel.	
7502.10	Nickel, not alloyed	СТН
7502.20	Nickel alloys	СТН
7503.00	Nickel waste and scrap.	СТН
7504.00	Nickel powders and flakes.	СТН
7505	Nickel bars, rods, profiles and wire.	
7505.1	Bars, rods and profiles:	
7505.11	Of nickel, not alloyed	СТН
7505.12	Of nickel alloys	СТН
7505.2	Wire:	
7505.21	Of nickel, not alloyed	СТН

7505.22	Of nickel alloys	СТН
7506	Nickel plates, sheets, strip and foil.	
7506.10	Of nickel, not alloyed	CTH or RVC(40)
7506.20	Of nickel alloys	CTH or RVC(40)
7507	Nickel tubes, pipes and tube or pipe fittings(for	
	example, couplings, elbows, sleeves).	
7507.1	Tubes and pipes:	
7507.11	Of nickel, not alloyed	СТН
7507.12	Of nickel alloys	СТН
7507.20	Tube or pipe fittings	СТН
7508	Other articles of nickel.	
7508.10	Cloth, grill and netting, of nickel wire	СТН
7508.90	Other	СТН
76	CHAPTER 76 ALUMINIUM AND ARTICLES THEREOF	
7601	Unwrought aluminium.	
7601.10	Aluminium, not alloyed	СТН
7601.20	Aluminium alloys	СТН
7602.00	Aluminium waste and scrap.	СТН
7603	Aluminium powders and flakes.	
7603.10	Powders of non-lamellar structure	СТН
7603.20	Powders of lamellar structure; flakes	СТН
7604	Aluminium bars, rods and profiles.	
7604.10	Of aluminium, not alloyed	СТН
7604.2	Of aluminium alloys:	
7604.21	Hollow profiles	СТН
7604.29	Other	СТН
7605	Aluminium wire.	
7605.1	Of aluminium, not alloyed:	
7605.11	Of which the maximum cross-sectional dimension	CTH except from
	exceeds 7 mm	heading 7604
7605.19	Other	CTH except from heading 7604
7605.2	Of aluminium alloys:	
7605.21	Of which the maximum cross-sectional dimension	CTH except from
	exceeds 7 mm	heading 7604
7605.29	Other	CTH except from heading 7604

7606	Aluminium plates, sheets and strip, of a thickness	
	exceeding 0.2 mm.	
7606.1	Rectangular (including square):	
7606.11	Of aluminium, not alloyed	СТН
7606.12	Of aluminium alloys	СТН
7606.9	Other:	
7606.91	Of aluminium, not alloyed	СТН
7606.92	Of aluminium alloys	СТН
7607	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.	
7607.1	Not backed:	
7607.11	Rolled but not further worked	СТН
7607.19	Other	СТН
7607.20	Backed	СТН
7608	Aluminium tubes and pipes.	
7608.10	Of aluminium, not alloyed	СТН
7608.20	Of aluminium alloys	СТН
7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH except from heading 7608
7610	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-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 thresholds for doors	СТН
7610.90	Other	СТН
7611.00	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding $300 \ \ell$ , whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	СТН

7612	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 $\ell$ , whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
7612.10	Collapsible tubular containers	СТН
7612.90	Other	СТН
7613.00	Aluminium containers for compressed or liquefied gas.	СТН
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
7614.10	With steel core	СТН
7614.90	Other	CTH except from headings 7604 or 7605
7615	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of 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:	СТН
7615.20	Sanitary ware and parts thereof	СТН
7616	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	СТН
7616.9	Other:	
7616.91	Cloth, grill, netting and fencing, of aluminium wire	CTSH
7616.99	Other	CTSH
78	CHAPTER 78 LEAD AND ARTICLES THEREOF	
7801	Unwrought lead.	
7801.10	Refined lead	СТН
7801.9	Other:	
7801.91	Containing by weight antimony as the principal other element	СТН
7801.99	Other	СТН
7802.00	Lead waste and scrap.	СТН

7804	Lead plates, sheets, strip and foil; lead powders and flakes.	
7804.1	Plates, sheets, strip and foil:	
7804.11	Sheets, strip and foil of a thickness (excluding any	СТН
	backing) not exceeding 0.2 mm	
7804.19	Other	СТН
7804.20	Powders and flakes	СТН
7806.00	Other articles of lead.	CTH or RVC(40)
79	CHAPTER 79 ZINC AND ARTICLES THEREOF	
7901	Unwrought zinc.	
7901.1	Zinc, not alloyed:	
7901.11	Containing by weight 99.99 % or more of zinc	СТН
7901.12	Containing by weight less than 99.99 % of zinc	СТН
7901.20	Zinc alloys	СТН
7902.00	Zinc waste and scrap.	СТН
7903	Zinc dust, powders and flakes.	
7903.10	Zinc dust	СТН
7903.90	Other	СТН
7904.00	Zinc bars, rods, profiles and wire.	СТН
7905.00	Zinc plates, sheets, strip and foil.	СТН
7907.00	Other articles of zinc.	CTH or RVC(40)
80	CHAPTER 80 TIN AND ARTICLES THEREOF	
8001	Unwrought tin.	
8001.10	Tin, not alloyed	СТН
8001.20	Tin alloys	СТН
8002.00	Tin waste and scrap.	СТН
8003.00	Tin bars, rods, profiles and wire.	СТН
8007.00	Other articles of tin.	CTH or RVC(40)
81	CHAPTER 81 OTHER BASE METALS; CERMETS; ARTICLES THEREOF	
8101	Tungsten (wolfram) and articles thereof, including waste and scrap.	
8101.10	Powders	CTSH
8101.9	Other:	
8101.94	Unwrought tungsten, including bars and rods obtained simply by sintering	СТЅН
8101.96	Wire	CTSH

8101.97	Waste and scrap	CTSH
8101.99	Other	CTSH
8102	Molybdenum and articles thereof, including waste and scrap.	
8102.10	Powders	CTSH
8102.9	Other:	
8102.94	Unwrought molybdenum, including bars and rods obtained simply by sintering	CTSH
8102.95	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	CTSH
8102.96	Wire	CTSH
8102.97	Waste and scrap	CTSH
8102.99	Other	CTSH
8103	Tantalum and articles thereof, including waste and scrap.	
8103.20	Unwrought tantalum, including bars and rods obtained simply by sintering; powders	CTSH
8103.30	Waste and scrap	CTSH
8103.90	Other	CTSH
8104	Magnesium and articles thereof, including waste and scrap.	
8104.1	Unwrought magnesium:	
8104.11	Containing at least 99.8 % by weight of magnesium	CTSH
8104.19	Other	CTSH
8104.20	Waste and scrap	CTSH
8104.30	Raspings, turnings and granules, graded according to size; powders	CTSH
8104.90	Other	CTSH
8105	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	
8105.20	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; powders	CTSH
8105.30	Waste and scrap	CTSH
8105.90	Other	CTSH
8106.00	Bismuth and articles thereof, including waste and scrap.	CTH or RVC(40)
8107	Cadmium and articles thereof, including waste and scrap.	
8107.20	Unwrought cadmium; powders	CTSH
8107.30	Waste and scrap	CTSH

8107.90	Other	CTSH
8108	Titanium and articles thereof, including waste and scrap.	
8108.20	Unwrought titanium; powders	CTSH
8108.30	Waste and scrap	CTSH
8108.90	Other	CTSH
8109	Zirconium and articles thereof, including waste and scrap.	
8109.20	Unwrought zirconium; powders	CTSH
8109.30	Waste and scrap	CTSH
8109.90	Other	CTSH
8110	Antimony and articles thereof, including waste and scrap.	
8110.10	Unwrought antimony; powders	CTSH
8110.20	Waste and scrap	CTSH
8110.90	Other	CTSH
8111.00	Manganese and articles thereof, including waste and scrap.	CTH or RVC(40)
8112	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
8112.1	Beryllium:	
8112.12	Unwrought; powders	CTSH
8112.13	Waste and scrap	CTSH
8112.19	Other	CTSH
8112.2	Chromium:	
8112.21	Unwrought; powders	CTSH
8112.22	Waste and scrap	CTSH
8112.29	Other	CTSH
8112.5	Thallium:	
8112.51	Unwrought; powders	CTSH
8112.52	Waste and scrap	CTSH
8112.59	Other	CTSH
8112.9	Other:	
8112.92	Unwrought; waste and scrap; powders	CTSH
8112.99	Other	CTSH
8113.00	Cermets and articles thereof, including waste and scrap.	CTH or RVC(40)

82	CHAPTER 82 TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF OF BASE METAL	
8201	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing 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	Spades and shovels	CC
8201.30	Mattocks, picks, hoes and rakes	CC
8201.40	Axes, bill hooks and similar hewing tools	CC
8201.50	Secateurs and similar one-handed pruners and shears (including poultry shears)	CC
8201.60	Hedge shears, two-handed pruning shears and similar two-handed shears	CC
8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry	CC
8202	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
8202.10	Hand saws	CC or RVC(40)
8202.20	Band saw blades	CC or RVC(40)
8202.3	Circular saw blades (including slitting or slotting saw blades):	
8202.31	With working part of steel	CC or RVC(40)
8202.39	Other, including parts	CC or RVC(40)
8202.40	Chain saw blades	CC or RVC(40)
8202.9	Other saw blades:	
8202.91	Straight saw blades, for working metal	CC or RVC(40)
8202.99	Other	CC or RVC(40)
8203	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
8203.10	Files, rasps and similar tools	CC
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	CC
8203.30	Metal cutting shears and similar tools	CC
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tools	CC

8204	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap	
	wrenches); interchangeable spanner sockets, with or without handles.	
8204.1	Hand-operated spanners and wrenches:	
8204.11	Non-adjustable	CC
8204.12	Adjustable	CC
8204.20	Interchangeable spanner sockets, with or without handles	CC
8205	Hand tools (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	Drilling, threading or tapping tools	CC
8205.20	Hammers and sledge hammers	CC
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	CC
8205.40	Screwdrivers	CC
8205.5	Other hand tools (including glaziers' diamonds):	
8205.51	Household tools	CC
8205.59	Other	CC
8205.60	Blow lamps	CC
8205.70	Vices, clamps and the like	CC
8205.90	Other, including sets of articles of two or more subheadings of this heading	CC
8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CC
8207	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 screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
8207.1	Rock drilling or earth boring tools:	
8207.13	With working part of cermets	CC or RVC(40)
8207.19	Other, including parts	CC or RVC(40)
8207.20	Dies for drawing or extruding metal	CC or RVC(40)
8207.30	Tools for pressing, stamping or punching	CC or RVC(40)
8207.40	Tools for tapping or threading	CC or RVC(40)
8207.50	Tools for drilling, other than for rock drilling	CC or RVC(40)

8207.60	Tools for boring or broaching	CC or RVC(40)
8207.70	Tools for milling	CC or RVC(40)
8207.80	Tools for turning	CC or RVC(40)
8207.90	Other interchangeable tools	CC or RVC(40)
8208	Knives and cutting blades, for machines or for mechanical appliances.	
8208.10	For metal working	CC
8208.20	For wood working	CC
8208.30	For kitchen appliances or for machines used by the food industry	CC
8208.40	For agricultural, horticultural or forestry machines	CC
8208.90	Other	CC
8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CC
8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CC or RVC(40)
8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	
8211.10	Sets of assorted articles	CC
8211.9	Other:	
8211.91	Table knives having fixed blades	CC or RVC(40)
8211.92	Other knives having fixed blades	CC or RVC(40)
8211.93	Knives having other than fixed blades	CC or RVC(40)
8211.94	Blades	CC
8211.95	Handles of base metal	CC
8212	Razors and razor blades (including razor blade blanks in strips).	
8212.10	Razors	CC or RVC(40)
8212.20	Safety razor blades, including razor blade blanks in strips	CC or RVC(40)
8212.90	Other parts	CC or RVC(40)
8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	CC
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	

8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	CC
8214.20	Manicure or pedicure sets and instruments (including nail files)	CC
8214.90	Other	CC
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	
8215.10	Sets of assorted articles containing at least one article plated with precious metal	CC
8215.20	Other sets of assorted articles	CC
8215.9	Other:	
8215.91	Plated with precious metal	CC
8215.99	Other	CC
83	CHAPTER 83 MISCELLANEOUS ARTICLES OF BASE METAL	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	
8301.10	Padlocks	CC or RVC(40)
8301.20	Locks of a kind used for motor vehicles	CC or RVC(40)
8301.30	Locks of a kind used for furniture	CC or RVC(40)
8301.40	Other locks	CC or RVC(40)
8301.50	Clasps and frames with clasps, incorporating locks	CC or RVC(40)
8301.60	Parts	CC or RVC(40)
8301.70	Keys presented separately	CC or RVC(40)
8302	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	
8302.10	Hinges	CTH
8302.20	Castors	CTH
8302.30	Other mountings, fittings and similar articles suitable for motor vehicles	СТН
8302.4	Other mountings, fittings and similar articles:	
8302.41	Suitable for buildings	СТН
8302.42	Other, suitable for furniture	CTH

8302.49	Other	CTH
8302.50	Hat-racks, hat-pegs, brackets and similar fixtures	СТН
8302.60	Automatic door closers	СТН
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	СТН
8304.00	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	СТН
8305	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	
8305.10	Fittings for loose-leaf binders or files	CTH or RVC(40)
8305.20	Staples in strips	CTH or RVC(40)
8305.90	Other, including parts	CTH or RVC(40)
8306	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	
8306.10	Bells, gongs and the like	CTH
8306.2	Statuettes and other ornaments:	
8306.21	Plated with precious metal	СТН
8306.29	Other	СТН
8306.30	Photograph, picture or similar frames; mirrors	СТН
8307	Flexible tubing of base metal, with or without fittings.	
8307.10	Of iron or steel	СТН
8307.90	Of other base metal	СТН
8308	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	
8308.10	Hooks, eyes and eyelets	CTSH
8308.20	Tubular or bifurcated rivets	CTSH
8308.90	Other, including parts	CTSH

8309	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	
8309.10	Crown corks	СТН
8309.90	Other	СТН
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	СТН
8311	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	
8311.10	Coated electrodes of base metal, for electric arcwelding	СТН
8311.20	Cored wire of base metal, for electric arc-welding	СТН
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	СТН
8311.90	Other	СТН
	SECTION XVI MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES (Chapters 84 and 85)	
84	CHAPTER 84 NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	
8401	Nuclear reactors; fuel elements (cartridges), non- irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.	
8401.10	Nuclear reactors	CTSH
8401.20	Machinery and apparatus for isotopic separation, and parts thereof	CTSH
8401.30	Fuel elements (cartridges), non-irradiated	CTSH
8401.40	Parts of nuclear reactors	СТН
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of	

	producing low pressure steam); super-heated water boilers.	
8402.1	Steam or other vapour generating boilers:	
8402.11	Watertube boilers with a steam production exceeding 45t per hour	CTSH except from subheading 8402.12
8402.12	Watertube boilers with a steam production not exceeding 45t per hour	CTSH except from subheading 8402.11
8402.19	Other vapour generating boilers, including hybrid boilers	CTSH
8402.20	Super-heated water boilers	CTSH
8402.90	Parts	CTH or RVC(40)
8403	Central heating boilers other than those of heading 84.02.	
8403.10	Boilers	CTSH
8403.90	Parts	CTH or RVC(40)
8404	Auxiliary plant for use with boilers of heading 84.02 or 84.03 (for example, economisers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.	
8404.10	Auxiliary plant for use with boilers of heading 84.02 or 84.03	CTSH
8404.20	Condensers for steam of other vapour power units	CTSH
8404.90	Parts	CTH or RVC(40)
8405	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.	
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	СТЅН
8405.90	Parts	CTH or RVC(40)
8406	Steam turbines and other vapour turbines.	
8406.10	Turbines for marine propulsion	CTSH
8406.8	Other turbines:	
8406.81	Of an output exceeding 40 MW	CTSH except from subheading 8406.82
8406.82	Of an output not exceeding 40 MW	CTSH except from subheading 8406.81
8406.90	Parts	CTH or RVC(40)

8407	Spark-ignition reciprocating or rotary internal combustion piston engines.	
8407.10	Aircraft engines	CTH or RVC(40)
8407.2	Marine propulsion engines:	
8407.21	Outboard motors	CTH or RVC(40)
8407.29	Other	CTH or RVC(40)
8407.3	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:	
8407.31	Of a cylinder capacity not exceeding 50 cc	CTH or RVC(40)
8407.32	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	CTH or RVC(40)
8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	CTH or RVC(40)
8407.34	Of a cylinder capacity exceeding 1,000 cc	CTH or RVC(40)
8407.90	Other engines	CTH or RVC(40)
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
8408.10	Marine propulsion engines	CTH or RVC(40)
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	CTH or RVC(40)
8408.90	Other engines	CTH or RVC(40)
8409	Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
8409.10	For aircraft engines	CTH or RVC(40)
8409.9	Other:	
8409.91	Suitable for use solely or principally with sparkignition internal combustion piston engines	CTH or RVC(40)
8409.99	Other	CTH or RVC(40)
8410	Hydraulic turbines, water wheels, and regulators therefor.	
8410.1	Hydraulic turbines and water wheels:	
8410.11	Of a power not exceeding 1,000 kW	CTSH except from subheadings 8410.12 or 8410.13, or RVC(40)
8410.12	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH except from subheadings 8410.11 or 8410.13, or RVC(40)

8410.13	Of a power exceeding 10,000 kW	CTSH except from subheadings 8410.11 or 8410.12, or RVC(40)
8410.90	Parts, including regulators	CTH or RVC(40)
8411	Turbo-jets, turbo-propellers and other gas turbines.	
8411.1	Turbo-jets:	
8411.11	Of a thrust not exceeding 25kN	CTSH except from subheading 8411.12, or RVC(40).
8411.12	Of a thrust exceeding 25kN	CTSH except from subheading 8411.11, or RVC(40)
8411.2	Turbo-propellers:	
8411.21	Of a power not exceeding 1,100 kW	CTSH except from subheading 8411.22, or RVC(40)
8411.22	Of a power exceeding 1,100 kW	CTSH except from subheading 8411.21, or RVC(40)
8411.8	Other gas turbines:	
8411.81	Of a power not exceeding 5,000 kW	CTSH except from subheading 8411.82, or RVC (40)
8411.82	Of a power exceeding 5,000 kW	CTSH except from subheading 8411.81, or RVC (40)
8411.9	Parts:	
8411.91	Of turbo-jets or turbo-propellers	CTH or RVC(40)
8411.99	Other	CTH or RVC(40)
8412	Other engines and motors.	
8412.10	Reaction engines other than turbo-jets	CTSH or RVC(40)
8412.2	Hydraulic power engines and motors:	
8412.21	Linear acting (cylinders)	CTSH or RVC(40)
8412.29	Other	CTSH or RVC(40)
8412.3	Pneumatic power engines and motors:	
8412.31	Linear acting (cylinders)	CTSH or RVC(40)
8412.39	Other	CTSH or RVC(40)
8412.80	Other	CTSH or RVC(40)
8412.90	Parts	CTH or RVC(40)

8413	Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
8413.1	Pumps fitted or designed to be fitted with a measuring device:	
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	CTSH or RVC(40)
8413.19	Other	CTSH or RVC(40)
8413.20	Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH or RVC(40)
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH or RVC(40)
8413.40	Concrete pumps	CTSH or RVC(40)
8413.50	Other reciprocating positive displacement pumps	CTSH or RVC(40)
8413.60	Other rotary positive displacement pumps	CTSH or RVC(40)
8413.70	Other centrifugal pumps	CTSH or RVC(40)
8413.8	Other pumps; liquid elevators:	
8413.81	Pumps	CTSH or RVC(40)
8413.82	Liquid elevators	CTSH or RVC(40)
8413.9	Parts:	
8413.91	Of pumps	CTH or RVC(40)
8413.92	Of liquid elevators	CTH or RVC(40)
8414	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.	
8414.10	Vacuum pumps	CTSH or RVC(40)
8414.20	Hand- or foot-operated air pumps	CTSH or RVC(40)
8414.30	Compressors of a kind used in refrigerating equipment	CTSH or RVC(40)
8414.40	Air compressors mounted on a wheeled chassis for towing	CTSH or RVC(40)
8414.5	Fans:	
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W	CTSH or RVC(40)
8414.59	Other	CTSH or RVC(40)
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	CTSH or RVC(40)
8414.80	Other	CTSH or RVC(40)
8414.90	Parts	CTH or RVC(40)

8415	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.	
8415.10	Window or wall types, self-contained or "split-system"	CTSH or RVC(40)
8415.20	Of a kind used for persons, in motor vehicles	CTSH or RVC(40)
8415.8	Other:	
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH or RVC(40)
8415.82	Other, incorporating a refrigerating unit	CTSH or RVC(40)
8415.83	Not incorporating a refrigerating unit	CTSH or RVC(40)
8415.90	Parts	CTH or RVC(40)
8416	Furnace burners for liquid fuel, for pulverised solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances.	
8416.10	Furnace burners for liquid fuel	CTSH or RVC(40)
8416.20	Other furnace burners, including combination burners	CTSH or RVC(40)
8416.30	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH or RVC(40)
8416.90	Parts	CTH or RVC(40)
8417	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.	
8417.10	Furnaces and ovens for the roasting, melting or other heat treatment of ores, pyrites or of metals	CTSH or RVC(40)
8417.20	Bakery ovens, including biscuit ovens	CTSH or RVC(40)
8417.80	Other	CTSH or RVC(40)
8417.90	Parts	CTH or RVC(40)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 84.15.	
8418.10	Combined refrigerator-freezers, fitted with separate external doors	CTSH or RVC(40)
8418.2	Refrigerators, household type:	
8418.21	Compression-type	CTSH or RVC(40)
8418.29	Other	CTSH or RVC(40)
8418.30	Freezers of the chest type, not exceeding 800 $\ell$ capacity	CTSH or RVC(40)
8418.40	Freezers of the upright type, not exceeding 900 $\ell$ capacity	CTSH or RVC(40)

8418.50	Other furniture (chests, cabinets, display counters, showcases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH or RVC(40)
8418.6	Other refrigerating or freezing equipment; heat pumps:	
8418.61	Heat pumps other than air conditioning machines of heading 84.15	CTSH or RVC(40)
8418.69	Other	CTSH or RVC(40)
8418.9	Parts:	
8418.91	Furniture designed to receive refrigerating or freezing equipment	CTH or RVC(40)
8418.99	Other	CTH or RVC(40)
8419	Machinery, plant or laboratory equipment, whether or not electrically heated (excluding furnaces, ovens and other equipment of heading 85.14), for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.	
8419.1	Instantaneous or storage water heaters, non-electric:	
8419.11	Instantaneous gas water heaters	CTSH or RVC(40)
8419.19	Other	CTSH or RVC(40)
8419.20	Medical, surgical or laboratory sterilisers	CTSH or RVC(40)
8419.3	Dryers:	
8419.31	For agricultural products	CTSH or RVC(40)
8419.32	For wood, paper pulp, paper or paperboard	CTSH or RVC(40)
8419.39	Other	CTSH or RVC(40)
8419.40	Distilling or rectifying plant	CTSH or RVC(40)
8419.50	Heat exchange units	CTSH or RVC(40)
8419.60	Machinery for liquefying air or other gases	CTSH or RVC(40)
8419.8	Other machinery, plant and equipment:	
8419.81	For making hot drinks or for cooking or heating food	CTSH or RVC(40)
8419.89	Other	CTSH or RVC(40)
8419.90	Parts	CTH or RVC(40)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
8420.10	Calendering or other rolling machines	CTSH or RVC(40)
8420.9	Parts:	
8420.91	Cylinders	CTH or RVC(40)

8420.99	Other	CTH or RVC(40)
8421	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
8421.1	Centrifuges, including centrifugal dryers:	
8421.11	Cream separators	CTSH or RVC(40)
8421.12	Clothes-dryers	CTSH or RVC(40)
8421.19	Other	CTSH or RVC(40)
8421.2	Filtering or purifying machinery and apparatus for liquids:	
8421.21	For filtering or purifying water	CTSH or RVC(40)
8421.22	For filtering or purifying beverages other than water	CTSH or RVC(40)
8421.23	Oil or petrol-filters for internal combustion engines	CTSH or RVC(40)
8421.29	Other	CTSH or RVC(40)
8421.3	Filtering or purifying machinery and apparatus for gases:	
8421.31	Intake air filters for internal combustion engines	CTSH or RVC(40)
8421.39	Other	CTSH or RVC(40)
8421.9	Parts:	
8421.91	Of centrifuges, including centrifugal dryers	CTH or RVC(40)
8421.99	Other	CTH or RVC(40)
8422	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 heatshrink wrapping machinery); machinery for aerating beverages.	
8422.1	Dish washing machines:	
8422.11	Of the household type	CTSH or RVC(40)
8422.19	Other	CTSH or RVC(40)
8422.20	Machinery for cleaning or drying bottles or other containers	CTSH or RVC(40)
8422.30	Machinery for filling, closing, sealing or labelling bottles, cans, boxes, bags or other containers; machinery for capsuling bottles, jars, tubes and similar containers; machinery for aerating beverages	CTSH or RVC(40)
8422.40	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH or RVC(40)
8422.90	Parts	CTH or RVC(40)

8423	Weighing machinery (excluding balances of a	
	sensitivity of 5cg or better), including weight operated counting or checking machines; weighing machine	
	weights of all kinds.	
8423.10	Personal weighing machines, including baby scales; household scales	CTSH or RVC(40)
8423.20	Scales for continuous weighing of goods on conveyors	CTSH or RVC(40)
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH or RVC(40)
8423.8	Other weighing machinery:	
8423.81	Having a maximum weighing capacity not exceeding 30 kg	CTSH or RVC(40)
8423.82	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH or RVC(40)
8423.89	Other	CTSH or RVC(40)
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	CTH or RVC(40)
8424	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.	
8424.10	Fire extinguishers, whether or not charged	CTSH or RVC(40)
8424.20	Spray guns and similar appliances	CTSH or RVC(40)
8424.30	Steam or sand blasting machines and similar jet projecting machines	CTSH or RVC(40)
8424.8	Other appliances:	
8424.81	Agricultural or horticultural	CTSH or RVC(40)
8424.89	Other	CTSH or RVC(40)
8424.90	Parts	CTH or RVC(40)
8425	Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	
8425.1	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
8425.11	Powered by electric motor	CTH or RVC(40)
8425.19	Other	CTH or RVC(40)
8425.3	Winches, capstans	
8425.31	Powered by electric motor	CTH or RVC(40)
8425.39	Other	CTH or RVC(40)
8425.4	Jacks; hoists of a kind used for raising vehicles:	

8425.41	Built-in jacking systems of a type used in garages	CTH or RVC(40)
8425.42	Other jacks and hoists, hydraulic	CTH or RVC(40)
8425.49	Other	CTH or RVC(40)
8426	Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
8426.1	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
8426.11	Overhead travelling cranes on fixed support	CTH or RVC(40)
8426.12	Mobile lifting frames on tyres and straddle carriers	CTH or RVC(40)
8426.19	Other	CTH or RVC(40)
8426.20	Tower cranes	CTH or RVC(40)
8426.30	Portal or pedestal jib cranes	CTH or RVC(40)
8426.4	Other machinery, self-propelled:	
8426.41	On tyres	CTH or RVC(40)
8426.49	Other	CTH or RVC(40)
8426.9	Other machinery:	
8426.91	Designed for mounting on road vehicles	CTH or RVC(40)
8426.99	Other	CTH or RVC(40)
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
8427.10	Self-propelled trucks powered by an electric motor	CTH or RVC(40)
8427.20	Other self-propelled trucks	CTH or RVC(40)
8427.90	Other trucks	CTH or RVC(40)
8428	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
8428.10	Lifts and skip hoists	CTH or RVC(40)
8428.20	Pneumatic elevators and conveyors	CTH or RVC(40)
8428.3	Other continuous-action elevators and conveyors, for goods or materials:	
8428.31	Specially designed for underground use	CTH or RVC(40)
8428.32	Other, bucket type	CTH or RVC(40)
8428.33	Other, belt type	CTH or RVC(40)
8428.39	Other	CTH or RVC(40)
8428.40	Escalators and moving walkways	CTH or RVC(40)
8428.60	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	CTH or RVC(40)
8428.90	Other machinery	CTH or RVC(40)

8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
8429.1	Bulldozers and angledozers:	
8429.11	Track laying	CTH or RVC(40)
8429.19	Other	CTH or RVC(40)
8429.20	Graders and levellers	CTH or RVC(40)
8429.30	Scrapers	CTH or RVC(40)
8429.40	Tamping machines and road rollers	CTH or RVC(40)
8429.5	Mechanical shovels, excavators and shovel loaders:	
8429.51	Front-end shovel loaders	CTH or RVC(40)
8429.52	Machinery with a 360° revolving superstructure	CTH or RVC(40)
8429.59	Other	CTH or RVC(40)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers.	
8430.10	Pile-drivers and pile-extractors	CTH or RVC(40)
8430.20	Snow-ploughs and snow-blowers	CTH or RVC(40)
8430.3	Coal or rock cutters and tunnelling machinery:	
8430.31	Self-propelled	CTH or RVC(40)
8430.39	Other	CTH or RVC(40)
8430.4	Other boring or sinking machinery:	
8430.41	Self-propelled	CTH or RVC(40)
8430.49	Other	CTH or RVC(40)
8430.50	Other machinery, self-propelled	CTH or RVC(40)
8430.6	Other machinery, not self-propelled:	
8430.61	Tamping or compacting machinery	CTH or RVC(40)
8430.69	Other	CTH or RVC(40)
8431	Parts suitable for use solely or principally with the machinery of headings 84.25 to 84.30.	
8431.10	Of machinery of heading 84.25	CTH or RVC(40)
8431.20	Of machinery of heading 84.27	CTH or RVC(40)
8431.3	Of machinery of heading 84.28:	
8431.31	Of lifts, skip hoists or escalators	CTH or RVC(40)
8431.39	Other	CTH or RVC(40)
8431.4	Of machinery of heading 84.26, 84.29 or 84.30:	
8431.41	Buckets, shovels, grabs and grips	CTH or RVC(40)
8431.42	Bulldozer or angledozer blades	CTH or RVC(40)

8431.43	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	CTH or RVC(40)
8431.49	Other	CTH or RVC(40)
8432	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
8432.10	Ploughs	CTSH or RVC(40)
8432.2	Harrows, scarifiers, cultivators, weeders and hoes:	
8432.21	Disc harrows	CTSH or RVC(40)
8432.29	Other	CTSH or RVC(40)
8432.30	Seeders, planters and transplanters	CTSH or RVC(40)
8432.40	Manure spreaders and fertiliser distributors	CTSH or RVC(40)
8432.80	Other machinery	CTSH or RVC(40)
8432.90	Parts	CTH or RVC(40)
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading 84.37.	
8433.1	Mowers for lawns, parks or sports-grounds:	
8433.11	Powered, with the cutting device rotating in a horizontal plane	CTSH or RVC(40)
8433.19	Other	CTSH or RVC(40)
8433.20	Other mowers, including cutter bars for tractor mounting	CTSH or RVC(40)
8433.30	Other haymaking machinery	CTSH or RVC(40)
8433.40	Straw or fodder balers, including pick-up balers	CTSH or RVC(40)
8433.5	Other harvesting machinery; threshing machinery:	
8433.51	Combine harvester-threshers	CTSH or RVC(40)
8433.52	Other threshing machinery	CTSH or RVC(40)
8433.53	Root or tuber harvesting machines	CTSH or RVC(40)
8433.59	Other	CTSH or RVC(40)
8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH or RVC(40)
8433.90	Parts	CTH or RVC(40)
8434	Milking machines and dairy machinery.	
8434.10	Milking machines	CTSH or RVC(40)
8434.20	Dairy machinery	CTSH or RVC(40)
8434.90	Parts	CTH or RVC(40)

8435	Presses, crushers and similar machinery used in the	
	manufacture of wine, cider, fruit juices or similar	
0.40 = 40	beverages.	GMG** D***G(40)
8435.10	Machinery	CTSH or RVC(40)
8435.90	Parts	CTH or RVC(40)
8436	Other agricultural, horticultural, forestry, poultry-keeping or bee-keeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	
8436.10	Machinery for preparing animal feeding stuffs	CTSH or RVC(40)
8436.2	Poultry-keeping machinery; poultry incubators and brooders:	
8436.21	Poultry incubators and brooders	CTSH or RVC(40)
8436.29	Other	CTSH or RVC(40)
8436.80	Other machinery	CTSH or RVC(40)
8436.9	Parts:	
8436.91	Of poultry-keeping machinery or poultry incubators and brooders	CTH or RVC(40)
8436.99	Other	CTH or RVC(40)
8437	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.	
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	CTSH or RVC(40)
8437.80	Other machinery	CTSH or RVC(40)
8437.90	Parts	CTH or RVC(40)
8438	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.	
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH or RVC(40)
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH or RVC(40)
8438.30	Machinery for sugar manufacture	CTSH or RVC(40)
8438.40	Brewery machinery	CTSH or RVC(40)
8438.50	Machinery for the preparation of meat or poultry	CTSH or RVC(40)
8438.60	Machinery for the preparation of fruits, nuts or vegetables	CTSH or RVC(40)

8438.80	Other machinery	CTSH or RVC(40)
8438.90	Parts	CTH or RVC(40)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.	
8439.10	Machinery for making pulp of fibrous cellulosic material	CTSH or RVC(40)
8439.20	Machinery for making paper or paperboard	CTSH or RVC(40)
8439.30	Machinery for finishing paper or paperboard	CTSH or RVC(40)
8439.9	Parts:	
8439.91	Of machinery for making pulp of fibrous cellulosic material	CTH or RVC(40)
8439.99	Other	CTH or RVC(40)
8440	Book-binding machinery, including book-sewing machines.	
8440.10	Machinery	CTSH or RVC(40)
8440.90	Parts	CTH or RVC(40)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
8441.10	Cutting machines	CTSH or RVC(40)
8441.20	Machines for making bags, sacks or envelopes	CTSH or RVC(40)
8441.30	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH or RVC(40)
8441.40	Machines for moulding articles in paper pulp, paper or paperboard	CTSH or RVC(40)
8441.80	Other machinery	CTSH or RVC(40)
8441.90	Parts	CTH or RVC(40)
8442	Machinery, apparatus and equipment (other than the machine-tools of headings 84.56 to 84.65) for preparing or making plates, cylinders or other printing components; plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	
8442.30	Machinery, apparatus and equipment	CTSH or RVC(40)
8442.40	Parts of the foregoing machinery, apparatus or equipment	CTH or RVC(40)
8442.50	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTH or RVC(40)

8443	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42; other printers, copying machines and facsimile machines, whether or not combined; parts and accessories thereof.	
8443.1	Printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42:	
8443.11	Offset printing machinery, reel fed	CTSH or RVC(40)
8443.12	Offset printing machinery, sheet-fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)	CTSH or RVC(40)
8443.13	Other offset printing machinery	CTSH or RVC(40)
8443.14	Letterpress printing machinery, reel fed, excluding flexographic printing	CTSH or RVC(40)
8443.15	Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH or RVC(40)
8443.16	Flexographic printing machinery	CTSH or RVC(40)
8443.17	Gravure printing machinery	CTSH or RVC(40)
8443.19	Other	CTSH or RVC(40)
8443.3	Other printers, copying machines and facsimile machines, whether or not combined:	
8443.31	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC(40)
8443.32	Other, capable of connecting to an automatic data processing machine or to a network	CTSH or RVC(40)
8443.39	Other	CTSH or RVC(40)
8443.9	Parts and accessories:	
8443.91	Parts and accessories of printing machinery used for printing by means of plates, cylinders and other printing components of heading 84.42	CTH or RVC(40)
8443.99	Other	CTH or RVC(40)
8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH or RVC(40)
8445	Machines for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for	

	preparing textile yarns for use on the machines of heading 84.46 or 84.47.	
8445.1	Machines for preparing textile fibres:	
8445.11	Carding machines	CTH or RVC(40)
8445.12	Combing machines	CTH or RVC(40)
8445.13	Drawing or roving machines	CTH or RVC(40)
8445.19	Other	CTH or RVC(40)
8445.20	Textile spinning machines	CTH or RVC(40)
8445.30	Textile doubling or twisting machines	CTH or RVC(40)
8445.40	Textile winding (including weft-winding) or reeling machines	CTH or RVC(40)
8445.90	Other	CTH or RVC(40)
8446	Weaving machines (looms)	
8446.10	For weaving fabrics of a width not exceeding 30 cm	CTH or RVC(40)
8446.2	For weaving fabrics of a width exceeding 30 cm, shuttle type:	
8446.21	Power looms	CTH or RVC(40)
8446.29	Other	CTH or RVC(40)
8446.30	For weaving fabrics of a width exceeding 30 cm, Shuttleless type	CTH or RVC(40)
8447	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
8447.1	Circular knitting machines:	
8447.11	With cylinder diameter not exceeding 165 mm	CTH or RVC(40)
8447.12	With cylinder diameter exceeding 165 mm	CTH or RVC(40)
8447.20	Flat knitting machines; stitch bonding machines	CTH or RVC(40)
8447.90	Other	CTH or RVC(40)
8448	Auxiliary machinery for use with machines of heading 84.44, 84.45, 84.46 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading 84.44, 84.45, 84.46 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).	

8448.1	Auxiliary machinery for machines of heading 84.44, 84.45, 84.46 or 84.47:	
8448.11	Dobbies and jacquards; card reducing, copying, punching or assembling machines for use therewith	CTSH or RVC(40)
8448.19	Other	CTSH or RVC(40)
8448.20	Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH or RVC(40)
8448.3	Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
8448.31	Card clothing	CTH or RVC(40)
8448.32	Of machines for preparing textile fibres, other than card clothing	CTH or RVC(40)
8448.33	Spindles, spindle flyers, spinning rings and ring travellers	CTH or RVC(40)
8448.39	Other	CTH or RVC(40)
8448.4	Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
8448.42	Reeds for looms, healds and heald-frames	CTH or RVC(40)
8448.49	Other	CTH or RVC(40)
8448.5	Parts and accessories of machines of heading 84.47 or of their auxiliary machinery:	
8448.51	Sinkers, needles and other articles used in forming stitches	CTH or RVC(40)
8448.59	Other	CTH or RVC(40)
8449.00	Machinery for the manufacture or finishing of felt or nonwovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	CTH or RVC(40)
8450	Household or laundry-type washing machines, including machines which both wash and dry.	
8450.1	Machines, each of a dry linen capacity not exceeding 10 kg:	
8450.11	Fully-automatic machines	CTSH or RVC(40)
8450.12	Other machines, with built-in centrifugal drier	CTSH or RVC(40)
8450.19	Other	CTSH or RVC(40)
8450.20	Machines, each of a dry linen capacity exceeding 10 kg	CTSH or RVC(40)
8450.90	Parts	CTH or RVC(40)

8451	Machinery (other than machines of heading 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textile fabrics.	
8451.10	Dry-cleaning machines	CTSH or RVC(40)
8451.2	Drying machines:	
8451.21	Each of a dry linen capacity not exceeding 10 kg	CTSH or RVC(40)
8451.29	Other	CTSH or RVC(40)
8451.30	Ironing machines and presses (including fusing presses)	CTSH or RVC(40)
8451.40	Washing, bleaching or dyeing machines	CTSH or RVC(40)
8451.50	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH or RVC(40)
8451.80	Other machinery	CTSH or RVC(40)
8451.90	Parts	CTH or RVC(40)
8452	Sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles.	
8452.10	Sewing machines of the household type	CTSH except from subheadings 8452.21 or 8452.29, or RVC(40)
8452.2	Other sewing machines:	
8452.21	Automatic units	CTSH except from subheadings 8452.10 or 8452.29, or RVC(40)
8452.29	Other	CTSH except from subheading 8452.10 or 8452.21, or RVC(40)
8452.30	Sewing machine needles	CTSH or RVC(40)
8452.90	Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTSH or RVC(40)

8453	Machinery for preparing, tanning or working hides, skins or leather or for making or repairing footwear or other articles of hides, skins or leather, other than sewing machines.	
8453.10	Machinery for preparing, tanning or working hides, skins or leather	CTSH or RVC(40)
8453.20	Machinery for making or repairing footwear	CTSH or RVC(40)
8453.80	Other machinery	CTSH or RVC(40)
8453.90	Parts	CTH or RVC(40)
8454	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
8454.10	Converters	CTSH or RVC(40)
8454.20	Ingot moulds and ladles	CTSH or RVC(40)
8454.30	Casting machines	CTSH or RVC(40)
8454.90	Parts	CTH or RVC(40)
8455	Metal-rolling mills and rolls therefor.	
8455.10	Tube mills	CTH or RVC(40)
8455.2	Other rolling mills:	
8455.21	Hot or combination hot and cold	CTH or RVC(40)
8455.22	Cold	CTH or RVC(40)
8455.30	Rolls for rolling mills	CTH or RVC(40)
8455.90	Other parts	CTH or RVC(40)
8456	Machine-tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electro-discharge, electro-chemical, electron beam, ionic-beam or plasma arc processes; water-jet cutting machines.	
8456.10	Operated by laser or other light or photon beam processes	CTH or RVC(40)
8456.20	Operated by ultrasonic processes	CTH or RVC(40)
8456.30	Operated by electro-discharge processes	CTH or RVC(40)
8456.90	Other	CTH or RVC(40)
8457	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
8457.10	Machining centres	CTH or RVC(40)
8457.20	Unit construction machines (single station)	CTH or RVC(40)
8457.30	Multi-station transfer machines	CTH or RVC(40)
8458	Lathes(including turning centres) for removing metal.	
8458.1	Horizontal lathes:	
8458.11	Numerically controlled	CTH or RVC(40)

8458.19	Other	CTH or RVC(40)
8458.9	Other lathes:	
8458.91	Numerically controlled	CTH or RVC(40)
8458.99	Other	CTH or RVC(40)
8459	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes (including turning centres) of heading 84.58.	
8459.10	Way-type unit head machines	CTH or RVC(40)
8459.2	Other drilling machines:	
8459.21	Numerically controlled	CTH or RVC(40)
8459.29	Other	CTH or RVC(40)
8459.3	Other boring-milling machines:	
8459.31	Numerically controlled	CTH or RVC(40)
8459.39	Other	CTH or RVC(40)
8459.40	Other boring machines	CTH or RVC(40)
8459.5	Milling machines, knee-type:	
8459.51	Numerically controlled	CTH or RVC(40)
8459.59	Other	CTH or RVC(40)
8459.6	Other milling machines:	
8459.61	Numerically controlled	CTH or RVC(40)
8459.69	Other	CTH or RVC(40)
8459.70	Other threading or tapping machines	CTH or RVC(40)
8460	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading 84.61.	
8460.1	Flat-surface grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.11	Numerically controlled	CTH or RVC(40)
8460.19	Other	CTH or RVC(40)
8460.2	Other grinding machines, in which the positioning in any one axis can be set up to an accuracy of at least 0.01 mm:	
8460.21	Numerically controlled	CTH or RVC(40)
8460.29	Other	CTH or RVC(40)
8460.3	Sharpening(tool or cutter grinding) Machines:	
8460.31	Numerically controlled	CTH or RVC(40)

8460.39	Other	CTH or RVC(40)
8460.40	Honing or lapping machines	CTH or RVC(40)
8460.90	Other	CTH or RVC(40)
8461	Machine-tools for planing, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal or cermets, not elsewhere specified or included.	
8461.20	Shaping or slotting machines	CTH or RVC(40)
8461.30	Broaching machines	CTH or RVC(40)
8461.40	Gear cutting, gear grinding or gear finishing machines	CTH or RVC(40)
8461.50	Sawing or cutting-off machines	CTH or RVC(40)
8461.90	Other	CTH or RVC(40)
8462	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	
8462.10	Forging or die-stamping machines (including presses) and hammers	CTH or RVC(40)
8462.2	Bending, folding, straightening or flattening machines (including presses):	
8462.21	Numerically controlled	CTH or RVC(40)
8462.29	Other	CTH or RVC(40)
8462.3	Shearing machines (including presses), other than combined punching and shearing machines:	
8462.31	Numerically controlled	CTH or RVC(40)
8462.39	Other	CTH or RVC(40)
8462.4	Punching or notching machines (including presses), including combined punching and shearing machines:	
8462.41	Numerically controlled	CTH or RVC(40)
8462.49	Other	CTH or RVC(40)
8462.9	Other:	
8462.91	Hydraulic presses	CTH or RVC(40)
8462.99	Other	CTH or RVC(40)
8463	Other machine-tools for working metal or cermets, without removing material.	
8463.10	Draw-benches for bars, tubes, profiles, wire or the like	CTH or RVC(40)
8463.20	Thread rolling machines	CTH or RVC(40)
8463.30	Machines for working wire	CTH or RVC(40)

8463.90	Other	CTH or RVC(40)
8464	Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass.	
8464.10	Sawing machines	CTH or RVC(40)
8464.20	Grinding or polishing machines	CTH or RVC(40)
8464.90	Other	CTH or RVC(40)
8465	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	
8465.10	Machines which can carry out different types of machining operations without tool change between such operations	CTH or RVC(40)
8465.9	Other:	
8465.91	Sawing machines	CTH or RVC(40)
8465.92	Planing, milling or moulding (by cutting) machines	CTH or RVC(40)
8465.93	Grinding, sanding or polishing machines	CTH or RVC(40)
8465.94	Bending or assembling machines	CTH or RVC(40)
8465.95	Drilling or morticing machine	CTH or RVC(40)
8465.96	Splitting, slicing or paring machines	CTH or RVC(40)
8465.99	Other	CTH or RVC(40)
8466	Parts and accessories suitable for use solely or principally with the machines of headings 84.56 to 84.65, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.	
8466.10	Tool holders and self-opening dieheads	CTH or RVC(40)
8466.20	Work holders	CTH or RVC(40)
8466.30	Dividing heads and other special attachments for machine-tools	CTH or RVC(40)
8466.9	Other:	
8466.91	For machines of heading 84.64	CTH or RVC(40)
8466.92	For machines of heading 84.65	CTH or RVC(40)
8466.93	For machines of headings 84.56 to 84.61	CTH or RVC(40)
8466.94	For machines of heading 84.62 or 84.63	CTH or RVC(40)
8467	Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
8467.1	Pneumatic:	
8467.11	Rotary type (including combined rotary-percussion)	CTSH or RVC(40)

8467.19	Other	CTSH or RVC(40)
8467.2	With self-contained electric motor:	
8467.21	Drills of all kinds	CTSH or RVC(40)
8467.22	Saws	CTSH or RVC(40)
8467.29	Other	CTSH or RVC(40)
8467.8	Other tools:	
8467.81	Chain saws	CTSH or RVC(40)
8467.89	Other	CTSH or RVC(40)
8467.9	Parts:	
8467.91	Of chain saws	CTH or RVC(40)
8467.92	Of pneumatic tools	CTH or RVC(40)
8467.99	Other	CTH or RVC(40)
8468	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those of heading 85.15; gas-operated surface tempering machines and appliances.	
8468.10	Hand-held blow pipes	CTSH or RVC(40)
8468.20	Other gas-operated machinery and apparatus	CTSH or RVC(40)
8468.80	Other machinery and apparatus	CTSH or RVC(40)
8468.90	Parts	CTH or RVC(40)
8469.00	Typewriters other than printers of heading 84.43; word-processing machines.	CTH or RVC(40)
8470	Calculating machines and pocket-size data recording, reproducing and displaying machines with calculating function; accounting machines, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device; cash registers.	
8470.10	Electronic calculators capable of operation without an external source of electric power and pocket-size data recording, reproducing and displaying machines with calculating functions	CTH or RVC(40)
8470.2	Other electronic calculating machines:	
8470.21	Incorporating a printing device	CTH or RVC(40)
8470.29	Other	CTH or RVC(40)
8470.30	Other calculating machines	CTH or RVC(40)
8470.50	Cash registers	CTH or RVC(40)
8470.90	Other	CTH or RVC(40)

8471	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	
8471.30	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	CTH or RVC(40)
8471.4	Other automatic data processing machines:	
8471.41	Comprising in the same housing at least a central processing unit and an input and output unit, whether or not combined	CTH or RVC(40)
8471.49	Other, presented in the form of systems	CTH or RVC(40)
8471.50	Processing units other than those of subheading 8471.41 or 8471.49, whether or not containing in the same housing one or two of the following types of unit: storage units, input units, output units	CTH or RVC(40)
8471.60	Input or output units, whether or not containing storage units in the same housing	CTH or RVC(40)
8471.70	Storage units	CTH or RVC(40)
8471.80	Other units of automatic data processing machines	CTH or RVC(40)
8471.90	Other	CTH or RVC(40)
8472	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting or wrapping machines, pencil-sharpening machines, perforating or stapling machines).	
8472.10	Duplicating machines	CTH or RVC(40)
8472.30	Machines for sorting or folding mail or for inserting mail in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	CTH or RVC(40)
8472.90	Other	CTH or RVC(40)
8473	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings 84.69 to 84.72.	
8473.10	Parts and accessories of the machines of heading 84.69	CTH or RVC(40)
8473.2	Parts and accessories of the machines of heading 84.70:	
8473.21	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	CTH or RVC(40)
8473.29	Other	CTH or RVC(40)

8473.30	Parts and accessories of the machines of heading 84.71	CTH or RVC(40)
8473.40	Parts and accessories of the machines of heading 84.72	CTH or RVC(40)
8473.50	Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	CTH or RVC(40)
8474	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.	
8474.10	Sorting, screening, separating or washing machines	CTSH or RVC(40)
8474.20	Crushing or grinding machines	CTSH or RVC(40)
8474.3	Mixing or kneading machines:	CECAL DATE (10)
8474.31	Concrete or mortar mixers	CTSH or RVC(40)
8474.32	Machines for mixing mineral substances with bitumen	CTSH or RVC(40)
8474.39	Other	CTSH or RVC(40)
8474.80	Other machinery	CTSH or RVC(40)
8474.90	Parts	CTH or RVC(40)
8475	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes; machines for manufacturing or hot working glass or glassware.	
8475.10	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	CTSH or RVC(40)
8475.2	Machines for manufacturing or hot working glass or glassware:	
8475.21	Machines for making optical fibres and preforms thereof	CTSH or RVC(40)
8475.29	Other	CTSH or RVC(40)
8475.90	Parts	CTH or RVC(40)
8476	Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
8476.2	Automatic beverage-vending machines:	
8476.21	Incorporating heating or refrigerating devices	CTSH except from subheadings 8476.29 to 8476.89, or RVC(40)

8476.29	Other	CTSH except from subheadings 8476.21, 8476.81 or 8476.89, or RVC(40)
8476.8	Other machines:	
8476.81	Incorporating heating or refrigerating devices	CTSH except from subheadings 8476.21, 8476.29 or 8476.89, or RVC(40)
8476.89	Other	CTSH except from subheadings 8476.21 to 8476.81, or RVC(40)
8476.90	Parts	CTH or RVC(40)
8477	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.	
8477.10	Injection-moulding machines	CTSH or RVC(40)
8477.20	Extruders	CTSH or RVC(40)
8477.30	Blow moulding machines	CTSH or RVC(40)
8477.40	Vacuum moulding machines and other thermoforming machines	CTSH or RVC(40)
8477.5	Other machinery for moulding or otherwise forming:	
8477.51	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH or RVC(40)
8477.59	Other	CTSH or RVC(40)
8477.80	Other machinery	CTSH or RVC(40)
8477.90	Parts	CTH or RVC(40)
8478	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
8478.10	Machinery	CTSH or RVC(40)
8478.90	Parts	CTH or RVC(40)
8479	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.	
8479.10	Machinery for public works, building or the like	CTSH or RVC(40)
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH or RVC(40)

8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	CTSH or RVC(40)
8479.40	Rope or cable-making machines	CTSH or RVC(40)
8479.50	Industrial robots, not elsewhere specified or included	CTSH or RVC(40)
8479.60	Evaporative air coolers	CTSH or RVC(40)
8479.7	Passenger boarding bridges:	
8479.71	Of a kind used in airports	CTSH or RVC(40)
8479.79	Other	CTSH or RVC(40)
8479.8	Other machines and mechanical appliances:	
8479.81	For treating metal, including electric wire coil-winders	CTSH or RVC(40)
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH or RVC(40)
8479.89	Other	CTSH or RVC(40)
8479.90	Parts	CTH or RVC(40)
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics.	
8480.10	Moulding boxes for metal foundry	CTH or RVC(40)
8480.20	Mould bases	CTH or RVC(40)
8480.30	Moulding patterns	CTH or RVC(40)
8480.4	Moulds for metal or metal carbides:	
8480.41	Injection or compression types	CTH or RVC(40)
8480.49	Other	CTH or RVC(40)
8480.50	Moulds for glass	CTH or RVC(40)
8480.60	Moulds for mineral materials	CTH or RVC(40)
8480.7	Moulds for rubber or plastics:	
8480.71	Injection or compression types	CTH or RVC(40)
8480.79	Other	CTH or RVC(40)
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure- reducing valves and thermostatically controlled valves.	
8481.10	Pressure-reducing valves	CTH or RVC(40)
8481.20	Valves for oleohydraulic or pneumatic transmissions	CTH or RVC(40)
8481.30	Check (nonreturn) valves	CTH or RVC(40)
8481.40	Safety or relief valves	CTH or RVC(40)
8481.80	Other appliances	CTH or RVC(40)

8481.90	Parts	CTH or RVC(40)
8482	Ball or roller bearings.	
8482.10	Ball bearings	CTSH or RVC(40)
8482.20	Tapered roller bearings, including cone and tapered roller assemblies	CTSH or RVC(40)
8482.30	Spherical roller bearings	CTSH or RVC(40)
8482.40	Needle roller bearings	CTSH or RVC(40)
8482.50	Other cylindrical roller bearings	CTSH or RVC(40)
8482.80	Other, including combined ball/roller bearings	CTSH or RVC(40)
8482.9	Parts:	
8482.91	Balls, needles and rollers	CTH or RVC(40)
8482.99	Other	CTH or RVC(40)
8483	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).	
8483.10	Transmission shafts (including cam shafts and crank shafts) and cranks	CTH or RVC(40)
8483.20	Bearing housings, incorporating ball or roller bearings	CTH or RVC(40)
8483.30	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTH or RVC(40)
8483.40	Gears and gearing, other than toothed wheels, chain sprockets and other transmission elements presented separately; ball or roller screws; gear boxes and other speed changers, including torque converters	CTH or RVC(40)
8483.50	Flywheels and pulleys, including pulley blocks	CTH or RVC(40)
8483.60	Clutches and shaft couplings (including universal joints)	CTH or RVC(40)
8483.90	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH or RVC(40)
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals.	
8484.10	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers metal	CTSH or RVC(40)
8484.20	Mechanical seals	CTSH or RVC(40)

8484.90	Other	CTSH or RVC(40)
8486	Machines and apparatus of a kind used solely or principally for the manufacture of semiconductor boules or wafers, semiconductor devices, electronic integrated circuits or flat panel displays; machines and apparatus specified in Note 9 (C) to this Chapter; parts and accessories	
8486.10	Machines and apparatus for the manufacture of boules or wafers	CTSH or RVC(40)
8486.20	Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH or RVC(40)
8486.30	Machines and apparatus for the manufacture of flat panel displays	CTSH or RVC(40)
8486.40	Machines and apparatus specified in Note 9 (C) to this Chapter	CTSH or RVC(40)
8486.90	Parts and accessories	CTSH or RVC(40)
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	
8487.10	Ships' or boats' propellers and blades therefor	CTSH or RVC(40)
8487.90	Other	CTH or RVC(40)
85	CHAPTER 85 ELECTRICAL MACHINERY AND EQUIPMENT AND PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES	
8501	Electric motors and generators (excluding generating sets).	
8501.10	Motors of an output not exceeding 37.5 W	CTH or RVC(40)
8501.20	Universal AC/DC motors of an output exceeding 37.5 W	CTH or RVC(40)
8501.3	Other DC motors; DC generators:	
8501.31	Of an output not exceeding 750 W	CTH or RVC(40)
8501.32	Of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(40)
8501.33	Of an output exceeding 75 kW but not exceeding 375 kW	CTH or RVC(40)
8501.34	Of an output exceeding 375 kW	CTH or RVC(40)
8501.40	Other AC motors, single-phase	CTH or RVC(40)

8501.5	Other AC motors, multi-phase:	
8501.51	Of an output not exceeding 750 W	CTH or RVC(40)
8501.52	Of an output exceeding 750 W but not exceeding 75 kW	CTH or RVC(40)
8501.53	Of an output exceeding 75 kW	CTH or RVC(40)
8501.6	AC generators(alternators):	
8501.61	Of an output not exceeding 75 kVA	CTH or RVC(40)
8501.62	Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(40)
8501.63	Of an output exceeding 375 kVA but not exceeding 750 kVA	CTH or RVC(40)
8501.64	Of an output exceeding 750 kVA	CTH or RVC(40)
8502	Electric generating sets and rotary converters.	
8502.1	Generating sets with compression-ignition internal combustion piston engines(diesel or semi-diesel engines):	
8502.11	Of an output not exceeding 75 kVA	CTH or RVC(40)
8502.12	Of an output exceeding 75 kVA but not exceeding 375 kVA	CTH or RVC(40)
8502.13	Of an output exceeding 375 kVA	CTH or RVC(40)
8502.20	Generating sets with spark-ignition internal combustion piston engines	CTH or RVC(40)
8502.3	Other generating sets:	
8502.31	Wind-powered	CTH or RVC(40)
8502.39	Other	CTH or RVC(40)
8502.40	Electric rotary converters	CTH or RVC(40)
8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or RVC(40)
8504	Electrical transformers, static converters(for example, rectifiers) and inductors.	
8504.10	Ballasts for discharge lamps or tubes	CTSH except from subheadings 8504.21 to 8504.50, or RVC(40)
8504.2	Liquid dielectric transformers:	
8504.21	Having a power handling capacity not exceeding 650 kVA	CTSH except from subheadings 8504.10 or 8504.22 to 8504.50, or RVC(40)

8504.22	Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTSH except from subheadings 8504.10, 8504.21 or 8504.23 to 8504.50, or RVC(40)
8504.23	Having a power handling capacity exceeding 10,000 kVA	CTSH except from subheadings 8504.10 to 8504.22 or 8504.31 to 8504.50, or RVC(40)
8504.3	Other transformers:	
8504.31	Having a power handling capacity not exceeding 1 kVA	CTSH except from subheadings 8504.32 to 8504.34, or RVC(40)
8504.32	Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTSH except from subheadings 8504.10 to 8504.31 or 8504.33 to 8504.50, or RVC(40)
8504.33	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTSH except from subheadings 8504.10 to 8504.32 or 8504.34 to 8504.50, or RVC(40)
8504.34	Having a power handling capacity exceeding 500 kVA	CTSH except from subheadings 8504.10 to 8504.33, 8504.40 or 8504.50, or RVC(40)
8504.40	Static converters	CTSH except from subheadings 8504.10 to 8504.34 or 8504.50, or RVC(40)
8504.50	Other inductors	CTSH except from subheadings 8504.10 to 8504.40, or RVC(40)
8504.90	Parts	CTH or RVC(40)

8505	Electro-magnets; permanent magnets and articles	
	intended to become permanent magnets after	
	magnetisation; electromagnetic or permanent magnet	
	chucks, clamps and similar holding devices; electro-	
	magnetic couplings, clutches and brakes; electro-	
8505.1	magnetic lifting heads.  Permanent magnets and articles intended to become	
0505.1	permanent magnets after magnetisation:	
8505.11	Of metal	CTSH or RVC(40)
8505.19	Other	CTSH or RVC(40)
8505.20	Electro-magnetic couplings, clutches and brakes	CTSH or RVC(40)
8505.90	Other, including parts	CTH or RVC(40)
8506	Primary cells and primary batteries.	
8506.10	Manganese dioxide	CTSH or RVC(40)
8506.30	Mercuric oxide	CTSH or RVC(40)
8506.40	Silver oxide	CTSH or RVC(40)
8506.50	Lithium	CTSH or RVC(40)
8506.60	Air-Zinc	CTSH or RVC(40)
8506.80	Other primary cells and primary batteries	CTSH or RVC(40)
8506.90	Parts	CTH or RVC(40)
8507	Electric accumulators, including separators therefor, whether or not rectangular(including square).	
8507.10	Lead-acid, of a kind used for starting piston engines	CTSH or RVC(40)
8507.20	Other lead-acid accumulators	CTSH or RVC(40)
8507.30	Nickel-cadmium	CTSH or RVC(40)
8507.40	Nickel-iron	CTSH or RVC(40)
8507.50	Nickel-metal hydride	CTSH or RVC(40)
8507.60	Lithium-ion	CTSH or RVC(40)
8507.80	Other accumulators	CTSH or RVC(40)
8507.90	Parts	CTH or RVC(40)
8508	Vacuum cleaners	
8508.1	With self-contained electric motor:	
8508.11	Of a power not exceeding 1,500 W and having a dust	CTSH except from
	bag or other receptacle capacity not exceeding 20 $\ell$	subheading 8508.19, or RVC(40)
8508.19	Other	CTSH except from
		subheading 8508.11, or RVC(40)
8508.60	Other vacuum cleaners	CTSH or RVC(40)
8508.70	Parts	CTH or RVC(40)

8509	Electro-mechanical domestic appliances, with self-	
	contained electric motor, other than vacuum cleaners of heading 85.08.	
8509.40	Food grinders and mixers; fruit or vegetable juice extractors	CTSH or RVC(40)
8509.80	Other appliances	CTSH or RVC(40)
8509.90	Parts	CTH or RVC(40)
8510	Shavers, hair clippers and hair-removing appliances, with self-contained electric motor.	
8510.10	Shavers	CTSH or RVC(40)
8510.20	Hair clippers	CTSH or RVC(40)
8510.30	Hair-removing appliances	CTSH or RVC(40)
8510.90	Parts	CTH or RVC(40)
8511	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.	
8511.10	Sparking plugs	CTSH or RVC(40)
8511.20	Ignition Magnetos; magneto-dynamos; magnetic flywheels	CTSH or RVC(40)
8511.30	Distributors; ignition coils	CTSH or RVC(40)
8511.40	Starter motors and dual purpose starter-generators	CTSH or RVC(40)
8511.50	Other generators	CTSH or RVC(40)
8511.80	Other equipment	CTSH or RVC(40)
8511.90	Parts	CTH or RVC(40)
8512	Electrical lighting or signalling equipment(excluding articles of heading 85.39), windscreen wipers, defrosters and demisters of a kind used for cycles or motor vehicles.	
8512.10	Lighting or visual signalling equipment of a kind used on bicycles	CTSH except from subheadings 8512.20 or 8512.30, or RVC(40)
8512.20	Other lighting or visual signalling equipment	CTSH except from subheadings 8512.10 or 8512.30, or RVC(40)

8512.30	Sound signalling equipment	CTSH except from subheadings 8512.10 or 8512.20, or RVC(40)
8512.40	Windscreen wipers, defrosters and demisters	CTH or RVC(40)
8512.90	Parts	CTH or RVC(40)
8513	Portable electric lamps designed to function by their own source of energy(for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 85.12.	
8513.10	Lamps	CTH or RVC(40)
8513.90	Parts	CTH or RVC(40)
8514	Industrial or laboratory electric furnaces and ovens (including those functioning by induction or dielectric loss); other industrial or laboratory equipment for the heat treatment of materials by induction or dielectric loss.	
8514.10	Resistance heated furnaces and ovens	CTSH or RVC(40)
8514.20	Furnaces and ovens functioning by induction or dielectric loss	CTSH or RVC(40)
8514.30	Other furnaces and ovens	CTSH or RVC(40)
8514.40	Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH or RVC(40)
8514.90	Parts	CTH or RVC(40)
8515	Electric (including electrically heated gas), laser or other light or photon beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting; electric machines and apparatus for hot spraying of metals or cermets.	
8515.1	Brazing or soldering machine and apparatus:	
8515.11	Soldering irons and guns	CTSH or RVC(40)
8515.19	Other	CTSH or RVC(40)
8515.2	Machines and apparatus for resistance welding of metal:	
8515.21	Fully or partly automatic	CTSH or RVC(40)
8515.29	Other	CTSH or RVC(40)
8515.3	Machines and apparatus for arc(including plasma arc) welding of metals:	
8515.31	Fully or partly automatic	CTSH or RVC(40)
8515.39	Other	CTSH or RVC(40)
8515.80	Other machines and apparatus	CTSH or RVC(40)

8515.90	Parts	CTH or RVC(40)
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hairdressing 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.	
8516.10	Electric instantaneous or storage water heaters and immersion heaters	CTSH or RVC(40)
8516.2	Electric space heating apparatus and electric soil heating apparatus:	
8516.21	Storage heating radiators	CTSH or RVC(40)
8516.29	Other	CTSH or RVC(40)
8516.3	Electro-thermic hair-dressing of hand-drying apparatus:	
8516.31	Hair dryers	CTSH or RVC(40)
8516.32	Other hair-dressing apparatus	CTSH or RVC(40)
8516.33	Hand-drying apparatus	CTSH or RVC(40)
8516.40	Electric smoothing irons	CTSH or RVC(40)
8516.50	Microwave ovens	CTSH or RVC(40)
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or RVC(40)
8516.7	Other electro-thermic appliances:	
8516.71	Coffee or tea makers	CTSH or RVC(40)
8516.72	Toasters	CTSH or RVC(40)
8516.79	Other	CTSH or RVC(40)
8516.80	Electric heating resistors	CTSH or RVC(40)
8516.90	Parts	CTH or RVC(40)
8517 8517.1	Telephone sets, including telephones for cellular networks or for other wireless networks; other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 84.43, 85.25, 85.27 or 85.28.  Telephone sets, including telephones for cellular	
	networks or for other wireless networks:	~~~~
8517.11	Line telephone sets with cordless handsets	CTSH or RVC(40)

8517.12	Telephones for cellular networks or for other wireless networks	CTSH or RVC(40)
8517.18	Other	CTSH or RVC(40)
8517.6	Other apparatus for transmission or reception of voice, images or other data, including apparatus for communication in a wired or wireless network (such as a local or wide area network):	
8517.61	Base stations	CTSH or RVC(40)
8517.62	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus	CTSH or RVC(40)
8517.69	Other	CTSH or RVC(40)
8517.70	Parts	CTH or RVC(40)
8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers; audiofrequency electric amplifiers; electric sound amplifier sets.	
8518.10	Microphones and stands therefor	CTH or RVC(40)
8518.2	Loudspeakers, whether or not mounted in their enclosures:	
8518.21	Single loudspeakers, mounted in their enclosures	CTH or RVC(40)
8518.22	Multiple loudspeakers, mounted in the same enclosure	CTH or RVC(40)
8518.29	Other	CTH or RVC(40)
8518.30	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	CTH or RVC(40)
8518.40	Audio-frequency electric amplifiers	CTH or RVC(40)
8518.50	Electric sound amplifier sets	CTH or RVC(40)
8518.90	Parts	CTH or RVC(40)
8519	Sound recording or reproducing apparatus.	
8519.20	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	CTH or RVC(40)
8519.30	Turntables (record-decks)	CTH or RVC(40)
8519.50	Telephone answering machines	CTH or RVC(40)
8519.8	Other apparatus:	
8519.81	Using magnetic, optical or semiconductor media	CTH or RVC(40)
8519.89	Other	CTH or RVC(40)

8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner.	
8521.10	Magnetic tape-type	CTH or RVC(40)
8521.90	Other	CTH or RVC(40)
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 or 85.21.	
8522.10	Pick-up cartridges	CTH or RVC(40)
8522.90	Other	CTH or RVC(40)
8523	Discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.	
8523.2	Magnetic media:	
8523.21	Cards incorporating a magnetic stripe	CTH or RVC(40)
8523.29	Other	CTH or RVC(40)
8523.4	Optical media:	
8523.41	Unrecorded	CTH or RVC(40)
8523.49	Other	CTH or RVC(40)
8523.5	Semiconductor media:	
8523.51	Solid-state non-volatile storage devices	CTH or RVC(40)
8523.52	"Smart cards"	CTH or RVC(40)
8523.59	Other	CTH or RVC(40)
8523.80	Other	CTH or RVC(40)
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders.	
8525.50	Transmission apparatus	CTH except from heading 8517, or RVC(40)
8525.60	Transmission apparatus incorporating reception apparatus	CTH except from heading 8517, or RVC(40)
8525.80	Television cameras, digital cameras and video camera recorders	CTH or RVC(40)
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	

8526.10	Radar apparatus	CTH or RVC(40)
8526.9	Other:	
8526.91	Radio navigational aid apparatus	CTH or RVC(40)
8526.92	Radio remote control apparatus	CTH or RVC(40)
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
8527.1	Radio-broadcast receivers capable of operating without an external source of power:	
8527.12	Pocket-size radio cassette-players	CTH or RVC(40)
8527.13	Other apparatus, combined with sound recording or reproducing apparatus	CTH or RVC(40)
8527.19	Other	CTH or RVC(40)
8527.2	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles:	
8527.21	Combined with sound recording or reproducing apparatus	CTH or RVC(40)
8527.29	Other	CTH or RVC(40)
8527.9	Other:	
8527.91	Combined with sound recording or reproducing apparatus	CTH or RVC(40)
8527.92	Not combined with sound recording or reproducing apparatus but combined with a clock	CTH or RVC(40)
8527.99	Other	CTH or RVC(40)
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	
8528.4	Cathode-ray tube monitors:	
8528.41	Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(40)
8528.49	Other	CTH or RVC(40)
8528.5	Other monitors:	· · ·
8528.51	Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(40)
8528.59	Other	CTH or RVC(40)
8528.6	Projectors:	
8528.61	Of a kind solely or principally used in an automatic data processing system of heading 84.71	CTH or RVC(40)
8528.69	Other	CTH or RVC(40)

8528.7	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:	
8528.71	Not designed to incorporate a video display or screen	CTH or RVC(40)
8528.72	Other, colour	CTH or RVC(40)
8528.73	Other, monochrome	CTH or RVC(40)
8529	Parts suitable for use solely or principally with the apparatus of headings 85.25 to 85.28.	
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use therewith	CTH or RVC(40)
8529.90	Other	CTH or RVC(40)
8530	Electrical signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading 86.08).	
8530.10	Equipment for railways or tramways	CTSH or RVC(40)
8530.80	Other equipment	CTSH or RVC(40)
8530.90	Parts	CTH or RVC(40)
8531	Electric sound or visual signalling apparatus(for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading 85.12 or 85.30.	
8531.10	Burglar or fire alarms and similar apparatus	CTSH or RVC(40)
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes(LED)	CTSH or RVC(40)
8531.80	Other apparatus	CTSH or RVC(40)
8531.90	Parts	CTH or RVC(40)
8532	Electrical capacitors, fixed, variable or adjustable(preset).	
8532.10	Fixed capacitors designed for use in 50/60 Hz circuits and having a reactive power handling capacity of not less than 0.5 kvar(power capacitors)	CTSH or RVC(40)
8532.2	Other fixed capacitors:	
8532.21	Tantalum	CTSH or RVC(40)
8532.22	Aluminium electrolytic	CTSH or RVC(40)
8532.23	Ceramic dielectric, single layer	CTSH or RVC(40)
8532.24	Ceramic dielectric, multilayer	CTSH or RVC(40)
8532.25	Dielectric of paper or plastics	CTSH or RVC(40)
8532.29	Other	CTSH or RVC(40)
8532.30	Variable or adjustable(pre-set) capacitors	CTSH or RVC(40)
8532.90	Parts	CTH or RVC(40)

8533	Electrical resistors(including rheostats and potentiometers), other than heating resistors.	
8533.10	Fixed carbon resistors, composition or film types	CTSH or RVC(40)
8533.2	Other fixed resistors:	
8533.21	For a power handling capacity not exceeding 20 W	CTSH or RVC(40)
8533.29	Other	CTSH or RVC(40)
8533.3	Wirewound variable resistors, including rheostats and potentiometers:	
8533.31	For a power handling capacity not exceeding 20 W	CTSH or RVC(40)
8533.39	Other	CTSH or RVC(40)
8533.40	Other variable resistors, including rheostats and potentiometers	CTSH or RVC(40)
8533.90	Parts	CTH or RVC(40)
8534.00	Printed circuits.	CTH or RVC(40)
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors and junction boxes), for a voltage exceeding 1,000 volts.	
8535.10	Fuses	CTH or RVC(40)
8535.2	Automatic circuit breakers:	
8535.21	For a voltage of less than 72.5 kV	CTH or RVC(40)
8535.29	Other	CTH or RVC(40)
8535.30	Isolating switches and make-and-break switches	CTH or RVC(40)
8535.40	Lightning arresters, voltage limiters and surge suppressors	CTH or RVC(40)
8535.90	Other	CTH or RVC(40)
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000volts; connectors for optical fibres, optical fibre bundles or cables.	
8536.10	Fuses	CTH or RVC(40)
8536.20	Automatic circuit breakers	CTH or RVC(40)
8536.30	Other apparatus for protecting electrical circuits	CTH or RVC(40)
8536.4	Relays:	
8536.41	For a voltage not exceeding 60 V	CTH or RVC(40)
8536.49	Other	CTH or RVC(40)
8536.50	Other switches	CTH or RVC(40)

8536.6	Lamp-holders, plugs and sockets:	
8536.61	Lamp-holders	CTH or RVC(40)
8536.69	Other	CTH or RVC(40)
8536.70	Connectors for optical fibres, optical fibre bundles or cables	CTH or RVC(40)
8536.90	Other apparatus	CTH or RVC(40)
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 85.17.	
8537.10	For a voltage not exceeding 1,000 V	CTH or RVC(40)
8537.20	For a voltage exceeding 1,000 V	CTH or RVC(40)
8538	Parts suitable for use solely or principally with the apparatus of heading 85.35, 85.36 or 85.37.	
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	CTH or RVC(40)
8538.90	Other	CTH or RVC(40)
8539	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps.	
8539.10	Sealed beam lamp units	CTSH or RVC(40)
8539.2	Other filament lamps, excluding ultra-violet or infrared lamps:	
8539.21	Tungsten halogen	CTSH or RVC(40)
8539.22	Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTSH except from subheading 8539.29, or RVC(40)
8539.29	Other	CTSH except from subheading 8539.22, or RVC(40)
8539.3	Discharge lamps, other than ultra-violet lamps:	
8539.31	Fluorescent, hot cathode	CTSH or RVC(40)
8539.32	Mercury or sodium vapour lamps; metal halide lamps	CTSH or RVC(40)
8539.39	Other	CTSH or RVC(40)
8539.4	Ultra-violet or infra-red lamps; arc-lamps:	
8539.41	Arc lamps	CTSH or RVC(40)
8539.49	Other	CTSH or RVC(40)
8539.90	Parts	CTH or RVC(40)

8540	Thermionic, cold cathode or photo-cathode valves and tubes(for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).	
8540.1	Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
8540.11	Colour	CTSH or RVC(40)
8540.12	Monochrome	CTSH or RVC(40)
8540.20	Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH or RVC(40)
8540.40	Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	CTSH or RVC(40)
8540.60	Other cathode-ray tubes	CTSH or RVC(40)
8540.7	Microwave tubes(for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
8540.71	Magnetrons	CTSH or RVC(40)
8540.79	Other	CTSH or RVC(40)
8540.8	Other valves and tubes:	
8540.81	Receiver or amplifier valves and tubes	CTSH or RVC(40)
8540.89	Other	CTSH or RVC(40)
8540.9	Parts:	
8540.91	Of cathode-ray tubes	CTSH or RVC(40)
8540.99	Other	CTSH or RVC(40)
8541	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	
8541.10	Diodes, other than photosensitive or light emitting diodes	CTSH or RVC(40)
8541.2	Transistors, other than photosensitive transistors:	
8541.21	With a dissipation rate of less than 1 W	CTSH or RVC(40)
8541.29	Other	CTSH or RVC(40)
8541.30	Thyristors, diacs and triacs, other than photosensitive devices	CTSH or RVC(40)
8541.40	Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTSH or RVC(40)
8541.50	Other semiconductor devices	CTSH or RVC(40)

8541.60	Mounted piezo-electric crystals	CTSH or RVC(40)
8541.90	Parts	CTSH or RVC(40)
8542	Electronic integrated circuits.	
8542.3	Electronic integrated circuits:	
8542.31	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	CTSH or RVC(40)
8542.32	Memories	CTSH or RVC(40)
8542.33	Amplifiers	CTSH or RVC(40)
8542.39	Other	CTSH or RVC(40)
8542.90	Parts	CTSH or RVC(40)
8543	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
8543.10	Particle accelerators	CTSH or RVC(40)
8543.20	Signal generators	CTSH or RVC(40)
8543.30	Machines and apparatus for electroplating, electrolysis or electrophoresis	CTSH or RVC(40)
8543.70	Other machines and apparatus:	CTSH or RVC(40)
8543.90	Parts	CTH or RVC(40)
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors; whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.	
8544.1	Winding wire:	
8544.11	Of copper	CTH or RVC(40)
8544.19	Other	CTH or RVC(40)
8544.20	Co-axial cable and other co-axial electric conductors	CTH or RVC(40)
8544.30	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	CTH or RVC(40)
8544.4	Other electric conductors, for a voltage not exceeding 1,000 V:	
8544.42	Fitted with connectors	CTH or RVC(40)
8544.49	Other	CTH or RVC(40)
8544.60	Other electric conductors, for a voltage exceeding 1,000 V	CTH or RVC(40)
8544.70	Optical fibre cables	CTH or RVC(40)

8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.	
8545.1	Electrodes:	
8545.11	Of a kind used for furnaces	CTH or RVC(40)
8545.19	Other	CTH or RVC(40)
8545.20	Brushes	CTH or RVC(40)
8545.90	Other	CTH or RVC(40)
8546	Electrical insulators of any material.	
8546.10	Of glass	CTH or RVC(40)
8546.20	Of ceramics	CTH or RVC(40)
8546.90	Other	CTH or RVC(40)
8547	Insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints therefor, of base metal lined with insulating material.	
8547.10	Insulating fittings of ceramics	CTH or RVC(40)
8547.20	Insulating fittings of plastics	CTH or RVC(40)
8547.90	Other	CTH or RVC(40)
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	
8548.10	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	СТН
8548.90	Other	CTH or RVC(40)
	SECTION XVII VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT (Chapters 86 – 89)	

86	CHAPTER 86	
	RAILWAY OR TRAMWAY LOCOMOTIVES,	
	ROLLING-STOCK AND PARTS THEREOF;	
	RAILWAY OR TRAMWAY TRACK FIXTURES	
	AND FITTINGS AND PARTS THEREOF;	
	MECHANICAL (INCLUDING ELECTRO-	
	MECHANICAL) TRAFFIC SIGNALLING	
8601	EQUIPMENT OF ALL KINDS  Rail locomotives powered from an external source of	
8001	electricity or by electric accumulators.	
8601.10	Powered from an external source of electricity	СТН
8601.20	Powered by electric accumulators	СТН
8602	Other rail locomotives; locomotive tenders.	
8602.10	Diesel-electric locomotives	СТН
8602.90	Other	СТН
8603	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 86.04.	
8603.10	Powered from an external source of electricity	СТН
8603.90	Other	СТН
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	СТН
8605.00	Railway or tramway passenger coaches, not self- propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self- propelled (excluding those of heading 86.04).	СТН
8606	Railway or tramway goods vans and wagons, not self-propelled.	
8606.10	Tank wagons and the like	СТН
8606.30	Self-discharging vans and wagons, other than those of subheading 8606.10.	СТН
8606.9	Other:	
8606.91	Covered and closed	СТН
8606.92	Open, with non-removable sides of a height exceeding 60 cm	СТН
8606.99	Other	СТН
8607	Parts of railway or tramway locomotives or rolling-stock.	
8607.1	Bogies, bissel-bogies, axles and wheels, and parts thereof:	
8607.11	Driving bogies and bissel-bogies	СТН

8607.12	Other bogies and bissel-bogies	СТН
8607.19	Other, including parts	CTH or RVC(40)
8607.2	Brakes and parts thereof:	
8607.21	Air brakes and parts thereof	CTH or RVC(40)
8607.29	Other	CTH or RVC(40)
8607.30	Hooks and other coupling devices, buffers, and parts thereof	CTH or RVC(40)
8607.9	Other:	
8607.91	Of locomotives	CTH or RVC(40)
8607.99	Other	CTH or RVC(40)
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	CTH or RVC(40)
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH or RVC(40)
87	CHAPTER 87 VEHICLES OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS AND ACCESSORIES THEREOF	
8701	Tractors (other than tractors of heading 87.09).	
8701.10	Pedestrian controlled tractors	CTH and RVC(40)
8701.20	Road tractors for semi-trailers	CTH and RVC(40)
8701.30	Track-laying tractors	CTH and RVC(40)
8701.90	Other	CTH and RVC(40)
8702	Motor vehicles for the transport of ten or more persons, including the driver.	
8702.10	With compression-ignition internal combustion piston engine (diesel or semi-diesel)	CTH and RVC(40)
8702.90	Other	CTH and RVC(40)
8703	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 87.02), including station wagons and racing cars.	
8703.10	Vehicles specially designed for travelling on snow; golf cars and similar vehicles	CTH and RVC(30/40)
8703.2	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	

8703.21	Of a cylinder capacity not exceeding 1,000 cc	CTH and RVC(30/40)
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	CTH and RVC(30/40)
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	CTH and RVC(30/40)
8703.24	Of a cylinder capacity exceeding 3,000 cc	CTH and RVC(30/40)
8703.3	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8703.31	Of a cylinder capacity not exceeding 1,500cc	CTH and RVC(30/40)
8703.32	Of a cylinder capacity exceeding 1,500cc but not exceeding 2,500cc	CTH and RVC(30/40)
8703.33	Of a cylinder capacity exceeding 2,500cc	CTH and RVC(30/40)
8703.90	Other	CTH and RVC(30/40)
8704	Motor vehicles for the transport of goods.	
8704.10	Dumpers designed for off-highway use	CTH and RVC(40)
8704.2	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
8704.21	G.V.W. not exceeding 5 tonnes	CTH and RVC(40)
8704.22	G.V.W. exceeding 5 tonnes but not exceeding 20 tonnes	CTH and RVC(40)
8704.23	G.V.W. exceeding 20 tonnes	CTH and RVC(40)
8704.3	Other, with spark-ignition internal combustion piston engine:	
8704.31	G.V.W. not exceeding 5 tonnes	CTH and RVC(40)
8704.32	G.V.W. exceeding 5 tonnes	CTH and RVC(40)
8704.90	Other	CTH and RVC(40)
8705	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).	
8705.10	Crane lorries	RVC(30/40)
8705.20	Mobile drilling derricks	RVC(30/40)
8705.30	Fire fighting vehicles	RVC(30/40)

8705.40	Concrete-mixer lorries	RVC(30/40)
8705.90	Other	RVC(30/40)
8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	RVC(30/40)
8707	Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
8707.10	For the vehicles of heading 87.03	RVC(30/40)
8707.90	Other	RVC(30/40)
8708	Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
8708.10	Bumpers and parts thereof	CTSH or RVC(40)
8708.2	Other parts and accessories of bodies (including cabs):	
8708.21	Safety seat belts	CTSH or RVC(40)
8708.29	Other	CTSH or RVC(40)
8708.30	Brakes and servo-brakes; parts thereof	CTSH or RVC(40)
8708.40	Gear boxes and parts thereof	CTSH or RVC(40)
8708.50	Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	CTSH or RVC(40)
8708.70	Road wheels and parts and accessories thereof	CTSH or RVC(40)
8708.80	Suspension systems and parts thereof (including shock-absorbers)	CTSH or RVC(40)
8708.9	Other parts and accessories:	
8708.91	Radiators and parts thereof	CTSH or RVC(40)
8708.92	Silencers (mufflers) and exhaust pipes; parts thereof	CTSH or RVC(40)
8708.93	Clutches and parts thereof	CTSH or RVC(40)
8708.94	Steering wheels, steering columns and steering boxes; parts thereof	CTSH or RVC(40)
8708.95	Safety airbags with inflater system; parts thereof	CTSH or RVC(40)
8708.99	Other	CTSH or RVC(40)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles.	
8709.1	Vehicles:	
8709.11	Electrical	CTH or RVC(40)
8709.19	Other	CTH or RVC(40)
8709.90	Parts	CTH or RVC(40)

8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH or RVC(40)
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; sidecars.	
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	CTH or RVC(40)
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50cc but not exceeding 250cc	CTH or RVC(40)
8711.30	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250cc but not exceeding 500cc	CTH or RVC(40)
8711.40	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	CTH or RVC(40)
8711.50	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	CTH or RVC(40)
8711.90	Other	CTH or RVC(40)
8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	СТН
8713	Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
8713.10	Not mechanically propelled	CTH or RVC(40)
8713.90	Other	CTH or RVC(40)
8714	Parts and accessories of vehicles of headings 87.11 to 87.13.	
8714.10	Of motor-cycles (including mopeds)	CTH or RVC(40)
8714.20	Of carriages for disabled persons	CTH or RVC(40)
8714.9	Other:	
8714.91	Frames and forks, and parts thereof	CTH or RVC(40)
8714.92	Wheel rims and spokes	CTH or RVC(40)
8714.93	Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	CTH or RVC(40)
8714.94	Brakes, including coaster braking hubs and hub brakes, and parts thereof	CTH or RVC(40)
8714.95	Saddles	CTH or RVC(40)
8714.96	Pedals and crank-gear, and parts thereof	CTH or RVC(40)

8714.99	Other	CTH or RVC(40)
8715.00	Baby carriages and parts thereof.	CTH or RVC(40)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	CTH or RVC(40)
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	CTH or RVC(40)
8716.3	Other trailers and semi-trailers for the transport of goods:	
8716.31	Tanker trailers and tanker semi-trailers	CTH or RVC(40)
8716.39	Other	CTH or RVC(40)
8716.40	Other trailers and semi-trailers	CTH or RVC(40)
8716.80	Other vehicles	CTH or RVC(40)
8716.90	Parts	CTH or RVC(40)
88	CHAPTER 88 AIRCRAFT, SPACECRAFT, AND PARTS THEREOF	
8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	CTH or RVC(40)
8802	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
8802.1	Helicopters:	
8802.11	Of an unladen weight not exceeding 2,000 kg	CTH or RVC(40)
8802.12	Of an unladen weight exceeding 2,000 kg	CTH or RVC(40)
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	CTH or RVC(40)
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	CTH or RVC(40)
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	CTH or RVC(40)
8802.60	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	CTH or RVC(40)
8803	Parts of goods of heading 88.01 or 88.02.	
8803.10	Propellers and rotors and parts thereof	CTH or RVC(40)
8803.20	Under-carriages and parts thereof	CTH or RVC(40)
8803.30	Other parts of aeroplanes or helicopters	CTH or RVC(40)
8803.90	Other	CTH or RVC(40)

8804.00	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and	CTH or RVC(40)
	accessories thereto.	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	
8805.10	Aircraft launching gear and parts thereof; deck- arrestor or similar gear and parts thereof	CTH or RVC(40)
8805.2	Ground flying trainers and parts thereof:	
8805.21	Air combat simulators and parts thereof	CTH or RVC(40)
8805.29	Other	CTH or RVC(40)
89	CHAPTER 89 SHIPS, BOATS AND FLOATING STRUCTURES	
8901	Cruise ships, excursion boats, ferry-boats, cargo ships, barges and similar vessels for the transport of persons or goods.	
8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferryboats of all kinds	CC or RVC(40)
8901.20	Tankers	CC or RVC(40)
8901.30	Refrigerated vessels, other than those of subheading 8901.20	CC or RVC(40)
8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods	CC or RVC(40)
8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	CC or RVC(40)
8903	Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
8903.10	Inflatable	СТН
8903.9	Other:	
8903.91	Sailboats, with or without auxiliary motor	СТН
8903.92	Motorboats, other than outboard motorboats	СТН
8903.99	Other	CTH
8904.00	Tugs and pusher craft.	CC or RVC(40)
8905	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.	
8905.10	Dredgers	CC or RVC(40)
8905.20	Floating or submersible drilling or production platforms	CC or RVC(40)
8905.90	Other	CC or RVC(40)

8906	Other vessels, including warships and lifeboats other than rowing boats.	
8906.10	War ships	СТН
8906.90	Other	СТН
8907	Other floating structures (for example, rafts, tanks, coffer-dams, landing stages, buoys and beacons).	
8907.10	Inflatable rafts	СТН
8907.90	Other	CTH
8908.00	Vessels and other floating structures for breaking up.	СТН
90	SECTION XVIII OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF (Chapters 90 – 92)  CHAPTER 90  OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; PARTS AND ACCESSORIES THEREOF  Optical fibres and optical fibre bundles; optical fibre	
9001	cables other than those of heading 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked.	
9001.10	Optical fibres, optical fibre bundles and cables	CTH or RVC(40)
9001.20	Sheets and plates of polarising material	CTH or RVC(40)
9001.30	Contact lenses	CTH or RVC(40)
9001.40	Spectacle lenses of glass	CTH or RVC(40)
9001.50	Spectacle lenses of other materials	CTH or RVC(40)
9001.90	Other	CTH or RVC(40)
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked.	
9002.1	Objective lenses:	
9002.11	For cameras, projectors or photographic enlargers or reducers	CTSH
9002.19	Other	CTSH

9002.20	Filters	CTSH
9002.90	Other	CTSH
9003	Frames and mountings for spectacles, goggles or the like, and parts thereof.	
9003.1	Frames and mountings:	
9003.11	Of plastics	CTH or RVC(40)
9003.19	Of other materials	CTH or RVC(40)
9003.90	Parts	СТН
9004	Spectacles, goggles and the like, corrective, protective or other.	
9004.10	Sun-glasses	CC or RVC(40)
9004.90	Other	CC or RVC(40)
9005	Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
9005.10	Binoculars	CTSH
9005.80	Other instruments	CTSH
9005.90	Parts and accessories (including mountings)	CTH or RVC(40)
9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39.	
9006.10	Cameras of a kind used for preparing printing plates or cylinders	CTSH
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	CTSH
9006.40	Instant print cameras	CTSH
9006.5	Other cameras:	
9006.51	With a through-the-lens viewfinder(single lens reflex	CTSH
	(SLR)), for roll film of a width not exceeding 35 mm	
9006.52	Other, for roll film of a width less than 35 mm	CTSH
9006.53	Other, for roll film of a width of 35 mm	CTSH
9006.59	Other	CTSH
9006.6	Photographic flashlight apparatus and flashbulbs:	
9006.61	Discharge lamp("electronic") flashlight apparatus	CTSH
9006.69	Other	CTSH
9006.9	Parts and accessories:	

9006.91	For cameras	CTH or RVC(40)
9006.99	Other	CTH or RVC(40)
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
9007.10	Cameras	CTSH
9007.20	Projectors	CTSH
9007.9	Parts and accessories:	
9007.91	For cameras	CTH or RVC(40)
9007.92	For projectors	CTH or RVC(40)
9008	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
9008.50	Projectors, enlargers and reducers	CTSH or RVC(40)
9008.90	Parts and accessories	CTH or RVC(40)
9010	Apparatus and equipment for photographic (including cinematographic) laboratories not specified or included elsewhere in this Chapter; negatoscopes; projection screens.	
9010.10	Apparatus and equipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	СТЅН
9010.50	Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTSH
9010.60	Projection screens	CTSH
9010.90	Parts and accessories	CTH or RVC(40)
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
9011.10	Stereoscopic microscopes	CTSH
9011.20	Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTSH
9011.80	Other microscopes	CTSH
9011.90	Parts and accessories	CTH or RVC(40)
9012	Microscopes other than optical microscopes; diffraction apparatus.	. ,
9012.10	Microscopes other than optical microscopes; diffraction apparatus	CTSH
9012.90	Parts and accessories	CTH or RVC(40)

9013	Liquid crystal devices not constituting articles provided for more specifically in other headings; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter.	
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	CTSH
9013.20	Lasers, other than laser diodes	CTSH
9013.80	Other devices, appliances and instruments	CTSH
9013.90	Parts and accessories	CTH or RVC(40)
9014	Direction finding compasses; other navigational instruments and appliances.	
9014.10	Direction finding compasses	CTSH
9014.20	Instruments and appliances for aeronautical or space navigation (other then compasses)	CTSH
9014.80	Other instruments and appliances	CTSH
9014.90	Parts and accessories	CTH or RVC(40)
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
9015.10	Rangefinders	CTSH
9015.20	Theodolites and tachymeters (tacheometers)	CTSH
9015.30	Levels	CTSH
9015.40	Photogrammetrical surveying instruments and appliances	CTSH
9015.80	Other instruments and appliances	CTSH
9015.90	Parts and accessories	CTH or RVC(40)
9016.00	Balances of a sensitivity of 5cg or better, with or without weights.	CTH or RVC(40)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.	
9017.10	Drafting tables and machines, whether or not automatic	CTSH

9017.20	Other drawing, marking-out or mathematical calculating instruments	CTSH
9017.30	Micrometers, callipers and gauges	CTH or RVC(40)
9017.80	Other instruments	CTH or RVC(40)
9017.90	Parts and accessories	CTH or RVC(40)
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	
9018.1	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
9018.11	Electro-cardiographs	CTH or RVC(40)
9018.12	Ultrasonic scanning apparatus	CTH or RVC(40)
9018.13	Magnetic resonance imaging apparatus	CTH or RVC(40)
9018.14	Scintigraphic apparatus	CTH or RVC(40)
9018.19	Other	CTH or RVC(40)
9018.20	Ultra-violet or infra-red ray apparatus	CTH or RVC(40)
9018.3	Syringes, needles, catheters, cannulae and the like:	
9018.31	Syringes, with or without needles	CTH or RVC(40)
9018.32	Tubular metal needles and needles for sutures	CTH or RVC(40)
9018.39	Other	CTH or RVC(40)
9018.4	Other instruments and appliances, used in dental sciences:	
9018.41	Dental drill engines, whether or not combined on a single base with other dental equipment	CTH or RVC(40)
9018.49	Other	CTH or RVC(40)
9018.50	Other ophthalmic instruments and appliances	CTH or RVC(40)
9018.90	Other instruments and appliances	CTH or RVC(40)
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.	
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	CTH or RVC(40)
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH or RVC(40)
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH or RVC(40)

9021	Orthopaedic appliances, including crutches, surgical belts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.	
9021.10	Orthopaedic or fracture appliances	CTH or RVC(40)
9021.2	Artificial teeth and dental fittings:	
9021.21	Artificial teeth	CTH or RVC(40)
9021.29	Other	CTH or RVC(40)
9021.3	Other artificial parts of the body:	
9021.31	Artificial joints	CTH or RVC(40)
9021.39	Other	CTH or RVC(40)
9021.40	Hearing aids, excluding parts and accessories	CTH or RVC(40)
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	CTH or RVC(40)
9021.90	Other	CTH or RVC(40)
9022	Apparatus based on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, examination or treatment tables, chairs and the like.	
9022.1	Apparatus based on the use of X-rays, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.12	Computed tomography apparatus	CTSH
9022.13	Other, for dental uses	CTSH
9022.14	Other, for medical, surgical or veterinary uses	CTSH
9022.19	For other uses	CTSH
9022.2	Apparatus based on the use of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus:	
9022.21	For medical, surgical, dental or veterinary uses	CTSH
9022.29	For other uses	CTSH
9022.30	X-ray tubes	CTSH
9022.90	Other, including parts and accessories	CTH or RVC(40)
9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH or RVC(40)

9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	
9024.10	Machines and appliances for testing metals	CTSH
9024.80	Other machines and appliances	CTSH
9024.90	Parts and accessories	CTH or RVC(40)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
9025.1	Thermometers and pyrometers not combined with other instruments:	
9025.11	Liquid-filled, for direct reading	CTSH
9025.19	Other	CTSH
9025.80	Other instruments	CTSH
9025.90	Parts and accessories	CTH or RVC(40)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32	
9026.10	For measuring or checking the flow or level of liquids	CTH or RVC(40)
9026.20	For measuring or checking pressure	CTH or RVC(40)
9026.80	Other instruments or apparatus	CTH or RVC(40)
9026.90	Parts and accessories	CTH or RVC(40)
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.	
9027.10	Gas or smoke analysis apparatus	CTSH
9027.20	Chromatographs and electrophoresis instruments	CTSH
9027.30	Spectrometers spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTSH
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	CTSH
9027.80	Other instruments and apparatus	CTSH

9027.90	Microtomes; parts and accessories	CTH or RVC(40)
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
9028.10	Gas meters	CTSH
9028.20	Liquid meters	CTSH
9028.30	Electricity meters	CTSH
9028.90	Parts and accessories	CTH or RVC(40)
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 90.14 or 90.15; stroboscopes.	
9029.10	Revolution counters, production counters, taximeters, mileometers pedometers and the like	CTH or RVC(40)
9029.20	Speed indicators and tachometers; stroboscopes	CTH or RVC(40)
9029.90	Parts and accessories	CTH or RVC(40)
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 90.28; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.	
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	CTSH
9030.20	Oscilloscopes and oscillographs	CTSH
9030.3	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	
9030.31	Multimeters without a recording device	CTSH
9030.32	Multimeters with a recording device	CTSH
9030.33	Other, without a recording device	CTSH
9030.39	Other, with a recording device	CTSH
9030.40	Other instruments and apparatus specially designed for telecommunications (for example, crosstalk meters, gain measuring instruments, distortion factor meters, psophometers)	CTSH
9030.8	Other instruments and apparatus:	
9030.82	For measuring or checking semiconductor wafers or devices	CTSH
9030.84	Other, with a recording device	CTSH
9030.89	Other	CTSH
9030.90	Parts and accessories	CTH or RVC(40)

9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
9031.10	Machines for balancing mechanical parts	CTSH or RVC(40)
9031.20	Test benches	CTSH or RVC(40)
9031.4	Other optical instruments and appliances:	
9031.41	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTSH or RVC(40)
9031.49	Other	CTSH or RVC(40)
9031.80	Other instruments, appliances and machines	CTSH or RVC(40)
9031.90	Parts and accessories	CTH or RVC(40)
9032	Automatic regulating or controlling instruments and apparatus.	
9032.10	Thermostats	CTSH
9032.20	Manostats	CTSH
9032.8	Other instruments and apparatus:	
9032.81	Hydraulic or pneumatic	CTSH
9032.89	Other	CTSH
9032.90	Parts and accessories	CTH or RVC(40)
9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH or RVC(40)
91	CHAPTER 91 CLOCKS AND WATCHES AND PARTS THEREOF	
9101	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
9101.1	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9101.11	With mechanical display only	СТН
9101.19	Other	СТН
9101.2	Other wrist-watches, whether or not incorporating a stop-watch facility:	
9101.21	With automatic winding	СТН
9101.29	Other	СТН
9101.9	Other:	
9101.91	Electrically operated	СТН
9101.99	Other	СТН

9102	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading	
	91.01.	
9102.1	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility:	
9102.11	With mechanical display only	СТН
9102.12	With opto-electronic display only	СТН
9102.19	Other	СТН
9102.2	Other wrist-watches, whether or not incorporating a stop-watch facility:	
9102.21	With automatic winding	СТН
9102.29	Other	СТН
9102.9	Other:	
9102.91	Electrically operated	СТН
9102.99	Other	СТН
9103	Clocks with watch movements, excluding clocks of heading 91.04.	
9103.10	Electrically operated	СТН
9103.90	Other	СТН
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	СТН
9105	Other clocks.	
9105.1	Alarm clocks:	
9105.11	Electrically operated	СТН
9105.19	Other	СТН
9105.2	Wall clocks:	
9105.21	Electrically operated	СТН
9105.29	Other	СТН
9105.9	Other:	
9105.91	Electrically operated	СТН
9105.99	Other	СТН
9106	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor(for example, time-registers, time-recorders).	
9106.10	Time-registers; time-recorders	СТН
9106.90	Other	СТН
9107.00	Time switches with clock or watch movement or with synchronous motor.	СТН
9108	Watch movements, complete and assembled.	

9108.1	Electrically operated:	
9108.11	With mechanical display only or with a device to	СТН
0100 13	which a mechanical display can be incorporated	CTI
9108.12	With opto-electronic display only	СТН
9108.19	Other	СТН
9108.20	With automatic winding	СТН
9108.90	Other	СТН
9109	Clock movements, complete and assembled.	
9109.10	Electrically operated	СТН
9109.90	Other	СТН
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
9110.1	Of watches:	
9110.11	Complete movements, unassembled or partly assembled(movement sets)	CTH or RVC(40)
9110.12	Incomplete movements, assembled	CTH or RVC(40)
9110.19	Rough movements	CTH or RVC(40)
9110.90	Other	CTH or RVC(40)
9111	Watch cases and parts thereof.	
9111.10	Cases of precious metal or of metal clad with precious metal	CTH or RVC(40)
9111.20	Cases of base metal, whether or not gold-or silver- plated	CTH or RVC(40)
9111.80	Other cases	CTH or RVC(40)
9111.90	Parts	CTH or RVC(40)
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	
9112.20	Cases	CTH or RVC(40)
9112.90	Parts	CTH or RVC(40)
9113	Watch straps, watch bands and watch bracelets, and parts thereof.	
9113.10	Of precious metal or of metal clad with precious metal	CTH or RVC(40)
9113.20	Of base metal, whether or not gold-or silver-plated	CTH or RVC(40)
9113.90	Other	CTH or RVC(40)
9114	Other clock or watch parts.	
9114.10	Springs, including hair-springs	СТН
9114.30	Dials	СТН
9114.40	Plates and bridges	СТН
9114.90	Other	СТН

92	CHAPTER 92 MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES OF SUCH ARTICLES	
9201	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
9201.10	Upright pianos	СТН
9201.20	Grand pianos	СТН
9201.90	Other	СТН
9202	Other string musical instruments(for example, guitars, violins, harps).	
9202.10	Played with a bow	СТН
9202.90	Other	СТН
9205	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	
9205.10	Brass-wind instruments	CTH
9205.90	Other	СТН
9206.00	Percussion musical instruments(for example, drums, xylophones, cymbals, castanets, maracas).	СТН
9207	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	
9207.10	Keyboard instruments, other than accordions	CTH or RVC(40)
9207.90	Other	CTH or RVC(40)
9208	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	
9208.10	Musical boxes	СТН
9208.90	Other	СТН
9209	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	
9209.30	Musical instrument strings	СТН
9209.9	Other:	
9209.91	Parts and accessories for pianos	СТН
9209.92	Parts and accessories for the musical instruments of heading 92.02	СТН

9209.94	Parts and accessories for the musical instruments of heading 92.07	СТН
9209.99	Other	СТН
	SECTION XIX ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF (Chapter 93)	
93	CHAPTER 93 ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF	
9301	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	
9301.10	Artillery weapons (for example, guns, howitzers and mortars)	CTH or RVC(40)
9301.20	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	CTH or RVC(40)
9301.90	Other	CTH or RVC(40)
9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	CTH or RVC(40)
9303	Other firearms and similar devices which operate by the firing of an explosive charge(for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line- throwing guns).	
9303.10	Muzzle-loading firearms	CTH or RVC(40)
9303.20	Other sporting, hunting or target-shooting shotguns, including combination shotgun-rifles	CTH or RVC(40)
9303.30	Other sporting, hunting or target-shooting rifles	CTH or RVC(40)
9303.90	Other	CTH or RVC(40)
9304.00	Other arms(for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	CTH or RVC(40)
9305	Parts and accessories of articles of headings 93.01 to 93.04.	
9305.10	Of revolvers or pistols	CTH or RVC(40)
9305.20	Of shotguns or rifles of heading 93.03	CTH or RVC(40)
9305.9	Other:	
9305.91	Of military weapons of heading 93.01	CTH or RVC(40)
9305.99	Other	CTH or RVC(40)

9306	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads.	
9306.2	Shotgun cartridges and parts thereof; air gun pellets:	
9306.21	Cartridges	CTH or RVC(40)
9306.29	Other	CTH or RVC(40)
9306.30	Other cartridges and parts thereof	CTH or RVC(40)
9306.90	Other	CTH or RVC(40)
9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	CTH or RVC(40)
	SECTION XX MISCELLANEOUS MANUFACTURED ARTICLES (Chapters 94 – 96)	
94	CHAPTER 94 FURNITURE; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS; LAMPS AND LIGHTING FITTINGS, NOT ELSEWHERE SPECIFIED OR INCLUDED; ILLUMINATED SIGNS, ILLUMINATED NAME-PLATES AND THE LIKE; PREFABRICATED BUILDINGS	
9401	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	
9401.10	Seats of a kind used for aircraft	CTH or RVC(40)
9401.20	Seats of a kind used for motor vehicles	CTH or RVC(40)
9401.30	Swivel seats with variable height adjustment	CTH or RVC(40)
9401.40	Seats other than garden seats or camping equipment, convertible into beds	CTH or RVC(40)
9401.5	Seats of cane, osier, bamboo or similar materials:	
9401.51	Of bamboo or rattan	CTH or RVC(40)
9401.59	Other	CTH or RVC(40)
9401.6	Other seats, with wooden frames:	
9401.61	Upholstered	CTH or RVC(40)
9401.69	Other	CTH or RVC(40)
9401.7	Other seats, with metal frames:	
9401.71	Upholstered	CTH or RVC(40)
9401.79	Other	CTH or RVC(40)
9401.80	Other seats	CTH or RVC(40)
9401.90	Parts	CTH or RVC(40)

9402	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital	
	beds with mechanical fittings, dentists' chairs);	
	barbers' chairs and similar chairs, having rotating as	
	well as both reclining and elevating movement; parts	
0.40.0.40	of the foregoing articles.	COULT DATE (40)
9402.10	Dentists', barbers' or similar chairs and parts thereof	CTH or RVC(40)
9402.90	Other	CTH or RVC(40)
9403	Other furniture and parts thereof.	
9403.10	Metal furniture of a kind used in offices	CTH or RVC(40)
9403.20	Other metal furniture	CTH or RVC(40)
9403.30	Wooden furniture of a kind used in offices	CTH or RVC(40)
9403.40	Wooden furniture of a kind used in the kitchen	CTH or RVC(40)
9403.50	Wooden furniture of a kind used in the bedroom	CTH or RVC(40)
9403.60	Other wooden furniture	CTH or RVC(40)
9403.70	Furniture of plastics	CTH or RVC(40)
9403.8	Furniture of other materials, including cane, osier,	
	bamboo or similar materials:	
9403.81	Of bamboo or rattan	CTH or RVC(40)
9403.89	Other	CTH or RVC(40)
9403.90	Parts	CTH or RVC(40)
9404	Mattress supports; articles of bedding and similar	
	furnishing (for example, mattresses, quilts,	
	eiderdowns, cushions, pouffes and pillows) fitted with	
	springs or stuffed or internally fitted with any material	
	or of cellular rubber or plastics, whether or not	
9404.10	covered.	СТН
9404.10	Mattress supports Mattresses:	CIN
		CTI
9404.21	Of cellular rubber or plastics, whether or not covered	СТН
9404.29	Of other materials	СТН
9404.30	Sleeping bags	СТН
9404.90	Other	СТН
9405	Lamps and lighting fittings including searchlights and	
	spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates	
	and the like, having a permanently fixed light source,	
	and parts thereof not elsewhere specified or included.	
0.40 # 4.0		OME TO A LOCAL COME TO A LOCAL
9405.10	Chandeliers and other electric ceiling or wall lighting	CTH or RVC(40)
	fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	
	paone open spaces of morouginates	

9405.20	Electric table, desk, bedside or floor-standing lamps	CTH or RVC(40)
9405.30	Lighting sets of a kind used for Christmas trees	CTH or RVC(40)
9405.40	Other electric lamps and lighting fitting	CTH or RVC(40)
9405.50	Non-electrical lamps and lighting fittings	CTH or RVC(40)
9405.60	Illuminated signs, illuminated name-plates and the like	CTH or RVC(40)
9405.9	Parts:	
9405.91	Of glass	CTH or RVC(40)
9405.92	Of plastics	CTH or RVC(40)
9405.99	Other	CTH or RVC(40)
9406.00	Prefabricated buildings.	СТН
95	CHAPTER 95 TOYS, GAMES AND SPORTS REQUISITES; PARTS AND ACCESSORIES THEREOF	
9503.00	Tricycles, scooters, pedal cars and similar wheeled toys; dolls' carriages; dolls; other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.	CTH or RVC(40)
9504	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	
9504.20	Articles and accessories for billiards of all kinds	СТН
9504.30	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment	CTH or RVC(40)
9504.40	Playing cards	СТН
9504.50	Video game consoles and machines, other than those of subheading 9504.30	CTH or RVC(40)
9504.90	Other	CTH or RVC(40)
9505	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
9505.10	Articles for Christmas festivities	CTSH
9505.90	Other	CTSH
9506	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including tabletennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	
9506.1	Snow-skis and other snow-ski equipment:	
9506.11	Skis	СТН
9506.12	Ski-fastenings (ski-bindings)	СТН

9506.19	Other	СТН
9506.2	Water-skis, surf-boards, sailboards and other water- sport equipment:	
9506.21	Sailboards	СТН
9506.29	Other	СТН
9506.3	Golf clubs and other golf equipment:	
9506.31	Clubs, complete	CTH or RVC(40)
9506.32	Balls	СТН
9506.39	Other	СТН
9506.40	Articles and equipment for table-tennis	СТН
9506.5	Tennis, badminton or similar rackets, whether or not strung:	
9506.51	Lawn-tennis rackets, whether or not strung	CTH
9506.59	Other	СТН
9506.6	Balls, other than golf balls and table-tennis balls:	
9506.61	Lawn-tennis balls	СТН
9506.62	Inflatable	СТН
9506.69	Other	СТН
9506.70	Ice skates and roller skates, including skating boots with skates attached	СТН
9506.9	Other:	
9506.91	Articles and equipment for general physical exercise, gymnastics or athletics	СТН
9506.99	Other	СТН
9507	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	
9507.10	Fishing rods	СТН
9507.20	Fish-hooks, whether or not snelled	СТН
9507.30	Fishing reels	СТН
9507.90	Other	СТН
9508	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries; travelling theatres.	
9508.10	Travelling circuses and travelling menageries	СТН
9508.90	Other	СТН
96	CHAPTER 96 MISCELLANEOUS MANUFACTURED ARTICLES	

9601	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials(including articles obtained	
	by moulding).	
9601.10	Worked ivory and articles of ivory	СТН
9601.90	Other	СТН
9602.00	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	CTH or RVC(40)
9603	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	
9603.10	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	СТН
9603.2	Tooth brushes, shaving brushes, hair brushes, nail brushes, eyelash brushes and other toilet brushes for use on the person including such brushes constituting parts of appliances:	
9603.21	Tooth brushes, including dental-plate brushes	СТН
9603.29	Other	СТН
9603.30	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	СТН
9603.40	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	СТН
9603.50	Other brushes constituting parts of machines, appliances or vehicles	СТН
9603.90	Other	CTH
9604.00	Hand sieves and hand riddles.	СТН
9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	СТН
9606	Buttons, press-fasteners, snapfasteners and press- studs, button moulds and other parts of these articles; button blanks.	
9606.10	Press-fasteners, snap-fasteners and press-studs and parts therefor	СТН

9606.2	Buttons:	
9606.21	Of plastics, not covered with textile material	CTH or RVC(40)
9606.22	Of base metal, not covered with textile material	CTH or RVC(40)
9606.29	Other	CTH or RVC(40)
9606.30	Button moulds and other parts of buttons; button blanks	СТН
9607	Slide fasteners and parts thereof.	
9607.1	Slide fasteners:	
9607.11	Fitted with chain scoops of base metal	CTSH
9607.19	Other	CTSH
9607.20	Parts	СТН
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	
9608.10	Ball point pens	CTSH
9608.20	Felt tipped and other porous-tipped pens and markers	CTSH
9608.30	Fountain pens, stylograph pens and other pens	CTSH or RVC(40)
9608.40	Propelling or sliding pencils	CTSH
9608.50	Sets of articles from two or more of the foregoing subheadings	CTH or RVC(40)
9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir	CTH or RVC(40)
9608.9	Other:	
9608.91	Pen nibs and nib points	СТН
9608.99	Other	СТН
9609	Pencils(other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	
9609.10	Pencils and crayons, with leads encased in a rigid sheath	СТН
9609.20	Pencil leads, black or coloured	СТН
9609.90	Other	СТН
9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	СТН

9611.00	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	СТН
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	
9612.10	Ribbons	CTH
9612.20	Ink-pads	CTH
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	
9613.10	Pocket lighters, gas fuelled, non-refillable	CTH or RVC(40)
9613.20	Pocket lighters, gas fuelled, refillable	CTH or RVC(40)
9613.80	Other lighters	CTH or RVC(40)
9613.90	Parts	СТН
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	СТН
9615	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	
9615.1	Combs, hair-slides and the like:	
9615.11	Of hard rubber or plastics	CTH or RVC(40)
9615.19	Other	CTH or RVC(40)
9615.90	Other	СТН
9616	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads, for the application of cosmetics or toilet preparations.	
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	СТН
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations	СТН
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	СТН
9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	СТН
9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CC

	SECTION XXI WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES (Chapter 97)	
97	CHAPTER 97 WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES	
9701	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.	
9701.10	Paintings, drawings and pastels	СТН
9701.90	Other	СТН
9702.00	Original engravings, prints and lithographs.	СТН
9703.00	Original sculptures and statuary, in any material.	СТН
9704.00	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of heading 49.07.	СТН
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	СТН
9706.00	Antiques of an age exceeding one hundred years.	СТН