

**FREE TRADE AGREEMENT BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF
KOREA AND THE GOVERNMENT OF THE
PEOPLE'S REPUBLIC OF CHINA**

PREAMBLE

The Government of the Republic of Korea (“Korea”) and the Government of the People’s Republic of China (“China”), hereinafter referred to as “the Parties”;

RECOGNISING their longstanding friendship and strong economic and trade relationship and desiring to strengthen their strategic cooperative partnership;

CONVINCED that a free trade area will create an expanded and stable market for goods and services and a stable and predictable environment for investment, thus enhancing the competitiveness of their firms in global markets;

SHARING the belief that a free trade agreement shall produce mutual benefits to each Party and contribute to the expansion and development of international trade;

ESTABLISHING clear and mutually advantageous rules governing their trade;

DESIRING to raise living standards, promote economic growth and stability, create new employment opportunities and improve the general welfare of the Parties by expanding trade and investment between the Parties;

MINDFUL that economic development, social development and environmental protection are interdependent and mutually reinforcing components of sustainable development and that closer economic partnership can play an important role in promoting sustainable development; and

SEEKING to facilitate and enhance regional economic cooperation and integration;

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.

Article 1.2: Objectives

The Parties conclude this Agreement, among others, for the purposes of:

- (a) encouraging expansion and diversification of trade between the Parties;
- (b) eliminating the barriers to trade in, and facilitating the cross-border movement of, goods and services between the Parties;
- (c) promoting fair competition in the Parties' markets;
- (d) creating new employment opportunities; and
- (e) creating a framework for furthering bilateral, regional and multilateral cooperation to expand and enhance the benefits of this Agreement.

Article 1.3: Relation to Other Agreements

The Parties affirm their existing rights and obligations with respect to each other under the WTO Agreement and other existing agreements to which both Parties are party.

Article 1.4: Extent of Obligations

The Parties shall ensure that all necessary measures are taken in order to give effect to the provisions of this Agreement in their respective territories, including ensuring that their respective local governments observe all obligations and commitments under this Agreement.

Article 1.5: Territorial Application

1. With regard to China, this Agreement shall apply to the entire customs territory of China, including land, internal waters, territorial sea and air space, and any area beyond its

territorial sea within which it may exercise sovereign rights or jurisdiction in accordance with international law and its domestic law; and

2. With regard to Korea, this Agreement shall apply to the land, maritime, and air space over which Korea exercises 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 domestic law.

Section B: Definitions

Article 1.6: Definitions

For the purposes of this Agreement, unless otherwise specified:

Anti-Dumping Agreement means the *Agreement on Implementation of Article VI of the General Agreement on Tariff and Trade 1994*, which is part of the WTO Agreement;

customs authorities means:

- (a) for China, the General Administration of Customs of the People's Republic of China or its successor; and
- (b) for Korea, the Ministry of Strategy and Finance and the Korea Customs Service, or their respective successors;

customs duties includes any customs or import duty and a charge of any kind imposed in connection with the importation of a good, including any form of surtax or surcharge in connection with such importation¹, but does not include any:

- (a) charge equivalent to an internal tax imposed consistently with Article III:2 of GATT 1994, in respect of like, directly competitive, or substitutable goods of the Party, or in respect of goods from which the imported good has been manufactured or produced in whole or in part;
- (b) duty imposed pursuant to a Party's law consistently with Chapter 7 (Trade Remedies);
- (c) fee or other charge in connection with importation commensurate with the cost of services rendered;

¹ For greater certainty, **customs duty** includes an adjustment tariff imposed pursuant to Article 69 of Korea's *Customs Act*.

- (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; and
- (e) duty imposed pursuant to any agricultural safeguard measure² taken under the *Agreement on Agriculture*, which is part of the WTO Agreement;

Customs Valuation Agreement means the *Agreement on Implementation of Article VII of the GATT 1994*, which is part of the WTO Agreement;

days means calendar days;

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

GATS means the *General Agreement on Trade in Services*, which is part of the WTO Agreement;

GATT 1994 means the *General Agreement on Tariffs and Trade 1994*, which is part 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;

Import Licensing Agreement means the *Agreement on Import Licensing Procedures*, which is part of the WTO Agreement;

Joint Commission means the Joint Commission established under Article 19.1 (Joint Commission);

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

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

person means a natural person or a juridical person, or any other entity established in accordance with domestic law;

Safeguard Agreement means the *Agreement on Safeguards*, which is part of the WTO Agreement;

SCM Agreement means the *Agreement on Subsidies and Countervailing Measures*, which is part of the WTO Agreement;

² Korea shall not apply such measure to the liberalized products under this Agreement. For greater certainty, **the liberalized products** means the tariff lines of which base rates are zero or those that are duty-free after phase-out period according to its Schedule to Annex 2-A (Reduction or Elimination of Customs Duties).

SPS Agreement means the *Agreement on the Application of Sanitary and Phytosanitary Measures*, which is part of the WTO Agreement;

TBT Agreement means the *Agreement on Technical Barriers to Trade*, which is part of the WTO Agreement;

TRIPS Agreement means the *Agreement on Trade-Related Aspects of Intellectual Property Rights*, which is part of the WTO Agreement;

WTO means the World Trade Organization; and

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

CHAPTER 2

NATIONAL TREATMENT AND MARKET ACCESS FOR GOODS

Section A: Common Provisions

Article 2.1: Scope and Coverage

Except as otherwise provided in this Agreement, this Chapter applies to trade in goods between the Parties.

Article 2.2: Definitions

For the purposes of this Chapter:

consumed means

- (a) actually consumed; or
- (b) further processed or manufactured so as to result in a substantial change in the value, form, or use of the good or in the production of another good;

distributor means a person of a Party who is responsible for the commercial distribution, agency, concession, or representation in the territory of that Party of goods of the other Party;

duty-free means free of customs duty;

goods intended for display or demonstration includes their component parts, ancillary apparatus, and accessories;

goods temporarily admitted for sports purposes means sports requisites for use in sports contests, demonstrations, or training in the territory of the Party into whose territory such goods are admitted;

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

performance requirement means a requirement that:

- (a) a given level or percentage of goods or services be exported;
- (b) domestic goods or services of the Party granting a waiver of customs duties or an import license be substituted for imported goods;
- (c) a person benefiting from a waiver of customs duties or an import license

purchase other goods or services in the territory of the Party granting the waiver of customs duties or the import license, or accord a preference to domestically produced goods;

- (d) a person benefiting from a waiver of customs duties or an import license produce goods or supply services, in the territory of the Party granting the waiver of customs duties or the import license, with a given level or percentage of domestic content; or
- (e) relates in any way the volume or value of imports to the volume or value of exports or to the amount of foreign exchange inflows;

but does not include a requirement that an imported good be:

- (f) subsequently exported;
- (g) used as a material in the production of another good that is subsequently exported;
- (h) substituted by an identical or similar good used as a material in the production of another good that is subsequently exported; or
- (i) substituted by an identical or similar good that is subsequently exported.

Section B: National Treatment

Article 2.3: 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 interpretative notes. To this end, Article III of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

Section C: Reduction or Elimination of Customs Duties

Article 2.4: Reduction or Elimination of Customs Duties

1. Except as otherwise provided in this Agreement, each Party shall progressively reduce or eliminate its customs duties on originating goods of the other Party in accordance with its Schedule to Annex 2-A.
2. On the request of either Party, the Parties shall consult to consider possibility of accelerating the reduction or elimination of customs duties set out in their Schedules to Annex 2-A. An agreement by the Parties to accelerate the reduction or elimination of a

customs duty on a good shall supersede any duty rate or staging category determined pursuant to their Schedules to Annex 2-A for that good when approved by each Party in accordance with its applicable legal procedures.

3. A Party may unilaterally accelerate the reduction or elimination of customs duties set out in its Schedule to Annex 2-A at any time if it so wishes. A Party shall notify the other Party through a diplomatic note immediately after completion of the internal procedures required for the amendments to enter into force. Such amendments shall enter into force on the date specified in the diplomatic note, or in any event, within 90 days of such notification. Any concessions granted by the Party according to the unilateral acceleration set out therein shall not be withdrawn.

4. If at any moment a Party reduces its applied most-favored-nation (hereinafter referred to as "MFN") customs duty rate after the 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 to Annex 2-A.

Article 2.5: Standstill

Except as otherwise provided in this Agreement, neither Party may increase any existing customs duty, or adopt any new customs duty, on an originating good of the other Party. This shall not preclude that a Party may:

- (a) raise a customs duty that was unilaterally reduced other than as provided for in Article 2.4.2 or 2.4.3 to the lower of the levels established either:
 - (i) in its Schedule to Annex 2-A; or
 - (ii) pursuant to Articles 2.4.2 or 2.4.3; or
- (b) maintain or increase a customs duty as authorized by the Dispute Settlement Body of the WTO.

Section D: Special Regimes

Article 2.6: Temporary Admission of Goods

1. Each Party shall grant duty-free temporary admission for the following goods, regardless of their origin:

- (a) professional equipment, such as equipment used for scientific research, pedagogical or medical activities, the press or television and cinematographic purposes, necessary for a person who qualifies for temporary entry pursuant to the laws of the importing Party;

- (b) goods intended for display or demonstration at exhibitions, fairs, meetings, or similar events;
- (c) commercial samples; and
- (d) goods admitted for sports purposes.

2. Each Party shall, on the request of the person concerned and for reasons its customs administration considers valid, extend the time limit for temporary admission beyond the period initially fixed in accordance with its domestic law.

3. Neither Party may condition the duty-free temporary admission of a good referred to in paragraph 1, other than to require that the good:

- (a) be used solely by or under the personal supervision of a national or resident of the other Party in the exercise of the business activity, trade, profession, or sport of that person;
- (b) not be sold or leased while in its territory;
- (c) be accompanied by the deposit of a bond or security in an amount no greater than the charges that would otherwise be owed on entry or final importation, releasable on exportation of the good;
- (d) be capable of identification when exported;
- (e) be exported on the departure of the person referenced in subparagraph (a), or within such other period related to the purpose of the temporary admission as the Party may establish, or within 6 months, unless extended;
- (f) be admitted in no greater quantity than is reasonable for its intended use; and
- (g) be otherwise admissible into the Party's territory under its domestic law.

4. If any condition that a Party imposes under paragraph 3 has not been fulfilled, the Party may apply the customs duty and any other charge that would normally be owed on the good plus any other charges or penalties provided for under its law.

5. Each Party shall permit a good temporarily admitted under this Article to be re-exported through a customs port other than that through which it was admitted.

6. Each Party shall provide that its customs administration or other competent authority shall relieve the importer or another person responsible for a good admitted under this Article from any liability for failure to re-export the good on presentation of proof to the satisfaction of the customs administration of the importing Party that the good has been destroyed by reason of force majeure.

Article 2.7: Duty-Free Entry of No Commercial Value Articles That Are for Advertising Purposes or to be Used as Samples

Each Party shall grant duty-free entry to no commercial value articles that are for advertising purposes or to be used as samples in accordance with its laws and regulations.

Section E: Non-Tariff Measures¹

Article 2.8: Import and Export Restrictions

1. Except as otherwise provided in this Agreement, neither Party may adopt or maintain any prohibition or restriction on the importation of any good of the other Party or on the exportation of any good destined for the territory of the other Party, except in accordance with Article XI of GATT 1994 and its interpretative notes, and to this end, Article XI of GATT 1994 and its interpretative notes are incorporated into and made part of this Agreement, *mutatis mutandis*.

2. Where a Party proposes to adopt an export prohibition or restriction on energy and mineral resources in accordance with paragraph 2(a) of Article XI of GATT 1994, the Party shall 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.

3. The Parties understand that the GATT 1994 rights and obligations incorporated by paragraph 1 prohibit, in any circumstances in which any other form of restriction is prohibited, a Party from adopting or maintaining:

- (a) export and import price requirements, except as permitted in enforcement of countervailing and antidumping duty orders and undertakings;
- (b) import licensing conditioned on the fulfillment of a performance requirement; or
- (c) voluntary export restraints inconsistent with Article VI of GATT 1994, as implemented under Article 18 of the SCM Agreement and Article 8.1 of the Anti-Dumping Agreement.

4. In the event that a Party adopts or maintains a prohibition or restriction on the importation from or exportation to a non-Party of a good, no provision of this Agreement shall be construed to prevent the Party from:

¹ Non-tariff measures related to sanitary and phytosanitary measures and technical barriers to trade are addressed in Chapters 5 (Sanitary and Phytosanitary Measures) and 6 (Technical Barriers to Trade) respectively and therefore they shall not be subject to the provisions of this Section. This shall not affect the implementation of Article 2.15.

- (a) limiting or prohibiting the importation of the good of the non-Party from the territory of the other Party; or
- (b) requiring as a condition for exporting the good of the Party to the territory of the other Party, that the good not be re-exported to the non-Party, directly or indirectly, without being consumed in the territory of the other Party.

5. In the event that a Party adopts or maintains a prohibition or restriction on the importation of a good from a non-Party, the Parties, on the request of either Party, shall consult with a view to avoiding undue interference with or distortion of pricing, marketing, or distribution arrangements in the territory of the other Party.

6. Neither Party may, as a condition for engaging in importation or for the importation of a good, require a person of the other Party to establish or maintain a contractual or other relationship with a distributor in its territory.

7. For greater certainty, paragraph 6 does not prevent a Party from requiring a person referred to in that paragraph to designate an agent for the purpose of facilitating communications between its regulatory authorities and that person.

Article 2.9: Import Licensing

1. Neither Party may adopt or maintain a measure that is inconsistent with the Import Licensing Agreement.²

- 2. (a) Promptly after this Agreement enters into force, each Party shall notify the other Party of its existing import licensing procedures, if any. The notification shall:
 - (i) include the information specified in Article 5 of the Import Licensing Agreement; and
 - (ii) be without prejudice as to whether the import licensing procedure is consistent with this Agreement.
- (b) Before applying any new or modified import licensing procedure, a Party shall publish the new procedure or modification on an official government Internet site. To the extent possible, the Party shall do so at least 30 days before the new procedure or modification takes effect.

3. Neither Party may apply an import licensing procedure to a good of the other Party unless the Party has complied with the requirements of paragraph 2 with respect to that procedure.

² For the purposes of paragraph 1 and for greater certainty, in determining whether a measure is inconsistent with the Import Licensing Agreement, the Parties shall apply the definition of “import licensing” contained in that Agreement.

Article 2.10: Administrative Fees and Formalities

1. Each Party shall ensure that all fees and charges imposed in connection with importation and exportation shall be consistent with their obligations under Article VIII:1 of GATT 1994 and its interpretative notes, which are hereby incorporated into and made part of this Agreement, *mutatis mutandis*.
2. 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 2.11: State Trading Enterprises

1. The rights and obligations of the Parties with respect to state trading enterprises shall be governed by Article XVII of GATT 1994, its interpretative notes, and the *Understanding on the Interpretation of Article XVII of GATT 1994*, which are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. Where a Party requests information from the other Party on individual cases of state trading enterprises, the manner of their operation and the effect of their operations on bilateral trade, the requested Party shall have regard to the need to ensure maximum transparency possible without prejudice to Article XVII:4(d) of GATT 1994 on confidential information.

Article 2.12: Trade Related Non-Tariff Measures

1. Each Party shall ensure the transparency of its non-tariff measures affecting trade between the Parties and that any such measures are not prepared, adopted or applied with the view to or with the effect of creating unnecessary obstacles to trade between the Parties.
2. To the extent possible, each Party should allow a reasonable interval between the publication of any such measures and their effective date.

Article 2.13: Establishment of Working Group

1. Pursuant to Article 2.16.3(c), the Parties hereby establish a working group under the auspices of the Committee on Trade in Goods, comprising relevant and competent officials of each Party, to conduct consultations on matters related to non-tariff measures.
2. The working group shall consider approaches that may better facilitate trade between the Parties and present to the Parties the results of its consideration, including any recommendation, preferably within 12 months. The results of the consideration and recommendations of the working group shall be submitted to the Committee on Trade in Goods for consideration and/or action.

Article 2.14: Tariff Rate Quota (TRQ) Administration

1. A Party that has established TRQs as set out in Annex 2-A shall implement and administer these TRQs in accordance with Article XIII of GATT 1994 and, for greater certainty, its interpretative notes, the Import Licensing Agreement, and any other WTO Agreement.
2. A Party shall ensure that its TRQ administration measures and implementation are consistent, transparent and are not adopted or maintained to create discrimination against the other Party.

Article 2.15: Designation of Testing Laboratories

Taking into consideration the regulations and requirements of respective legal framework, the competent authorities are encouraged to have discussions on the mutual recognition of the testing results by designating testing laboratories in the other Party in the fields of foods and cosmetics.

Section F: Institutional Provisions

Article 2.16: Committee on Trade in Goods

1. The Parties hereby establish a Committee on Trade in Goods (hereinafter referred to as the “Committee”), comprising representatives of each Party.
2. The Committee shall meet at least once a year to consider matters arising under this Chapter, and may meet more frequently as the Parties may agree.
3. The Committee’s functions shall include, *inter alia*:
 - (a) promoting trade in goods between the Parties, including through consultations on accelerating reduction or elimination of customs duties under this Agreement and other issues as appropriate;
 - (b) addressing barriers to trade in goods between the Parties, especially those related to the application of non-tariff measures and, if appropriate, referring such matters to the Joint Commission for its consideration;
 - (c) establishing working groups, if necessary, and monitoring the work of the working groups established under the auspices of the Committee; and
 - (d) exchanging information on matters related to subparagraphs (a) through (c) which may, directly or indirectly, affect trade between the Parties with a view to minimizing their negative effects on trade and seeking mutually acceptable alternatives.

ANNEX 2-A

REDUCTION OR ELIMINATION OF CUSTOMS DUTIES

1. Except as otherwise provided in a Party's Schedule to this Annex, the following staging categories apply to the reduction or elimination of customs duties by each Party pursuant to Article 2.4.1:

- (a) customs duties on originating goods provided for in the items in staging category "0" in a Party's Schedule shall be eliminated entirely and such goods shall be free of customs duty on the date this Agreement enters into force;
- (b) customs duties on originating goods provided for in the items in staging category "5" in a Party's Schedule shall be removed in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year five;
- (c) customs duties on originating goods provided for in the items in staging category "10" in a Party's Schedule shall be removed in 10 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year 10;
- (d) customs duties on originating goods provided for in the items in staging category "10-A" in a Party's Schedule shall remain at base rates during years one through eight. Beginning on January 1 of the year nine, customs duties shall be removed in two equal annual stages, and such goods shall be duty-free, effective January 1 of year 10;
- (e) customs duties on originating goods provided for in the items in staging category "15" in a Party's Schedule shall be removed in 15 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year 15;
- (f) customs duties on originating goods provided for in the items in staging category "20" in a Party's Schedule shall be removed in 20 equal annual stages beginning on the date this Agreement enters into force, and such goods shall be free of customs duty, effective January 1 of year 20;
- (g) customs duties on originating goods provided for in the items in staging category "PR-10" in a Party's Schedule shall be reduced by ten percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 90 percent of the base rate, effective January 1 of year five;
- (h) customs duties on originating goods provided for in the items in staging category "PR-20" in a Party's Schedule shall be reduced by 20 percent of the

base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 80 percent of the base rate, effective January 1 of year five;

- (i) customs duties on originating goods provided for in the items in staging category “PR-30” in a Party’s Schedule shall be reduced by 30 percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 70 percent of the base rate, effective January 1 of year five; and
- (j) customs duties on originating goods provided for in the items in staging category “E” in a Party’s Schedule shall remain at base rates.

2. The base rate of customs duty and staging category for determining the interim rate of customs duty at each stage of reduction for an item are indicated for the item in each Party’s Schedule.

3. 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 Korean Won in the case of Korea and the nearest tenth of one Chinese Yuan in the case of China.

4. For the purposes of this Annex and a Party’s Schedule, **year one** means the year this Agreement enters into force.

5. For the purposes of this Annex and a Party’s Schedule, beginning in year two, each annual stage of tariff reduction shall take effect on January 1 of the relevant year.

TARIFF SCHEDULE OF KOREA

GENERAL NOTES

1. Relation to the Harmonized Tariff Schedule of Korea (HSK). 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. Base Rates of Customs Duty. The base rates of duty set out in this Schedule reflect the Korean Customs Duty Most-Favored-Nation rates of duty in effect on January 1, 2012.
3. Staging. In addition to the staging categories listed in paragraph 1 of Annex 2-A, this Schedule contains staging categories 20-A, 20-B, PR-1 and PR-130:
 - (a) customs duties on originating goods provided for in the items in staging category “20-A” shall remain at base rates during years one through 10. Beginning on January 1 of the year 11, customs duties shall be removed in ten equal annual stages, and such goods shall be duty-free, effective January 1 of year 20;
 - (b) customs duties on originating goods provided for in the items in staging category “20-B” shall remain at base rates during years one through 12. Beginning on January 1 of the year 13, customs duties shall be removed in eight equal annual stages, and such goods shall be duty-free, effective January 1 of year 20;
 - (c) customs duties on originating goods provided for in the items in staging category “PR-1” shall be reduced by one percent of the base rate on the date this Agreement enters into force; and
 - (d) customs duties on originating goods provided for in the items in staging category “PR-130” shall be reduced to 130 percent *ad valorem* in ten equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 130 percent *ad valorem*, effective January 1 of year 10.

TARIFF SCHEDULE OF CHINA

GENERAL NOTES

1. Base Rates of Customs Duty. The base rates of duty set out in this Schedule reflect the Most-Favored-Nation tariff rates of the Chinese customs duty in effect on January 1, 2012.
2. Staging. In addition to the staging categories listed in paragraph 1 of Annex 2-A, this Schedule contains staging categories 15-A, PR-8, PR-15, PR-35 and PR-50:
 - (a) customs duties on originating goods provided for in the items in staging category “15-A” shall remain at base rates during years one through 10. Beginning on January 1 of the year 11, customs duties shall be removed in five equal annual stages, and such goods shall be duty-free, effective January 1 of year 15;
 - (b) customs duties on originating goods provided for in the items in staging category “PR-8” shall be reduced by eight percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 92 percent of the base rate, effective January 1 of year five;
 - (c) customs duties on originating goods provided for in the items in staging category “PR-15” shall be reduced by 15 percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 85 percent of the base rate, effective January 1 of year five;
 - (d) customs duties on originating goods provided for in the items in staging category “PR-35” shall be reduced by 35 percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 65 percent of the base rate, effective January 1 of year five; and
 - (e) customs duties on originating goods provided for in the items in staging category “PR-50” shall be reduced by 50 percent of the base rate in five equal annual stages beginning on the date this Agreement enters into force, and such goods shall remain at 50 percent of the base rate, effective January 1 of year five.

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 China 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 China 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 China 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. (a) The aggregate quantity of originating goods of China that shall be permitted to enter free of customs duty is specified below.

No	HSK 2012	Product	Annual Quantity (Metric Tons)
1	0301999020	Puffer (live)	140
2	0301999070	Loaches (live)	3,200
3	0302899040	Angler (Monkfish) (fresh/chilled)	17
4	0303440000	Bigeye tunas (<i>Thunnus obesus</i>) (frozen)	270
5	0303899060	Angler (Monkfish) (frozen)	1,900
6	0307511000	Poult squid (live, fresh, or chilled)	6,100
7	0307591020	Poult squid (other)	19,400
8	0307714000	Baby clams (live, fresh, or chilled)	15,800
9	0307791030	Baby clams (frozen)	330
10	0307793020	Baby clams (salted or in brine)	290
11	0713329000	Small red (adzuki) beans(other)	3,000
12	1107100000	Malt (not roasted)	5,000
13	1108191000	Other starches (of sweet potato)	5,000
14	1201903000	Soya beans (for bean sprouts)*	3,000
15	1201909000	Soya beans (other)*	7,000
16	1207400000	Sesamum seeds	24,000
17	1605542091	Seasoned squid	980
18	1605542099	Squid (other, prepared or preserved)	1,300

* Note: TRQs for HSK 1201903000 and 1201909000 should be limited to soya beans for human consumption, identity-preserved.

- (1) Identity-preserved soya beans means a shipment of soya beans containing not less than 95 percent of any single variety of soya bean and not more than one percent of foreign material.
- (2) Identity preserved soya beans may not be shipped in bulk, but shall be shipped in bags or containers.

19	1605592090	Top shell (other, prepared/preserved)	7
20	1605639000	Jellyfish (other, prepared/preserved)	4
21	2308009000	Vegetable materials and vegetable waste, vegetable residues and by-products (other)	38,000

(b) Customs 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 1(j) of Annex 2-A.

3. Over the course of each year, the administering authority of a Party shall publish, in a timely fashion on its designated publicly available Internet site, administration procedures, utilization rates, and remaining available quantities for each of the TRQs.

4. 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.

Schedule of Tariff Commitments : Korea

HSK 2012	Description	Base Rate	Staging Category
0101211000	For farm breeding	0	0
0101219000	Other	8	0
0101291000	Horses for racing	8	0
0101299000	Other	8	20
0101301000	Pure-bred breeding animals	8	0
0101309000	Other	8	20
0101900000	Other	8	0
0102211000	For milk	89.1	0
0102212000	For meat	89.1	0
0102219000	Other	89.1	0
0102291000	For milk	40	E
0102292000	For meat	40	E
0102299000	Other	0	0
0102311000	For milk	89.1	0
0102312000	For meat	89.1	0
0102319000	Other	89.1	0
0102391000	For milk	40	E
0102392000	For meat	40	E
0102399000	Other	0	0
0102901010	For milk	89.1	0
0102901020	For meat	89.1	0
0102901090	Other	89.1	0
0102909010	For milk	40	E
0102909020	For meat	40	E
0102909090	Other	0	0
0103100000	Pure-bred breeding animals	18	0
0103910000	Weighing less than 50 kg	18	E
0103920000	Weighing 50 kg or more	18	E
0104101000	Pure-bred breeding animals	0	0
0104109000	Other	8	20
0104201000	Milch goats	8	20
0104209000	Other	8	20
0105111000	Pure-bred breeding animals	9	0
0105119000	Other	9	E
0105120000	Turkeys	9	20
0105131000	Pure-bred breeding animals	0	0
0105139000	Other	18	E
0105140000	Geese	9	10
0105150000	Guinea fowls	9	10
0105941000	Pure-bred breeding animals	9	0

0105949000	Other	9	E
0105991010	Pure-bred breeding animals	0	0
0105991090	Other	18	E
0105992000	Turkeys	9	20
0105999000	Other	9	10
0106110000	Primates	8	5
0106121000	Whales, dolphins and porpoises(mammals of the order Cetacea); manatees and dugongs(mammals of the order Sirenia)	8	5
0106122000	Seals, sea lions and walruses(mammals of the suborder Pinnipedia)	8	5
0106130000	Camels and other camelids(Camelidae)	8	5
0106141000	Pure-bred breeding animals	0	0
0106149000	Other	8	20
0106191000	Dogs	8	20
0106193000	Deer	8	20
0106194000	Bears	8	10
0106195010	Pure-bred breeding animals	0	0
0106195090	Other	8	5
0106196010	Pure-bred breeding animals	0	0
0106196090	Other	8	5
0106199000	Other	8	15
0106201000	Snakes	8	5
0106202000	Fresh-water tortoises	8	10
0106203000	Turtles	8	5
0106209000	Other	8	5
0106310000	Birds of prey	8	10
0106320000	Psittaciformes (including parrots, parakeets, macaws and cockatoos)	8	10
0106330000	Ostriches; emus(Dromaius novaehollandiae)	8	10
0106390000	Other	8	15
0106411000	Honey bees	8	E
0106419000	Other	8	E
0106490000	Other	8	E
0106901000	Amphibia	8	10
0106903010	Lug worms	8	20
0106903020	Sludge worms	8	5
0106903090	Other	8	15
0106909000	Other	8	10
0201100000	Carcasses and half-carcasses	40	E
0201201000	Short ribs	40	E
0201209000	Other	40	E
0201300000	Boneless	40	E
0202100000	Carcasses and half-carcasses	40	E
0202201000	Short ribs	40	E
0202209000	Other	40	E
0202300000	Boneless	40	E

0203110000	Carcasses and half-carcasses	22.5	E
0203120000	Hams, shoulders and cuts thereof, with bone in	22.5	E
0203191000	Streaky pork	22.5	E
0203199000	Other	22.5	E
0203210000	Carcasses and half-carcasses	25	E
0203220000	Hams, shoulders and cuts thereof, with bone in	25	E
0203291000	Streaky pork	25	E
0203299000	Other	25	E
0204100000	Carcasses and half-carcasses of lamb, fresh or chilled	22.5	E
0204210000	Carcasses and half-carcasses	22.5	E
0204220000	Other cuts with bone in	22.5	E
0204230000	Boneless	22.5	E
0204300000	Carcasses and half-carcasses of lamb, frozen	22.5	E
0204410000	Carcasses and half-carcasses	22.5	E
0204420000	Other cuts with bone in	22.5	E
0204430000	Boneless	22.5	E
0204501000	Fresh or chilled	22.5	E
0204502000	Frozen	22.5	E
0205001000	Fresh or chilled	27	20
0205002000	Frozen	27	20
0206100000	Of bovine animals, fresh or chilled	18	E
0206210000	Tongues	18	E
0206220000	Livers	18	E
0206291000	Tails	18	E
0206292000	Feet	18	E
0206299000	Other	18	E
0206300000	Of swine, fresh or chilled	18	E
0206410000	Livers	18	E
0206491000	Feet	18	E
0206499000	Other	18	E
0206800000	Other, fresh or chilled	18	15
0206900000	Other, frozen	18	15
0207111000	Weighing not more than 550 g	18	E
0207119000	Other	18	E
0207121000	Weighing not more than 550 g	20	E
0207129000	Other	20	E
0207131010	Leg	18	E
0207131020	Breast	18	E
0207131030	Wing	18	E
0207131090	Other	18	E
0207132010	Liver	22.5	E
0207132090	Other	27	E
0207141010	Leg	20	E
0207141020	Breast	20	E
0207141030	Wing	20	E

0207141090	Other	20	E
0207142010	Liver	22.5	E
0207142090	Other	27	E
0207240000	Not cut in pieces, fresh or chilled	18	20
0207250000	Not cut in pieces, frozen	18	20
0207261000	Cuts	18	20
0207262010	Liver	22.5	20
0207262090	Other	27	20
0207271000	Cuts	18	20
0207272010	Liver	22.5	20
0207272090	Other	27	20
0207410000	Not cut in pieces, fresh or chilled	18	E
0207420000	Not cut in pieces, frozen	18	E
0207430000	Fatty livers, fresh or chilled	22.5	E
0207441000	Cuts	18	E
0207442010	Liver	22.5	E
0207442090	Other	27	E
0207451000	Cuts	18	E
0207452010	Liver	22.5	E
0207452090	Other	27	E
0207510000	Not cut in pieces, fresh or chilled	18	20
0207520000	Not cut in pieces, frozen	18	20
0207530000	Fatty livers, fresh or chilled	22.5	20
0207541000	Cuts	18	20
0207542010	Liver	22.5	20
0207542090	Other	27	20
0207551000	Cuts	18	20
0207552010	Liver	22.5	20
0207552090	Other	27	20
0207601000	Not cut in pieces, fresh or chilled	18	20
0207602000	Not cut in pieces, frozen	18	20
0207603100	Cuts	18	20
0207603210	Liver	22.5	20
0207603290	Other	27	20
0207604100	Cuts	18	20
0207604210	Liver	22.5	20
0207604290	Other	27	20
0208100000	Of rabbits or hares	22.5	E
0208300000	Of primates	18	15
0208401000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	30	15
0208402000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	30	15
0208500000	Of reptiles (including snakes and turtles)	18	15
0208600000	Of camels and other camelids(Camelidae)	18	15
0208901000	Of deer	27	E

0208909010	Of marine animals	30	15
0208909090	Other	18	15
0209100000	Of pigs	3	0
0209900000	Other	3	0
0210110000	Hams, shoulders and cuts thereof, with bone in	25	E
0210120000	Bellies (streaky) and cuts thereof	30	E
0210190000	Other	25	E
0210201000	Dried or smoked	27	E
0210209000	Other	27	E
0210910000	Of primates	22.5	15
0210921000	Of whales, dolphins and porpoises(mammals of the order Cetacea); of manatees and dugongs(mammals of the order Sirenia)	22.5	15
0210922000	Of seals, sea lions and walruses(mammals of the suborder Pinnipedia)	22.5	15
0210930000	Of reptiles (including snakes and turtles)	22.5	10
0210991010	Of bovine animals	22.5	E
0210991020	Of swine	22.5	E
0210991030	Of poultry	22.5	E
0210991090	Other	22.5	E
0210999010	Of sheep or goats	22.5	E
0210999020	Of poultry	22.5	E
0210999090	Other	22.5	20
0301111000	Fancy carp	10	5
0301119000	Other	10	20
0301190000	Other	10	20
0301911000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae	10	5
0301912000	Oncorhynchus apache and Oncorhynchus chrysogaster	10	5
0301921000	Glass eel (for aquaculture)	0	0
0301929000	Other	27% or 1,879won/kg, whichever is the greater	E
0301930000	Carp(Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	E
0301941000	Atlantic bluefin tunas(Thunnus thynnus)	10	5
0301942000	Pacific bluefin tunas(Thunnus orientalis)	10	5
0301950000	Southern bluefin tunas (Thunnus maccoyii)	10	5
0301992000	Yellow tail	10	10
0301994010	Fry (for aquaculture)	0	0
0301994090	Other	28% or 2,052won/kg, whichever is the greater	E
0301995000	Conger eel	10	5
0301996000	Sharp toothed eel	10	5

0301997000	Hagfish	10	5
0301998000	Flat fish	10	E
0301999010	True bass	10	5
0301999020	Puffers	10	TRQ
0301999030	Tilapia	10	5
0301999040	Rock fish (including pacific ocean perch)	10	5
0301999051	Fry (for aquaculture)	0	0
0301999059	Other	28	E
0301999060	Mulletts	10	20
0301999070	Loaches	10	TRQ
0301999080	Cat fishes	10	20
0301999091	Rock Trout (Hexagrammos spp., Agrammus spp.)	10	20
0301999092	Crusian carp	10	20
0301999093	Salmon	10	5
0301999094	Grass carp	10	5
0301999095	Croakers	28	E
0301999096	Carp(Other than Cyprinus carpio, Carassius carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	10	5
0301999099	Other	10	20
0302111000	Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aquabonita, Oncorhynchus gilae	20	20
0302112000	Oncorhynchus apache and Oncorhynchus chrysogaster	20	20
0302130000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	20	20
0302140000	Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	20
0302190000	Other	20	15
0302210000	Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	20	20
0302220000	Plaice (Pleuronectes platessa)	20	20
0302230000	Sole (Solea spp.)	20	20
0302240000	Turbots(Psetta maxima)	20	15
0302290000	Other	20	15
0302310000	Albacore or longfinned tunas (Thunnus alalunga)	20	15
0302320000	Yellowfin tunas (Thunnus albacares)	20	20
0302330000	Skipjack or stripe-bellied bonito	20	15
0302340000	Bigeye tunas (Thunnus obesus)	20	15
0302351000	Atlantic bluefin tunas(Thunnus thynnus)	20	15
0302352000	Pacific bluefin tunas(Thunnus orientalis)	20	15
0302360000	Southern bluefin tunas (Thunnus maccoyii)	20	15
0302390000	Other	20	15
0302410000	Herrings(Clupea harengus, Clupea pallasii)	20	20
0302420000	Anchovies(Engraulis spp.)	20	20

0302430000	Sardines(<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella(<i>Sardinella</i> spp.), brisling or sprats(<i>Sprattus sprattus</i>)	20	15
0302440000	Mackerel(<i>Scomber scombrus</i> , <i>Scomber</i> <i>australasicus</i> , <i>Scomber japonicus</i>)	20	E
0302450000	jack and horse mackerel(<i>Trachurus</i> spp.)	20	E
0302460000	Cobia(<i>Rachycentron canadum</i>)	20	15
0302470000	Swordfish(<i>Xiphias gladius</i>)	20	15
0302510000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	20	PR-10
0302520000	Haddock(<i>Melanogrammus aeglefinus</i>)	20	15
0302530000	Coalfish(<i>Pollachius virens</i>)	20	15
0302540000	Hake(<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	20	15
0302550000	Alaska Pollack(<i>Theragra chalcogramma</i>)	20	20
0302560000	Blue whittings(<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	20	15
0302590000	Other	20	15
0302710000	Tilapias(<i>Oreochromis</i> spp.)	20	15
0302720000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	20	20
0302730000	Carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	20	20
0302740000	Eels(<i>Anguilla</i> spp.)	20	20
0302790000	Other	20	15
0302810000	Dogfish and other sharks	20	15
0302820000	Rays and skates(<i>Rajidae</i>)	20	20
0302830000	Toothfish(<i>Dissostichus</i> spp.)	20	15
0302840000	Seabass(<i>Dicentrarchus</i> spp.)	20	20
0302850000	Seabream(<i>Sparidae</i>)	20	20
0302891000	Yellow tail	20	15
0302892000	Hair tail	20	E
0302893000	Conger eel	20	20
0302894000	Sharp toothed eel	20	20
0302895000	Saury (including horn fish)	20	20
0302896000	Seabream(other than <i>Sparidae</i>)	20	20
0302899010	Japanese spanish mackerel(<i>Scomberomorus</i> <i>nipponius</i>)	20	20
0302899020	Puffers	20	E
0302899030	Pomfret	20	20
0302899040	Angler (Monkfish)	20	TRQ
0302899090	Other	20	20
0302901000	Livers	20	15
0302902000	Roes	20	15
0303110000	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	5
0303120000	Other Pacific salmon(<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	5
0303130000	Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10	5

0303140000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	5
0303190000	Other	10	5
0303230000	Tilapias(<i>Oreochromis</i> spp.)	10	5
0303240000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	5
0303250000	Carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10	5
0303260000	Eels(<i>Anguilla</i> spp.)	10	5
0303290000	Other	10	20
0303310000	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	10	5
0303320000	Plaice (<i>Pleuronectes platessa</i>)	10	5
0303330000	Sole (<i>Solea</i> spp.)	10	20
0303340000	Turbots(<i>Psetta maxima</i>)	10	5
0303390000	Other	10	E
0303410000	Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	10	20
0303420000	Yellowfin tunas (<i>Thunnus albacares</i>)	10	20
0303430000	Skipjack or stripe-bellied bonito	10	20
0303440000	Bigeye tunas (<i>Thunnus obesus</i>)	10	TRQ
0303451000	Atlantic bluefin tunas(<i>Thunnus thynnus</i>)	10	5
0303452000	Pacific bluefin tunas(<i>Thunnus orientalis</i>)	10	5
0303460000	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	10	5
0303490000	Other	10	5
0303510000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	5
0303530000	Sardines(<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella(<i>Sardinella</i> spp.), brisling or spratts(<i>Sprattus sprattus</i>)	10	10
0303540000	Mackerel(<i>Scomber scombrus</i> , <i>Scomber</i> <i>australasicus</i> , <i>Scomber japonicus</i>)	10	E
0303550000	Jack and horse mackerel(<i>Trachurus</i> spp.)	10	E
0303560000	Cobia(<i>Rachycentron canadum</i>)	10	5
0303570000	Swordfish(<i>Xiphias gladius</i>)	10	20
0303630000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	10	E
0303640000	Haddock(<i>Melanogrammus aeglefinus</i>)	10	5
0303650000	Coalfish(<i>Pollachius virens</i>)	10	5
0303660000	Hake(<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	5
0303670000	Alaska Pollack(<i>Theragra chalcogramma</i>)	25	E
0303680000	Blue whittings(<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	5
0303691000	Whip tail or hoki	10	5
0303699000	Other	25	20
0303810000	Dogfish and other sharks	10	20
0303821000	Rays	10	10
0303822000	Skates	10	E

0303830000	toothfish(Dissostichus spp)	10	5
0303840000	Sea bass(Dicentrarchus spp)	10	10
0303891000	Sable fish	10	5
0303892000	Hair tail	10	E
0303893010	Red horsehead fish(Branchiostegus Japonicus)	10	E
0303893090	Other	10	E
0303894000	Conger eel	10	5
0303895000	Yellow corvina	10	E
0303896000	Saury(including horn fish)	28	E
0303897000	Japanese spanish mackerel(Scomberomorus niphonius)	10	20
0303898000	Puffers	10	PR-1
0303899010	White sea smelt	10	5
0303899020	Thorny head	10	5
0303899030	John dory	10	5
0303899040	Atka mackerel	10	5
0303899050	Rock fish(including pacific ocean perch)	10	E
0303899060	Angler(Monkfish)	10	TRQ
0303899070	Hagfish(Pacific, Atlantic)	10	5
0303899080	Milk fish	10	5
0303899091	Croakers	43	E
0303899092	Sand lance	10	20
0303899093	Toothfish, other than Dissostichus spp.	10	5
0303899099	Other	10	20
0303901000	Livers	10	5
0303902010	Of alaska pollack	10	10
0303902090	Other	10	10
0304310000	Tilapias(Oreochromis spp.)	20	15
0304320000	Catfish(Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	20	20
0304330000	Nile Perch(Lates niloticus)	20	15
0304390000	Other	20	15
0304410000	Pacific salmon(Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus), Atlantic salmon(Salmo salar) and Danube salmon(Hucho hucho)	20	20
0304420000	Trout(Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	20	20
0304431000	Plaice	20	20
0304439000	Other	20	15
0304440000	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	20	15
0304450000	Swordfish(Xiphias gladius)	20	15
0304460000	Toothfish(Dissostichus spp.)	20	15

0304491000	Conger eel	20	15
0304492000	Bluefin tunas	20	20
0304499000	Other	20	15
0304511000	Fish surimi	20	15
0304519000	Other	20	20
0304521000	Fish surimi	20	20
0304529000	Other	20	20
0304531000	Fish surimi	20	15
0304539000	Other	20	15
0304541000	Fish surimi	20	15
0304549000	Other	20	15
0304551000	Fish surimi	20	15
0304559000	Other	20	15
0304591010	Fish surimi	20	15
0304591090	Other	20	15
0304592010	Fish surimi	20	15
0304592090	Other	20	15
0304593010	Fish surimi	20	15
0304593090	Other	20	20
0304599010	Fish surimi	20	20
0304599090	Other	20	15
0304610000	Tilapias(<i>Oreochromis</i> spp.)	10	20
0304620000	Catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	10
0304630000	Nile Perch(<i>Lates niloticus</i>)	10	5
0304690000	Other	10	5
0304710000	Cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	10
0304720000	Haddock(<i>Melanogrammus aeglefinus</i>)	10	5
0304730000	Coalfish(<i>Pollachius virens</i>)	10	5
0304740000	Hake(<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	5
0304750000	Alaska Pollack(<i>Theragra chalcogramma</i>)	10	E
0304790000	Other	10	20
0304810000	Pacific salmon(<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon(<i>Salmo salar</i>) and Danube salmon(<i>Hucho hucho</i>)	10	20
0304820000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	5
0304831000	Plaice	10	E
0304839000	Other	10	E
0304840000	Swordfish(<i>Xiphias gladius</i>)	10	20
0304850000	Toothfish(<i>Dissostichus</i> spp.)	10	5
0304860000	Herrings(<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	5
0304871000	Bluefin tunas	10	5

0304879000	Other	10	20
0304891000	Of conger-eel	10	E
0304892000	Of toothfish, other than <i>Dissostichus</i> spp.	10	5
0304893000	Of tilapia, other than <i>Oreochromis</i> spp.	10	5
0304894000	Of file fish	10	20
0304899000	Other	10	20
0304911000	Frozen fish surimi	10	5
0304919000	Other	10	10
0304921000	Frozen fish surimi	10	5
0304929000	Other	10	10
0304931000	Frozen fish surimi	10	20
0304939000	Other	10	5
0304941000	Frozen fish surimi	10	5
0304949000	Other	10	5
0304951000	Frozen fish surimi	10	5
0304959000	Other	10	5
0304991000	Frozen fish surimi	10	20
0304999000	Other	10	20
0305100000	Flours, meals and pellets of fish, fit for human consumption	20	15
0305201000	Livers	20	15
0305202000	Roes, dried	20	20
0305203000	Roes, smoked	20	15
0305204010	Of alaska pollack	20	15
0305204020	Of yellow corvina	20	15
0305204030	Of herrings	20	20
0305204090	Other	20	15
0305311000	Dried	20	20
0305312000	Salted or in brine	20	15
0305321000	Dried	20	20
0305322000	Salted or in brine	20	15
0305391000	Dried	20	15
0305392000	Salted or in brine	20	15
0305410000	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	20	15
0305420000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	15
0305430000	Trout(<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	20	20
0305440000	Tilapias(<i>Oreochromis</i> spp.), catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>),	20	15

	eels(<i>Anguilla</i> spp.), Nile perch(<i>Lates niloticus</i>) and snakeheads(<i>Channa</i> spp.)		
0305491000	Anchovies	20	20
0305492000	Alaska pollack	20	20
0305499000	Other	20	15
0305510000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	E
0305592000	Anchovy	20	E
0305593000	Alaska pollack	20	E
0305594000	Yellow corvina	20	20
0305595000	Puffers	20	15
0305596000	Sharp toothed eel	20	20
0305597000	Sand lance	20	15
0305598000	Blenny or gunnel, including juvenile white bait	20	15
0305599000	Other	20	20
0305610000	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	20	15
0305620000	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	15
0305631000	Salt fermented anchovy	20	20
0305639000	Other	20	20
0305640000	Tilapias(<i>Oreochromis</i> spp.), catfish(<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels(<i>Anguilla</i> spp.), Nile perch(<i>Lates niloticus</i>) and snakeheads(<i>Channa</i> spp.)	20	15
0305691000	Salmon	20	15
0305692000	Trout	20	15
0305693000	Hair tail	20	15
0305694000	Sardines	20	15
0305695000	Mackerel	20	E
0305696000	Yellow corvina	20	20
0305697000	Horse mackerel	20	E
0305698000	Saury (including horn fish)	20	15
0305699000	Other	20	15
0305711000	Smoked	20	15
0305712000	Dried	20	15
0305713000	Salted or in brine	20	15
0305721000	Of cod(<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	20	E
0305729000	Other	20	15
0305790000	Other	20	15
0306111000	Smoked	20	15
0306119000	Other	20	20
0306121010	In airtight containers	20	15
0306121020	Not in airtight containers	20	15
0306129000	Other	20	20
0306141011	In airtight containers	20	15

0306141012	Not in airtight containers	20	15
0306141090	Other	20	20
0306142010	Smoked	20	20
0306142090	Other	20	E
0306143010	Smoked	20	20
0306143090	Other	14	PR-1
0306149010	Smoked	20	15
0306149090	Other	14	20
0306151000	Smoked	20	15
0306159000	Other	20	15
0306161010	Smoked	20	15
0306161090	Other	20	20
0306169010	Smoked	20	15
0306169090	Other	20	15
0306171010	Smoked	20	15
0306171090	Other	20	20
0306179010	Smoked	20	15
0306179090	Other	20	20
0306191000	Smoked	20	15
0306199000	Other	20	20
0306211000	Smoked	20	15
0306219000	Other	20	15
0306221010	In airtight containers	20	15
0306221020	Not in airtight containers	20	15
0306229000	Other	20	15
0306241010	Blue crab	20	E
0306241020	Snow crab	20	E
0306241090	Other	20	20
0306242000	Dried	20	15
0306243000	Salted or in brine	20	15
0306244011	In airtight containers	20	15
0306244012	Not in airtight containers	20	15
0306244090	Other	20	15
0306251000	Live, fresh or chilled	20	15
0306252000	Dried	20	15
0306253000	Salted or in brine	20	15
0306254000	Smoked	20	15
0306261000	Live, fresh or chilled	20	15
0306262000	Dried	20	20
0306263000	Salted or in brine	38% or 256won/kg, whichever is the greater	20
0306264000	Smoked	20	15
0306271000	Live, fresh or chilled	20	15
0306272000	Dried	20	20

0306273000	Salted or in brine	38% or 256won/kg, whichever is the greater	E
0306274000	Smoked	20	15
0306291000	Live, fresh or chilled	20	15
0306292000	Dried	20	15
0306293000	Salted or in brine	20	15
0306294000	Smoked	20	15
0307111010	For seed	0	0
0307111090	Other	5	5
0307119000	Other	20	20
0307191000	Frozen	20	PR-10
0307192000	Dried	20	20
0307193000	Salted or in brine	20	PR-10
0307194000	Smoked	20	20
0307210000	Live, fresh or chilled	20	20
0307291000	Frozen	20	20
0307292000	Dried	20	15
0307293000	Salted or in brine	20	15
0307294000	Smoked	20	15
0307310000	Live, fresh or chilled	20	20
0307391000	Frozen	20	20
0307392000	Dried	20	20
0307393000	Smoked	20	20
0307399000	Other	20	20
0307411000	Cuttle fish	10	5
0307412000	Squid	10	E
0307491010	Cuttle fish	10	10
0307491020	Squid	22	E
0307492000	Salted or in brine	10	E
0307493000	Dried	10	E
0307494010	Cuttle fish	20	15
0307494020	Squid	20	20
0307511000	Poulp squid	20	TRQ
0307512000	Webfoot Octopus	20	20
0307519000	Other	20	20
0307591010	Octopus	20	E
0307591020	Poulp squid	20	TRQ
0307591030	Webfoot octopus	20	20
0307591090	Other	20	20
0307592000	Dried	20	20
0307593000	Smoked	20	20
0307599000	Other	20	E
0307601000	Smoked	20	15
0307609000	Other	20	15

0307711010	Hard clams spat	20	20
0307711090	Other	20	20
0307712010	For seed	0	0
0307712090	Other	20	20
0307713000	Cockles	20	15
0307714000	Baby clams	20	TRQ
0307719000	Other	20	20
0307791010	Cockles	20	20
0307791020	Hen clams	20	15
0307791030	Baby clams	20	TRQ
0307791040	Ark shell	20	20
0307791090	Other	20	20
0307792010	Hen clams	20	15
0307792020	Baby clams	20	15
0307792090	Other	20	15
0307793010	Hen clams	20	15
0307793020	Baby clams	20	TRQ
0307793090	Other	20	15
0307794011	In airtight containers	20	15
0307794019	Not in airtight containers	20	15
0307794090	Other	20	15
0307810000	Live, fresh or chilled	20	20
0307891000	Frozen	20	E
0307892000	Dried	20	20
0307893000	Salted or in brine	20	20
0307894000	Smoked	20	20
0307911000	Top shells	20	E
0307912010	For seed	0	0
0307912090	Other	20	15
0307913000	Adductors of shell fish	20	E
0307914000	Marsh clams	20	20
0307919000	Other	20	20
0307991100	Adductors of shell fish	20	E
0307991200	Top shells	20	E
0307991900	Other	20	20
0307992100	Adductors of shell fish	20	E
0307992900	Other	20	15
0307993100	Top shells	20	E
0307993900	Other	20	20
0307994110	In airtight containers	20	15
0307994120	Not in airtight containers	20	20
0307994900	Other	20	15
0308110000	Live, fresh or chilled	20	15
0308191000	Frozen	20	15
0308192000	Dried	20	20

0308193000	Salted or in brine	20	15
0308194000	Smoked	20	15
0308210000	Live, fresh or chilled	20	15
0308291000	Frozen	20	15
0308292000	Dried	20	15
0308293000	Salted or in brine	20	15
0308294000	Smoked	20	15
0308301000	Live, fresh or chilled	20	15
0308302000	Frozen	20	15
0308303000	Dried	20	15
0308304000	Salted or in brine	20	20
0308305000	Smoked	20	15
0308901011	For seed	0	0
0308901019	Other	20	20
0308901090	Other	20	20
0308902010	Sea-squirts	20	20
0308902090	Other	20	15
0308903010	Sea-squirts	20	15
0308903090	Other	20	15
0308904000	Salted or in brine	20	20
0308905000	Smoked	20	15
0401100000	Of a fat content, by weight, not exceeding 1 %	36	E
0401200000	Of a fat content, by weight, exceeding 1 % but not exceeding 6 %	36	E
0401401000	Frozen cream	36	E
0401409000	Other	36	E
0401501000	Frozen cream	36	E
0401509000	Other	36	E
0402101010	Skim milk powder	176	E
0402101090	Other	176	E
0402109000	Other	176	E
0402211000	Whole milk powder	176	E
0402219000	Other	176	E
0402290000	Other	176	E
0402911000	Evaporated milk	89	E
0402919000	Other	89	E
0402991000	Sweetened evaporated milk	89	E
0402999000	Other	89	E
0403101000	Fluid	36	E
0403102000	Frozen	36	E
0403109000	Other	36	E
0403901000	Butter milk	89	E
0403902000	Curdled milk and cream	36	E
0403903000	Kephir	36	E
0403909000	Other fermented or acidified milk and cream	36	E

0404101011	For feeding	49.5	20
0404101019	Other	49.5	E
0404101091	For feeding	49.5	20
0404101099	Other	49.5	E
0404102111	For feeding	49.5	20
0404102119	Other	49.5	E
0404102121	For feeding	49.5	20
0404102129	Other	49.5	E
0404102131	For feeding	49.5	20
0404102139	Other	49.5	E
0404102191	For feeding	49.5	20
0404102199	Other	49.5	E
0404102910	For feeding	49.5	20
0404102990	Other	49.5	E
0404901000	Of a fat content, by weight, not exceeding 1.5 %	36	E
0404902000	Of a fat content, by weight, exceeding 1.5 %	36	E
0405100000	Butter	89	E
0405200000	Dairy spreads	8	20
0405900000	Other	89	E
0406101010	Mozzarella cheese	36	E
0406101020	Cream cheese	36	E
0406101090	Other	36	E
0406102000	Curd	36	E
0406200000	Grated or powdered cheese, of all kinds	36	E
0406300000	Processed cheese, not grated or powdered	36	E
0406400000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	36	E
0406901000	Cheddar cheese	36	E
0406902000	Gouda cheese	36	E
0406903000	Camembert cheese	36	E
0406904000	Emmental cheese	36	E
0406909000	Other	36	E
0407110000	Of fowls of the species <i>Gallus domesticus</i>	27	E
0407190000	Other	27	E
0407210000	Of fowls of the species <i>Gallus domesticus</i>	27	E
0407290000	Other	27	E
0407900000	Other	27	E
0408110000	Dried	27	E
0408190000	Other	27	E
0408910000	Dried	27	E
0408991000	Of fowls of the species <i>Gallus domesticus</i>	41.6	E
0408999000	Other	27	E
0409000000	Natural honey.	243% or 1,864won/kg whichever is the greater	E

0410001000	Turtles' eggs	8	10
0410002000	Salanganes' nests	8	5
0410003000	Royal jelly	8	E
0410009000	Other	8	10
0501000000	Human hair, unworked, whether or not washed or scoured; waste of human hair.	3	0
0502100000	Pigs', hogs' or boars' bristles and hair and waste thereof	3	0
0502902000	Goat hair	3	0
0502909000	Other	3	0
0504001010	Of bovine	27	E
0504001090	Other	27	20
0504002000	Bladders	27	20
0504003000	Stomachs	27	E
0505100000	Feathers of a kind used for stuffing; down	3	10
0505901000	Powder of feathers	5	5
0505909000	Other	5	5
0506100000	Ossein and bones treated with acid	3	0
0506901010	Of tigers	3	0
0506901020	Of bovine animals	9	10
0506901090	Other	3	0
0506902000	Powder of bones	25.6	15
0506909000	Other	3	0
0507101000	Ivory of elephant	8	5
0507102000	Rhinoceros horns	8	5
0507109000	Other	8	5
0507901110	In whole	20	E
0507901190	Other	20	E
0507901200	Antlers	20	E
0507902010	Tortoise shells and plates	8	5
0507902020	Whalebone and whalebone hair	8	5
0507902030	Pangolin shells and scales	8	5
0507902040	Hooves and claws (including nails)	8	5
0507902090	Other	8	5
0508001000	Coral	8	5
0508002010	Mother of pearl shells	8	20
0508002020	Abalone shells	8	20
0508002030	Oyster shells	8	20
0508002040	Snail shells	8	5
0508002050	Trochus shells	8	5
0508002060	Agoya shells	8	5
0508002070	Fresh water shells (Megalonaia nervosa, Ambulaculus, Quadrula quadrula spp.)	8	5
0508002090	Other	8	20
0508009000	Other	8	5
0510001000	Ambergris	8	5
0510002000	Castoreum	8	5

0510003000	Musk	8	5
0510004000	Ox bezoar	8	5
0510005000	Pteropi faeces	8	5
0510009010	Pancreas	8	5
0510009020	Bile	8	5
0510009030	Gecko	8	5
0510009090	Other	8	5
0511100000	Bovine semen	0	0
0511911010	Brine shrimp eggs	8	20
0511911090	Other	8	5
0511912000	Fish waste	5	5
0511919000	Other	8	20
0511991000	Animal blood	8	5
0511992010	Swine semen	0	0
0511992090	Other	0	0
0511993010	Of bovine	18	0
0511993020	Of swine	18	0
0511993090	Other	0	0
0511994000	Sinews and tendons	18	15
0511995011	Dressed	3	0
0511995019	Other	3	0
0511995020	Horsehair waste	3	0
0511996000	Natural sponges of animal origin	8	5
0511999010	Silkworm eggs	18	15
0511999020	Chrysalis of silk worm	8	10
0511999030	Dead animals, other than products of dead animals of Chapter 3	8	5
0511999040	Paring and similar waste of rawhides or skins	8	10
0511999090	Other	8	10
0601101000	Of tulips	8	20
0601102000	Of lilies	4	20
0601103000	Of dahlias	8	20
0601104000	Of hyacinthus	8	20
0601105000	Of gladiolus	8	E
0601106000	Of iris	8	20
0601107000	Of freesias	8	20
0601108000	Of narcissus	8	20
0601109000	Other	8	15
0601201000	Of tulips	8	20
0601202000	Of lilies	8	20
0601203000	Of dahlias	8	20
0601204000	Of hyacinthus	8	20
0601205000	Of gladiolus	8	E
0601206000	Chicory plants and roots	8	15
0601207000	Of iris	8	20

0601208000	Of freesias	8	20
0601209010	Of narcissus	8	20
0601209090	Other	8	15
0602101000	Of fruit trees	8	5
0602109000	Other	8	20
0602201000	Apple trees	18	15
0602202000	Pear trees	18	15
0602203000	Peach trees	18	15
0602204000	Grape vines	8	5
0602205000	Persimmon trees	8	5
0602206000	Citrus trees	18	20
0602207010	Chestnut trees	8	20
0602207020	Walnut trees	8	20
0602207030	Korean pine trees	8	20
0602209000	Other	8	5
0602300000	Rhododendrons and azaleas, grafted or not	8	10
0602400000	Roses, grafted or not	8	E
0602901010	Orchids or orchises	8	E
0602901020	Carnations	8	E
0602901030	Guzmania empire	8	E
0602901040	Gypsophilas	8	E
0602901050	Chrysanthemums	8	E
0602901060	Cactus	8	E
0602901090	Other	8	E
0602902011	For bonsai	8	10
0602902019	Other	8	10
0602902020	Larch trees	8	10
0602902030	Cryptomeria	8	10
0602902040	Japanese cypress	8	10
0602902050	Rigi-taeda	8	10
0602902061	For bonsai	8	10
0602902069	Other	8	20
0602902071	For bonsai	8	10
0602902079	Other	8	10
0602902081	For bonsai	8	10
0602902089	Other	8	10
0602902091	For bonsai	8	10
0602902099	Other	8	20
0602909010	Peony trees	8	20
0602909020	Camellia trees	8	10
0602909030	Mulberry trees	18	15
0602909040	Mushroom spawn	8	20
0602909090	Other	8	E
0603110000	Roses	25	E
0603120000	Carnations	25	E

0603131000	Cymbidiums	25	E
0603132000	Phalaenopsis	25	E
0603139000	Other	25	E
0603140000	Chrysanthemums	25	E
0603150000	Lilies(Lilium spp.)	25	E
0603191000	Tulips	25	E
0603192000	Gladiolus	25	E
0603194000	Gypsophila	25	E
0603199000	Other	25	E
0603900000	Other	25	E
0604201000	Mosses and lichens	8	10
0604202010	Leaves of ginkgos	8	20
0604202090	Other	8	15
0604209000	Other	8	20
0604901000	Mosses and lichens	8	20
0604909000	Other	8	20
0701100000	For seed	304	E
0701900000	Other	304	E
0702000000	Tomatoes, fresh or chilled.	45	E
0703101000	Onions	135% or 180won/kg whichever is the greater	E
0703102000	Shallots	27	E
0703201000	Peeled	360% or 1,800won/kg whichever is the greater	E
0703209000	Other	360% or 1,800won/kg whichever is the greater	E
0703901000	Leeks	27	E
0703909000	Other	27	E
0704100000	Cauliflowers and headed broccoli	27	E
0704200000	Brussels sprouts	27	E
0704901000	Cabbages	27	E
0704902000	Chinese cabbages	27	E
0704909000	Other	27	E
0705110000	Cabbage lettuce (head lettuce)	45	E
0705190000	Other	45	E
0705210000	Witloof chicory (Cichorium intybus var. foliosum)	8	20
0705290000	Other	8	20
0706101000	Carrots	30% or 134won/kg, whichever is the greater	E
0706102000	Turnips	27	E
0706901000	Radishes	30	E

0706902000	Wasabi and horseradishes	27	20
0706903000	Codonopsis	27	E
0706904000	Platycodon grandiflorum	27	20
0706909000	Other	27	E
0707000000	Cucumbers and gherkins, fresh or chilled.	27	E
0708100000	Peas (Pisum sativum)	27	E
0708200000	Beans (Vigna spp., Phaseolus spp.)	27	E
0708900000	Other leguminous vegetables	27	15
0709200000	Asparagus	27	E
0709300000	Aubergines (egg-plants)	27	E
0709400000	Celery other than celeriac	27	20
0709517000	Cultivated mushrooms (Agaricus bisporus)	30	E
0709519000	Other	30	E
0709591000	Pine mushrooms	30	E
0709592000	Oak mushrooms	40% or 1,625won/kg whichever is the greater	E
0709593000	Ling chiu mushrooms	30	E
0709594010	King oyster mushrooms	30	E
0709594090	Other	30	E
0709595000	Winter mushrooms	30	E
0709596000	Truffles	27	20
0709599000	Other	30	20
0709601000	Sweet peppers (bell type)	270% or 6,210won/kg whichever is the greater	E
0709609000	Other	270% or 6,210won/kg whichever is the greater	E
0709700000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0709910000	Globe artichokes	27	15
0709920000	Olives	27	20
0709930000	Pumpkins, squash and gourds(Cucurbita spp.)	27	E
0709991000	Bracken	30	E
0709992000	Flowering ferns	27	E
0709999000	Other	27	E
0710100000	Potatoes	27	E
0710210000	Peas (Pisum sativum)	27	20
0710220000	Beans (Vigna spp., Phaseolus spp.)	27	E
0710290000	Other	27	20
0710300000	Spinach, New Zealand spinach and orache spinach (garden spinach)	27	E
0710400000	Sweet corn	30	20
0710801000	Onions	27	E
0710802000	Garlic	27	E

0710803000	Bamboo shoots	27	E
0710804000	Carrots	27	E
0710805000	Bracken	30	E
0710806000	Pine mushrooms	27	PR-10
0710807000	Fruits of the genus Capsicum or of the genus Pimenta	27	E
0710809000	Other	27	E
0710900000	Mixtures of vegetables	27	E
0711200000	Olives	27	15
0711400000	Cucumbers and gherkins	30	E
0711510000	Mushrooms of the genus Agaricus	30	E
0711591000	Truffles	27	20
0711599000	Other	30	20
0711901000	Garlic	360% or 1,800won/kg whichever is the greater	E
0711903000	Bamboo shoots	27	20
0711904000	Carrots	30	E
0711905010	Bracken	30	E
0711905020	Flowering ferns	27	E
0711905091	Fruits of the genus capsicum or of the genus pimenta	270% or 6,210won/kg whichever is the greater	E
0711905099	Other	27	E
0711909000	Mixtures of vegetables	27	20
0712200000	Onions	135% or 180won/kg whichever is the greater	E
0712311000	Cultivated mushrooms (Agaricus bisporus)	30	20
0712319000	Other	30% or 1,218won/kg, whichever is the greater	15
0712320000	Wood ears (Auricularia spp.)	30% or 1,218won/kg, whichever is the greater	20
0712330000	Jelly fungi (Tremella spp.)	30% or 1,218won/kg, whichever is the greater	15
0712391010	Pine mushrooms	30	E
0712391020	Oak mushrooms	40% or 1,625won/kg, whichever is the greater	E
0712391030	Ling chiu mushrooms	30% or 842won/kg, whichever is the greater	E

0712391040	Oyster mushrooms	30	E
0712391050	Winter mushrooms	30	20
0712391090	Other	30% or 1,218won/kg, whichever is the greater	20
0712392000	Truffles	27	20
0712901000	Garlic	360% or 1,800won/kg whichever is the greater	E
0712902010	Bracken	30% or 1,807won/kg, whichever is the greater	PR-10
0712902020	Radishes	30	E
0712902030	Welsh onions	30% or 1,159won/kg, whichever is the greater	E
0712902040	Carrots	30% or 864won/kg, whichever is the greater	E
0712902050	Pumpkins	30	E
0712902060	Cabbages	30	E
0712902070	Taro stems	30	20
0712902080	Sweet potato stems	30	E
0712902091	Sweet corn for seeds	370	E
0712902092	Sweet corn, excluding those for seeds	370	PR-130
0712902093	Potatoes	27	E
0712902094	Flowering ferns	30% or 1,446won/kg, whichever is the greater	E
0712902095	Codonopsis	30	E
0712902099	Other	30	E
0712909000	Mixtures of vegetables	27	E
0713101000	For seed	27	20
0713102000	For feeding	0	0
0713109000	Other	27	20
0713200000	Chickpeas (garbanzos)	27	15
0713311000	For seed	607.5	E
0713319000	Other	607.5	E
0713321000	For seed	420.8	E
0713329000	Other	420.8	TRQ
0713331000	For seed	27	20
0713339000	Other	27	E
0713340000	Bambara beans(Vigna subterranea or Voandzeia subterranea)	27	15
0713350000	Cow peas(Vigna unguiculata)	27	15
0713390000	Other	27	15

0713400000	Lentils	27	15
0713500000	Broad beans (Vicia faba var. major) and horse beans (Vicia faba var. equina, Vicia faba var. minor)	27	15
0713600000	Pigeon peas(Cajanus cajan)	27	15
0713900000	Other	27	15
0714101000	Fresh	887.4	PR-130
0714102010	Chips	887.4	PR-130
0714102020	Pellets	887.4	PR-130
0714102090	Other	887.4	PR-130
0714103000	Chilled	887.4	PR-130
0714104000	Frozen	45	20
0714201000	Fresh	385% or 338won/kg whichever is the greater	E
0714202000	Dried	385	E
0714203000	Chilled	385	E
0714204000	Frozen	45	E
0714209000	Other	385	E
0714301000	Frozen	45	E
0714309000	Other	385	PR-130
0714401000	Frozen	45	20
0714409000	Other	385	PR-130
0714501000	Frozen	45	20
0714509000	Other	385	PR-130
0714901010	Frozen	45	20
0714901090	Other	18	20
0714909010	Frozen	45	20
0714909090	Other	385	E
0801110000	Desiccated	30	10
0801120000	In the inner shell(endocarp)	30	10
0801190000	Other	30	10
0801210000	In shell	30	15
0801220000	Shelled	30	15
0801310000	In shell	8	10
0801320000	Shelled	8	10
0802110000	In shell	8	10
0802120000	Shelled	8	10
0802210000	In shell	8	10
0802220000	Shelled	8	20
0802310000	In shell	45	E
0802320000	Shelled	30	E
0802410000	In shell	219.4% or 1,470won/kg whichever is the greater	E
0802420000	Shelled	219.4% or 1,470won/kg	E

		whichever is the greater	
0802510000	In shell	30	15
0802520000	Shelled	30	15
0802610000	In shell	30	10
0802620000	Shelled	30	10
0802700000	kola nuts(Cola spp.)	30	15
0802800000	Areca nuts	30	15
0802901010	In shell	566.8% or 2,664won/kg whichever is the greater	E
0802901020	Shelled	566.8% or 2,664won/kg whichever is the greater	E
0802902010	In shell	27.0% or 803won/kg whichever is the greater	E
0802902020	Shelled	27.0% or 803won/kg whichever is the greater	E
0802909000	Other	30	E
0803100000	Plantains	30	15
0803900000	Other	30	15
0804100000	Dates	30	15
0804200000	Figs	30	E
0804300000	Pineapples	30	15
0804400000	Avocados	30	20
0804501000	Guavas	30	15
0804502000	Mangoes	30	15
0804503000	Mangosteens	30	15
0805100000	Oranges	50	E
0805201000	Korean citrus	144	E
0805209000	Other	144	E
0805400000	Grapefruit, including pomelos	30	E
0805501000	Lemons (Citrus limon, Citrus limonum)	30	15
0805502010	Citrus aurantifolia	30	15
0805502020	Citrus latifolia	144	20
0805900000	Other	144	E
0806100000	Fresh	45	E
0806200000	Dried	21	20
0807110000	Watermelons	45	E
0807190000	Other	45	E
0807200000	Papaws (papayas)	30	15
0808100000	Apples	45	E
0808300000	Pears	45	E

0808400000	Quinces	45	10
0809100000	Apricots	45	E
0809210000	Sour cherries(<i>Prunus cerasus</i>)	24	15
0809290000	Other	24	E
0809300000	Peaches, including nectarines	45	E
0809401000	Plums	45	E
0809402000	Sloes	45	15
0810100000	Strawberries	45	E
0810200000	Raspberries, blackberries, mulberries and loganberries	45	E
0810300000	Black, white or red currants and gooseberries	45	E
0810400000	Cranberries, bilberries and other fruits of the genus <i>Vaccinium</i>	45	E
0810500000	Kiwifruit	45	E
0810600000	Durians	45	15
0810701000	Sweet persimmons	45	E
0810709000	Other	50	E
0810903000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	E
0810905000	Mumes	50	E
0810909000	Other	45	E
0811100000	Strawberries	30	E
0811200000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	E
0811901000	Chestnuts	30	E
0811902000	Jujubes	30	E
0811903000	Pine-nuts	30	E
0811909000	Other	30	20
0812100000	Cherries	30	15
0812901000	Strawberries	30	E
0812909000	Other	30	E
0813100000	Apricots	45	15
0813200000	Prunes	18	15
0813300000	Apples	45	E
0813401000	Persimmons	50	E
0813402000	Jujubes	611.5% or 5,800won/kg, whichever is the greater	E
0813409000	Other	45	20
0813500000	Mixtures of nuts or dried fruits of this Chapter	45	20
0814001000	Peel of citrus fruit	30	15
0814002000	Peel of melons (including watermelons)	30	15
0901110000	Not decaffeinated	2	10
0901120000	Decaffeinated	2	0
0901210000	Not decaffeinated	8	5

0901220000	Decaffeinated	8	5
0901901000	Coffee husks and skins	3	0
0901902000	Coffee substitutes containing coffee	8	5
0902100000	Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	513.6	E
0902200000	Other green tea (not fermented)	513.6	E
0902300000	Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	40	E
0902400000	Other black tea (fermented) and other partly fermented tea	40	E
0903000000	Maté.	25	20
0904110000	Neither crushed nor ground	8	15
0904120000	Crushed or ground	8	15
0904210000	Dried, neither crushed nor ground	270% or 6,210won/kg whichever is the greater	E
0904220000	Crushed or ground	270% or 6,210won/kg whichever is the greater	E
0905100000	Neither crushed nor ground	8	5
0905200000	Crushed or ground	8	5
0906110000	Cinnamon(Cinnamomum zeylanicum Blume)	8	15
0906191000	Cinnamon, other than Cinnamomum zeylanicum Blume	8	15
0906192000	Cinnamon tree flowers	8	15
0906201000	Cinnamon	8	15
0906202000	Cinnamon tree flowers	8	15
0907100000	Neither crushed nor ground	8	15
0907200000	Crushed or ground	8	15
0908110000	Neither crushed nor ground	8	15
0908120000	Crushed or ground	8	15
0908210000	Neither crushed nor ground	8	10
0908220000	Crushed or ground	8	10
0908310000	Neither crushed nor ground	8	15
0908320000	Crushed or ground	8	15
0909210000	Neither crushed nor ground	8	10
0909220000	Crushed or ground	8	10
0909310000	Neither crushed nor ground	8	15
0909320000	Crushed or ground	8	15
0909611000	Seeds of anise or badian	8	10
0909612000	Seeds of caraway	8	15
0909613000	Seeds of fennel and juniper berries	8	15
0909621000	Seeds of anise or badian	8	10
0909622000	Seeds of caraway	8	15
0909623000	Seeds of fennel and juniper berries	8	15
0910111000	Fresh or chilled	377.3% or 931won/kg whichever is	E

0910112000	Dried	the greater 377.3% or 931won/kg whichever is	E
0910119000	Other	the greater 377.3% or 931won/kg whichever is	E
0910121000	Fresh or chilled	the greater 377.3% or 931won/kg whichever is	E
0910122000	Dried	the greater 377.3% or 931won/kg whichever is	E
0910129000	Other	the greater 377.3% or 931won/kg whichever is	E
0910200000	Saffron	the greater 8	10
0910300000	Turmeric (curcuma)	8	10
0910911000	Curry	8	15
0910919000	Other	8	15
0910991000	Thyme; bay leaves	8	10
0910999000	Other	8	15
1001110000	Seed	3	5
1001190000	Other	3	5
1001911000	Meslin	3	5
1001919000	Other	1.8	5
1001991010	Meslin	3	5
1001991090	Other	0	0
1001992010	Meslin	3	5
1001992090	Other	1.8	5
1001999010	Meslin	3	5
1001999090	Other	1.8	5
1002100000	Seed	108.7	15
1002900000	Other	3	0
1003101000	Malting barley	513	E
1003102000	Unhulled barley	324% or 326won/kg whichever is	E
1003103000	Naked barley	the greater 299.7% or 361won/kg whichever is	E
1003109000	Other	the greater 299.7	E
1003901000	Malting barley	513	E
1003902000	Unhulled barley	324% or 326won/kg whichever is	E

1003903000	Naked barley	the greater 299.7% or 361won/kg whichever is the greater	E
1003909000	Other	299.7	E
1004100000	Seed	554.8	20
1004900000	Other	3	0
1005100000	For seed	328	PR-130
1005901000	For feeding	328	E
1005902000	Popcorn	630	E
1005909000	Other	328	E
1006100000	Rice in the husk (paddy or rough)	—	Carved- Out*
1006201000	Nonglutinous	—	Carved- Out*
1006202000	Glutinous	—	Carved- Out*
1006301000	Nonglutinous	—	Carved- Out*
1006302000	Glutinous	—	Carved- Out*
1006400000	Broken rice	—	Carved- Out*
1007100000	Seed	779.4	20
1007900000	Other	3	0
1008100000	Buckwheat	256.1	E
1008211000	Foxtail millet(Setalia italica)	18	15
1008219000	Other	3	5
1008291000	Foxtail millet(Setalia italica)	3	5
1008299000	Other	3	10
1008300000	Canary seeds	3	0
1008400000	Fonio(Digitaria spp.)	800.3	E
1008500000	Quinoa(Chenopodium quinoa)	800.3	E
1008600000	Triticale	800.3	E
1008900000	Other cereals	800.3	E
1101001000	Of wheat	3	E
1101002000	Of meslin	5	10
1102200000	Maize (corn) flour	5	20
1102901000	Barley flour	260	E
1102902000	Rice flour	—	Carved- Out*
1102903000	Rye flour	5	10
1102909000	Other	800.3	E
1103110000	Of wheat	288.2	PR-130
1103130000	Of maize (corn)	162.9	E
1103191000	Of barley	260	E
1103192000	Of oats	554.8	PR-130
1103193000	Of rice	—	Carved- Out*

1103199000	Other	800.3	E
1103201000	Of wheat	288.2	PR-130
1103202000	Of rice	–	Carved- Out*
1103203000	Of barley	260	E
1103209000	Other	800.3	E
1104120000	Of oats	554.8	PR-130
1104191000	Of rice	–	Carved- Out*
1104192000	Of barley	233	E
1104199000	Other	800.3	E
1104220000	Of oats	554.8	PR-130
1104230000	Of maize (corn)	167	E
1104291000	Of coicis semen	800.3	E
1104292000	Of barley	126	E
1104299000	Other	800.3	E
1104301000	Of rice	5	E
1104309000	Other	5	10
1105100000	Flour, meal and powder	304	E
1105200000	Flakes, granules and pellets	304	E
1106100000	Of the dried leguminous vegetables of heading 07.13	8	20
1106201000	Of arrow roots	8	20
1106209000	Other	8	20
1106300000	Of the products of Chapter 8	8	15
1107100000	Not roasted	269	TRQ
1107201000	Smoked	269	E
1107209000	Other	27	E
1108110000	Wheat starch	50.9	E
1108121000	For food	226	E
1108129000	Other	226	E
1108130000	Potato starch	455	E
1108141000	For food	455	E
1108149000	Other	455	E
1108191000	Of sweet potato	241.2	TRQ
1108199000	Other	800.3	E
1108200000	Inulin	800.3	E
1109000000	Wheat gluten, whether or not dried.	8	15
1201101000	For bean sprouts	487% or 956won/kg whichever is the greater	E
1201109000	Other	487% or 956won/kg whichever is the greater	E
1201901000	For soya beans oil and oil cake	487% or 956won/kg whichever is the greater	E

1201902000	For feeding	487% or 956won/kg whichever is the greater	E
1201903000	For bean sprouts	487% or 956won/kg whichever is the greater	TRQ
1201909000	Other	487% or 956won/kg whichever is the greater	TRQ
1202301000	In shell	230.5	E
1202302000	Shelled, whether or not broken	230.5	E
1202410000	In shell	230.5	E
1202420000	Shelled, whether or not broken	230.5	E
1203000000	Copra.	3	5
1204000000	Linseed, whether or not broken.	3	0
1205101000	Seeds for fodder planting	0	0
1205109000	Other	10	15
1205901000	Seeds for fodder planting	0	0
1205909000	Other	10	20
1206000000	Sunflower seeds, whether or not broken.	25	20
1207100000	Palm nuts and kernels	3	5
1207210000	Seed	3	5
1207291000	For feeding	2	5
1207299000	Other	3	5
1207300000	Castor oil seeds	3	0
1207400000	Sesamum seeds	630% or 6,660won/kg whichever is the greater	TRQ
1207500000	Mustard seeds	3	0
1207600000	Safflower(Carthamus tinctorius) seeds	3	10
1207700000	Melon seeds	3	5
1207910000	Poppy seeds	3	5
1207991000	Perilla seeds	40% or 410won/kg, whichever is the greater	PR-10
1207992000	Shea nuts (Karite nuts)	3	5
1207999000	Other	3	10
1208100000	Of soya beans	3	0
1208900000	Other	3	0
1209100000	Sugar beet seeds	0	0
1209210000	Lucerne(alfalfa) seeds	0	0
1209220000	Clover(Trifolium spp.) seeds	0	0
1209230000	Fescue seeds	0	0
1209240000	Kentucky blue grass(Poa pratensis L.) seeds	0	0
1209250000	Rye grass(Lolium multiflorum Lam., Lolium perenne L.) seeds	0	0

1209291000	Lupine seed	0	0
1209292000	Sudan grass seed	0	0
1209293000	Orchard grass seeds	0	0
1209294000	Timothy grass seed	0	0
1209299000	Other	0	0
1209300000	Seeds of herbaceous plants cultivated principally for their flowers	0	0
1209911010	Onion seeds	0	0
1209911090	Other	0	0
1209912000	Radish seeds	0	0
1209913000	Seeds of chili peppers or sweet peppers(Capsicum annum)	0	0
1209914000	Cabbage seeds	0	0
1209915000	Tomato seeds	0	0
1209919000	Other	0	0
1209991010	Seeds of oak	0	0
1209991090	Other	0	0
1209992000	Seeds of fruit trees	0	0
1209993000	Tobacco seed	0	0
1209994000	Lawn seed	0	0
1209999000	Other	0	0
1210100000	Hop cones, neither ground nor powdered nor in the form of pellets	30	15
1210201000	Hop cones	30	15
1210202000	Lupulin	30	15
1211201110	Wood-cultivated ginseng	222.8	E
1211201190	Other	222.8	E
1211201210	Major roots	222.8	E
1211201290	Other	222.8	E
1211201310	Major root	754.3	E
1211201390	Other	754.3	E
1211202110	Powder	18	E
1211202120	Tablet or capsule	18	E
1211202190	Other	18	E
1211202210	Powder	754.3	E
1211202220	Tablet or capsule	754.3	E
1211202290	Other	754.3	E
1211209100	Leaves and stems of ginseng	754.3	E
1211209200	Ginseng seed	754.3	E
1211209900	Other	754.3	E
1211300000	Coca leaf	8	10
1211400000	Poppy straw	8	10
1211901000	Aconiti tuber	8	15
1211902000	Coptidis rhizoma	8	15
1211903000	Polygalae radix	8	15

1211904000	Fritillariae roylei bulbus	8	15
1211905000	Eucommiae cortex	8	15
1211906000	Liquorice roots	8	E
1211909010	Amomi semen	8	15
1211909020	Zizyphi semen	8	15
1211909030	Quisqualis fructus	8	15
1211909040	Longanae arillus	8	15
1211909050	Crataegi fructus	8	15
1211909060	Nelumbo semen	8	15
1211909070	Pepper mint	8	15
1211909080	Japanese pepper	8	15
1211909091	Dried platycodon grandiflorum	8	E
1211909092	Barbary wolfberry fruit (Lycium chinese Mill)	8	E
1211909093	Chinese magnolia fruit(Schisandra chinensis Baill)	8	E
1211909099	Other	8	20-B
1212211010	Dried	20	PR-10
1212211020	Chilled	20	15
1212211030	Frozen	10	5
1212211090	Other	20	E
1212212010	Dried	20	PR-10
1212212020	Salted	20	E
1212212030	Chilled	20	15
1212212040	Frozen	45	20
1212212090	Other	20	20
1212213010	Dried	20	E
1212213020	Chilled	20	15
1212213030	Frozen	45	20
1212213090	Other	20	15
1212214010	Fresh	20	15
1212214020	Chilled	20	15
1212214030	Frozen	45	20
1212214090	Other	20	20
1212215010	Salted	20	E
1212215020	Chilled	20	15
1212215030	Frozen	45	20
1212215090	Other	20	PR-10
1212216010	Frozen	45	15
1212216090	Other	20	20
1212217011	Frozen	45	15
1212217019	Other	20	15
1212217021	Frozen	45	15
1212217029	Other	20	15
1212217031	Frozen	45	15
1212217039	Other	20	15
1212218011	Frozen	45	15

1212218019	Other	20	15
1212218021	Frozen	45	15
1212218029	Other	20	20
1212218031	Frozen	45	15
1212218039	Other	20	20
1212219011	Frozen	45	15
1212219019	Other	20	15
1212219091	Frozen	45	15
1212219099	Other	20	20
1212291010	Frozen	10	5
1212291090	Other	20	20
1212292010	Frozen	45	20
1212292090	Other	20	E
1212293010	Frozen	45	20
1212293090	Other	20	20
1212294010	Frozen	45	20
1212294090	Other	20	20
1212295010	Frozen	45	20
1212295090	Other	20	E
1212296010	Frozen	45	15
1212296090	Other	20	15
1212297011	Frozen	45	15
1212297019	Other	20	15
1212297021	Frozen	45	15
1212297029	Other	20	15
1212297031	Frozen	45	15
1212297039	Other	20	15
1212298011	Frozen	45	15
1212298019	Other	20	15
1212298021	Frozen	45	15
1212298029	Other	20	15
1212298031	Frozen	45	15
1212298039	Other	20	20
1212299011	Frozen	45	15
1212299019	Other	20	15
1212299091	Frozen	45	15
1212299099	Other	20	20
1212910000	Sugar beet	3	5
1212920000	Locust beans(carob)	20	15
1212930000	Sugar cane	3	5
1212940000	Chicory roots	8	15
1212992000	Tuber of kuyaku	8	15
1212993000	Pollen	8	20
1212996000	Apricot, peach (including nectarine) or plum stones and kernels	8	15

1212999000	Other	8	20
1213000000	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	8	15
1214101000	For feeding	1	0
1214109000	Other	10	5
1214901000	Fodder roots	100.5	E
1214909011	For feeding	1	0
1214909019	Other	18	20
1214909090	Other	100.5	E
1301200000	Gum Arabic	3	0
1301901000	Oleoresins	3	10
1301902010	Shellac	3	0
1301902090	Other	3	5
1301909000	Other	3	10
1302110000	Opium	8	10
1302120000	Of liquorice	8	E
1302130000	Of hops	30	15
1302191110	White ginseng extract	20	E
1302191120	White ginseng extract powder	20	E
1302191190	Other	20	E
1302191210	Red ginseng extract	754.3	E
1302191220	Red ginseng extract powder	754.3	E
1302191290	Other	754.3	E
1302191900	Other	20	E
1302192000	Cashew nut shell liquid	8	10
1302193000	Natural lacquer	8	20
1302199010	Saps and extracts of aloes	8	10
1302199020	Cola extract	8	10
1302199091	Vanilla oleoresin or vanilla extract	8	15
1302199099	Other	8	20
1302200000	Pectic substances, pectinates and pectates	8	20
1302311000	Agar-agar in stripe form	8	20
1302312000	Agar-agar, powdered	8	20
1302319000	Other	8	5
1302320000	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	8	15
1302390000	Other	8	20
1401101000	Bamboos, phyllostachys	8	20
1401102000	Raw bamboos	8	20
1401109000	Other	8	20
1401201000	Split or drawn	8	10
1401209000	Other	8	10
1401901000	Bark of arrow root's stems	8	10
1401909000	Other	8	10
1404200000	Cotton linters	3	5
1404901000	Hard seeds, pips, hulls and nuts, of a kind used for	3	0

	carving (for example, corozo)		
1404902010	Bark of paper mulberry	3	5
1404902020	Bark of edgeworthia papyriferu	3	0
1404902090	Other	3	5
1404903010	Leaves of quercus dentata	5	5
1404903020	Leaves of smilax china	5	15
1404903090	Other	5	5
1404904000	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass), whether or not put up as a layer with or without supporting material	3	5
1404905000	Vegetable materials of a kind used primarily in brooms or in brushes(for example, broomcorn, piassava, couch-grass and istle), whether or not in hanks or bundles	3	0
1404906010	Gall nuts	3	5
1404906020	Almond hulls	3	5
1404906090	Other	3	5
1404909000	Other	3	5
1501101000	Of a acid value not exceeding 1	3	0
1501109000	Other	3	0
1501201000	Of a acid value not exceeding 1	3	0
1501209000	Other	3	0
1501900000	Other	3	0
1502101010	Of a acid value not exceeding 2	2	0
1502101090	Other	2	0
1502109000	Other	3	0
1502901010	Of a acid value not exceeding 2	2	0
1502901090	Other	2	0
1502909000	Other	3	0
1503002000	Lard-oil	3	0
1503009000	Other	3	0
1504101000	Sharks' liver oil and its fractions	3	5
1504109000	Other	3	5
1504200000	Fats and oils and their fractions, of fish, other than liver oils.	3	20
1504301000	Whale oil and its fractions	3	5
1504309000	Other	3	5
1505001000	Wool grease, crude	3	0
1505009000	Other	3	0
1506001000	Neat's foot oil and its fractions	3	0
1506009000	Other	3	0
1507101000	For food	5	E
1507102000	For manufacturing biodiesel	5	5
1507109000	Other	5	5
1507901010	For food	5	E

1507901020	For manufacturing biodiesel	5	5
1507901090	Other	5	5
1507909000	Other	5	5
1508100000	Crude oil	27	20
1508901000	Refined oil	27	20
1508909000	Other	27	20
1509100000	Virgin	5	5
1509900000	Other	5	5
1510000000	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.	5	5
1511100000	Crude oil	3	0
1511901000	Palm olein	2	0
1511902000	Palm stearin	2	0
1511909000	Other	2	0
1512111000	Sunflower-seed oil	5	5
1512112000	Safflower oil	5	5
1512191010	Sunflower-seed oil	5	15
1512191020	Safflower oil	5	5
1512199010	Sunflower-seed oil	5	5
1512199020	Safflower oil	5	5
1512210000	Crude oil, whether or not gossypol has been removed	5	5
1512291000	Refined oil	5	5
1512299000	Other	5	5
1513110000	Crude oil	3	0
1513191000	Refined oil	3	10
1513199000	Other	3	0
1513211000	Palm kernel oil	5	5
1513212000	Babassu oil	8	5
1513291010	Palm kernel oil	5	15
1513291020	Babassu oil	8	5
1513299000	Other	8	5
1514110000	Crude oil	5	E
1514191000	Refined oil	5	E
1514199000	Other	5	5
1514911000	Other Rape oil or colza oil	5	5
1514912000	Mustard oil	5	5
1514991010	Other Rape oil or colza oil	5	5
1514991020	Mustard oil	5	5
1514999000	Other	5	5
1515110000	Crude oil	5	5
1515190000	Other	5	5
1515210000	Crude oil	5	5
1515290000	Other	5	5
1515300000	Castor oil and its fractions	5	5

1515500000	Sesame oil and its fractions	630% or 12,060won/kg whichever is the greater	E
1515901000	Perilla oil and its fractions	36	E
1515909010	Rice bran oil and its fractions	5	10
1515909020	Camellia oil and its fractions	8	10
1515909030	Joboba oil and its fractions	8	10
1515909040	Tung oil and its fractions	8	10
1515909090	Other	5	10
1516101000	Beef tallow and its fractions	8	10
1516102000	Whale oil and its fractions	8	5
1516109000	Other	8	10
1516201010	Peanut oil and its fraction	36	20
1516201020	Sunflower seed oil and its fraction	36	E
1516201030	Rape or colza oil and its fraction	36	E
1516201040	Perilla oil and its fraction	36	E
1516201050	Sesame oil and its fraction	36	E
1516202010	Coconut (copra) oil and its fraction	8	10
1516202020	Palm oil and its fraction	8	5
1516202030	Maize oil and its fraction	8	E
1516202040	Cotton seed oil and its fraction	8	10
1516202050	Soya-bean oil and its fraction	8	10
1516202090	Other	8	10
1517100000	Margarine, excluding liquid margarine	8	15
1517901000	Imitation lard	8	10
1517902000	Shortening	8	15
1517909000	Other	8	10
1518001000	Dehydrated castor oil	8	10
1518002000	Epoxidised soya-bean oil	8	10
1518009010	For feeding	5	5
1518009090	Other	8	10
1520000000	Glycerol, crude; glycerol waters and glycerol lyes.	8	10
1521101000	Carnauba wax	8	15
1521102000	Palm wax	8	10
1521109000	Other	8	15
1521901000	Spermaceti	8	5
1521902000	Beeswax	8	20
1521909000	Other	8	15
1522001010	Natural	8	10
1522001090	Other	8	10
1522009000	Other	8	15
1601001000	Sausages	18	E
1601009000	Other	30	15
1602100000	Homogenised preparations	30	E
1602201000	In airtight containers	30	20

1602209000	Other	30	20
1602311000	In airtight containers	30	20
1602319000	Other	30	20
1602321010	Samge-tang®	30	E
1602321090	Other	30	E
1602329000	Other	30	E
1602391000	In airtight containers	30	E
1602399000	Other	30	E
1602411000	In airtight containers	30	E
1602419000	Other	27	E
1602421000	In airtight containers	30	E
1602429000	Other	27	E
1602491000	In airtight containers	30	E
1602499000	Other	27	E
1602501000	In airtight containers	72	E
1602509000	Other	72	E
1602901000	In airtight containers	30	E
1602909000	Other	30	E
1603001000	Meat extracts	30	20
1603002000	Meat juices	30	20
1603003000	Fish extracts	30	20
1603004000	Fish juices	30	20
1603009000	Other	30	20
1604111000	In airtight containers	20	20
1604119000	Other	20	20
1604121000	In airtight containers	20	15
1604129000	Other	20	15
1604131000	In airtight containers	20	15
1604139000	Other	20	15
1604141011	In oil	20	15
1604141012	Boiled	20	15
1604141019	Other	20	15
1604141021	In oil	20	15
1604141022	Boiled	20	20
1604141029	Other	20	15
1604141031	In oil	20	20
1604141032	Boiled	20	20
1604141039	Other	20	15
1604149000	Other	20	15
1604151000	In airtight containers	20	E
1604159000	Other	20	E
1604161000	In airtight containers	20	20
1604169000	Other	20	20
1604171000	In airtight containers	20	20
1604179000	Other	20	E

1604191010	Saury	20	E
1604191020	Horse mackerel	20	20
1604191090	Other	20	20
1604199010	Jerk filefish	20	20
1604199090	Other	20	20
1604201000	Fish pastes	20	20
1604202000	Fish marinade	20	15
1604203000	Fish sausages	20	15
1604204010	Of crab flavor	20	15
1604204090	Other	20	20
1604209000	Other	20	20
1604310000	Caviar	20	15
1604320000	Caviar substitutes	20	20
1605101010	In airtight containers	20	20
1605101091	Red snow crab meat	20	20
1605101099	Other	20	20
1605109000	Other	20	15
1605211000	Breaded	20	20
1605219000	Other	20	20
1605290000	Other	20	20
1605301000	In airtight containers	20	15
1605309000	Other	20	20
1605401000	In airtight containers	20	15
1605409000	Other	20	20
1605511000	In airtight containers	20	20
1605519000	Other	20	E
1605521000	In airtight containers	20	15
1605529000	Other	20	20
1605531000	In airtight containers	20	20
1605539000	Other	20	20
1605541010	In airtight containers	20	20
1605541090	Other	20	20
1605542010	In airtight containers	20	E
1605542091	Seasoned squid	20	TRQ
1605542099	Other	20	TRQ
1605551000	In airtight containers	20	20
1605559000	Other	20	E
1605561010	In airtight containers	20	20
1605561090	Other	20	20
1605562010	In airtight containers	20	15
1605562090	Other	20	15
1605569010	In airtight containers	20	15
1605569090	Other	20	20
1605571000	In airtight containers	20	E
1605579000	Other	20	20

1605581000	In airtight containers	20	15
1605589000	Other	20	20
1605591010	In airtight containers	20	15
1605591090	Other	20	20
1605592010	In airtight containers	20	15
1605592090	Other	20	TRQ
1605599010	In airtight containers	20	15
1605599090	Other	20	20
1605611000	In airtight containers	20	15
1605619000	Other	20	15
1605621000	In airtight containers	20	15
1605629000	Other	20	15
1605631000	In airtight containers	20	15
1605639000	Other	20	TRQ
1605691000	In airtight containers	20	15
1605699000	Other	20	20
1701121000	Of a polarization not exceeding 98.5°	3	5
1701122000	Of a polarization exceeding 98.5°	3	5
1701130000	Cane sugar specified in Subheading Note 2 to this Chapter	3	0
1701141000	Of a polarization not exceeding 98.5°	3	0
1701142000	Of a polarization exceeding 98.5°	3	0
1701910000	Containing added flavouring or colouring matter	30	E
1701990000	Other	30	E
1702111000	Lactose	49.5	E
1702119000	Lactose syrup	20	E
1702191000	Lactose	49.5	E
1702199000	Lactose Syrup	20	E
1702201000	Maple sugar	8	10
1702202000	Maple syrup	8	10
1702301000	Glucose	8	E
1702302000	Glucose syrup	8	E
1702401000	Glucose	8	E
1702402000	Glucose syrup	8	E
1702500000	Chemically pure fructose	8	E
1702601000	Fructose	8	E
1702602000	Fructose syrup	8	E
1702901000	Artificial honey	243	E
1702902000	Caramel	8	E
1702903000	Maltose	8	E
1702909000	Other	8	PR-10
1703101000	For use in manufacturing spirits	3	0
1703109000	Other	3	5
1703901000	For use in manufacturing spirits	3	0
1703909000	Other	3	0
1704100000	Chewing gum, whether or not sugar-coated	8	5

1704901000	Liquorice extract, not put up as confectionery	8	5
1704902010	Drops	8	10
1704902020	Caramels	8	5
1704902090	Other	8	10
1704909000	Other	8	10
1801001000	Raw	2	0
1801002000	Roasted	8	5
1802001000	Cocoa shells, husks and skins	8	5
1802009000	Other	8	5
1803100000	Not defatted	5	10
1803200000	Wholly or partly defatted	5	5
1804000000	Cocoa butter, fat and oil.	5	5
1805000000	Cocoa powder, not containing added sugar or other sweetening matter.	5	5
1806100000	Cocoa powder, containing added sugar or other sweetening matter	8	5
1806201000	Chocolate and chocolate confectionery	8	5
1806209010	Cocoa preparation containing 50 % or more by weight of milk powder	8	5
1806209090	Other	8	5
1806311000	Chocolate and chocolate confectionery	8	5
1806319000	Other	8	5
1806321000	Chocolate and chocolate confectionery	8	5
1806329000	Other	8	5
1806901000	Chocolate and chocolate confectionery	8	10
1806902111	Of prepared dry-milk	36	20
1806902119	Other	40	E
1806902191	Of oatmeal	8	5
1806902199	Other	8	5
1806902210	Of barley flour	8	5
1806902290	Other	—	Carved-Out*
1806902910	Of malt extract	30	E
1806902920	Of food preparations of goods of headings 04.01 to 04.04	36	E
1806902991	Of oatmeal	8	5
1806902992	Of barley flour	8	5
1806902999	Other	—	Carved-Out*
1806903010	Of prepared foods obtained by the swelling or roasting of cereals or cereal product	5.4	5
1806903091	Rice in grain form	8	15
1806903099	Other	8	5
1806909010	Cocoa preparation containing 50 % or more by weight of milk powder	8	15
1806909090	Other	8	15
1901101010	Prepared dry milk	36	E
1901101090	Other	40	E

1901109010	Of oatmeal	8	5
1901109090	Other	8	5
1901201000	Of rice flour	—	Carved- Out*
1901202000	Of barley flour	8	15
1901209000	Other	—	Carved- Out*
1901901000	Malt extract	30	20
1901902010	Of a fat content, by weight, not exceeding 30 %	36	E
1901902020	Of a fat content, by weight, exceeding 30 %	36	E
1901909010	Oat meal	8	15
1901909091	Of rice flour	—	Carved- Out*
1901909092	Of barley flour	8	15
1901909099	Other	—	Carved- Out*
1902111000	Spaghetti	5	5
1902112000	Macaroni	5	5
1902119000	Other	5	5
1902191000	Noodles	5	10
1902192000	Chinese vermicelli	28% or 222won/kg whichever is the greater	PR-10
1902193000	Naeng-myun㉔	5	10
1902199000	Other	5	10
1902200000	Stuffed pasta, whether or not cooked or otherwise prepared	5	10
1902301010	Ramen㉔	5	5
1902301090	Other	5	5
1902309000	Other	5	5
1902400000	Couscous	5	5
1903001000	Tapioca	8	20
1903009000	Other	8	20
1904101000	Corn flakes	5.4	10
1904102000	Corn chip	5.4	10
1904103000	Puffed rice	5.4	10
1904109000	Other	5.4	10
1904201000	Of Musli type preparations	45	20
1904209000	Other	5.4	10
1904300000	Bulgur wheat	8	15
1904901010	Steamed or boiled rice	50	E
1904901090	Other	8	E
1904909000	Other	8	15
1905100000	Crispbread	8	5
1905200000	Gingerbread and the like	8	5
1905310000	Sweet biscuits	8	10
1905320000	Waffles and wafers	8	5

1905400000	Rusks, toasted bread and similar toasted products	8	5
1905901010	Bread	8	5
1905901020	Ship's biscuits	8	5
1905901030	Pastries and cakes	8	5
1905901040	Biscuits, cookies and crackers	5	10
1905901050	Bakers' wares of rice	8	15
1905901090	Other	8	10
1905909010	Empty cachets of a kind suitable for pharmaceutical use	8	5
1905909020	Rice paper	8	15
1905909090	Other	8	10
2001100000	Cucumbers and gherkins	30	E
2001901000	Fruit and nuts	30	15
2001909010	Shallots	30	E
2001909020	Tomatoes	30	E
2001909030	Cauliflower	30	20
2001909040	Sweet corn	30	15
2001909050	Rakkyo	30	20
2001909060	Garlic	30	E
2001909070	Onions	30	E
2001909090	Other	30	E
2002100000	Tomatoes, whole or in pieces	8	20
2002901000	Tomato paste (of a soluble solid, of 24 % or more)	5	15
2002909000	Other	8	20
2003104000	Cultivated mushrooms (Agaricus bisporus)	20	20
2003109000	Other	20	20
2003901000	Oak Mushrooms	20	E
2003902000	Pine Mushrooms	20	E
2003903000	Truffles	20	15
2003909000	Other	20	20
2004100000	Potatoes	18	E
2004901000	Sweet corn	30	15
2004909000	Other	30	E
2005101000	Pureed corn for infant	20	20
2005109000	Other	20	20
2005201000	Croquettes prepared from flakes	20	E
2005209000	Other	20	E
2005400000	Peas (Pisum sativum)	20	20
2005511000	Of small green beans	20	20
2005512000	Of small red beans	20	PR-10
2005519000	Other	20	20
2005591000	Of small green beans	20	20
2005592000	Of small red beans	20	E
2005599000	Other	20	20
2005600000	Asparagus	20	20
2005700000	Olives	20	15

2005800000	Sweet corn (Zea mays var. saccharata)	15	15
2005910000	Bamboo shoots	20	20
2005991000	Kim-chi®	20	PR-1
2005992000	Sauerkraut	20	15
2005999000	Other	20	PR-10
2006001000	Marrons glacés	30	E
2006002000	Pineapples	30	15
2006003000	Ginger	30	E
2006004000	Lotus roots	30	20
2006005000	Peas (Pisum sativum)	20	20
2006006010	Beans shelled	20	20
2006006090	Other	20	20
2006007000	Asparagus	20	20
2006008000	Olive	20	15
2006009010	Sweet corn (Zeamays var. Sac charata)	15	15
2006009020	Bamboo shoots	20	E
2006009030	Of other vegetable	20	20
2006009090	Other	30	20
2007100000	Homogenised preparations	30	20
2007911000	Jams, fruit jellies and marmalades	30	E
2007919000	Other	30	E
2007991000	Jams, fruit jellies and marmalades	30	20-A
2007999000	Other	30	E
2008111000	Peanut butter	50	20
2008119000	Other	63.9	PR-10
2008191000	Chestnuts	50	E
2008192000	Coconut	45	15
2008199000	Other	45	20
2008200000	Pineapples	45	15
2008301000	Citrus junos	45	E
2008309000	Other	45	E
2008400000	Pears	45	E
2008500000	Apricots	45	20
2008600000	Cherries	45	20
2008701000	In airtight containers, added sugar	50	E
2008709000	Other	45	E
2008800000	Strawberries	45	E
2008910000	Palm hearts	45	15
2008930000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	45	20
2008971010	In airtight containers, added sugar	50	E
2008971090	Other	45	E
2008972000	Fruit salad	45	E
2008979000	Other	45	E
2008991000	Grapes	45	E
2008992000	Apples	45	E

2008993000	Popcorn	45	15
2008994000	Salted Japanese pepper	45	20
2008999000	Other	45	20-A
2009110000	Frozen	54	E
2009120000	Not frozen, of a Brix value not exceeding 20	54	E
2009190000	Other	54	E
2009210000	Of a Brix value not exceeding 20	30	20
2009290000	Other	30	20
2009311000	Lemon juice	50	15
2009312000	Lime juice	50	15
2009319000	Other	54	E
2009391000	Lemon juice	50	15
2009392000	Lime juice	50	15
2009399000	Other	54	E
2009410000	Of a Brix value not exceeding 20	50	15
2009490000	Other	50	15
2009500000	Tomato juice	30	E
2009610000	Of a Brix value not exceeding 30	45	E
2009690000	Other	45	E
2009710000	Of a Brix value not exceeding 20	45	E
2009790000	Other	45	E
2009810000	Cranberries(Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	50	20
2009891010	Peach juice	50	E
2009891020	Strawberry juice	50	E
2009891090	Other	50	E
2009892000	Juice of vegetable	30	E
2009901010	Chiefly on the basic of orange juice	50	E
2009901020	Chiefly on the basic of apple juice	50	E
2009901030	Chiefly on the basic of grape juice	50	E
2009901090	Other	50	E
2009902000	Of vegetables	30	E
2009909000	Other	50	E
2101111000	Instant coffee	8	20
2101119000	Other	8	5
2101121000	Preparations of instant coffee	8	15
2101129010	Of containing milk, cream or their substitutes	8	15
2101129090	Other	8	20
2101201000	Of containing sugar, lemon or their substitutes	40	E
2101209011	Of packing with tea bag	40	20
2101209019	Other	40	20
2101209090	Other	40	E
2101301000	Of barley	8	20
2101309000	Other	8	20
2102101000	Brewery yeast	8	5
2102102000	Distillery yeast	8	5

2102103000	Bakery yeast	8	10
2102104000	Culture yeast	8	5
2102109000	Other	8	5
2102201000	Inactive yeasts	8	5
2102202000	Nulook®	8	15
2102203010	Of tablet	8	5
2102203090	Other	8	5
2102204010	Of tablet	8	5
2102204090	Other	8	5
2102209000	Other	8	5
2102300000	Prepared baking powders	8	5
2103100000	Soya sauce	8	E
2103201000	Tomato ketchup	8	20
2103202000	Tomato sauces	45	20
2103301000	Mustard flour and meal	8	15
2103302000	Prepared mustard	8	15
2103901010	Bean paste	8	E
2103901020	Chinese bean paste	8	20
2103901030	Gochujang®	45	E
2103901090	Other	45	E
2103909010	Mayonnaise	8	10
2103909020	Instant curry	45	20
2103909030	Mixed seasonings	45	PR-1
2103909040	Maejoo®	13% or 52won/kg whichever is the greater	E
2103909090	Other	45	PR-1
2104101000	Of meat	18	20
2104102000	Of fish	30	15
2104103000	Of vegetable	18	20
2104109000	Other	18	20
2104200000	Homogenised composite food preparations	30	20
2105001010	Not containing cocoa	8	15
2105001090	Other	8	15
2105009010	Not containing cocoa	8	15
2105009090	Other	8	15
2106101000	Bean-curd	8	20
2106109020	Protein concentrates	8	10
2106109030	Textured protein substances	8	10
2106901010	Cola base	8	5
2106901020	Beverage base of perfumed fruits	8	15
2106901090	Other	8	15
2106902000	Sugar syrups, containing added flavouring or colouring matter	8	5

2106903011	Ginseng tea	8	20
2106903019	Other	8	20
2106903021	Red ginseng tea	754.3	E
2106903029	Other	754.3	E
2106904010	Laver	8	PR-10
2106904090	Other	8	5
2106909010	Coffee creamer	8	15
2106909021	Of a butter content, by weight, not exceeding 30 %	8	20
2106909022	Of a butter content, by weight, exceeding 30 % but not exceeding 70 %	8	20
2106909023	Of a butter content, by weight, exceeding 70 %	8	20
2106909030	Preparations for use in manufacturing ice cream	8	15
2106909040	Autolyzed yeast and other yeast extracts	8	10
2106909050	Flavors in preparations	8	10
2106909060	Acorn flour	8	20
2106909070	Preparations with a basis of aloe	8	10
2106909080	Of preparations (other than those based on odoriferous substances) of types used in the manufacture of beverages with an alcoholic strength by volume exceeding 0.5 % vol	30	20
2106909091	Preparations of royal jelly and honey	8	E
2106909099	Other	8	10
2201100000	Mineral waters and aerated waters	8	5
2201901000	Ice and snow	8	5
2201909000	Other	8	5
2202101000	Coloured	8	5
2202109000	Other	8	5
2202901000	Beverage based on ginseng	8	20
2202902000	Beverage of fruit juice	9	10
2202903000	Sikhye®	8	5
2202909000	Other	8	10
2203000000	Beer made from malt.	30	20
2204100000	Sparkling wine	15	10
2204211000	Red wine	15	10
2204212000	White wine	15	10
2204219000	Other	15	10
2204291000	Red wine	15	10
2204292000	White wine	15	10
2204299000	Other	15	10
2204300000	Other grape must	30	E
2205100000	In containers holding 2 l or less	15	10
2205900000	Other	15	10
2206001010	Cider	15	15
2206001020	Perry	15	15
2206001090	Other	15	5
2206002010	Cheongju®	15	10

2206002020	Yakju(㉔)	15	10
2206002030	Takju(㉔)	15	10
2206002090	Other	15	15
2206009010	Wine cooler (added the product of heading 20.09 or 22.02, including being made of grapes)	15	10
2206009090	Other	15	15
2207101000	Roughly distilled alcohol for beverages	10	20
2207109010	Fermented alcohol for manufacture of liquors	270	E
2207109090	Other	30	20
2207200000	Ethyl alcohol and other spirits, denatured, of any strength	8	15
2208201000	Cognac	15	10
2208209000	Other	15	10
2208301000	Scotch whisky	20	10
2208302000	Bourbon whisky	20	10
2208303000	Rye whisky	20	10
2208309000	Other	20	20
2208400000	Rum and other spirits obtained by distilling fermented sugarcane products	20	10
2208500000	Gin and geneva	20	10
2208600000	Vodka	20	10
2208701000	Ginseng wine	20	E
2208702000	Ogarpi(㉔) wine	20	20
2208709000	Other	20	15
2208901000	Brandies other than that of subheading 2208.20	20	10
2208904000	Soju(㉔)	30	20
2208906000	Kaoliang wine	30	20
2208907000	Tequila	20	10
2208909000	Other	30	20
2209001000	Brewery vinegar	8	5
2209009000	Other	8	5
2301101000	Flours, meals and pellets, of meat or meat offal	9	20
2301102000	Greaves	5	5
2301201000	Flours, meals and pellets of fish	5	5
2301209000	Other	5	5
2302100000	Of maize (corn)	5	5
2302300000	Of wheat	2	0
2302401000	Of rice	5	5
2302409000	Other	5	5
2302500000	Of leguminous plants	5	5
2303100000	Residues of starch manufacture and similar residues	0	0
2303200000	Beet-pulp, bagasse and other waste of sugar manufacture	5	10
2303301000	For feeding	3	0
2303309000	Other	5	5
2304000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the	1.8	0

	extraction of soyabean oil.		
2305000000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	5	5
2306100000	Of cotton seeds	2	0
2306200000	Of linseed	5	5
2306300000	Of sunflower seeds	5	5
2306410000	Of low erucic acid rape or colza seeds	0	0
2306490000	Other	0	0
2306500000	Of coconut or copra	2	0
2306600000	Of palm nuts or kernels	2	0
2306901000	Of sesamum seeds	63% or 72won/kg whichever is the greater	20
2306902000	Of perilla seeds	5	5
2306903000	Of maize (corn) germ	5	10
2306909000	Other	5	5
2307000000	Wine lees; argol.	5	5
2308001000	Acorns	5	20
2308002000	Horse-chestnuts	5	5
2308003000	Cotton seed hulls	5	10
2308009000	Other	46.4	TRQ
2309101000	Dog food	5	15
2309102000	Cat food	5	15
2309901010	For pigs	4.2	15
2309901020	For fowls	4.2	15
2309901030	For fish	5	15
2309901040	For bovine	4.2	15
2309901091	Of milk replacer	71	20
2309901099	Other	5	15
2309902010	Chiefly on the basis of inorganic substances or minerals (excluding chiefly on the basis of micro-minerals)	50.6	20
2309902020	Chiefly on the basis of flavourings	50.6	20
2309902091	Automatic approval import items as of December 31,1994 : 1. Peckmor, sessalom, calfnectar and pignectar of FCA Feed flavor starter (conc.) 2. FCA Feed nectars (conc.) 3. FCA Feed protanox 4. FCA Encila (conc.) 5. FCA Sugar mate 6. Poultry, fish, mineral, calf, hy sugar and cheese of FFI Ade (conc.) 7. Pig, hog, cattle, dairy, beef and kanine of FFI Krave (conc.) 8. Pig and fresh of FFI Arome (cone., 2X)	5	5

9. Pecuaroma-poultry Other

2309902099	Other	50.6	20
2309903010	Chiefly on the basis of antibiotics	5	10
2309903020	Chiefly on the basis of vitamins	5	5
2309903030	Chiefly on the basis of micro minerals	5	5
2309903090	Other	5	5
2309909000	Other	50.6	20
2401101000	Flue-cured	20	15
2401102000	Burley	20	15
2401103000	Oriental	20	15
2401109000	Other	20	15
2401201000	Flue-cured	20	20
2401202000	Burley	20	15
2401203000	Oriental	20	20
2401209000	Other	20	15
2401301000	Stems	20	20
2401302000	Scraps	20	15
2401309000	Other	20	15
2402101000	Cigar	40	15
2402102000	Cheroot	40	15
2402103000	Cigarillos	40	15
2402201000	Filter tip cigarettes	40	20
2402209000	Other	40	20
2402900000	Other	40	15
2403110000	Water pipe tobacco specified in Subheading Note 1 to this Chapter	40	15
2403191000	Pipe tobacco	40	15
2403199000	Other	40	15
2403911000	Tobacco sheets	32.8	15
2403919000	Other	40	15
2403991000	Chewing tobacco	40	15
2403992000	Snuff	40	15
2403993000	Tobacco extracts and essences	40	15
2403999000	Other	40	15
2501001010	Rock salt	1	0
2501001020	Sea salt made by the heat of the sun	1	20
2501009010	Edible salt	8	20
2501009020	Pure sodium chloride	8	20
2501009090	Other	8	20
2502000000	Unroasted iron pyrites.	2	5
2503000000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	2	5
2504101000	Natural graphite, crystalline	3	0
2504102000	Natural graphite, amorphous	3	0
2504109000	Other	3	0
2504901000	Natural graphite, crystalline	3	0

2504902000	Natural graphite, amorphous	3	0
2504909000	Other	3	0
2505100000	Silica sands and quartz sands	2	0
2505901010	Clayey sand	3	5
2505901020	Felspathic sand	3	5
2505901090	Other	3	5
2505909000	Other	3	5
2506101000	Containing less than 0.06 % of impurities	3	5
2506102000	Containing not less than 0.06 % but not more than 0.1 % of impurities	3	5
2506103000	Containing more than 0.1 % of impurities	3	10
2506201000	Crude or roughly trimmed	3	5
2506209000	Other	3	10
2507001010	Not calcined	3	10
2507001090	Other	3	10
2507002010	Gairome	3	5
2507002020	Kibushi	3	5
2507002090	Other	3	10
2507009000	Other	3	10
2508100000	Bentonite	3	10
2508300000	Fire-clay	3	10
2508401000	Acid clay	3	5
2508402000	Decolourising earths and fuller's earth	3	10
2508409000	Other	3	10
2508501000	Andalusite	3	5
2508502000	Kyanite	3	5
2508503000	Sillimanite	3	5
2508600000	Mullite	3	10
2508701000	Shamotte	3	10
2508702000	Dinas earth	3	5
2509000000	Chalk.	3	5
2510101000	Natural calcium phosphates	0	0
2510102000	Natural aluminium calcium phosphates	1	5
2510109000	Other	1	5
2510201000	Natural calcium phosphates	3	5
2510202000	Natural aluminium calcium phosphates	3	5
2510209000	Other	3	5
2511100000	Natural barium sulphate (barytes)	3	10
2511200000	Natural barium carbonate (witherite)	3	5
2512000000	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.	3	10
2513101000	Crude or in irregular pieces, including crushed pumice ("bimskies")	3	10
2513109000	Other	3	5
2513201010	Emery	3	5

2513201020	Natural corundum	3	5
2513201030	Natural garnet	3	5
2513201090	Other	3	5
2513202010	Emery	3	10
2513202020	Natural corundum	3	5
2513202030	Natural garnet	3	5
2513202090	Other	3	10
2514001000	Crude or roughly trimmed	3	10
2514009000	Other	3	10
2515111000	Marble	3	10
2515112000	Travertine	3	5
2515121000	Marble	3	5
2515122000	Travertine	3	5
2515200000	Ecaussine and other calcareous monumental or building stone; alabaster	3	5
2516110000	Crude or roughly trimmed	3	10
2516120000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	10
2516201000	Crude or roughly trimmed	3	10
2516209000	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	10
2516901000	Crude or roughly trimmed	3	10
2516909000	Other	3	10
2517101000	Pebbles	3	10
2517102000	Broken or crushed stone	3	5
2517109000	Other	3	10
2517200000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	3	5
2517300000	Tarred macadam	3	5
2517410000	Of marble	3	10
2517491000	Of basalt	3	10
2517492000	Of granite	3	10
2517499000	Other	3	10
2518100000	Dolomite, not calcined or sintered	3	10
2518200000	Calcined or sintered dolomite	3	5
2518300000	Dolomite ramming mix	3	10
2519100000	Natural magnesium carbonate (magnesite)	3	10
2519901000	Fused or dead-burned magnesia	3	10
2519902000	Natural magnesium oxide	3	10
2519909000	Other	3	10
2520101000	Gypsum	5	10
2520102000	Anhydrite	5	10
2520201000	Specially calcined or finely ground for use in dentistry	5	5
2520209000	Other	5	10
2521001000	Limestone	3	10

2521009000	Other	3	10
2522100000	Quicklime	3	10
2522200000	Slaked lime	3	5
2522300000	Hydraulic lime	3	10
2523100000	Cement clinkers	5	0
2523210000	White cement, whether or not artificially coloured	5	0
2523290000	Other	5	0
2523300000	Aluminous cement	8	0
2523901000	Slag cements	5	0
2523909000	Other	5	0
2524100000	Crocidolite	5	5
2524901000	Amosite	5	5
2524902000	Chrysotile	5	5
2524909000	Other	5	5
2525100000	Crude mica and mica rifted into sheets or splittings	3	10
2525200000	Mica powder	3	10
2525300000	Mica waste	3	5
2526101000	Whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular shape (including square)	3	5
2526109000	Other	3	5
2526200000	Crushed or powdered	5	10
2528001000	Natural sodium borates and concentrates thereof(whether or not calcined)	3	5
2528002000	Calcium borates	3	5
2528003000	Magnesium chloroborate	3	5
2528004000	Natural boric acid	3	10
2528009000	Other	3	5
2529100000	Feldspar	3	10
2529211000	Powder	2	10
2529219000	Other	2	10
2529221000	Powder	2	10
2529229000	Other	2	5
2529301000	Leucite	2	5
2529302000	Nepheline	2	5
2529303000	Nepheline syenite	2	5
2530101000	Vermiculite	3	10
2530102000	Perlites and chlorites	3	10
2530200000	Kieserite, epsomite (natural magnesium sulphates)	3	5
2530901000	Natural arsenic sulfides	3	5
2530902000	Pyrolusite (manganese ore) suitable for manufacturing dry batteries	3	5
2530903000	Strontianite	3	5
2530904000	Cinnabar	3	5
2530905000	Pyrophyllite	3	5

2530906000	Zeolites	3	10
2530907000	Alunites	3	5
2530908000	Wollastonites	3	10
2530909010	Pottery stone	3	5
2530909020	Sericites	3	10
2530909030	Earth colours	8	5
2530909040	Natural micaceous iron oxides	8	10
2530909050	Natural cryolite and natural chiolite	3	5
2530909091	Natural calcium carbonate	3	10
2530909099	Other	3	10
2601111000	Red haematite	0	0
2601112000	Magnetite	0	0
2601119000	Other	0	0
2601121000	Red haematite	0	0
2601122000	Magnetite	0	0
2601129000	Other	0	0
2601200000	Roasted iron pyrites	1	0
2602000000	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
2603000000	Copper ores and concentrates.	0	0
2604000000	Nickel ores and concentrates.	0	0
2605000000	Cobalt ores and concentrates.	0	0
2606000000	Aluminium ores and concentrates.	0	0
2607000000	Lead ores and concentrates.	0	0
2608000000	Zinc ores and concentrates.	0	0
2609000000	Tin ores and concentrates.	0	0
2610000000	Chromium ores and concentrates.	0	0
2611001000	Wolframite	0	0
2611002000	Scheelite	0	0
2611009000	Other	0	0
2612100000	Uranium ores and concentrates	0	0
2612200000	Thorium ores and concentrates	0	0
2613100000	Roasted	0	0
2613900000	Other	0	0
2614001000	Rutile	0	0
2614002000	Anatase	0	0
2614009000	Other	0	0
2615100000	Zirconium ores and concentrates	0	0
2615901000	Niobium ores and concentrates	0	0
2615902000	Tantalum ores and concentrates	0	0
2615903000	Vanadium ores and concentrates	0	0
2616100000	Silver ores and concentrates	0	0
2616901000	Gold ores and concentrates	0	0
2616902000	Platinum ores and concentrates (including ores and	0	0

	concentrates of platinum group)		
2617100000	Antimony ores and concentrates	0	0
2617901000	Mercury ores and concentrates	0	0
2617902000	Germanium ores and concentrates	0	0
2617903000	Beryllium ores and concentrates	0	0
2617904000	Bismuth ores and concentrates	0	0
2617909000	Other	0	0
2618000000	Granulated slag (slag sand) from the manufacture of iron or steel.	2	10
2619001010	Blast furnace slag	2	5
2619001090	Other	2	5
2619002000	Dross	2	5
2619003000	Scalings	2	10
2619009000	Other	2	5
2620110000	Hard zinc spelter	2	5
2620190000	Other	2	5
2620210000	Leaded gasoline sludges and leaded anti-knock compound sludges	2	5
2620290000	Other	2	5
2620300000	Containing mainly copper	2	5
2620400000	Containing mainly aluminium	2	5
2620600000	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	2	5
2620910000	Containing antimony, beryllium, cadmium, chromium or their mixtures	2	5
2620990000	Other	2	10
2621100000	Ash and residues from the incineration of municipal waste	2	10
2621900000	Other	2	10
2701110000	Anthracite	0	0
2701121000	Coking coal, heavy	0	0
2701122000	Other coking coal	0	0
2701129010	Containing a volatile matter less than 22 % by weight (on a dry, mineral-matter-free basis)	0	0
2701129090	Other	0	0
2701190000	Other coal	0	0
2701201000	Briquettes	1	10
2701202000	Ovoids	1	10
2701209000	Other	1	10
2702100000	Lignite, whether or not pulverised, but not agglomerated	1	5
2702200000	Agglomerated lignite	1	5
2703001000	Not agglomerated	1	5
2703002000	Agglomerated	1	5

2704001010	Of coal	3	10
2704001090	Other	3	10
2704002000	Semi-coke	3	5
2704003000	Retort carbon	3	5
2705000000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	5	5
2706001000	Coal tars	5	10
2706002000	Tars from lignit or peat	5	5
2706009000	Other	5	5
2707100000	Benzol (benzene)	3	0
2707200000	Toluol (toluene)	3	0
2707300000	Xylol (xylenes)	3	0
2707400000	Naphthalene	5	0
2707500000	Other aromatic hydrocarbon mixtures of which 65 % or more by volume (including losses) distils at 250°C by the ASTM D 86 method	5	0
2707910000	Creosote oils	5	0
2707991000	Solvent naphtha	5	0
2707992000	Anthracene	5	0
2707993000	Phenols	8	0
2707999000	Other	5	0
2708100000	Pitch	5	15
2708200000	Pitch coke	5	15
2709001010	Of a specific gravity more than 0.796 but not more than 0.841 at 15°C	3	0
2709001020	Of a specific gravity more than 0.841 but not more than 0.847 at 15°C	3	0
2709001030	Of a specific gravity more than 0.847 but not more than 0.855 at 15°C	3	0
2709001040	Of a specific gravity more than 0.855 but not more than 0.869 at 15°C	3	0
2709001050	Of a specific gravity more than 0.869 but not more than 0.885 at 15°C	3	0
2709001060	Of a specific gravity more than 0.885 but not more than 0.899 at 15°C	3	0
2709001070	Of a specific gravity more than 0.899 but not more than 0.904 at 15°C	3	0
2709001080	Of a specific gravity more than 0.904 but not more than 0.966 at 15°C	3	0
2709001090	Other	3	0
2709002000	Crude oils obtained from bituminous minerals	3	0
2710121000	Motor spirit	3	15
2710122000	Aviation spirit	3	0
2710123000	Propylene tetramer	5	0
2710124000	Naphtha	0	0

2710125000	Natural gas liquid	0	0
2710129000	Other	5	10
2710191010	Jet fuel	5	5
2710191090	Other	5	10
2710192010	Kerosene	3	15
2710192020	Jet fuel	3	15
2710192030	n-paraffine	5	5
2710192090	Other	5	5
2710193000	Gas oils	3	15
2710194010	Light fuel oil (bunker A)	3	10
2710194020	Fuel oil (bunker B)	3	5
2710194030	Bunker C	3	10
2710194090	Other	5	5
2710195010	Raw oils	7	5
2710195020	Lubricating base oil	7	5
2710196000	Extender oil	8	5
2710197110	Aviation engine oil	7	5
2710197120	Engine oil for automotive	7	5
2710197130	Engine oil for marine use	7	15
2710197210	Cylinder oil	7	5
2710197220	Spindle oil	7	5
2710197230	Gear oil	7	5
2710197240	Turbine oil	7	5
2710197250	Refrigerating machine oil	7	5
2710197310	Compound oil	7	0
2710197320	Liquid paraffin	7	5
2710197330	Automatic transmission fluid	7	5
2710197410	Anti-corrosive oil	7	5
2710197420	Cutting oil	7	5
2710197430	Cleansing oil	7	5
2710197440	Mould release oil	7	5
2710197450	Hydraulic brake oil	7	5
2710197510	Process oil	7	5
2710197520	Insulating oil	7	0
2710197530	Heat treating oil	7	5
2710197540	Heat transfer oil	7	5
2710197900	Other	7	5
2710198010	Containing aluminium as additive	8	0
2710198020	Containing calcium as additive	8	0
2710198030	Containing sodium as additive	8	0
2710198040	Containing lithium as additive	8	5
2710198090	Other	8	5
2710199000	Other	8	5
2710201010	Motor spirit	5	0
2710201020	Aviation spirit	5	0

2710201030	Propylene tetramer	5	0
2710201040	Naphtha	0	0
2710201050	Natural gas liquid	0	0
2710201090	Other	5	0
2710209110	Jet fuel	5	0
2710209190	Other	5	0
2710209210	Kerosene	5	0
2710209220	Jet fuel	5	0
2710209230	n-paraffine	5	0
2710209290	Other	5	0
2710209300	Gas oils	5	0
2710209410	Light fuel oil (bunker A)	5	0
2710209420	Fuel oil (bunker B)	5	0
2710209430	Bunker C	5	0
2710209490	Other	5	0
2710209510	Raw oils	7	0
2710209520	Lubricating base oil	7	0
2710209600	Extender oil	8	0
2710209711	Aviation engine oil	7	0
2710209712	Engine oil for automotive	7	0
2710209713	Engine oil for marine use	7	0
2710209721	Cylinder oil	7	0
2710209722	Spindle oil	7	0
2710209723	Gear oil	7	0
2710209724	Turbine oil	7	0
2710209725	Refrigerating machine oil	7	0
2710209731	Compound oil	7	0
2710209732	Liquid paraffin	7	0
2710209733	Automatic transmission fluid	7	0
2710209741	Anti corrosive oil	7	0
2710209742	Cutting oil	7	0
2710209743	Cleansing oil	7	0
2710209744	Mould release oil	7	0
2710209745	Hydraulic brake oil	7	0
2710209751	Process oil	7	0
2710209752	Insulating oil	7	0
2710209753	Heat treating oil	7	0
2710209754	Heat transfer oil	7	0
2710209790	Other	7	0
2710209810	Containing aluminium as additive	8	0
2710209820	Containing calcium as additive	8	0
2710209830	Containing sodium as additive	8	0
2710209840	Containing lithium as additive	8	0
2710209890	Other	8	0
2710209900	Other	8	0

2710911010	Of motor spirit, aviation spirit and jet fuel	3	0
2710911020	Of naphtha and natural gas liquid	0	0
2710911090	Other	5	0
2710912010	Of kerosene and jet fuel	3	0
2710912090	Other	5	0
2710913000	Of gas oils	3	0
2710914010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	0
2710914090	Other	5	0
2710915000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	0
2710919000	Other	8	5
2710991010	Of motor spirit, aviation spirit and jet fuel	3	0
2710991020	Of naphtha and natural gas liquid	0	0
2710991090	Other	5	0
2710992010	Of kerosene and jet fuel	3	0
2710992090	Other	5	0
2710993000	Of gas oils	3	0
2710994010	Of light fuel oil (bunker A), fuel oil (bunker B) and bunker C	3	0
2710994090	Other	5	0
2710995000	Of raw oils, lubricating oil (other than extender oil) and lubricating base oil	7	0
2710999000	Other	8	5
2711110000	Natural gas	3	15
2711120000	Propane	3	15
2711130000	Butanes	3	15
2711141000	Ethylene	5	0
2711142000	Propylene	5	0
2711143000	Butylene	5	0
2711144000	Butadiene	5	0
2711190000	Other	5	10
2711210000	Natural gas	3	15
2711290000	Other	5	0
2712101000	Vaseline	8	0
2712109000	Other	8	5
2712200000	Paraffin wax containing by weight less than 0.75 % of oil	8	10
2712901010	Slack wax and scale wax	8	5
2712901020	Microcrystalline wax	8	5
2712901090	Other	8	5
2712909010	Montan wax	8	5
2712909020	Peat wax	8	0
2712909030	Ceresin wax	8	0
2712909040	Synthetic paraffin wax	8	5
2712909090	Other	8	10

2713110000	Not calcined	5	5
2713120000	Calcined	5	10
2713200000	Petroleum bitumen	5	5
2713900000	Other residues of petroleum oils or of oils obtained from bituminous minerals	5	0
2714100000	Bituminous or oil shale and tar sands	5	0
2714901000	Bitumen and asphalt, natural	5	0
2714902000	Asphaltites	5	0
2714903000	Asphaltic rock	5	0
2715001000	Cut-backs	5	0
2715002000	Emulsions or stable suspensions of asphalt, bitumen, pitch or tar	5	10
2715003000	Mastics	5	0
2715009000	Other	5	0
2716000000	Electrical energy.	5	5
2801100000	Chlorine	5.5	0
2801200000	Iodine	5.5	0
2801301000	Fluorine	5.5	0
2801302000	Bromine	5.5	0
2802001000	Sulphur, sublimed	5	0
2802002000	Sulphur, precipitated	5	0
2802003000	Colloidal sulfur	5	0
2803001000	Acetylene black	5.5	0
2803009011	For manufacturing secondary batteries	5	0
2803009019	Other	5.5	5
2803009090	Other	5.5	0
2804100000	Hydrogen	5.5	0
2804210000	Argon	5.5	0
2804291000	Helium	5.5	0
2804292000	Neon	5.5	0
2804293000	Krypton	5.5	0
2804294000	Xenon	5.5	0
2804299000	Other	5.5	0
2804300000	Nitrogen	5.5	0
2804400000	Oxygen	5.5	0
2804501000	Boron	5.5	0
2804502000	Tellurium	5.5	10
2804610000	Containing by weight not less than 99.99 % of silicon	3	0
2804690000	Other	5	10
2804701000	Yellow phosphorous	5	0
2804709000	Other	5.5	0
2804800000	Arsenic	5.5	0
2804900000	Selenium	5.5	10
2805110000	Sodium	5.5	0
2805120000	Calcium	5.5	0
2805190000	Other	5.5	5

2805301000	Cerium group	5.5	5
2805302000	Terbium group	5.5	0
2805303000	Erbium group	5.5	0
2805304000	Yttrium	5.5	0
2805305000	Scandium	5.5	0
2805309000	Other	5.5	5
2805400000	Mercury	5.5	0
2806100000	Hydrogen chloride (hydrochloric acid)	5.5	0
2806200000	Chlorosulphuric acid	5.5	0
2807001010	For making semiconductor	5.5	10
2807001090	Other	5.5	10
2807002000	Oleum	5.5	0
2808001010	For making semiconductor	5.5	0
2808001090	Other	5.5	0
2808002000	Sulphonitric acids	5.5	0
2809100000	Diphosphorus pentaoxide	5.5	0
2809201010	For making semiconductor	5.5	0
2809201090	Other	5.5	5
2809202010	Metaphosphoric acid	5.5	0
2809202020	Pyrophosphoric acid	5.5	0
2809202090	Other	5.5	0
2810001010	Diboron trioxide	5.5	0
2810001090	Other	5.5	0
2810002000	Ortho boric acid	5.5	0
2810003000	Meta boric acid	5.5	0
2810009000	Other	5.5	10
2811111000	For making semiconductor	5.5	5
2811119000	Other	5.5	10
2811191000	Hydrogensulphide	5.5	0
2811192000	Hydrobromic acid	5.5	0
2811193000	Sulphamic acid	5.5	0
2811194000	Perchloric acid	5.5	0
2811195000	Chloric acid	5.5	0
2811196000	Hypophosphorous acid	5.5	0
2811197000	Phosphorous acid	5.5	0
2811198000	Arsenic acid	5.5	0
2811199010	Hydrogen cyanide	5.5	5
2811199090	Other	5.5	0
2811210000	Carbon dioxide	5.5	0
2811221000	White carbon	5.5	5
2811229010	Silicagel	5.5	5
2811229090	Other	5.5	0
2811291000	Carbon monoxide	5.5	0
2811292000	Nitrous oxide	5.5	0
2811293000	Nitrogen dioxide	5.5	0

2811294000	Arsenic trioxide	5.5	0
2811295000	Arsenic pentoxide	5.5	0
2811299000	Other	5.5	0
2812101010	Iodine trichloride	5	0
2812101020	Phosphorous trichloride	5	0
2812101030	Phosphorous pentachloride	5	0
2812101040	Arsenic trichloride	5	0
2812101050	Sulphur monochloride	5	0
2812101060	Sulphur dichloride	5	0
2812101090	Other	5	0
2812102010	Thionyl chloride	5	0
2812102020	Carbonyl dichloride (phosgene)	5	0
2812102030	Phosphorous oxychloride	5	0
2812102090	Other	5	0
2812901000	Boron trifluoride	5.5	5
2812902000	Sulphur hexafluoride	5.5	5
2812909000	Other	5.5	0
2813100000	Carbon disulphide	5.5	0
2813901020	Phosphorous pentasulphide	5.5	0
2813901090	Other	5.5	0
2813902010	Diarsenic pentasulphide	5.5	0
2813902090	Other	5.5	0
2813903000	Silicon sulphide	5.5	0
2813909000	Other	5.5	0
2814100000	Anhydrous ammonia	1	0
2814200000	Ammonia in aqueous solution	2	0
2815110000	Solid	5.5	0
2815120000	In aqueous solution (soda lye or liquid soda)	8	E
2815200000	Potassium hydroxide (caustic potash)	5.5	E
2815301000	Sodium peroxide	5.5	0
2815302000	Potassium peroxide	5.5	0
2816101000	Magnesium hydroxide	5.5	5
2816102000	Magnesium peroxide	5.5	0
2816400000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	0
2817001000	Zinc oxide	5.5	0
2817002000	Zinc peroxide	5.5	0
2818101000	Sized grains	3	0
2818109000	Other	3	0
2818200000	Aluminium oxide, other than artificial corundum	1	0
2818301000	Alumina gel	5.5	15
2818309000	Other	5.5	20
2819100000	Chromium trioxide	5.5	0
2819901010	Chromic oxides	5.5	0
2819901090	Other	5.5	0

2819902000	Chromium hydroxides	5.5	0
2820100000	Manganese dioxide	5	0
2820901000	Manganese oxide	5.5	0
2820902000	Manganic oxide	5.5	0
2820909000	Other	5.5	0
2821101000	Iron oxides	5.5	0
2821102000	Iron hydroxides	5.5	0
2821200000	Earth colours	5.5	0
2822001010	Cobaltic oxide	5.5	0
2822001091	For manufacturing secondary battery	3	0
2822001099	Other	5.5	0
2822002010	Cobaltous hydroxide	5.5	0
2822002090	Other	5.5	0
2823001000	Anatase type	5.5	0
2823009000	Other	5.5	0
2824100000	Lead monoxide (litharge, massicot)	5.5	0
2824901000	Red lead and orange lead	5.5	0
2824909000	Other	5.5	0
2825101000	Hydrazine hydrate	5.5	0
2825109010	Hydrazine	5.5	0
2825109020	Inorganic salts of hydrazine	5.5	0
2825109030	Hydroxylamine	5.5	0
2825109041	Hydroxyl ammonium chloride (hydroxylamine hydrochloride)	5.5	0
2825109049	Other	5.5	5
2825201000	Lithium oxide	5.5	0
2825202000	Lithium hydroxide	5	0
2825301000	Vanadic pentoxide	1	0
2825309000	Other	3	0
2825401000	Nickel oxides	5.5	0
2825402000	Nickel hydroxides	5.5	0
2825501000	Copper oxides	5.5	0
2825502010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2825502090	Other	5.5	0
2825601000	Germanium oxides	5.5	0
2825602000	Zirconium dioxide	5.5	5
2825701000	Molybdenum oxides	3	0
2825702000	Molybdenum hydroxide	5.5	0
2825800000	Antimony oxides	5.5	10
2825901010	Calcium oxide	5.5	0
2825901020	Tungsten oxides	1	0
2825901030	Tin oxides	5.5	0
2825901090	Other	5.5	5

2825902010	Calcium hydroxide	5.5	0
2825902020	Manganes hydroxides	5.5	0
2825902030	Tungsten hydroxides	5.5	0
2825902040	Tin hydroxides	5.5	0
2825902090	Other	5.5	0
2825903010	Nickel peroxides	5.5	0
2825903090	Other	5.5	0
2825909000	Other	5.5	0
2826120000	Of aluminium	5.5	0
2826191000	Calcium fluoride	5.5	0
2826193010	Potassium hydrogen fluoride	5.5	0
2826193090	Other	5.5	0
2826194000	Ammonium or sodium fluoride	5.5	0
2826195000	Tungsten Hexafluoride(WF6)	5.5	0
2826199000	Other	5.5	0
2826300000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	0
2826901000	Artificial chiolite	5.5	0
2826902000	Calcium fluorosilicate	5.5	0
2826903000	Fluoroborates	5.5	0
2826904000	Fluorophosphates	5.5	0
2826905000	Fluorosulphates	5.5	0
2826906000	Fluorosilicates of sodium or of potassium	5.5	0
2826909000	Other	5.5	0
2827100000	Ammonium chloride	5.5	5
2827200000	Calcium chloride	5.5	5
2827310000	Of magnesium	5.5	5
2827320000	Of aluminium	5.5	0
2827350000	Of nickel	5.5	0
2827391000	Of copper	5.5	0
2827399000	Other	5.5	5
2827411000	Copper chloride oxides	5.5	0
2827412010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2827412090	Other	5.5	0
2827491000	Chloride oxides	5.5	0
2827492000	Chloride hydroxides	5.5	0
2827511000	Sodium bromide	5.5	0
2827512000	Potassium bromide	5.5	0
2827591000	Calcium bromide	5.5	0
2827599000	Other	5.5	0
2827601000	Iodide oxides	5.5	0
2827609010	Potassium iodide	5.5	0
2827609090	Other	5.5	0
2828100000	Commercial calcium hypochlorite and other calcium	5.5	0

	hypochlorites		
2828901010	Sodium hypochlorite	5.5	0
2828901020	Potassium hypochlorite	5.5	0
2828901090	Other	5.5	0
2828902010	Sodium chlorite	5.5	0
2828902020	Aluminium chlorite	5.5	0
2828902090	Other	5.5	0
2828903000	Hypobromites	5.5	0
2829110000	Of sodium	5.5	0
2829191000	Potassium chlorate	5.5	0
2829192000	Barium chlorate	5.5	0
2829199000	Other	5.5	0
2829901010	Sodium perchlorate	5.5	0
2829901020	Ammonium perchlorate	5.5	0
2829901090	Other	5.5	0
2829902010	Bromates	5.5	0
2829902020	Perbromates	5.5	0
2829902030	Iodates	5.5	0
2829902040	Periodates	5.5	0
2830101000	Sodium hydrogen sulphide	5.5	5
2830109000	Other	5.5	0
2830901000	Sulphides	5.5	0
2830902000	Polysulphides	5.5	0
2831101000	Sodium dithionite	5.5	0
2831102000	Sodium sulphonylate (sodium form aldehyde sulphonylate)	5.5	0
2831901000	Dithionites	5.5	0
2831902000	Sulphonylates	5.5	0
2832101000	Sodium bisulphite	5.5	0
2832109000	Other	5.5	0
2832201000	Ammonium sulphite	5.5	0
2832202000	Potassium sulphites	5.5	0
2832203000	Calcium sulphites	5.5	0
2832209000	Other	5.5	0
2832301000	Ammonium thiosulphate	5.5	0
2832302000	Sodium thiosulphate	5.5	0
2832303000	Potassium thiosulphate	5.5	0
2832309000	Other	5.5	0
2833110000	Disodium sulphate	5.5	0
2833191000	Sodium hydrogen sulphate	5.5	0
2833192000	Disodium disulphate	5.5	0
2833199000	Other	5.5	0
2833210000	Of magnesium	5.5	0
2833221000	For manufacturing secondary batteries	5	15
2833229000	Other	5.5	0

2833240000	Of nickel	5	0
2833251000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2833259000	Other	5.5	0
2833270000	Of barium	5.5	5
2833291000	Iron sulphates	5.5	0
2833292010	For manufacturing secondary batteries	5	15
2833292090	Other	5.5	0
2833293010	For manufacturing secondary batteries	5	15
2833293090	Other	5.5	5
2833299000	Other	5.5	10
2833300000	Alums	5.5	0
2833401000	Diammonium peroxodisulphate	5.5	5
2833402000	Disodium peroxodisulphate	5.5	5
2833403000	Calcium peroxodisulphate	5.5	0
2833409000	Other	5.5	0
2834101000	Sodium nitrite	5.5	0
2834109000	Other	5.5	0
2834210000	Of potassium	5.5	0
2834291000	Barium nitrate	5.5	0
2834299000	Other	5.5	0
2835101010	Sodium hypophosphite	5.5	0
2835101020	Calcium hypophosphite	5.5	5
2835101090	Other	5.5	10
2835102000	Phosphites	5.5	0
2835221000	Of mono-sodium	5.5	0
2835222000	Of disodium	5.5	0
2835240000	Of potassium	5.5	0
2835250000	Calcium hydrogenorthophosphate ("dicalcium phosphate")	5.5	0
2835260000	Other phosphates of calcium	5.5	0
2835291000	Aluminium phosphate	5.5	0
2835299000	Other polyphosphates	5.5	0
2835310000	Sodium triphosphate (sodium tripolyphosphate)	5.5	5
2835391000	Sodium metaphosphate	5.5	0
2835392000	Sodium pyrophosphate	5.5	0
2835399000	Other	5.5	5
2836200000	Disodium carbonate	3	0
2836300000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	5
2836400000	Potassium carbonates	5.5	E
2836500000	Calcium carbonate	5.5	0
2836600000	Barium carbonate	5.5	0
2836910000	Lithium carbonates	5	0
2836920000	Strontium carbonate	5.5	0
2836991010	Magnesium carbonate	5.5	0

2836991020	Commercial ammonium carbonate and other ammonium carbonates	5.5	0
2836991031	For manufacturing secondary batteries	5	15
2836991039	Other	5.5	0
2836991090	Other	5.5	0
2836992000	Peroxocarbonates (percarbonates)	5.5	0
2837111000	Sodium cyanides	5.5	0
2837112000	Sodium cyanide oxides	5.5	0
2837191010	Potassium cyanide	5.5	0
2837191020	Copper cyanides	5.5	0
2837191030	Zinc cyanide	5.5	0
2837191090	Other	5.5	5
2837192000	Cyanide oxides	5.5	0
2837201000	Ferrocyanides	5.5	0
2837202000	Ferricyanides	5.5	0
2837209000	Other	5.5	5
2839110000	Sodium metasilicates	5.5	0
2839190000	Other	5.5	5
2839901000	Zirconium silicates	5.5	0
2839902000	Barium silicates	5.5	0
2839909000	Other	5.5	0
2840110000	Anhydrous	5	0
2840190000	Other	5	0
2840200000	Other borates	5	0
2840300000	Peroxoborates (perborates)	5	0
2841300000	Sodium dichromate	5.5	0
2841501000	Potassium chromate	5.5	0
2841509000	Other	5.5	5
2841610000	Potassium permanganate	5.5	0
2841691000	Manganites	5.5	5
2841692000	Manganates	5.5	0
2841693000	Permanganates	5.5	0
2841700000	Molybdates	5.5	0
2841800000	Tungstates (wolframates)	5	0
2841901000	Stannates	5.5	0
2841902010	Barium titanate	5.5	10
2841902020	Strontium titanate	5.5	0
2841902030	Lead titanate	5.5	0
2841902090	Other	5.5	5
2841903000	Antimonates	5.5	0
2841904000	Ferrates and ferrites	5.5	5
2841905000	Vanadates	5.5	0
2841906000	Bismuthates	5.5	0
2841909000	Other	5.5	10
2842101000	Aluminosilicates	6.5	5

2842109000	Other	5.5	0
2842901000	Salts of selenium acids	5.5	5
2842903000	Double or complex salts containing sulphur	5.5	0
2842905000	Double or complex salts of selenium	5.5	0
2842909000	Other	5.5	15
2843101000	Colloidal silver	5.5	0
2843102000	Colloidal gold	5.5	0
2843103000	Colloidal platinum	5.5	0
2843109000	Other	5.5	0
2843211000	For making semiconductor	5.5	0
2843219000	Other	5.5	0
2843291000	For making semiconductor	5.5	0
2843299000	Other	5.5	0
2843301000	Potassium gold cyanide for making semiconductor	5.5	0
2843309000	Other	5.5	0
2843901000	Amalgams	5.5	0
2843909010	Platinum compounds	5.5	0
2843909090	Other	5.5	0
2844101000	Natural uranium	0	0
2844102000	Dispersions (containing natural uranium or natural uranium compounds)	0	0
2844109000	Other	0	0
2844201000	Uranium enriched in U235	0	0
2844202000	Dispersions (containing uranium enriched in U235, plutonium or compounds of these products)	0	0
2844209000	Other	0	0
2844301000	Dispersions (containing uranium depleted in U235, thorium or compounds of these products)	0	0
2844309000	Other	0	0
2844401000	Radioactive elements	0	0
2844402000	Radioactive isotopes	0	0
2844403000	Dispersions (containing radioactive elements, isotopes or compound)	0	0
2844409000	Other	0	0
2844500000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	0	0
2845100000	Heavy water (deuterium oxide)	0	0
2845901000	Heavy hydrogen (deuterium)	0	0
2845902000	Isotopes of carbon	0	0
2845909000	Other	0	0
2846100000	Cerium compounds	5	0
2846901000	Yttrium oxide	5	0
2846909000	Other	5	0
2847002000	For making semiconductor	5.5	0
2847009000	Other	5.5	0
2848001000	Of copper (phosphor copper), containing more than 15 % by weight of phosphorus	5.5	0

2848002000	Aluminium phosphide	5.5	0
2848009000	Other	5.5	0
2849100000	Of calcium	5.5	0
2849200000	Of silicon	5	0
2849901000	Complex carbides	5.5	0
2849909010	Tungsten carbides	5.5	5
2849909090	Other	5.5	5
2850001000	Hydrides	5.5	0
2850002000	Nitrides	5.5	5
2850003000	Azides	5.5	0
2850004000	Silicides	5.5	0
2850005000	Borides	5.5	0
2852101000	Of subheading 2825.90, 2827.39, 2827.49, 2827.60, 2830.90, 2833.29, 2834.29, 2835.39, 2837.19, 2837.20, 2841.50, 2842.10, 2842.90, 2843.90, 2848.00, 2849.90, 2850.00 or 2853.00	5.5	0
2852102000	Of subheading 2918.11, 2931.00, 2932.99, 2934.99.9090, 3201.90.2000, 3201.90.4000, 3206.50, 3707.90, 3822.00.1091 or 3822.00.2091	6.5	5
2852103000	Of subheading 2934.99.2000, 3822.00.1092 or 3822.00.2092	6.5	0
2852104000	Of subheading 3502.90 or 3504.00	8	0
2852105000	Of subheading 3822.00.101, 3822.00.102, 3822.00.1093, 3822.00.201, 3822.00.202 or 3822.00.2093	0	0
2852106000	Of subheading 3822.00.1099 or 3822.00.2099	8	0
2852901000	Of subheading 2830.90, 2835.39, 2842.10.9000, 2848.00, 2849.90 or 2850.00	5.5	0
2852902000	Of subheading 2842.10.1000, 2934.99.2000, 2934.99.9090, 3201.90, 3824.90.2100, 3824.90.2200 or 3824.90.2490 to 3824.90.9090	6.5	0
2852903000	Of caseinates and other casein derivatives of subheading 3501.90(excluding those for manufacturing coffee creamer)	20	15
2852904000	Of subheading 3502.90 or 3504.00	8	15
2853001000	Distilled or conductivity water and water of similar purity	5.5	0
2853002000	Compressed air	5.5	0
2853003000	Amalgam	5.5	0
2853004010	Cyanogen chloride	5.5	0
2853004090	Other	5.5	0
2853005000	Alkali amides	5.5	0
2853009000	Other	5.5	0
2901101000	Butanes	0	0
2901102000	Hexanes	0	0
2901103000	Heptanes	0	0
2901109000	Other	0	0

2901210000	Ethylene	0	0
2901220000	Propene (propylene)	0	0
2901230000	Butene (butylene) and isomers thereof	0	0
2901241000	Buta-1,3-diene	0	0
2901242000	Isoprene	0	0
2901291000	Hexene	0	0
2901292000	Octene	0	0
2901299000	Other	0	0
2902110000	Cyclohexane	5	5
2902191000	Ethylidene Norbornene	5	0
2902199000	Other	5	5
2902200000	Benzene	3	0
2902300000	Toluene	3	0
2902410000	o-xylene	5	0
2902420000	m-xylene	5	0
2902430000	p-xylene	3	0
2902440000	Mixed xylene isomers	3	0
2902500000	Styrene	0	0
2902600000	Ethylbenzene	5	0
2902700000	Cumene	3	0
2902901000	Naphthalene	0	0
2902902000	Methylnaphthalene	0	0
2902903000	Methyl styrene	0	0
2902909000	Other	0	0
2903111000	Chloromethane (methyl chloride)	5.5	0
2903112000	Chloroethane (ethyl chloride)	5.5	0
2903120000	Dichloromethane (methylene chloride)	5.5	0
2903130000	Chloroform (trichloromethane)	5.5	0
2903140000	Carbon tetrachloride	5.5	0
2903150000	Ethylene dichloride (ISO) (1,2-dichloroethane)	5	0
2903191000	1,1,1-trichloroethane (methyl chloroform)	5.5	0
2903199000	Other	5.5	0
2903210000	Vinyl chloride (chloroethylene)	5.5	0
2903220000	Trichloroethylene	5.5	0
2903230000	Tetrachloroethylene (perchloroethylene)	5.5	5
2903290000	Other	5.5	0
2903310000	Ethylene dibromide (ISO) (1,2-dibromoethane)	5.5	0
2903391000	Bromomethane (methyl bromide)	5.5	0
2903392000	Bromoethane, excluding 1,2-dibromoethane	5.5	0
2903393000	Iodomethane	5.5	0
2903394000	Hexafluoroethane (CFC-116)	5.5	0
2903395000	1,1-difluoro ethane (HFC-152a)	5.5	0
2903396000	1,1,1,2-tetra fluoro ethane (HFC-134a)	5.5	5
2903397000	1,1,3,3,3-pentafluoro-2-(trifluoromethyl)-1-propene	5.5	0

2903399000	Other	5.5	5
2903710000	Chlorodifluoromethane	5.5	10
2903720000	Dichlorotrifluoroethanes	5.5	5
2903730000	Dichlorofluoroethanes	5.5	10
2903740000	Chlorodifluoroethanes	5.5	10
2903750000	Dichloropentafluoropropanes	5.5	0
2903761000	Bromochlorodifluoromethane(Halon-1211)	5.5	0
2903762000	Bromotrifluoromethane(Halon-1301)	5.5	0
2903763000	Dibromotetrafluoroethane(Halon-2402)	5.5	0
2903771000	Trichlorofluoromethane	5.5	0
2903772000	Dichlorodifluoromethane	5.5	0
2903773000	Trichlorotrifluoroethanes	5.5	0
2903774010	Dichlorotetrafluoroethane(CFC-114)	5.5	0
2903774020	Chloropentafluoroethane(CFC-115)	5.5	0
2903775000	Chlorotrifluoromethane(CFC-13)	5.5	0
2903776010	Pentachlorofluoroethane(CFC-111)	5.5	0
2903776020	Tetrachlorodifluoroethane(CFC-112)	5.5	0
2903777010	Heptachlorofluoropropanes(CFC-211)	5.5	0
2903777020	Hexachlorodifluoropropanes(CFC-212)	5.5	0
2903777030	Pentachlorotrifluoropropanes(CFC-213)	5.5	0
2903777040	Tetrachlorotetrafluoropropanes(CFC-214)	5.5	0
2903777050	Trichloropentafluoropropanes(CFC-215)	5.5	0
2903777060	Dichlorohexafluoropropanes(CFC-216)	5.5	0
2903777070	Chloroheptafluoropropanes(CFC-217)	5.5	0
2903779000	Other	5.5	5
2903780000	Other perhalogenated derivatives	5.5	0
2903791110	Dichlorofluoromethane (HCFC-21)	5.5	0
2903791120	Chlorofluoromethane (HCFC-31)	5.5	0
2903791210	Chlorotetrafluoroethanes(HCFC-124)	5.5	0
2903791290	Other	5.5	5
2903791300	Chlorofluoropropanes	5.5	0
2903792000	Derivatives of methane, ethane or propane, halogenated only with fluorine and bromine	5.5	0
2903799000	Other	5.5	5
2903810000	1,2,3,4,5,6-Hexachlorocyclohexane(HCH(ISO)), including lindane(ISO, INN)	5.5	0
2903820000	Aldrin(ISO), chlordane(ISO) and heptachlor(ISO)	5.5	0
2903890000	Other	5.5	10
2903911000	Chlorobenzene	5.5	0
2903919000	Other	5.5	5
2903921000	Hexachlorobenzene(ISO)	5.5	0
2903922000	DDT(ISO)(clofenotane(INN), 1,1,1-trichloro-2,2-bis(p-chlorophenyl)ethane)	5.5	0
2903991000	Benzyl chloride	5.5	5
2903992010	1,2,4-Trichlorobenzene	5.5	0
2903992090	Other	5.5	0
2903993000	Benzotrichloride	5.5	0

2903999000	Other	5.5	5
2904101000	Benzene sulphonic acid	5.5	5
2904109000	Other	5.5	0
2904201000	Nitrotoluene	5.5	5
2904209010	Nitrobenzene	5.5	0
2904209020	4-Nitrobiphenyl and its salts	5.5	0
2904209090	Other	5.5	0
2904901000	2,4-dinitrochlorobenzene	5.5	0
2904902000	p-nitrochlorobenzene	5.5	0
2904903000	Trichloronitromethane (chloropicrin)	5.5	0
2904909000	Other	5.5	5
2905110000	Methanol (methyl alcohol)	2	0
2905121000	Propan-1-ol (propyl alcohol)	5.5	5
2905122010	For making semiconductor	5.5	0
2905122090	Other	5.5	0
2905130000	Butan-1-ol (n-butyl alcohol)	5	10
2905140000	Other butanols	5.5	0
2905161000	2-ethylhexyl alcohol	5.5	10
2905169000	Other	5.5	0
2905171000	Dodecan-1-ol (lauryl alcohol)	5.5	0
2905172000	Hexadecan-1-ol (cetyl alcohol)	5.5	0
2905173000	Octadecan-1-ol (stearyl alcohol)	5.5	0
2905191000	Heptyl alcohols	5.5	0
2905192000	Nonyl alcohol	5.5	0
2905193000	Isononyl alcohol	3	0
2905194000	Pentanol (amyl alcohol) and isomers thereof	5.5	0
2905199010	3,3-dimethyl butan-2-ol (pinacolyl alcohol)	5	0
2905199020	2-Propyl heptyl alcohol	5	0
2905199030	Isodecyl alcohol	3	0
2905199090	Other	5	0
2905221000	Geraniol, citronellol, linalool, rhodinol and nerol	5	0
2905229000	Other	5	0
2905290000	Other	5	0
2905310000	Ethylene glycol (ethanediol)	3	0
2905320000	Propylene glycol (propane-1,2-diol)	5.5	10
2905391000	1,4-Butanediol	5.5	0
2905392000	Neopentyl glycol	5.5	0
2905399000	Other	5.5	0
2905410000	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	5
2905420000	Pentaerythritol	5.5	0
2905430000	Mannitol	8	20
2905440000	D-glucitol (sorbitol)	8	E
2905450000	Glycerol	8	10
2905490000	Other	5.5	10

2905510000	Ethchlorvynol (INN)	5.5	0
2905590000	Other	5.5	10
2906110000	Menthol	5.5	10
2906120000	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	0
2906131000	Sterols	5.5	0
2906132000	Inositols	5.5	5
2906191000	Borneol	5.5	10
2906192000	Terpineols	5.5	10
2906199000	Other	5.5	0
2906210000	Benzyl alcohol	5.5	0
2906291000	Phenylethyl alcohol	5.5	0
2906292000	Phenylpropyl alcohol	5.5	0
2906293000	Cinnamyl alcohol	5.5	0
2906299000	Other	5.5	0
2907111000	Phenol	5.5	5
2907112000	Salts of phenol	5.5	0
2907121000	Cresols	5.5	5
2907122000	Salts of cresols	5.5	0
2907131000	Octylphenol	5.5	0
2907132000	Nonylphenol	5	0
2907139000	Other	5.5	0
2907151000	Naphthols	5.5	0
2907152000	Salts of naphthols	5.5	0
2907191000	Thymol	5.5	0
2907192000	Xylenols and their salts	5.5	0
2907199000	Other	5.5	10
2907211000	Resorcinol	5.5	0
2907212000	Salts of resorcinol	5.5	0
2907221000	Hydroquinone	5.5	0
2907222000	Salts of hydroquinone	5.5	0
2907231000	4,4'-Isopropylidenediphenol (bisphenol A)	5.5	0
2907232000	Salts of 4,4'-isopropylidenediphenol (bisphenol A)	5.5	0
2907291000	Catechol	5.5	0
2907299000	Other	5.5	5
2908110000	Pentachlorophenol (ISO)	5	0
2908191000	Chlorophenols, excluding pentachlorophenol	5	0
2908192000	Tetra bromo bisphenol-A	5	0
2908193000	Tribromophenol	5	0
2908199000	Other	5	0
2908910000	Dinoseb (ISO) and its salts	5.5	0
2908920000	4,6-Dinitro-o-cresol[DNOC(ISO)] and its salts	5.5	0
2908991000	Naphthol sulphonic acids and their salts	5.5	0
2908992000	Phenol sulphonic acids	5.5	0
2908993000	Nitrated derivatives and their salts	5.5	0

2908994000	Nitrosated derivatives and their salts	5.5	0
2908999000	Other	5.5	0
2909110000	Diethyl ether	5.5	0
2909191000	Bis (chloromethyl) ether	5.5	0
2909192000	Methyl tertiary butyl ether	5.5	10
2909199000	Other	5.5	5
2909201000	Cineole	5.5	0
2909209000	Other	5.5	5
2909301000	Anisole	5.5	0
2909302000	Anethole	5.5	0
2909303000	Diphenylether	5.5	0
2909304000	Ambrette musk	5.5	0
2909305000	Decabromodiphenyl oxide	5.5	0
2909309010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2909309090	Other	5.5	5
2909410000	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	0
2909430000	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	0
2909441000	Monomethyl ethers of ethylene glycol or of diethylene glycol	5.5	0
2909449000	Other	5.5	0
2909491000	Triethylene glycol	5.5	0
2909499000	Other	5.5	10
2909501000	Eugenol	5.5	5
2909502000	Isoeugenol	5.5	5
2909503000	Ether-alcohol-phenols	5.5	0
2909509000	Other	5.5	10
2909601000	Alcohol peroxides	5.5	5
2909602000	Dicumyl peroxide	5.5	5
2909603000	Methyl ethyl ketone peroxide	5.5	0
2909609000	Other	5.5	10
2910100000	Oxirane (ethylene oxide)	5	0
2910200000	Methyloxirane (propylene oxide)	5.5	E
2910300000	1-Chloro-2,3-epoxypropane (epichlorohydrin)	5.5	E
2910400000	Dieldrin (ISO, INN)	5.5	0
2910900000	Other	5.5	0
2911001010	Acetals	5.5	0
2911001020	Hemiacetals	5.5	0
2911009000	Other	5.5	0
2912110000	Methanal (formaldehyde)	5.5	0
2912120000	Ethanal (acetaldehyde)	5.5	0
2912191000	Citronellaldehyde	5.5	0
2912192000	Citral	5.5	10

2912193000	Butanal (butyraldehyde, normal isomer)	5.5	0
2912199000	Other	5.5	10
2912210000	Benzaldehyde	5.5	10
2912292000	Phenylacetaldehyde	5.5	0
2912293000	Cinnamaldehyde	5.5	10
2912294000	Alpha-amylcinnamaldehyde	5.5	0
2912295000	Cyclamen aldehyde	5.5	0
2912299000	Other	5.5	10
2912410000	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5	5
2912420000	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	10
2912491000	3,4,5-trimethoxybenz-aldehyde	5.5	0
2912499000	Other	5.5	10
2912501000	Trioxan	5.5	0
2912502000	Paraldehyde	5.5	0
2912503000	Metaldehyde	5.5	0
2912509000	Other	5.5	5
2912600000	Paraformaldehyde	5.5	0
2913000000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	5.5	0
2914110000	Acetone	5.5	0
2914120000	Butanone (methyl ethyl ketone)	3	0
2914130000	4-Methylpentan-2-one (methyl isobutyl ketone)	5.5	0
2914191000	3,3-dimethyl-2-butanone (pinacolone)	5.5	0
2914199000	Other	5.5	0
2914221000	Cyclohexanone	5	0
2914222000	Methylcyclohexanones	5	0
2914231000	Ionones	5	0
2914232000	Methylionones	5	0
2914291000	Jasmone	5	0
2914299000	Other	5	0
2914310000	Phenylacetone (phenylpropan-2-one)	5.5	0
2914390000	Other	5.5	5
2914401000	Diacetone alcohol (4-Hydroxy-4-methylpentane-2-one)	5.5	0
2914409000	Other	5.5	0
2914501000	Ketone-phenols	5.5	0
2914509000	Other	5.5	5
2914610000	Anthraquinone	5.5	0
2914691000	Derivatives of anthraquinone	5.5	0
2914699010	Quinone-alcohols, quinonephenols, and quinone-aldehydes	5.5	0
2914699090	Other	5.5	10
2914701000	Ketone musk	5	0
2914709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	0

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2914709090	Other	5	0
2915110000	Formic acid	5.5	5
2915121000	Calcium formate	5.5	5
2915122000	Ammonium formate	5.5	0
2915129000	Other	5.5	0
2915131000	Methyl formate	5.5	0
2915132000	2-ethylhexylchloroformate	5.5	0
2915139000	Other	5.5	0
2915210000	Acetic acid	5.5	E
2915240000	Acetic anhydride	5.5	5
2915291000	Calcium acetate	5.5	5
2915292000	Sodium acetate	5.5	0
2915293000	Cobalt acetate	5.5	0
2915299000	Other	5.5	0
2915310000	Ethyl acetate	5.5	E
2915320000	Vinyl acetate	5.5	5
2915331000	For making semiconductor	5.5	0
2915339000	Other	5.5	0
2915360000	Dinoseb (ISO) acetate	5.5	0
2915391000	Amyl acetate	5.5	0
2915392000	Isoamyl acetate	5.5	0
2915393000	Methyl acetate	5.5	0
2915394000	Isobutyl acetate	5.5	0
2915395000	2-Ethoxyethyl acetate	5.5	0
2915399000	Other	5.5	10
2915401000	Monochloroacetic acid	5.5	0
2915409000	Other	5.5	0
2915500000	Propionic acid, its salts and esters	5.5	10
2915600000	Butanoic acids, pentanoic acids, their salts and esters	5.5	10
2915701000	Palmitic acid, its salts and esters	5.5	10
2915702010	Stearic acid	5.5	5
2915702020	Magnesium stearate	5.5	5
2915702030	Lead stearate	5.5	5
2915702040	Zinc stearate	5.5	5
2915702050	Barium stearate	5.5	10
2915702060	Cadmium stearate	5.5	10
2915702070	Calcium stearate	5.5	10
2915702080	Butyl stearate	5.5	5
2915702090	Other	5.5	10
2915901000	Neodecanoilchloride and pivaloylchloride	5.5	10
2915909010	2-ethyl hexoic acid	5.5	10
2915909090	Other	5.5	10
2916111000	Acrylic acid	6.5	10

2916119000	Other	6.5	10
2916121000	Ethyl acrylate	6.5	0
2916122000	Methyl acrylate	6.5	0
2916123000	Butyl acrylate	6.5	5
2916124000	2-ethyl hexyl acrylate	6.5	15
2916129000	Other	6.5	5
2916131000	Methacrylic acid	6.5	0
2916139000	Other	6.5	10
2916141000	Methyl methacrylate	6.5	10
2916149000	Other	6.5	10
2916151000	Oleic acid, its salts and esters	6.5	5
2916152000	Linoleic acid, its salts and esters	6.5	0
2916153000	Linolenic acid, its salts and esters	6.5	0
2916160000	Binapacryl(ISO)	6.5	0
2916190000	Other	6.5	10
2916201000	Cyclohexane carboxylic acid	6.5	0
2916202000	Cyclopentenyl acetic acid	6.5	0
2916209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2916209090	Other	6.5	10
2916311000	Benzoic acid	6.5	10
2916312000	Sodium benzoate	6.5	10
2916313000	Benzyl benzoates	6.5	5
2916319010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2916319090	Other	6.5	5
2916321000	Benzoyl peroxide	6.5	10
2916322000	Benzoyl chloride	6.5	0
2916341000	Phenylacetic acid	6.5	0
2916342000	Salts of phenylacetic acid	6.5	0
2916391000	Cinnamic acid	6.5	10
2916399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	10
2916399090	Other	6.5	10
2917111000	Oxalic acid	6.5	10
2917112000	Salts of oxalic acid	6.5	0
2917113000	Esters of oxalic acid	6.5	0
2917121000	Adipic acid	6.5	10
2917122000	Salts of adipic acid	6.5	0
2917123010	Dioctyl adipate	6.5	0
2917123090	Other	6.5	0
2917131000	Azelaic acid, its salts and esters	6.5	5

2917132000	Sebacic acid, its salts and esters	6.5	5
2917140000	Maleic anhydride	6.5	0
2917191000	Maleic acid	6.5	0
2917192000	Succinic acid	6.5	0
2917193000	Sodium succinate	6.5	0
2917194000	Diethyl malonate	6.5	0
2917195000	Diisopropyl malonate	6.5	0
2917199000	Other	6.5	5
2917200000	Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	0
2917321000	Di-2-ethyl hexyl orthophthalate	6.5	0
2917329000	Other	6.5	0
2917331000	Dinonyl orthophthalate	6.5	5
2917332000	Didecyl orthophthalates	6.5	0
2917341000	Diheptyl orthophthalate	6.5	0
2917342000	Diisodecyl orthophthalate	6.5	5
2917343000	Dibutyl orthophthalates	6.5	0
2917349000	Other	6.5	0
2917350000	Phthalic anhydride	6.5	E
2917361000	Terephthalic acid	3	0
2917369000	Other	6.5	5
2917370000	Dimethyl terephthalate	6.5	0
2917391000	Isophthalic acid	6.5	0
2917392000	Trioctyltrimellitate (T.O.T.M)	6.5	0
2917393000	Trimellitic anhydride	6.5	0
2917399000	Other	6.5	5
2918111000	Lactic acid	6.5	0
2918112000	Salts of lactic acid	6.5	0
2918113000	Esters of lactic acid	6.5	0
2918120000	Tartaric acid	6.5	5
2918131000	Salts of tartaric acid	6.5	5
2918132000	Esters of tartaric acid	6.5	5
2918140000	Citric acid	6.5	10
2918151010	Calcium citrate	6.5	5
2918151090	Other	6.5	10
2918152000	Esters of citric acid	6.5	5
2918161000	Gluconic acid	6.5	5
2918162000	Salts of gluconic acid	6.5	10
2918163000	Esters of gluconic acid	6.5	5
2918180000	Chlorobenzilate (ISO)	6.5	0
2918191010	Malic acid	6.5	5
2918191090	Other	6.5	10
2918192010	Salts of malic acid	6.5	5
2918192090	Other	6.5	0

2918193010	Esters of malic acid	6.5	0
2918193020	Methyl benzilate	6.5	0
2918193090	Other	6.5	0
2918194000	2,2-diphenyl-2-hydroxyacetic acid (benzilic acid)	6.5	0
2918199000	Other	6.5	10
2918211000	Salicylic acid	6.5	0
2918212010	Sodium salicylate	6.5	5
2918212090	Other	6.5	5
2918221000	O-acetylsalicylic acid	6.5	0
2918222000	Salts of o-acetylsalicylic acid	6.5	0
2918223000	Esters of o-acetylsalicylic acid	6.5	0
2918231010	Methyl salicylate	6.5	5
2918231020	Ethyl salicylate	6.5	0
2918231090	Other	6.5	5
2918232000	Salts of other esters of salicylic acid	6.5	10
2918291000	β-oxynaphthoic acid and its salts	6.5	0
2918299010	Gallic acid	6.5	10
2918299020	Parahydroxynaphthoic acid	6.5	0
2918299030	Parahydroxybenzoic acid	6.5	0
2918299040	Salts and esters of gallic acid	6.5	0
2918299090	Other	6.5	10
2918301000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2918309000	Other	6.5	5
2918910000	2,4,5-T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	6.5	0
2918991000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2918999000	Other	6.5	0
2919100000	Tris(2,3-dibromopropyl) phosphate	6.5	0
2919901011	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2919901019	Other	6.5	0
2919901020	Glycerophosphoric acid	6.5	0
2919901090	Other	6.5	10
2919902000	Salts of phosphoric esters	6.5	0
2919909000	Other	6.5	5
2920111000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2920119000	Other	6.5	0
2920191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	0

	Chemicals Management Act)		
2920199010	0.0-dimethyl-0-(3-methyl-4-nitrophenyl) thiophosphate	6.5	0
2920199090	Other	6.5	0
2920901010	Dimethyl sulfate	6.5	0
2920901020	Diethyl sulfate	6.5	0
2920901090	Other	6.5	0
2920902000	Of nitrous and nitric esters	6.5	0
2920903000	Of carbonic esters	6.5	5
2920904010	Dimethyl phosphite	6.5	0
2920904020	Diethyl phosphite	6.5	0
2920904030	Trimethyl phosphite	6.5	0
2920904040	Triethyl phosphite	6.5	0
2920909010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2920909090	Other	6.5	5
2921111010	Methylamine	6.5	0
2921111020	Salts of methylamine	6.5	0
2921112010	Dimethylamine	6.5	5
2921112020	Salts of dimethylamine	6.5	0
2921113010	Trimethylamine	6.5	0
2921113020	Salts of trimethylamine	6.5	0
2921191000	Dimethylaminoethyl chloride hydrochloride	6.5	10
2921192000	Diethylamine and its salts	6.5	0
2921199010	Dimethyl laurylamine	6.5	0
2921199020	Chlormethine (INN) (bis(2-chloroethyl)methylamine)	6.5	0
2921199030	Bis (2-chloroethyl) ethylamine	6.5	0
2921199040	Trichlormethine (INN) (tris(2-chloroethyl)amine)	6.5	0
2921199050	Di-isopropylamine	6.5	0
2921199060	N,N-diisopropyl-β-aminoethylchloride	6.5	0
2921199070	N,N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines and their protonated salts	6.5	0
2921199090	Other	6.5	E
2921211000	Ethylenediamine	6.5	0
2921212000	Salts of ethylenediamine	6.5	0
2921221000	Hexamethylenediamine	6.5	0
2921222000	Hexamethylenediamine adipate	6.5	0
2921229000	Other	6.5	0
2921291000	Diethylenetriamine	5	0
2921292000	Triethylene tetramine	5	0
2921299000	Other	5	0
2921301000	Cyclohexylamine	6.5	5
2921309000	Other	6.5	5

2921411000	Aniline	6.5	0
2921412000	Salts of aniline	6.5	0
2921421000	Nitrohalogenated derivatives of aniline	6.5	0
2921422000	2,4,5-trichloroaniline	6.5	0
2921429010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2921429090	Other	6.5	0
2921431000	Para-toluidine-m-sulfonic acid and its salts	6.5	0
2921432000	2-chloro-para-toluidine-5-sulfonic acid and its salts	6.5	0
2921433000	3-amino-6-chlorotoluene-4-sulfonic acid and its salts	6.5	0
2921439010	Toluidines	6.5	0
2921439091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2921439099	Other	6.5	5
2921441000	Diphenylamine	6.5	0
2921449000	Other	6.5	0
2921451000	1-naphthylamine-4-sulfonic acid and its salts	6.5	0
2921459010	1-Naphthylamine (alpha-naphthylamine) and its salts	6.5	0
2921459020	2-Naphthylamine (beta-naphthylamine) and its salts	6.5	0
2921459030	2-naphthylamine-3,6,8-trisulfonic acid and its salts	5	0
2921459090	Other	6.5	0
2921460000	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	5
2921491000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2921499000	Other	6.5	5
2921511000	N-phenyl-N'-isopropyl-para-phenylenediamine	6.5	0
2921512000	N-(1,3-Dimethyl butyl)-N'-phenyl-para-phenylenediamine	6.5	5
2921519010	o-phenylene diamine	6.5	0
2921519020	m-phenylene diamine	6.5	5
2921519030	p-phenylene diamine	6.5	5
2921519040	Diaminotoluenes	6.5	5
2921519090	Other	6.5	5
2921591000	3,3-Dichloro benzidine sulfonic acid salts	6.5	0
2921599010	Benzidine	6.5	0
2921599020	Benzidine dihydrochloride	6.5	0

2921599030	4,4'diaminostilbene-2,2'-disulfonic acid and its salts	6.5	0
2921599040	Benzidine's salts other than benzidine dihydrochloride	6.5	0
2921599050	o-Tolidine and its salts	6.5	0
2921599090	Other	6.5	5
2922111000	Monoethanolamine	6.5	0
2922112000	Salts of monoethanolamine	6.5	0
2922121000	Diethanolamine	6.5	0
2922122000	Salts of diethanolamine	6.5	0
2922131000	Triethanolamine	3	0
2922132000	Salts of triethanolamine	6.5	0
2922140000	Dextropropoxyphene (INN) and its salts	6.5	0
2922191000	Arylethanolamines	6.5	0
2922193010	N,N-Dimethyl-2 aminoethanol and its protonated salts	6.5	0
2922193020	N,N-Diethyl-2-aminoethanol and its protonated salts	6.5	0
2922193090	Other	6.5	0
2922194000	Ethyldiethanolamine	6.5	0
2922195000	Methyldiethanolamine	6.5	0
2922196000	Diethylaminoethanol	6.5	0
2922199000	Other	6.5	5
2922211000	7-amino-1-naphthol-3-sulphonic acid (gamma acid) and its salts	6.5	0
2922212000	8-amino-1-naphthol-3, 6-disulphonic acid (H acid) and its salts	3	0
2922213000	2-amino-5-naphthol-7-disulphonic acid (J acid) and its salts	6.5	0
2922219000	Other	6.5	0
2922291000	Para-aminophenol	6.5	0
2922299010	Meta-aminophenol	6.5	0
2922299020	Ortho-aminophenol	6.5	0
2922299030	Amino cresols	6.5	0
2922299040	Phenetidines and their salts	6.5	0
2922299090	Other	6.5	5
2922310000	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	0
2922392000	Amino anthraquinons and their salts	6.5	0
2922393000	Derivatives of amino anthraquinons	6.5	0
2922399000	Other	6.5	5
2922411000	Lysine	6.5	5
2922412000	Esters of lysine	6.5	5
2922413000	Salts of lysine and its esters	6.5	10
2922421000	Glutamic acid	5	0
2922422000	Sodium glutamate	6.5	0

2922423000	Other salts of glutamic acid	6.5	0
2922431000	Anthranilic acid	6.5	0
2922439000	Salts of anthranilic acid	6.5	0
2922440000	Tilidine (INN) and its salts	6.5	0
2922491000	Glycine	6.5	10
2922492000	Alanine	6.5	10
2922493000	Leucine	6.5	5
2922494000	Valine	6.5	10
2922495000	Aspartic acid	6.5	10
2922496000	Phenylglycine	6.5	5
2922497000	Ethyl para amino benzoate	6.5	0
2922499000	Other	6.5	10
2922501000	Serine	6.5	10
2922502000	Para-amino salicylic acid and its salts	6.5	0
2922503000	1-p-nitrophenol-2-amino-1,3-propane diol	6.5	0
2922504000	Dialphahydroxyphenylglycine	6.5	10
2922509010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2922509090	Other	6.5	10
2923101000	Choline	6.5	10
2923102000	Salts of choline	6.5	5
2923201000	Lecithins	6.5	5
2923202000	Other phosphoaminolipids	6.5	0
2923900000	Other	6.5	10
2924110000	Meprobamate (INN)	6.5	5
2924121000	Fluoroacetamide (ISO)	6.5	0
2924122000	Monocrotophos (ISO)	6.5	0
2924123000	Phosphamidon (ISO)	6.5	0
2924191000	Dimethylformamide	6.5	5
2924192000	Dimethylacetamide	6.5	0
2924199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2924199090	Other	6.5	10
2924211000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2924219000	Other	6.5	10
2924230000	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	0
2924240000	Ethinamate (INN)	6.5	0
2924291010	Aminoacetanilide and its derivatives	6.5	0
2924291020	Acetaminophen	6.5	10
2924291090	Other	6.5	5

2924292000	Aceto acetanilide and its derivatives	5	10
2924299010	Lidocaine hydrochloride	6.5	5
2924299091	Iopromide, Iopamidol and Iomeprol	0	0
2924299092	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2924299099	Other	6.5	10
2925111000	Saccharin	6.5	0
2925112000	Salts of saccharin	6.5	0
2925120000	Glutethimide (INN)	6.5	0
2925191000	Phthalimide	6.5	0
2925199010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2925199090	Other	6.5	5
2925210000	Chlordimeform (ISO)	6.5	0
2925291000	Diphenyl guanidine	6.5	5
2925299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2925299090	Other	6.5	5
2926100000	Acrylonitrile	6.5	0
2926200000	1-Cyanoguanidine (dicyandiamide)	6.5	0
2926300000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4- diphenylbutane)	6.5	0
2926901000	Acetonitrile	6.5	0
2926902000	1,4-diamino-2,3-dicyanoanthraquinon	6.5	0
2926909010	Malono nitrile	6.5	0
2926909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2926909099	Other	6.5	10
2927001100	6-nitro-1-diazo-2-naphthol-4-sulfonic acid	6.5	0
2927001900	Other	6.5	5
2927002100	Azodicarbonamide	6.5	5
2927002910	Azoisobutyronitrile	6.5	5
2927002990	Other	6.5	0
2927003000	Azoxy-compounds	6.5	0
2928001000	Phenylhydrazine	6.5	0
2928009010	Perillartine	6.5	0
2928009020	Methylethyl ketoxime	6.5	0
2928009091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0

2928009099	Other	6.5	10
2929101000	Toluene diisocyanate	6.5	0
2929102000	Diphenyl methane diisocyanate	6.5	0
2929109000	Other	6.5	5
2929901000	Isocyanides	6.5	0
2929903000	Dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	0
2929904000	Diethyl-n,n-dimethylphosphoramidates	6.5	0
2929905000	o-ethyl-2-diisopropylaminoethyl methylphosphonite	6.5	0
2929906000	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	0
2929909000	Other	6.5	0
2930201010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2930201090	Other	6.5	10
2930202010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	10
2930202090	Other	6.5	10
2930301000	Thiuram mono-sulphides	6.5	0
2930302000	Thiuram di-sulphides	6.5	0
2930303000	Thiuram tetra-sulphides	6.5	0
2930400000	Methionine	6.5	5
2930501000	Captafol (ISO)	6.5	0
2930502000	Methamidophos (ISO)	6.5	0
2930901000	Sodium-2-amino-4-methylthiobutylate	6.5	0
2930902010	Thiourea	6.5	0
2930902020	Thiocarbanilide	6.5	0
2930902091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2930902099	Other	6.5	10
2930903010	Thioalcohols	6.5	5
2930903020	Thiophenols	6.5	5
2930903030	N,N-Diisopropyl-β-aminoethanthiol	6.5	0
2930903040	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts	6.5	0
2930904010	Thiodiglycol (INN) (bis(2-hydroxyethyl)sulphide)	6.5	5
2930904020	Thioaniline	6.5	0
2930904090	Other	6.5	5
2930905010	2-Chloroethylchloromethylsulphide	6.5	0
2930905020	Bis (2-chloroethyl) sulphide	6.5	0
2930905030	Bis (2-chloroethylthio) methane	6.5	0

2930905040	1,2-Bis (2-chloroethylthio) ethane	6.5	0
2930905050	1,3-Bis (2-chloroethylthio)-n-propane	6.5	0
2930905060	1,4-Bis (2-chloroethylthio)-n-butane	6.5	0
2930905070	1,5-Bis (2-chloroethylthio)-n-pentane	6.5	0
2930905081	Bis(2-chloroethylthiomethyl)ether	6.5	0
2930905082	Bis(2-chloroethylthioethyl)ether	6.5	0
2930905090	Other	6.5	0
2930906000	[S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl)amino) ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonothioates and their O-alkyl ($\leq$ C10, including cycloalkyl) esters; alkylated or protonated salts thereof	6.5	0
2930907000	O,O-Diethyl s-[2-(diethylamino) ethyl] phosphorothioate and its alkylated or protonated salts	6.5	0
2930908000	O-Ehtyl, S-phenyl ethylphosphonothiolothionate (fonofos)	6.5	0
2930909010	Thioacids	6.5	0
2930909020	Isothiocyanates	6.5	5
2930909030	Cysteine	6.5	10
2930909040	Cystine	6.5	10
2930909050	Glutathion	6.5	10
2930909060	8-Chloro-6-tosylotinic acid ethyl ester	6.5	0
2930909070	Containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	0
2930909080	Dithiocarbonates (xanthates)	6.5	0
2930909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2930909099	Other	6.5	10
2931100000	Tetramethyl lead and tetraethyl lead	6.5	0
2931200000	Tributyltin compounds	6.5	0
2931901010	2-Chlorovinylchloroarsine	6.5	0
2931901020	Bis (2-chlorovinyl) chloroarsine	6.5	0
2931901030	Tris (2-chlorovinyl) arsine	6.5	0
2931901091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2931901099	Other	6.5	10
2931902100	[O-2-(dialkyl(methyl,ethyl, n-propyl or isopropyl)amino)ethyl]hydrogen alkyl (methyl,ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq$ C10, including cycloalkyl)esters; alkylated or protonated salts thereof	6.5	0
2931902200	O-Isopropyl methylphosphonochloridate	6.5	0
2931902300	O-Pinacolyl methylphosphonochloridate	6.5	0

2931902400	O-Alkyl ($\leq C_{10}$, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	0
2931902500	O-Alkyl ($\leq C_{10}$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	0
2931902911	Dimethyl methylphosphonate	6.5	5
2931902912	Diethyl ethylphosphonate	6.5	0
2931902913	Diethyl methylphosphonate	6.5	0
2931902914	Dimethyl ethylphosphonate	6.5	0
2931902915	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2931902919	Others	6.5	5
2931903010	Alkyl (methyl, ethyl, n-propyl or isopropyl)phosphonyl difluorides	6.5	0
2931903090	Other	6.5	0
2931904010	Methyl phosphonyl dichloride	6.5	0
2931904020	Methyl phosphinyl dichloride	6.5	0
2931904030	Ethyl phosphonyl dichloride	6.5	0
2931904040	Ethyl phosphinyl dichloride	6.5	0
2931904090	Other	6.5	5
2931909010	Dibutyl tin oxide	6.5	0
2931909020	Diethyl aluminium chloride	6.5	0
2931909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2931909099	Other	6.5	10
2932110000	Tetrahydrofuran	6.5	5
2932120000	2-Furaldehyde (furfuraldehyde)	6.5	0
2932131000	Furfuryl alcohol	6.5	5
2932132000	Tetrahydrofurfuryl alcohol	6.5	10
2932191000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2932199000	Other	6.5	10
2932201010	Coumarin	5	0
2932201020	Methylcoumarins	5	0
2932201030	Ethylcoumarins	5	0
2932209010	Nonalactone	5	0
2932209020	Undecalactone	5	0
2932209030	Butyrolactone	5	0
2932209040	Santonin	5	0
2932209050	Phenolphthalein	5	0
2932209060	Glucuronolactone	5	0
2932209070	Dehydracetic acid and its salts	5	0
2932209080	Acetyl ketene (diketene)	5	0

2932209091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2932209099	Other	5	0
2932910000	Isosafrole	6.5	0
2932920000	1-(1,3-Benzodioxol-5-yl)propane-2-one	6.5	0
2932930000	Piperonal	6.5	0
2932940000	Safrole	6.5	0
2932950000	Tetrahydrocannabinols (all isomers)	6.5	0
2932991000	Dioxanes	6.5	5
2932992000	Benzofuran (coumarone)	6.5	0
2932999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2932999090	Other	6.5	10
2933111000	Methylene bis(1-phenyl-2,3-dimethyl-4-methylamino pyrazolone-5)	6.5	5
2933119010	Phenazone (antipyrin)	6.5	5
2933119030	Sulpyrine	6.5	5
2933119040	Isopropyl antipyrin	6.5	5
2933119091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933119099	Other	6.5	5
2933191000	Pyrazolone and its derivatives	6.5	5
2933199010	Phenyl butazone	6.5	5
2933199020	Pyrazolate	6.5	5
2933199091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933199099	Other	6.5	10
2933211000	Hydantoin	6.5	0
2933212000	Derivatives of hydantoin	6.5	0
2933291000	Lysidine	6.5	5
2933299010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933299090	Other	6.5	10
2933311000	Pyridine	6.5	10
2933312000	Salts of pyridine	6.5	10
2933321000	Piperidine	6.5	10
2933329000	Salts of piperidine	6.5	5
2933330000	Alfentanil (INN), anileridine (INN), bezitramide (INN), bromazepam (INN), difenoxin (INN), diphenoxylate (INN) dipipanone (INN), fentanyl (INN), ketobemidone (INN), methylphenidate (INN), pentazocine (INN), pethidine (INN),	6.5	0

	pethidine (INN) intermediate A, phencyclidine (INN) (PCP), phenoperidine (INN), pipradrol (INN), piritramide (INN), propiram (INN) and trimeperidine (INN); salts thereof		
2933391000	Isonicotinic acid hydrazide	6.5	0
2933393000	3-Hydroxy-1-methylpiperidine	6.5	5
2933394000	3-Quinuclidinyl benzilate	6.5	5
2933395000	Quinuclidin-3-ol	6.5	0
2933399010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933399090	Other	6.5	10
2933410000	Levorphanol (INN) and its salts	6.5	0
2933491000	Pyrvinium pamoate	6.5	5
2933499010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933499090	Other	6.5	10
2933520000	Malonylurea (barbituric acid) and its salts	6.5	0
2933530000	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	6.5	10
2933540000	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	10
2933550000	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	0
2933591100	5-fluorouracil	6.5	5
2933591910	Pyrimidine	6.5	10
2933591991	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933591999	Other	6.5	10
2933592010	Piperazine	6.5	5
2933592020	Piperazine citrate	6.5	0
2933592030	Piperazine adipate	6.5	0
2933592040	1-amino-4-methylpiperazine	6.5	5
2933592090	Other	6.5	10
2933599000	Other	6.5	10
2933610000	Melamine	6.5	5
2933691000	Cyanuric chloride	3	0
2933692000	Hexamethylene tetramine	6.5	0
2933699010	Trimethylene trinitramine	6.5	0

2933699091	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933699099	Other	6.5	5
2933710000	6-Hexanelactam (epsilon-caprolactam)	3	0
2933720000	Clobazam (INN) and methyprylon (INN)	6.5	0
2933791000	Isatin	6.5	0
2933792000	2-hydroxyquinoline	6.5	0
2933793000	1-vinyl-2-pyrrolidone	6.5	0
2933799000	Other	6.5	10
2933910000	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	6.5	5
2933991000	Indole and its derivatives	6.5	10
2933999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2933999090	Other	6.5	15
2934101000	Aminothiazole and its derivative	6.5	0
2934109010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2934109090	Other	6.5	0
2934201000	Benzothiazole	6.5	0
2934202000	Mercaptobenzothiazole	6.5	0
2934203000	Dibenzothiazolyl disulphide	6.5	0
2934209010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2934209090	Other	6.5	5
2934301000	Phenothiazine (thiodiphenyl amine)	6.5	0
2934309000	Other	6.5	0
2934910000	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	6.5	10

2934991000	Morpholine	6.5	5
2934992000	Nucleic acids, their salts and derivatives	6.5	10
2934993000	7-Aminocephalosporanic acid	6.5	10
2934999010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2934999090	Other	6.5	15
2935002000	5-amino-2-methyl-n-phenyl benzene sulfonamide	6.5	0
2935003000	Para-toluidine-3-sulfon anilide	6.5	0
2935004000	2-amino-n-ethylbenzene sulfonanilide	6.5	0
2935006000	Sulfamethoxazole	6.5	0
2935007000	Sulfamethoxine	6.5	0
2935008010	Sulphamine	6.5	0
2935008020	Sulphapyridine	6.5	0
2935008030	Sulphadiazine	6.5	0
2935008040	Sulphamerazine	6.5	0
2935008050	Sulphathiazole	6.5	0
2935008090	Other	6.5	10
2935009020	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2935009090	Other	6.5	10
2936210000	Vitamins A and their derivatives	6.5	10
2936220000	Vitamin B1 and its derivatives	6.5	10
2936230000	Vitamin B2 and its derivatives	6.5	10
2936240000	D- or DL-Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	6.5	10
2936250000	Vitamin B6 and its derivatives	6.5	10
2936260000	Vitamin B12 and its derivatives	6.5	5
2936271000	Ascorbic acid	6.5	10
2936272000	Sodium ascorbate	6.5	5
2936273000	Calcium ascorbate	6.5	5
2936279000	Other	6.5	10
2936281000	Alpha-tocopherol acetate	6.5	10
2936289000	Other	6.5	10
2936291010	Vitamin B9	6.5	5
2936291090	Other	6.5	10
2936292000	Vitamins D and their derivatives	6.5	5
2936293000	Vitamin H and its derivatives	6.5	5
2936294000	Vitamins K and their derivatives	6.5	10
2936295000	Nicotinamide and its derivatives	6.5	10
2936299000	Other	6.5	10
2936901000	Provitamins, unmixed	6.5	5
2936909000	Other	6.5	5
2937111000	Of subheading 2933.9 or 2934.9	6.5	0
2937119000	Other	0	0

2937120000	Insulin and its salts	0	0
2937191000	Of subheading 2933.9 or 2934.9	6.5	5
2937199000	Other	0	0
2937211000	Cortisone	0	0
2937212000	Hydrocortisone	0	0
2937213000	Prednisone	0	0
2937214000	Prednisolone	0	0
2937220000	Halogenated derivatives of corticosteroidal hormones	0	0
2937230000	Oestrogens and progestogens	0	0
2937292000	Of subheading 2914.50.	5.5	0
2937299000	Other	0	0
2937501000	Of subheading 2918.19 or 2918.9	6.5	0
2937502000	Of subheading 2934.9	6.5	0
2937509000	Other	0	0
2937901000	Of subheading 2933.9 or 2934.9	6.5	0
2937902100	Epinephrine	0	0
2937902910	Of subheading 2922.50.	6.5	0
2937902990	Other	0	0
2937903000	Amino-acid derivatives	0	0
2937909000	Other	0	0
2938101000	Rutoside (rutin)	6.5	0
2938102000	Derivatives of rutoside	6.5	0
2938901000	Digitalis glycosides	6.5	0
2938902000	Glycyrrhizin and glycyrrhizates	6.5	0
2938903000	Saponins	6.5	0
2938904000	Stevioside	6.5	10
2938909000	Other	6.5	10
2939111000	Morphine	0	0
2939112000	Ethylmorphine	0	0
2939113000	Codeine	0	0
2939114000	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	8	0
2939119000	Other	0	0
2939190000	Other	0	0
2939200000	Alkaloids of cinchona and their derivatives; salts thereof	0	0
2939300000	Caffeine and its salts	0	0
2939411000	Ephedrine	0	0
2939419000	Salts of ephedrine	0	0
2939421000	Pseudoephedrine (INN)	0	0
2939429000	Salts of pseudoephedrine	0	0
2939430000	Cathine (INN) and its salts	0	0
2939440000	Norephedrine and its salts	0	0
2939490000	Other	0	0

2939510000	Fenetylline (INN) and its salts	0	0
2939590000	Other	0	0
2939611000	Ergometrine (INN)	0	0
2939619000	Salts of ergometrine (INN)	0	0
2939621000	Ergotamin (INN)	0	0
2939629000	Salts of ergotamin (INN)	0	0
2939631000	Lysergic acid	0	0
2939639000	Salts of lysergic acid	0	0
2939690000	Other	0	0
2939910000	Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	0	0
2939991000	Atropine and homatropine	0	0
2939992000	Arecoline	0	0
2939993000	Piperine	0	0
2939994000	Nicotine and its salts	0	0
2939999000	Other	0	0
2940001010	Galactose	6.5	0
2940001020	Sorbose	6.5	0
2940001030	Xylose	6.5	10
2940001090	Other	6.5	0
2940002010	Hydroxypropyl sucrose	6.5	0
2940002090	Other	6.5	10
2941101000	Penicilline G potassium	6.5	5
2941109010	Penicilline G sodium	6.5	5
2941109020	Penicilline V	6.5	0
2941109090	Other	6.5	10
2941201000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
2941209000	Other	6.5	10
2941301000	Chlorotetracycline	6.5	0
2941302000	Oxy-tetracycline hydrochloride	6.5	10
2941303000	Chlorotetracycline hydrochloride	6.5	5
2941309000	Other	6.5	10
2941400000	Chloramphenicol and its derivatives; salts thereof	6.5	10
2941501000	Erythromycin thiocyanate	6.5	10
2941509000	Other	6.5	10
2941902000	11-alpha-chloro-6-deoxy-6-demethyl-6-methylene-5-oxytetracycline-paratoluene sulfonate	6.5	0
2941909010	Kanamycine sulfate	6.5	10
2941909020	Ledermycine	6.5	0
2941909030	Gentamycine sulfate	6.5	0
2941909040	Leucomycin	6.5	0
2941909091	Material for manufacturing agricultural chemicals (registered material under the Agricultural	2	0

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2941909099	Other	6.5	10
2942001000	Ketenes	6.5	0
2942009010	Copper acetoarsenite	6.5	0
2942009090	Other	6.5	10
3001201000	Gland extracts	0	0
3001202000	Liver extracts	0	0
3001203000	Gall bag extracts	0	0
3001204000	Pancreas extracts	0	0
3001205000	Stomach extracts	0	0
3001209000	Other	0	0
3001901010	Of human body	0	0
3001901090	Other	0	0
3001902010	Bear's gall	0	0
3001902090	Other	0	0
3001909010	Heparin and its salts	0	0
3001909020	Of human body	0	0
3001909090	Other	0	0
3002101000	Preparations of blood fractions and put up in packings as medicaments	0	0
3002102010	Haemoglobin	0	0
3002102020	Globulins	0	0
3002103000	Thrombin and prothrombinase	0	0
3002109010	Antisera	0	0
3002109020	Serums and blood plasma (excluding reproduced by synthesis)	0	0
3002109030	Of subheading 2925.29, 2933.29, 2934.99, 2937.90.1000, 3002.90.3010 or 3907.20[excluding materials for manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]	6.5	0
3002109040	Of subheading 2937.90.9000	0	0
3002109050	Of subheading 3002.90.3020	0	0
3002109090	Other	0	0
3002200000	Vaccines for human medicine	0	0
3002301000	Vaccines against foot and mouth disease	0	0
3002309000	Other	0	0
3002901000	Human blood	0	0
3002902000	Animal blood (prepared for therapeutic, prophylactic or diagnostic uses)	0	0
3002903010	Saxitoxin	6.5	0
3002903020	Ricin	8	0
3002903090	Other	0	0
3002904000	Microbial culture	0	0
3002905000	Virus and anti-virus	0	0
3002906000	Bacteriophage	0	0
3002907000	Of subheading 2933.29[excluding materials for	6.5	0

	manufacturing agricultural chemicals (registered materials under the Agricultural Chemicals Management Act)]		
3002908000	Of subheading 3002.10.1000, 3002.10.20 or 3002.10.3000	0	0
3002909000	Other	0	0
3003101000	Containing penicillines or derivatives thereof, with a penicillanic acid structure	8	0
3003102000	Containing streptomycins or their derivatives	8	0
3003201000	Anti-tuberculosis preparations and anti-cancer preparations	8	0
3003209010	Preparations containing chloramphenicol	8	0
3003209090	Other	8	10
3003310000	Containing insulin	8	0
3003391010	Preparations containing pituitary (anterior) hormones	8	0
3003391020	Preparations containing pituitary (posterior) hormones	8	0
3003392000	Preparations containing salivary gland hormones	8	0
3003393000	Preparations containing thyroid and parathyroid hormones	8	0
3003394000	Preparations containing anabolic steroids	8	0
3003395000	Preparations containing adrenal cortical hormones	8	0
3003396000	Preparations containing adrenal medulla hormones	8	0
3003397000	Preparations containing male sex hormones	8	0
3003398000	Preparations containing estrogens and gestagens, progestins	8	0
3003399000	Other	8	0
3003401000	Anti-cancer preparations	8	5
3003409110	Preparations containing morphine	8	0
3003409120	Preparations containing quinine	8	0
3003409130	Preparations containing theobromine	8	0
3003409210	Preparations containing caffeine	8	0
3003409220	Preparations containing strychnine	8	0
3003409230	Preparations containing ephedrine	8	0
3003409310	Preparations containing cocaine	8	0
3003409320	Preparations containing alkaloids of rye ergot	8	0
3003409330	Preparations containing nicotine	8	0
3003409400	Preparations containing atropine and homatropine	8	0
3003409500	Preparations containing arecoline	8	0
3003409600	Preparations containing piperine	8	0
3003409900	Other	8	0
3003901000	Anti-tuberculosis preparations, anthelmintic preparations and anticancer preparations	8	5
3003909100	Preparations containing aspirin	8	0
3003909200	Preparations containing anti-allergic agents	8	0

3003909300	Preparations containing vitamins	8	0
3003909400	Preparations containing antler	8	0
3003909500	Preparations containing ginseng	8	0
3003909600	Preparations containing royal jelly	8	0
3003909900	Other	8	10
3004101000	Containing penicillins or derivatives thereof, with a penicillanic acid structure	8	10
3004102000	Containing streptomycins or their derivatives	8	0
3004201000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	0
3004209100	Preparations containing chloramphenicol	8	0
3004209200	Preparations containing erythromycin	8	0
3004209300	Preparations containing oxy-tetracycline	8	0
3004209400	Preparations containing kanamycin	8	0
3004209900	Other	8	0
3004310000	Containing insulin	8	0
3004320000	Containing corticosteroid hormones, their derivatives or structural analogues	8	0
3004391010	Preparations containing pituitary (anterior) hormones	8	0
3004391020	Preparations containing pituitary (posterior) hormones	8	0
3004392000	Preparations containing salivary gland hormones	8	0
3004393000	Preparations containing thyroid and parathyroid hormones	8	0
3004394000	Preparations containing anabolic steroids	8	0
3004395000	Preparations containing adrenal medulla hormones	8	0
3004396000	Preparations containing male sex hormones	8	0
3004397000	Preparations containing estrogens and gestagens, progestins	8	0
3004399000	Other	8	0
3004401000	Anti-cancer preparations	8	0
3004409110	Preparations containing morphine	8	0
3004409120	Preparations containing quinine	8	0
3004409130	Preparations containing theobromine	8	0
3004409210	Preparations containing caffeine	8	0
3004409220	Preparations containing strychnine	8	0
3004409230	Preparations containing ephedrine	8	0
3004409310	Preparations containing cocaine	8	0
3004409320	Preparations containing alkaloids of rye ergot	8	0
3004409330	Preparations containing nicotine	8	0
3004409400	Preparations containing atropine and homatropine	8	0
3004409500	Preparations containing arecoline	8	0
3004409600	Preparations containing piperine	8	0
3004409900	Other	8	10
3004501000	Preparations containing vitamin A	8	0
3004502010	Preparations containing vitamin B1	8	0

3004502090	Other	8	0
3004503000	Preparations containing vitamin C	8	0
3004504000	Preparations containing vitamin D	8	0
3004505000	Preparations containing vitamin E	8	0
3004506000	Preparations containing vitamin H	8	0
3004507000	Preparations containing vitamin K	8	0
3004509000	Other	8	0
3004901000	Anti-tuberculosis preparations, anthelmintic preparations and anti-cancer preparations	8	10
3004909100	Preparations containing aspirin	8	0
3004909200	Preparations containing anti-allergic agents	8	0
3004909300	Preparations containing antler	8	0
3004909400	Preparations containing ginseng	8	0
3004909500	Preparations containing royal jelly	8	0
3004909900	Other	8	10
3005101000	Adhesive plasters	0	0
3005109000	Other	0	0
3005901000	Waddings	0	0
3005902000	Gauze	0	0
3005903000	Bandages	0	0
3005904000	Prepared dressings and poultices	0	0
3005909000	Other	0	0
3006101010	Sterile surgical catgut	0	0
3006101020	Sterile suture materials (including sterile absorbable surgical or dental yarns)	0	0
3006102000	Sterile tissue adhesives for surgical wound closure	0	0
3006103000	Sterile laminaria and sterile laminaria tents	0	0
3006104000	Sterile absorbable surgical or dental haemostatics	0	0
3006105010	Of plastics	6.5	0
3006105020	Of knitted or crocheted fabrics	8	15
3006105090	Other	0	0
3006200000	Blood-grouping reagents	0	0
3006301000	Opacifying preparations for x-ray examination	0	0
3006302000	Diagnostic reagents (designed to be administered to the patient)	0	0
3006401000	Dental cements	0	0
3006402000	Dental fillings	0	0
3006403000	Bone reconstruction cements	0	0
3006500000	First-aid boxes and kits	0	0
3006600000	Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	0	0
3006700000	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	6.5	0

	body and medical instruments		
3006910000	Appliances identifiable for ostomy use	6.5	0
3006921010	Skin and bone grafts	0	0
3006921090	Other	0	0
3006922010	Preparations of blood fractions and put up in packings as medicaments	0	0
3006922020	Haemoglobin and globulins	0	0
3006922031	Saxitoxin	6.5	0
3006922032	Ricin	8	0
3006922090	Other	0	0
3006923000	Of heading 30.03 or 30.04.	8	0
3006924000	Of heading 30.05 or 30.06.	0	0
3006925000	Of subheading 3824.90	6.5	0
3101001010	Guano	6.5	0
3101001090	Other	6.5	0
3101002000	Vegetable fertilisers	6.5	0
3101003000	Fertilisers produced by the mixing or chemical treatment of animal or vegetable products	6.5	0
3102101000	Agricultural fertilizers or for manufacturing agricultural fertilizers	2	0
3102109000	Other	6.5	0
3102210000	Ammonium sulphate	6.5	5
3102291000	Double salts of ammonium sulphate and ammonium nitrate	6.5	0
3102292000	Mixtures of ammonium sulphate and ammonium nitrate	6.5	0
3102300000	Ammonium nitrate, whether or not in aqueous solution	6.5	0
3102400000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	6.5	0
3102501000	Natural	6.5	0
3102509000	Other	6.5	0
3102600000	Double salts and mixtures of calcium nitrate and ammonium nitrate	6.5	0
3102800000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	6.5	0
3102901000	Double salts of calcium nitrate and magnesium nitrate	6.5	0
3102909000	Other	6.5	0
3103100000	Superphosphates	6.5	0
3103901000	Disintegrated (calcined) calcium phosphates	6.5	0
3103902000	Calcium hydrogenorthophosphate containing not less than 0.2 % by weight of fluorine	6.5	0
3103903000	Other calcium phosphate	6.5	0

3103904000	Mixtures of phosphatic fertilisers	6.5	0
3103909000	Other	6.5	0
3104200000	Potassium chloride	0	0
3104301000	Not more than 52 % by weight of K ₂ O	1	5
3104309000	Other	6.5	0
3104901010	Not more than 30 % by weight of K ₂ O	1	0
3104901090	Other	6.5	0
3104909000	Other	1	0
3105100000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg	6.5	15
3105200000	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	6.5	15
3105300000	Diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	15
3105400000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	6.5	15
3105510000	Containing nitrates and phosphates	6.5	15
3105590000	Other	6.5	15
3105600000	Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	6.5	15
3105901000	Fertilisers containing nitrogen and potassium	6.5	15
3105909000	Other	6.5	15
3201100000	Quebracho extract	6.5	0
3201200000	Wattle extract	6.5	5
3201901010	Extracts from mangrove	6.5	0
3201901020	Extracts from myrobolans	6.5	0
3201901030	Extracts from sumach	6.5	0
3201901040	Extracts from gambier	6.5	0
3201901090	Other	6.5	0
3201902000	Tannins (tannic acids) and their salts	6.5	0
3201903000	Ethers or esters of tannins	6.5	0
3201904000	Other derivatives of tannins	6.5	0
3202101000	Aromatic syntans	6.5	0
3202102000	Alkylsulphonylchlorides	6.5	0
3202103000	Resinic tanning products	6.5	0
3202109000	Other	6.5	0
3202901000	Inorganic tanning products	6.5	0
3202902000	Artificial bates	6.5	0
3202909000	Other	6.5	0
3203001100	Natural indigo	6.5	0
3203001910	Logwood	6.5	0
3203001920	Sandal wood	6.5	0
3203001930	Chlorophyll	6.5	0

3203001990	Other	6.5	0
3203002010	Cochineal	6.5	0
3203002020	Kermes	6.5	0
3203002030	Sepia	6.5	0
3203002090	Other	6.5	0
3203003000	Preparations based on colouring matter of vegetable or animal origin	6.5	5
3204111000	Preparations based on disperse dyes (press cake)	4	0
3204119000	Other	8	15
3204121000	Acid dyes and preparations based thereon	8	5
3204122000	Mordant dyes and preparations based thereon	8	5
3204130000	Basic dyes and preparations based thereon	8	5
3204140000	Direct dyes and preparations based thereon	8	5
3204150000	Vat dyes (including those usable in that state as pigments) and preparations based thereon	8	5
3204160000	Reactive dyes and preparations based thereon	8	5
3204170000	Pigments and preparations based thereon	8	5
3204191000	Organic Solvent dyes and preparations based thereon	8	5
3204192000	Rapid dyes and preparations based thereon	8	0
3204193000	Sulphide dyes and sulphide vat dyes and preparations based thereon	8	5
3204199000	Other	8	0
3204200000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	5
3204901010	For manufacturing Organic light emitting diodes(OLED)	5	0
3204901090	Other	6.5	0
3204909000	Other	6.5	5
3205001000	Pigment plastic colour bases	6.5	0
3205009000	Other	6.5	5
3206110000	Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	6.5	10
3206190000	Other	6.5	0
3206200000	Pigments and preparations based on chromium compounds	6.5	0
3206411000	Ultramarine	6.5	0
3206419000	Other	6.5	0
3206421000	Lithopones	6.5	0
3206429000	Other	6.5	0
3206491000	Zinc grey	6.5	0
3206492000	Mineral black	6.5	0
3206493000	Coloured earths	6.5	0
3206494000	Soluble vandyke brown	6.5	0
3206495000	Pigments based on cobalt compounds	6.5	0
3206496000	Pigments and preparations based on cadmium compounds	6.5	0
3206499000	Other	6.5	0

3206500000	Inorganic products of a kind used as luminophores	6.5	0
3207100000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	6.5	0
3207201000	Vitrifiable enamels and glazes	6.5	0
3207202000	Engobes (slips)	6.5	0
3207209000	Other	6.5	0
3207301000	Of gold	6.5	0
3207302000	Of platinum	6.5	0
3207303000	Of palladium	6.5	0
3207304000	Of silver	6.5	0
3207309000	Other	6.5	0
3207400000	Glass frit and other glass, in the form of powder, granules or flakes	6.5	0
3208101010	Enamels	6.5	0
3208101090	Other	6.5	0
3208102000	Varnishes (including lacquers)	6.5	0
3208103000	Solutions as defined in Note 4 to this Chapter	6.5	0
3208201011	Enamels	6.5	0
3208201019	Other	6.5	0
3208201020	Varnishes (including lacquers)	6.5	0
3208201030	Solutions as defined in Note 4 to this Chapter	6.5	0
3208202011	Enamels	6.5	0
3208202019	Other	6.5	0
3208202020	Varnishes (including lacquers)	6.5	0
3208202030	Solutions as defined in Note 4 to this Chapter	6.5	0
3208901011	Enamels	6.5	0
3208901019	Other	6.5	0
3208901020	Varnishes (including lacquers)	6.5	0
3208901030	Solutions as defined in Note 4 to this Chapter	6.5	0
3208909011	Enamels	6.5	0
3208909019	Other	6.5	0
3208909020	Varnishes (including lacquers)	6.5	0
3208909030	Solutions as defined in Note 4 to this Chapter	6.5	0
3209101011	Enamels	6.5	0
3209101019	Other	6.5	0
3209101020	Varnishes (including lacquers)	6.5	0
3209102010	Paints (including enamels)	6.5	0
3209102020	Varnishes (including lacquers)	6.5	0
3209901011	Enamels	6.5	0
3209901019	Other	6.5	0
3209901020	Varnishes (including lacquers)	6.5	0
3209909011	Enamels	6.5	0
3209909019	Other	6.5	0
3209909020	Varnishes (including lacquers)	6.5	0
3210001011	Enamels	6.5	0
3210001019	Other	6.5	0

3210001091	Enamels	6.5	0
3210001099	Other	6.5	0
3210002010	Oil varnishes	6.5	0
3210002020	Varnishes and lacquers based on lac, natural gum or resins	6.5	0
3210002030	Varnishes based on bitumen,pitch or similar products	6.5	0
3210002040	Liquid varnishes containing no solvent	6.5	0
3210003010	Distempers	6.5	0
3210003090	Other	6.5	0
3211000000	Prepared driers.	6.5	0
3212100000	Stamping foils	6.5	0
3212901000	Dyes and other colouring matter put up in forms or packings for retail sale	6.5	0
3212909000	Other	6.5	0
3213101000	Oil colours	6.5	0
3213102000	Water colours	6.5	0
3213109000	Other	6.5	0
3213901000	Oil colours	6.5	0
3213902000	Water colours	6.5	0
3213909000	Other	6.5	0
3214101060	Based on rubber	6.5	0
3214101080	Resin mastics and cements	6.5	0
3214101090	Other	6.5	0
3214102000	Painters' fillings	6.5	0
3214109000	Other	6.5	0
3214900000	Other	6.5	0
3215110000	Black	6.5	0
3215190000	Other	6.5	0
3215901000	Writing ink	6.5	0
3215902000	Drawing ink	6.5	0
3215903000	Copying ink	6.5	0
3215904010	Of oil	6.5	0
3215904020	Of water	6.5	0
3215904030	Of oil and water	6.5	0
3215905000	Metalic ink	6.5	0
3215906010	Of oil	6.5	0
3215906020	Of water	6.5	0
3215906030	Of oil and water	6.5	0
3215909000	Other	6.5	0
3301120000	Of orange	5	5
3301130000	Of lemon	5	5
3301190000	Other	5	5
3301240000	Of peppermint (Mentha piperita)	5	5
3301250000	Of other mints	5	5

3301291000	Vanilla oil	5	5
3301292000	Citronella oil	5	5
3301293000	Cinnamon bark oil	5	5
3301294000	Cinnamon leaf oil	5	5
3301299000	Other	5	5
3301300000	Resinoids	8	10
3301901000	Terpenic by-products of the deterpenation of essential oils	8	10
3301902000	Concentrates of essential oils	8	10
3301903000	Aqueous distillates and aqueous solutions of essential oils	8	10
3301904100	Of opium	8	10
3301904200	Of liguorice	8	20
3301904300	Of hops	30	15
3301904400	Of pyrethrum or of the roots of plants containing rotenone	8	20
3301904510	Of white ginseng	20	E
3301904520	Of red ginseng	754.3	E
3301904530	Of other ginseng	20	E
3301904600	Of cashew nut shell liquid	8	10
3301904700	Of natural lacquer	8	15
3301904800	Other	8	20
3302101000	Of a kind used in the food industries	5	10
3302102011	Compound alcoholic preparations	30	15
3302102019	Other	8	5
3302102090	Other	5	10
3302900000	Other	6.5	0
3303001000	Perfumes and scents	6.5	10
3303002000	Toilet waters	6.5	10
3304101000	Lipsticks	6.5	10
3304109000	Other	6.5	10
3304201000	Eye shadows	6.5	10
3304209000	Other	6.5	10
3304301000	Nail enamels	6.5	5
3304309000	Other	6.5	5
3304911000	Face powders	6.5	10
3304912000	Baby powders (including talcum powder)	6.5	0
3304919000	Other	6.5	10
3304991000	Skin care cosmetics	6.5	10
3304992000	Make-up cosmetics	6.5	10
3304993000	Baby cosmetics	6.5	10
3304999000	Other	6.5	10
3305100000	Shampoos	5	5
3305200000	Preparations for permanent waving or straightening	5	10
3305300000	Hair lacquers	5	10

3305901000	Hair rinses	5	5
3305902000	Hair creams	5	5
3305909000	Other	5	10
3306100000	Dentifrices	6.5	0
3306201011	Not more than 70 decitex	8	5
3306201019	Other	8	10
3306201020	Of measuring per single yarn more than 50 tex	8	0
3306209000	Other	8	0
3306901000	Preparation for oral hygiene	6.5	10
3306902000	Preparations for dental hygiene	6.5	10
3307101000	After-shaving lotions	6.5	5
3307109000	Other	6.5	10
3307200000	Personal deodorants and antiperspirants	6.5	0
3307301000	Perfumed bath salts	6.5	10
3307302000	Other bath preparations	6.5	10
3307410000	"Agarbatti" and other odoriferous preparations which operate by burning	6.5	0
3307490000	Other	6.5	0
3307901000	Depilatories	6.5	0
3307902000	Scented sachets	6.5	0
3307903000	Contact lens solutions or artificial eye solutions	6.5	0
3307909000	Other	6.5	0
3401111000	Medicated soaps	6.5	0
3401119000	Other	6.5	10
3401191010	Laundry soaps	6.5	0
3401191090	Other	6.5	0
3401192000	Paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent	6.5	0
3401200000	Soap in other forms	6.5	0
3401300000	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	6.5	10
3402110000	Anionic	8	5
3402120000	Cationic	8	0
3402131000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3402139000	Other	8	5
3402190000	Other	8	0
3402201000	Washing preparations	5	0
3402202000	Cleaning preparations	6.5	0
3402209000	Other	6.5	0
3402901000	Surface-active preparations	6.5	0
3402902000	Washing preparations	5	0
3402903000	Cleaning preparations	6.5	0
3403111000	Preparations for the treatment of textile materials	6.5	0
3403112000	Preparations for the treatment of leather or furskins	6.5	0

3403119000	Other	6.5	0
3403191000	Cutting oil preparations	6.5	0
3403192000	Bolt or nut release preparations	6.5	0
3403193000	Anti-rust or anti-corrosion preparations	6.5	0
3403194000	Mold release preparations	6.5	0
3403195000	Lubricating preparations used in wire-drawing	6.5	0
3403199000	Other	6.5	0
3403911000	Preparations for the treatment of textile materials	6.5	0
3403912000	Preparations for the treatment of leather or furskins	6.5	0
3403919000	Other	6.5	0
3403991000	Cutting oil preparations	6.5	0
3403992000	Lubricating preparations used in wire-drawing	6.5	0
3403999000	Other	6.5	0
3404200000	Of poly(oxyethylene) (polyethylene glycol)	6.5	0
3404901010	Of chloroparaffines	6.5	0
3404901030	Of polyalkylenes	6.5	0
3404901040	Of chemically modified lignite	6.5	0
3404901090	Other	6.5	0
3404902000	Prepared waxes	6.5	0
3405100000	Polishes, creams and similar preparations for footwear or leather	6.5	0
3405200000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	6.5	0
3405300000	Polishes and similar preparations for coachwork, other than metal polishes	6.5	0
3405400000	Scouring pastes and powders and other scouring preparations	6.5	0
3405901010	Based on chalk	6.5	0
3405901020	Based on kieselguhr	6.5	0
3405901030	Based on diamond powder or dust	6.5	0
3405901090	Other	6.5	0
3405909000	Other	6.5	0
3406000000	Candles, tapers and the like.	6.5	0
3407001000	Modelling pastes	6.5	10
3407002000	Preparations known as "dental wax" or as "dental impression compounds"	6.5	10
3407003000	Other preparations for use in dentistry, with a basis of plaster	6.5	0
3501101000	For manufacturing coffee creamer	8	5
3501109000	Other	20	10
3501901110	For manufacturing coffee creamer	8	5
3501901190	Other	20	10
3501901200	Other casein derivatives	20	10
3501902000	Casein glues	20	10
3502110000	Dried	8	E

3502190000	Other	8	E
3502200000	Milk albumin, including concentrates of two or more whey proteins	8	20
3502901000	Albuminates and other albumin derivatives	8	20
3502909000	Other	8	20
3503001010	Gelatin	8	5
3503001020	Gelatin derivatives	8	5
3503002000	Isinglass	8	5
3503003000	Other glues of animal origin	8	10
3504001010	Peptones	8	5
3504001020	Derivatives of peptones	8	5
3504002010	Keratins	8	5
3504002020	Nucleoproteids	8	5
3504002030	Protein isolates	8	10
3504002090	Other	8	10
3504003000	Hide powder	8	5
3505101000	Dextrins	8	E
3505102000	Soluble starch (amylogen)	8	20
3505103000	Roasted starches	385.7	20
3505104010	For food	385.7	E
3505104090	Other	385.7	E
3505105010	For food	385.7	E
3505105090	Other	385.7	E
3505109010	For food	385.7	E
3505109090	Other	385.7	E
3505201000	Starch glues	201.2	20
3505202000	Dextrin glues	201.2	20
3505209000	Other	201.2	20
3506101000	Based on rubber	6.5	0
3506102000	Based on plastic (including artificial resins)	6.5	0
3506109000	Other	6.5	0
3506910000	Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	6.5	0
3506991000	Vienna glues	6.5	0
3506992000	Glues obtained by chemically treating natural gums	6.5	0
3506993000	Glues based on silicates	6.5	0
3506999000	Other	6.5	0
3507100000	Rennet and concentrates thereof	6.5	0
3507901010	Trypsin	6.5	0
3507901020	Chymotrypsin	6.5	0
3507901030	Alpha-amylase	6.5	0
3507901040	Lipase	6.5	0
3507901090	Other	6.5	0
3507902000	Pepsin	6.5	0
3507903000	Malt enzymes	6.5	0

3507904010	Papain	6.5	0
3507904020	Bromelain	6.5	0
3507904030	Ficin	6.5	0
3507906010	Amylase	6.5	0
3507906020	Protease	6.5	0
3507907000	Pectic enzymes	6.5	0
3507908000	Cytochrome C Oxidase	6.5	0
3507909000	Other	6.5	10
3601001000	Black powders	6.5	0
3601002000	Smokeless powders	6.5	0
3602000000	Prepared explosives, other than propellant powders.	6.5	0
3603001000	Safety fuses	6.5	0
3603002000	Detonating fuses	6.5	0
3603003000	Percussion or detonating caps	6.5	0
3603004000	Igniters	6.5	0
3603005000	Electric detonators	6.5	0
3604100000	Fireworks	6.5	0
3604901000	Signalling flares	6.5	5
3604909000	Other	6.5	0
3605001000	Yellow phosphorus match	6.5	0
3605009000	Other	6.5	0
3606100000	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 cm ³	6.5	0
3606901010	Meta fuel	6.5	0
3606901020	Hexamine	6.5	0
3606901030	Solidified alcohols	6.5	0
3606901090	Other	6.5	0
3606902010	Lighter flints	6.5	0
3606902090	Other	6.5	0
3606909010	Lighter flints	6.5	0
3606909090	Other	6.5	0
3701100000	For X-ray	6.5	0
3701200000	Instant print film	6.5	0
3701301000	For making semiconductor	6.5	0
3701309100	For graphic art	6.5	0
3701309200	For printed circuit board	6.5	0
3701309910	For astronomy	6.5	0
3701309920	For aerial photography	6.5	0
3701309991	For Flat Panel Display (blank mask)	3	0
3701309999	Other	6.5	0
3701911000	For making semiconductor	6.5	0
3701919100	For graphic art	6.5	0
3701919200	For printed circuit board	6.5	0
3701919910	For astronomy	6.5	0

3701919920	For aerial photography	6.5	0
3701919990	Other	6.5	0
3701991000	For making semiconductor	3	0
3701999100	For graphic art	6.5	0
3701999200	For printed circuit board	6.5	0
3701999910	For astronomy	6.5	0
3701999920	For aerial photography	6.5	0
3701999990	Other	6.5	0
3702100000	For X-ray	6.5	10
3702311110	Negatives	6.5	0
3702311120	Positives	6.5	0
3702311210	Negatives	6.5	0
3702311220	Positives	6.5	0
3702311910	Negatives	6.5	0
3702311920	Positives	6.5	0
3702312000	For graphic art	6.5	0
3702313000	For printed circuit board	6.5	0
3702319010	For photo-electric sound recording	6.5	0
3702319020	For aerial photography	6.5	0
3702319090	Other	6.5	0
3702321110	Negatives	6.5	0
3702321120	Positives	6.5	0
3702321210	Negatives	6.5	0
3702321220	Positives	6.5	0
3702321910	Negatives	6.5	0
3702321920	Positives	6.5	0
3702322000	For graphic art	6.5	0
3702323000	For printed circuit board	6.5	0
3702329010	For photo-electric sound recording	6.5	0
3702329020	For aerial photography	6.5	0
3702329030	Instant print film	6.5	0
3702329090	Other	6.5	0
3702391110	Negatives	6.5	0
3702391120	Positives	6.5	0
3702391210	Negatives	6.5	0
3702391220	Positives	6.5	0
3702391910	Negatives	6.5	0
3702391920	Positives	6.5	0
3702392000	For graphic art	6.5	0
3702393000	For printed circuit board	6.5	0
3702399010	For photo-electric sound recording	6.5	0
3702399020	For aerial photography	6.5	0
3702399090	Other	6.5	0
3702411010	Negatives	6.5	0
3702411020	Positives	6.5	0

3702412000	For graphic art	6.5	0
3702413000	For printed circuit board	6.5	0
3702419010	For photo-electric sound recording	6.5	0
3702419020	For aerial photography	6.5	0
3702419090	Other	6.5	0
3702421010	Negatives	6.5	0
3702421020	Positives	6.5	0
3702422000	For graphic art	6.5	0
3702423000	For printed circuit board	6.5	5
3702429010	For photo-electric sound recording	6.5	0
3702429020	For aerial photography	6.5	0
3702429090	Other	6.5	0
3702431010	Negatives	6.5	0
3702431020	Positives	6.5	0
3702432000	For graphic art	6.5	0
3702433000	For printed circuit board	6.5	0
3702439010	For photo-electric sound recording	6.5	0
3702439020	For aerial photography	6.5	0
3702439090	Other	6.5	0
3702441010	Negatives	6.5	0
3702441020	Positives	6.5	0
3702442000	For graphic art	6.5	0
3702443000	For printed circuit board	6.5	0
3702449010	For photo-electric sound recording	6.5	0
3702449020	For aerial photography	6.5	0
3702449090	Other	6.5	0
3702521010	Negatives	6.5	0
3702521020	Positives	6.5	0
3702522000	For graphic art	6.5	0
3702523000	For printed circuit board	6.5	0
3702529010	For photo-electric sound recording	6.5	0
3702529020	For aerial photography	6.5	0
3702529090	Other	6.5	0
3702530000	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	6.5	0
3702541010	Negatives	6.5	0
3702541020	Positives	6.5	0
3702542000	For graphic art	6.5	0
3702543000	For printed circuit board	6.5	0
3702549010	For photo-electric sound recording	6.5	0
3702549020	For aerial photography	6.5	0
3702549090	Other	6.5	0
3702551010	Negatives	6.5	0
3702551020	Positives	6.5	0
3702552000	For graphic art	6.5	0

3702553000	For printed circuit board	6.5	0
3702559010	For photo-electric sound recording	6.5	0
3702559020	For aerial photography	6.5	0
3702559090	Other	6.5	0
3702561010	Negatives	6.5	0
3702561020	Positives	6.5	0
3702562000	For graphic art	6.5	0
3702563000	For printed circuit board	6.5	0
3702569010	For photo-electric sound recording	6.5	0
3702569020	For aerial photography	6.5	0
3702569090	Other	6.5	0
3702961010	Negatives	6.5	0
3702961020	Positives	6.5	0
3702962000	For graphic art	6.5	0
3702963000	For printed circuit board	6.5	0
3702969010	For photo-electric sound recording	6.5	0
3702969020	For aerial photography	6.5	0
3702969090	Other	6.5	0
3702971010	Negatives	6.5	0
3702971020	Positives	6.5	0
3702972000	For graphic art	6.5	0
3702973000	For printed circuit board	6.5	0
3702979010	For photo-electric sound recording	6.5	0
3702979020	For aerial photography	6.5	0
3702979090	Other	6.5	0
3702981010	Negatives	6.5	0
3702981020	Positives	6.5	0
3702982000	For graphic art	6.5	0
3702983000	For printed circuit board	6.5	0
3702989010	For photo-electric sound recording	6.5	0
3702989020	For aerial photography	6.5	0
3702989090	Other	6.5	0
3703101010	For x-ray	6.5	0
3703101020	For electro-cardiograph	6.5	0
3703101030	For photo-copying	6.5	0
3703101040	For recording	6.5	0
3703101090	Other	6.5	0
3703109010	For x-ray	6.5	0
3703109020	For electro-cardiograph	6.5	0
3703109030	For photo-copying	6.5	0
3703109040	For recording	6.5	0
3703109090	Other	6.5	0
3703201000	For x-ray	6.5	0
3703202000	For electro-cardiograph	6.5	0
3703203000	For photo-copying	6.5	0

3703204000	For recording	6.5	0
3703209000	Other	6.5	0
3703901000	For x-ray	6.5	0
3703902000	For electro-cardiograph	6.5	0
3703903000	For photo-copying	6.5	0
3703904000	For recording	6.5	0
3703909000	Other	6.5	0
3704001110	For news	0	0
3704001120	Cinematographic film exposed overseas in the working of a motion picture by a republic of Korea producer (only Republic of Korea actors appearing in film)	0	0
3704001190	Other	0	0
3704001200	For offset reproduction, producing postcard, illustrated postcard, cards and calenders	0	0
3704001300	For making semiconductor	0	0
3704001900	Other	0	0
3704002000	Photographic paper, paperboard and textiles	6.5	0
3705101000	For producing postcard, illustrated postcard, cards and calenders	6.5	0
3705109000	Other	0	0
3705901000	For making semiconductor	3	0
3705902010	X-ray pictured	0	0
3705902020	Books copied	0	0
3705902030	Document copied	0	0
3705903000	Microfilms	0	0
3705909010	For academic research	0	0
3705909020	For astronomy	0	0
3705909030	For aerial photography	0	0
3705909090	Other	0	0
3706101000	Consisting only of sound track	195won/m or 6.5	0
3706102000	For news	4won/m or 6.5	0
3706103010	Rush	26won/m or 6.5	0
3706103020	Other negative joint-produced cinematography	468won/m or 6.5	0
3706103030	Other positive joint-produced cinematography	78won/m or 6.5	0
3706104000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinematograph film made by a Korean producer in Korea	26won/m or 6.5	0
3706105010	Negatives	1,092won/m or 6.5	0
3706105020	Positives	182won/m or 6.5	0
3706106010	Negatives	1,560won/m	0

		or 6.5	
3706106020	Positives	260won/m or 6.5	0
3706901000	Consisting only of sound track	9won/m or 6.5	0
3706902000	For news	5won/m or 6.5	0
3706903010	Rush	26won/m or 6.5	0
3706903020	Other negative joint-produced cinematography	468won/m or 6.5	0
3706903030	Other positive joint-produced cinematography	78won/m or 6.5	0
3706904000	Cinematograph film exposed overseas in the working of a motion picture by a republic of Korea producer (only pictured overseas scenery or only appeared actors of Republic of Korea in the film) and cinmatograph film made by a Korean producer in Korea	26won/m or 6.5	0
3706905010	Negatives	25won/m or 6.5	0
3706905020	Positives	8won/m or 6.5	0
3706906010	Negatives	1,092won/m or 6.5	0
3706906020	Positives	182won/m or 6.5	0
3707100000	Sensitising emulsions	6.5	0
3707901010	For making semiconductor	6.5	0
3707901020	For manufacturing organic light emitting diodes(OLED)	5	0
3707901090	Other	6.5	0
3707902100	For colour photography	6.5	0
3707902910	For X-ray	6.5	0
3707902920	For graphic art	6.5	0
3707902990	Other	6.5	0
3707903100	For colour photography	6.5	0
3707903910	For X-ray	6.5	0
3707903920	For graphic art	6.5	0
3707903990	Other	6.5	0
3707909100	Intensifiers and reducers	6.5	0
3707909200	Toners	6.5	0
3707909300	Clearing agents	6.5	0
3707909400	Flash light materials	6.5	0
3707909900	Other	6.5	0
3801101000	For manufacturing secondary battery	4	0
3801109000	Other	6.5	10
3801200000	Colloidal or semi-colloidal graphite	6.5	0
3801300000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	5
3801900000	Other	6.5	5
3802100000	Activated carbon	6.5	5

3802901010	Activated diatomite	6.5	0
3802901020	Activated clays and activated earths	6.5	0
3802901090	Other	6.5	0
3802902000	Animal black (including spent animal black)	6.5	0
3803000000	Tall oil, whether or not refined.	5	0
3804001000	Liquid	6.5	0
3804009000	Other	6.5	0
3805101000	Gum spirits of turpentine	6.5	0
3805102000	Wood turpentine	6.5	0
3805103000	Sulphate turpentine	6.5	0
3805900000	Other	6.5	0
3806101000	Rosin	6.5	10
3806102000	Resin acids	6.5	0
3806201000	Salts of rosin	6.5	0
3806202000	Salts of resin acids	6.5	0
3806209000	Other	6.5	0
3806300000	Ester gums	6.5	5
3806902000	Run gum	6.5	0
3806903000	Rosin spirit and rosin oil	6.5	0
3806909000	Other	6.5	5
3807001000	Wood tar, wood tar oils and wood creosote	6.5	0
3807002000	Wood naphtha	6.5	0
3807003000	Vegetable pitch	6.5	0
3807009010	Pyroligneous liquid	6.5	10
3807009090	Other	6.5	0
3808501000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	15
3808509000	Other	6.5	15
3808911000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	15
3808919000	Other	6.5	10
3808921000	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3808929000	Other	6.5	10
3808931000	Herbicides	6.5	0
3808932000	Anti-sprouting products	6.5	0
3808933000	Plant-growth regulators	6.5	15
3808940000	Disinfectants	6.5	0
3808991000	Rodenticides	6.5	0
3808999000	Other	6.5	0
3809100000	With a basis of amylaceous substances	8	5
3809910000	Of a kind used in the textile or like industries	6.5	0

3809920000	Of a kind used in the paper or like industries	6.5	0
3809930000	Of a kind used in the leather or like industries	6.5	0
3810101000	Pickling preparations for metal surfaces	6.5	0
3810109000	Other	6.5	0
3810901000	Fluxes and other auxiliary preparations for soldering, brazing or welding	6.5	0
3810909000	Other	6.5	0
3811110000	Based on lead compounds	6.5	0
3811190000	Other	6.5	0
3811210000	Containing petroleum oils or oils obtained from bituminous minerals	5	0
3811290000	Other	5	0
3811900000	Other	6.5	5
3812101000	Based on diphenylguanidine	6.5	5
3812102000	Based on dithiocarbamates	6.5	0
3812103000	Based on thiuram sulphides	6.5	0
3812104000	Based on hexamethylene tetramine	6.5	0
3812105000	Based on mercaptobenzothiazole	6.5	0
3812106000	Based on dibenzothiazyle disulphide	6.5	0
3812109000	Other	6.5	5
3812200000	Compound plasticisers for rubber or plastics	6.5	0
3812301000	Anti-oxidising preparations	6.5	5
3812302000	Other compounds stabilisers	6.5	5
3813001000	Preparations for fire-extinguishers	6.5	0
3813002000	Charges for fire-extinguishers	6.5	0
3813003000	Charged fire-extinguishing grenades	6.5	0
3814001010	Mixtures of acetones, methyl acetate and methanol	6.5	0
3814001020	Mixtures of ethyl acetate, butyl alcohol and toluene	6.5	0
3814001090	Other	6.5	0
3814002110	For making semiconductor	6.5	0
3814002190	Other	6.5	0
3814002900	Other	6.5	0
3815110000	With nickel or nickel compounds as the active substance	6.5	0
3815121000	With platinum metal or platinum compounds	6.5	0
3815122000	Of palladium or palladium compounds	6.5	0
3815129000	Other	6.5	0
3815191000	With iron or iron compounds as the active substance	6.5	0
3815192000	Of titanium or titanium compounds	6.5	0
3815199000	Other	6.5	5
3815901000	Reaction initiators	6.5	5
3815909000	Other	6.5	5
3816001000	Refractory cements	6.5	10
3816002000	Refractory mortars	6.5	5
3816003000	Refractory concretes	6.5	0

3816009000	Other	6.5	5
3817000000	Mixed alkylbenzenes and mixed alkyl-naphthalenes, other than those of heading 2707 or 2902.	6.5	5
3818001000	Chemical elements doped for use in electronics	0	0
3818002000	Chemical compounds doped for use in electronics	0	0
3819001000	Hydraulic brake fluids	6.5	0
3819002000	Other prepared liquids for hydraulic transmission	6.5	0
3820001000	Anti-freezing preparations	6.5	0
3820002000	Prepared de-icing fluids	6.5	0
3821000000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	6.5	15
3822001011	Of other plates, sheets, film, foil and strip of plastics	0	0
3822001012	Other articles of plastics	0	0
3822001013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822001014	Litumuth testing paper and other similar testing paper	0	0
3822001019	Other	0	0
3822001020	Prepared, not on a backing	0	0
3822001091	Of other plates, sheets, film, foil and strip of plastics	6.5	0
3822001092	Other articles of plastics	6.5	0
3822001093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822001099	Other	8	0
3822002011	Of other plates, sheets, film, foil and strip of plastics	0	0
3822002012	Other articles of plastics	0	0
3822002013	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822002014	Litumuth testing paper and other similar testing paper	0	0
3822002019	Other	0	0
3822002020	Prepared, not on a backing	0	0
3822002091	Of other plates, sheets, film, foil and strip of plastics	6.5	0
3822002092	Other articles of plastics	6.5	0
3822002093	Paper, paperboard, cellulose wadding or webs of cellulose fibres, in rolls or sheets referred to in Note 8 to Chapter 48	0	0
3822002099	Other	8	15
3822003041	Of 0 % rate in the Tariff Schedules	0	0
3822003042	Of 1 % rate in the Tariff Schedules	1	0
3822003043	Of 2 % rate in the Tariff Schedules	2	0
3822003044	Of 3 % rate in the Tariff Schedules	3	0
3822003045	Of 4 % rate in the Tariff Schedules	4	0

3822003046	Of 5 % rate in the Tariff Schedules	5	0
3822003047	Of 5.4 % rate in the Tariff Schedules	5.4	0
3822003048	Of 6.5 % rate in the Tariff Schedules	6.5	0
3822003049	Of 7 % rate in the Tariff Schedules	7	0
3822003050	Of 8 % rate in the Tariff Schedules	8	0
3822003051	Of 10 % rate in the Tariff Schedules	10	0
3822003052	Of 20 % rate in the Tariff Schedules	20	0
3822003053	Of 27 % rate in the Tariff Schedules	27	0
3822003054	Of 30 % rate in the Tariff Schedules	30	0
3822003055	Of 36 % rate in the Tariff Schedules	36	0
3822003056	Of 40 % rate in the Tariff Schedules	40	0
3822003057	Of 50 % rate in the Tariff Schedules	50	0
3822003058	Of subheadings 3706.10.1000, 3706.10.5020 and 3706.90.6020	182won/m or 6.5	0
3822003059	Of subheadings 3706.10.2000 and 3706.90.2000	4won/m or 6.5	0
3822003060	Of subheadings 3706.10.3010, 3706.10.4000, 3706.90.3010 and 3706.90.4000	26won/m or 6.5	0
3822003061	Of subheadings 3706.10.3020 and 3706.90.3020	468won/m or 6.5	0
3822003062	Of subheadings 3706.10.3030 and 3706.90.3030	78won/m or 6.5	0
3822003063	Of subheadings 3706.10.5010 and 3706.90.6010	1,092won/m or 6.5	0
3822003064	Of subheading 3706.10.6010	1,560won/m or 6.5	0
3822003065	Of subheading 3706.10.6020	260won/m or 6.5	0
3822003066	Of subheadings 3706.90.1000 and 3706.90.5020	8won/m or 6.5	0
3822003067	Of subheading 3706.90.5010	25won/m or 6.5	0
3823110000	Stearic acid	8	10
3823120000	Oleic acid	8	0
3823130000	Tall oil fatty acids	8	0
3823191000	Palmitic acids	8	0
3823192000	Acid oils from refining	8	0
3823199000	Other	8	0
3823701000	Cetyl alcohol	5	0
3823702000	Stearyl alcohol	5	0
3823703000	Oleyl alcohol	5	0
3823704000	Lauryl alcohol	3	0
3823709010	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3823709090	Other	5	0
3824100000	Prepared binders for foundry moulds or cores	6.5	0
3824300000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	10

3824400000	Prepared additives for cements, mortars or concretes	6.5	0
3824500000	Non-refractory mortars and concretes	6.5	0
3824600000	Sorbitol other than that of subheading 2905.44	8	E
3824711000	Detergents based on trichlorotrifluoroethane	6.5	0
3824719000	Other	6.5	0
3824720000	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	0
3824730000	Containing hydrobromofluorocarbons (HBFCs)	6.5	0
3824740000	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6.5	5
3824750000	Containing carbon tetrachloride	6.5	0
3824760000	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	0
3824770000	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	0
3824780000	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	10
3824790000	Other	6.5	0
3824810000	Containing oxirane (ethylene oxide)	6.5	0
3824820000	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	0
3824830000	Containing tris (2,3-dibromopropyl) phosphate	6.5	0
3824901000	Roasted chromite	5	0
3824902100	Getters for vacuum tubes	6.5	0
3824902200	Preparations of carbon resistors or ceramic solid resistors	6.5	0
3824902410	Material for manufacturing agricultural chemicals (registered material under the Agricultural Chemicals Management Act)	2	0
3824902490	Other	6.5	15
3824903100	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	6.5	0
3824903200	Mixtures consisting mainly of O-alkyl ($\leq C_{10}$, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	6.5	0
3824903300	Mixtures consisting mainly of [S-2-(dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl]hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl)	6.5	0

	phosphonothioates and their O-alkyl ($\leq C_{10}$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protonated salts thereof		
3824903400	Mixtures consisting mainly of alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonyldifluorides	6.5	0
3824903500	Mixtures consisting mainly of [O-2-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl ($\leq C_{10}$, including cycloalkyl) esters; mixtures consisting mainly of alkylated or protoanted salts thereof	6.5	0
3824903600	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	0
3824903700	Mixtures consisting mainly of dialkyl (methyl, ethyl, n-propyl or isopropyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidates	6.5	0
3824903800	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) 2-chloroethylamines or their protonated salts	6.5	0
3824903911	Mixtures consisting mainly of N,N dimethyl-2-amino-ethanol or N,N-diethyl-2-amino ethanol or their protonated salts	6.5	0
3824903919	Other	6.5	0
3824903920	Mixtures consisting mainly of N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols or their protonated salts	6.5	0
3824903930	Other mixtures consisting mainly of chemicals containing a phosphorus atom to which is bonded one methyl, ethyl, n-propyl or isopropyl group but not further carbon atoms	6.5	0
3824903990	Other	6.5	0
3824904100	Mixed polyethylene glycol	6.5	0
3824904200	Ion-exchangers	6.5	0
3824904300	Anti-scaling compounds	6.5	0
3824904400	Additives to harden varnish or glue	6.5	0
3824905100	Ink-removers	6.5	0
3824905200	Stencil correctors	6.5	0
3824905300	Correcting fluids	6.5	0
3824906100	Compounded extenders for paints	6.5	0
3824906200	Preparations for the manufacture of certain ceramic articles (artificial teeth, etc)	6.5	5
3824906300	Soda-lime	6.5	0
3824906400	Hydrated silica gel	6.5	0
3824906500	Anti-rust preparations	6.5	0
3824906600	Preparations for the manufacture of ceramic condenser and ferrite core	6.5	0

3824907100	Metal plating preparations	6.5	0
3824907200	Chlorinated paraffin	6.5	0
3824907300	Anti-foaming agent	6.5	0
3824907400	Foaming agent	6.5	0
3824907500	Prepared calcium carbonate	6.5	0
3824907600	Liquid crystal preparations	6.5	0
3824907700	Ammoniacal gas liquors	6.5	0
3824908010	Based on methyl ethyl ketone peroxide	6.5	0
3824908090	Other	6.5	0
3824909010	Micro-element fertilisers (other than products of Chapter 31)	6.5	0
3824909030	Chewing gum base	6.5	0
3824909050	Naphthenic acids, their water-insoluble salts and their esters	6.5	0
3824909061	With nicotine	6.5	0
3824909069	Other	6.5	0
3824909090	Other	6.5	0
3825100000	Municipal waste	6.5	0
3825200000	Sewage sludge	6.5	0
3825301000	Of heading 30.05.	0	0
3825302000	Of subheading 3824.90	6.5	0
3825303000	Of subheading 4015.11	8	0
3825304000	Of subheading 9018.3	8	0
3825410000	Halogenated	6.5	0
3825490000	Other	6.5	0
3825500000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	0
3825610000	Mainly containing organic constituents	6.5	0
3825690000	Other	6.5	0
3825900000	Other	6.5	0
3826000000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals.	6.5	5
3901101000	Linear low density polyethylene	6.5	0
3901109000	Other	6.5	0
3901201000	Of pulp	6.5	0
3901209000	Other	6.5	0
3901300000	Ethylene-vinyl acetate copolymers	6.5	0
3901900000	Other	6.5	0
3902100000	Polypropylene	6.5	0
3902200000	Polyisobutylene	6.5	0
3902300000	Propylene copolymers	6.5	0
3902900000	Other	6.5	0
3903110000	Expansible	6.5	10
3903190000	Other	6.5	10
3903200000	Styrene-acrylonitrile (SAN) copolymers	6.5	0

3903300000	Acrylonitrile-butadiene-styrene (ABS) copolymers	6.5	0
3903901000	Styrene-butadiene copolymers	6.5	0
3903909000	Other	6.5	5
3904100000	Poly (vinyl chloride), not mixed with any other substances	6.5	15
3904210000	Non-plasticised	6.5	10
3904220000	Plasticised	6.5	5
3904300000	Vinyl chloride-vinyl acetate copolymers	6.5	0
3904400000	Other vinyl chloride copolymers	6.5	0
3904500000	Vinylidene chloride polymers	6.5	0
3904610000	Polytetrafluoroethylene	6.5	0
3904690000	Other	6.5	10
3904900000	Other	6.5	0
3905120000	In aqueous dispersion	6.5	0
3905190000	Other	6.5	0
3905210000	In aqueous dispersion	6.5	0
3905290000	Other	6.5	0
3905300000	Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	8	0
3905910000	Copolymers	6.5	0
3905990000	Other	6.5	10
3906100000	Poly(methyl methacrylate)	6.5	0
3906901000	Poly acryl amide	8	0
3906909000	Other	8	10
3907100000	Polyacetals	6.5	0
3907201000	Polyoxyethylene (polyethylene glycol)	6.5	0
3907202000	Polyoxypropylene (polypropylene glycol)	6.5	15
3907203000	Poly phenylene oxide	6.5	0
3907209000	Other	6.5	0
3907301000	For making semiconductor	6.5	0
3907309000	Other	6.5	0
3907400000	Polycarbonates	6.5	0
3907500000	Alkyd resins	6.5	0
3907600000	Poly(ethylene terephthalate)	6.5	0
3907700000	Poly(lactic acid)	6.5	0
3907910000	Unsaturated	6.5	0
3907991000	Poly butylene terephthalate	6.5	10
3907999000	Other	6.5	0
3908101000	Polyamide-6	6.5	0
3908102000	Polyamide-6,6	6.5	5
3908103000	Polyamide-11, -12, -6,9, -6,10, -6,12	6.5	5
3908900000	Other	6.5	0
3909101000	Urea resins	6.5	0
3909102000	Thiourea resins	6.5	0
3909200000	Melamine resins	6.5	0

3909300000	Other amino-resins	6.5	10
3909400000	Phenolic resins	6.5	5
3909500000	Polyurethanes	6.5	5
3910001000	For making semiconductor	6.5	0
3910009010	Silicon oil	6.5	10
3910009020	Silicon rubber	6.5	5
3910009090	Other	6.5	0
3911101000	Petroleum resins	8	0
3911102000	Coumarone, indene or coumarone-indene resins	8	0
3911103000	Polyterpenes	8	0
3911901000	Polysulphides	6.5	5
3911902000	Polysulphones	6.5	0
3911903000	Furan resin	6.5	0
3911909000	Other	6.5	5
3912110000	Non-plasticised	5	0
3912120000	Plasticised	5	0
3912200000	Cellulose nitrates (including collodions)	6.5	0
3912311000	Sodium carboxymethyl cellulose	6.5	10
3912319000	Other	6.5	10
3912391000	Methyl cellulose	6.5	10
3912399000	Other	6.5	10
3912901000	Regenerated cellulose	6.5	0
3912909000	Other	6.5	10
3913101000	Sodium alginate	6.5	0
3913102000	Propylene glycol alginate	6.5	0
3913109000	Other	6.5	0
3913901000	Hardened proteins	6.5	0
3913902010	Chlorinated rubber	6.5	0
3913902020	Rubber hydrochloride	6.5	0
3913902030	Oxidised rubber	6.5	0
3913902040	Cyclised rubber	6.5	0
3913902090	Other	6.5	0
3913909010	Dextran	6.5	0
3913909090	Other	6.5	0
3914001000	Cationic	6.5	0
3914009000	Other	6.5	5
3915101000	Film, sheets, plates and foil before they became wastes	6.5	5
3915102000	Pipes and hoses before they became wastes	6.5	5
3915109000	Other	6.5	5
3915200000	Of polymers of styrene	6.5	5
3915300000	Of polymers of vinyl chloride	6.5	5
3915901000	Of polymers of propylene	6.5	5
3915902000	Of acrylic polymers	6.5	5
3915903000	Of polyacetals	6.5	5

3915904000	Of polycarbonates	6.5	5
3915905000	Of polyamides	6.5	5
3915909000	Other	6.5	5
3916100000	Of polymers of ethylene	6.5	5
3916200000	Of polymers of vinyl chloride	6.5	5
3916901000	Of polymers of styrene	6.5	5
3916902000	Of polymers of propylene	6.5	5
3916903000	Of acrylic polymers	6.5	5
3916904000	Of polyamides	6.5	5
3916909000	Other	6.5	5
3917101000	Of hardened protein	6.5	5
3917102000	Of cellulosic materials	6.5	5
3917210000	Of polymers of ethylene	6.5	5
3917220000	Of polymers of propylene	6.5	5
3917230000	Of polymers of vinyl chloride	6.5	5
3917291000	Of polymers of styrene	6.5	5
3917292000	Of polyamides	6.5	5
3917299000	Other	6.5	0
3917311000	Of polymers of ethylene	6.5	5
3917312000	Of polymers of vinyl chloride	6.5	5
3917319000	Other	6.5	0
3917321000	Of polymers of ethylene	6.5	5
3917322000	Of polymers of vinyl chloride	6.5	5
3917329000	Other	6.5	0
3917331000	Of polymers of ethylene	6.5	5
3917332000	Of polymers of vinyl chloride	6.5	5
3917339000	Other	6.5	5
3917391000	Of polymers of ethylene	6.5	5
3917392000	Of polymers of vinyl chloride	6.5	5
3917399000	Other	6.5	5
3917400000	Fittings	6.5	0
3918101000	Of polyvinyl chloride	6.5	5
3918102000	Of copolymers of vinyl chloride and vinyl acetate	6.5	5
3918109000	Other	6.5	5
3918900000	Of other plastics	6.5	5
3919100000	In rolls of a width not exceeding 20 cm	6.5	5
3919900000	Other	6.5	5
3920100000	Of polymers of ethylene	6.5	15
3920200000	Of polymers of propylene	6.5	5
3920300000	Of polymers of styrene	6.5	5
3920430000	Containing by weight not less than 6 % of plasticisers	6.5	5
3920490000	Other	6.5	5
3920510000	Of poly(methyl methacrylate)	6.5	5
3920590000	Other	6.5	5

3920610000	Of polycarbonates	6.5	5
3920620000	Of poly(ethylene terephthalate)	6.5	5
3920630000	Of unsaturated polyesters	6.5	5
3920690000	Of other polyesters	6.5	5
3920710000	Of regenerated cellulose	6.5	10
3920730000	Of cellulose acetate	6.5	5
3920791000	Of vulcanised fibre	6.5	5
3920799000	Other	6.5	5
3920910000	Of poly(vinyl butyral)	6.5	5
3920920000	Of polyamides	6.5	5
3920930000	Of amino-resins	6.5	5
3920940000	Of phenolic resins	6.5	5
3920991000	For aircrafts	6.5	5
3920999010	Polyimides film, for manufacturing Printed Circuit Board with the function of lead frame	4	5
3920999090	Other	6.5	5
3921110000	Of polymers of styrene	6.5	5
3921120000	Of polymers of vinyl chloride	6.5	5
3921130000	Of polyurethanes	6.5	5
3921140000	Of regenerated cellulose	6.5	5
3921191010	Separator, for manufacturing secondary battery	4	5
3921191090	Other	6.5	5
3921192010	Separator, for manufacturing secondary battery	4	5
3921192090	Other	6.5	5
3921193010	Of polymethyl methacrylate	6.5	5
3921193090	Other	6.5	5
3921194010	Of polycarbonates	6.5	5
3921194020	Of polyethylene terephthalate	6.5	5
3921194030	Of unsaturated polyesters	6.5	5
3921194090	Other	6.5	5
3921195010	Of vulcanised fibre	6.5	5
3921195020	Of cellulose acetate	6.5	5
3921195090	Other	6.5	5
3921199010	Of polyvinyl butyral	6.5	5
3921199020	Of polyamides	6.5	5
3921199030	Of amino-resins	6.5	5
3921199040	Of phenolic resins	6.5	5
3921199090	Other	6.5	5
3921901000	Of polymers of ethylene	6.5	0
3921902000	Of polymers of propylene	6.5	0
3921903000	Of polymers of styrene	6.5	5
3921904010	Rigid	6.5	5
3921904020	Flexible	6.5	0
3921905010	Of polymethyl methacrylate	6.5	5
3921905090	Other	6.5	5
3921906010	Of polycarbonates	6.5	5

3921906020	Of polyethylene terephthalate	6.5	5
3921906030	Of unsaturated polyesters	6.5	5
3921906090	Other	6.5	5
3921907010	Of regenerated cellulose	6.5	5
3921907020	Of vulcanised fibre	6.5	5
3921907030	Of cellulose acetate	6.5	5
3921907090	Other	6.5	5
3921909010	Of polyvinyl butyral	6.5	5
3921909020	Of polyamides	6.5	5
3921909030	Of amino-resins	6.5	5
3921909040	Of phenolic resins	6.5	5
3921909050	Of polyurethanes	6.5	5
3921909090	Other	6.5	15
3922101000	Baths and shower baths	6.5	5
3922102000	Wash-basins	6.5	5
3922103000	Sinks	6.5	5
3922200000	Lavatory seats and covers	6.5	5
3922901000	Bidets	6.5	5
3922909000	Other	6.5	5
3923100000	Boxes, cases, crates and similar articles	6.5	15
3923210000	Of polymers of ethylene	6.5	15
3923290000	Of other plastics	6.5	15
3923300000	Carboys, bottles, flasks and similar articles	6.5	15
3923400000	Spools, cops, bobbins and similar supports	6.5	0
3923500000	Stoppers, lids, caps and other closures	6.5	5
3923900000	Other	6.5	15
3924100000	Tableware and kitchenware	6.5	5
3924901000	Soap dishes and boxes	6.5	5
3924902000	Table cloths and other similar articles	6.5	5
3924909000	Other	6.5	5
3925100000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 ℓ	6.5	5
3925200000	Doors, windows and their frames and thresholds for doors	6.5	5
3925300000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	6.5	5
3925900000	Other	6.5	10
3926101000	Pencil cases and erasers	6.5	0
3926102000	Binders and albums	6.5	0
3926109000	Other	6.5	10
3926200000	Articles of apparel and clothing accessories (including gloves, mittens and mitts)	6.5	10
3926300000	Fittings for furniture, coachwork or the like	6.5	0
3926400000	Statuettes and other ornamental articles	6.5	0
3926901000	Parts for use in machinery and mechanical	6.5	10

	appliances		
3926902000	Fans and hand screens non-mechanical; frames and handles therefor and parts of such frames and handles	6.5	5
3926903000	Labels and tags	6.5	5
3926904000	Adhesive tapes with case	6.5	5
3926905000	Frames for painting, photographs, mirrors and the like	6.5	5
3926909000	Other	6.5	15
4001100000	Natural rubber latex, whether or not pre-vulcanised	0	0
4001211000	Rss 1X	0	0
4001212000	Rss No.1	0	0
4001213000	Rss No.2	0	0
4001214000	Rss No.3	0	0
4001215000	Rss No.4	0	0
4001216000	Rss No.5	0	0
4001220000	Technically specified natural rubber (TSNR)	0	0
4001290000	Other	0	0
4001301000	Chicle gum	2	0
4001309000	Other	2	0
4002110000	Latex	8	0
4002190000	Other	8	0
4002201000	Latex	8	0
4002209000	Other	8	0
4002311000	Latex	5	0
4002319000	Other	5	0
4002391000	Latex	5	0
4002399010	Of chlorinated-isobutene-isoprene rubber (CIIR)	5	0
4002399020	Of brominated-isobutene-isoprene rubber (BIIR)	5	0
4002410000	Latex	8	0
4002490000	Other	8	0
4002510000	Latex	8	0
4002590000	Other	8	0
4002601000	Latex	8	0
4002609000	Other	8	0
4002701000	Latex	8	0
4002709000	Other	8	0
4002801000	Latex	8	0
4002809000	Other	8	0
4002910000	Latex	8	0
4002991000	Of carboxylated acrylonitrile-butadiene rubbers (XNBR)	8	0
4002992000	Of acrylonitrile-isoprene rubbers (NIR)	8	0
4002993000	Thioplasts (TM)	8	0

4002999000	Other	8	0
4003000000	Reclaimed rubber in primary forms or in plates, sheets or strip.	8	10
4004000000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	3	10
4005101000	Plates, sheets and strip	8	10
4005109000	Other	8	5
4005200000	Solutions; dispersions other than those of subheading 4005.10	8	0
4005910000	Plates, sheets and strip	8	10
4005991000	Compounded rubber latex	8	5
4005999000	Other	8	10
4006100000	"Camel-back" strips for retreading rubber tyres	8	0
4006901000	Rubber rods	8	0
4006902000	Rubber tubes	8	0
4006903000	Rubber profile shapes	8	0
4006904000	Rubber discs, rings and washers	8	10
4006905000	Rubber thread	8	0
4006909000	Other	8	5
4007001000	Rubber thread	5	5
4007002000	Rubber cord	8	5
4008111000	Combined with textile fabrics for reinforcing purposes	8	5
4008119000	Other	8	10
4008191000	Combined with textile fabrics for reinforcing purposes	8	5
4008199000	Other	8	5
4008211000	Combined with textile fabrics for reinforcing purposes	8	5
4008219000	Other	8	10
4008291000	Combined with textile fabrics for reinforcing purposes	8	10
4008299000	Other	8	10
4009110000	Without fittings	8	10
4009120000	With fittings	8	5
4009210000	Without fittings	8	10
4009220000	With fittings	8	10
4009310000	Without fittings	8	10
4009320000	With fittings	8	10
4009410000	Without fittings	8	10
4009420000	With fittings	8	10
4010110000	Reinforced only with metal	8	0

4010120000	Reinforced only with textile materials	8	10
4010191000	Reinforced only with plastics	8	10
4010199000	Other	8	10
4010310000	Endless transmission belts of trapezoidal cross-section (V- belts), V-ribbed, of an outside circumference exceeding 60 cm but not exceeding 180 cm	8	10
4010320000	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	8	0
4010330000	Endless transmission belts of trapezoidal cross-section (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	10
4010340000	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	8	0
4010350000	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	8	5
4010360000	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	8	0
4010390000	Other	8	10
4011101000	Of radial carcass	5	15
4011102000	Of biased carcass	5	15
4011109000	Other	5	15
4011201010	For use on a rim measuring less than 49.53 cm in diameter	5	15
4011201090	Other	5	15
4011202010	For use on a rim measuring less than 49.53 cm in diameter	5	15
4011202090	Other	5	15
4011209000	Other	5	15
4011300000	Of a kind used on aircraft	5	0
4011400000	Of a kind used on motorcycles	5	0
4011500000	Of a kind used on bicycles	5	0
4011610000	Of a kind used on agricultural or forestry vehicles and machines	5	15
4011620000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	15
4011630000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	15
4011690000	Other	5	15
4011920000	Of a kind used on agricultural or forestry vehicles	5	15

	and machines		
4011930000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	5	15
4011940000	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	5	15
4011990000	Other	5	15
4012110000	Of a kind used on motor cars (including station wagons and racing cars)	8	5
4012120000	Of a kind used on buses or lorries	8	0
4012130000	Of a kind used on aircraft	5	0
4012190000	Other	8	5
4012201000	Of a kind used on aircraft	5	5
4012209010	Of a kind used on motor cars (including station wagons and racing cars)	8	5
4012209020	Of a kind used on buses or lorries	8	5
4012209090	Other	8	5
4012901010	Solid tyres	5	0
4012901020	Cushion tyres	5	0
4012901030	Tyre treads	5	0
4012901040	Tyre flaps	5	0
4012909010	Solid tyres	8	10
4012909020	Cushion tyres	8	0
4012909030	Tyre treads	8	0
4012909040	Tyre flaps	8	10
4012909090	Other	8	5
4013101000	Of a kind used on motor cars (including station wagons and racing cars)	8	0
4013102000	Of a kind used on buses or lorries	8	0
4013200000	Of a kind used on bicycles	8	0
4013901000	Of a kind used on aircraft	5	0
4013909010	Of a kind used on motorcycles or motor scooters	8	0
4013909020	Of a kind used on industrial vehicles or agricultural machinery	8	0
4013909090	Other	8	0
4014100000	Sheath contraceptives	8	0
4014901000	Teats	8	5
4014909000	Other	8	10
4015110000	Surgical	8	0
4015190000	Other	8	15
4015901000	Protective clothing for divers	8	5
4015902000	Protective clothing for radiologists	8	10
4015909000	Other	8	10

4016100000	Of cellular rubber	8	10
4016910000	Floor coverings and mats	8	10
4016920000	Erasers	8	5
4016930000	Gaskets, washers and other seals	8	15
4016940000	Boat or dock fenders, whether or not inflatable	8	10
4016951000	Pneumatic mattresses	8	10
4016952000	Pillows	8	10
4016953000	Cushions	8	10
4016959000	Other	8	10
4016991010	Parts of balloons, airships, flying machines, gliders, kites and rotochutes	0	0
4016991090	Other	8	15
4016992000	Rubber bands	8	10
4016993000	Stoppers and rings for bottles	8	10
4016999000	Other	8	15
4017001000	Hard rubber	8	10
4017002000	Articles of hard rubber	8	10
4101201000	Hides and skins, untanned	0	0
4101202000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4101501011	Cow hide	0	0
4101501012	Steer hide	0	0
4101501013	Ox hide	0	0
4101501014	Bull hide	0	0
4101501019	Other	0	0
4101501021	Cow hide	0	0
4101501022	Steer hide	0	0
4101501023	Ox hide	0	0
4101501024	Bull hide	0	0
4101501029	Other	0	0
4101501090	Other	0	0
4101502000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4101901011	Of calf skin	0	0
4101901019	Other	0	0
4101901091	Of calf skin	0	0
4101901099	Other	0	0
4101902000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4102100000	With wool on	0	0
4102211000	Hides and skins, untanned	0	0
4102212000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4102291000	Hides and skins, untanned	0	0
4102292000	Hides and skins, which have undergone a tanning (including pre-tanning) process which is reversible	3	0
4103201010	Of snake	0	0
4103201020	Of lizard	0	0

4103201030	Of crocodile	0	0
4103201090	Other	0	0
4103202000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	0
4103301000	Hides and skins, untanned	0	0
4103302000	Hides and skins, which have undergone a tanning (including pretanning) process which is reversible	3	0
4103901010	Of eels	0	0
4103901020	Of kangaroo	0	0
4103901030	Of camels (including dromedaries)	0	0
4103901090	Other	0	0
4103902010	Of camels (including dromedaries)	3	0
4103902090	Other	3	0
4104110000	Full grains, unsplit; grain splits	3	5
4104190000	Other	3	5
4104410000	Full grains, unsplit; grain splits	3	5
4104490000	Other	3	5
4105100000	In the wet state (including wet-blue)	3	5
4105300000	In the dry state (crust)	3	5
4106210000	In the wet state (including wet-blue)	3	5
4106220000	In the dry state (crust)	3	0
4106310000	In the wet state (including wet-blue)	5	0
4106320000	In the dry state (crust)	5	0
4106400000	Of reptiles	5	0
4106910000	In the wet state (including wet-blue)	5	0
4106920000	In the dry state (crust)	5	0
4107110000	Full grains, unsplit	5	0
4107120000	Grain splits	5	5
4107190000	Other	5	10
4107910000	Full grains, unsplit	5	0
4107920000	Grain splits	5	10
4107990000	Other	5	10
4112000000	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 heading 41.14.	5	10
4113100000	Of goats or kids	5	5
4113200000	Of swine	5	5
4113300000	Of reptiles	5	0
4113900000	Other	5	5
4114100000	Chamois (including combination chamois) leather	5	5
4114201000	Patent leather	5	5
4114202000	Patent laminated leather	5	5
4114203000	Metallised leather	5	0
4115100000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	8	5

4115200000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	3	0
4201001000	Of reptile leather	8	0
4201009010	Saddles and saddle cloths	8	0
4201009020	Traces	8	0
4201009030	Leads	8	0
4201009040	Muzzles	8	0
4201009090	Other	8	0
4202111010	Of snake	8	0
4202111020	Of lizard	8	0
4202111030	Of crocodile	8	0
4202111040	Of eels	8	0
4202111050	Of kangaroo	8	0
4202111090	Other	8	10
4202112000	Of composition leather	8	0
4202113000	Of patent leather	8	0
4202121010	Of polyvinylchloride	8	10
4202121020	Of polyurethane	8	10
4202121090	Other	8	10
4202122000	Of textile materials	8	15
4202191000	Of paper board	8	0
4202199000	Other	8	10
4202211010	Of snake	8	0
4202211020	Of lizard	8	0
4202211030	Of crocodile	8	0
4202211040	Of eels	8	0
4202211050	Of kangaroo	8	0
4202211090	Other	8	20
4202212000	Of composition leather	8	0
4202213000	Of patent leather	8	0
4202221010	Of polyvinylchloride	8	10
4202221020	Of polyurethane	8	10
4202221090	Other	8	10
4202222000	Of textile materials	8	10
4202291000	Of paper board	8	0
4202299000	Other	8	10
4202311010	Of snake	8	0
4202311020	Of lizard	8	0
4202311030	Of crocodile	8	0
4202311040	Of eels	8	0
4202311050	Of kangaroo	8	0
4202311090	Other	8	10
4202312000	Of composition leather	8	10
4202313000	Of patent leather	8	0

4202321010	Of polyvinylchloride	8	10
4202321020	Of polyurethane	8	10
4202321090	Other	8	10
4202322000	Of textile materials	8	10
4202391000	Of paper board	8	0
4202399000	Other	8	0
4202911010	Of snake	8	0
4202911020	Of lizard	8	0
4202911030	Of crocodile	8	0
4202911040	Of eels	8	0
4202911050	Of kangaroo	8	0
4202911090	Other	8	10
4202912000	Of composition leather	8	0
4202913000	Of patent leather	8	0
4202921010	Of polyvinylchloride	8	10
4202921020	Of polyurethane	8	10
4202921090	Other	8	10
4202922000	Of textile materials	8	15
4202991000	Of paper board	8	0
4202999000	Other	8	10
4203101010	Coats	13	0
4203101020	Jackets, blazers and jumpers	13	0
4203101050	Vests	13	0
4203101060	Pants and trousers	13	5
4203101070	Skirts	13	0
4203101080	Overalls	13	0
4203101090	Other	13	0
4203102010	Coats	13	0
4203102020	Jackets, blazers and jumpers	13	0
4203102050	Vests	13	0
4203102060	Pants and trousers	13	0
4203102070	Skirts	13	0
4203102080	Overalls	13	0
4203102090	Other	13	0
4203103010	Coats	13	0
4203103020	Jackets, blazers and jumpers	13	0
4203103050	Vests	13	0
4203103060	Pants and trousers	13	0
4203103070	Skirts	13	0
4203103080	Overalls	13	0
4203103090	Other	13	0
4203109010	Coats	13	0
4203109020	Jackets, blazers and jumpers	13	0
4203109050	Vests	13	0
4203109060	Pants and trousers	13	0

4203109070	Skirts	13	0
4203109080	Overalls	13	0
4203109090	Other	13	5
4203211000	Baseball glove	13	0
4203212000	Golf glove	13	5
4203213000	Ski glove	13	0
4203214000	Motor cycle glove	13	0
4203215000	Batting glove	13	0
4203216000	Tennis glove	13	0
4203217000	Ice hockey glove	13	0
4203219000	Other	13	0
4203291000	Working glove	13	10
4203292000	Thermal glove	13	0
4203293000	Driver's glove	13	0
4203299000	Other	13	0
4203301010	Of snake	13	0
4203301020	Of lizard	13	0
4203301030	Of crocodile	13	0
4203301040	Of eels	13	0
4203301090	Other	13	10
4203309000	Other	13	0
4203400000	Other clothing accessories	13	0
4205001110	Belts	8	0
4205001190	Other	8	0
4205001900	Other articles of leather	8	0
4205002110	Belts	8	0
4205002190	Other	8	0
4205002900	Other articles of composition leather	8	0
4206001000	Catgut	8	0
4206009000	Other	8	0
4301100000	Of mink, whole, with or without head, tail or paws	3	0
4301300000	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	3	0
4301600000	Of fox, whole, with or without head, tail or paws	3	0
4301801000	Of chinchila	3	0
4301802000	Of opossum	3	0
4301803000	Of raccoon	3	0
4301804000	Of coyote	3	0
4301805000	Of rabbit or hare	3	0
4301806000	Of musk-rat	3	0
4301809000	Other	3	0
4301900000	Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	3	0
4302110000	Of mink	5	0

4302191000	Of beaver	5	0
4302192000	Of musk-rat	5	0
4302193000	Of fox	5	0
4302195000	Of chinchila	5	0
4302196000	Of opossum	5	0
4302197000	Of raccoon	5	0
4302198000	Of coyote	5	0
4302199010	Of sheep	5	0
4302199020	Of lamb, the following : Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese, Mongolian or Tibetan lamb	5	0
4302199090	Other	5	0
4302201000	Of mink	5	0
4302202000	Of rabbit or hare	5	0
4302203000	Of beaver	5	0
4302204000	Of musk-rat	5	0
4302205000	Of fox	5	0
4302207000	Of chinchila	5	0
4302209010	Of opossum	5	0
4302209020	Of raccoon	5	5
4302209030	Of coyote	5	0
4302209090	Other	5	0
4302300000	Whole skins and pieces or cuttings thereof, assembled	5	0
4303101100	Of mink	16	10
4303101200	Of rabbit or hare	16	10
4303101300	Of lamb	16	0
4303101400	Of beaver	16	0
4303101500	Of musk-rat	16	0
4303101600	Of fox	16	10
4303101800	Of chinchila	16	10
4303101910	Of opossum	16	0
4303101920	Of raccoon	16	10
4303101930	Of coyote	16	0
4303101990	Other	16	10
4303102100	Of mink	16	10
4303102200	Of rabbit or hare	16	10
4303102300	Of lamb	16	0
4303102400	Of beaver	16	0
4303102500	Of musk-rat	16	0
4303102600	Of fox	16	10
4303102800	Of chinchila	16	10
4303102910	Of opossum	16	0
4303102920	Of raccoon	16	10
4303102930	Of coyote	16	0
4303102990	Other	16	10

4303900000	Other	16	10
4304001000	Artificial fur	8	10
4304002000	Articles of artificial fur	8	10
4401100000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	2	10
4401210000	Coniferous	2	0
4401221000	For manufacturing pulp	0	0
4401229000	Other	2	10
4401310000	Wood pellets	2	0
4401390000	Other	2	0
4402101000	Agglomerated wood charcoal	2	5
4402109000	Other	2	5
4402901000	Agglomerated wood charcoal	2	5
4402909000	Other	2	5
4403101000	Tropical woods	0	0
4403102000	Non-coniferous	0	0
4403109000	Coniferous	0	0
4403201000	Cedar	0	0
4403202010	Douglas fir	0	0
4403202020	Hemlock	0	0
4403203000	Red pine	0	0
4403204000	White wood or fir	0	0
4403205000	Larch	0	0
4403207000	Spruce	0	0
4403208000	Radiata pine	0	0
4403209000	Other	0	0
4403410000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0
4403491000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	0
4403492010	Teak	0	0
4403492020	Keruing	0	0
4403492030	Kapur	0	0
4403492040	Jelutong	0	0
4403492090	Other	0	0
4403493000	Okoume', Obeche, Sapelli, Sipo, Acajou d'Afrique, Makore and Iroko	0	0
4403494000	Tiama, Mansonia, Ilomba, Dibetou, Limba and Azobe'	0	0
4403495000	Mahogany and Balsa	0	0
4403499000	Other	0	0
4403910000	Of oak (Quercus spp.)	0	0
4403920000	Of beech (Fagus spp.)	0	0
4403991010	Rosewood	0	0
4403991020	Ebonywood	0	0
4403991040	Ash	0	0

4403991050	Walnut	0	0
4403991090	Other	0	0
4403992000	Lignum vitae	0	0
4403993010	Aspen	0	0
4403993020	Poplar	0	0
4403993030	Maple	0	0
4403993040	Elm	0	0
4403993050	Birch	0	0
4403993060	Basswood	0	0
4403994000	Paulownia	0	0
4403999011	Malas	0	0
4403999012	Taun	0	0
4403999019	Other	0	0
4403999090	Other	0	0
4404102000	Wooden sticks	5	10
4404109000	Other	5	10
4404202000	Wooden sticks	5	10
4404209000	Other	5	10
4405000000	Wood wool; wood flour.	5	10
4406100000	Not impregnated	5	10
4406900000	Other	5	10
4407101000	Cedar	5	E
4407102000	Oregon pine	5	20
4407103000	Red pine	5	PR-20
4407104000	White wood or fir	5	PR-20
4407105000	Larch	5	15
4407107000	Spruce	5	20
4407108000	Radiata pine	5	E
4407109000	Other	5	E
4407210000	Mahogany (Swietenia spp.)	5	15
4407220000	Virola, Imbuia and Balsa	5	15
4407250000	Dark Red Meranti, Light Red Meranti and Meranti Bakau	5	15
4407260000	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	5	15
4407270000	Sapelli	5	10
4407280000	Iroko	5	10
4407291000	Keruing, Ramin, Kapur, Jongkong, Merbau, Jelutong and Kempas	5	15
4407292000	Teak	5	10
4407293000	Okoume, Obeche, Sipo, Acajou, d'afrique, Makore, Tiama, Mansonia, Ilomba, Dibetou Limba and Azobe	5	10
4407299000	Other	5	20
4407910000	Of oak (Quercus spp.)	5	PR-20

4407920000	Of beech (<i>Fagus</i> spp.)	5	10
4407930000	Of maple (<i>Acer</i> spp.)	5	20
4407940000	Of cherry (<i>Prunus</i> spp.)	5	10
4407950000	Of ash (<i>Fraxinus</i> spp.)	5	E
4407991010	Rosewood	5	10
4407991020	Ebonywood	5	10
4407991040	Walnut	5	20
4407991090	Other	5	15
4407992000	Lignum vitae	5	10
4407993010	Aspen	5	10
4407993020	Poplar	5	10
4407993040	Elm	5	15
4407993050	Birch	5	15
4407993060	Basswood	5	15
4407994000	Paulownia	5	15
4407999010	Tropical woods, not specified in the foregoing	5	20
4407999090	Other	5	E
4408106000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	10
4408109100	For manufacturing plywood	3	0
4408109200	Patterned veneer	3	5
4408109910	Cedar	5	10
4408109920	Oregon pine	5	10
4408109930	Red pine	5	10
4408109940	White wood or fir	5	10
4408109950	Larch	5	10
4408109960	Spruce	5	10
4408109970	Radiata pine	5	10
4408109990	Other	5	10
4408313000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	10
4408319011	For manufacturing plywood	3	0
4408319012	Patterned veneer	3	10
4408319019	Other	5	10
4408319021	For manufacturing plywood	3	0
4408319022	Patterned veneer	3	10
4408319029	Other	5	10
4408396000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	10
4408399011	For manufacturing plywood	3	0
4408399012	Patterned veneer	3	5
4408399019	Other	5	10
4408399021	For manufacturing plywood	3	10
4408399022	Patterned veneer	3	5
4408399029	Other	5	10
4408399031	For manufacturing plywood	3	0
4408399032	Patterned veneer	3	5

4408399039	Other	5	10
4408399041	For manufacturing plywood	3	0
4408399042	Patterned veneer	3	5
4408399049	Other	5	10
4408399051	For manufacturing plywood	3	0
4408399052	Patterned veneer	3	5
4408399059	Other	5	10
4408399091	For manufacturing plywood	3	0
4408399092	Patterned veneer	3	5
4408399099	Other	5	10
4408901000	For veneering obtained by slicing laminated wood or for other similar laminated wood	8	0
4408909150	For manufacturing plywood	3	0
4408909160	Patterned veneer	3	5
4408909191	Rosewood	5	10
4408909192	Ebonywood	5	10
4408909193	Ash	5	10
4408909194	Walnut	5	10
4408909195	Oak	5	10
4408909199	Other	5	10
4408909210	For manufacturing plywood	3	0
4408909220	Patterned veneer	3	5
4408909290	Other	5	10
4408909370	For manufacturing plywood	3	0
4408909380	Patterned veneer	3	5
4408909391	Aspen	5	10
4408909392	Poplar	5	10
4408909393	Maple	5	10
4408909394	Elm	5	10
4408909395	Birch	5	10
4408909396	Basswood	5	10
4408909410	For manufacturing plywood	3	10
4408909420	Patterned veneer	3	5
4408909490	Other	5	10
4408909912	For manufacturing plywood	3	0
4408909913	Patterned veneer	3	5
4408909914	Baboen	5	10
4408909919	Other	5	10
4408909991	For manufacturing plywood	3	0
4408909992	Patterned veneer	3	5
4408909999	Other	5	10
4409100000	Coniferous	8	E
4409210000	Of bamboo	8	15
4409290000	Other	8	E
4410111000	Unworked or not further worked than sanded	8	20

4410112000	Surface-covered with melamine-impregnated paper	8	20
4410113000	Surface-covered with decorative laminates of plastics	8	20
4410119000	Other	8	20
4410121000	Unworked or not further worked than sanded	8	15
4410129000	Other	8	15
4410191010	Unworked or not further worked than sanded	8	15
4410191090	Other	8	15
4410199010	Unworked or not further worked than sanded	8	15
4410199020	Surface-covered with melamine-impregnated paper	8	15
4410199030	Surface-covered with decorative laminates of plastics	8	20
4410199090	Other	8	20
4410900000	Other	8	20
4411121000	Not mechanically worked or surface covered	8	15
4411122000	Mechanically worked or surface covered	8	15
4411129000	Other	8	15
4411131000	Not mechanically worked or surface covered	8	15
4411132000	Mechanically worked or surface covered	8	E
4411139000	Other	8	PR-20
4411141000	Not mechanically worked or surface covered	8	15
4411142010	Floor board	8	PR-20
4411142090	Other	8	E
4411149000	Other	8	PR-20
4411921000	Not mechanically worked or surface covered	8	PR-20
4411922010	Floor board	8	E
4411922090	Other	8	15
4411929000	Other	8	E
4411931000	Not mechanically worked or surface covered	8	E
4411932010	Floor board	8	PR-20
4411932090	Other	8	15
4411939000	Other	8	15
4411941000	Not mechanically worked or surface covered	8	15
4411949000	Other	8	E
4412101010	Of a thickness less than 6 mm	8	15
4412101020	Of a thickness not less than 6 mm	8	15
4412102000	Floorboard	8	PR-20
4412109010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	8	15
4412109090	Other	8	15
4412311000	Of a thickness less than 3.2 mm	8	15
4412312000	Of a thickness less than 4 mm but not less than 3.2 mm	8	15
4412313000	Of a thickness less than 6 mm but not less than 4	8	15

	mm		
4412314000	Of a thickness less than 10 mm but not less than 6 mm	10	E
4412315000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412316000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412317000	Of a thickness not less than 15 mm	10	E
4412321000	Of a thickness less than 3.2 mm	8	15
4412322000	Of a thickness less than 4 mm but not less than 3.2 mm	8	15
4412323000	Of a thickness less than 6 mm but not less than 4 mm	8	15
4412324000	Of a thickness less than 10 mm but not less than 6 mm	10	E
4412325000	Of a thickness less than 12 mm but not less than 10 mm	10	E
4412326000	Of a thickness less than 15 mm but not less than 12 mm	10	E
4412327000	Of a thickness not less than 15 mm	10	E
4412391010	Of a thickness less than 6 mm	8	15
4412391090	Other	10	E
4412399010	Of a thickness less than 6 mm	8	15
4412399090	Other	10	PR-20
4412941000	Blockboard	8	E
4412942000	Laminboard	8	E
4412943000	Battenboard	8	15
4412991011	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	PR-20
4412991019	Other	8	15
4412991021	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	20
4412991029	Other	8	15
4412991031	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	PR-20
4412991039	Other	8	15
4412991041	Floor board, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991042	Floor board, other	8	15
4412991043	Other, of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412991049	Other	8	15
4412992010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	E
4412992090	Other	8	15

4412993010	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	20
4412993090	Other	8	15
4412999111	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	PR-20
4412999119	Other	8	15
4412999191	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	20
4412999199	Other	8	15
4412999211	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	PR-20
4412999219	Other	8	15
4412999291	Of a whole thickness not less than 6 mm, with each ply not exceeding 6 mm thickness	10	PR-20
4412999299	Other	8	15
4413000000	Densified wood, in blocks, plates, strips or profile shapes.	8	E
4414000000	Wooden frames for paintings, photographs, mirrors or similar objects.	8	20
4415100000	Cases, boxes, crates, drums and similar packings; cable-drums	8	20
4415200000	Pallets, box pallets and other load boards; pallet collars	8	20
4416000000	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	8	20
4417000000	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	8	20
4418100000	Windows, French-windows and their frames	8	15
4418200000	Doors and their frames and thresholds	8	15
4418400000	Shuttering for concrete constructional work	8	15
4418500000	Shingles and shakes	8	15
4418600000	Posts and beams	8	15
4418711000	Parquet panels	8	15
4418719000	Other	8	15
4418721000	Parquet panels	8	15
4418729000	Other	8	15
4418791000	Parquet panels	8	15
4418799000	Other	8	15
4418901000	Cellular wood panels	8	15
4418909000	Other	8	20
4419001000	Bowls	8	15
4419002010	Of bamboo	8	15
4419002090	Other	8	15
4419009000	Other	8	15
4420101000	Statuettes	8	15
4420109000	Other	8	15

4420901000	Wood marquetry and inlaid wood	8	15
4420902010	Cigarette caskets or case	8	15
4420902020	Jewellery casket or case	8	15
4420902030	Other articles of furniture, not falling within Chapter 94	8	15
4420902090	Other	8	15
4420909010	Cigarette, jewellery casket or case	8	15
4420909020	Other articles of furniture, not falling within Chapter 94	8	15
4420909090	Other	8	15
4421100000	Clothes hangers	8	15
4421901010	Bobbins	8	15
4421901090	Other	8	15
4421902000	Match splints; wooden pegs or pins for footwear	8	15
4421903000	Toothpick	8	15
4421904000	Wood paving blocks	8	15
4421905000	Fans and hand screens, nonmechanical; frames and handles therefor and parts of such frames and handles	8	15
4421909000	Other	8	15
4501100000	Natural cork, raw or simply prepared	8	15
4501900000	Other	8	15
4502000000	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	8	15
4503100000	Corks and stoppers	8	15
4503900000	Other	8	15
4504100000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8	15
4504900000	Other	8	15
4601211000	Mats and matting	8	0
4601212000	Screens	8	5
4601221000	Mats and matting	8	0
4601222000	Screens	8	0
4601291000	Mats and matting	8	0
4601292000	Screens	8	0
4601921000	Eunjukbaljang (of width less than 35 cm)	8	0
4601929000	Other	8	0
4601930000	Of rattan	8	0
4601941000	Eunjukbaljang (of width less than 35 cm)	8	0
4601949000	Other	8	0
4601991000	Articles in sheets plaited with plastics	8	0
4601999000	Other	8	0
4602111000	Basket	8	15
4602112000	Trays, dishes and other similar kitchen or tablewares	8	15

4602119000	Other	8	15
4602120000	Of rattan	8	15
4602191000	Articles of rush	8	0
4602199000	Other	8	0
4602900000	Other	8	0
4701001000	Unbleached	0	0
4701002000	Semi-bleached or bleached	0	0
4702000000	Chemical wood pulp, dissolving grades.	0	0
4703110000	Coniferous	0	0
4703190000	Non-coniferous	0	0
4703211000	Semi-bleached	0	0
4703212000	Bleached	0	0
4703291000	Semi-bleached	0	0
4703292000	Bleached	0	0
4704110000	Coniferous	0	0
4704190000	Non-coniferous	0	0
4704210000	Coniferous	0	0
4704290000	Non-coniferous	0	0
4705000000	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	0	0
4706100000	Cotton linters pulp	0	0
4706200000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	0
4706301000	Mechanical	0	0
4706302000	Chemical	0	0
4706303000	Semi-chemical	0	0
4706911000	Unbleached	0	0
4706912000	Semi-bleached or bleached	0	0
4706921000	Unbleached	0	0
4706922000	Semi-bleached or bleached	0	0
4706931000	Unbleached	0	0
4706932000	Semi-bleached or bleached	0	0
4707100000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	0
4707200000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	0
4707300000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0
4707900000	Other, including unsorted waste and scrap	0	0
4801000000	Newsprint, in rolls or sheets.	0	0
4802100000	Hand-made paper and paperboard	0	0
4802200000	Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	0	0
4802400000	Wallpaper base	0	0
4802541010	Multi-ply paper and paperboard, bleached each layer	0	0

4802541090	Other	0	0
4802549010	Multi-ply paper and paperboard, bleached each layer	0	0
4802549090	Other	0	0
4802551010	Multi-ply paper and paperboard, bleached each layer	0	0
4802551020	Copy or duplicating paper	0	0
4802551030	Business machine paper and continuous forms bond(including Optical Mark Reading paper and Optical Character Reading paper)	0	0
4802551040	Fancy paper	0	0
4802551090	Other	0	0
4802559010	Multi-ply paper and paperboard, bleached each layer	0	0
4802559090	Other	0	0
4802561010	Multi-ply paper and paperboard, bleached each layer	0	0
4802561020	Copy or duplicating paper	0	0
4802561030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802561040	Fancy paper	0	0
4802561090	Other	0	0
4802569010	Multi-ply paper and paperboard, bleached each layer	0	0
4802569090	Other	0	0
4802571010	Multi-ply paper and paperboard, bleached each layer	0	0
4802571020	Copy or duplicating paper	0	0
4802571030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802571040	Fancy paper	0	0
4802571090	Other	0	0
4802579010	Multi-ply paper and paperboard, bleached each layer	0	0
4802579090	Other	0	0
4802581010	Multi-ply paper and paperboard, bleached each layer	0	0
4802581020	Fancy paper	0	0
4802581090	Other	0	0
4802582010	Multi-ply paper and paperboard, bleached each layer	0	0
4802582090	Other	0	0
4802589010	Multi-ply paper and paperboard, bleached each layer	0	0
4802589090	Other	0	0
4802611010	Multi-ply paper and paperboard, bleached each layer	0	0
4802611020	Copy or duplicating paper	0	0
4802611030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802611040	Fancy paper	0	0
4802611090	Other	0	0

4802619010	Multi-ply paper and paperboard, bleached each layer	0	0
4802619090	Other	0	0
4802621010	Multi-ply paper and paperboard, bleached each layer	0	0
4802621020	Copy or duplicating paper	0	0
4802621030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802621040	Fancy paper	0	0
4802621090	Other	0	0
4802629010	Multi-ply paper and paperboard, bleached each layer	0	0
4802629090	Other	0	0
4802691010	Multi-ply paper and paperboard, bleached each layer	0	0
4802691020	Copy or duplicating paper	0	0
4802691030	Business machine paper and continuous forms bond(including OMR paper and OCR paper)	0	0
4802691040	Fancy paper	0	0
4802691090	Other	0	0
4802699010	Multi-ply paper and paperboard, bleached each layer	0	0
4802699090	Other	0	0
4803001000	Toilet or facial tissue stock for household or sanitary purposes	0	0
4803002000	Cellulose wadding and webs of cellulose fibres	0	0
4803009000	Other	0	0
4804110000	Unbleached	0	0
4804190000	Other	0	0
4804210000	Unbleached	0	0
4804290000	Other	0	0
4804311000	Electric insulating paper and paper board	0	0
4804312000	Condenser paper and paperboard	0	0
4804313000	Wrapping paper and paperboard	0	0
4804319000	Other	0	0
4804391000	Electric insulating paper and paperboard	0	0
4804392000	Condenser paper and paperboard	0	0
4804393000	Wrapping paper and paperboard	0	0
4804399000	Other	0	0
4804411010	Weighing less than 200 g/m²	0	0
4804411090	Other	0	0
4804419010	Weighing less than 200 g/m²	0	0
4804419090	Other	0	0
4804421010	Base stock for milk cartons and other beverage containers	0	0
4804421020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4804421030	Base stock for trays, dishes, plates, cups and the like	0	0
4804421090	Other	0	0

4804429010	Base stock for milk cartons and other beverage containers	0	0
4804429020	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4804429030	Base stock for trays, dishes, plates, cups and the like	0	0
4804429090	Other	0	0
4804491000	Weighing less than 200 g/m²	0	0
4804499000	Other	0	0
4804510000	Unbleached	0	0
4804521000	Base stock for milk cartons and other beverage containers	0	0
4804522000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4804523000	Base stock for trays, dishes, plates, cups and the like	0	0
4804529000	Other	0	0
4804590000	Other	0	0
4805110000	Semi-chemical fluting paper	0	0
4805120000	Straw fluting paper	0	0
4805190000	Other	0	0
4805241000	Multi-ply paper and paperboard, bleached each layer	0	0
4805249000	Other	0	0
4805251000	Multi-ply paper and paperboard, bleached each layer	0	0
4805259000	Other	0	0
4805300000	Sulphite wrapping paper	0	0
4805400000	Filter paper and paperboard	0	0
4805500000	Felt paper and paperboard	0	0
4805911000	Multi-ply paper and paperboard, bleached each layer	0	0
4805919010	Condenser paper and paperboard	0	0
4805919090	Other	0	0
4805921000	Multi-ply paper and paperboard, bleached each layer	0	0
4805929000	Other	0	0
4805931000	Multi-ply paper and paperboard, bleached each layer	0	0
4805939000	Other	0	0
4806100000	Vegetable parchment	0	0
4806200000	Greaseproof papers	0	0
4806300000	Tracing papers	0	0
4806401000	Glassine paper	0	0
4806409000	Other	0	0
4807000000	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
4808100000	Corrugated paper and paperboard, whether or not perforated	0	0
4808401000	For sack	0	0

4808409000	Other	0	0
4808900000	Other	0	0
4809201000	One-ply	0	0
4809202000	Multi-ply	0	0
4809901000	Transfer paper	0	0
4809902010	Weighing not less than 65g/m²	0	0
4809902090	Other	0	0
4809903000	Graphic art paper	0	0
4809904000	Carbon or similar copying papers	0	0
4809909000	Other	0	0
4810131000	Printing or writing paper and paperboard	0	0
4810139000	Other	0	0
4810141000	Printing or writing paper and paperboard	0	0
4810149000	Other	0	0
4810191000	Printing or writing paper and paperboard	0	0
4810199000	Other	0	0
4810220000	Light-weight coated paper	0	0
4810290000	Other	0	0
4810311000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4810312000	Base stock for trays, dishes, plates, cups and the like	0	0
4810319000	Other	0	0
4810321000	Folding carton stock(Including cosmetic, pharmaceutical, cigarette case and the like)	0	0
4810322000	Base stock for trays, dishes, plates, cups and the like	0	0
4810329000	Other	0	0
4810390000	Other	0	0
4810921010	Weighing not more than 250g/m²	0	0
4810921090	Other	0	0
4810922000	Ivory duplex board with white back	0	0
4810929000	Other	0	0
4810991000	Matrix paper	0	0
4810992000	Filter paper	0	0
4810999000	Other	0	0
4811101000	Roofing paper	0	0
4811109000	Other	0	0
4811410000	Self-adhesive	0	0
4811490000	Other	0	0
4811511000	Weighing more than 150 g/m² but not more than 265 g/m²	0	0
4811519011	Floor coverings on a base of paper or of paperboard	0	0
4811519019	Other	0	0
4811519090	Other	0	0
4811590000	Other	0	0
4811600000	Paper and paperboard, coated, impregnated or	0	0

	covered with wax, paraffin wax, stearin, oil or glycerol		
4811901010	Ruled, lined or squared	0	0
4811901090	Other	0	0
4811902010	Cellulose wadding	0	0
4811902090	Other	0	0
4812000000	Filter blocks, slabs and plates, of paper pulp	0	0
4813100000	In the form of booklets or tubes	0	0
4813200000	In rolls of a width not exceeding 5 cm	0	0
4813900000	Other	0	0
4814201000	Wall paper	0	0
4814202000	Lincrusta	0	0
4814209000	Other	0	0
4814901010	Of kohemp fiber	0	0
4814901090	Other	0	0
4814909000	Other	0	0
4816201000	One ply	0	0
4816202000	Multi-ply	0	0
4816901000	Transfer paper	0	0
4816902010	Weighing more than 65g/m²	0	0
4816902090	Other	0	0
4816903000	Graphic art paper	0	0
4816904000	Carbon or similar copying papers	0	0
4816905000	Duplicator stencils	0	0
4816909000	Other	0	0
4817100000	Envelopes	0	0
4817200000	Letter cards, plain postcards and correspondence cards	0	0
4817300000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	0	0
4818100000	Toilet paper	0	0
4818200000	Handkerchiefs, cleansing or facial tissues and towels	0	0
4818300000	Tablecloths and serviettes	0	0
4818500000	Articles of apparel and clothing accessories	0	0
4818900000	Other	0	0
4819100000	Cartons, boxes and cases, of corrugated paper or paperboard	0	0
4819200000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	0	0
4819300000	Sacks and bags, having a base of a width of 40 cm or more	0	0
4819400000	Other sacks and bags, including cones	0	0

4819501000	Suitable for packing liquid	0	0
4819509000	Other	0	0
4819600000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	0	0
4820100000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	0	0
4820200000	Exercisebooks	0	0
4820300000	Binders (other than book covers), folders and file covers	0	0
4820400000	Manifold business forms and interleaved carbon sets	0	0
4820500000	Albums for samples or for collections	0	0
4820900000	Other	0	0
4821100000	Printed	0	0
4821900000	Other	0	0
4822100000	Of a kind used for winding textile yarn	0	0
4822900000	Other	0	0
4823200000	Filter paper and paperboard	0	0
4823400000	Rolls, sheets and dials, printed for self-recording apparatus	0	0
4823610000	Of bamboo	0	0
4823690000	Other	0	0
4823700000	Moulded or pressed articles of paper pulp	0	0
4823901010	Cards punched	0	0
4823901090	Other	0	0
4823902000	Electric insulating paper	0	0
4823903011	Floor coverings on a base of paper or of paperboard	0	0
4823903019	Other	0	0
4823903021	Floor coverings on a base of paper or of paperboard	0	0
4823903029	Other	0	0
4823903090	Other	0	0
4823905000	Perforated paper for jacquard weaving machines	0	0
4823909011	Floor coverings on a base of paper or of paperboard	0	0
4823909019	Other	0	0
4823909090	Other	0	0
4901101000	Printed in Korean	0	0
4901109000	Other	0	0
4901911000	Printed in Korean	0	0
4901919000	Other	0	0
4901991000	Printed in Korean	0	0
4901999000	Other	0	0
4902101010	Newspapers	0	0
4902101090	Other	0	0
4902109000	Other	0	0

4902901010	Journals	0	0
4902901090	Other	0	0
4902909010	Journals	0	0
4902909090	Other	0	0
4903000000	Children's picture, drawing or colouring books.	0	0
4904000000	Music, printed or in manuscript, whether or not bound or illustrated.	0	0
4905100000	Globes	0	0
4905911000	Maps and hydrographic chart	0	0
4905919000	Other	0	0
4905990000	Other	0	0
4906001000	Plans	0	0
4906002000	Drawings	0	0
4906009000	Other	0	0
4907001000	Unused postage stamp	0	0
4907002000	Air way bill	0	0
4907009000	Other	0	0
4908100000	Transfers (decalcomanias), vitrifiable	0	0
4908901000	Transfers (decalcomanias) for cushion flooring sheet	0	0
4908909000	Other	0	0
4909000000	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	0	0
4910001000	Of paper or paperboard	0	0
4910009000	Other	0	0
4911100000	Trade advertising material, commercial catalogues and the like	0	0
4911911000	Printed plans and drawings	0	0
4911919000	Other	0	0
4911990000	Other	0	0
5001000000	Silk-worm cocoons suitable for reeling.	51% or 5,276won/kg whichever is the greater	0
5002001010	Not more than 20 decitex	3	0
5002001020	More than 20 decitex but not more than 25.56 decitex	51.7% or 17,215won/kg whichever is the greater	0
5002001030	More than 25.56 decitex but not more than 28.89 decitex	51.7% or 17,215won/kg whichever is the greater	0
5002001040	More than 28.89 decitex but not more than 36.67 decitex	51.7% or 17,215won/kg whichever is the greater	0
5002001050	More than 36.67 decitex	51.7% or	0

		17,215won/kg whichever is the greater	
5002002000	Doupion silk	3	0
5002009000	Other	8	0
5003001100	Cocoon waste	2	0
5003001200	Floss silk	2	0
5003001300	Bisu	2	0
5003001400	Frison	2	0
5003001900	Other	2	0
5003009100	Pegine	2	0
5003009200	Silk noil (Bourette)	2	0
5003009900	Other	2	0
5004000000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	4	0
5005001000	Hand made yarn	4	0
5005002000	Yarn spun from silk waste	4	0
5005003000	Yarn spun from noil silk	4	0
5006001000	Silk yarn	8	0
5006002000	Hand made yarn	8	0
5006003000	Yarn spun from silk waste	8	0
5006004000	Yarn spun from noil silk	8	0
5006005000	Silk worm gut	8	0
5007100000	Fabrics of noil silk	13	0
5007201000	Silk fabrics, grey	13	5
5007202010	Shibori	13	0
5007202020	Satin	13	5
5007202030	Crepe de chine	13	5
5007202090	Other	13	5
5007209000	Other	13	0
5007901000	Silk fabrics, grey	13	0
5007902000	Silk woven fabrics, mixed with acetate yarn	13	0
5007903000	Silk woven fabrics, mixed with other man-made fiber	13	0
5007904000	Silk woven fabrics, mixed with wool	13	0
5007909000	Other	13	0
5101110000	Shorn wool	0	0
5101190000	Other	0	0
5101210000	Shorn wool	0	0
5101290000	Other	0	0
5101300000	Carbonised	0	0
5102110000	Of Kashmir (cashmere) goats	0	0
5102190000	Other	0	0
5102200000	Coarse animal hair	0	0
5103100000	Noils of wool or of fine animal hair	0	0
5103200000	Other waste of wool or of fine animal hair	0	0
5103300000	Waste of coarse animal hair	0	0

5104000000	Garnetted stock of wool or of fine or coarse animal hair.	0	0
5105100000	Carded wool	0	0
5105210000	Combed wool in fragments	0	0
5105291000	Top of all wool	0	0
5105292000	Top of blended wool	0	0
5105293000	Roving	0	0
5105299000	Other	0	0
5105310000	Of Kashmir (cashmere) goats	0	0
5105390000	Other	0	0
5105400000	Coarse animal hair, carded or combed	0	0
5106101000	Of all wool	8	PR-30
5106109000	Other	8	PR-30
5106201000	Mixed with polyester fiber	8	PR-30
5106202000	Mixed with polyamide fiber	8	PR-30
5106203000	Mixed with acrylic fiber	8	PR-10
5106204000	Mixed with other synthetic fiber	8	PR-30
5106209000	Other	8	PR-30
5107101000	Of all wool	8	E
5107102000	Mixed with synthetic fiber	8	E
5107109000	Mixed with other fiber	8	E
5107201000	Mixed with polyester fiber	8	E
5107202000	Mixed with polyamide fiber	8	E
5107203000	Mixed with acrylic fiber	8	E
5107204000	Mixed with other synthetic fiber	8	E
5107209000	Mixed with other fiber	8	E
5108100000	Carded	8	15
5108200000	Combed	8	15
5109101000	Yarn of wool	8	15
5109109000	Yarn of fine animal hair	8	15
5109901000	Yarn of wool	8	15
5109909000	Yarn of fine animal hair	8	15
5110000000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	8	15
5111111000	Of wool	13	PR-30
5111112000	Of fine animal hair	13	PR-10
5111191000	Of wool	13	PR-10
5111192000	Of fine animal hair	13	PR-10
5111200000	Other, mixed mainly or solely with man-made filaments	13	E
5111300000	Other, mixed mainly or solely with man-made staple fibres	13	E
5111900000	Other	13	E
5112111000	Of wool	13	E
5112112000	Of fine animal hair	13	E
5112191000	Of wool	13	E

5112192000	Of fine animal hair	13	E
5112200000	Other, mixed mainly or solely with man-made filaments	13	E
5112300000	Other, mixed mainly or solely with man-made staple fibres	13	E
5112900000	Other	13	E
5113000000	Woven fabrics of coarse animal hair or of horsehair.	13	15
5201001000	Seed cotton	0	0
5201009010	Less than 23.2 mm (7/8 inch) of fibre-length	0	0
5201009020	Not less than 23.2 mm (7/8 inch), but less than 25.4 mm (1 inch) of fibre-length	0	0
5201009030	Not less than 25.4 mm (1 inch), but less than 28.5 mm (1-1/8 inch) of fibre-length	0	0
5201009050	Not less than 28.5 mm (1-1/8 inch), but less than 34.9 mm (1-3/8 inch) of fiber length	0	0
5201009060	Not less than 34.9 mm (1-3/8 inch) of fiber-length	0	0
5202100000	Yarn waste (including thread waste)	0	0
5202910000	Garnetted stock	0	0
5202990000	Other	0	0
5203000000	Cotton, carded or combed.	0	0
5204110000	Containing 85 % or more by weight of cotton	8	E
5204190000	Other	8	E
5204200000	Put up for retail sale	8	10
5205111000	Unbleached or not mercerized	8	E
5205119000	Other	8	10
5205121010	Measuring not more than 370.37 decitex but not less than 232.56 decitex (not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	2	0
5205121090	Other	8	E
5205129000	Other	8	E
5205131000	Unbleached or not mercerized	8	10
5205139000	Other	8	E
5205141000	Unbleached or not mercerized	8	10
5205149000	Other	8	E
5205151000	Unbleached or not mercerized	8	10
5205159000	Other	8	E
5205211000	Unbleached or not mercerized	8	10
5205219000	Other	8	10
5205221000	Unbleached or not mercerized	8	E
5205229000	Other	8	E
5205231000	Unbleached or not mercerized	8	E
5205239000	Other	8	E
5205241000	Unbleached or not mercerized	8	E
5205249000	Other	8	E

5205261000	Unbleached or not mercerized	8	E
5205269000	Other	8	E
5205271000	Unbleached or not mercerized	8	E
5205279000	Other	8	E
5205281000	Unbleached or not mercerized	8	E
5205289000	Other	8	E
5205311000	Unbleached or not mercerized	8	10
5205319000	Other	8	10
5205321010	Measuring not more than 370.37 decitex but not less than 232.56 decitex(not less than 27 metric number but not exceeding 43 metric number). excluding open end yarn	2	10
5205321090	Other	8	10
5205329000	Other	8	15
5205331000	Unbleached or not mercerized	8	10
5205339000	Other	8	15
5205341000	Unbleached or not mercerized	8	10
5205349000	Other	8	15
5205351000	Unbleached or not mercerized	8	10
5205359000	Other	8	15
5205411000	Unbleached or not mercerized	8	10
5205419000	Other	8	10
5205421000	Unbleached or not mercerized	8	15
5205429000	Other	8	15
5205431000	Unbleached or not mercerized	8	15
5205439000	Other	8	15
5205441000	Unbleached or not mercerized	8	15
5205449000	Other	8	15
5205461000	Unbleached or not mercerized	8	15
5205469000	Other	8	15
5205471000	Unbleached or not mercerized	8	E
5205479000	Other	8	E
5205481000	Unbleached or not mercerized	8	E
5205489000	Other	8	E
5206111000	Unbleached or not mercerized	8	E
5206119000	Other	8	10
5206121000	Unbleached or not mercerized	8	E
5206129000	Other	8	E
5206131000	Unbleached or not mercerized	8	10
5206139000	Other	8	E
5206141000	Unbleached or not mercerized	8	10
5206149000	Other	8	E
5206151000	Unbleached or not mercerized	8	10
5206159000	Other	8	E
5206211000	Unbleached or not mercerized	8	0
5206219000	Other	8	0

5206221000	Unbleached or not mercerized	8	E
5206229000	Other	8	E
5206231000	Unbleached or not mercerized	8	E
5206239000	Other	8	E
5206241000	Unbleached or not mercerized	8	E
5206249000	Other	8	E
5206251000	Unbleached or not mercerized	8	E
5206259000	Other	8	E
5206311000	Unbleached or not mercerized	8	10
5206319000	Other	8	10
5206321000	Unbleached or not mercerized	8	10
5206329000	Other	8	15
5206331000	Unbleached or not mercerized	8	10
5206339000	Other	8	15
5206341000	Unbleached or not mercerized	8	10
5206349000	Other	8	15
5206351000	Unbleached or not mercerized	8	10
5206359000	Other	8	15
5206411000	Unbleached or not mercerized	8	10
5206419000	Other	8	10
5206421000	Unbleached or not mercerized	8	15
5206429000	Other	8	15
5206431000	Unbleached or not mercerized	8	15
5206439000	Other	8	15
5206441000	Unbleached or not mercerized	8	15
5206449000	Other	8	15
5206451000	Unbleached or not mercerized	8	15
5206459000	Other	8	15
5207101000	Unbleached or not mercerized	8	0
5207109000	Other	8	0
5207901000	Unbleached or not mercerized	8	0
5207909000	Other	8	0
5208110000	Plain weave, weighing not more than 100 g/m ²	10	10
5208120000	Plain weave, weighing more than 100 g/m ²	10	10
5208130000	3-thread or 4-thread twill, including cross twill	10	10
5208190000	Other fabrics	10	10
5208210000	Plain weave, weighing not more than 100 g/m ²	10	10
5208220000	Plain weave, weighing more than 100 g/m ²	10	10
5208230000	3-thread or 4-thread twill, including cross twill	10	10
5208290000	Other fabrics	10	10
5208310000	Plain weave, weighing not more than 100 g/m ²	10	PR-10
5208320000	Plain weave, weighing more than 100 g/m ²	10	15
5208330000	3-thread or 4-thread twill, including cross twill	10	10
5208390000	Other fabrics	10	0

5208410000	Plain weave, weighing not more than 100 g/m ²	10	10
5208420000	Plain weave, weighing more than 100 g/m ²	10	PR-10
5208430000	3-thread or 4-thread twill, including cross twill	10	10
5208490000	Other fabrics	10	10
5208510000	Plain weave, weighing not more than 100 g/m ²	10	5
5208520000	Plain weave, weighing more than 100 g/m ²	10	10
5208591000	3-thread or 4-thread twill, including cross twill	10	10
5208599000	Other	10	PR-10
5209110000	Plain weave	10	5
5209120000	3-thread or 4-thread twill, including cross twill	10	10
5209190000	Other fabrics	10	15
5209210000	Plain weave	10	5
5209220000	3-thread or 4-thread twill, including cross twill	10	10
5209290000	Other fabrics	10	10
5209310000	Plain weave	10	10
5209320000	3-thread or 4-thread twill, including cross twill	10	5
5209390000	Other fabrics	10	0
5209410000	Plain weave	10	5
5209420000	Denim	10	E
5209430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	0
5209490000	Other fabrics	10	5
5209510000	Plain weave	10	0
5209520000	3-thread or 4-thread twill, including cross twill	10	5
5209590000	Other fabrics	10	5
5210110000	Plain weave	10	10
5210191000	3-thread or 4-thread twill, including cross twill	10	5
5210199000	Other	10	10
5210210000	Plain weave	10	10
5210291000	3-thread or 4-thread twill, including cross twill	10	5
5210299000	Other	10	5
5210310000	Plain weave	10	10
5210320000	3-thread or 4-thread twill, including cross twill	10	5
5210390000	Other fabrics	10	10
5210410000	Plain weave	10	5
5210491000	3-thread or 4-thread twill, including cross twill	10	5
5210499000	Other	10	10
5210510000	Plain weave	10	10
5210590000	Other fabrics	10	10
5211110000	Plain weave	10	10
5211120000	3-thread or 4-thread twill, including cross twill	10	PR-10
5211190000	Other fabrics	10	10
5211200000	Bleached	10	10
5211310000	Plain weave	10	5
5211320000	3-thread or 4-thread twill, including cross twill	10	5

5211390000	Other fabrics	10	10
5211410000	Plain weave	10	5
5211420000	Denim	10	E
5211430000	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	5
5211490000	Other fabrics	10	5
5211510000	Plain weave	10	5
5211520000	3-thread or 4-thread twill, including cross twill	10	5
5211590000	Other fabrics	10	5
5212110000	Unbleached	10	5
5212120000	Bleached	10	10
5212130000	Dyed	10	0
5212140000	Of yarns of different colours	10	10
5212150000	Printed	10	PR-10
5212210000	Unbleached	10	10
5212220000	Bleached	10	5
5212230000	Dyed	10	5
5212240000	Of yarns of different colours	10	0
5212250000	Printed	10	PR-30
5301100000	Flax, raw or retted	2	0
5301210000	Broken or scutched	2	0
5301290000	Other	2	0
5301301000	Flax tow	2	0
5301302000	Flax waste	2	0
5302100000	True hemp, raw or retted	2	0
5302901000	True hemp, broken, scutched, hackled or otherwise processed, but not spun.	2	0
5302902010	Tow of true hemp	2	0
5302902020	Waste of true hemp	2	0
5303101000	Jute	2	0
5303102000	Other textile bast fibres	2	0
5303901010	Jute	2	0
5303901090	Other textile bast fibres	2	0
5303909010	Tow and waste of jute	2	0
5303909090	Tow and waste of other textile bast fibres	2	0
5305001010	Raw	2	0
5305001090	Other	2	0
5305002010	Raw	2	0
5305002090	Other	2	0
5305003010	Raw	2	0
5305003090	Other	2	0
5305009010	Raw	2	0
5305009090	Other	2	0
5306101000	Of all flax	8	10
5306102000	Of mixed	8	10
5306201000	Of all flax	8	10

5306202000	Of mixed	8	10
5307101000	Of jute	8	10
5307109000	Other	8	10
5307201000	Of jute	8	10
5307209000	Other	8	10
5308100000	Coir yarn	8	10
5308200000	True hemp yarn	8	10
5308901000	Ramie yarn	8	10
5308909000	Other	8	10
5309110000	Unbleached or bleached	2	0
5309190000	Other	2	0
5309210000	Unbleached or bleached	2	0
5309290000	Other	2	0
5310101000	Jute fabrics	8	0
5310109000	Other	8	0
5310901000	Jute fabrics	8	0
5310909000	Other	8	0
5311001000	Of ramie	8	0
5311002000	Of true hemp	8	0
5311003000	Of paper yarn	8	0
5311009000	Other	8	0
5401101000	Of nylon or other polyamides	8	0
5401102000	Of polyesters	8	10
5401103000	Of acrylic polymers	8	10
5401109000	Other	8	0
5401201000	Of viscose rayon	8	10
5401202000	Of cellulose acetate	8	0
5401209000	Other	8	0
5402110000	Of aramids	8	15
5402191011	For tire cord	8	15
5402191012	For fishing net	8	15
5402191019	For other	8	15
5402191021	For tire cord	8	10
5402191022	For fishing net	8	10
5402191029	For other	8	10
5402191090	Other	8	15
5402199000	Other	8	10
5402200000	High tenacity yarn of polyesters	8	PR-30
5402311010	Of nylon 6	8	E
5402311020	Of nylon 66	8	10
5402311090	Other	8	E
5402319000	Other	8	E
5402321010	Of nylon 6	8	0
5402321020	Of nylon 66	8	10
5402321090	Other	8	0

5402329000	Other	8	0
5402331000	Of poly trimethylene terephthalate	8	15
5402339000	Other	8	E
5402340000	Of polypropylene	8	0
5402390000	Other	8	5
5402440000	Elastomeric	8	E
5402451010	Of nylon 6	8	E
5402451020	Of nylon 66	8	15
5402451090	Other	8	E
5402459000	Other	8	E
5402461000	Of poly trimethylene terephthalate	8	0
5402469000	Other	8	E
5402471000	Of poly trimethylene terephthalate	8	10
5402479000	Other	8	E
5402480000	Other, of polypropylene	8	0
5402491000	Of acrylic polymers	8	10
5402499000	Other	8	10
5402510000	Of nylon or other polyamides	8	0
5402520000	Of polyesters	8	10
5402591000	Of acrylic polymers	8	0
5402599000	Other	8	5
5402610000	Of nylon or other polyamides	8	10
5402620000	Of polyesters	8	10
5402691000	Of acrylic polymers	8	10
5402692000	Of polyvinyl alcohol	8	0
5402699000	Other	8	10
5403100000	High tenacity yarn of viscose rayon	1	0
5403311000	Textured yarn	1	0
5403319000	Other	1	0
5403321000	Textured yarn	1	0
5403329000	Other	1	0
5403331000	Textured yarn	8	0
5403339000	Other	8	0
5403391000	Textured yarn	8	0
5403399000	Other	8	10
5403411000	Textured yarn	1	0
5403419000	Other	1	0
5403421000	Textured yarn	8	0
5403429000	Other	8	0
5403491000	Textured yarn	8	0
5403499000	Other	8	0
5404110000	Elastomeric	8	0
5404120000	Other, of polypropylene	8	0
5404191000	Of nylon or other polyamides	8	0
5404192000	Of polyurethane	8	0

5404193000	Of polyvinyl alcohol	8	0
5404199000	Other	8	0
5404901000	Of strip	8	0
5404909000	Other	8	0
5405001000	Monofilament	8	0
5405009000	Other	8	10
5406001000	Synthetic filament yarn	8	10
5406002000	Artificial filament yarn	8	0
5407101000	Of nylon or other polyamides	8	10
5407102000	Of polyesters	8	10
5407200000	Woven fabrics obtained from strip or the like	8	0
5407300000	Fabrics specified in note 9 to section XI	8	0
5407410000	Unbleached or bleached	8	E
5407420000	Dyed	8	E
5407430000	Of yarns of different colours	8	0
5407440000	Printed	8	10
5407510000	Unbleached or bleached	8	E
5407520000	Dyed	8	E
5407530000	Of yarns of different colours	8	10
5407540000	Printed	8	5
5407611000	Unbleached or bleached	8	E
5407612000	Dyed	8	E
5407613000	Of yarns of different colours	8	5
5407614000	Printed	8	5
5407691000	Unbleached or bleached	8	E
5407692000	Dyed	8	E
5407693000	Of yarns of different colours	8	5
5407694000	Printed	8	5
5407711000	Of acrylic polymers	8	0
5407719000	Other	8	10
5407721000	Of acrylic polymers	8	0
5407729000	Other	8	10
5407731000	Of acrylic polymers	8	0
5407739000	Other	8	5
5407741000	Of acrylic polymers	8	0
5407749000	Other	8	5
5407811000	Of nylon or other polyamides	8	0
5407812000	Of polyesters	8	10
5407813000	Of acrylic polymers	8	0
5407819000	Other	8	10
5407821000	Of nylon or other polyamides	8	5
5407822000	Of polyesters	8	5
5407823000	Of acrylic polymers	8	5
5407829000	Other	8	5
5407831000	Of nylon or other polyamides	8	0

5407832000	Of polyesters	8	10
5407833000	Of acrylic polymers	8	0
5407839000	Other	8	0
5407841000	Of nylon or other polyamides	8	0
5407842000	Of polyesters	8	10
5407843000	Of acrylic polymers	8	0
5407849000	Other	8	0
5407911000	Of nylon or other polyamides	8	0
5407912000	Of polyesters	8	5
5407913000	Of acrylic polymers	8	0
5407919000	Other	8	5
5407921000	Of nylon or other polyamides	8	5
5407922000	Of polyesters	8	10
5407923000	Of acrylic polymers	8	0
5407929000	Other	8	0
5407931000	Of nylon or other polyamides	8	0
5407932000	Of polyesters	8	5
5407933000	Of acrylic polymers	8	0
5407939000	Other	8	10
5407941000	Of nylon or other polyamides	8	0
5407942000	Of polyesters	8	10
5407943000	Of acrylic polymers	8	0
5407949000	Other	8	5
5408100000	Woven fabrics obtained from high tenacity yarn of viscose rayon	8	E
5408210000	Unbleached or bleached	8	0
5408220000	Dyed	8	E
5408230000	Of yarns of different colours	8	0
5408240000	Printed	8	0
5408310000	Unbleached or bleached	8	E
5408320000	Dyed	8	E
5408330000	Of yarns of different colours	8	5
5408340000	Printed	8	5
5501100000	Of nylon or other polyamides	8	10
5501200000	Of polyesters	8	0
5501301000	Acrylic	8	5
5501302000	Modacrylic	8	10
5501400000	Of polypropylene	8	0
5501900000	Other	8	0
5502001000	Of viscose rayon	7.5	0
5502002010	Less than 44,000 decitex	7.5	10
5502002020	Not less than 44,000 decitex	7.5	0
5502009000	Other	7.5	0
5503111000	Of special section face	8	0
5503119000	Other	8	10

5503191000	Of special section face	8	0
5503199000	Other	8	0
5503201000	Of special section face	8	15
5503209010	Of poly trimethylene terephthalate	8	10
5503209090	Other	8	15
5503301010	Of special section face	8	0
5503301020	Of conjugated section face	8	0
5503301090	Other	8	5
5503302010	Of special section face	8	0
5503302020	Of conjugated section face	8	0
5503302090	Other	8	0
5503400000	Of polypropylene	8	0
5503900000	Other	8	0
5504101000	Of special section face	1	0
5504102000	Of polynosic section face	1	0
5504109000	Other	1	0
5504901000	Of cellulose acetate	8	0
5504902000	Of lyocell	2	0
5504909000	Other	8	0
5505100000	Of synthetic fibres	2	0
5505200000	Of artificial fibres	2	0
5506101000	Of special section face	8	0
5506109000	Other	8	0
5506201000	Of special section face	8	0
5506209000	Other	8	0
5506301010	Of special section face	8	0
5506301020	Of conjugated section face	8	0
5506301090	Other	8	0
5506302010	Of special section face	8	0
5506302020	Of conjugated section face	8	0
5506302090	Other	8	0
5506900000	Other	8	0
5507001010	Of special section face	8	0
5507001020	Of polynosic section face	8	0
5507001090	Other	8	0
5507002000	Of cellulose acetate	8	0
5507009000	Other	8	5
5508101000	Of nylon or other polyamides	8	E
5508102000	Of polyesters	8	E
5508103000	Acrylic or modacrylic	8	E
5508109000	Other	8	E
5508201000	Of viscose rayon	8	E
5508202000	Of cellulose acetate	8	E
5508209000	Other	8	E
5509111000	High tenacity yarn	8	10

5509119000	Other	8	10
5509121000	High tenacity yarn	8	10
5509129000	Other	8	10
5509211000	High tenacity yarn	8	10
5509219000	Other	8	15
5509221000	High tenacity yarn	8	10
5509229000	Other	8	10
5509311000	Acrylic	8	15
5509312000	Modacrylic	8	15
5509321000	Acrylic	8	15
5509322000	Modacrylic	8	15
5509410000	Single yarn	8	10
5509420000	Multiple (folded) or cabled yarn	8	10
5509510000	Mixed mainly or solely with artificial staple fibres	8	15
5509520000	Mixed mainly or solely with wool or fine animal hair	8	10
5509530000	Mixed mainly or solely with cotton	8	15
5509590000	Other	8	15
5509611000	Acrylic	8	15
5509612000	Modacrylic	8	15
5509621000	Acrylic	8	15
5509622000	Modacrylic	8	15
5509691010	Acrylic	8	15
5509691020	Modacrylic	8	15
5509692010	Acrylic	8	10
5509692020	Modacrylic	8	10
5509911000	Of nylon or other polyamides	8	10
5509919000	Other	8	10
5509921000	Of nylon or other polyamides	8	10
5509929000	Other	8	10
5509990000	Other	8	10
5510111000	Of viscose rayon	8	15
5510112000	Of cellulose acetate	8	15
5510119000	Other	8	15
5510121000	Of viscose rayon	8	15
5510122000	Of cellulose acetate	8	15
5510129000	Other	8	15
5510201000	Of viscose rayon	8	15
5510202000	Of cellulose acetate	8	15
5510209000	Other	8	15
5510301000	Of viscose rayon	8	15
5510302000	Of cellulose acetate	8	15
5510309000	Other	8	15
5510901000	Of viscose rayon	8	15
5510902000	Of cellulose acetate	8	15
5510909000	Other	8	15

5511101000	Of nylon or other polyamides	8	0
5511102000	Of polyesters	8	0
5511103000	Acrylic or modacrylic	8	0
5511109000	Other	8	0
5511201000	Of nylon or other polyamides	8	0
5511202000	Of polyesters	8	0
5511203000	Acrylic or modacrylic	8	0
5511209000	Other	8	5
5511301000	Of viscose rayon	8	0
5511302000	Of cellulose acetate	8	0
5511309000	Other	8	0
5512110000	Unbleached or bleached	10	10
5512191000	Dyed	10	15
5512192000	Of yarns of different colours	10	10
5512193000	Printed	10	0
5512211000	Acrylic	10	10
5512212000	Modacrylic	10	0
5512290000	Other	10	5
5512911000	Of nylon or other polyamides	10	0
5512919000	Other	10	0
5512991000	Of nylon or other polyamides	10	5
5512999000	Other	10	10
5513110000	Of polyester staple fibres, plain weave	10	10
5513120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
5513130000	Other woven fabrics of polyester staple fibres	10	10
5513191000	Of nylon or other polyamides	10	0
5513192010	Acrylic	10	0
5513192020	Modacrylic	10	0
5513199000	Other	10	0
5513210000	Of polyester staple fibres, plain weave	10	10
5513231000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
5513239000	Other	10	10
5513291000	Of nylon or other polyamides	10	0
5513292010	Acrylic	10	10
5513292020	Modacrylic	10	0
5513299000	Other	10	10
5513310000	Of polyester staple fibres, plain weave.	10	5
5513391000	Of nylon or other polyamides	10	0
5513392010	Acrylic	10	0
5513392020	Modacrylic	10	0
5513399000	Other	10	5
5513410000	Of polyester staple fibres, plain weave	10	10
5513491000	Of nylon or other polyamides	10	0
5513492010	Acrylic	10	0

5513492020	Modacrylic	10	0
5513499000	Other	10	0
5514110000	Of polyester staple fibres, plain weave	10	10
5514120000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
5514191000	Of nylon or other polyamides	10	10
5514192010	Acrylic	10	5
5514192020	Modacrylic	10	0
5514193000	Other woven fabrics of polyester staple fibres	10	10
5514199000	Other	10	0
5514210000	Of polyester staple fibres, plain weave	10	5
5514220000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	10
5514230000	Other woven fabrics of polyester staple fibres	10	10
5514291000	Of nylon or other polyamides	10	0
5514292010	Acrylic	10	0
5514292020	Modacrylic	10	0
5514299000	Other	10	0
5514300000	Of yarns of different colours	10	5
5514410000	Of polyester staple fibres, plain weave	10	10
5514420000	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	5
5514430000	Other woven fabrics of polyester staple fibres	10	5
5514491000	Of nylon or other polyamides	10	0
5514492010	Acrylic	10	5
5514492020	Modacrylic	10	0
5514499000	Other	10	10
5515111000	Unbleached or bleached	10	10
5515119000	Other	10	15
5515121000	Unbleached or bleached	10	10
5515129000	Other	10	E
5515131000	Unbleached or bleached	10	5
5515139000	Other	10	10
5515191000	Unbleached or bleached	10	5
5515199000	Other	10	10
5515211000	Unbleached or bleached	10	0
5515219000	Other	10	0
5515221000	Unbleached or bleached	10	0
5515229000	Other	10	0
5515291000	Unbleached or bleached	10	0
5515299000	Other	10	0
5515911000	Unbleached or bleached	10	0
5515919000	Other	10	0
5515991000	Unbleached or bleached	10	0
5515999000	Other	10	15
5516111000	Of viscose rayon	10	10
5516112000	Of cellulose acetate	10	0

5516119000	Other	10	5
5516121000	Of viscose rayon	10	5
5516122000	Of cellulose acetate	10	0
5516129000	Other	10	5
5516131000	Of viscose rayon	10	5
5516132000	Of cellulose acetate	10	0
5516139000	Other	10	5
5516141000	Of viscose rayon	10	5
5516142000	Of cellulose acetate	10	0
5516149000	Other	10	0
5516211000	Of viscose rayon	10	5
5516212000	Of cellulose acetate	10	0
5516219000	Other	10	0
5516221000	Of viscose rayon	10	5
5516222000	Of cellulose acetate	10	0
5516229000	Other	10	0
5516231000	Of viscose rayon	10	5
5516232000	Of cellulose acetate	10	0
5516239000	Other	10	0
5516241000	Of viscose rayon	10	5
5516242000	Of cellulose acetate	10	0
5516249000	Other	10	0
5516311000	Of viscose rayon	10	5
5516312000	Of cellulose acetate	10	0
5516319000	Other	10	0
5516321000	Of viscose rayon	10	10
5516322000	Of cellulose acetate	10	0
5516329000	Other	10	10
5516331000	Of viscose rayon	10	10
5516332000	Of cellulose acetate	10	0
5516339000	Other	10	0
5516341000	Of viscose rayon	10	5
5516342000	Of cellulose acetate	10	0
5516349000	Other	10	0
5516411000	Of viscose rayon	10	10
5516412000	Of cellulose acetate	10	0
5516419000	Other	10	0
5516421000	Of viscose rayon	10	5
5516422000	Of cellulose acetate	10	0
5516429000	Other	10	0
5516431000	Of viscose rayon	10	5
5516432000	Of cellulose acetate	10	0
5516439000	Other	10	0
5516441000	Of viscose rayon	10	5
5516442000	Of cellulose acetate	10	0

5516449000	Other	10	0
5516911000	Of viscose rayon	10	5
5516912000	Of cellulose acetate	10	0
5516919000	Other	10	0
5516921000	Of viscose rayon	10	5
5516922000	Of cellulose acetate	10	0
5516929000	Other	10	0
5516931000	Of viscose rayon	10	5
5516932000	Of cellulose acetate	10	0
5516939000	Other	10	0
5516941000	Of viscose rayon	10	5
5516942000	Of cellulose acetate	10	0
5516949000	Other	10	0
5601210000	Of cotton	8	10
5601220000	Of man-made fibres	8	0
5601290000	Other	8	10
5601301000	Textile flock	8	10
5601309000	Other	8	10
5602101000	Needleloom felt	8	10
5602102000	Stitch-bonded fiber fabrics	8	10
5602211000	Piano felt	8	5
5602219000	Other	8	E
5602290000	Of other textile materials	8	10
5602900000	Other	8	10
5603111000	Impregnated, coated, covered or laminated	8	10
5603119000	Other	8	10
5603121000	Impregnated, coated, covered or laminated	8	10
5603129000	Other	8	E
5603131000	Impregnated, coated, covered or laminated	8	10
5603139000	Other	8	15
5603141000	Impregnated, coated, covered or laminated	8	10
5603149000	Other	8	10
5603910000	Weighing not more than 25 g/m ²	8	10
5603920000	Weighing more than 25 g/m ² but not more than 70 g/m ²	8	E
5603930000	Weighing more than 70 g/m ² but not more than 150 g/m ²	8	E
5603940000	Weighing more than 150 g/m ²	8	10
5604100000	Rubber thread and cord, textile covered	8	0
5604901000	Imitation catguts consisting of textile yarn	8	5
5604902000	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	8	10
5604909000	Other	8	0
5605000000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05,	8	5

	combined with metal in the form of thread, strip or powder or covered with metal.		
5606001000	Gimped yarn	8	0
5606002000	Chenille yarn	8	10
5606003000	Loop wale-yarn	8	0
5606009000	Other	8	10
5607210000	Binder or baler twine	10	0
5607290000	Other	10	10
5607410000	Binder or baler twine	10	0
5607490000	Other	10	10
5607500000	Of other synthetic fibres	10	10
5607901000	Of jute or other textile bast fibres of heading 53.03	10	0
5607909000	Other	10	10
5608111000	Of synthetic fibres	10	10
5608119000	Other	10	10
5608191000	Of synthetic fibres	10	10
5608199000	Other	10	10
5608901000	Of cotton	10	5
5608909000	Other	10	5
5609001000	Of cotton	8	5
5609002000	Of vegetable fibres, except cotton	8	0
5609003000	Of man-made fibres	8	10
5609009000	Other	8	5
5701100000	Of wool or fine animal hair	10	0
5701900000	Of other textile materials	10	10
5702100000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10	5
5702200000	Floor coverings of coconut fibres (coir)	10	0
5702310000	Of wool or fine animal hair	10	10
5702320000	Of man-made textile materials	10	10
5702390000	Of other textile materials	10	10
5702410000	Of wool or fine animal hair	10	10
5702420000	Of man-made textile materials	10	E
5702490000	Of other textile materials	10	10
5702500000	Other, not of pile construction, not made up	10	10
5702910000	Of wool or fine animal hair	10	10
5702920000	Of man-made textile materials	10	10
5702990000	Of other textile materials	10	10
5703100000	Of wool or fine animal hair	10	10
5703200000	Of nylon or other polyamides	10	15
5703300000	Of other man-made textile materials	10	10
5703900000	Of other textile materials	10	10
5704100000	Tiles, having a maximum surface area of 0.3 m²	10	0
5704900000	Other	10	10
5705000000	Other carpets and other textile floor coverings, whether or not made up.	10	E

5801101000	Pile fabrics	13	0
5801102000	Chenille fabrics	13	0
5801210000	Uncut weft pile fabrics	13	0
5801220000	Cut corduroy	13	10
5801230000	Other weft pile fabrics	13	10
5801260000	Chenille fabrics	13	5
5801271000	Uncut	13	0
5801272000	Cut	13	0
5801310000	Uncut weft pile fabrics	13	0
5801320000	Cut corduroy	13	5
5801330000	Other weft pile fabrics	13	10
5801360000	Chenille fabrics	13	10
5801371000	Uncut	13	0
5801372000	Cut	13	0
5801900000	Of other textile materials	13	10
5802110000	Unbleached	8	0
5802190000	Other	8	5
5802200000	Terry towelling and similar woven terry fabrics, of other textile materials	8	0
5802300000	Tufted textile fabrics	8	5
5803000000	Gauze, other than narrow fabrics of heading 58.06.	8	5
5804101000	Of silk	13	0
5804102000	Of cotton	13	0
5804103000	Of man-made fibres	13	5
5804109000	Other	13	5
5804210000	Of man-made fibres	13	10
5804291000	Of silk	13	0
5804292000	Of cotton	13	5
5804299000	Other	13	10
5804300000	Hand-made lace	13	0
5805001010	Of wool or fine animal hair	8	0
5805001090	Other	8	0
5805002000	Needle-worked tapestries	8	5
5806101000	Of wool or fine animal hair	8	0
5806102000	Of cotton	8	0
5806103000	Of man-made fibres	8	10
5806109000	Other	8	0
5806200000	Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	8	5
5806310000	Of cotton	8	0
5806320000	Of man-made fibres	8	10
5806391000	Of wool or fine animal hair	8	0
5806392000	Of vegetable fibres, except cotton	8	0
5806399000	Other	8	0
5806400000	Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	8	0
5807101000	Labels	8	10

5807109000	Other	8	5
5807901000	Labels	8	10
5807909000	Other	8	5
5808100000	Braids in the piece	8	10
5808901000	Ornamental trimmings	8	5
5808909000	Other	8	5
5809000000	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.	8	0
5810100000	Embroidery without visible ground	13	5
5810910000	Of cotton	13	10
5810920000	Of man-made fibres	13	10
5810990000	Of other textile materials	13	10
5811001000	Of silk	8	0
5811002000	Of wool or fine animal hair	8	0
5811003000	Of cotton	8	0
5811004000	Of man-made fibres	8	0
5811009000	Other	8	0
5901100000	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like	8	0
5901901000	Tracing cloth	8	0
5901902000	Prepared painting canvas	8	0
5901903000	Buckram and similar stiffened textile fabrics	8	0
5902100000	Of nylon or other polyamides	8	15
5902200000	Of polyesters	8	15
5902900000	Other	8	10
5903100000	With poly (vinyl chloride)	10	15
5903200000	With polyurethane	10	15
5903900000	Other	10	15
5904100000	Linoleum	8	0
5904900000	Other	8	5
5905000000	Textile wall coverings	8	10
5906100000	Adhesive tape of a width not exceeding 20 cm	8	0
5906910000	Knitted or crocheted	8	0
5906990000	Other	8	5
5907001000	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	8	5
5907002000	Painted canvas being theatrical scenery, studio back-cloth or the like	8	0
5907009000	Other	8	5
5908001000	Wicks	8	0
5908009000	Other	8	0
5909000000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	8	E
5910000000	Transmission or conveyor belts or belting, of textile	8	10

material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.

5911101000	Of narrow fabrics	8	0
5911109000	Other	8	5
5911200000	Bolting cloth, whether or not made up	8	E
5911310000	Weighing less than 650 g/m²	8	5
5911320000	Weighing 650 g/m² or more	8	10
5911400000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	10
5911900000	Other	8	10
6001101000	Of cotton	10	5
6001102000	Of man-made fibres	10	10
6001109000	Other	10	0
6001210000	Of cotton	10	10
6001220000	Of man-made fibres	10	15
6001290000	Of other textile materials	10	0
6001910000	Of cotton	10	10
6001920000	Of man-made fibres	10	15
6001990000	Of other textile materials	10	5
6002400000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	5
6002900000	Other	10	5
6003100000	Of wool or fine animal hair	10	0
6003200000	Of cotton	10	10
6003300000	Of synthetic fibres	10	5
6003400000	Of artificial fibres	10	0
6003900000	Other	10	0
6004100000	Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	10	15
6004900000	Other	10	5
6005210000	Unbleached or bleached	10	5
6005220000	Dyed	10	5
6005230000	Of yarns of different colours	10	5
6005240000	Printed	10	5
6005310000	Unbleached or bleached	10	E
6005320000	Dyed	10	E
6005330000	Of yarns of different colours	10	5
6005340000	Printed	10	5
6005410000	Unbleached or bleached	10	5
6005420000	Dyed	10	5
6005430000	Of yarns of different colours	10	5
6005440000	Printed	10	5
6005900000	Other	10	10
6006100000	Of wool or fine animal hair	10	10
6006210000	Unbleached or bleached	10	E
6006220000	Dyed	10	15

6006230000	Of yarns of different colours	10	10
6006240000	Printed	10	10
6006310000	Unbleached or bleached	10	E
6006320000	Dyed	10	E
6006330000	Of yarns of different colours	10	10
6006340000	Printed	10	10
6006410000	Unbleached or bleached	10	10
6006420000	Dyed	10	E
6006430000	Of yarns of different colours	10	5
6006440000	Printed	10	5
6006900000	Other	10	10
6101200000	Of cotton	13	10
6101301000	Of synthetic fibres	13	10
6101302000	Of artificial fibres	13	10
6101900000	Of other textile materials	13	10
6102100000	Of wool or fine animal hair	13	10
6102200000	Of cotton	13	10
6102301000	Of synthetic fibres	13	10
6102302000	Of artificial fibres	13	10
6102900000	Of other textile materials	13	10
6103101000	Of wool or fine animal hair	13	5
6103102000	Of synthetic fibres	13	10
6103109000	Of other textile materials	13	10
6103220000	Of cotton	13	10
6103230000	Of synthetic fibres	13	10
6103290000	Of other textile materials	13	5
6103310000	Of wool or fine animal hair	13	10
6103320000	Of cotton	13	10
6103330000	Of synthetic fibres	13	10
6103390000	Of other textile materials	13	10
6103410000	Of wool or fine animal hair	13	10
6103420000	Of cotton	13	15
6103430000	Of synthetic fibres	13	15
6103490000	Of other textile materials	13	10
6104130000	Of synthetic fibres	13	10
6104191000	Of cotton	13	10
6104199000	Other	13	10
6104220000	Of cotton	13	10
6104230000	Of synthetic fibres	13	10
6104290000	Of other textile materials	13	10
6104310000	Of wool or fine animal hair	13	10
6104320000	Of cotton	13	15
6104330000	Of synthetic fibres	13	10
6104390000	Of other textile materials	13	10
6104410000	Of wool or fine animal hair	13	10

6104420000	Of cotton	13	10
6104430000	Of synthetic fibres	13	10
6104440000	Of artificial fibres	13	10
6104491000	Of silk	13	10
6104499000	Other	13	10
6104510000	Of wool or fine animal hair	13	10
6104520000	Of cotton	13	10
6104530000	Of synthetic fibres	13	10
6104590000	Of other textile materials	13	10
6104610000	Of wool or fine animal hair	13	10
6104620000	Of cotton	13	E
6104630000	Of synthetic fibres	13	E
6104690000	Of other textile materials	13	10
6105100000	Of cotton	13	15
6105201000	Of synthetic fibres	13	15
6105202000	Of artificial fibres	13	10
6105901000	Of silk	13	10
6105902000	Of wool or fine animal hair	13	10
6105909000	Other	13	10
6106100000	Of cotton	13	E
6106201000	Of synthetic fibres	13	E
6106202000	Of artificial fibres	13	10
6106901000	Of silk	13	10
6106902000	Of wool or fine animal hair	13	10
6106909000	Other	13	10
6107110000	Of cotton	13	15
6107121000	Of synthetic fibres	13	15
6107122000	Of artificial fibres	13	10
6107190000	Of other textile materials	13	10
6107210000	Of cotton	13	10
6107221000	Of synthetic fibres	13	10
6107222000	Of artificial fibres	13	5
6107290000	Of other textile materials	13	10
6107910000	Of cotton	13	15
6107991000	Of wool or fine animal hair	13	10
6107999000	Other	13	10
6108111000	Of synthetic fibres	13	10
6108112000	Of artificial fibres	13	10
6108191000	Of cotton	13	10
6108199000	Other	13	10
6108210000	Of cotton	13	15
6108221000	Of synthetic fibres	13	15
6108222000	Of artificial fibres	13	10
6108290000	Of other textile materials	13	10
6108310000	Of cotton	13	10

6108321000	Of synthetic fibres	13	10
6108322000	Of artificial fibres	13	10
6108390000	Of other textile materials	13	10
6108910000	Of cotton	13	15
6108921000	Of synthetic fibres	13	15
6108922000	Of artificial fibres	13	10
6108991000	Of wool or fine animal hair	13	10
6108999000	Other	13	10
6109101000	T-shirts	13	15
6109109000	Other	13	10
6109901010	T-shirts	13	10
6109901090	Other	13	10
6109902010	T-shirts	13	10
6109902090	Other	13	10
6109903010	T-shirts	13	20
6109903090	Other	13	15
6109909010	T-shirts	13	15
6109909090	Other	13	15
6110110000	Of wool	13	20
6110120000	Of Kashmir (cashmere) goats	13	10
6110190000	Other	13	10
6110200000	Of cotton	13	20
6110301000	Of synthetic fibres	13	E
6110302000	Of artificial fibres	13	10
6110901000	Of silk	13	10
6110909000	Other	13	10
6111201000	Garments	8	10
6111202000	Accessories	8	10
6111301000	Garments	8	10
6111302000	Accessories	8	10
6111901000	Garments	8	10
6111902000	Accessories	8	10
6112110000	Of cotton	13	10
6112120000	Of synthetic fibres	13	10
6112190000	Of other textile materials	13	10
6112201000	Of man-made fibres	13	10
6112209000	Other	13	10
6112310000	Of synthetic fibres	13	10
6112390000	Of other textile materials	13	10
6112410000	Of synthetic fibres	13	10
6112490000	Of other textile materials	13	10
6113001000	Of heading 59.03	13	10
6113002000	Of heading 59.06	13	10
6113003000	Of heading 59.07	13	10
6114200000	Of cotton	13	10

6114301000	Of synthetic fibres	13	15
6114302000	Of artificial fibres	13	10
6114901000	Of silk	13	10
6114909000	Other	13	10
6115100000	Graduated compression hosiery (for example, stockings for varicose veins)	13	10
6115210000	Of synthetic fibres, measuring per single yarn less than 67 decitex	13	10
6115220000	Of synthetic fibres, measuring per single yarn 67 decitex or more	13	10
6115290000	Of other textile materials	13	10
6115301000	Of man-made fibres	13	10
6115309000	Other	13	10
6115940000	Of wool or fine animal hair	13	10
6115950000	Of cotton	13	15
6115960000	Of synthetic fibres	13	15
6115990000	Of other textile materials	13	10
6116100000	Impregnated, coated or covered with plastics or rubber	8	15
6116910000	Of wool or fine animal hair	8	15
6116921000	Working gloves	8	10
6116929000	Other	8	10
6116930000	Of synthetic fibres	8	15
6116990000	Of other textile materials	8	10
6117101000	Of silk	13	10
6117102000	Of wool or fine animal hair	13	10
6117103000	Of cotton	13	10
6117104000	Of man-made fibres	13	10
6117109000	Other	13	10
6117801000	Ties, bow ties and cravats	13	10
6117809000	Other	13	10
6117900000	Parts	13	10
6201110000	Of wool or fine animal hair	13	10
6201120000	Of cotton	13	10
6201131000	Of synthetic fibres	13	E
6201132000	Of artificial fibres	13	10
6201190000	Of other textile materials	13	10
6201910000	Of wool or fine animal hair	13	10
6201920000	Of cotton	13	10
6201931000	Of synthetic fibres	13	E
6201932000	Of artificial fibres	13	10
6201990000	Of other textile materials	13	10
6202110000	Of wool or fine animal hair	13	10
6202120000	Of cotton	13	10
6202131000	Of synthetic fibres	13	PR-10
6202132000	Of artificial fibres	13	10
6202190000	Of other textile materials	13	10

6202910000	Of wool or fine animal hair	13	10
6202920000	Of cotton	13	10
6202931000	Of synthetic fibres	13	PR-10
6202932000	Of artificial fibres	13	5
6202990000	Of other textile materials	13	10
6203110000	Of wool or fine animal hair	13	E
6203120000	Of synthetic fibres	13	E
6203190000	Of other textile fibres	13	10
6203220000	Of cotton	13	10
6203230000	Of synthetic fibres	13	10
6203291000	Of wool or fine animal hair	13	5
6203299000	Other	13	10
6203310000	Of wool or fine animal hair	13	E
6203320000	Of cotton	13	10
6203330000	Of synthetic fibres	13	E
6203390000	Of other textile materials	13	10
6203410000	Of wool or fine animal hair	13	E
6203421000	Of denim, including blue jeans	13	E
6203429000	Other	13	E
6203430000	Of synthetic fibres	13	E
6203490000	Of other textile materials	13	E
6204110000	Of wool or fine animal hair	13	10
6204120000	Of cotton	13	10
6204130000	Of synthetic fibres	13	10
6204191000	Of silk	13	5
6204199000	Other	13	10
6204210000	Of wool or fine animal hair	13	10
6204220000	Of cotton	13	10
6204230000	Of synthetic fibres	13	10
6204291000	Of silk	13	5
6204299000	Other	13	10
6204310000	Of wool or fine animal hair	13	15
6204320000	Of cotton	13	10
6204330000	Of synthetic fibres	13	E
6204391000	Of silk	13	10
6204399000	Other	13	10
6204410000	Of wool or fine animal hair	13	15
6204420000	Of cotton	13	10
6204430000	Of synthetic fibres	13	E
6204440000	Of artificial fibres	13	10
6204491000	Of silk	13	10
6204499000	Other	13	10
6204510000	Of wool or fine animal hair	13	E
6204520000	Of cotton	13	E
6204530000	Of synthetic fibres	13	E

6204591000	Of silk	13	10
6204599000	Other	13	E
6204610000	Of wool or fine animal hair	13	E
6204621000	Of denim, including blue jeans	13	PR-10
6204629000	Other	13	PR-10
6204630000	Of synthetic fibres	13	PR-10
6204691000	Of silk	13	10
6204699000	Other	13	PR-10
6205200000	Of cotton	13	E
6205301000	Of synthetic fibres	13	E
6205302000	Of artificial fibres	13	10
6205901000	Of silk	13	10
6205902000	Of wool or fine animal hair	13	10
6205909000	Other	13	10
6206100000	Of silk or silk waste	13	10
6206200000	Of wool or fine animal hair	13	10
6206300000	Of cotton	13	E
6206401000	Of synthetic fibres	13	E
6206402000	Of artificial fibres	13	10
6206900000	Of other textile materials	13	10
6207110000	Of cotton	13	10
6207191000	Of man-made fibres	13	10
6207199000	Other	13	10
6207210000	Of cotton	13	10
6207221000	Of synthetic fibres	13	10
6207222000	Of artificial fibres	13	5
6207290000	Of other textile materials	13	10
6207910000	Of cotton	13	10
6207991000	Of silk	13	10
6207992000	Of wool or fine animal hair	13	10
6207993010	Of synthetic fibres	13	10
6207993020	Of artificial fibres	13	10
6207999000	Other	13	10
6208111000	Of synthetic fibres	13	10
6208112000	Of artificial fibres	13	10
6208191000	Of silk	13	5
6208192000	Of cotton	13	10
6208199000	Other	13	10
6208210000	Of cotton	13	10
6208221000	Of synthetic fibres	13	10
6208222000	Of artificial fibres	13	5
6208290000	Of other textile materials	13	10
6208910000	Of cotton	13	10
6208921000	Of synthetic fibres	13	10
6208922000	Of artificial fibres	13	10

6208991000	Of silk	13	10
6208992000	Of wool or fine animal hair	13	10
6208999000	Other	13	10
6209201000	Garments	8	10
6209202000	Accessories	8	10
6209301000	Garments	8	10
6209302000	Accessories	8	10
6209901010	Of wool or fine animal hair	8	10
6209901090	Other	8	10
6209902000	Accessories	8	10
6210101000	Of fabrics of heading 56.02	13	10
6210102000	Of fabrics of heading 56.03	13	10
6210201000	Of fabrics of heading 59.03	13	10
6210202000	Of fabrics of heading 59.06	13	5
6210203000	Of fabrics of heading 59.07	13	10
6210301000	Of fabrics of heading 59.03	13	10
6210302000	Of fabrics of heading 59.06	13	10
6210303000	Of fabrics of heading 59.07	13	10
6210401000	Of fabrics of heading 59.03	13	10
6210402000	Of fabrics of heading 59.06	13	10
6210403000	Of fabrics of heading 59.07	13	10
6210501000	Of fabrics of heading 59.03	13	10
6210502000	Of fabrics of heading 59.06	13	10
6210503000	Of fabrics of heading 59.07	13	10
6211111000	Of man-made fibres	13	10
6211119000	Other	13	10
6211121000	Of man-made fibres	13	10
6211129000	Other	13	5
6211201000	Of man-made fibres	13	10
6211209000	Other	13	10
6211321000	Judo, taekwondo and other oriental martial arts uniforms	13	10
6211329000	Other	13	10
6211331000	Of synthetic fibres	13	15
6211332000	Of artificial fibres	13	10
6211391000	Of wool or fine animal hair	13	10
6211399000	Other	13	10
6211421000	Judo, taekwondo and other oriental martial arts uniforms	13	5
6211429000	Other	13	10
6211431000	Of synthetic fibres	13	10
6211432000	Of artificial fibres	13	10
6211491000	Of wool or fine animal hair	13	10
6211499000	Other	13	10
6212101000	Of cotton	13	10
6212102000	Of man-made fibres	13	10

6212109000	Other	13	10
6212201000	Of cotton	13	10
6212202000	Of man-made fibres	13	10
6212209000	Other	13	10
6212300000	Corselettes	13	10
6212900000	Other	13	10
6213200000	Of cotton	8	5
6213900000	Of other textile materials	8	5
6214100000	Of silk or silk waste	8	10
6214200000	Of wool or fine animal hair	8	10
6214300000	Of synthetic fibres	8	10
6214400000	Of artificial fibres	8	10
6214900000	Of other textile materials	8	10
6215100000	Of silk or silk waste	8	10
6215200000	Of man-made fibres	8	10
6215900000	Of other textile materials	8	10
6216001000	Impregnated, coated or covered with plastics or rubber	8	10
6216009000	Other	8	10
6217100000	Accessories	13	15
6217900000	Parts	13	0
6301100000	Electric blankets	10	10
6301200000	Blankets (other than electric blankets) and travelling rugs, of wool or fine animal hair	10	10
6301300000	Blankets (other than electric blankets) and travelling rugs, of cotton	10	10
6301400000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibers	10	10
6301900000	Other blankets and travelling rugs	10	10
6302101000	Of cotton	13	10
6302109000	Other	13	10
6302210000	Of cotton	13	10
6302220000	Of man-made fibres	13	10
6302290000	Of other textile materials	13	5
6302310000	Of cotton	13	10
6302320000	Of man-made fibres	13	10
6302390000	Of other textile materials	13	10
6302400000	Table linen, knitted or crocheted	13	10
6302510000	Of cotton	13	10
6302530000	Of man-made fibres	13	0
6302590000	Of other textile materials	13	10
6302600000	Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	13	10
6302910000	Of cotton	13	10
6302930000	Of man-made fibres	13	10
6302990000	Of other textile materials	13	10
6303120000	Of synthetic fibres	13	10
6303191000	Of cotton	13	5

6303199000	Other	13	5
6303910000	Of cotton	13	5
6303920000	Of synthetic fibres	13	10
6303990000	Of other textile materials	13	10
6304110000	Knitted or crocheted	13	5
6304190000	Other	13	10
6304910000	Knitted or crocheted	13	5
6304920000	Not knitted or crocheted, of cotton	13	10
6304930000	Not knitted or crocheted, of synthetic fibres	13	10
6304990000	Not knitted or crocheted, of other textile materials	13	10
6305100000	Of jute or of other textile bast fibres of heading 53.03	8	0
6305200000	Of cotton	8	5
6305320000	Flexible intermediate bulk containers	8	15
6305330000	Other, of polyethylene or polypropylene strip or the like	8	10
6305390000	Other	8	10
6305900000	Of other textile materials	8	10
6306120000	Of synthetic fibres	13	10
6306190000	Of other textile materials	13	10
6306220000	Of synthetic fibres	13	10
6306290000	Of other textile materials	13	10
6306300000	Sails	13	0
6306401000	Of cotton	13	0
6306409000	Of other textile materials	13	10
6306901000	Of cotton	13	10
6306902000	Of synthetic fibres	13	10
6306909000	Other	13	10
6307100000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10	10
6307200000	Life-jackets and life-belts	10	10
6307901000	Footwear lace	10	0
6307902000	Cloth wrappers	10	10
6307903000	Dress patterns	10	0
6307909000	Other	10	10
6308000000	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.	13	0
6309000000	Worn clothing and other worn articles.	8	0
6310100000	Sorted	8	0
6310900000	Other	8	0
6401100000	Footwear incorporating a protective metal toe-cap	8	0
6401921000	Ski - boots	8	0
6401929010	Of rubber	8	0
6401929090	Other	8	0
6401991010	Of rubber	8	0

6401991090	Other	8	0
6401999000	Other	8	0
6402120000	Ski-boots, cross-country ski footwear and snowboard boots	13	5
6402190000	Other	13	10
6402200000	Footwear with upper straps or thongs assembled to the sole by means of plugs	13	0
6402911000	Footwear, protective against cold	13	0
6402912000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	0
6402919000	Other	13	10
6402991000	Sandals or similar footwear, produced in one piece by moulding	13	10
6402992000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	10
6402999000	Other	13	E
6403120000	Ski-boots, cross-country ski footwear and snowboard boots	13	0
6403190000	Other	13	10
6403200000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	13	0
6403400000	Other footwear, incorporating a protective metal toe-cap	13	0
6403511000	Dress shoes	13	0
6403519000	Other	13	0
6403591000	Dress shoes	13	0
6403599000	Other	13	10
6403911000	Dress shoes	13	10
6403912000	Mountaineering footwear	13	10
6403913000	Lace-boots	13	0
6403914000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	5
6403919000	Other	13	10
6403991000	Dress shoes	13	10
6403992000	Mountaineering footwear	13	10
6403993000	Lace-boots	13	0
6403994000	Tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	10
6403999000	Other	13	E
6404110000	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	13	PR-30
6404191000	Slippers	13	10
6404199000	Other	13	E
6404201000	Slippers	13	0
6404209000	Other	13	0
6405100000	With uppers of leather or composition leather	13	0
6405200000	With uppers of textile materials	13	0
6405900000	Other	13	0

6406101000	Uppers	8	PR-30
6406102000	Parts	8	0
6406201000	Outer soles	8	10
6406202000	Heels	8	0
6406901000	Of wood	8	0
6406909010	Removable in-soles	8	0
6406909020	Heel cushion	8	0
6406909030	Gaiters	8	0
6406909040	Leggings	8	0
6406909090	Other	8	0
6501000000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	8	0
6502000000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	8	5
6504000000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	8	0
6505001000	Hair-nets	8	0
6505009011	Of synthetic fibres	8	0
6505009019	Of other fibres	8	0
6505009021	Sports cap	8	10
6505009022	Berets	8	0
6505009029	Other	8	10
6505009090	Other	8	10
6506100000	Safety headgear	8	10
6506910000	Of rubber or of plastics	8	0
6506991000	Of leather	8	0
6506992000	Of metal	8	0
6506999000	Other	8	10
6507000000	Head-bands, lining, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	8	0
6601100000	Garden or similar umbrellas	13	0
6601910000	Having a telescopic shaft	13	10
6601991000	Walking-stick umbrellas	13	0
6601992000	Sun umbrellas	13	0
6601999000	Other	13	15
6602001000	Walking-sticks	8	0
6602002000	Seat-sticks	8	0
6602003000	Whips, riding-crops	8	0
6602009000	Other	8	0
6603200000	Umbrella frames, including frames mounted on shafts (sticks)	13	5
6603900000	Other	13	0
6701000000	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	8	5

worked quills and scapes).

6702100000	Of plastics	8	10
6702901000	Of woven fabrics	8	10
6702902000	Of paper	8	0
6702909000	Other	8	10
6703001010	Washed, dressed, thinned	8	0
6703001090	Other	8	0
6703009000	Other	8	0
6704110000	Complete wigs	8	0
6704191000	Partial wigs	8	10
6704192000	False beards	8	0
6704193000	False eyebrows	8	0
6704194000	False eyelashes	8	0
6704199000	Other	8	0
6704201000	Complete wigs	8	10
6704202000	Partial wigs	8	0
6704203000	False beards	8	0
6704204000	False eyebrows	8	0
6704205000	False eyelashes	8	5
6704209000	Other	8	0
6704900000	Of other materials	8	0
6801000000	Setts, curbstones and flagstones, of natural stone (except slate).	8	10
6802100000	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	8	10
6802211000	Marble	8	10
6802212000	Travertine	8	10
6802213000	Alabaster	8	5
6802230000	Granite	8	10
6802291000	Other calcareous stone	8	10
6802299000	Other	8	10
6802911000	Marble	8	10
6802912000	Travertine	8	10
6802913000	Alabaster	8	10
6802920000	Other calcareous stone	8	10
6802930000	Granite	8	E
6802990000	Other stone	8	15
6803001000	Inkstone	8	0
6803009000	Other	8	15
6804100000	Millstones and grindstones for milling, grinding or pulping	8	5
6804210000	Of agglomerated synthetic or natural diamond	8	15
6804220000	Of other agglomerated abrasives or of ceramics	8	5

6804230000	Of natural stone	8	5
6804300000	Hand sharpening or polishing stones	8	5
6805100000	On a base of woven textile fabric only	8	5
6805200000	On a base of paper or paperboard only	8	5
6805300000	On a base of other materials	8	5
6806101000	Slag wool	8	0
6806102000	Rock wool	8	15
6806103000	Ceramic fibre	8	E
6806109000	Other	8	0
6806201000	Exfoliated vermiculite	8	0
6806202000	Expanded clays	8	0
6806204000	Expanded perlite	8	0
6806209000	Other	8	0
6806901000	Fire proofing material	8	0
6806909000	Other	8	E
6807100000	In rolls	8	0
6807900000	Other	8	0
6808000000	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.	8	0
6809110000	Faced or reinforced with paper or paperboard only	8	15
6809190000	Other	8	5
6809900000	Other articles	8	0
6810111000	Blocks	8	0
6810112000	Bricks	8	0
6810191000	Tiles	8	0
6810192000	Flagstones	8	0
6810193000	Roofing tiles	8	0
6810199000	Other	8	5
6810910000	Prefabricated structural components for building or civil engineering	8	0
6810991000	Beams and girders	8	0
6810992000	Pile	8	0
6810993000	Electric pole	8	0
6810994000	Railway sleepers	8	0
6810995000	Pipes	8	0
6810999000	Other	8	0
6811401010	For roofs, ceilings, walls or floors	8	0
6811401090	Other	8	0
6811402010	For roofs, ceilings, walls or floors	8	0
6811402090	Other	8	0
6811403000	Tubes, pipes and tube or pipe fittings	8	0
6811409010	For roofs, ceilings, walls or floors	8	0
6811409090	Other	8	0

6811810000	Corrugated sheets	8	0
6811820000	Other sheets, panels, tiles and similar articles	8	0
6811891000	Tubes, pipes and tube or pipe fittings	8	0
6811899000	Other	8	0
6812801000	Clothing, clothing accessories, footwear and headgear	8	0
6812802000	Paper, millboard and felt	8	0
6812803000	Compressed asbestos fibre jointing, in sheets or rolls	8	0
6812809000	Other	8	0
6812910000	Clothing, clothing accessories, footwear and headgear	8	0
6812920000	Paper, millboard and felt	8	0
6812930000	Compressed asbestos fibre jointing, in sheets or rolls	8	0
6812990000	Other	8	0
6813201010	For automobiles	8	0
6813201090	Other	8	0
6813202010	For automobiles	8	0
6813202090	Other	8	0
6813209010	For automobiles	8	0
6813209090	Other	8	0
6813810000	Brake linings and pads	8	0
6813891000	Clutch facing	8	0
6813899000	Other	8	0
6814100000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	8	0
6814900000	Other	8	0
6815101000	Non-electrical articles of graphite	8	0
6815102000	Carbon fibre	8	0
6815109000	Other	8	0
6815200000	Articles of peat	8	0
6815910000	Containing magnesite, dolomite or chromite	8	0
6815990000	Other	8	15
6901001000	Bricks	8	5
6901002000	Blocks	8	5
6901003000	Tiles	8	0
6901009010	Slabs and panels	8	5
6901009090	Other	8	0
6902100000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	15
6902200000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica(SiO ₂) or of a mixture or compound of these products	8	5
6902901000	Based upon silicon carbide or zircon	8	5
6902909000	Other	8	10
6903101000	Retorts	8	5
6903102010	For furnaces for production of semiconductor wafers	3	5
6903102090	Other	8	5

6903103000	Reaction vessels	8	5
6903104000	Muffles	8	5
6903105000	Nozzles	8	5
6903106000	Plugs	8	5
6903107000	Tubes and pipes	8	5
6903108000	Bars and rods	8	5
6903109000	Others	8	5
6903201000	Retorts	8	5
6903202000	Crucibles	8	5
6903203000	Reaction vessels	8	5
6903204000	Muffles	8	5
6903205000	Nozzles	8	5
6903206000	Plugs	8	5
6903207000	Tubes and pipes	8	5
6903208000	Bars and rods	8	5
6903209000	Other	8	5
6903901000	Based upon silicon carbide or zircon	8	5
6903909010	Retorts	8	5
6903909020	Crucibles	8	5
6903909030	Reaction vessels	8	5
6903909040	Muffles	8	5
6903909050	Nozzles	8	5
6903909060	Plugs	8	5
6903909070	Tubes and pipes	8	5
6903909080	Bars and rods	8	5
6903909090	Other	8	10
6904100000	Building bricks	8	0
6904900000	Other	8	0
6905100000	Roofing tiles	8	15
6905901000	Chimney pots, cowls and chimney liners	8	0
6905902000	Architectural ornaments	8	0
6905909000	Other	8	0
6906001000	Pipes, conduits and guttering	8	0
6906002000	Pipe fittings	8	0
6907101000	Of porcelain or china	8	E
6907109000	Other	8	E
6907901000	Of porcelain or china	8	E
6907909000	Other	8	E
6908101000	Of porcelain or china	8	E
6908109000	Other	8	E
6908901000	Of porcelain or china	8	E
6908909000	Other	8	E
6909110000	Of porcelain or china	8	0
6909120000	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	5
6909190000	Other	8	5

6909900000	Other	8	0
6910101000	Wash basins	8	E
6910102000	Baths	8	5
6910103000	Water closet pans	8	E
6910104000	Urinals	8	15
6910109000	Other	8	15
6910900000	Other	8	15
6911101000	Coffee sets or tea sets	8	15
6911102000	Bowls and dishes	8	15
6911109000	Other	8	15
6911901000	Household articles	8	5
6911902000	Toilet articles	8	5
6911909000	Other	8	15
6912001010	Coffee sets or tea sets	8	15
6912001020	Bowls and dishes	8	15
6912001090	Other	8	15
6912002000	Household articles	8	5
6912003000	Toilet articles	8	15
6912009000	Other	8	15
6913101000	Statues, statuettes and busts	8	5
6913109020	Ornamental tablewares	8	5
6913109090	Other	8	15
6913901000	Statues, statuettes and busts	8	5
6913909020	Ornamental tablewares	8	5
6913909090	Other	8	15
6914101000	Flower - pots	8	15
6914109000	Other	8	15
6914901000	Flower - pots	8	E
6914909000	Other	8	E
7001001000	Mass	5	0
7001002000	Waste and scrap, cullet	3	0
7002100000	Balls	8	0
7002201000	For the manufacture of quartz wares for semiconductor	3	0
7002209000	Other	8	0
7002311000	For the manufacture of quartz wares for semiconductor	3	0
7002319000	Other	8	0
7002320000	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	8	5
7002390000	Other	8	5
7003121000	Not more than 2 mm in thickness	8	0
7003122000	More than 2 mm but not more than 3 mm in thickness	8	0
7003123000	More than 3 mm but not more than 4 mm in thickness	8	0

7003124000	More than 4 mm but not more than 5 mm in thickness	8	0
7003125000	More than 5 mm but not more than 6 mm in thickness	8	0
7003126000	More than 6 mm but not more than 8 mm in thickness	8	0
7003127000	More than 8 mm in thickness	8	0
7003191000	Not more than 2 mm in thickness	8	0
7003192000	More than 2 mm but not more than 3 mm in thickness	8	0
7003193000	More than 3 mm but not more than 4 mm in thickness	8	0
7003194000	More than 4 mm but not more than 5 mm in thickness	8	0
7003195000	More than 5 mm but not more than 6 mm in thickness	8	0
7003196000	More than 6 mm but not more than 8 mm in thickness	8	0
7003197000	More than 8 mm in thickness	8	0
7003200000	Wired sheets	8	0
7003300000	Profiles	8	0
7004201000	Not more than 2 mm in thickness	8	0
7004202000	More than 2 mm but not more than 3 mm in thickness	8	0
7004203000	More than 3 mm but not more than 4 mm in thickness	8	0
7004204000	More than 4 mm but not more than 5 mm in thickness	8	0
7004205000	More than 5 mm but not more than 6 mm in thickness	8	0
7004206000	More than 6 mm but not more than 8 mm in thickness	8	0
7004207000	More than 8 mm in thickness	8	0
7004901000	Not more than 2 mm in thickness	8	0
7004902000	More than 2 mm but not more than 3 mm in thickness	8	0
7004903000	More than 3 mm but not more than 4 mm in thickness	8	0
7004904000	More than 4 mm but not more than 5 mm in thickness	8	0
7004905000	More than 5 mm but not more than 6 mm in thickness	8	0
7004906000	More than 6 mm but not more than 8 mm in thickness	8	0
7004907000	More than 8 mm in thickness	8	0
7005101010	Not more than 4 mm in thickness	8	0

7005101020	More than 4 mm but not more than 6 mm in thickness	8	E
7005101030	More than 6 mm but not more than 8 mm in thickness	8	0
7005101040	More than 8 mm in thickness	8	0
7005102010	Not more than 4 mm in thickness	8	0
7005102020	More than 4 mm but not more than 6 mm in thickness	8	E
7005102030	More than 6 mm but not more than 8 mm in thickness	8	0
7005102040	More than 8 mm in thickness	8	0
7005109010	Not more than 4 mm in thickness	8	0
7005109020	More than 4 mm but not more than 6 mm in thickness	8	15
7005109030	More than 6 mm but not more than 8 mm in thickness	8	0
7005109040	More than 8 mm in thickness	8	0
7005211000	Not more than 2 mm in thickness	8	0
7005212000	More than 2 mm but not more than 3 mm in thickness	8	0
7005213000	More than 3 mm but not more than 4 mm in thickness	8	0
7005214000	More than 4 mm but not more than 5 mm in thickness	8	E
7005215000	More than 5 mm but not more than 6 mm in thickness	8	E
7005216000	More than 6 mm but not more than 8 mm in thickness	8	15
7005217010	Not more than 10 mm in thickness	8	0
7005217020	More than 10 mm but not more than 12 mm in thickness	8	15
7005217030	More than 12 mm in thickness	8	0
7005291010	For PDP (plasma display panel)	4	0
7005291020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0
7005291030	For OLED (organic light emitting display)	4	0
7005291091	Clear and transparent glass	8	15
7005291092	Extra clear low-iron glass	8	15
7005291099	Other	8	0
7005292010	For PDP (plasma display panel)	4	0
7005292020	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0
7005292030	For OLED (organic light emitting display)	4	0
7005292091	Clear and transparent glass	8	15
7005292092	Extra clear low-iron glass	8	15
7005292099	Other	8	15
7005293010	Clear and transparent glass	8	15
7005293020	Extra clear low-iron glass	8	15
7005293090	Other	8	15
7005294010	Clear and transparent glass	8	E

7005294020	Extra clear low-iron glass	8	15
7005294090	Other	8	E
7005295010	Clear and transparent glass	8	E
7005295020	Extra clear low-iron glass	8	0
7005295090	Other	8	15
7005296010	Clear and transparent glass	8	E
7005296020	Extra clear low-iron glass	8	0
7005296090	Other	8	15
7005297010	Clear and transparent glass	8	15
7005297020	Extra clear low-iron glass	8	15
7005297090	Other	8	0
7005298010	Clear and transparent glass	8	E
7005298020	Extra clear low-iron glass	8	0
7005298090	Other	8	0
7005299010	Clear and transparent glass	8	0
7005299020	Extra clear low-iron glass	8	0
7005299090	Other	8	0
7005300000	Wired glass	8	0
7006001000	For PDP (plasma display panel)	4	0
7006002000	For blank mask used in the manufacture of semiconductor, or of FPD (flat panel display)	3	0
7006003000	For OLED (organic light emitting display)	4	0
7006009000	Other	8	0
7007111000	Not more than 8 mm in thickness	8	0
7007112000	More than 8 mm in thickness	8	0
7007191000	Not more than 8 mm in thickness	8	PR-30
7007192000	More than 8 mm in thickness	8	0
7007211000	Not more than 12 mm in total thickness, including film thickness	8	15
7007212000	More than 12 mm in total thickness, including film thickness	8	0
7007291000	Not more than 12 mm in total thickness, including film thickness	8	15
7007292000	More than 12 mm in total thickness, including film thickness	8	0
7008000000	Multiple-walled insulating units of glass.	8	E
7009100000	Rear-view mirrors for vehicles	8	0
7009910000	Unframed	8	15
7009920000	Framed	8	0
7010100000	Ampoules	8	0
7010200000	Stoppers, lids and other closures	8	0
7010900000	Other	8	0
7011100000	For electric lighting	8	0
7011201000	Color	8	0
7011209000	Other	8	0
7011900000	Other	8	0
7013100000	Of glass-ceramics	8	5
7013220000	Of lead crystal	8	5

7013280000	Other	8	5
7013330000	Of lead crystal	8	5
7013370000	Other	8	5
7013410000	Of lead crystal	8	5
7013420000	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0°C to 300°C	8	5
7013490000	Other	8	5
7013910000	Of lead crystal	8	5
7013990000	Other	8	5
7014001000	Of sealed beam lamp	8	5
7014009010	Signalling glassware	8	5
7014009020	Optical elements of glass	8	0
7015100000	Glasses for corrective spectacles	8	0
7015901000	For sun glasses	8	0
7015902000	Clock or watch glasses and the like	8	0
7015909000	Other	8	0
7016100000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	8	0
7016901000	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	8	0
7016909010	Leaded lights	8	0
7016909020	Stained glass	8	0
7016909090	Other	8	0
7017100000	Of fused quartz or other fused silica	8	5
7017200000	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	8	0
7017900000	Other	8	0
7018101000	Beads	8	0
7018102000	Imitation pearls	8	0
7018103000	Imitation precious and semi-precious stones	8	0
7018104000	Imitation coral	8	0
7018109000	Other	8	0
7018200000	Glass microspheres not exceeding 1 mm in diameter	8	10
7018901000	Glass eyes other than prosthetic articles	8	0
7018909000	Other	8	0
7019110000	Chopped strands, of a length of not more than 50 mm	8	E
7019120000	Rovings	8	5
7019190000	Other	8	10
7019310000	Mats	8	15
7019320000	Thin sheets (voiles)	8	5
7019390000	Other	8	10

7019400000	Woven fabrics of rovings	8	5
7019510000	Of a width not exceeding 30 cm	8	0
7019520000	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	8	10
7019590000	Other	8	10
7019901000	Glass wool	8	15
7019909000	Other	8	10
7020001011	Quartz reactor tubes and holders designed for insertion into diffusion and oxidation furnaces for production of semiconductor wafers	0	0
7020001012	Quartz crucibles for furnace of production of semiconductor wafers	3	10
7020001013	For the manufacture of quartz wares for semiconductor	3	0
7020001019	Other	8	10
7020001090	Other	8	0
7020009000	Other	8	10
7101101000	Unworked	8	0
7101102000	Worked	8	0
7101210000	Unworked	8	0
7101220000	Worked	8	5
7102100000	unsorted	1	0
7102210000	Unworked or simply sawn, cleaved or bruted	1	0
7102290000	Other	5	0
7102310000	Unworked or simply sawn, cleaved or bruted	1	0
7102390000	Other	5	0
7103100000	Unworked or simply sawn or roughly shaped	1	0
7103911000	Industrial	5	0
7103919010	Rubies	5	0
7103919020	Sapphires	5	0
7103919030	Emeralds	5	0
7103991000	Industrial	5	0
7103999010	Opal	5	0
7103999020	Jade	5	0
7103999030	Chalcedony	5	0
7103999040	Rocky crystal	5	5
7103999090	Other	5	0
7104100000	piezo-electric quartz	5	0
7104201000	Diamonds	5	0
7104209000	Other	5	5
7104901010	Diamonds	5	0
7104901020	Artificial crystal	5	0
7104901090	Other	5	0
7104909010	Diamonds	5	0

7104909090	Other	5	0
7105101000	Natural	5	0
7105102000	Synthetic	5	10
7105901000	Of garnet	5	0
7105909000	Other	5	0
7106100000	Powder	3	10
7106911000	Containing by weight 99.99 % or more of silver	3	10
7106919000	Other	3	0
7106921000	Bars, rods and shapes	3	0
7106922000	Plates, sheets and strips	3	0
7106923000	Wire	3	0
7106929000	Other	3	0
7107001000	Bars, rods and shapes	3	0
7107002000	Plates, sheets and strips	3	0
7107003000	Wire	3	0
7107004000	Tubes, pipes and hollow bars	3	0
7107009000	Other	3	0
7108110000	Powder	3	0
7108121000	Lumps, billets and grains	3	10
7108129000	Other	3	0
7108131010	For use in manufacturing semiconductor	3	5
7108131090	Other	3	5
7108139010	Bars, rods and shapes	3	0
7108139020	Plates, sheets and strips	3	10
7108139090	Other	3	0
7108200000	Monetary	0	0
7109000000	Base metals or silver, clad with gold, not further worked than semi-manufactured.	3	5
7110110000	Unwrought or in powder form	3	10
7110190000	Other	3	5
7110210000	Unwrought or in powder form	3	10
7110290000	Other	3	5
7110310000	Unwrought or in powder form	3	5
7110390000	Other	3	5
7110410000	Unwrought or in powder form	3	5
7110490000	Other	3	10
7111000000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	3	5
7112300000	Ash containing precious metal or precious metal compounds	2	5
7112911000	Of residues	2	10
7112919000	Other	3	10
7112921000	Of residues	2	5
7112929000	Other	3	10
7112991000	Of residues	2	5
7112992000	Of waste, paring and scrap of plastics	6.5	10

7112999000	Other	3	10
7113110000	Of silver, whether or not plated or clad with other precious metal	8	10
7113191000	Of platinum	8	0
7113192000	Of gold	8	0
7113199000	Other	8	0
7113201000	Platinum-clad	8	5
7113202000	Gold-clad	8	0
7113203000	Silver-clad	8	0
7113209000	Other	8	0
7114111000	For table	8	0
7114112000	For toilet	8	0
7114113000	For office and desk	8	0
7114114000	For use by smokers	8	0
7114119000	Other	8	0
7114191000	For table	8	0
7114192000	For toilet	8	0
7114193000	For office and desk	8	0
7114194000	For use by smokers	8	0
7114199000	Other	8	0
7114201000	For table	8	0
7114202000	For toilet	8	0
7114203000	For office and desk	8	0
7114204000	For use by smokers	8	0
7114209000	Other	8	0
7115100000	Catalysts in the form of wire cloth or grill, of platinum	8	0
7115901010	Platinum crucible	8	0
7115901090	Other	8	0
7115909010	Of gold, including metals clad with gold	8	0
7115909020	Of silver, including metals clad with silver	8	10
7115909090	Other	8	0
7116101000	Of natural pearls	8	0
7116102000	Of cultured pearls	8	5
7116201000	Industrial	8	0
7116209010	For personal adornment	8	0
7116209090	Other	8	5
7117110000	Cuff-links and studs	8	0
7117191000	Necklace	8	10
7117192000	Bracelet	8	0
7117193000	Earring	8	10
7117194000	Brooch	8	0
7117195000	Ring	8	0
7117196000	Chains for personal adornment	8	0
7117199000	Other	8	10
7117900000	Other	8	10

7118100000	Coin (other than gold coin), not being legal tender	0	0
7118901000	Gold coin	0	0
7118902000	Silver coin	0	0
7118909000	Other	0	0
7201101000	For casting	0	0
7201102000	For steel manufacture	0	0
7201109000	Other	0	0
7201200000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	0	0
7201501000	Alloy pig iron	2	0
7201502000	Spiegeleisen	2	0
7202110000	Containing by weight more than 2 % of carbon.	5	15
7202190000	Other	5	15
7202210000	Containing by weight more than 55 % of silicon	2	5
7202291000	Containing by weight 2 % or more of magnesium	3	5
7202299000	Other	3	0
7202300000	Ferro-silico-manganese	5	15
7202410000	Containing by weight more than 4 % of carbon	2	0
7202490000	Other	2	5
7202500000	Ferro-silico-chromium	2	5
7202600000	Ferro-nickel	3	0
7202700000	Ferro-molybdenum	3	0
7202800000	Ferro-tungsten and ferro-silico-tungsten	3	0
7202910000	Ferro-titanium and ferro-silico-titanium	3	0
7202920000	Ferro-vanadium	3	0
7202930000	Ferro-niobium	3	0
7202991000	Ferro-phosphorus (iron phosphide),containing by weight 15 % or more of phosphorus	3	0
7202999000	Other	3	5
7203100000	Ferrous products obtained by direct reduction of iron ore	0	0
7203900000	Other	1	0
7204100000	Waste and scrap of cast iron	0	0
7204210000	Of stainless steel	0	0
7204290000	Other	0	0
7204300000	Waste and scrap of tinned iron or steel	0	0
7204410000	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings whether or not in bundles	0	0
7204490000	Other	0	0
7204500000	Remelting scrap ingots	0	0
7205101000	Shot	5	0
7205102000	Grit	5	0
7205109000	Other	5	0
7205210000	Of alloy steel	3	5
7205290000	Other	3	0
7206100000	Ingots	0	0

7206900000	Other	0	0
7207111000	Blooms	0	0
7207112000	Billets	0	0
7207121000	Slabs	0	0
7207122000	Sheet bars	0	0
7207190000	Other	0	0
7207201000	Blooms	0	0
7207202000	Billets	0	0
7207203000	Slabs	0	0
7207204000	Sheet bars	0	0
7207209000	Other	0	0
7208101000	Of a thickness of 4.75 mm or more	0	0
7208109000	Of a thickness of less than 4.75 mm	0	0
7208251000	Of a tensile strength of 490MPa or more	0	0
7208259000	Other	0	0
7208261000	Of a tensile strength of 490MPa or more	0	0
7208269000	Other	0	0
7208271000	Of a tensile strength of 490MPa or more	0	0
7208279000	Other	0	0
7208361000	Of a tensile strength of 490MPa or more	0	0
7208369000	Other	0	0
7208371000	Of a tensile strength of 490MPa or more	0	0
7208379000	Other	0	0
7208381000	Of a tensile strength of 490MPa or more	0	0
7208389000	Other	0	0
7208391000	Of a tensile strength of 490MPa or more	0	0
7208399000	Other	0	0
7208400000	Not in coils, not further worked than hot-rolled, with patterns in relief	0	0
7208511000	Of a tensile strength of 490MPa or more	0	0
7208519000	Other	0	0
7208521000	Of a tensile strength of 490MPa or more	0	0
7208529000	Other	0	0
7208531000	Of a tensile strength of 490MPa or more	0	0
7208539000	Other	0	0
7208541000	Of a tensile strength of 490MPa or more	0	0
7208549000	Other	0	0
7208900000	Other	0	0
7209151000	Of a tensile strength of 340MPa or more	0	0
7209159000	Other	0	0
7209161000	Of a tensile strength of 340MPa or more	0	0
7209169000	Other	0	0
7209171000	Of a tensile strength of 340MPa or more	0	0
7209179000	Other	0	0
7209181000	Of a tensile strength of 340MPa or more	0	0
7209189000	Other	0	0

7209251000	Of a tensile strength of 340MPa or more	0	0
7209259000	Other	0	0
7209261000	Of a tensile strength of 340MPa or more	0	0
7209269000	Other	0	0
7209271000	Of a tensile strength of 340MPa or more	0	0
7209279000	Other	0	0
7209281000	Of a tensile strength of 340MPa or more	0	0
7209289000	Other	0	0
7209900000	Other	0	0
7210110000	Of a thickness of 0.5 mm or more	0	0
7210120000	Of a thickness of less than 0.5 mm	0	0
7210200000	Plated or coated with lead, including terneplate	0	0
7210301000	Of a tensile strength of 340MPa or more	0	0
7210309000	Other	0	0
7210410000	Corrugated	0	0
7210491010	Of a tensile strength of 340MPa or more	0	0
7210491090	Other	0	0
7210499010	Of a tensile strength of 340MPa or more	0	0
7210499090	Other	0	0
7210500000	Plated or coated with chromium oxides or with chromium and chromium oxides	0	0
7210610000	Plated or coated with aluminium-zinc alloys	0	0
7210690000	Other	0	0
7210701000	Of a thickness of 4.75mm or more	0	0
7210702000	Of a thickness of less than 4.75mm	0	0
7210901000	Plated or coated with nickel	0	0
7210902000	Plated or coated with copper	0	0
7210909000	Other	0	0
7211130000	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	0	0
7211141000	Of a tensile strength of 490MPa or more	0	0
7211149000	Other	0	0
7211191000	Of a tensile strength of 490MPa or more	0	0
7211199000	Other	0	0
7211231000	Of a tensile strength of 340MPa or more	0	0
7211239000	Other	0	0
7211291000	Of a tensile strength of 340MPa or more	0	0
7211299000	Other	0	0
7211901000	Of a tensile strength of 340MPa or more	0	0
7211909000	Other	0	0
7212101000	Of a thickness of 0.5 mm or more	0	0
7212102000	Of a thickness of less than 0.5 mm	0	0
7212201000	Of a tensile strength of 340MPa or more	0	0
7212209000	Other	0	0

7212301010	Of a tensile strength of 340MPa or more	0	0
7212301090	Other	0	0
7212309010	Of a tensile strength of 340MPa or more	0	0
7212309090	Other	0	0
7212401000	Of a thickness of 4.75mm or more	0	0
7212402000	Of a thickness of less than 4.75mm	0	0
7212501000	Plated or coated with nickel	0	0
7212502000	Plated or coated with copper	0	0
7212509000	Other	0	0
7212600000	Clad	0	0
7213100000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	0	0
7213200000	Other, of free-cutting steel	0	0
7213911010	Containing by weight 0.25 % or more of carbon	0	0
7213911090	Other	0	0
7213919000	Other	0	0
7213991010	Containing by weight 0.25 % or more of carbon	0	0
7213991090	Other	0	0
7213999000	Other	0	0
7214100000	Forged	0	0
7214201000	Concrete reinforcing bar	0	0
7214209000	Other	0	0
7214300000	Other, of free-cutting steel	0	0
7214910000	Of rectangular (other than square)cross-section	0	0
7214991000	Containing by weight less than 0.6 % of carbon	0	0
7214999000	Other	0	0
7215100000	Of free-cutting steel, not further worked than cold-formed or cold-finished	0	0
7215500000	Other, not further worked than cold-formed or cold-finished	0	0
7215900000	Other	0	0
7216101000	U section	0	0
7216102000	I sections	0	0
7216103000	H section	0	0
7216210000	L sections	0	0
7216220000	T sections	0	0
7216310000	U sections	0	0
7216320000	I sections	0	0
7216333000	Less than 300 mm in height	0	0
7216334000	300 mm or more but not more than 600 mm in height	0	0
7216335000	More than 600 mm in height	0	0
7216401000	L sections	0	0
7216402000	T sections	0	0
7216500000	Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	0	0
7216610000	Obtained from flat-rolled products	0	0

7216690000	Other	0	0
7216910000	Cold-formed or cold-finished from flat-rolled products	0	0
7216990000	Other	0	0
7217100000	Not plated or coated, whether or not polished	0	0
7217200000	Plated or coated with zinc	0	0
7217301000	Plated or coated with copper	0	0
7217309000	Other	0	0
7217900000	Other	0	0
7218101000	Ingots	0	0
7218109000	Other	0	0
7218911000	Slabs	0	0
7218912000	Sheet bars	0	0
7218919000	Other	0	0
7218991000	Blooms	0	0
7218992000	Billets	0	0
7218999000	Other	0	0
7219111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219111090	Other	0	0
7219119000	Other	0	0
7219121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219121090	Other	0	0
7219129000	Other	0	0
7219131010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219131090	Other	0	0
7219139000	Other	0	0
7219141010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219141090	Other	0	0
7219149000	Other	0	0
7219211010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219211090	Other	0	0
7219219000	Other	0	0
7219221010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219221090	Other	0	0
7219229000	Other	0	0
7219231010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219231090	Other	0	0
7219239000	Other	0	0
7219241010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219241090	Other	0	0

7219249000	Other	0	0
7219311010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219311090	Other	0	0
7219319000	Other	0	0
7219321010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219321090	Other	0	0
7219329000	Other	0	0
7219331010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219331090	Other	0	0
7219339000	Other	0	0
7219341010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219341090	Other	0	0
7219349000	Other	0	0
7219351010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219351090	Other	0	0
7219359000	Other	0	0
7219901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7219901090	Other	0	0
7219909000	Other	0	0
7220111010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220111090	Other	0	0
7220119000	Other	0	0
7220121010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220121090	Other	0	0
7220129000	Other	0	0
7220201010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220201090	Other	0	0
7220209000	Other	0	0
7220901010	Containing nickel less than 6% and containing manganese at least 3% by weight	0	0
7220901090	Other	0	0
7220909000	Other	0	0
7221000000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	0	0
7222110000	Of circular cross-section	0	0
7222190000	Other	0	0
7222200000	Bars and rods, not further worked than cold-formed or cold-finished	0	0
7222300000	Other bars and rods	0	0
7222400000	Angles, shapes and sections	0	0
7223000000	Wire of stainless steel.	0	0
7224101000	Ingots	0	0

7224109000	Other	0	0
7224901000	Blooms	0	0
7224902000	Billets	0	0
7224903000	Slabs	0	0
7224904000	Sheet bars	0	0
7224909000	Other	0	0
7225110000	Grain-oriented	0	0
7225190000	Other	0	0
7225301000	Of high speed steel	0	0
7225309010	Of a tensile strength of 490MPa or more	0	0
7225309091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0
7225309092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0
7225309099	Other	0	0
7225401000	Of high speed steel	0	0
7225409010	Of a tensile strength of 490MPa or more	0	0
7225409091	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0
7225409092	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0
7225409099	Other	0	0
7225501000	Of high speed steel	0	0
7225509000	Other	0	0
7225911000	Of high speed steel	0	0
7225919010	Of a tensile strength of 340MPa or more	0	0
7225919090	Other	0	0
7225921000	Of high speed steel	0	0
7225929011	Of a tensile strength of 340MPa or more	0	0
7225929019	Other	0	0
7225929091	Of a tensile strength of 340MPa or more	0	0
7225929099	Other	0	0
7225991000	Of high speed steel	0	0
7225999000	Other	0	0
7226110000	Grain-oriented	0	0
7226190000	Other	0	0
7226200000	Of high speed steel	0	0
7226911000	Of a thickness of 4.75mm or more and containing by weight 0.0008% or more of boron	0	0
7226912000	Of a thickness of less than 4.75mm and containing by weight 0.0008% or more of boron	0	0
7226919000	Other	0	0
7226920000	Not further worked than cold-rolled (cold- reduced)	0	0
7226991000	Amorphous alloy steel thin sheet of a thickness of less than 100 μm	0	0
7226992000	Electrolytically plated or coated with zinc	0	0
7226993000	Otherwise plated or coated with zinc	0	0
7226999000	Other	0	0

7227100000	Of high speed steel	0	0
7227200000	Of silico-manganese steel	0	0
7227901000	Of heat-resisting steel	0	0
7227909010	Containing by weight 0.0008% or more but less than 0.003% of boron	0	0
7227909020	Containing by weight 0.003% or more of boron	0	0
7227909090	Other	0	0
7228100000	Bars and rods, of high speed steel	0	0
7228200000	Bars and rods, of silico-manganese steel	0	0
7228300000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	0	0
7228400000	Other bars and rods, not further worked than forged	0	0
7228500000	Other bars and rods, not further worked than cold-formed or cold-finished	0	0
7228601000	Concrete reinforcing bar, containing by weight 0.0008% or more of boron	0	0
7228609000	Other	0	0
7228701010	Containing by weight 0.0008% or more of boron	0	0
7228701090	Other	0	0
7228709000	Other	0	0
7228800000	Hollow drill bars and rods	0	0
7229200000	Of silico-manganese steel	0	0
7229901010	Of high speed steel	0	0
7229901090	Other	0	0
7229902010	Of high speed steel	0	0
7229902090	Other	0	0
7229909010	Of high speed steel	0	0
7229909090	Other	0	0
7301101000	U type	0	0
7301109000	Other	0	0
7301201000	U sections	0	0
7301202000	H sections	0	0
7301203000	I sections	0	0
7301209000	Other	0	0
7302101010	Heat treated	0	0
7302101090	Other	0	0
7302102010	Heat treated	0	0
7302102090	Other	0	0
7302103010	Heat treated	0	0
7302103090	Other	0	0
7302104010	Heat treated	0	0
7302104090	Other	0	0
7302300000	Switch blades, crossing frogs, point rods and other crossing pieces	8	0
7302400000	Fish-plates and sole plates	0	0
7302900000	Other	0	0
7303001010	Of ductile cast iron	8	E

7303001090	Other	8	E
7303002000	Hollow profiles	8	E
7304110000	Of stainless steel	0	0
7304190000	Other	0	0
7304220000	Drill pipe of stainless steel	0	0
7304230000	Other drill pipe	0	0
7304240000	Other, of stainless steel	0	0
7304290000	Other	0	0
7304310000	Cold-drawn or cold-rolled (cold-reduced)	0	0
7304390000	Other	0	0
7304410000	Cold-drawn or cold-rolled (cold-reduced)	0	0
7304490000	Other	0	0
7304510000	Cold-drawn or cold-rolled(cold-reduced)	0	0
7304590000	Other	0	0
7304900000	Other	0	0
7305111000	More than 406.4 mm but not more than 1,422.4 mm in external diameter	0	0
7305112000	More than 1,422.4 mm in external diameter	0	0
7305120000	Other, longitudinally welded	0	0
7305190000	Other	0	0
7305200000	Casing of a kind used in drilling for oil or gas	0	0
7305311000	Submerged arc welded	0	0
7305312000	Electric resistance welded	0	0
7305319000	Other	0	0
7305390000	Other	0	0
7305900000	Other	0	0
7306110000	Welded, of stainless steel	0	0
7306190000	Other	0	0
7306211000	Casing	0	0
7306212000	Tubing	0	0
7306291000	Casing	0	0
7306292000	Tubing	0	0
7306301010	Zinc galvanized	0	0
7306301020	Plated or clad with metal other than zinc	0	0
7306301030	Coated with non-metal	0	0
7306301090	Other	0	0
7306302010	Zinc galvanized	0	0
7306302020	Plated or clad with metal other than zinc	0	0
7306302030	Coated with non-metal	0	0
7306302090	Other	0	0
7306401000	More than 114.3 mm in external diameter	0	0
7306402000	Not more than 114.3 mm in external diameter	0	0
7306500000	Other, welded, of circular cross-section, of other alloy steel	0	0
7306611010	Galvanized zinc	0	0
7306611090	Other	0	0

7306612000	Of stainless steel	0	0
7306613000	Of other alloy steel	0	0
7306691010	Galvanized zinc	0	0
7306691090	Other	0	0
7306692000	Of stainless steel	0	0
7306693000	Of other alloy steel	0	0
7306901000	Double wall steel tube	0	0
7306909000	Other	0	0
7307110000	Of non-malleable cast iron	8	10
7307190000	Other	8	10
7307210000	Flanges	8	15
7307221000	Threaded sleeves, of stainless steel	0	0
7307229000	Other	8	10
7307230000	Butt welding fittings	8	10
7307290000	Other	8	15
7307910000	Flanges	8	15
7307921000	Threaded sleeves, of iron or steel	0	0
7307929000	Other	8	10
7307930000	Butt welding fittings	8	10
7307991000	Threaded, whether or not plated	8	10
7307999000	Other	8	10
7308100000	Bridges and bridge-sections	0	0
7308200000	Towers and lattice masts	8	0
7308300000	Doors, windows and their frames and thresholds for doors	8	0
7308400000	Equipment for scaffolding, shuttering, propping or pitpropping	8	0
7308901000	Lock-gates	0	0
7308909000	Other	0	0
7309000000	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-insulated, but not fitted with mechanical or thermal equipment.	8	0
7310100000	Of a capacity of 50 ℓ or more	8	0
7310210000	Cans which are to be closed by soldering or crimping	8	0
7310290000	Other	8	0
7311001000	Not more than 30 ℓ in capacity	8	0
7311002000	More than 30 ℓ but not more than 100 ℓ in capacity	8	0
7311003000	More than 100 ℓ in capacity	8	0
7312101011	Fitted with fittings or made up into articles	0	0
7312101019	Other	0	0
7312101091	Fitted with fittings or made up into articles	0	0

7312101092	Steel tire cords	0	0
7312101099	Other	0	0
7312102011	Fitted with fitting or made up into articles	0	0
7312102019	Other	0	0
7312102091	Fitted with fittings or made up into articles	0	0
7312102092	Steel tire cords	0	0
7312102099	Other	0	0
7312900000	Other	0	0
7313001000	Barbed iron or steel wire	0	0
7313009000	Other	0	0
7314120000	Endless bands for machinery, of stainless steel	0	0
7314140000	Other woven cloth, of stainless steel	0	0
7314190000	Other	0	0
7314200000	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 cm ² or more	0	0
7314310000	Plated or coated with zinc	0	0
7314390000	Other	0	0
7314410000	Plated or coated with zinc	0	0
7314420000	Coated with plastics	0	0
7314490000	Other	0	0
7314500000	Expanded metal	0	0
7315110000	Roller chain	8	0
7315120000	Other chain	8	0
7315190000	Parts	8	0
7315200000	Skid chain	8	0
7315810000	Stud-link	8	0
7315820000	Other, welded link	8	0
7315890000	Other	8	0
7315900000	Other parts	8	0
7316001000	Anchors and grapnels	8	0
7316002000	Parts	8	5
7317001011	Plated, coated or painted	0	0
7317001019	Other	0	0
7317001021	Plated, coated or painted	0	0
7317001029	Other	0	0
7317002000	Tacks	0	0
7317003000	Drawing or office working pins	0	0
7317004000	Corrugated nails	0	0
7317005000	Staples	0	0
7317009000	Other	0	0
7318110000	Coach screws	8	5
7318120000	Other wood screws	8	10
7318130000	Screw hooks and screw rings	8	5

7318140000	Self-tapping screws	8	10
7318151000	Machine screws	8	0
7318152000	Bolts	8	5
7318153000	Bolts and nuts (in set)	8	5
7318159000	Other	8	10
7318160000	Nuts	8	10
7318190000	Other	8	10
7318210000	Spring washers and other lock washers	8	15
7318220000	Other washers	8	15
7318230000	Rivets	8	5
7318240000	Cotters and cotter-pins	8	10
7318290000	Other	8	15
7319401000	Safety pins	8	0
7319402000	Pin used for measuring or checking semiconductor wafers or device	8	0
7319409000	Other	8	0
7319901010	Sewing needles	8	0
7319901020	Darning needles	8	5
7319901090	Other	8	0
7319909000	Other	8	10
7320101000	Leaf-springs for automobiles	8	10
7320102000	Leaf-springs for railway locomotives and rollingstocks	8	15
7320109000	Other	8	10
7320201000	For automobiles	8	15
7320202000	For shock-absorbers	8	10
7320203000	For buffers on rolling stock couplings	8	15
7320204000	For upholstery	8	5
7320209000	Other	8	0
7320901000	Flat spiral springs	8	0
7320909000	Other springs	8	10
7321110000	For gas fuel or for both gas and other fuels	8	0
7321120000	For liquid fuel	8	0
7321190000	Other, including appliances for solid fuel	8	PR-30
7321810000	For gas fuel or for both gas and other fuels	8	0
7321820000	For liquid fuel	8	0
7321890000	Other, including appliances for solid fuel	8	PR-30
7321900000	Parts	8	E
7322111000	Radiators	8	0
7322112000	Parts	8	5
7322191000	Radiators	8	5
7322192000	Parts	8	5
7322901000	Solar collector and parts thereof	8	10
7322909010	Air heater	8	0
7322909020	Hot air distributor	8	0
7322909030	Parts	8	0

7323100000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	8	0
7323910000	Of cast iron, not enamelled	8	0
7323920000	Of cast iron, enamelled	8	0
7323930000	Of stainless steel	8	0
7323940000	Of iron (other than cast iron) or steel, enamelled	8	0
7323990000	Other	8	0
7324101000	Sinks	8	0
7324102000	Wash basins	8	0
7324210000	Of cast iron, whether or not enamelled	8	0
7324291000	Of stainless steel	8	0
7324299000	Other	8	0
7324901000	Toilet sets	8	0
7324908000	Other	8	0
7324909000	Parts	8	0
7325100000	Of non-malleable cast iron	8	0
7325910000	Grinding balls and similar articles for mills	8	0
7325991000	Of cast iron	8	0
7325992000	Of cast steel	8	0
7325993000	Of alloy steel	8	0
7325999000	Other	8	0
7326110000	Grinding balls and similar articles for mills	8	0
7326190000	Other	8	0
7326200000	Articles of iron or steel wire	8	0
7326901000	Bobbins for textile machinery	8	0
7326909000	Other	8	0
7401001000	Copper mattes	0	0
7401002000	Cement copper (precipitated copper)	0	0
7402001000	Unrefined copper	0	0
7402002000	Copper anodes for electrolytic refining	0	0
7403110000	Cathodes and sections of cathodes	3	15
7403120000	Wire-bars	5	10
7403130000	Billets	5	10
7403191000	Slabs	5	10
7403192000	Ingots	5	10
7403199000	Other	5	10
7403210000	Copper-zinc base alloys (brass)	5	10
7403220000	Copper-tin base alloys (bronze)	5	10
7403291010	Copper-nickel base alloys (cupro-nickel)	5	10
7403291020	Copper-nickel-zinc base alloys (nickel silver)	5	10
7403299000	Other	5	10
7404000000	Copper waste and scrap.	0	0
7405000000	Master alloys of copper.	5	10
7406100000	Powders of non-lamellar structure	8	10
7406201000	Powders of lamellar structure	8	10
7406202000	Flakes	8	10

7407100000	Of refined copper	8	15
7407210000	Of copper-zinc base alloys (brass)	8	10
7407291000	Of copper-tin base alloys (bronze)	8	10
7407292010	Of copper-nickel base alloys (cupro-nickel)	8	10
7407292020	Of copper-nickel-zinc base alloys (nickel silver)	8	10
7407299000	Other	8	10
7408110000	Of which the maximum cross-sectional dimension exceeds 6 mm	8	15
7408190000	Other	8	10
7408210000	Of copper-zinc base alloys (brass)	8	10
7408221000	Of copper-nickel base alloys (cupro-nickel)	8	10
7408222000	Of copper-nickel-zinc base alloys (nickel silver)	8	10
7408291000	Of copper-tin base alloys (bronze)	8	10
7408299000	Other	8	10
7409111000	For use in manufacturing semiconductor	5	15
7409119000	Other	8	15
7409191000	For use in manufacturing semiconductor	5	15
7409199000	Other	8	15
7409211000	For use in manufacturing semiconductor	5	10
7409219000	Other	8	15
7409291000	For use in manufacturing semiconductor	5	15
7409299000	Other	8	15
7409311000	For use in manufacturing semiconductor	5	10
7409319000	Other	8	E
7409391000	For use in manufacturing semiconductor	5	10
7409399000	Other	8	15
7409401010	For use in manufacturing semiconductor	5	15
7409401090	Other	8	15
7409402010	For use in manufacturing semiconductor	5	10
7409402090	Other	8	15
7409901000	For use in manufacturing semiconductor	5	15
7409909000	Other	8	E
7410110000	Of refined copper	8	10
7410120000	Of copper alloys	8	10
7410211000	Suitable for manufacturing printed circuit board	8	10
7410219000	Other	8	10
7410221000	Suitable for manufacturing printed circuit board	8	10
7410229000	Other	8	10
7411100000	Of refined copper	8	15
7411210000	Of copper-zinc base alloys (brass)	8	10
7411221000	Of copper-nickel base alloys (cupro-nickel)	8	10
7411222000	Of copper-nickel-zinc base alloys (nickel silver)	8	10
7411291000	Of copper-tin base alloys (bronze)	8	10
7411299000	Other	8	10
7412100000	Of refined copper	3	10

7412200000	Of copper alloys	3	10
7413000000	Stranded wire, cable, plaited bands and the like, of copper, not electrically insulated	3	15
7415101000	Plated, rolled or coated with precious metal	8	0
7415109000	Other	8	10
7415210000	Washers (including spring washers)	8	10
7415290000	Other	8	10
7415330000	Screws; bolts and nuts	8	10
7415390000	Other	8	10
7418101000	Pot scourers and scouring or polishing pads, gloves and the like	8	0
7418109010	Table, kitchen articles	8	0
7418109020	Solar collectors of a kind used for domestic purposes, non-electric	5	0
7418109030	Other household articles	8	0
7418109091	Of solar collectors of a kind used for domestic purposes, non-electric	5	5
7418109099	Other	8	5
7418201000	Sanitary ware	8	10
7418202000	Parts	8	10
7419101000	Chain	8	10
7419102000	Parts	8	10
7419910000	Cast, moulded, stamped or forged, but not further worked	0	0
7419991010	Cloth	8	10
7419991090	Other	8	10
7419992000	Copper springs	8	10
7419999000	Other	8	15
7501100000	Nickel mattes	0	0
7501201010	Containing by weight 88 % or more of nickel	2	15
7501201090	Other	0	0
7501209010	Containing by weight 88 % or more of nickel	2	15
7501209090	Other	0	0
7502101000	Cathode	3	E
7502109000	Other	3	15
7502200000	Nickel alloys	3	15
7503000000	Nickel waste and scrap.	0	0
7504001000	Powders	5	10
7504002000	Flakes	5	0
7505110000	Of nickel, not alloyed	5	0
7505120000	Of nickel alloys	5	10
7505210000	Of nickel, not alloyed	5	0
7505220000	Of nickel alloys	5	15
7506101000	Plates, sheets and strip	3	10
7506102000	Foil	5	10
7506201000	Plates, sheets and strip	5	10
7506202000	Foil	5	0
7507110000	Of nickel, not alloyed	8	0

7507120000	Of nickel alloys	8	5
7507200000	Tube or pipe fittings	8	10
7508100000	Cloth, grill and netting, of nickel wire	8	10
7508901000	Electro-plating anodes	8	10
7508902010	Of nickel, not alloyed	5	0
7508902020	Of nickel alloys	8	0
7508909000	Other	8	0
7601100000	Aluminium, not alloyed	1	0
7601201000	Casting alloy	1	10
7601202000	Billet	3	10
7601209000	Other	1	10
7602000000	Aluminium waste and scrap.	0	0
7603100000	Powders of non-lamellar structure	8	15
7603201000	Powders	8	15
7603202000	Flakes	8	15
7604101000	Bars and rods	8	10
7604102010	Hollow profiles	8	10
7604102090	Other	8	10
7604210000	Hollow profiles	8	10
7604291000	Bars and rods	8	10
7604299000	Other profiles	8	10
7605110000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	10
7605190000	Other	8	15
7605210000	Of which the maximum cross-sectional dimension exceeds 7 mm	8	10
7605290000	Other	8	10
7606111000	Containing not less than 99.99 % by weight of aluminium	8	10
7606119000	Other	8	20
7606120000	Of aluminium alloys	8	PR-30
7606911000	Containing not less than 99.99 % by weight of aluminium	8	10
7606919000	Other	8	15
7606920000	Of aluminium alloys	8	15
7607111000	Containing not less than 99.99 % by weight of aluminium	8	10
7607119000	Other	8	PR-10
7607191000	Containing not less than 99.99 % by weight of aluminium	8	15
7607199000	Other	8	PR-10
7607201000	Containing not less than 99.99 % by weight of aluminium	8	10
7607209000	Other	8	15
7608100000	Of aluminium, not alloyed	8	15
7608200000	Of aluminium alloys	8	15

7609000000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	8	10
7610100000	Doors, windows and their frames and thresholds for doors	8	15
7610901000	Structures	8	15
7610908000	Other	8	15
7610909000	Parts	8	15
7611000000	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 heat-insulated, but not fitted with mechanical or thermal equipment.	8	10
7612100000	Collapsible tubular containers	8	10
7612901000	Rigid tubular containers	8	10
7612909010	Less than 1 ℓ capacity	8	10
7612909020	Not less than 1 ℓ but less than 20 ℓ in capacity	8	10
7612909030	Not less than 20 ℓ in capacity	8	10
7613001000	For compressed gas	8	10
7613002000	For liquefied gas	8	10
7614100000	With steel core	8	10
7614900000	Other	8	10
7615101000	Pot scourers and scouring or polishing pads, gloves and the like	8	10
7615109010	Solar collectors and parts thereof	5	10
7615109020	Table, kitchen articles	8	15
7615109030	Other household articles	8	10
7615109090	Parts	8	10
7615201000	Sanitary ware	8	10
7615202000	Parts	8	10
7616100000	Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	8	10
7616910000	Cloth, grill, netting and fencing, of aluminium wire	8	10
7616991000	Bobbins	8	10
7616999010	Aluminium pouch	8	10
7616999020	Aluminium knob	8	10
7616999090	Other	8	15
7801101000	Containing by weight 99.99 % or more of lead	3	15
7801109000	Other	3	15
7801910000	Containing by weight antimony as the principal other element	3	15
7801991000	Unrefined lead	1	0
7801992010	Lead-tin alloys	3	15
7801992090	Other	3	15
7802000000	Lead waste and scrap.	0	0
7804111000	Sheets and strip	8	10
7804112000	Foil	8	10

7804190000	Other	8	10
7804201000	Powders	8	0
7804202000	Flakes	8	0
7806001000	Lead containers	8	0
7806002000	Electro-plating anodes	8	0
7806003010	Bars and rods	8	0
7806003020	Profiles	8	0
7806003030	Wire	8	10
7806004010	Tubes and pipes	8	0
7806004020	Tubes or pipe fittings	8	10
7806009000	Other	8	10
7901110000	Containing by weight 99.99 % or more of zinc	3	15
7901120000	Containing by weight less than 99.99 % of zinc	3	15
7901201000	Zinc-aluminium alloy	3	15
7901202000	Zinc-copper alloy	3	15
7901209000	Other	3	15
7902000000	Zinc waste and scrap.	0	0
7903100000	Zinc dust	8	10
7903901000	Powders	8	10
7903902000	Flakes	8	10
7904001000	Bars and rods	8	0
7904002000	Profiles	8	0
7904003000	Wire	8	10
7905001000	Plates, sheets and strip	8	10
7905002000	Foil	8	0
7907001000	Gutters, roof capping, skylight frames and other fabricated building components	8	0
7907002010	Tubes and pipes	8	0
7907002020	Tube or pipe fittings	8	10
7907009010	Electro-plating anodes	8	10
7907009090	Other	8	10
8001100000	Tin, not alloyed	2	0
8001200000	Tin alloys	3	10
8002000000	Tin waste and scrap.	0	0
8003001010	Unalloyed	8	10
8003001090	Other	8	10
8003002010	Unalloyed	8	0
8003002090	Other	8	10
8007001000	Electro-plating anodes	8	10
8007002000	Plates, sheets and strip, of a thickness exceeding 0.2 mm	8	10
8007003010	Foil	8	0
8007003021	Powders	8	10
8007003022	Flakes	8	0
8007004000	Tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8	0

8007009000	Other	8	15
8101100000	Powders	3	10
8101940000	Unwrought tungsten, including bars and rods obtained simply by sintering	3	5
8101961000	Spiral filament for electric bulbs or electronic bulbs	8	10
8101969000	Other	8	10
8101970000	Waste and scrap	0	0
8101991010	Bars and rods	8	10
8101991020	Profiles	8	0
8101991030	Plates, sheets and strips	8	10
8101991040	Foil	8	0
8101999000	Other	8	15
8102100000	Powders	3	10
8102940000	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	0
8102951000	Bars and rods	8	10
8102952000	Profiles	8	0
8102953000	Plates, sheets and strip	8	10
8102954000	Foil	8	0
8102961000	Spiral filament for electric bulbs or electronic bulbs	8	0
8102969000	Other	8	15
8102970000	Waste and scrap	0	0
8102990000	Other	8	10
8103201000	Unwrought	3	0
8103202000	Powders	3	0
8103300000	Waste and scrap	0	0
8103900000	Other	8	15
8104110000	Containing at least 99.8 % by weight of magnesium	3	15
8104190000	Other	3	15
8104200000	Waste and scrap	0	0
8104301000	Raspings, turnings and granules	8	5
8104302000	Powders	8	10
8104901000	Bars and rods	8	0
8104909000	Other	8	10
8105201000	Unwrought cobalt	3	0
8105202000	Cobalt mattes and other intermediate products of cobalt metallurgy	3	10
8105203000	Powders	2	10
8105300000	Waste and scrap	3	0
8105900000	Other	3	10
8106001010	Unwrought bismuth	3	10
8106001020	Waste and scrap	3	0
8106001030	Powders	3	10
8106009000	Other	3	10
8107201000	Unwrought cadmium	3	10
8107202000	Powders	3	0

8107300000	Waste and scrap	3	0
8107900000	Other	3	10
8108201000	Unwrought	2	10
8108202000	Powders	3	10
8108300000	Waste and scrap	3	0
8108901000	Plates and strips	8	10
8108902000	Tubes and pipes	8	10
8108909000	Other	8	15
8109201000	Unwrought	3	0
8109202000	Powders	3	5
8109300000	Waste and scrap	3	0
8109901010	Tubes and pipes	0	0
8109901020	Plates, sheets and strips	0	0
8109901030	Bars	0	0
8109901090	Other	0	0
8109909000	Other	3	10
8110100000	Unwrought antimony; powders	3	15
8110200000	Waste and scrap	3	0
8110900000	Other	3	0
8111000000	Manganese and articles thereof, including waste and scrap.	2	10
8112120000	Unwrought; powders	3	0
8112130000	Waste and scrap	3	0
8112190000	Other	3	0
8112210000	Unwrought; powders	3	10
8112220000	Waste and scrap	3	0
8112290000	Other	3	10
8112510000	Unwrought; powders	3	0
8112520000	Waste and scrap	3	0
8112590000	Other	3	0
8112921000	Germanium	3	10
8112922000	Vanadium	3	10
8112923000	Gallium	3	10
8112924000	Hafnium	3	0
8112925000	Indium	3	10
8112926000	Niobium(Columbium)	3	0
8112927000	Rhenium	3	0
8112929000	Other	3	10
8112991000	Germanium	3	0
8112992000	Vanadium	3	0
8112993000	Gallium	3	0
8112994000	Hafnium	3	0
8112995000	Indium	3	10
8112996000	Niobium(Columbium)	3	0
8112997000	Rhenium	3	0

8112999000	Other	3	10
8113000000	Cermets and articles thereof, including waste and scrap.	3	10
8201100000	Spades and shovels	8	5
8201300000	Mattocks, picks, hoes and rakes	8	0
8201400000	Axes, bill hooks and similar hewing tools	8	0
8201500000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	15
8201600000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	0
8201901000	Scythes and sickls	8	0
8201902000	Hay knives	8	0
8201903000	Timber wedges	8	0
8201904000	Forks	8	0
8201909000	Other	8	0
8202101000	For wood	8	0
8202102000	For metal	8	0
8202109000	Other	8	0
8202200000	Band saw blades	8	0
8202310000	With working part of steel	8	15
8202391000	With working part of tungsten carbide	8	15
8202392010	For machines sawing semiconductor wafer or device into each unit	8	15
8202392090	Other	8	15
8202393000	With working part of other materials	8	0
8202399000	Parts	8	0
8202400000	Chain saw blades	8	0
8202911000	Hack-saw blades	8	0
8202919000	Other	8	0
8202991000	For cutting sapphire ingots	5	0
8202999000	Other	8	0
8203101000	For saw blades	8	0
8203109000	Other	8	0
8203201000	Plier (including cutting pliers)	8	10
8203202000	Pincer	8	5
8203203000	Tweezers	8	5
8203204000	Nail pullers	8	5
8203209000	Other	8	5
8203300000	Metal cutting shears and similar tools	8	15
8203401000	Pipe cutters	8	0
8203402000	Bolt croppers and clippers	8	15
8203403000	Perforating punches	8	10
8203409000	Other	8	0
8204110000	Non-adjustable	8	10
8204120000	Adjustable	8	10
8204200000	Interchangeable spanner sockets, with or without handles	8	15

8205101000	For drilling	8	0
8205102000	For threading	8	0
8205103000	For tapping	8	0
8205109000	Other	8	0
8205200000	Hammers and sledge hammers	8	10
8205300000	Planes, chisels, gouges and similar cutting tools for working wood	8	0
8205400000	Screwdrivers	8	10
8205510000	Household tools	8	E
8205591000	Glaziers' diamond	8	0
8205592000	Soldering irons	8	0
8205593000	Grease guns	8	0
8205595000	Tools for mining and public works	8	0
8205596000	Tools for cement workers and painters	8	0
8205597000	Watch makers' tools	8	0
8205599000	Other	8	10
8205600000	Blow lamps	8	0
8205701000	Vices	8	0
8205702000	Clamps	8	10
8205709000	Other	8	0
8205901000	Anvils	8	0
8205902000	Hand or pedal-operated grinding wheels with frameworks	8	0
8205909010	Sets of articles of two or more subheadings of this heading	8	0
8205909090	Other	8	0
8206000000	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	8	15
8207130000	With working part of cermets	8	0
8207191000	With working part of other materials	8	10
8207199000	Parts	8	10
8207201000	For drawing	8	0
8207202000	For extruding	8	0
8207301000	For pressing	8	0
8207302000	For stamping	8	5
8207303000	For punching	8	0
8207309000	Other	8	0
8207401000	For tapping	8	15
8207402000	For threading	8	0
8207409000	Other	8	0
8207501010	Of high speed steel	8	10
8207501090	Other	8	10
8207502000	Brace bits	8	5
8207509000	Other	8	10
8207601000	Reamers	8	10
8207602000	Laps	8	0

8207603000	Broaches	8	0
8207609000	Other	8	0
8207701000	Gear cutters	8	0
8207702000	Milling cutters	8	15
8207703000	Gear cutting hobs	8	0
8207704000	Rotary files	8	0
8207709000	Other	8	0
8207801000	Tools for lathes	8	0
8207809000	Other	8	0
8207901000	Diamond tools	8	15
8207909000	Other	8	15
8208100000	For metal working	8	0
8208200000	For wood working	8	0
8208300000	For kitchen appliances or for machines used by the food industry	8	5
8208400000	For agricultural, horticultural or forestry machines	8	0
8208900000	Other	8	10
8209001010	Of tungsten carbide, treated with gamma coating	8	15
8209001040	Of cermets	8	15
8209001090	Others	8	15
8209002010	Of tungsten carbide	8	15
8209002040	Of cermets	8	0
8209002090	Other	8	15
8210001000	Mills and grinders	8	10
8210002000	Extractors and pressers	8	5
8210003000	Beaters and mixers	8	0
8210004000	Slicers and cutters	8	10
8210005000	Openers, corkers and sealers	8	10
8210008000	Other domestic food-processing appliances	8	5
8210009000	Parts	8	0
8211100000	Sets of assorted articles	8	0
8211910000	Table knives having fixed blades	8	10
8211920000	Other knives having fixed blades	8	0
8211930000	Knives having other than fixed blades	8	0
8211940000	Blades	8	0
8211950000	Handles of base metal	8	0
8212100000	Razors	8	10
8212200000	Safety razor blades, including razor blade blanks in strips	8	0
8212900000	Other parts	8	0
8213001000	Ordinary scissors	8	10
8213002010	For tailors and dressmakers	8	5
8213002020	For hairdressers	8	10
8213002090	Other	8	5

8213003000	Manicure scissors	8	0
8213004000	Scissor blades	8	5
8213009000	Other	8	10
8214101000	Pencil sharpeners	8	0
8214109000	Other	8	0
8214200000	Manicure or pedicure sets and instruments (including nail files)	8	0
8214901000	Hair clippers	8	0
8214902000	Butchers' or kitchen cleavers, choppers and mincing knives	8	5
8214909000	Other	8	0
8215100000	Sets of assorted articles containing at least one article plated with precious metal	8	0
8215200000	Other sets of assorted articles	8	0
8215911000	Spoons	8	0
8215912000	Forks	8	0
8215913000	Ladles and skimmers	8	0
8215914000	Fish-knives and butter-knives	8	0
8215915000	Tongs of all kinds	8	0
8215919000	Other	8	0
8215991000	Spoons	8	0
8215992000	Forks	8	5
8215993000	Ladles and skimmers	8	0
8215994000	Fish-knives and butter-knives	8	0
8215995000	Tong of all kinds	8	0
8215999000	Other	8	0
8301100000	Padlocks	8	0
8301200000	Locks of a kind used for motor vehicles	8	10
8301300000	Locks of a kind used for furniture	8	0
8301401010	Digital door locks	8	0
8301401090	Other	8	0
8301409000	Other	8	0
8301500000	Clasps and frames with clasps, incorporating locks	8	0
8301600000	Parts	8	0
8301700000	Keys presented separately	8	0
8302100000	Hinges	8	0
8302200000	Castors	8	0
8302300000	Other mountings, fittings and similar articles suitable for motor vehicles	8	15
8302411000	Suitable for doors or windows	8	0
8302419000	Other	8	0
8302420000	Other, suitable for furniture	8	0
8302491000	Suitable for trunks, suitcases, or similar travel goods.	8	5

8302499000	Other	8	10
8302500000	Hat-racks, hat-pegs, brackets and similar fixtures	8	10
8302600000	Automatic door closers	8	0
8303001000	Safes	8	0
8303009000	Other	8	0
8304000000	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.	8	0
8305100000	Fittings for loose-leaf binders or files	8	0
8305200000	Staples in strips	8	0
8305900000	Other, including parts	8	10
8306100000	Bells, gongs and the like	8	0
8306210000	Plated with precious metal	8	0
8306290000	Other	8	0
8306301000	Photograph, picture or similar frames	8	0
8306302000	Mirrors of base metal	8	0
8307100000	Of iron or steel	8	0
8307900000	Of other base metal	8	0
8308101000	Hooks	8	0
8308102000	Eyes and eyelets	8	0
8308200000	Tubular or bifurcated rivets	8	0
8308901000	Clasps and frames with clasps	8	0
8308902000	Buckles and buckle-clasps	8	0
8308903000	Beads	8	0
8308904000	Spangles	8	0
8308909000	Other	8	0
8309100000	Crown corks	8	0
8309901000	Easy opener end	8	0
8309909000	Other	8	0
8310000000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	8	0
8311101000	For use in manufacturing semiconductor	8	0
8311109000	Other	8	0
8311201000	For use in manufacturing semiconductor	8	0
8311209000	Other	8	0
8311301000	For use in manufacturing semiconductor	8	0
8311309010	Lead-tin alloy solders	8	0
8311309090	Other	8	0
8311901000	For use in manufacturing semiconductor	8	0
8311909000	Other	8	0
8401100000	Nuclear reactors	0	0
8401200000	Machinery and apparatus for isotopic separation, and parts thereof	0	0

8401300000	Fuel elements (cartridges), non-irradiated	0	0
8401400000	Parts of nuclear reactors	0	0
8402110000	Watertube boilers with a steam production exceeding 45t per hour	8	15
8402120000	Watertube boilers with a steam production not exceeding 45t per hour	8	10
8402191000	Heating medium boiler	8	0
8402199000	Other	8	10
8402200000	Super-heated water boilers	8	10
8402901000	Of steam and other vapour generating boilers	8	10
8402902000	Of super-heated water boilers	8	5
8403101000	Central heating boilers, using fuel oil	8	0
8403102000	Central heating boilers, using coal or coke	8	0
8403103000	Central heating boilers, using gas	8	0
8403109000	Other	8	10
8403900000	Parts	8	0
8404101000	Economisers	8	10
8404102000	Super-heaters	8	10
8404103000	Soot removers	8	10
8404104000	Gas recoverers	8	0
8404109000	Other	8	5
8404200000	Condensers for steam or other vapour power units	8	0
8404901000	Of condensers for boilers	8	0
8404902000	Of condensers for vapour engines and power units	8	0
8404909000	Other	8	0
8405101000	Producer gas generators	8	10
8405102000	Water gas generators	8	5
8405103000	Acetylene gas generators	8	5
8405104000	Oxygen generators	8	10
8405109000	Other	8	0
8405901000	Of producer gas generators	8	5
8405902000	Of water gas generators	8	0
8405903000	Of acetylene gas generators	8	0
8405904000	Of oxygen generators	8	10
8405909000	Other	8	10
8406103000	Of an output exceeding 2 MW	5	0
8406109000	Other	5	0
8406811000	Of an output exceeding 40 MW but not exceeding 100 MW	5	5
8406812000	Of an output exceeding 100 MW but not exceeding 300 MW	5	10
8406813000	Of an output exceeding 300 MW	5	15
8406820000	Of an output not exceeding 40 MW	5	5
8406901000	Of steam turbines for marine propulsion	8	0
8406909000	Other	8	10

8407100000	Aircraft engines	0	0
8407210000	Outboard motors	8	5
8407290000	Other	8	5
8407311000	For moter-cycles	8	5
8407319000	Other	8	0
8407321000	For motor-cycles	8	5
8407329000	Other	8	0
8407331000	For motor-cycles	8	0
8407339000	Other	8	0
8407341000	For motor-cycles	8	0
8407349000	Other	8	10
8407901000	For railway locomotives	0	0
8407909000	Other	8	15
8408101000	With a rating not exceeding 300 kW	8	5
8408102000	With a rating more than 300 kW, not exceeding 2,000 kW	8	0
8408103000	With a rating more than 2,000 kW	8	0
8408201000	Of a cylinder capacity not exceeding 1,000cc	8	15
8408202000	Of a cylinder capacity exceeding 1,000cc but not exceeding 2,000cc	8	15
8408203000	Of a cylinder capacity exceeding 2,000cc but not exceeding 4,000cc	8	15
8408204000	Of a cylinder capacity exceeding 4,000cc but not exceeding 10,000cc	8	5
8408205000	Of a cylinder capacity exceeding 10,000cc	8	5
8408901010	Internal combustion engines for railway locomotives	0	0
8408901090	Other	5	15
8408909010	Internal combustion engines for ships	8	0
8408909021	For generating of a power not less than 400 kW (Of a rpm 1,500 or 1,800)	4	10
8408909029	Other	8	10
8408909030	Internal combustion engines for heading 84.29	8	15
8408909090	Other	8	10
8409100000	For aircraft engines	5	10
8409911000	For vehicles of Chapter 87	8	10
8409912000	For outboard motors	8	5
8409919000	Other	8	5
8409991000	For railway locomotives and rolling stock	5	15
8409992000	For vehicles of Chapter 87	8	15
8409993010	Of internal combustion engines with a rating not exceeding 300 kW	8	5
8409993020	Of internal combustion engines with a rating exceeding 300 kW, but not exceeding 2,000 kW	8	10
8409993030	Of internal combustion engines with a rating exceeding 2,000 kW	8	10
8409999010	For generating	8	0

8409999090	Other	8	10
8410111000	Hydraulic turbines	0	0
8410119000	Other	8	0
8410120000	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	0	0
8410130000	Of a power exceeding 10,000 kW	0	0
8410901010	For water turbines	0	0
8410901090	Other	8	5
8410909010	For water turbines	0	0
8410909090	Other	8	5
8411111000	For aircraft	3	10
8411119010	For marine	8	0
8411119090	Other	8	5
8411121000	For aircraft	3	10
8411129010	For marine	8	0
8411129090	Other	8	0
8411211000	For aircraft	3	10
8411219010	For marine	8	0
8411219090	Other	8	5
8411221000	For aircraft	3	10
8411229010	For marine	8	0
8411229090	Other	8	0
8411811000	For aircraft	3	10
8411819010	For marine	8	0
8411819090	Other	8	10
8411821000	For aircraft	3	10
8411829010	For marine	8	0
8411829090	Other	8	15
8411911000	For aircraft	3	10
8411919000	Other	8	10
8411991000	For aircraft	3	10
8411999000	Other	8	10
8412101010	Ram-jet or pulsejet engines	5	5
8412101090	Other	5	0
8412109000	Other	8	0
8412211000	Hydraulic cylinder	8	10
8412219000	Other	8	10
8412290000	Other	8	10
8412310000	Linear acting (cylinders)	8	PR-30
8412390000	Other	8	10
8412800000	Other	8	10
8412901010	Ram-jet or pulse-jet engines	5	5
8412901090	Other	5	0
8412902000	Of water engines	0	0
8412909000	Other	8	10

8413110000	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	8	0
8413190000	Other	8	10
8413200000	Hand pumps, other than those of subheading 8413.11 or 8413. 19	8	5
8413301000	For aircraft	8	10
8413302000	For railway locomotive	8	15
8413303000	For marine	8	10
8413304000	For vehicles falling within Chapter 87	8	10
8413309000	Other	8	10
8413400000	Concrete pumps	8	0
8413504000	Pumps to be used with swimming pools	8	5
8413509010	Plunger pumps	8	0
8413509020	Piston pumps	8	10
8413509030	Diaphragm pumps	8	10
8413509090	Other	8	10
8413604000	Pumps to be used with swimming pools	8	5
8413609010	Gear pumps	8	0
8413609020	Vane pumps	8	10
8413609030	Screw pumps	8	10
8413609090	Other	8	10
8413703000	Pumps to be used with swimming pools	8	5
8413709010	Turbine pumps	8	0
8413709020	Volute pumps	8	0
8413709090	Other	8	15
8413811000	Pumps to be used with swimming pools	8	0
8413819000	Other	8	15
8413820000	Liquid elevators	8	0
8413911000	Of pumps for dispensing fuel or lubricants	8	0
8413912000	Of internal combustion engine	8	10
8413913000	Of reciprocating pumps	8	0
8413914000	Of centrifugal pumps	8	5
8413915000	Of rotary pumps	8	0
8413919000	Other	8	5
8413920000	Of liquid elevators	8	0
8414101000	For aircrafts	8	10
8414109010	For machines and mechanical appliances for making semiconductor devices(other than those of an ultimate vacuum less than 9×10^{-3} Torr)	3	0
8414109090	Other	8	10
8414200000	Hand- or foot-operated air pumps	8	PR-30
8414301000	Of a power requirement less than 11 kW	8	0
8414302000	Of a power requirement not less than 11 kW	8	10
8414400000	Air compressors mounted on a wheeled chassis for towing	8	PR-10
8414511000	For aircrafts	8	15
8414519000	Other	8	0

8414591000	For aircrafts	8	15
8414599000	Other	8	E
8414601000	For aircrafts	8	15
8414609000	Other	8	10
8414801000	Hoods having a maximum horizontal side exceeding 120 cm	8	5
8414809110	For aircrafts	8	15
8414809190	Other	8	10
8414809210	Of a power requirement less than 74.6 kW	8	10
8414809220	Of a power requirement not less than 74.6 kW, less than 373 kW	8	10
8414809230	Of a power not less than 373 kW	8	10
8414809900	Other	8	15
8414901000	Of fans and hoods	8	10
8414909010	Of compressors used in refrigerating equipment	8	10
8414909020	Of air or gas compressors (excluding for refrigerating equipment)	8	10
8414909090	Other	8	10
8415101011	Of a power less than 11 kW	8	10
8415101012	Of a power not less than 11 kW	8	0
8415101021	Of a power less than 11 kW	8	10
8415101022	Of a power not less than 11 kW	8	5
8415102010	Of a power less than 11 kW	8	10
8415102020	Of a power not less than 11 kW	8	0
8415200000	Of a kind used for persons, in motor vehicles	8	0
8415810000	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	8	10
8415820000	Other, incorporating a refrigerating unit	8	0
8415830000	Not incorporating a refrigerating unit	8	5
8415900000	Parts	8	0
8416101000	Of the maximum consumption capacity of fuel not more than 200 ℓ per hour	8	0
8416102000	Of the maximum consumption capacity of fuel exceeding 200 ℓ, but less than 1,500 ℓ per hour	8	5
8416103000	Of the maximum consumption capacity of fuel not less than 1,500 ℓ per hour	8	5
8416201000	Furnace burners for pulverised solid fuel	8	0
8416202000	Furnace burners for gas	8	0
8416209000	Other	8	0
8416300000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8	0
8416901000	Of furnace burners	8	5
8416909000	Other	8	10
8417101010	For iron-ores	8	10

8417101090	Other	8	0
8417102010	For iron or steel	8	0
8417102090	Other	8	0
8417200000	Bakery ovens, including biscuit ovens	8	5
8417801010	For cements	8	0
8417801020	For glass	8	10
8417801030	For ceramics	8	0
8417801090	Other	8	0
8417802000	Laboratory type	8	0
8417809000	Other	8	0
8417900000	Parts	8	10
8418101010	Of a capacity not exceeding 200 ℓ.	8	10
8418101020	Of a capacity exceeding 200 ℓ but not exceeding 400 ℓ	8	10
8418101030	Of a capacity exceeding 400 ℓ	8	15
8418109000	Other	8	10
8418211000	Of a capacity less than 200 ℓ	8	10
8418212000	Of a capacity not less than 200 ℓ, but less than 400 ℓ	8	10
8418213000	Of a capacity not less than 400 ℓ	8	10
8418291000	Absorption-type, electrical	8	10
8418299000	Other	8	10
8418300000	Freezers of the chest type, not exceeding 800 ℓ capacity	8	10
8418400000	Freezers of the upright type, not exceeding 900 ℓ capacity	8	0
8418501000	Show-cases	8	10
8418509000	Other	8	10
8418610000	Heat pumps other than air conditioning machines of heading 84.15	8	5
8418691000	Blood storage refrigerators	8	10
8418692010	Ice-cream making machines	8	0
8418692020	Ice-cuber	8	10
8418692030	Water cooler	8	0
8418692090	Other	8	0
8418693000	Heat pumps	8	10
8418910000	Furniture designed to receive refrigerating or freezing equipment	8	0
8418991000	Of house hold type refrigerators	8	0
8418999000	Other	8	0
8419110000	Instantaneous gas water heaters	8	0
8419190000	Other	8	0

8419200000	Medical, surgical or laboratory sterilisers	0	0
8419310000	For agricultural products	8	0
8419320000	For wood, paper pulp, paper or paperboard	8	0
8419391000	Spin dryers for machines and mechanical appliances for making semiconductor devices	3	0
8419399000	Other	8	0
8419400000	Distilling or rectifying plant	8	0
8419501000	For aircrafts	8	15
8419509000	Other	8	0
8419600000	Machinery for liquefying air or other gases	8	0
8419810000	For making hot drinks or for cooking or heating food	8	0
8419891000	Polymerization autoclaves for man-made fibre making	8	5
8419899010	Heating plant and machinery	8	0
8419899020	Cooling plant and machinery	8	5
8419899030	Evaporating plant and machinery	8	0
8419899040	Condensing plant and machinery	8	0
8419899050	Sollar-collectors and equipments	8	5
8419899060	Constant high or low temperature chambers	8	0
8419899070	Constant temperature and humidity chambers	8	0
8419899080	Air-conditioner	8	5
8419899090	Other	8	5
8419901000	Of polymerization autoclaves for man-made fibre making	8	0
8419909010	Of instantaneous or storage water heaters	8	0
8419909020	Of making hot drinks or for cooking or heating food machinery and equipment	8	0
8419909030	Of air-conditioning machinery, plant and equipment	8	0
8419909040	Of medical, surgical or laboratory sterilisers	0	0
8419909090	Other	8	5
8420101000	For paper making	8	0
8420102000	For textile fabrics	8	0
8420103000	For leather	8	0
8420104000	For rubber or plastic	8	0
8420109000	Other	8	0
8420910000	Cylinders	8	5
8420990000	Other	8	5
8421110000	Cream separators	8	0
8421120000	Clothes-dryers	8	0
8421191000	For medical, surgical or laboratory use	8	0
8421192000	For food industry use	8	10
8421193000	For petro-chemical industry use	8	5
8421199000	Other	8	10
8421211000	Of the household type	8	0

8421219010	Filtering or purifying machinery and apparatus to be used with swimming pools	8	5
8421219020	Filtering or purifying machinery and apparatus for making semiconductor devices	3	0
8421219090	Other	8	10
8421220000	For filtering or purifying beverages other than water	8	5
8421231000	For internal combustion engines for vehicles of Chapter 87	8	15
8421232000	For aircrafts	8	10
8421239000	Other	8	10
8421291000	For dairy industry	8	0
8421292000	For the treatment of harmful waste water	8	0
8421293000	For the purpose of semiconductor manufacturing	0	0
8421294000	For aircrafts	8	15
8421299000	Other	8	10
8421311000	For internal combustion engines for vehicles of Chapter 87	8	15
8421312000	For aircrafts	8	10
8421319000	Other	8	10
8421391000	For the household type	8	10
8421392000	For purifying exhaust gas for vehicles of Chapter 87	8	10
8421399010	For the treatment of harmful exhaust gas	8	0
8421399020	For the purpose of semiconductor manufacturing	0	0
8421399030	For aircrafts	8	15
8421399090	Other	8	10
8421910000	Of centrifuges, including centrifugal dryers	8	10
8421991000	For purifying exhaust gas for vehicles of Chapter 87	8	0
8421999010	Of filtering or purifying machinery and apparatus, for internal combustion engines	8	10
8421999020	Filter for purifying machinery	8	0
8421999030	For the purpose of semiconductor manufacturing	0	0
8421999090	Other	8	10
8422110000	Of the household type	8	10
8422190000	Other	8	0
8422200000	Machinery for cleaning or drying bottles or other containers	8	10
8422301000	Machinery for filling bottles or other containers	8	5
8422302000	Machinery for closing or sealing bottles or other containers	8	0
8422303000	Machinery for capsuling or labelling bottles or other containers	8	0
8422304000	Machinery for aerating beverages	8	5
8422309000	Other	8	5
8422404000	Heat shrink wrapping machinery	8	0
8422409010	Automatic wrapping machinery	8	10

8422409020	Automatic pack tiers	8	0
8422409030	Vacuum packers	8	5
8422409090	Other	8	10
8422901000	Of dish washing machines	8	10
8422902000	Of other packing or wrapping machinery	8	10
8422909000	Other	8	10
8423100000	Personal weighing machines, including baby scales; household scales	8	10
8423201000	Conveyer scale	8	0
8423202000	Feed meter or feed weighers	8	0
8423209000	Other	8	0
8423300000	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	8	0
8423810000	Having a maximum weighing capacity not exceeding 30 kg	8	10
8423820000	Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	8	10
8423891000	Truck scale	8	10
8423899000	Other	8	10
8423901010	Weights in the accuracy class	8	5
8423901090	Other	8	5
8423909000	Parts of weighing machinery	8	10
8424100000	Fire extinguishers, whether or not charged	8	10
8424201000	Spray guns	8	10
8424202010	Of robot type	8	10
8424202090	Other	8	0
8424209000	Other	8	0
8424301000	Steam or sand blasting machines	8	0
8424302000	High-pressure steam cleaners	8	0
8424309000	Other	8	0
8424811000	Self-propelled sprayers	8	10
8424812000	Other sprayers	8	10
8424819000	Other	8	10
8424891000	For the purpose of semiconductor manufacturing	0	0
8424899000	Other	8	10
8424901000	Of fire extinguishers	8	10
8424902000	Of spray guns	8	0
8424903000	Of sprayers	8	0
8424909010	For the purpose of semiconductor manufacturing	0	0
8424909090	Other	8	10
8425111010	Chain blocks	0	0
8425111090	Other	0	0

8425112010	Chain blocks	0	0
8425112090	Other	0	0
8425190000	Other	0	0
8425311000	Pit-head winding gear; winches specially designed for use underground	0	0
8425319000	Other	0	0
8425391000	Pit-head winding gear; winches specially designed for use underground	0	0
8425399000	Other	0	0
8425410000	Built-in jacking systems of a type used in garages	0	0
8425421000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0
8425422000	Of a freight-lifting capacity exceeding 10 metric tons	0	0
8425491000	Of a freight-lifting capacity not exceeding 10 metric tons	0	0
8425492000	Of a freight-lifting capacity exceeding 10 metric tons	0	0
8426110000	Overhead travelling cranes on fixed support	0	0
8426121000	Mobile lifting frames on tyres	0	0
8426122000	Straddle carriers	0	0
8426190000	Other	0	0
8426200000	Tower cranes	0	0
8426301000	Portal cranes	0	0
8426302000	Pedestal jib cranes	0	0
8426410000	On tyres	0	0
8426491000	Of telescopic boom type	0	0
8426492000	Of latticed boom type	0	0
8426499000	Other	0	0
8426910000	Designed for mounting on road vehicles	0	0
8426991000	Ships' derricks	0	0
8426999000	Other	0	0
8427101000	Of counter balance type	8	10
8427102000	Of non counter balance type	8	10
8427109000	Other	8	15
8427201010	With a loading capacity not more than 3 metric tons	8	10
8427201020	With a loading capacity more than 3 metric tons	8	15
8427209000	Other	8	10
8427901000	Hand pallet trucks	8	15
8427909000	Other	8	15
8428101000	Lifts	0	0
8428102000	Skip hoists	0	0
8428201000	Pneumatic elevators	0	0
8428202000	Pneumatic conveyors	0	0
8428310000	Specially designed for underground use	0	0
8428320000	Other, bucket type	0	0
8428331010	Of a lifting speed less than 240m per minute	0	0
8428331020	Of a lifting speed not less than 240m per minute	0	0

8428332000	Conveyors	0	0
8428390000	Other	0	0
8428401000	Escalators	0	0
8428402000	Moving walkways	0	0
8428600000	Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	0	0
8428901000	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	0	0
8428909000	Other	0	0
8429111000	Bulldozers	0	0
8429112000	Angledozer	0	0
8429190000	Other	0	0
8429200000	Graders and levellers	0	0
8429300000	Scrapers	0	0
8429401000	Tamping machines	0	0
8429402000	Road rollers	0	0
8429511010	Loaders	0	0
8429511020	Backhoe loaders	0	0
8429511030	Skid-steer loaders	0	0
8429511090	Other	0	0
8429519000	Other	0	0
8429521010	Wheel type	0	0
8429521020	Track type	0	0
8429521090	Other	0	0
8429529000	Other	0	0
8429591000	Mechanical shovel	0	0
8429599000	Other	0	0
8430100000	Pile-drivers and pile-extractors	0	0
8430200000	Snow-ploughs and snow-blowers	0	0
8430310000	Self-propelled	0	0
8430390000	Other	0	0
8430411000	Boring machines	0	0
8430412000	Sinking machines	0	0
8430491000	Test boring machines	0	0
8430499000	Other	0	0
8430500000	Other machinery, self-propelled	0	0
8430610000	Tamping or compacting machinery	0	0
8430690000	Other	0	0
8431100000	Of machinery of heading 84.25	0	0
8431200000	Of machinery of heading 84.27	8	10
8431310000	Of lifts, skip hoists or escalators	0	0
8431390000	Other	0	0
8431411000	Of excavators	0	0
8431419000	Other	0	0
8431420000	Bulldozer or angledozer blades	0	0

8431430000	Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	0	0
8431491000	Hydraulic breaker	0	0
8431492000	Crushers	0	0
8431499000	Other	0	0
8432100000	Ploughs	0	0
8432210000	Disc harrows	0	0
8432291000	Scarifiers	0	0
8432292000	Weeders	0	0
8432299000	Other	0	0
8432301000	Seeders	0	0
8432302000	Planters	0	0
8432303000	Transplanters	0	0
8432309000	Other	0	0
8432401000	Manure spreaders	0	0
8432402000	Fertiliser distributors	0	0
8432800000	Other machinery	0	0
8432901000	Of ploughs	0	0
8432902000	Of automatic cultivators	0	0
8432909000	Other	0	0
8433110000	Powered, with the cutting device rotating in a horizontal plane	0	0
8433190000	Other	0	0
8433200000	Other mowers, including cutter bars for tractor mounting	0	0
8433300000	Other haymaking machinery	0	0
8433400000	Straw or fodder balers, including pick-up balers	0	0
8433510000	Combine harvester-threshers	0	0
8433520000	Other threshing machinery	0	0
8433530000	Root or tuber harvesting machines	0	0
8433590000	Other	0	0
8433601000	Eggs grading machines	0	0
8433609010	Grading machines for agricultural produce	0	0
8433609090	Other	0	0
8433901000	Of combine harvester-threshers	0	0
8433902000	Of hay or grass mowers	0	0
8433909000	Other	0	0
8434100000	Milking machines	0	0
8434201000	Homogenisers	0	0
8434209000	Other	0	0
8434901000	Of milking machines	0	0
8434902000	Of homogenisers	0	0
8434909000	Other	0	0
8435101000	Presses for the extraction of fruit juice	8	0
8435102000	Crushers for the extraction of fruit juice	8	5

8435103000	Homogenisers for the preparation of fruit juice	8	5
8435109000	Other	8	0
8435900000	Parts	8	10
8436101000	Feed cutter	8	0
8436102000	Feed grinder, mill or crusher	8	5
8436103000	Feed mixer	8	0
8436109000	Other	8	0
8436211000	Incubators	8	0
8436219000	Other	8	0
8436290000	Other	8	0
8436800000	Other machinery	8	0
8436910000	Of poultry-keeping machinery or poultry incubators and brooders	8	5
8436990000	Other	8	0
8437101000	Forage-grass seed selectors	8	0
8437109000	Other	8	0
8437801000	Machinery used in the milling industry	8	0
8437802000	Machinery for the working of cereals or dried leguminous vegetables	8	0
8437901000	Of machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	8	0
8437909000	Other	8	5
8438101000	Bakery machinery	8	10
8438109000	Other	8	0
8438200000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	5
8438300000	Machinery for sugar manufacture	8	0
8438400000	Brewery machinery	8	5
8438501000	Machinery used in meat preparation	8	5
8438509000	Other	8	5
8438600000	Machinery for the preparation of fruits, nuts or vegetables	8	10
8438801000	Machines for preparing fish, shell fish, etc	8	0
8438809000	Other	8	0
8438900000	Parts	8	10
8439101000	Grinders	8	0
8439102000	Cutters	8	0
8439103000	Strainers	8	0
8439104000	Press-pate machines	8	5
8439105000	Beaters	8	0
8439109000	Other	8	10
8439201000	Machines for forming paper	8	5
8439202000	Paper making machine	8	5
8439209000	Other	8	10
8439301000	Reeling machines	8	0
8439302000	Machines for working surface	8	0

8439303000	Machines for impregnating paper or paperboard	8	0
8439309000	Other	8	0
8439910000	Of machinery for making pulp of fibrous cellulosic material	8	5
8439990000	Other	8	10
8440101000	Book-sewing machines	8	5
8440102000	Leaf-folding machines for book-binding	8	10
8440109000	Other	8	10
8440901000	Of book-sewing machines	8	5
8440909000	Other	8	5
8441100000	Cutting machines	8	0
8441201000	Machines for making bags or sacks	8	10
8441202000	Machines for making envelopes	8	5
8441300000	Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	8	0
8441400000	Machines for moulding articles in paper pulp, paper or paperboard	8	0
8441801000	Paper or paperboard trimming machines	8	0
8441809000	Other	8	0
8441900000	Parts	8	5
8442301000	Machinery and apparatus for type-founding	8	5
8442302000	Special moulding presses	8	0
8442303000	Acid etching machines	8	0
8442304000	Phototype-setting and composing machines	8	5
8442305000	Machinery,apparatus and equipment for type-setting or composing by other processes,with or without founding device	8	0
8442309000	Other	8	10
8442401000	Of machinery and apparatus for type-setting	8	5
8442402000	Of machinery and apparatus for type-founding	8	5
8442409000	Other	8	10
8442500000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	8	5
8443110000	Offset printing machinery, reel fed	8	5
8443120000	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)	8	0
8443130000	Other offset printing machinery	8	10
8443140000	Letterpress printing machinery, reel fed, excluding flexographic printing	8	0
8443150000	Letterpress printing machinery, other than reel fed, excluding flexographic printing	8	5

8443160000	Flexographic printing machinery	8	0
8443170000	Gravure printing machinery	8	5
8443191000	Textile printing machines	8	0
8443192000	Other printing machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials	8	0
8443199000	Other	8	10
8443311010	Laser beam printer	0	0
8443311020	Dot-matrix printer	0	0
8443311030	ink-jet printer	0	0
8443311090	Other	0	0
8443312000	Facsimile machine which perform one or more of the functions of printing or copying	0	0
8443313010	Operating by reproducing the original image directly onto the copy (direct process)	0	0
8443313020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	10
8443314000	Ink-jet printing machines, other than subheading 8443.31.10	8	0
8443321010	Laser beam printer	0	0
8443321020	Dot-matrix printer	0	0
8443321030	Ink-jet printer	0	0
8443321090	Other	0	0
8443322000	Facsimile machine	0	0
8443323000	Teleprinters	0	0
8443324010	Operating by reproducing the original image directly onto the copy (direct process)	0	0
8443324020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	5
8443325010	For the purpose of semiconductor manufacturing	0	0
8443325090	Other	8	10
8443391010	For the purpose of semiconductor manufacturing	0	0
8443391090	Other	8	10
8443392010	Operating by reproducing the original image directly onto the copy (direct process)	0	0
8443392020	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	8	5
8443393010	Incorporating an optical system	0	0
8443393020	Of the contact type	8	0
8443394000	Thermo-copying apparatus	8	0
8443399000	Other	8	10
8443911010	Automatic feeders	8	0
8443911020	Folders, gummers, perforators and staplers	8	5
8443911030	Serial numbering machines	8	5
8443911090	Other	8	0

8443919000	Other	8	10
8443991000	Of subheading 8443.31.10 or 8443.32.10	0	0
8443992000	Of facsimile machines	0	0
8443993000	Of teleprinters	0	0
8443994010	Automatic document feeders	0	0
8443994020	Paper feeders	0	0
8443994030	Sorters	0	0
8443994090	Others	0	0
8443995000	Of subheading 8443.31.4000, 8443.32.5010, 8443.32.5090, 8443.39.1010 or 8443.39.1090	8	10
8443999000	Other	8	10
8444001000	Machines for extruding man-made textiles	5	0
8444002000	Machines for drawing man-made textiles	5	0
8444003000	Machines for texturing man-made textiles	5	0
8444004000	Machines for cutting man-made textiles	5	0
8444009000	Other	5	0
8445110000	Carding machines	5	0
8445120000	Combing machines	5	0
8445130000	Drawing or roving machines	5	0
8445191000	Blowing and mixing machines	5	0
8445192000	Lap machines	5	0
8445193000	Cotton gin	8	0
8445199000	Other	5	0
8445201010	Fine spinning frames	5	0
8445201090	Other	5	0
8445202010	Fine spinning frames	5	0
8445202090	Other	5	0
8445203000	For silk	5	0
8445209000	Other	5	0
8445301000	For filament yarns	5	0
8445302000	For spun yarns	5	0
8445309000	Other	5	0
8445401000	Cones winders	5	0
8445402000	Cheeses winders	5	0
8445409000	Other	5	0
8445901000	Warping machines	8	0
8445902000	Warp sizing machines	8	0
8445903000	Drawing-in machines	8	0
8445904000	Warp tying-in machines	8	0
8445909000	Other	8	0
8446100000	For weaving fabrics of a width not exceeding 30 cm	8	5
8446211000	For cotton	8	0
8446212000	For wool	8	0
8446213000	For silk	8	0
8446219000	Other	8	0

8446290000	Other	8	0
8446301010	For cotton	8	0
8446301020	For silk	8	0
8446301030	For towel	8	0
8446301090	Other	8	0
8446302010	For cotton	8	0
8446302020	For silk	8	0
8446302030	For towel	8	0
8446302090	Other	8	0
8446303010	For cotton	8	0
8446303020	For silk	8	5
8446303030	For towel	8	0
8446303090	Other	8	10
8446309010	For cotton	8	0
8446309020	For silk	8	0
8446309030	For towel	8	0
8446309090	Other	8	0
8447111000	Stocking knitting machines	8	0
8447119000	Other	8	0
8447120000	With cylinder diameter exceeding 165 mm	8	5
8447201010	Hand-knitting machines (including semi- automatic flat knitting machines)	8	0
8447201020	Automatic flat knitting machines	8	5
8447201090	Other	8	0
8447202010	Raschel knitting machines	8	0
8447202020	Tricot knitting machines	8	0
8447202090	Other	8	5
8447209000	Other	8	0
8447901000	Lace machines	8	0
8447902010	Automatic embroidery machines	8	0
8447902090	Other	8	0
8447903000	Machines for making knotted net	8	0
8447909000	Other	8	0
8448111000	Dobbies	8	5
8448112000	Jacquards	8	0
8448113000	Card punching machines	8	5
8448119000	Other	8	0
8448191000	Warp beam stands or creels	8	0
8448192000	Automatic stop motions	8	0
8448193000	Warp tyers	8	0
8448199010	Auxiliary machines for making yarn (excluding cotton gin)	5	0
8448199090	Other	8	0
8448201000	Extruding nipples	5	0
8448209000	Other	5	0
8448310000	Card clothing	8	0

8448321000	For carding machine(excluding garnet wires)	5	0
8448329000	Other	8	0
8448331000	Spindle flyers	5	0
8448339010	Spindle	8	0
8448339020	Spinning ring	8	0
8448339030	Ring travellers	8	0
8448391000	Warp beams	8	0
8448399000	Other	8	0
8448420000	Reeds for looms, healds and heald-frames	8	0
8448491000	Shuttles	8	0
8448499000	Other	8	0
8448511000	Hoisery needles	8	5
8448512000	Needles for embroidery machines	8	0
8448513000	Needles for lace machines	8	0
8448519000	Other	8	0
8448590000	Other	8	0
8449001010	Machinery for making felt hats	8	0
8449001090	Other	8	0
8449002000	Bolcks for making hats	8	0
8449009000	Parts	8	0
8450110000	Fully-automatic machines	8	10
8450120000	Other machines, with built-in centrifugal drier	8	10
8450190000	Other	8	10
8450200000	Machines, each of a dry linen capacity exceeding 10 kg	8	0
8450900000	Parts	8	15
8451100000	Dry-cleaning machines	8	0
8451210000	Each of a dry linen capacity not exceeding 10 kg	8	0
8451290000	Other	8	5
8451301000	Steam presses	8	0
8451309000	Other	8	0
8451401000	Washing machines	8	0
8451402000	Bleaching machines	8	0
8451403000	Dyeing machines	8	0
8451501000	Reeling, unreeling machines	8	0
8451502000	Cutting machines	8	0
8451509000	Other	8	0
8451801000	Heat treating machines	8	15
8451802000	Stentering machines	8	0
8451803000	Mercerising machines	8	0
8451809010	Shrinking machines	8	0
8451809020	Coating or impregnating machines	8	0
8451809030	Raising machines	8	0
8451809040	Padding machines	8	0
8451809090	Other	8	0
8451901000	Of dry cleaning machines	8	0

8451902000	Of drying machines	8	10
8451909000	Other	8	5
8452101010	For straight stitch	8	0
8452101020	For zigzag stitch	8	0
8452101030	Of free arm type	8	0
8452101090	Other	8	0
8452102000	Of manual type	8	0
8452211000	For manufacturing shoes	8	0
8452212000	For sewing sacks	8	0
8452213000	For sewing leather or other thick stuffs	8	0
8452214000	For sewing furs	8	0
8452219000	Other	8	0
8452291000	For manufacturing shoes	8	0
8452292000	For sewing sacks	8	0
8452293000	For sewing leather or other thick stuffs	8	0
8452294000	For sewing furs	8	0
8452299000	Other	8	0
8452300000	Sewing machine needles	8	0
8452901000	Furniture, bases and covers for sewing machines and parts thereof	8	0
8452909000	Other parts of sewing machines	8	0
8453101000	Machinery for preparing hides, skins or leather	8	0
8453102000	Machinery for tanning hides, skins or leather	8	0
8453103000	Machinery for working hides, skins or leather	8	0
8453201000	Machinery for making footwear	8	0
8453202000	Machinery for repairing footwear	8	0
8453800000	Other machinery	8	0
8453900000	Parts	8	0
8454100000	Converters	8	5
8454200000	Ingot moulds and ladles	8	E
8454301010	Die-casting machines	8	10
8454301090	Other	8	0
8454309000	Other	8	10
8454901000	Of converters	8	5
8454909000	Other	8	10
8455100000	Tube mills	8	0
8455210000	Hot or combination hot and cold	8	10
8455220000	Cold	8	0
8455301000	Of casting	8	10
8455302000	Of forging	8	10
8455309000	Other	8	10
8455900000	Other parts	8	10
8456103000	Operated by laser processes	8	5
8456109000	Other	8	0
8456200000	Operated by ultrasonic processes	8	0

8456301010	Wire cut electric discharge machine	8	0
8456301090	Other	8	0
8456309000	Other	8	0
8456901000	Water-jet cutting machines	8	5
8456909000	Other	8	5
8457101000	Of vertical type	8	0
8457102000	Of horizontal type	8	0
8457103000	Of double column type	8	0
8457109000	Other	8	0
8457200000	Unit construction machines (single station)	8	0
8457300000	Multi-station transfer machines	8	0
8458110000	Numerically controlled	8	0
8458190000	Other	8	0
8458910000	Numerically controlled	8	0
8458990000	Other	8	0
8459100000	Way-type unit head machines	8	0
8459210000	Numerically controlled	8	0
8459291000	Radial drilling machines	8	0
8459292000	Upright drilling machines	8	0
8459293000	Multi-spindle drilling machines	8	0
8459299000	Other	8	0
8459310000	Numerically controlled	8	0
8459390000	Other	8	0
8459401000	Jig boring machines	8	0
8459402000	Horizontal boring machines	8	0
8459409000	Other	8	0
8459510000	Numerically controlled	8	0
8459590000	Other	8	0
8459611000	Bed type milling machines	8	0
8459612000	Planing milling machines	8	0
8459619000	Other	8	0
8459691000	Bed type milling machines	8	0
8459692000	Planing milling machines	8	0
8459693000	Universal tool milling machines	8	0
8459694000	Profile milling machines	8	0
8459699000	Other	8	0
8459701000	Tapping machines	8	0
8459709000	Other threading machines	8	0
8460110000	Numerically controlled	8	5
8460190000	Other	8	10
8460211000	Cylindrical grinders	8	0
8460212000	Internal grinders	8	0
8460213000	Centerless grinders	8	0
8460214000	Profile grinders	8	0
8460219000	Other	8	0

8460291000	Cylindrical grinders	8	0
8460292000	Internal grinders	8	0
8460293000	Centerless grinders	8	0
8460294000	Profile grinders	8	0
8460299000	Other	8	0
8460310000	Numerically controlled	8	0
8460390000	Other	8	0
8460401000	Honing machines	8	0
8460402000	Lapping machines	8	0
8460900000	Other	8	10
8461200000	Shaping or slotting machines	8	0
8461300000	Broaching machines	8	0
8461401010	Numerically controlled	8	0
8461401090	Other	8	0
8461402000	Gear grinding or gear finishing machines	8	0
8461500000	Sawing or cutting-off machines	8	0
8461900000	Other	8	0
8462101000	Air hammer	8	0
8462109000	Other	8	0
8462210000	Numerically controlled	8	0
8462290000	Other	8	0
8462310000	Numerically controlled	8	0
8462390000	Other	8	0
8462411000	Punching machines (including combined shearing machines)	8	0
8462412000	Notching machines	8	0
8462491000	Punching machines (including combined shearing machines)	8	0
8462492000	Notching machines	8	0
8462911000	Of the maximum pressure not more than 100 metric tons	8	0
8462912000	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	0
8462913000	Of the maximum pressure more than 300 metric tons, but not more than 1000 metric tons	8	0
8462914000	Of the maximum pressure more than 1000 metric tons	8	0
8462991010	Of the maximum pressure not more than 30 metric tons	8	0
8462991020	Of the maximum pressure more than 30 metric tons, but not more than 100 metric tons	8	0
8462991030	Of the maximum pressure more than 100 metric tons, but not more than 300 metric tons	8	0
8462991040	Of the maximum pressure more than 300 metric tons, but not more than 600 metric tons	8	0
8462991050	Of the maximum pressure more than 600 metric tons, but not more than 1,500 metric tons	8	0
8462991090	Other	8	0
8462999000	Other	8	0

8463100000	Draw-benches for bars, tubes, profiles, wire or the like	8	0
8463200000	Thread rolling machines	8	0
8463300000	Machines for working wire	8	0
8463900000	Other	8	0
8464100000	Sawing machines	8	5
8464201000	For working optical or spectacle glass	8	0
8464202000	For working other glass	8	10
8464209000	Other	8	0
8464901000	Machine-tools for cold working glass	8	5
8464902000	Machine-tools for working concrete	8	0
8464903000	Machine-tools for working ceramics	8	5
8464909000	Other	8	0
8465101000	For working wood	8	5
8465109000	Other	8	0
8465911000	For working wood	8	10
8465919000	Other	8	10
8465921000	For working wood	8	0
8465929000	Other	8	0
8465931000	For working wood	8	0
8465939000	Other	8	0
8465941000	For working wood	8	0
8465949000	Other	8	0
8465951000	For working wood	8	5
8465959000	Other	8	10
8465961000	For working wood	8	0
8465969000	Other	8	0
8465991000	For working wood	8	10
8465999000	Other	8	0
8466100000	Tool holders and self-opening dieheads	8	15
8466201000	For aircrafts	8	0
8466209000	Other	8	0
8466300000	Dividing heads and other special attachments for machine-tools	8	0
8466910000	For machines of heading 84.64	8	10
8466920000	For machines of heading 84.65	8	10
8466930000	For machines of headings 84.56 to 84.61	8	10
8466940000	For machines of heading 84.62 or 84.63	8	5
8467111000	Rock drillers	8	5
8467112000	Screw drivers	8	10
8467113000	Grinders	8	10
8467114000	Impact wrench	8	10
8467115000	Drill	8	10
8467119000	Other	8	10
8467191000	Rock drillers	8	5
8467199000	Other	8	10

8467210000	Drills of all kinds	8	E
8467220000	Saws	8	15
8467290000	Other	8	E
8467810000	Chain saws	8	10
8467891010	Of subheading 8430.49 or 8479.10	0	0
8467891020	Of subheading 8479.89.9010, 8479.89.9030 or 8479.89.9091	8	5
8467891090	Other	8	10
8467899000	Other	8	10
8467910000	Of chain saws	8	10
8467920000	Of pneumatic tools	8	10
8467990000	Other	8	10
8468100000	Hand-held blow pipes	8	0
8468201000	Gas welding machines	8	0
8468202000	Gas automatic cutting machines	8	10
8468209000	Other	8	10
8468800000	Other machinery and apparatus	8	0
8468900000	Parts	8	10
8469001010	Word-processing machines	0	0
8469001020	Automatic typewriters	8	5
8469002000	Other typewriters, electric	8	0
8469003000	Other typewriters, non-electric	8	5
8470103010	Less than 17 digits	0	0
8470103020	Not less than 17 digits	0	0
8470104010	Of subheading 8472.90.9000	0	0
8470104090	Other	0	0
8470211000	Less than 17 digits	0	0
8470212000	Not less than 17 digits	0	0
8470290000	Other	0	0
8470300000	Other calculating machines	0	0
8470500000	Cash registers	0	0
8470901000	Postage-franking machines	0	0
8470902000	Ticket-issuing machines	0	0
8470903000	Accounting machines	0	0
8470909000	Other	0	0
8471300000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	0
8471411000	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of main memory storage	0	0
8471412000	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0
8471419000	Other	0	0
8471491010	Those of not less than 64bit in delivering data of CPU and of not less than 64mega byte in capacity of	0	0

	main memory storage		
8471491020	Those of not less than 32bit in delivering data of CPU and of not less than 16mega byte in capacity of main memory storage	0	0
8471491090	Other	0	0
8471499000	Other	0	0
8471501000	Those of not less than 64 bit in delivering data of CPU and of not less than 64 mega byte in capacity of main memory storage	0	0
8471502000	Those of not less than 32 bit in delivering data of CPU and of not less than 16 mega byte in capacity of main memory storage	0	0
8471509000	Other	0	0
8471601010	Character (mark) readers	0	0
8471601020	Key entry system	0	0
8471601030	Mouse	0	0
8471601040	Scanners	0	0
8471601090	Other	0	0
8471602000	Output units	0	0
8471603020	Videotex or teletex	0	0
8471603030	Voice input output devices	0	0
8471603090	Other	0	0
8471701000	Main storage units (RAM & ROM)	0	0
8471702010	Floppy disk drive	0	0
8471702020	Hard disk drive	0	0
8471702031	Compact disc drive	0	0
8471702032	Digital video disc drive	0	0
8471702033	Blu-ray disk drive	0	0
8471702039	Others	0	0
8471702090	Other	0	0
8471709000	Other	0	0
8471800000	Other units of automatic data processing machines	0	0
8471900000	Other	0	0
8472100000	Duplicating machines	8	5
8472301000	Letters sorting machines	8	5
8472302000	Machines for cancelling postage stamps	8	5
8472309000	Other	8	0
8472901010	Automatic banknote or coin dispensers	0	0
8472901020	Automatic banknote or coin receiving machines	0	0
8472901040	Automatic banknote or coin dispensing and receiving machines	0	0
8472901050	Coin-counting or wrapping machines	8	0
8472901090	Other	8	0
8472902000	Automatic sheet making machines for duplicating	8	5

	and printing		
8472903000	Ticket-issuing machines	8	0
8472904000	Pencil-sharpening machines	8	0
8472905000	Paper shredders	8	10
8472906000	Addressing machines and address plate embossing machines	8	5
8472909000	Other	8	10
8473101000	Flat panel displays for word-processing machines(including LCD, EL(electro luminescence), plasma and other technologies)	0	0
8473102000	PCA(printed circuit assemblies) for word-processing machines, which consist of one or more printed circuits of heading 85.34	0	0
8473109000	Other	8	0
8473210000	Of the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0
8473291000	Of machines of subheading 8470.30	0	0
8473293000	Of machines of subheading 8470.50	0	0
8473294000	Of machines of subheading 8470.90	0	0
8473301000	Magnetic head	0	0
8473302000	Main board, designed to be equipped with microprocessor unit	0	0
8473303000	Case for computer	0	0
8473304010	Sound Cards	0	0
8473304020	Video Cards	0	0
8473304030	Multimedia Cards	0	0
8473304050	Communication Interface Cards	0	0
8473304060	DRAM Modules	0	0
8473304090	Others	0	0
8473309010	Central processing unit(CPU) for computer, not classified in heading 85.42	0	0
8473309090	Other	0	0
8473401000	Flat panel displays for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090(including LCD, EL(electro luminescence), plasma and other technologies)	0	0
8473402000	PCA(printed circuit assemblies) for automatic teller machines other than subheadings 8472.90.1050 and 8472.90.1090, which consist of one or more printed circuits of heading 85.34	0	0
8473409000	Other	8	0
8473501000	Suitable for use principally with the electronic calculating machines of subheading 8470.10, 8470.21 or 8470.29	0	0
8473509000	Other	0	0
8474100000	Sorting, screening, separating or washing machines	0	0

8474201000	Of crushing or grinding capacity not exceeding 20 tons per hour	0	0
8474209000	Other	0	0
8474311000	Batcher plants	0	0
8474319000	Other	0	0
8474321000	Asphalt plants	0	0
8474329000	Other	0	0
8474390000	Other	0	0
8474801000	Machines for forming foundry moulds of sands	0	0
8474802000	Machinery for agglomerating, moulding or shaping	0	0
8474809000	Other	0	0
8474900000	Parts	0	0
8475100000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	0
8475210000	Machines for making optical fibres and preforms thereof	8	0
8475291000	For the manufacture of plate glass	8	5
8475292000	For the manufacture of glass-bottle	8	5
8475299000	Other	8	0
8475901000	Of machines for the manufacture of plate glass	8	0
8475909000	Other	8	5
8476210000	Incorporating heating or refrigerating devices	8	0
8476290000	Other	8	0
8476811000	For selling foods	8	0
8476819000	Other	8	0
8476891000	For selling foods	8	0
8476893000	For selling cigarettes	8	0
8476894000	For money-changing	8	0
8476899000	Other	8	0
8476900000	Parts	8	0
8477101000	For rubber-industry	8	0
8477102000	For plastic-industry	8	5
8477201000	For rubber-industry	8	0
8477202000	For plastic-industry	8	0
8477300000	Blow moulding machines	8	0
8477400000	Vacuum moulding machines and other thermoforming machines	8	0
8477510000	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	8	0
8477590000	Other	8	0
8477800000	Other machinery	8	0
8477900000	Parts	8	5
8478100000	Machinery	8	5
8478900000	Parts	8	10
8479101000	Mortar or concrete spreading machines	0	0

8479102000	Others road making machines	0	0
8479109000	Others	0	0
8479200000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	5
8479300000	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	8	10
8479400000	Rope or cable-making machines	8	10
8479501000	Of subheading 8479.81, 8479.82, 8479.89.9010, 8479.89.9030, 8479.89.9040, 8479.89.9060 or 8479.89.9091	8	0
8479502000	Of Subheading 8479.89.9080	8	0
8479509000	Other	8	10
8479600000	Evaporative air coolers	8	0
8479710000	Of a kind used in airports	8	0
8479790000	Other	8	5
8479811000	Metal scouring machines	8	0
8479812010	For the purpose of semiconductor manufacturing	3	0
8479812090	Other	8	0
8479813000	Winding machines	8	0
8479814000	Insulating or protective material covering machines	8	0
8479819000	Other	8	0
8479821000	Mixers	8	0
8479822000	Crushers and grinders	8	10
8479823000	Homogenisers	8	10
8479824000	Agitators	8	0
8479829000	Other	8	10
8479891010	Air purifiers (having funtions of humidifying and dehumidifying)	8	10
8479891090	Other	8	10
8479899010	Presses or extruding machines	8	10
8479899020	Machines and appliances for ships or fishing industry	8	10
8479899030	Eyeletting or tubular rivetting machines	8	5
8479899040	Automatic magnetic tape assembling machines	8	0
8479899050	Coating machines	8	10
8479899060	Auto-door operators	8	5
8479899080	Automatic winding machines for fishing	8	0
8479899091	For vehicles of Chapter 87	8	10
8479899092	Surface mount machines for electronic parts	8	10
8479899099	Other	8	10
8479901010	Of air coolers (including parts of carcoolers)	8	0
8479901020	Of machines and mechanical appliances of the household type	8	10
8479901030	Of vehicles of Chapter 87	8	10
8479902000	Of those specified in subheading 8479.89.9080	8	5
8479903000	Of machines and mechanical appliances for making semi-con ductor devices	8	0

8479904000	Of subheading 8479.7	8	0
8479909010	Of machinery for public works, building or the like	8	5
8479909020	Of machinery for the extraction or preparation of animal or fixed vegetable fats or oils	8	0
8479909030	Of rope or cable-making machines	8	5
8479909040	Of machines and appliances for treating metal	8	10
8479909050	Of mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	8	10
8479909060	Of presses or extruding machines	8	10
8479909070	Of machines and appliances of ships or fishing industry	8	10
8479909080	Of automatic magnetic tape assembling machines	8	5
8479909090	Other	8	10
8480100000	Moulding boxes for metal foundry	8	0
8480200000	Mould bases	8	0
8480300000	Moulding patterns	8	0
8480410000	Injection or compression types	8	0
8480490000	Other	8	0
8480500000	Moulds for glass	8	0
8480600000	Moulds for mineral materials	8	0
8480710000	Injection or compression types	8	0
8480790000	Other	8	0
8481100000	Pressure-reducing valves	8	10
8481201000	Valves for oleohydraulic transmissions	8	10
8481202000	Valves for pneumatic transmissions	8	10
8481300000	Check (nonreturn) valves	8	10
8481400000	Safety or relief valves	8	10
8481801010	Electrically operated	8	10
8481801020	Hydraulic pressure operated	8	5
8481801030	Other automatically controlled	8	0
8481801090	Other	8	10
8481802000	Taps, cocks and traps	8	10
8481809000	Other	8	10
8481901000	Actuators	8	15
8481909000	Other	8	PR-30
8482102000	Of the inside diameter not exceeding 100 mm	13	15
8482109000	Other	8	15
8482200000	Tapered roller bearings, including cone and tapered roller assemblies	8	15
8482300000	Spherical roller bearings	8	15
8482400000	Needle roller bearings	8	10
8482500000	Other cylindrical roller bearings	8	10
8482800000	Other, including combined ball/roller bearings	8	10
8482910000	Balls, needles and rollers	8	E
8482990000	Other	8	E
8483101000	For aircrafts	3	10

8483109010	For vehicles of Chapter 87	8	10
8483109090	Other	8	10
8483201000	For aircrafts	3	15
8483209000	Other	8	10
8483301000	For aircrafts	3	15
8483309000	Other	8	10
8483401010	Roller screws	3	10
8483401090	Other	3	10
8483409010	Gear	8	10
8483409020	Gear boxes	8	10
8483409030	Automatic transmissions	8	0
8483409041	For vehicles of Chapter 87	8	10
8483409049	Other	8	10
8483409090	Other	8	10
8483501000	For aircrafts	8	10
8483509000	Other	8	10
8483601000	For aircrafts	3	10
8483602000	For wind-powered generators	5	10
8483609000	Other	8	15
8483901000	For aircrafts	3	15
8483902000	For wind-powered generators	5	15
8483909000	Other	8	10
8484101000	For vehicles of Chapter 87	8	15
8484109000	Other	8	10
8484200000	Mechanical seals	8	10
8484900000	Other	8	10
8486101000	Spin dryers by centrifugal process	0	0
8486102000	Apparatus for growing or pulling monocrystal boules	0	0
8486103010	Machines for sawing monocrystal boules into slices	0	0
8486103020	Grinding or polishing machines for processing of wafer, including lapping machines	0	0
8486103090	Other	8	5
8486104011	Machines for working any material by removal of material in the production of semiconductor wafers	0	0
8486104019	Other	8	0
8486104021	Apparatus for stripping or cleaning wafers	0	0
8486104029	Other	8	0
8486105010	Resistance heated furnaces and ovens	0	0
8486105020	Furnaces and ovens functioning by induction or dielectric loss	0	0
8486105030	Other furnaces and ovens	0	0
8486109000	Other	8	0
8486201000	Spin dryers by centrifugal process	0	0
8486202100	Resistance heated furnaces and ovens	0	0
8486202210	For the manufacture of semiconductor devices on semiconductor wafers	0	0

8486202290	Other	8	0
8486202310	Apparatus for rapid heating of semiconductor wafers	0	0
8486202390	Other	0	0
8486203000	Ion implanters for doping semiconductor materials	0	0
8486204000	Machines for depositing membrane or sputtering metal on semiconductor wafers	0	0
8486205110	For semiconductor leads	0	0
8486205190	Other	8	0
8486205910	For semiconductor leads	0	0
8486205990	Other	8	0
8486206010	Direct write-on-semiconductor wafer apparatus	0	0
8486206020	Step and repeat aligners	0	0
8486206090	Other	0	0
8486207000	Apparatus for wet etching, developing, stripping or cleaning semiconductor wafers	0	0
8486208110	Laser cutters for cutting contacting tracks in semiconductor materials	0	0
8486208120	Machines for working any material by removal of material in the production of semiconductor wafers	0	0
8486208190	Other	8	0
8486208410	For dry-etching patterns on semiconductor materials	0	0
8486208420	Apparatus for stripping or cleaning semiconductor wafers	0	0
8486208490	Other	8	0
8486209110	Spraying appliances for etching, stripping or cleaning semiconductor wafers	0	0
8486209120	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process	0	0
8486209190	Other	0	0
8486209200	Machines of coating and developing or stabilizing photoresist	0	0
8486209310	Grinding or polishing machines for processing of semiconductor wafer, including lapping machines	0	0
8486209320	Dicing machines for scribing or scoring semiconductor wafers	0	0
8486209390	Other	8	0
8486209400	Machine for washing wafers, carrier or tube	0	0
8486209500	Machine for mounting tape on semiconductor wafers	0	0
8486209600	Machine for sawing semiconductor wafer into chips	0	0
8486209900	Other	8	0
8486301000	Apparatus for wet etching, developing, stripping or cleaning	0	0
8486302000	Apparatus for the projection or drawing of circuit patterns on sensitised flat panel display substrates	0	0
8486303010	Operated by laser or other light or photon beam processes	8	15

8486303020	Operated by ultrasonic processes	8	15
8486303030	Operated by electro-discharge processes	8	15
8486303042	Dry etchers for manufacturing organic light emitting diodes(OLED)	5	15
8486303043	Other dry etchers	8	15
8486303049	Other	8	15
8486304010	Grinding or polishing machines	8	15
8486304090	Other	8	15
8486305011	For manufacturing organic light emitting diodes(OLED)	5	15
8486305019	Other	8	15
8486305020	Coating and developing machines	8	15
8486305041	Operated by physical method	5	15
8486305042	Operated by chemical method	5	15
8486305049	Other	8	15
8486305051	Operated by physical method	8	15
8486305052	Operated by chemical method	8	15
8486305059	Other	8	15
8486306010	Seal, Short, Spacer or Liquid crystal dispenser	8	15
8486306020	Scribing machines	8	15
8486306030	Panel assembler	8	15
8486306090	Other	8	15
8486307000	Centrifuges, including centrifugal dryers	8	15
8486308000	Mechanical appliances for projecting, dispersing or spraying liquids or powders	8	15
8486309020	Robots for making flat panel displays	8	15
8486309090	Other	8	15
8486401010	Pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates	0	0
8486401020	Focused ionic-beam milling machines for removing or repairing mask and reticle	0	0
8486401030	Machines of coating and developing or stabilizing photoresist	0	0
8486401040	Machines and apparatus for etching, cleaning or stripping mask and reticle	8	0
8486401090	Other	8	0
8486402010	Die attach apparatus, tape automated bonders, and wire bonders for assembly of semiconductors	0	0
8486402020	Machines for inserting or removing semiconductor devices	8	0
8486402031	Encapsulation equipment for assembly of semiconductors	0	0
8486402039	Other	8	0
8486402040	Machines to attach solder ball on semiconductor circuit board or ceramic board	3	0
8486402050	Apparatus designed to bond or detach wafer on ceramic block	8	0

8486402070	Moulds for rubber or plastics of injection or compression types	0	0
8486402080	Machine for bonding semiconductor die, washing wafers, carrier or tube	0	0
8486402091	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, for semiconductor leads, whether or not numerically controlled	0	0
8486402092	Machine-tools (including presses) for working metal by bending, folding, straightening, flattening, other than semiconductor leads, whether or not numerically controlled	8	0
8486402093	Machines for forming connections(bump) on an entire wafer before dicing	8	0
8486402094	Deflash machines for cleaning and removing contaminants from the metal leads of semiconductor packages prior to the electroplating process, for projecting, dispersing or spraying liquids or powders	0	0
8486402095	Resistance heated electric furnaces and ovens	0	0
8486402099	Other	8	0
8486403010	Automated machines and apparatus for transport, handling and storage of semiconductor wafers, wafer cassettes, boxes and other material for semiconductor devices	0	0
8486403090	Other	0	0
8486901010	Of subheading 8486.10.1000, 8486.10.2000, 8486.10.3010, 8486.10.3020, 8486.10.4011, 8486.10.4021, 8486.10.5010, 8486.10.5020 or 8486.10.5030	0	0
8486901020	Of subheading 8486.10.3090, 8486.10.4019, 8486.10.4029 or 8486.10.9000	8	0
8486902010	Of subheading 8486.20.1000, 8486.20.2100, 8486.20.2210, 8486.20.2310, 8486.20.2390, 8486.20.3000, 8486.20.4000, 8486.20.5110, 8486.20.5910, 8486.20.6010, 8486.20.6020, 8486.20.6090, 8486.20.7000, 8486.20.8110, 8486.20.8120, 8486.20.8410, 8486.20.8420, 8486.20.9110, 8486.20.9120, 8486.20.9190, 8486.20.9200, 8486.20.9310, 8486.20.9320, 8486.20.9400, 8486.20.9500 or 8486.20.9600	0	0
8486902020	Of subheading 8486.20.2290, 8486.20.5190, 8486.20.5990, 8486.20.8190, 8486.20.8490, 8486.20.9390 or 8486.20.9900	8	0
8486903010	Of subheading 8486.30.1000 or 8486.30.2000	0	0
8486903020	Of subheading 8486.30.3010, 8486.30.3020, 8486.30.3030, 8486.30.3042, 8486.30.3043, 8486.30.3049, 8486.30.4010, 8486.30.4090, 8486.30.6020, 8486.30.7000, 8486.30.8000, 8486.30.9020 or 8486.30.9090	8	0
8486903030	Of subheading 8486.30.5011, 8486.30.5019, 8486.30.5020, 8486.30.5041, 8486.30.5042, 8486.30.5049, 8486.30.5051, 8486.30.5052, 8486.30.5059, 8486.30.6010, 8486.30.6030, or	8	0

8486.30.6090

8486904010	Of subheading 8486.40.1010, 8486.40.1020, 8486.40.1030, 8486.40.2010, 8486.40.2031, 8486.40.2070, 8486.40.2080, 8486.40.2091, 8486.40.2094, 8486.40.2095, 8486.40.3010, 8486.40.3090, 8486.40.4011, 8486.40.4012 or 8486.40.4020	0	0
8486904020	Of subheading 8486.40.1040, 8486.40.1090, 8486.40.2020, 8486.40.2039, 8486.40.2040, 8486.40.2050, 8486.40.2061, 8486.40.2062, 8486.40.2063, 8486.40.2092, 8486.40.2093, 8486.40.2099 or 8486.40.9000	8	0
8487100000	Ships' or boats' propellers and blades therefor	8	10
8487901000	For vehicles of Chapter 87	8	10
8487909010	Oil seal rings	8	0
8487909090	Other	8	10
8501101000	DC motors	8	15
8501102000	AC motors	8	10
8501103000	Universal AC/DC motors	8	10
8501201000	Of an output exceeding 37.5 W, but not exceeding 100 W	8	10
8501202000	Of an output exceeding 100 W, but not exceeding 750 W	8	10
8501203000	Of an output exceeding 750 W	8	15
8501311010	Of an output not exceeding 100 W	8	10
8501311090	Other	8	10
8501312000	DC generators	8	10
8501321000	DC motors	8	10
8501322000	DC generators	8	15
8501331000	DC motors	8	15
8501332000	DC generators	8	15
8501341000	DC motors	8	15
8501342000	DC generators	8	15
8501401000	Of an output not exceeding 100 W	8	10
8501402000	Of an output exceeding 100 W but not exceeding 750 W	8	10
8501403000	Of an output exceeding 750 W but not exceeding 75 kW	8	15
8501404000	Of an output exceeding 75 kW	8	15
8501510000	Of an output not exceeding 750 W	8	10
8501520000	Of an output exceeding 750 W but not exceeding 75 kW	8	15
8501531000	Of an output not exceeding 375 kW	8	15
8501532000	Of an output exceeding 375 kW but not exceeding 1500 kW	8	15
8501534000	Of an output exceeding 1500 kW	8	15
8501611000	Of an output not exceeding 750 VA	8	5
8501612000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	15
8501620000	Of an output exceeding 75 kVA but not exceeding	8	15

	375 kVA		
8501631000	Not less than an output equivalent to 400 kW	0	0
8501639000	Other	8	15
8501640000	Of an output exceeding 750 kVA	0	0
8502111000	Of an output not exceeding 750 VA	8	10
8502112000	Of an output exceeding 750 VA but not exceeding 75 kVA	8	15
8502120000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	15
8502131010	Not less than an output equivalent to 400 kW	0	0
8502131090	Other	8	15
8502132000	Of an output exceeding 750 kVA but not exceeding 3500 kVA	0	0
8502134000	Of an output exceeding 3500 kVA	0	0
8502201000	Of an output not exceeding 75 kVA	8	15
8502202000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	10
8502203010	Not less than an output equivalent to 400 kW	0	0
8502203090	Other	8	15
8502204000	Of an output exceeding 750 kVA	0	0
8502311000	Of an output not exceeding 75 kVA	8	0
8502312000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	10
8502313000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	0
8502314000	Of an output exceeding 750 kVA	8	0
8502391000	Of an output not exceeding 75 kVA	8	15
8502392000	Of an output exceeding 75 kVA but not exceeding 375 kVA	8	15
8502393000	Of an output exceeding 375 kVA but not exceeding 750 kVA	8	10
8502394000	Of an output exceeding 750 kVA	8	15
8502400000	Electric rotary converters	8	15
8503001000	Of motors	8	5
8503002010	For wind-powered generators	5	10
8503002090	Other	8	10
8503003000	Of rotary converters	8	10
8504101010	Rated at not more than 1 A	8	10
8504101020	Rated at more than 1 A but not more than 20 A	8	10
8504102000	Rated at more than 20 A but not more than 60 A	8	10
8504103000	Rated at more than 60 A	8	10
8504211000	Instrument transformers	8	15
8504219010	Having a power handling capacity not exceeding 100 kVA	8	15
8504219020	Having a power handling capacity exceeding 100	8	15

	kVA but not exceeding 650 kVA		
8504221000	Instrument transformers	8	15
8504229010	Having a power handling capacity exceeding 650 kVA but not exceeding 1,000 kVA	8	15
8504229020	Having a power handling capacity exceeding 1,000 kVA but not exceeding 5,000 kVA	8	15
8504229030	Having a power handling capacity exceeding 5,000 kVA but not exceeding 10,000 kVA	8	15
8504230000	Having a power handling capacity exceeding 10,000 kVA	8	10
8504311000	Instrument transformers	8	15
8504312000	Voltage regulators	8	10
8504319010	Having a power handling capacity not exceeding 100 VA	8	10
8504319020	Having a power handling capacity exceeding 100 VA but not exceeding 500 VA	8	10
8504319040	Having a power handling capacity exceeding 500 VA but not exceeding 1 kVA	8	10
8504321000	Instrument transformers	8	15
8504322000	Voltage regulators	8	15
8504329010	Having a power handling capacity exceeding 1 kVA but not exceeding 5 kVA	8	15
8504329020	Having a power handling capacity exceeding 5 kVA but not exceeding 16 kVA	8	15
8504331000	Instrument transformers	8	15
8504332000	Voltage regulators	8	15
8504339010	Having a power handling capacity exceeding 16 kVA but not exceeding 30 kVA	8	15
8504339020	Having a power handling capacity exceeding 30 kVA but not exceeding 100 kVA	8	15
8504339040	Having a power handling capacity exceeding 100 kVA but not exceeding 500 kVA	8	15
8504341000	Instrument transformers	8	15
8504342000	Voltage regulators	8	15
8504349010	Having a power handling capacity exceeding 500 kVA but not exceeding 2,000 kVA	8	10
8504349030	Having a power handling capacity exceeding 2,000 kVA	8	15
8504401010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504401090	Other	8	10
8504402011	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504402019	Other	8	15
8504402091	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504402099	Other	8	15
8504403010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504403090	Other	8	10
8504404010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0

8504404090	Other	8	10
8504405010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504405090	Other	8	10
8504409011	For automatic data processing machines	0	0
8504409019	Other	0	0
8504409091	For telecommunication apparatus	0	0
8504409099	Other	8	15
8504501010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504501090	Other	8	10
8504502010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504502090	Other	8	10
8504509010	For automatic data processing machines and units thereof, and telecommunication apparatus	0	0
8504509090	Other	8	10
8504901000	PCA(printed circuit assemblies) of subheadings 8504.40, 8504.50 which consist of one or more printed circuits of heading 85.34, for automatic data machines and units thereof and telecommunication apparatus	0	0
8504909000	Other	8	10
8505111000	Of alnico	8	10
8505119000	Other	8	15
8505191000	Of iron oxide	8	10
8505199000	Other	8	15
8505200000	Electro-magnetic couplings, clutches and brakes	8	5
8505901000	Electro-magnets	8	10
8505902000	Electro-magnetic or permanent magnet chucks, clamps, vices and similar work holders	8	10
8505903000	Electro-magnetic lifting heads	8	10
8505909000	Parts	8	10
8506101000	Manganese batteries	13	10
8506102000	Alkali manganese batteries	13	10
8506109000	Other	8	5
8506300000	Mercuric oxide	8	0
8506400000	Silver oxide	8	10
8506500000	Lithium	8	0
8506600000	Air-Zinc	8	0
8506801000	Zinc oxide	8	0
8506809000	Other	8	10
8506900000	Parts	8	0
8507100000	Lead-acid, of a kind used for starting piston engines	8	15
8507200000	Other lead-acid accumulators	8	20
8507300000	Nickel-cadmium	8	10
8507400000	Nickel-iron	8	0
8507500000	Nickel-metal hydride	8	0

8507600000	Lithium-ion	8	0
8507803000	Lithium polymer	8	0
8507809000	Other	8	0
8507901000	Seperators	8	0
8507909000	Other	8	10
8508110000	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 ℓ	8	10
8508191000	Of a kind used for domestic purposes	8	10
8508199000	Other	8	10
8508600000	Other vacuum cleaners	8	10
8508701000	Of subheading 8508.11.0000 or 8508.19.1000	8	0
8508702000	Of subheading 8508.19.9000 or 8508.60.0000	8	0
8509400000	Food grinders and mixers; fruit or vegetable juice extractors	8	0
8509801000	Coffee grinders	8	10
8509802000	Ice grinders	8	0
8509803000	Floor polishers	8	0
8509804000	Kitchen waste disposers	8	0
8509809000	Other	8	0
8509900000	Parts	8	0
8510100000	Shavers	8	0
8510200000	Hair clippers	8	0
8510300000	Hair-removing appliances	8	0
8510901000	Of shavers	8	0
8510902000	Of hair clippers	8	0
8510903000	Of hair-removing appliances	8	0
8511101000	For aircrafts	3	10
8511109000	Other	8	15
8511201000	For aircrafts	3	10
8511209000	Other	8	10
8511301000	For aircrafts	3	10
8511309000	Other	8	15
8511401000	For aircrafts	3	10
8511409000	Other	8	15
8511501000	For aircrafts	3	10
8511509000	Other	8	15
8511801000	For aircraft	3	10
8511809000	Other	8	10
8511901000	For aircraft	3	10
8511909000	Other	8	10
8512100000	Lighting or visual signalling equipment of a kind used on bicycles	8	10
8512201000	Lighting equipment	8	15
8512202000	Signalling equipment	8	10

8512300000	Sound signalling equipment	8	15
8512400000	Windscreen wipers, defrosters and demisters	8	15
8512900000	Parts	8	15
8513101000	Safety lamps of a kind used in mining	8	10
8513102000	Flashlights	8	10
8513109000	Other	8	10
8513900000	Parts	8	10
8514101000	For laboratory	8	5
8514102000	For metal industry	8	5
8514103000	For food industry	8	10
8514109000	Other	8	10
8514201000	For laboratory	8	5
8514202000	For metal industry	8	10
8514203000	For food industry	8	10
8514209000	Other	8	5
8514300000	Other furnaces and ovens	8	10
8514401000	For the purpose of semiconductor manufacturing	0	0
8514409000	Other	8	10
8514901000	For the purpose of semiconductor manufacturing	0	0
8514909000	Other	8	10
8515110000	Soldering irons and guns	8	10
8515190000	Other	8	0
8515211010	Of robot type	8	5
8515211090	Other	8	0
8515212010	Of robot type	8	0
8515212090	Other	8	0
8515213010	Of robot type	8	5
8515213090	Other	8	10
8515219010	Of robot type	8	0
8515219090	Other	8	0
8515291000	Spot welders	8	0
8515292000	Seam welders	8	0
8515293000	Butt welders	8	0
8515299000	Other	8	0
8515311010	Of robot type	8	0
8515311090	Other	8	0
8515319010	Of robot type	8	0
8515319090	Other	8	0
8515391000	AC arc welding machines and apparatus	8	0
8515399000	Other	8	0
8515801000	Ultrasonic machines	8	0
8515802000	Electron beam machines	8	5
8515803000	Laser operated machines	8	5
8515809000	Other	8	10
8515901000	Of welding machines	8	10

8515909000	Other	8	10
8516100000	Electric instantaneous or storage water heaters and immersion heaters	8	10
8516210000	Storage heating radiators	8	0
8516290000	Other	8	0
8516310000	Hair dryers	8	0
8516320000	Other hair-dressing apparatus	8	0
8516330000	Hand-drying apparatus	8	0
8516400000	Electric smoothing irons	8	10
8516500000	Microwave ovens	8	0
8516601000	Electrical ovens	8	0
8516602000	Electric rice cookers(including with constant warming function)	8	0
8516609000	Other	8	0
8516710000	Coffee or tea makers	8	0
8516720000	Toasters	8	0
8516791000	Electric jar	8	0
8516799000	Other	8	0
8516800000	Electric heating resistors	8	10
8516900000	Parts	8	15
8517110000	Line telephone sets with cordless handsets	0	0
8517121010	With digital broadcasting receiver	0	0
8517121090	Other	0	0
8517122010	With digital broadcasting receiver	0	0
8517122090	Other	0	0
8517123010	With digital broadcasting receiver	0	0
8517123090	Other	0	0
8517124010	With digital broadcasting receiver	0	0
8517124090	Other	0	0
8517129010	With digital broadcasting receiver	0	0
8517129090	Other	0	0
8517181000	Of push button type	0	0
8517189000	Other	0	0
8517611000	Base stations transceiver	0	0
8517619000	Other	0	0
8517621000	Teleprinters	0	0
8517622010	For public exchange	0	0
8517622020	For private exchange	0	0
8517622090	Other	0	0
8517623110	Terminal equipment	0	0
8517623120	Repeater	0	0
8517623190	Other	0	0
8517623210	Terminal equipment	0	0
8517623220	Repeater	0	0
8517623290	Other	0	0
8517623310	Optical repeater	0	0

8517623320	Optical terminal equipment	0	0
8517623390	Other	0	0
8517623410	Analog to digital, digital to analog converter	0	0
8517623420	Codec (coder and decoder)	0	0
8517623430	Modem (including modem card)	0	0
8517623490	Other	0	0
8517623510	FDM (frequency division modulation) type	0	0
8517623520	TDM (time division modulation) type	0	0
8517623590	Other	0	0
8517623900	Other	0	0
8517624010	Key-phone	0	0
8517624020	Picture telegraphic apparatus	0	0
8517624090	Other	0	0
8517625000	Transmission apparatus for radio-telephony, radio-telegraphy	0	0
8517626010	Printing telegraphic apparatus	0	0
8517626020	Picture telegraphic apparatus	0	0
8517626031	Walkie-talkie sets	0	0
8517626039	Other	0	0
8517626040	Facsimile transmission equipments	0	0
8517626050	Switching apparatus for radio telecommunication	0	0
8517626060	Repeater for radio telecommunication	0	0
8517626090	Other	0	0
8517627000	Other units of automatic data processing machines	0	0
8517629000	Other	0	0
8517691100	HF (high frequency), MF (medium frequency) or LF(low frequency) receiving apparatus	8	0
8517691211	Portable receivers for calling alerting or paging	0	0
8517691219	Other	8	0
8517691290	Other	8	0
8517691900	Other	8	0
8517692000	Videophones	0	0
8517699000	Other	0	0
8517701010	Of line telephone sets	0	0
8517701021	Key pads	0	0
8517701022	Cases	0	0
8517701029	Other	0	0
8517701090	Other	0	0
8517702000	Of subheading 8517.61	0	0
8517703010	Of teleprinters	0	0
8517703021	Of public exchange	0	0
8517703022	Of private exchange	0	0
8517703029	Other	0	0
8517703031	Of co-axial cable carrier equipment	0	0
8517703032	Of optical fibre transmission system	0	0
8517703039	Other	0	0

8517703041	Of picture telegraphic apparatus	0	0
8517703049	Other	0	0
8517703050	Of transmission apparatus for radio-telephony, radio-telegraphy	0	0
8517703060	Transmission apparatus incorporating reception apparatus for radio-telephony, radio-telegraphy other than subheading 8517.70.10	0	0
8517703070	Other units of automatic data processing machines	0	0
8517703090	Other	0	0
8517704011	Of portable receiver for calling, altering or paging	0	0
8517704019	Other	8	0
8517704020	Of videophones	0	0
8517704090	Other	8	5
8518101000	Microphones having a frequency range of 300 Hz to 3.4KHz with a diameter of not exceeding 10mm and a height not exceeding 3 mm, for telecommunication use	0	0
8518109000	Other	8	10
8518210000	Single loudspeakers, mounted in their enclosures	8	0
8518220000	Multiple loudspeakers, mounted in the same enclosure	8	10
8518291000	For telecommunication use, (without housing, having a frequency range of 300 Hz to 3.4 KHz with a diameter of not exceeding 50 mm)	0	0
8518299000	Other	8	15
8518304000	Line telephone handsets	0	0
8518309000	Other	8	15
8518400000	Audio-frequency electric amplifiers	8	15
8518500000	Electric sound amplifier sets	8	0
8518901000	PCA(printed circuit assemblies) of subheadings 8518.10.1000, 8518.29.1000	0	0
8518909000	Other	8	0
8519201000	Coin- or disc-operated record-players, not incorporating a sound recording device	8	0
8519209000	Other, not incorporating a sound recording device	8	0
8519301000	With automatic record changing mechanism	8	0
8519309000	Other	8	0
8519500000	Telephone answering machines	0	0
8519811000	Transcribing machines, not incorporating a sound recording device	8	0
8519812100	Cassette-players, as defined in Subheading Note 1 to Chapter 85	8	0
8519812210	For vehicles	8	0
8519812220	Of portable type, other than as defined in Subheading Notes 1 to Chapter 85	8	0
8519812290	Other	8	0
8519812310	For vehicles	8	0

8519812320	Of portable type	8	0
8519812390	Other	8	0
8519812900	Other	8	0
8519813000	Dictating machines not capable of operating without an external source of power	8	0
8519814111	For vehicles	8	0
8519814112	Of portable type	8	0
8519814119	Other	8	0
8519814190	Other	8	0
8519814210	For vehicles	8	0
8519814220	Of portable type	8	0
8519814290	Other	8	0
8519814310	Of reel type	8	0
8519814390	Other	8	0
8519815010	Of reel type	8	0
8519815020	Of disc type	8	0
8519815030	Cassette-type	8	0
8519815090	Other	8	0
8519819000	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	0
8519891010	Without loudspeaker	8	0
8519891090	Other	8	0
8519892000	Transcribing machines, not incorporating a sound recording device	8	0
8519893000	Decks, whether or not incorporating a sound reproducing device	8	0
8519899010	Other sound reproducing apparatus, not incorporating a sound recording device	8	0
8519899020	Other sound recording apparatus, whether or not incorporating a sound reproducing device	8	0
8521101000	Of a width exceeding 12.7 mm	8	0
8521102000	Of a width not exceeding 12.7 mm	8	0
8521901000	Of disc type	8	10
8521909000	Other	8	10
8522100000	Pick-up cartridges	8	0
8522901010	For audio recording	8	0
8522901020	For video recording	8	0
8522901090	Other	8	0
8522902000	Laser pick-up	8	0
8522909010	Flat panel displays(including LCD, EL(electro luminescence), plasma and other technologies)for telephone answering machines	0	0
8522909020	PCA(printed circuit assemblies) of telephone answering machines, which consist of one or more printed circuits of heading 85.34	0	0
8522909090	Other	8	0
8523210000	Cards incorporating a magnetic stripe, whether or	8	0

	not recording		
8523291110	Of a width not exceeding 4 mm	0	0
8523291120	Of a width exceeding 4 mm but not exceeding 6.5 mm	0	0
8523291130	Of a width exceeding 6.5 mm	0	0
8523291210	Floppy discs	0	0
8523291290	Other	0	0
8523291900	Other	0	0
8523292111	Containing computer software	0	0
8523292119	Other	0	0
8523292121	Containing computer software	0	0
8523292129	Other	0	0
8523292131	Containing computer software	0	0
8523292139	Other	0	0
8523292211	Those recorded video	8	0
8523292219	Other	8	0
8523292221	Those recorded video	8	0
8523292229	Other	8	0
8523292231	Those recorded video	13.0% or 34won/min(at standard speed)	0
8523292239	Other	8	0
8523292911	Containing computer software	0	0
8523292919	Other	0	0
8523292991	Those recorded video	8	0
8523292992	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523292999	Other	8	0
8523410000	Unrecorded	0	0
8523491011	Containing computer software	0	0
8523491019	Other	0	0
8523491020	For reproducing sound only	8	0
8523491031	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523491039	Other	8	0
8523499011	Containing computer software	0	0
8523499019	Other	0	0
8523499091	Those recorded video	8	0
8523499092	For reproducing representations of instructions, data, sound, and image, recorded in a machine	0	0

	readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine		
8523499099	Other	8	0
8523511000	Unrecored media	0	0
8523512110	Containing computer software	0	0
8523512190	Other	0	0
8523512910	Those recorded video	8	0
8523512920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523512990	Other	8	10
8523521000	Cards incorporating an electronic integrated circuit and parts thereof	0	0
8523529000	Other and parts thereof	8	0
8523591000	Unrecored media	0	0
8523592110	Containing computer software	0	0
8523592190	Other	0	0
8523592910	Those recorded video	8	0
8523592920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523592990	Other	8	0
8523593000	Proximity cards and tags	0	0
8523801000	Unrecored media	0	0
8523802100	Gramophone records	8	0
8523802210	Containing computer software	0	0
8523802290	Other	0	0
8523802910	Those recorded video	8	0
8523802920	For reproducing representations of instructions, data, sound, and image, recorded in a machine readable binary form, and capable of being manipulated or providing interactivity to a user, by means of an automatic data processing machine	0	0
8523802990	Other	8	0
8525501000	Radio-broadcasting apparatus	8	0
8525502000	Television transmission apparatus	8	5
8525509000	Other	8	5
8525601000	Radio-broadcasting apparatus	0	0
8525602000	Television transmission apparatus	0	0
8525609000	Other	0	0
8525801010	For video tape recorder	8	0
8525801020	For monitor television	8	0

8525801090	Other	8	0
8525802010	Still image video cameras	0	0
8525802090	Other	0	0
8525803000	Video camera recorders	0	0
8526101000	For aircrafts	8	0
8526109000	Other	8	0
8526911010	For aircrafts	8	0
8526911090	Other	8	0
8526912010	For aircrafts	8	0
8526912090	Other	8	0
8526913010	For aircrafts	8	0
8526913020	For vehicles	8	0
8526913090	Other	8	0
8526914000	Loran receivers	8	0
8526919010	For aircrafts	8	0
8526919020	For vehicles	8	10
8526919090	Other	8	0
8526920000	Radio remote control apparatus	8	10
8527120000	Pocket-size radio cassette-players	8	0
8527131000	Of cassette-type	8	0
8527132000	Of disc type	8	0
8527133000	Combined with Cassette-type and disc type	8	0
8527139000	Other	8	0
8527190000	Other	8	0
8527211000	Of cassette-type	8	15
8527212000	Of disc type	8	15
8527213000	Combined with Cassette-type and disc type	8	0
8527219000	Other	8	0
8527290000	Other	8	0
8527911010	Of cassette-type	8	0
8527911020	Of disc type	8	0
8527911030	Combined with Cassette-type and disc type	8	0
8527911090	Other	8	0
8527919000	Other	8	0
8527920000	Not combined with sound recording or reproducing apparatus but combined with a clock	8	0
8527990000	Other	8	0
8528410000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0
8528491010	Television monitors specially manufactured for medical purpose	8	0
8528491090	Other	8	0
8528492010	Television monitors specially manufactured for medical purpose	8	0
8528492090	Other	8	0

8528511000	LCD(liquid crystal display) monitor	0	0
8528519000	Other	0	0
8528591010	Television monitors specially manufactured for medical purpose	8	10
8528591090	Other	8	10
8528592010	Television monitors specially manufactured for medical purpose	8	10
8528592090	Other	8	10
8528610000	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0
8528690000	Other	8	15
8528711010	Colour	8	0
8528711020	Black and white or other monochrome	8	0
8528712010	Supporting reception of broadcasting of which vertical resolution is more than or equal to 720lines	8	0
8528712090	Other	8	10
8528719010	Colour	8	10
8528719020	Black and white or other monochrome	8	0
8528721010	Of analog	8	0
8528721020	Of digital	8	0
8528722010	Of analog	8	10
8528722020	Of digital	8	10
8528723010	Of analog	8	10
8528723020	Of digital	8	10
8528724010	Of analog	8	10
8528724020	Of digital	8	10
8528729000	Other	8	10
8528731000	Of the length of fluorescent screen of braun tube under 37 cm in diagnal line	8	10
8528732000	Of the length of fluorescent screen of braun tube not less than 37 cm but under 45.72 cm in diagnal line	8	10
8528733000	Of the length of fluorescent screen of braun tube not less than 45.72 cm in diagnal line	8	10
8528739000	Other	8	10
8529101000	For radar apparatus	8	0
8529109100	For radio navigational aid or radio remote control apparatus	8	10
8529109210	For receiving from satellites	8	10
8529109290	Other	8	0
8529109300	Of a kind used with apparatus for radiotelephony and radiotelegraphy	0	0
8529109900	Other	8	10
8529901000	Of radar apparatus	8	0
8529909100	Of radio navigational aid or radio remote control apparatus	8	10
8529909200	Of transmission apparatus for radio-broadcasting or	8	0

	television		
8529909400	Of radio-broadcast receivers	8	0
8529909500	Of television cameras	8	0
8529909610	Tuner for colour	8	0
8529909620	Tuner for black and white or monochrome	8	0
8529909630	Screen for video projector	8	0
8529909641	For plasma display panel type	8	0
8529909649	Other	8	10
8529909650	Other parts for black and white or monochrome	8	0
8529909910	Of transmission apparatus incorporating reception apparatus or digital cameras (including digital still image video cameras)	0	0
8529909920	Of subheading 8528.51, 8528.41.0000 or 8528.61.0000	0	0
8529909990	Other	8	0
8530101010	For ground equipment	8	0
8530101090	Other	8	0
8530109000	Other	8	0
8530800000	Other equipment	8	0
8530900000	Parts	8	10
8531101000	Burglar alarms	8	0
8531102000	Fire alarms	8	0
8531103000	Gas alarms	8	0
8531104000	Electric bells	8	0
8531105000	Sirens	8	0
8531109000	Other sound or signalling apparatus	8	0
8531201010	Of mobile telephones for cellular networks	0	0
8531201090	Other	0	0
8531202000	Indicator panels incorporating light emitting diodes (LED)	0	0
8531801010	Of mobile telephones for cellular networks	8	0
8531801090	Other	8	0
8531809000	Other	8	0
8531901000	Of subheading 8531.10	8	10
8531902000	Of subheading 8531.20	0	0
8531909000	Other	8	0
8532100000	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
8532210000	Tantalum	0	0
8532220000	Aluminium electrolytic	0	0
8532230000	Ceramic dielectric, single layer	0	0
8532240000	Ceramic dielectric, multilayer	0	0
8532250000	Dielectric of paper or plastics	0	0
8532290000	Other	0	0
8532301000	Variable polyethylene capacitors	0	0

8532309000	Other	0	0
8532901000	Of fixed capacitors	0	0
8532902000	Of variable capacitors	0	0
8532909000	Other	0	0
8533100000	Fixed carbon resistors, composition or film types	0	0
8533211000	Of chip-type	0	0
8533219000	Other	0	0
8533291000	Of chip-type	0	0
8533299000	Other	0	0
8533310000	For a power handling capacity not exceeding 20 W	0	0
8533390000	Other	0	0
8533401000	Variable carbon resistors	0	0
8533402000	Thermistor	0	0
8533403000	Varistor	0	0
8533409000	Other	0	0
8533901000	Of variable resistors	0	0
8533909000	Other	0	0
8534001000	Obtained by forming with passive elements (inductances, resistors and capacitors)	0	0
8534002000	Of tape type or obtained by forming with circuits which function as lead frames	0	0
8534009000	Other	0	0
8535100000	Fuses	8	15
8535211000	Rated at less than 7.25 kV	8	15
8535212000	Rated at 7.25 kV and more but less than 72.5 kV	8	15
8535291000	Rated at less than 200 kV	8	15
8535292000	Rated at 200 kV and more	8	15
8535301000	Rated at less than 7.25 kV	8	15
8535302000	Rated at 7.25 kV and more but less than 72.5 kV	8	15
8535303000	Rated at 72.5 kV and more but less than 200 kV	8	15
8535304000	Rated at 200 kV and more	8	15
8535400000	Lightning arresters, voltage limiters and surge suppressors	8	15
8535901000	Connector	8	15
8535902000	Electrical terminal	8	15
8535909000	Other	8	15
8536101000	Of tube-type	8	15
8536109000	Other	8	10
8536200000	Automatic circuit breakers	8	15
8536300000	Other apparatus for protecting electrical circuits	8	10
8536410000	For a voltage not exceeding 60 V	8	10
8536490000	Other	8	15
8536501000	Rotary type	8	10
8536502000	Push-button type	8	10
8536503000	Micro-type	8	10
8536504000	Of magnet switches (including magnetic contactors)	8	15

8536509010	Electromechanical snap-action switches for a current not exceeding 11 A	0	0
8536509020	Electronic AC switches consisting of optically coupled input and output circuits (Insulated thyristor AC switches)	0	0
8536509030	Of temperature protected, consisting of a transistor and a logic chip(chip-on-chip technology)for a voltage not exceeding 1,000 V	0	0
8536509090	Other	8	15
8536610000	Lamp-holders	8	15
8536691000	For co-axial cables and printed circuits	0	0
8536699000	Other	8	15
8536701000	Of plastics	6.5	0
8536702000	Of ceramic wares for laboratory, chemical or other technical uses	8	5
8536703010	Cast, moulded, stamped or forged, but not further worked	0	0
8536703090	Other	8	0
8536901000	Junction boxes	0	0
8536909010	Connection and contact elements for wires and cables	0	0
8536909090	Other	8	15
8537101000	Switch boards	8	15
8537102000	Automatic control panels	8	15
8537109000	Other	8	20
8537201000	Switch boards	8	15
8537202000	Automatic control panels	8	15
8537209000	Other	8	15
8538100000	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading 85.37, not equipped with their apparatus	8	15
8538901000	Of switches	8	10
8538902000	Of automatic circuit breakers	8	10
8538903000	Of relays	8	10
8538904000	Of automatic control panels	8	10
8538909000	Other	8	10
8539100000	Sealed beam lamp units	8	10
8539210000	Tungsten halogen	8	10
8539221000	Incandescent lamps	8	10
8539222000	Decoration lamps	8	10
8539223000	Beam lamps	8	10
8539224000	Attracting fish lamps	8	10
8539229000	Other	8	10
8539290000	Other	8	10
8539310000	Fluorescent, hot cathode	8	15
8539321000	Mercury lamps	8	10
8539322000	Sodium vapour lamps	8	10

8539323000	Metal halide lamps	8	10
8539391000	Cold cathode fluorescent lamp(CCFL)	8	10
8539399000	Other	8	10
8539410000	Arc lamps	8	10
8539491010	Of machines and mechanical appliances for making semiconductor devices	3	0
8539491090	Other	8	15
8539492000	Infra-red lamps	8	10
8539901000	Of filament lamps	8	10
8539902000	Of discharge lamps	8	10
8539909000	Other	8	10
8540110000	Colour	8	15
8540120000	Monochrome	8	15
8540201000	Television camera tubes	8	15
8540209000	Other	8	15
8540401000	Data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4 mm	8	15
8540402000	Data/graphic display tubes, monochrome	8	15
8540601000	Colour	8	15
8540609000	Other	8	15
8540710000	Magnetrons	8	15
8540791000	Klystrons	8	15
8540799000	Other	8	15
8540810000	Receiver or amplifier valves and tubes	8	15
8540891000	Thermionic valves and tubes for transmitters	8	15
8540892000	Discharge tubes	8	15
8540893000	Digitron	8	15
8540899000	Other	8	15
8540911000	Deflection coils	8	15
8540912000	Electron guns	8	15
8540913000	Shadow mask	8	15
8540919000	Other	8	15
8540990000	Other	8	15
8541101000	Chips, dice and wafers not yet cut into chips	0	0
8541109000	Other	0	0
8541211000	Chips, dice and wafers not yet cut into chips	0	0
8541219000	Other	0	0
8541291000	Chips, dice and wafers not yet cut into chips	0	0
8541299000	Other	0	0
8541301000	Chips, dice and wafers not yet cut into chips	0	0
8541302000	Thyristors	0	0
8541303000	Diacs	0	0
8541304000	Triacs	0	0
8541401000	Chips, dice and wafers not yet cut into chips	0	0
8541402010	Laser devices	0	0
8541402090	Other	0	0

8541409010	Photovoltaic cells	0	0
8541409020	Photovoltaic cells(photovoltaic cells, including solar cells, photodiodes, photocouples and photorelays	0	0
8541409030	Charge coupled devices(CCD)	0	0
8541409090	Other	0	0
8541501000	Chips, dice and wafers not yet cut into chips	0	0
8541502000	Rectifier devices	0	0
8541509000	Other	0	0
8541601000	Crystal vibrator	0	0
8541609000	Other	0	0
8541901000	Lead frames	0	0
8541902000	Of diodes	0	0
8541903000	Of transistors	0	0
8541909000	Other	0	0
8542311000	Monolithic integrated circuits	0	0
8542312000	Hybrid integrated circuits	0	0
8542313000	Multichip integrated circuits	0	0
8542321010	DRAM (Dynamic random access memory)	0	0
8542321020	SRAM(Static random access memory)	0	0
8542321030	Flash memory	0	0
8542321090	Other	0	0
8542322000	Hybrid integrated circuits	0	0
8542323000	Multichip integrated circuits	0	0
8542331000	Monolithic integrated circuits	0	0
8542332000	Hybrid integrated circuits	0	0
8542333000	Multichip integrated circuits	0	0
8542391000	Monolithic integrated circuits	0	0
8542392000	Hybrid integrated circuits	0	0
8542393000	Multichip integrated circuits	0	0
8542901010	Lead frames	0	0
8542901090	Other	0	0
8542902010	Lead frames	0	0
8542902090	Other	0	0
8542903010	Lead frames	0	0
8542903090	Other	0	0
8543100000	Particle accelerators	8	0
8543200000	Signal generators	8	0
8543300000	Machines and apparatus for electroplating, electrolysis or electrophoresis	8	10
8543701000	Electric fence energisers	8	5
8543702010	Medicated water electrolysis apparatus	8	0
8543702020	Electrical beauty appliances	8	5
8543702030	Audio mixers	8	0
8543702040	Equalizers	8	0
8543702050	Ozon generator	8	0
8543702090	Other	8	0

8543703000	Electrical machines with translation or dictionary functions	0	0
8543704010	Of containing solutions with nicotine	8	15
8543704090	Other	8	15
8543709010	High frequency amplifiers	8	0
8543709020	Detectors, including optical sensor	8	0
8543709030	Electrical nerve stimulation (T.E.N.S)	0	0
8543709090	Other	8	0
8543901000	Electronic microassemblies	0	0
8543909011	Organic light emitting diodes (OLED)	0	0
8543909019	Other	0	0
8543909020	PCA(printed circuit assemblies) for electrical machines with translation or dictionary functions, which consist of one or more printed circuits of heading 85.34	0	0
8543909090	Other	8	15
8544111000	Insulating lacquer or enamel insulated	8	10
8544119000	Other	8	10
8544190000	Other	8	10
8544200000	Co-axial cable and other co-axial electric conductors	8	10
8544300000	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	8	10
8544421010	Of a kind used for telecommunications	0	0
8544421090	Other	8	10
8544422010	Of a kind used for telecommunications	0	0
8544422090	Other	8	10
8544429010	Of a kind used for telecommunications	0	0
8544429090	Other	8	10
8544491011	For a voltage not exceeding 80 V	0	0
8544491012	For a voltage exceeding 80V but not exceeding 1,000 V	8	5
8544491090	Other	8	10
8544492011	For a voltage not exceeding 80 V	0	0
8544492012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	10
8544492090	Other	8	15
8544499011	For a voltage not exceeding 80 V	0	0
8544499012	For a voltage exceeding 80 V but not exceeding 1,000 V	8	15
8544499090	Other	8	15
8544601010	Plastic insulated wire	8	15
8544601090	Other	8	15
8544602010	Plastic insulated wire	8	15
8544602090	Other	8	15
8544603010	Plastic insulated wire	8	10
8544603090	Other	8	10

8544700000	Optical fibre cables	0	0
8545110000	Of a kind used for furnaces	5	10
8545190000	Other	5	10
8545200000	Brushes	8	10
8545901000	Carbons rod	8	10
8545909000	Other	8	15
8546101000	Rated at not more than 1,000 V	8	5
8546102000	Rated at more than 1,000 V	8	5
8546201000	Rated at not more than 1,000 V	8	10
8546202000	Rated at more than 1,000 V but not more than 10 kV	8	10
8546203000	Rated at more than 10 kV but not more than 100 kV	8	10
8546204000	Rated at more than 100 kV but not more than 300 kV	8	10
8546205000	Rated at more than 300 kV	8	10
8546901000	Artificial plastic insulators	8	15
8546909000	Other	8	15
8547100000	Insulating fittings of ceramics	8	10
8547200000	Insulating fittings of plastics	8	10
8547900000	Other	8	10
8548101000	Of subheading 3824.90	6.5	15
8548102000	Of subheading 7204.21, 7204.29, 7204.30 or 7204.49	0	0
8548103000	Of subheading 7404.00	0	0
8548104010	Of subheading 7503.00	0	0
8548104020	Of subheading 7902.00	0	0
8548105000	Of subheading 7802.00	0	0
8548106010	Of subheading 8107.30	3	15
8548106020	Of subheading 8111.00	3	15
8548107000	Of subheading 8506.10, 8506.30, 8506.40, 8506.50, 8506.60 or 8506.80	8	15
8548109000	Other	8	15
8548901000	Electronic microassemblies	0	0
8548909000	Other	8	15
8601100000	Powered from an external source of electricity	5	E
8601200000	Powered by electric accumulators	5	E
8602100000	Diesel-electric locomotives	0	0
8602900000	Other	0	0
8603101000	Coaches	5	E
8603102000	Vans and trucks	5	E
8603901000	Coaches	5	E
8603902000	Vans and trucks	5	20
8604001000	Workshops	5	15
8604002000	Cranes	5	15
8604003000	Testing coaches	5	15
8604004000	Track inspection vehicles	5	15
8604009000	Other	5	15
8605001010	Sleeping cars	5	15

8605001090	Other	5	15
8605002000	Luggage vans	5	15
8605003000	Travelling post office coaches	5	15
8605004000	Hospital coaches	5	15
8605009000	Other	5	15
8606100000	Tank wagons and the like	0	0
8606300000	Self-discharging vans and wagons, other than those of subheading 8606.10.	0	0
8606911000	Insulated or refrigerated vans and wagons, other than those of subheading 8606.10	0	0
8606919000	Other	0	0
8606920000	Open, with non-removable sides of a height exceeding 60 cm	0	0
8606990000	Other	0	0
8607110000	Driving bogies and bissel-bogies	5	15
8607120000	Other bogies and bissel-bogies	5	15
8607191000	Axles	5	10
8607192000	Wheels	5	10
8607193000	Pair of axle and wheel	5	5
8607199000	Other	5	10
8607210000	Air brakes and parts thereof	5	5
8607290000	Other	5	5
8607301000	Hooks	5	10
8607302000	Coupling device	5	10
8607303000	Buffers	5	5
8607309000	Other	5	10
8607910000	Of locomotives	5	10
8607990000	Other	5	10
8608001000	Railway or tramway track fixtures and fittings	8	0
8608002000	Mechanical signalling, safety or traffic control equipment	8	5
8608009000	Parts	8	10
8609001000	For the transport of fluids	0	0
8609002000	For the transport of compressed gas	0	0
8609003000	For the transport of ordinary goods and material	0	0
8609004000	For the transport of live animals	0	0
8609005000	Of freezer and refrigerator	0	0
8609009000	Other	0	0
8701100000	Pedestrian controlled tractors	8	5
8701201000	New	8	E
8701202000	Used	8	10
8701300000	Track-laying tractors	0	0
8701901010	New	8	E
8701901020	Used	8	10
8701909110	Of less than 50HP	0	0
8701909190	Other	0	0

8701909900	Other	8	10
8702101010	New	10	E
8702101020	Used	10	10
8702102010	New	10	E
8702102020	Used	10	10
8702103010	New	10	E
8702103020	Used	10	10
8702901010	New	10	10
8702901020	Used	10	10
8702902010	New	10	10
8702902020	Used	10	10
8702903010	New	10	10
8702903020	Used	10	10
8703101000	For travelling on snow	8	10
8703102000	Golf cars	8	10
8703109000	Other	8	10
8703217000	New	8	E
8703218000	Used	8	10
8703227000	New	8	E
8703228000	Used	8	10
8703231010	New	8	E
8703231020	Used	8	10
8703239010	New	8	E
8703239020	Used	8	10
8703241010	New	8	E
8703241020	Used	8	10
8703249010	New	8	E
8703249020	Used	8	10
8703317000	New	8	10
8703318000	Used	8	10
8703321010	New	8	E
8703321020	Used	8	10
8703329010	New	8	E
8703329020	Used	8	10
8703337000	New	8	E
8703338000	Used	8	10
8703907000	Electric vehicle	8	E
8703909000	Other	8	10
8704100000	Dumpers designed for off-highway use	0	0
8704211010	New	10	E
8704211020	Used	10	10
8704219010	Freezer and refrigerator vehicles	10	E
8704219020	Tank lorries	10	10
8704219090	Other	10	10
8704221011	New	10	E

8704221012	Used	10	10
8704221091	New	10	E
8704221092	Used	10	10
8704229010	Freezer and refrigerator vehicles	10	10
8704229020	Tank lorries	10	10
8704229090	Other	10	10
8704231010	New	10	E
8704231020	Used	10	10
8704239010	Freezer and refrigerator vehicles	10	10
8704239020	Tank lorries	10	10
8704239090	Other	10	10
8704311010	New	10	10
8704311020	Used	10	10
8704319010	Freezer and refrigerator vehicles	10	10
8704319020	Tank lorries	10	10
8704319090	Other	10	10
8704321010	New	10	10
8704321020	Used	10	10
8704329010	Freezer and refrigerator vehicles	10	10
8704329020	Tank lorries	10	10
8704329090	Other	10	10
8704901010	New	10	10
8704901020	Used	10	10
8704909010	Freezer and refrigerator vehicles	10	10
8704909020	Tank lorries	10	10
8704909090	Other	10	10
8705101000	Of telescopic boom type	8	10
8705102000	Of latticed boom type	8	10
8705109000	Other	8	10
8705200000	Mobile drilling derricks	8	10
8705300000	Fire fighting vehicles	8	10
8705400000	Concrete-mixer lorries	8	E
8705901010	Agricultural spraying lorries	8	10
8705901090	Other	8	10
8705909010	Breakdown lorries	8	10
8705909020	Road sweeper lorries	8	10
8705909030	Mobile workshops	8	10
8705909040	Mobile broadcast vans	8	10
8705909050	Mobile clinics	8	10
8705909060	Telegraphy, radiotelegraphy and radiotelephony transmitting and receiving vans and radar vehicles	8	10
8705909070	Snow-ploughs and snow-blowers	8	10
8705909090	Other	8	10
8706001010	Of those specified in subheading 8701.20 or 8701.90.10	8	E
8706001090	Other	8	10

8706002000	For the motor vehicles falling within heading 87.02	8	E
8706003000	For the motor vehicles falling within heading 87.03	8	10
8706004000	For the motor vehicles falling within heading 87.04	8	E
8706005000	For the motor vehicles falling within heading 87.05	8	E
8707100000	For the vehicles of heading 87.03	8	10
8707901010	Of those specified in subheading 8701.20 or 8701.90.10	8	10
8707901090	Other	8	10
8707902000	For the motor vehicles falling within heading 87.02	8	10
8707903000	For the motor vehicles falling within heading 87.04	8	10
8707904000	For the motor vehicles falling within heading 87.05	8	10
8708100000	Bumpers and parts thereof	8	20
8708210000	Safety seat belts	8	10
8708290000	Other	8	10
8708301000	Mounted brake linings	8	10
8708302000	Brake booster	8	10
8708303000	Electronic control brakes	8	15
8708309000	Other	8	15
8708400000	Gear boxes and parts thereof	8	15
8708501000	Drive-axles with differential, whether or not provided with other transmission components and parts thereof	8	15
8708502000	Non-driving axles and parts thereof	8	15
8708700000	Road wheels and parts and accessories thereof	8	20
8708800000	Suspension systems and parts thereof (including shock-absorbers)	8	15
8708910000	Radiators and parts thereof	8	20
8708920000	Silencers (mufflers) and exhaust pipes; parts thereof	8	15
8708930000	Clutches and parts thereof	8	15
8708940000	Steering wheels, steering columns and steering boxes; parts thereof	8	PR-30
8708951000	Air bags	8	15
8708959000	Other	8	15
8708991010	For the motor vehicles falling within heading 87.01	8	10
8708991020	For the motor vehicles falling within heading 87.02	8	10
8708991030	For the motor vehicles falling within heading 87.03	8	10
8708991040	For the motor vehicles falling within heading 87.04	8	10
8708991050	For the motor vehicles falling within heading 87.05	8	10
8708999000	Other	8	15
8709110000	Electrical	8	10
8709190000	Other	8	10
8709900000	Parts	8	10
8710001000	Tanks	0	0
8710002000	Other armoured fighting vehicles, motorised	0	0
8710009000	Parts	0	0
8711101000	Motor cycles	8	15
8711102000	Mopeds	8	0

8711103000	Side-cars	8	0
8711109000	Other	8	10
8711201000	Motor cycles	8	15
8711202000	Side-cars	8	0
8711209000	Other	8	10
8711301000	Motor cycles	8	15
8711302000	Side-cars	8	0
8711309000	Other	8	0
8711401000	Motor cycles	8	0
8711402000	Side-cars	8	0
8711409000	Other	8	0
8711501000	Motor cycles	8	0
8711502000	Side-cars	8	0
8711509000	Other	8	0
8711901000	Motor cycles	8	15
8711902000	Side-cars	8	0
8711909000	Other	8	15
8712001000	Racing bicycles	8	10
8712009010	For transportation of goods	8	10
8712009020	Tricycles	8	0
8712009090	Other	8	0
8713100000	Not mechanically propelled	0	0
8713900000	Other	0	0
8714101000	Saddles	8	10
8714109000	Other	8	10
8714200000	Of carriages for disabled persons	0	0
8714911000	Frames	8	15
8714912000	Forks	8	15
8714919000	Other parts	8	15
8714921000	Wheel Rims	8	15
8714922000	Spokes	8	15
8714931000	Hubs, other than coaster braking hubs and hub brakes	8	15
8714932000	Free-wheel sprocket-wheels	8	15
8714941000	Coaster braking hubs and hub brakes	8	15
8714942000	Other brakes	8	15
8714949000	Parts thereof	8	15
8714950000	Saddles	8	15
8714961000	Pedals	8	15
8714962000	Crankgear	8	15
8714969000	Parts thereof	8	15
8714990000	Other	8	15
8715000000	Baby carriages and parts thereof.	5	10
8716100000	Trailers and semi-trailers of the caravan type, for housing or camping	8	15
8716200000	Self-loading or self-unloading trailers and semi-	8	0

	trailers for agricultural purposes		
8716310000	Tanker trailers and tanker semi-trailers	8	15
8716390000	Other	8	15
8716400000	Other trailers and semi-trailers	8	15
8716801000	Hand-carts	8	15
8716802000	Carts drawn by ox or horse	8	15
8716803000	Sledges	8	15
8716809000	Other	8	15
8716901000	Of trailers and semi-trailers	8	10
8716909000	Other	8	10
8801001010	Gliders	0	0
8801001020	Hang gliders	0	0
8801009010	Balloons and dirigibles	8	10
8801009090	Other	0	0
8802111000	For military use	0	0
8802119000	Other	0	0
8802121000	For military use	0	0
8802129000	Other	0	0
8802201000	Of propeller type	0	0
8802202000	Of turbo-propeller type	0	0
8802203000	Of turbo-jet type	0	0
8802209000	Other	0	0
8802301000	Of propeller type	0	0
8802302000	Of turbo-propeller type	0	0
8802303000	Of turbo-jet type	0	0
8802309000	Other	0	0
8802401000	Of propeller type	0	0
8802402000	Of turbo-propeller type	0	0
8802403000	Of turbo-jet type	0	0
8802409000	Other	0	0
8802601010	Satellites	0	0
8802601090	Other	0	0
8802602000	Spacecraft launch vehicles	0	0
8802603000	Suborbital	0	0
8803100000	Propellers and rotors and parts thereof	0	0
8803200000	Under-carriages and parts thereof	0	0
8803301000	Of aeroplanes	0	0
8803302000	Of helicopters	0	0
8803901000	Of gliders and hang gliders	0	0
8803902000	Spacecraft (including satelliters)	0	0
8803909000	Other	0	0
8804001000	Parachutes (including dirigible parachutes and paragliders)	0	0
8804002000	Rotochutes	0	0
8804009010	Of parachutes (including dirigible parachutes and	0	0

	paragliders)		
8804009020	Of rotochutes	0	0
8805101010	For military use and police use	0	0
8805101090	Other	5	10
8805102010	For military use and police use	0	0
8805102090	Other	5	10
8805109010	For military use and police use	0	0
8805109090	Other	5	10
8805211010	For military and police use	0	0
8805211090	Other	5	10
8805212010	For military and police use	0	0
8805212090	Other	5	10
8805291010	For military and police use	0	0
8805291090	Other	5	10
8805292010	For military and police use	0	0
8805292090	Other	5	10
8901100000	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds	0	0
8901200000	Tankers	0	0
8901300000	Refrigerated vessels, other than those of subheading 8901.20	0	0
8901901000	Vessles for the transport of goods	0	0
8901902000	Vessels for the transport of both persons and goods	0	0
8902001010	Steel ships	0	0
8902001020	FRP ships	0	0
8902001030	Wooden ships	0	0
8902001090	Other	0	0
8902002010	Factory ships and other vessels for processing, preserving fishery products	0	0
8902002090	Other	0	0
8903100000	Inflatable	8	10
8903910000	Sailboats, with or without auxiliary motor	8	5
8903920000	Motorboats, other than outboard motorboats	8	5
8903991000	Outboard motorboats	8	5
8903999000	Other	8	10
8904001000	Tugs	5	10
8904002000	Pusher craft	5	10
8904009000	Other	5	10
8905100000	Dredgers	5	10
8905201000	Drilling ships platforms	5	10
8905202000	Production platforms	5	10
8905209000	Other	5	10
8905901000	Light-vessels	5	10
8905902000	Fire-floats	5	10

8905903000	Floating cranes	5	10
8905904000	Generating vessels	5	10
8905905000	Salvage ships	5	10
8905906000	Work-shop vessels	5	10
8905907000	Drilling ships	5	0
8905908000	Floating docks	5	10
8905909000	Other	5	10
8906100000	War ships	0	0
8906900000	Other	0	0
8907100000	Inflatable rafts	5	5
8907901000	Rafts (other than subheading 8907.10)	5	5
8907902000	Tanks	5	5
8907903000	Coffer-dams	5	5
8907904000	Landing-stages	5	5
8907905000	Buoys	5	5
8907906000	Beacons	5	5
8907909000	Other	5	10
8908001000	Ship, boats and other vessels for breaking up	0	0
8908009000	Other	0	0
9001101000	Optical fibres	8	10
9001102000	Optical fibre bundles	8	10
9001103000	Optical fibre cables	8	10
9001200000	Sheets and plates of polarising material	8	15
9001300000	Contact lenses	8	0
9001401000	For vision correction	8	10
9001409000	Other	8	0
9001501000	For vision correction	8	10
9001509000	Other	8	10
9001901000	Prisms	8	0
9001902000	Mirrors	8	0
9001903000	Other lenses	8	0
9001909000	Other	8	10
9002111000	For photographic cameras.	8	10
9002119010	For movie cameras and VTR(video tape recorder) cameras	8	10
9002119020	For projectors	8	5
9002119090	Other	8	10
9002191000	For microscopes	8	5
9002192000	For astronomical telescopes	8	5
9002199000	Other	8	10
9002201000	For photographic cameras	8	5
9002209000	Other	8	10
9002901000	For photographic cameras	8	10
9002909010	Of machines and mechanical appliances for making semiconductor devices	3	0
9002909090	Other	8	10

9003110000	Of plastics	8	10
9003191000	Made of or combined with precious metals	8	0
9003199000	Other	8	0
9003900000	Parts	8	10
9004101000	Made of or combined with precious metals	8	0
9004109000	Other	8	10
9004901010	Made of, or combined with, precious metals	8	0
9004901090	Other	8	10
9004909010	Made of, or combined with, precious metals	8	0
9004909090	Other	8	10
9005100000	Binoculars	8	10
9005801000	Monoculars	8	5
9005802010	Reflecting telescopes	8	5
9005802020	Astronomical refracting telescopes	8	5
9005802030	Transit instruments, equatorial or zenith telescopes and altazimuths	8	5
9005802090	Other	8	5
9005809000	Other	8	5
9005900000	Parts and accessories (including mountings)	8	5
9006100000	Cameras of a kind used for preparing printing plates or cylinders	8	5
9006301000	For subaqueous photography	8	5
9006302000	Air survey cameras	8	5
9006303000	For medical or surgical examination of internal organs	8	5
9006304000	Comparison cameras for forensic and criminological purposes	8	5
9006401000	Instant polaroid cameras	8	10
9006402000	Instant sticker cameras	8	5
9006409000	Others	8	5
9006511000	Photographic cameras for special use	8	5
9006519000	Other	8	5
9006521000	Photographic cameras for special use	8	5
9006529010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	5
9006529090	Other	8	5
9006531000	Photographic cameras for special use	8	5
9006539010	Single use/disposable cameras	8	5
9006539020	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	5
9006539090	Other	8	5
9006591000	Photographic cameras for special use	8	5
9006599010	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	8	5
9006599090	Other	8	5
9006610000	Discharge lamp("electronic") flashlight apparatus	8	10

9006691000	Flashbulbs, flashcubes and the like	8	5
9006699000	Other	8	10
9006910000	For cameras	8	10
9006990000	Other	8	10
9007100000	Cameras :	8	5
9007201000	For film of less than 16 mm width	8	5
9007209010	For film of less than 20 mm width	8	5
9007209020	For film of not less than 20 mm width	8	10
9007910000	For cameras	8	5
9007920000	For projectors	8	5
9008501000	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	8	5
9008502000	Other image projectors	8	5
9008503000	Photographic(other than cinematographic) enlargers and reducers	8	5
9008900000	Parts and accessories	8	5
9010101000	For photo-engraving	8	5
9010102000	For microfilm	8	5
9010109010	For the purpose of semiconductor manufacturing	0	0
9010109090	Other	8	10
9010501000	Developing apparatus for semiconductor manufacturing	0	0
9010509000	Other	8	0
9010600000	Projection screens	8	0
9010901010	Of the apparatus of subheading 9010.50.1000	0	0
9010901090	Other	0	0
9010909000	Other	8	10
9011101000	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0
9011109000	Other	8	5
9011201010	Fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0
9011201090	Other	8	5
9011209000	Other	8	5
9011801000	Polarising microscopes	8	5
9011802000	Metallurgical microscopes	8	5
9011803000	Phase contrast and interference microscopes	8	5
9011804000	Biological microscopes	8	10
9011805000	Comparison microscopes	8	5
9011809000	Other	8	10
9011901000	Of subheadings 9011.10.1000, 9011.20.1010	0	0
9011909000	Other	8	10
9012101010	Electron beam microscopes, fitted with equipment specifically designed for the handling and transport of semiconductor wafers or reticles	0	0

9012101090	Other	8	5
9012102000	Diffraction apparatus	8	5
9012901000	Of subheading 9012.10.1010	0	0
9012909000	Other	8	0
9013100000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	5
9013200000	Lasers, other than laser diodes	8	10
9013801110	For opto-electronic watches	8	10
9013801120	For electronic calculators	0	0
9013801130	For televisions	8	10
9013801140	For monitor	8	10
9013801190	Other	8	10
9013801910	For opto-electronic watches	8	10
9013801920	For electronic calculators	0	0
9013801930	For televisions	8	10-A
9013801990	Other	8	10-A
9013802000	Magnifiers, loupes, thread counters	8	5
9013803000	Door viewers (door eyes)	8	5
9013809000	Other	8	10
9013901000	Of subheading 9013.80.1120, 9013.80.1920	0	0
9013909000	Other	8	10
9014101010	For aircrafts	8	0
9014101090	Other	8	0
9014102010	For aircrafts	8	0
9014102090	Other	8	0
9014109000	Other	8	0
9014200000	Instruments and appliances for aeronautical or space navigation (other than compasses)	8	10
9014800000	Other instruments and appliances	8	5
9014901000	For aircrafts	8	10
9014909000	Other	8	5
9015100000	Rangefinders	8	5
9015200000	Theodolites and tachymeters (tacheometers)	8	0
9015300000	Levels	8	10
9015400000	Photogrammetrical surveying instruments and appliances	8	5
9015801000	For use in the field.	8	10
9015802000	For hydrographic use	8	5
9015803000	For oceanographic use	8	5
9015804000	For hydrological use	8	0
9015805000	For meteorological use	8	5
9015809000	Other	8	5

9015900000	Parts and accessories	8	10
9016001000	Direct reading balances	8	0
9016002000	Electronic balances	8	10
9016008000	Other	8	0
9016009000	Parts or accessories	8	5
9017101000	Plotters	0	0
9017109000	Other	8	0
9017201010	Plotters	0	0
9017201090	Other	8	5
9017202010	Plotters	0	0
9017202090	Other	8	0
9017203000	Mathematical calculating instruments	8	0
9017209000	Other	8	5
9017301000	Micrometers	8	0
9017302000	Dialgauges	8	0
9017303000	Vernier callipers	8	0
9017309000	Other	8	10
9017801000	Divided scales, measuring rod and tapes	8	10
9017809010	For the purpose of semiconductor manufacturing	0	0
9017809090	Other	8	10
9017901000	For the purpose of semiconductor manufacturing	0	0
9017909010	PCA(printed circuit assemblies) of plotters, which consist of one or more printed circuits of heading 85.34	0	0
9017909020	Flat panel displays for plotters (including LCD, EL(electro luminescence), plasma and other technologies)	0	0
9017909090	Other	8	0
9018111000	Electro-cardiographs	8	10
9018119000	Parts and accessories	8	10
9018120000	Ultrasonic scanning apparatus	8	10
9018130000	Magnetic resonance imaging apparatus	8	10
9018140000	Scintigraphic apparatus	8	10
9018191000	Electro-encephalographs	8	5
9018192000	Audiometers and similar apparatus	8	5
9018194000	Electro-tonographs	8	10
9018197000	Patient monitoring system	8	10
9018198000	Other	8	10
9018199000	Parts and accessories	8	10
9018201000	Ultra-violet or infra-red ray apparatus	8	10
9018209000	Parts and accessories	8	10
9018310000	Syringes, with or without needles	8	10
9018321000	Needles for injections	8	0
9018322000	Needles for sutures	8	0
9018329000	Other	8	10

9018391000	Blood transfusion set or intravenous set	8	10
9018392000	Catheters	8	10
9018398000	Other	8	10
9018399000	Parts and accessories	8	10
9018411000	Dental drill engines	8	0
9018419000	Parts and accessories	8	10
9018491000	Dental burs	8	0
9018492000	Dental units	8	0
9018493000	Scalers for treating tartar	8	10
9018498000	Other	8	10
9018499000	Parts and accessories	8	10
9018501000	Ophthalmic instruments and appliances	8	5
9018509000	Parts and accessories	8	10
9018901000	Pregnancy diagnostic apparatus	8	10
9018909010	Other ordinary surgical instruments and appliances	8	10
9018909020	Gynaecological or obstetrical instruments	8	10
9018909030	Endoscopes (gastrosopes, peritoneoscopes, cystoscopes and the like)	8	10
9018909040	Artificial kidney apparatus	8	5
9018909050	Dialyzers for artificial kidney apparatus	8	5
9018909060	Veterinary instrument and appliances	8	10
9018909080	Other	8	10
9018909090	Parts and accessories	8	10
9019101000	Mechano-therapy appliances	0	0
9019102000	Massage apparatus	0	0
9019103000	Psychological aptitude-testing apparatus	0	0
9019109000	Parts and accessories	0	0
9019201000	Ozone therapy apparatus	0	0
9019202000	Oxygen therapy apparatus	0	0
9019203000	Aerosol therapy apparatus	0	0
9019204000	Artificial respiration apparatus	0	0
9019208000	Other	0	0
9019209000	Parts and accessories	0	0
9020001000	Gas masks	8	10
9020008000	Other breathing appliances	8	10
9020009000	Parts and accessories	8	0
9021100000	Orthopaedic or fracture appliances	0	0
9021210000	Artificial teeth	0	0
9021290000	Other	0	0
9021310000	Artificial joints	0	0
9021390000	Other	0	0
9021400000	Hearing aids, excluding parts and accessories	0	0
9021500000	Pacemakers for stimulating heart muscles, excluding parts and accessories	0	0
9021901000	Screws, staples, pins or the like which are inserted inside the human body	0	0
9021908000	Other	0	0

9021909000	Parts and accessories	0	0
9022120000	Computed tomography apparatus	8	10
9022130000	Other, for dental uses	8	0
9022141020	Angiography units	8	5
9022141030	Bone densimeter	8	0
9022141090	Other	8	10
9022142000	For verterinary use	8	0
9022191000	For physical or chemical testing	8	10
9022192000	For industrial use	8	0
9022199000	Other	8	0
9022211010	Gamma cameras	8	5
9022211020	Linear accelerators	8	5
9022211030	Cobalt 60 therapy units	8	5
9022211090	Other	8	5
9022212000	For verterinary use	8	5
9022291000	For physical or chemical testing	8	10
9022292000	For industrial use	8	0
9022299000	Other	8	10
9022300000	X-ray tubes	8	10
9022901010	X-ray generators	8	10
9022901020	X-ray screens	8	5
9022901030	X-ray high tension generators	8	0
9022901090	Other	8	0
9022909000	Parts and accessoreis	8	10
9023001000	Models of human or animal anatomies	8	0
9023009000	Other	8	10
9024101000	Hardness testing machines	8	0
9024102000	Tensile testing machines	8	0
9024103000	Compression testing machines	8	0
9024104000	Fatigue testing machines	8	0
9024105000	Universal type testing machines	8	0
9024106000	Machines and appliances for testing adhesive strength or shear force of ball or wire of printed circuits board, semiconductor device and electronic integrated circuit	8	0
9024109000	Other	8	0
9024801010	Testing machines to detect changes in the dimensions of textile	8	10
9024801020	Abrasion testing machines	8	0
9024801090	Other	8	0
9024809010	Elasticity meters	8	0
9024809020	Plastometers	8	0
9024809090	Other	8	0
9024901000	Sensor (devices sensing a specific quantity of change, whether or not combined with equipment which convert measured signal into electrical signal)	8	10

9024909000	Other	8	0
9025111000	Clinical or veterinary thermometers	0	0
9025119000	Other	8	10
9025191000	Thermometers	8	10
9025192010	Optical pyrometers	8	5
9025192090	Other	8	10
9025801000	Hydrometers and similar floating instruments	8	0
9025802010	Mercury barometer	8	0
9025802090	Other	8	0
9025803010	Psychrometers	8	0
9025803020	Hair hygrometers	8	0
9025803090	Other	8	5
9025809000	Other	8	10
9025901100	Temperature sensor	8	10
9025901200	Humidity sensor	8	10
9025901900	Other sensor	8	10
9025909000	Other	8	10
9026101000	Flow meters	0	0
9026102000	Level gauges	0	0
9026109000	Other	0	0
9026201110	Liquid type	0	0
9026201120	Metallic type	0	0
9026201190	Other	0	0
9026201900	Other	0	0
9026209000	Other	0	0
9026801000	Heat meters	0	0
9026802000	Anemometers	0	0
9026809000	Other	0	0
9026901100	Level sensor	0	0
9026901200	Flow mass or speed sensor	0	0
9026901300	Pressure sensor	0	0
9026901400	Thermal sensor, other than temperature sensor and calorie sensor	0	0
9026901900	Other sensor	0	0
9026909000	Other	0	0
9027100000	Gas or smoke analysis apparatus	8	0
9027200000	Chromatographs and electrophoresis instruments	0	0
9027301000	Spectrometers	0	0
9027302000	Spectrophotometers	0	0
9027303000	Spectrograph	0	0
9027501000	Polarimeters	0	0
9027502000	Refractometers	0	0
9027503000	Colorimeters	0	0
9027504000	Luxmeters	0	0
9027509000	Other	0	0

9027801000	For physical or chemical analysis	0	0
9027802010	P.H meters	0	0
9027802020	Calori meters	0	0
9027802030	Visco meters	0	0
9027802040	Expansion meters	0	0
9027802050	Exposure meters	8	0
9027802090	Other	0	0
9027901000	Microtomes	8	0
9027909110	Gas sensor	8	10
9027909121	Of particulate	0	0
9027909122	Of smoke	8	10
9027909130	Calorie sensor	0	0
9027909190	Other	0	0
9027909910	For the purpose of semiconductor manufacturing	0	0
9027909991	For gas or smoke analysis apparatus and microtomes	8	10
9027909999	Other	0	0
9028101010	Of digital type	8	0
9028101090	Other	8	5
9028102000	Calibrating meters	8	0
9028201010	Of digital type	8	0
9028201090	Other	8	5
9028202000	Calibrating meters	8	5
9028301010	Not less than 50 A	8	10
9028301020	Less than 50 A	8	10
9028302000	Calibrating meters	8	5
9028900000	Parts and accessories	8	10
9029101000	Revolution counters	8	0
9029102000	Production counters	8	0
9029103000	Taximeters	8	0
9029104000	Mileometers	8	0
9029105000	Counters for indicating the working hours of machines	8	5
9029109000	Other	8	10
9029201010	Chronometric system	8	10
9029201090	Other	8	5
9029202000	Stroboscopes	8	5
9029901100	Speed sensor	8	10
9029901200	Rotation sensor	8	5
9029901900	Other sensor	8	10
9029909000	Other	8	5
9030100000	Instruments and apparatus for measuring or detecting ionising radiations	0	0
9030201010	Of cathode-ray	8	10
9030201090	Other	8	10
9030202010	Of cathode-ray	8	0
9030202090	Other	8	0

9030310000	Multimeters without a recording device	8	5
9030320000	Multimeters with a recording device	8	5
9030331000	Voltmeters	8	0
9030332000	Ammeters	8	0
9030333000	Circuit testers	8	0
9030334000	Registance meters	8	0
9030335000	Galvanometer	8	0
9030336000	Frequency measuring apparatus	8	0
9030339000	Other	8	10
9030391000	Voltmeters	8	0
9030392000	Ammeters	8	0
9030393000	Circuit testers	8	0
9030394000	Registance meters	8	0
9030395000	Galvanometer	8	0
9030396000	Frequency measuring apparatus	8	0
9030399000	Other	8	10
9030401000	Crosstalk meter	0	0
9030402000	Gain measuring instruments	0	0
9030403000	Distortion factor meters	0	0
9030404000	Psophometers	0	0
9030409000	Other	0	0
9030820000	For measuring or checking semiconductor wafers or devices	0	0
9030840000	Other, with a recording device	8	10
9030890000	Other	8	10
9030901100	Electromagnetic sensor	8	10
9030901200	Radiation ray sensor	8	10
9030901900	Other sensor	8	10
9030909010	Of subheading 9030.82 (including sensors of subheading 9030.90)	0	0
9030909090	Other	8	10
9031100000	Machines for balancing mechanical parts	8	10
9031200000	Test benches	8	5
9031411000	Focimeters	0	0
9031419000	Other	0	0
9031491000	Optical surface testers	8	10
9031492000	Optical goniometers or angle gauges	8	0
9031493000	Focimeters	8	0
9031494010	For the purpose of semiconductor manufacturing	0	0
9031494090	Other	8	5
9031499010	For measuring surface particulate contamination on semiconductor wafers	0	0
9031499090	Other	8	10
9031801000	Ultrasonic fish finders	8	0
9031802000	Load-cells	8	10

9031809010	Equipment for testing the characteristics of internal combustion engines	8	5
9031809020	Gear testing machines	8	0
9031809030	Planimeters	8	0
9031809040	Spherometers	8	0
9031809050	Apparatus for checking textile materials	8	0
9031809060	Ultra-sonic thickness measuring instruments	8	0
9031809070	Instruments for detecting faults cracks or other defects	8	5
9031809080	Dynamometers	8	10
9031809091	For the purpose of semiconductor manufacturing	0	0
9031809099	Other	8	10
9031901111	Of subheadings 9031.41, 9031.49.9010	0	0
9031901119	Of other	0	0
9031901190	Other	8	15
9031901291	Of subheadings 9031.41, 9031.49.9010	0	0
9031901292	Of other semiconductor manufacturing	0	0
9031901299	Other	8	15
9031901911	Of subheadings 9031.41, 9031.49.9010	0	0
9031901919	Of other	0	0
9031901990	Other	8	15
9031909011	Of subheadings 9031.41, 9031.49.9010	0	0
9031909019	Of other	0	0
9031909090	Other	8	10
9032101010	For refrigerators	8	5
9032101020	For aircraft	5	10
9032101090	Other	8	10
9032102000	Of fixed type	8	10
9032200000	Manostats	8	5
9032811010	For aircraft	5	0
9032811090	Other	8	5
9032812010	For aircraft	5	0
9032812091	Of machines and mechanical appliances for making semiconductor devices	3	0
9032812099	Other	8	10
9032819010	For aircraft	5	0
9032819090	Other	8	5
9032891010	For aircraft	5	0
9032891090	Other	8	10
9032892010	For aircraft	5	0
9032892090	Other	8	0
9032893010	For aircraft	5	0
9032893090	Other	8	10
9032899010	For aircraft	5	10
9032899090	Other	8	10
9032901000	For aircraft	5	10
9032909000	Other	8	10

9033000000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	8	10
9101110000	With mechanical display only	8	0
9101191000	With opto-electronic display only	8	0
9101199000	Other	8	5
9101210000	With automatic winding	8	0
9101290000	Other	8	0
9101910000	Electrically operated	8	0
9101990000	Other	8	0
9102111000	For the blind	8	0
9102112000	With dials bands or similar of precious metal or of metal clad with precious metal	8	0
9102119010	Battery or accumulator operated	8	10
9102119090	Other	8	0
9102121000	Battery or accumulator operated	8	0
9102129010	For the blind	8	0
9102129020	With dials bands or similar of precious metal or of metal clad with precious metal	8	0
9102129090	Other	8	0
9102191000	Battery or accumulator operated	8	10
9102199010	For the blind	8	0
9102199020	With dials bands or similar of precious metal or of metal clad with precious metal	8	0
9102199090	Other	8	10
9102211000	For the blind	8	0
9102212000	With dials bands or similar of precious metal or of metal clad with precious metal	8	0
9102219000	Other	8	0
9102291000	For the blind	8	0
9102292000	With dials bands or similar of precious metal or of metal clad with precious metal.	8	0
9102299000	Other	8	10
9102911000	Stop-watches	8	5
9102912000	For the blind	8	0
9102919010	Battery or accumulator powered	8	0
9102919090	Other	8	5
9102991000	Stop-watches	8	0
9102992000	For the blind	8	0
9102999000	Other	8	0
9103101000	Travel clocks	8	0
9103109000	Other	8	0
9103901000	Travel clocks	8	0
9103909000	Other	8	0
9104001000	For vehicles	8	10
9104002000	For aircraft	8	0

9104004000	For vessels	8	0
9104009000	Other	8	0
9105110000	Electrically operated	8	0
9105190000	Other	8	0
9105210000	Electrically operated	8	0
9105290000	Other	8	0
9105910000	Electrically operated	8	0
9105990000	Other	8	0
9106100000	Time-registers; time-recorders	8	0
9106901000	Watchmen's telltales	8	0
9106902000	Timers	8	0
9106903000	Parking meters	8	0
9106909000	Other	8	0
9107001000	With synchronous motor	8	0
9107009000	Other	8	0
9108110000	With mechanical display only or with a device to which a mechanical display can be incorporated	5	0
9108120000	With opto-electronic display only	5	0
9108190000	Other	5	0
9108200000	With automatic winding	5	0
9108900000	Other	5	0
9109100000	Electrically operated	8	0
9109900000	Other	8	0
9110111000	Battery or accumulator powered	8	0
9110112000	With automatic winding	8	0
9110119000	Other	8	0
9110121000	Battery or accumulator powered.	8	0
9110122000	With automatic winding	8	0
9110129000	Other	8	5
9110191000	Battery or accumulator powered	8	0
9110192000	With automatic winding	8	0
9110199000	Other	8	0
9110901000	Battery or accumulator powered	8	0
9110909000	Other	8	0
9111100000	Cases of precious metal or of metal clad with precious metal	8	0
9111200000	Cases of base metal, whether or not gold-or silver- plated	8	0
9111800000	Other cases	8	5
9111901000	Of precious metal or metal clad with precious metal	8	0
9111909000	Other	8	0
9112200000	Cases	8	0
9112900000	Parts	8	0
9113100000	Of precious metal or of metal clad with precious metal	8	0
9113200000	Of base metal, whether or not gold-or silver-plated	8	0
9113901000	Of plastics	8	0

9113902000	Of leather or composition leather	8	0
9113909000	Other	8	0
9114100000	Springs, including hair-springs	8	0
9114300000	Dials	8	0
9114400000	Plates and bridges	8	0
9114900000	Other	8	10
9201101000	Of automatic	8	0
9201109000	Other	8	0
9201200000	Grand pianos	8	0
9201901000	Harpsichords	8	0
9201909000	Other	8	0
9202101000	Violins	8	0
9202102000	Violoncellos	8	5
9202109000	Other	8	0
9202901000	Guitars	8	10
9202902000	Harps	8	0
9202903000	Mandolines	8	0
9202904000	Banjo	8	0
9202909000	Other	8	0
9205101000	Trumpets	8	0
9205102000	Trombones	8	5
9205109000	Other	8	0
9205901010	Flutes	8	0
9205901020	Clarinets	8	5
9205901030	Saxophones	8	0
9205901040	Recorder	8	0
9205901090	Other	8	0
9205902010	Pipe organs	8	0
9205902020	Reed organs	8	0
9205902090	Other	8	0
9205903010	Accordions	8	0
9205903020	Melodicas	8	0
9205903090	Other	8	0
9205904000	Mouth organs	8	5
9205909000	Other	8	0
9206001000	Drums	8	0
9206002000	Xylophones	8	0
9206003000	Cymbals	8	0
9206004000	Castanets	8	0
9206005000	Maracas	8	0
9206006000	Tambourine	8	0
9206009000	Other	8	0
9207101000	Organs (including synthesizers)	8	10
9207103000	Pianos	8	10
9207109000	Other	8	0

9207901000	Guitars	8	10
9207902000	Accordions	8	0
9207903000	Rhythm box	8	0
9207909000	Other	8	0
9208100000	Musical boxes	8	0
9208901000	Fair ground organs	8	0
9208902000	Mechanical street organs	8	0
9208903000	Mechanical singing birds	8	0
9208904000	Musical saws	8	0
9208909000	Other	8	5
9209301000	Of metal wire	8	0
9209309000	Other	8	0
9209910000	Parts and accessories for pianos	8	0
9209920000	Parts and accessories for the musical instruments of heading 92.02	8	0
9209940000	Parts and accessories for the musical instruments of heading 92.07	8	10
9209991000	For musical movements	8	0
9209992000	Metronomes, tuning forks and pitch pipes of all kinds	8	5
9209993000	Mechanisms for musical boxes	8	0
9209999000	Other	8	0
9301101000	Self-propelled	0	0
9301109000	Other	0	0
9301200000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	0	0
9301901000	Fully automatic shotguns	0	0
9301902010	Bolt action	0	0
9301902020	Semi-automatic	0	0
9301902030	Fully automatic	0	0
9301902090	Other	0	0
9301903000	Machine-guns	0	0
9301904010	Fully automatic pistols	0	0
9301904090	Other	0	0
9301909000	Other	0	0
9302001010	Revolvers	0	0
9302001021	Semi-automatic	0	0
9302001029	Other	0	0
9302001030	Pistols, multiple barrel	0	0
9302001090	Other	0	0
9302009010	Revolvers	0	0
9302009021	Semi-automatic	0	0
9302009029	Other	0	0
9302009030	Pistols, multiple barrel	0	0
9302009090	Other	0	0
9303100000	Muzzle-loading firearms	8	0

9303201011	Pump-action	8	0
9303201012	Semi-automatic	8	0
9303201019	Other	8	0
9303201020	Shotguns, multiple barrel, including combination guns	8	0
9303201090	Other	8	0
9303209011	Pump-action	8	0
9303209012	Semi-automatic	8	0
9303209019	Other	8	0
9303209020	Shotguns, multiple barrel, including combination guns	8	0
9303209090	Other	8	0
9303301010	Single-shot	8	0
9303301020	Semi-automatic	8	0
9303301090	Other	8	0
9303309010	Single-shot	8	0
9303309020	Semi-automatic	8	0
9303309090	Other	8	0
9303900000	Other	8	0
9304001000	Air guns	8	0
9304009000	Other	8	0
9305101010	Firing mechanisms	0	0
9305101020	Frames and receivers	0	0
9305101030	Barrels	0	0
9305101040	Pistons, locking lugs and gas buffers	0	0
9305101050	Magazines and parts thereof	0	0
9305101060	Silencers (sound moderators) and parts thereof	0	0
9305101070	Butts, grips and plates	0	0
9305101080	Slides (for pistols) and cylinders (for revolvers)	0	0
9305101090	Other	0	0
9305109010	Firing mechanisms	8	0
9305109020	Frames and receivers	8	0
9305109030	Barrels	8	0
9305109040	Pistons, locking lugs and gas buffers	8	0
9305109050	Magazines and parts thereof	8	0
9305109060	Silencers (sound moderators) and parts thereof	8	0
9305109070	Butts, grips and plates	8	0
9305109080	Slides(for pistols) and cylinders (for revolvers)	8	0
9305109090	Other	8	0
9305201000	Shotgun barrels	8	0
9305209010	Rifle barrels	8	0
9305209020	Magazines and parts thereof	8	0
9305209090	Other	8	0
9305911010	Firing mechanisms	0	0
9305911020	Frames and receivers	0	0
9305911030	Barrels	0	0

9305911040	Pistons, locking lugs and gas buffers	0	0
9305911050	Magazines and parts thereof	0	0
9305911060	Silencers (sound moderators) and parts thereof	0	0
9305911070	Flash eliminators and parts thereof	0	0
9305911080	Breeches, bolts (gunlocks) and bolt carriers	0	0
9305911090	Other	0	0
9305919000	Other	0	0
9305990000	Other	8	0
9306210000	Cartridges	0	0
9306290000	Other	0	0
9306301000	Cartridges for riveting or similar tools or for captive-bolt humane killers and parts thereof	0	0
9306309000	Other	0	0
9306900000	Other	0	0
9307000000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	0	0
9401100000	Seats of a kind used for aircraft	0	0
9401200000	Seats of a kind used for motor vehicles	8	10
9401302000	Of cane	0	0
9401303000	Covered with leather	0	0
9401309000	Other	0	0
9401401000	Of cane	0	0
9401402000	Covered with leather	0	0
9401409000	Other	0	0
9401510000	Of bamboo or rattan	0	0
9401591000	Of cane	0	0
9401599000	Other	0	0
9401611000	Covered with leather	0	0
9401619000	Other	0	0
9401691000	Covered with leather	0	0
9401699000	Other	0	0
9401711000	Covered with leather	0	0
9401719000	Other	0	0
9401791000	Covered with leather	0	0
9401799000	Other	0	0
9401801000	Of stone	0	0
9401809000	Other	0	0
9401901000	Of wood	8	0
9401902000	Of metal	8	10
9401909000	Other	8	15
9402101010	Dentists' chairs	0	0
9402101020	Optical chairs	0	0
9402101090	Other	0	0
9402109010	Barbers or beauty shop's chairs	0	0
9402109090	Other	0	0
9402901000	Operating tables	0	0

9402902000	Gynecologic tables	0	0
9402903000	Delivery tables	0	0
9402908000	Other	0	0
9402909000	Parts	0	0
9403100000	Metal furniture of a kind used in offices	0	0
9403201000	Beds	0	0
9403209000	Other	0	0
9403301000	Desks	0	0
9403309000	Other	0	0
9403401000	Dinner tables	8	10
9403409000	Other	8	5
9403501000	Beds	0	0
9403509000	Other	0	0
9403601010	Stationery chests	0	0
9403601020	Dressing tables	0	0
9403601030	Dressers (wardrobes)	0	0
9403601090	Other	0	0
9403609010	Stationery chests	0	0
9403609020	Dressing tables	0	0
9403609030	Dressers (wardrobes)	0	0
9403609090	Other	0	0
9403701000	Baby's step training	0	0
9403709000	Other	0	0
9403810000	Of bamboo or rattan	0	0
9403890000	Other	0	0
9403900000	Parts	8	10
9404100000	Mattress supports	8	10
9404210000	Of cellular rubber or plastics, whether or not covered	8	0
9404290000	Of other materials	8	10
9404300000	Sleeping bags	8	10
9404900000	Other	8	15
9405101000	Of filament lamps	8	10
9405102000	Of fluorescent lamps	8	10
9405109000	Other	8	10
9405201000	Of filament lamps	8	10
9405202000	Of fluorescent lamps	8	10
9405209000	Other	8	10
9405301000	Of filament lamps	8	10
9405309000	Other	8	10
9405401000	Of anti-explosive type	8	10
9405402000	Of flood type	8	10
9405403000	Of street type	8	10
9405409000	Other	8	15
9405500000	Non-electrical lamps and lighting fittings	8	10
9405601000	Of neon tubes	8	10

9405602000	Of filament lamps	8	10
9405603000	Of fluorescent lamps	8	10
9405609000	Other	8	10
9405911000	Of chandeliers	8	10
9405919000	Other	8	10
9405921000	Of chandeliers	8	10
9405929000	Other	8	10
9405991000	Of chandeliers	8	10
9405999000	Other	8	10
9406001000	Of wood	8	E
9406009010	Of plastic	8	0
9406009020	Of iron or steel	8	0
9406009030	Of aluminium	8	5
9406009090	Other	8	0
9503001100	Children's tricycles	0	0
9503001200	Scooters	0	0
9503001300	Pedal cars	0	0
9503001400	Dolls' carriages	0	0
9503001800	Other	0	0
9503001900	Parts and accessories	0	0
9503002110	Of textiles	8	0
9503002120	Of rubbers	0	0
9503002130	Of plastics	8	0
9503002140	Of ceramics	0	0
9503002150	Of glasses	0	0
9503002160	Of wood	0	0
9503002190	Other	8	0
9503002910	Garments and accessories therefor, footwear and headgear	8	0
9503002990	Other	0	0
9503003110	Electric trains	0	0
9503003190	Accessories	0	0
9503003200	Reduced-size ("scale") model assembly kits, whether or not working models, excluding those of subheading 9503.00.31	0	0
9503003300	Other construction sets and constructional toys	0	0
9503003411	Of textile materials	8	10
9503003419	Other	8	0
9503003491	Of textile material	8	0
9503003492	Of rubbers	0	0
9503003493	Of plastics	8	10
9503003494	Of metal	8	0
9503003495	Of ceramics	0	0
9503003496	Of glasses	0	0
9503003497	Of wood	0	0

9503003499	Other	8	5
9503003500	Toy musical instruments and apparatus	8	5
9503003600	Puzzles	0	0
9503003700	Other toys, put up in sets or outfits	8	10
9503003800	Other toys and models, incorporating a motor	8	10
9503003911	Balloons, toy balls, kites and the like	8	0
9503003919	Other	8	15
9503003990	Parts and accessories (excluding those of subheading 9503.00.3190)	0	0
9504201000	Billiard tables	0	0
9504202000	Billiard balls	0	0
9504209000	Other	0	0
9504300000	Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than automatic bowling alley equipment	0	0
9504400000	Playing cards	0	0
9504501000	Video games of a kind used with a television receiver	0	0
9504509000	Other	0	0
9504901010	Pin tables	0	0
9504901020	Pin setters	0	0
9504901030	Bowling balls	0	0
9504901040	Lane	0	0
9504901050	Bowling pins	0	0
9504901090	Other	0	0
9504902000	Electronic games	0	0
9504903000	Other articles and equipment	0	0
9504909010	Of video games	0	0
9504909020	Of electronic games	0	0
9504909090	Other	0	0
9505100000	Articles for Christmas festivities	8	10
9505900000	Other	8	5
9506110000	Skis	8	0
9506120000	Ski-fastenings (ski-bindings)	8	0
9506190000	Other	8	0
9506210000	Sailboards	8	0
9506290000	Other	8	0
9506310000	Clubs, complete	8	15
9506320000	Balls	8	10
9506391000	Parts of clubs	8	10
9506399000	Other	8	0
9506401000	Table-tennis tables	8	0
9506402000	Table-tennis rackets	8	0
9506403000	Table-tennis balls	8	0
9506409000	Other	8	0
9506510000	Lawn-tennis rackets, whether or not strung	8	0
9506591000	Badminton rackets	8	10

9506599000	Other	8	0
9506610000	Lawn-tennis balls	8	0
9506621000	Soccer balls	8	10
9506622000	Basket balls	8	0
9506623000	Volley balls	8	0
9506624000	Hand balls	8	0
9506625000	American footballs	8	0
9506629000	Other	8	0
9506691000	Badminton shuttlecock	8	10
9506692000	Baseballs	8	0
9506699000	Other	8	0
9506700000	Ice skates and roller skates, including skating boots with skates attached	8	0
9506910000	Articles and equipment for general physical exercise, gymnastics or athletics	8	10
9506990000	Other	8	10
9507101000	Of glass fibre	8	0
9507102000	Of carbon	8	0
9507109000	Other	8	0
9507200000	Fish-hooks, whether or not snelled	8	0
9507300000	Fishing reels	8	0
9507901000	Fish landing nets and other fishing tackles	8	0
9507909000	Other	8	10
9508100000	Travelling circuses and travelling menageries	8	0
9508900000	Other	8	0
9601100000	Worked ivory and articles of ivory	8	0
9601901010	A nucleus for cultivating pearl	0	0
9601901090	Other	8	0
9601902000	Of horn	8	0
9601903000	Of bone	8	0
9601904000	Of coral	8	0
9601909010	A nucleus for cultivating pearl	0	0
9601909090	Other	8	0
9602001000	Gelatin capsules	8	5
9602009010	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material	8	0
9602009020	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances	8	0
9602009090	Other	8	0
9603100000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	8	10
9603210000	Tooth brushes, including dental-plate brushes	8	10
9603290000	Other	8	10
9603300000	Artists' brushes, writing brushes and similar brushes for the application of cosmetics	8	10

9603400000	Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	8	10
9603500000	Other brushes constituting parts of machines, appliances or vehicles	8	0
9603900000	Other	8	10
9604000000	Hand sieves and hand riddles.	8	0
9605000000	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	8	0
9606100000	Press-fasteners, snap-fasteners and press-studs and parts therefor	8	10
9606210000	Of plastics, not covered with textile material	8	5
9606220000	Of base metal, not covered with textile material	8	0
9606291000	Of shell-fish shell	8	0
9606299000	Other	8	0
9606300000	Button moulds and other parts of buttons; button blanks	8	0
9607110000	Fitted with chain scoops of base metal	8	0
9607191000	Of plastic	8	5
9607199000	Other	8	0
9607201000	Of base metal	8	0
9607202000	Of plastic	8	0
9607209000	Other	8	0
9608100000	Ball point pens	8	10
9608200000	Felt tipped and other porous-tipped pens and markers	8	0
9608301000	Fountainpens	8	0
9608309000	Other	8	5
9608401000	Propelling Pencils	8	0
9608402010	Of mechanical type	8	0
9608402090	Other	8	0
9608500000	Sets of articles from two or more of the foregoing subheadings	8	5
9608600000	Refills for ball point pens, comprising the ball point and ink-reservoir	8	0
9608911000	Pen nibs	8	0
9608912000	Nib points	8	0
9608991000	Parts	8	0
9608999000	Other	8	5
9609101000	Pencils	8	0
9609102000	Color pencils	8	0
9609103000	Crayons	8	0
9609200000	Pencil leads, black or coloured	8	0
9609901000	Crayons and oil pastels.	8	0
9609902000	Pastels	8	0
9609903010	For writing	8	0
9609903090	Other	8	5

9609909000	Other	8	5
9610001000	Slates	8	0
9610002000	Black boards	8	0
9610009000	Other	8	0
9611001000	Stamps	8	0
9611002000	Hand printing sets	8	0
9611009000	Other	8	0
9612101000	For typewriter	8	0
9612102000	For EDPS machines	8	0
9612109000	Other	8	0
9612200000	Ink-pads	8	0
9613100000	Pocket lighters, gas fuelled, non-refillable	8	10
9613200000	Pocket lighters, gas fuelled, refillable	8	0
9613800000	Other lighters	8	0
9613901000	Piezo-electric ignition units	8	0
9613909000	Other	8	0
9614001000	Pipes and pipe bowls	8	0
9614009000	Other	8	0
9615111000	Combs	8	0
9615119000	Other	8	0
9615191000	Combs	8	0
9615199000	Other	8	5
9615901000	Hair-pins	8	0
9615909000	Other	8	0
9616100000	Scent sprays and similar toilet sprays, and mounts and heads therefor	8	10
9616200000	Powder-puffs and pads for the application of cosmetics or toilet preparations	8	0
9617001000	Vacuum flasks	8	10
9617002000	Vacuum lunch-boxes	8	0
9617008000	Other	8	0
9617009000	Parts	8	0
9618001000	Tailors' dummies	8	0
9618002000	Automata	8	0
9618009000	Other	8	0
9619001010	Napkins and napkin liners for babies	0	0
9619001090	Other	0	0
9619002000	Of wadding of textile materials	8	10
9619003010	Of subheadings 6108.21, 6108.22, 6108.29, 6111.20, 6111.30, 6111.90, 6209.20, 6209.30, 6209.90 or 6210.50	13	10
9619003020	Of heading 6113, of subheadings 6208.91, 6208.92 or 6208.99	13	5
9619004000	Other made up textile articles, other than goods of notes 2 to chapter 63	10	5
9619009000	Other	6.5	0
9701101000	Paintings	0	0

9701102000	Drawings	0	0
9701103000	Pastels	0	0
9701900000	Other	0	0
9702001000	Engravings	0	0
9702002000	Prints	0	0
9702003000	Lithographs	0	0
9703001000	Sculptures	0	0
9703002000	Statuary	0	0
9704001000	Postage stamps	0	0
9704009000	Other	0	0
9705000000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	0	0
9706001000	Ceramics	0	0
9706002000	Musical instruments	0	0
9706009000	Other	0	0

**** Carved-out means that no obligation in this Agreement shall apply.***

Schedule of Tariff Commitments: China

HS 2012	Description	Base Rate	Staging Category
01012100	Pure-bred breeding	0	0
01012900	Other	10	10
01013010	Pure-bred breeding	0	0
01013090	Other	10	10
01019000	Other	10	10
01022100	Pure-bred breeding	0	0
01022900	Other	10	10
01023100	Pure-bred breeding	0	0
01023900	Other	10	10
01029010	Pure-bred breeding	0	0
01029090	Other	10	10
01031000	Pure-bred breeding	0	0
01039110	Weighing less than 10kg	10	10
01039120	Weighing 10kg or more, but less than 50kg	10	10
01039200	Weighing 50kg or more	10	10
01041010	Pure-bred breeding	0	0
01041090	Other	10	10
01042010	Pure-bred breeding	0	0
01042090	Other	10	10
01051110	Pure-bred breeding	0	0
01051190	Other	10	10
01051210	Pure-bred breeding	0	0
01051290	Other	10	10
01051310	Pure-bred breeding	0	0
01051390	Other	10	10
01051410	Pure-bred breeding	0	0
01051490	Other	10	10
01051510	Pure-bred breeding	0	0
01051590	Other	10	10
01059410	Pure-bred breeding	0	0
01059490	Other	10	10
01059910	Pure-bred breeding	0	0
01059991	Ducks	10	10
01059992	Geese	10	10
01059993	Guinea fowls	10	10
01059994	Turkeys	10	10
01061110	Pure-bred breeding	0	0
01061190	Other	10	10
01061211	Pure-bred breeding	10	5

01061219	Other	10	10
01061221	Pure-bred breeding	0	0
01061229	Other	10	10
01061310	Pure-bred breeding	0	0
01061390	Other	10	10
01061410	Pure-bred breeding	0	0
01061490	Other	10	10
01061910	Pure-bred breeding	0	0
01061990	Other	10	10
01062011	Crocodiles for cultivation	0	0
01062019	Other	0	0
01062020	For human consumption	10	10
01062090	Other	10	10
01063110	Pure-bred breeding	0	0
01063190	Other	10	10
01063210	Pure-bred breeding	0	0
01063290	Other	10	10
01063310	Pure-bred breeding	0	0
01063390	Other	10	10
01063910	Pure-bred breeding	0	0
01063921	Squabs	10	10
01063923	Teals	10	10
01063929	Other	10	10
01063990	Other	10	10
01064110	Pure-bred breeding	0	0
01064190	Other	10	5
01064910	Pure-bred breeding	0	0
01064990	Other	10	5
01069011	Tadpole and young frogs	0	0
01069019	Other	0	0
01069090	Other	10	10
02011000	Carcasses and half-carcasses	20	15
02012000	Other cuts with bone in	12	15
02013000	Boneless	12	15
02021000	Carcasses and half-carcasses	25	20
02022000	Other cuts with bone in	12	15
02023000	Boneless	12	15
02031110	Sucking pig	20	15
02031190	Other	20	15
02031200	Hams, shoulders and cuts thereof, with bone in	20	15
02031900	Other	20	15
02032110	Sucking pig	12	10
02032190	Other	12	10

02032200	Hams, shoulders and cuts thereof, with bone in	12	10
02032900	Other	12	10
02041000	Carcasses and half-carcasses of lamb, fresh or chilled	15	10
02042100	Carcasses and half-carcasses	23	20
02042200	Other cuts with bone in	15	10
02042300	Boneless	15	10
02043000	Carcasses and half-carcasses of lamb, frozen	15	10
02044100	Carcasses and half-carcasses	23	20
02044200	Other cuts with bone in	12	10
02044300	Boneless	15	10
02045000	Meat of goats	20	15
02050000	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen	20	15
02061000	Of bovine animals, fresh or chilled	12	10
02062100	Tongues	12	10
02062200	Livers	12	10
02062900	Other	12	10
02063000	Of swine, fresh or chilled	20	15
02064100	Livers	20	15
02064900	Other	12	10
02068000	Other, fresh or chilled	20	15
02069000	Other, frozen	18	15
02071100	Not cut in pieces, fresh or chilled	20	15
02071200	Not cut in pieces, frozen	1.3 ¥/Kilogram	15
02071311	With bone	20	15
02071319	Other	20	15
02071321	Midjoint wing	20	15
02071329	Other	20	15
02071411	With bone	0.6 ¥/Kilogram	10
02071419	Other	0.7 ¥/Kilogram	10
02071421	Midjoint wing	0.8 ¥/Kilogram	10
02071422	Chicken claw	0.5 ¥/Kilogram	10
02071429	Other	0.5 ¥/Kilogram	10
02072400	Not cut in pieces, fresh or chilled	20	15
02072500	Not cut in pieces, frozen	20	15
02072600	Cuts and offal, fresh or chilled	20	15
02072700	Cuts and offal, frozen	10	10
02074100	Not cut in pieces, fresh or chilled	20	15
02074200	Not cut in pieces, frozen	20	15
02074300	Fatty livers, fresh or chilled	20	15
02074400	Other, fresh or chilled	20	15
02074500	Other, frozen	20	20

02075100	Not cut in pieces, fresh or chilled	20	15
02075200	Not cut in pieces, frozen	20	15
02075300	Fatty livers, fresh or chilled	20	15
02075400	Other, fresh or chilled	20	15
02075500	Other, frozen	20	15
02076000	Of guinea fowls	20	15
02081010	Meat of rabbits, fresh or chilled, excluding head	20	15
02081020	Meat of rabbits, frozen, excluding head	20	15
02081090	Other	20	15
02083000	Of primates	23	10
02084000	Of 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)	23	10
02085000	Of reptiles (including snakes and turtles)	23	10
02086000	Of camels and other camelids (Camelidae)	23	10
02089010	Squabs	20	15
02089090	Other	23	20
02091000	Of pigs	20	15
02099000	Other	20	15
02101110	Hams and shoulders, with bone in	25	20
02101190	Other	25	20
02101200	Bellies (streaky) and cuts thereof	25	20
02101900	Other	25	20
02102000	Meat of bovine animals	25	20
02109100	Of primates	25	10
02109200	Of whales, dolphins and porpoises (mammals of the order Cetacea); of manatees and dugongs (mammals of the order Sirenia); seals, sea lions and walruses (mammals of the suborder Pinnipedia)	25	10
02109300	Of reptiles (including snakes and turtles)	25	10
02109900	Other	25	20
03011100	Freshwater	17.5	15
03011900	Other	17.5	15
03019110	Fry	0	0
03019190	Other	10.5	10
03019210	Fry	0	0
03019290	Other	10	10
03019310	Fry	0	0
03019390	Other	10.5	10
03019410	Fry	0	0
03019491	Atlantic bluefin tunas (Thunnus thynnus)	10.5	10

03019492	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	10.5	10
03019510	Fry	0	0
03019590	Other	10.5	10
03019911	Of perches	0	0
03019912	Of sturgeon	0	0
03019919	Other	0	0
03019991	Tilapia	10.5	10
03019992	Puffer fish	10.5	10
03019993	Other carp	10.5	10
03019999	Other	10.5	10
03021100	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	12	10
03021300	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	10
03021410	Atlantic salmon (<i>Salmo salar</i>)	10	10
03021420	Danube salmon (<i>Hucho hucho</i>)	10	10
03021900	Other	12	10
03022100	Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus</i> <i>stenolepis</i>)	12	10
03022200	Plaice (<i>Pleuronectes platessa</i>)	12	10
03022300	Sole (<i>Solea</i> spp.)	12	10
03022400	Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	12	10
03022900	Other	12	10
03023100	Albacore or longfinned tunas (<i>Thunnus</i> <i>alalunga</i>)	12	10
03023200	Yellowfin tunas (<i>Thunnus albacares</i>)	12	10
03023300	Skipjack or stripe-bellied bonito	12	10
03023400	Bigeye tunas (<i>Thunnus obesus</i>)	12	10
03023510	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	12	10
03023520	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	12	10
03023600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	12	10
03023900	Other	12	10
03024100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	12	10
03024200	Anchovies (<i>Engraulis</i> spp.)	12	10
03024300	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), <i>sardinella</i> (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	12	10

03024400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	12	10
03024500	Jack and horse mackerel (<i>Trachurus</i> spp.)	12	10
03024600	Cobia (<i>Rachycentron canadum</i>)	12	10
03024700	Swordfish (<i>Xiphias gladius</i>)	12	10
03025100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	12	10
03025200	Haddock (<i>Melanogrammus aeglefinus</i>)	12	10
03025300	Coalfish (<i>Pollachius virens</i>)	12	10
03025400	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	12	10
03025500	Alaska Pollack (<i>Theragra chalcogramma</i>)	12	10
03025600	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	12	10
03025900	Other	12	10
03027100	Tilapias (<i>Oreochromis</i> spp.)	12	10
03027200	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	12	10
03027300	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	12	10
03027400	Eels (<i>Anguilla</i> spp.)	12	10
03027900	Other	12	10
03028100	Dogfish and other sharks	12	10
03028200	Rays and skates (<i>Rajidae</i>)	12	10
03028300	Toothfish (<i>Dissostichus</i> spp.)	12	10
03028400	Seabass (<i>Dicentrarchus</i> spp.)	12	10
03028500	Seabream (<i>Sparidae</i>)	12	10
03028910	Scabber fish (<i>Trichurius</i>)	12	10
03028920	Yellow croaker (<i>Pseudosciaena</i>)	12	10
03028930	Butterfish (<i>Pampus</i>)	12	10
03028940	Puffer fish	12	10
03028990	Other	12	10
03029000	Livers and roes	12	10
03031100	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	10	10
03031200	Other Pacific salmon (<i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	10	10
03031300	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	10

03031400	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	12	10
03031900	Other	10	10
03032300	Tilapias (<i>Oreochromis</i> spp.)	10	10
03032400	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	10	5
03032500	Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	10	5
03032600	Eels (<i>Anguilla</i> spp.)	12	10
03032900	Other	10	5
03033110	Greenland halibut	10	10
03033190	other	10	10
03033200	Plaice (<i>Pleuronectes platessa</i>)	12	10
03033300	Sole (<i>Solea</i> spp.)	12	10
03033400	Turbots (<i>Psetta maxima</i> , <i>Scophthalmidae</i>)	10	10
03033900	Other	10	10
03034100	Albacore or longfinned tunas (<i>Thunnus</i> <i>alalunga</i>)	12	10
03034200	Yellowfin tunas (<i>Thunnus albacares</i>)	12	10
03034300	Skipjack or stripe-bellied bonito	12	20
03034400	Bigeye tunas (<i>Thunnus obesus</i>)	12	10
03034510	Atlantic bluefin tunas (<i>Thunnus thynnus</i>)	12	10
03034520	Pacific bluefin tunas (<i>Thunnus orientalis</i>)	12	10
03034600	Southern bluefin tunas (<i>Thunnus maccoyii</i>)	12	10
03034900	Other	12	10
03035100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	10
03035300	Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), <i>sardinella</i> (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	12	10
03035400	Mackerel (<i>Scomber scombrus</i> , <i>Scomber</i> <i>australasicus</i> , <i>Scomber japonicus</i>)	10	10
03035500	Jack and horse mackerel (<i>Trachurus</i> spp.)	10	5
03035600	Cobia (<i>Rachycentron canadum</i>)	10	5
03035700	Swordfish (<i>Xiphias gladius</i>)	10	10
03036300	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus</i> <i>macrocephalus</i>)	10	10
03036400	Haddock (<i>Melanogrammus aeglefinus</i>)	12	10
03036500	Coalfish (<i>Pollachius virens</i>)	12	10
03036600	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	12	10
03036700	Alaska Pollack (<i>Theragra chalcogramma</i>)	10	10

03036800	Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	10	5
03036900	Other	10	5
03038100	Dogfish and other sharks	12	10
03038200	Rays and skates (<i>Rajidae</i>)	10	5
03038300	Toothfish (<i>Dissostichus</i> spp.)	10	10
03038400	Seabass (<i>Dicentrarchus</i> spp.)	12	10
03038910	Scabber fish (<i>Trichurius</i>)	10	10
03038920	Yellow croaker (<i>Pseudoscaena</i>)	10	10
03038930	Butterfish (<i>Pampus</i>)	10	10
03038990	Other	10	15
03039000	Livers and roes	10	10
03043100	Tilapias (<i>Oreochromis</i> spp.)	12	10
03043200	Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	12	10
03043300	Nile Perch (<i>Lates niloticus</i>)	12	10
03043900	Other	12	10
03044100	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus</i> <i>kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho</i> <i>hucho</i>)	12	10
03044200	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus</i> <i>aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus</i> <i>chrysogaster</i>)	12	10
03044300	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	12	10
03044400	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>	12	10
03044500	Swordfish (<i>Xiphias gladius</i>)	12	10
03044600	Toothfish (<i>Dissostichus</i> spp.)	12	10
03044900	Other	12	10

03045100	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	12	10
03045200	Salmonidae	12	10
03045300	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	12	10
03045400	Swordfish (<i>Xiphias gladius</i>)	12	10
03045500	Toothfish (<i>Dissostichus</i> spp.)	12	10
03045900	Other	12	10
03046100	Tilapias (<i>Oreochromis</i> spp.)	10	10
03046211	Channel catfish (<i>Ictalurus punctatus</i>)	10	10
03046219	Other	10	10
03046290	Other	10	10
03046300	Nile Perch (<i>Lates niloticus</i>)	10	10
03046900	Other	10	10
03047100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	10	10
03047200	Haddock (<i>Melanogrammus aeglefinus</i>)	10	10
03047300	Coalfish (<i>Pollachius virens</i>)	10	10
03047400	Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	10	10
03047500	Alaska Pollack (<i>Theraga chalcogramma</i>)	10	10
03047900	Other	10	10
03048100	Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	10	10
03048200	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	10	10
03048300	Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	10	10
03048400	Swordfish (<i>Xiphias gladius</i>)	10	10
03048500	Toothfish (<i>Dissostichus</i> spp.)	10	10

03048600	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	10	10
03048700	Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	10	10
03048900	Other	10	10
03049100	Swordfish (<i>Xiphias gladius</i>)	10	10
03049200	Toothfish (<i>Dissostichus</i> spp.)	10	10
03049300	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10	10
03049400	Alaska Pollack (<i>Theragra chalcogramma</i>)	10	10
03049500	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, other than Alaska Pollack (<i>Theragra chalcogramma</i>)	10	10
03049900	Other	10	10
03051000	Flours, meals and pellets of fish, fit for human consumption	10	10
03052000	Livers and roes, dried, smoked, salted or in brine	10	10
03053100	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	10	10
03053200	Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	10	10
03053900	Other	10	10
03054110	Atlantic salmon	14	10
03054120	Pacific salmon and Danube salmon	14	10
03054200	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	16	15
03054300	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	14	10

03054400	Tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), Eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	14	10
03054900	Other	14	10
03055100	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	16	15
03055910	Pipefish and hippocampi	2	0
03055990	Other	16	15
03056100	Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	16	15
03056200	Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus Macrocephalus</i>)	16	15
03056300	Anchovies (<i>Engraulis</i> spp.)	16	15
03056400	Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	16	15
03056910	Scabber fish (<i>Trichuri us</i>)	16	15
03056920	Yellow croaker (<i>Pseudosicaena</i>)	16	15
03056930	Butterfish (<i>Pampus</i>)	16	15
03056990	Other	16	15
03057100	Shark fins	15	E
03057200	Fish heads, tails and maws	16	15
03057900	Other	16	15
03061100	Rock lobster and other sea crawfish (<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	10	10
03061200	Lobsters (<i>Homarus</i> spp.)	10	10
03061410	Swimming crab	10	10
03061490	Other	10	15
03061500	Norway lobsters (<i>Nephrops norvegicus</i>)	16	15
03061611	Shelled	8	5
03061612	Other, <i>Northem pandalus</i> (<i>Pandalus</i>)	5	0
03061619	Other	5	0
03061621	Shelled	8	5
03061629	Other	5	0
03061711	Shelled	8	5
03061719	Other	5	0

03061721	Shelled	8	5
03061729	Other	5	0
03061911	Shelled	16	15
03061919	Other	16	15
03061990	Other	16	15
03062110	For cultivation	0	0
03062190	Other	15	10
03062210	For cultivation	0	0
03062290	Other	15	10
03062410	For cultivation	0	0
03062491	Freshwater crabs, live	14	10
03062492	Swimming crab	14	10
03062499	Other	14	10
03062510	For cultivation	0	0
03062590	Other	14	10
03062610	For cultivation	0	0
03062620	Prawns, fresh or chilled	15	10
03062690	Other	12	10
03062710	For cultivation	0	0
03062720	Prawns, fresh or chilled	15	10
03062790	Other	12	10
03062910	For cultivation	0	0
03062990	Other	14	10
03071110	For cultivation	0	0
03071190	Other	14	10
03071900	Other	14	10
03072110	For cultivation	0	0
03072190	Other	14	10
03072900	Other	14	10
03073110	For cultivation	0	0
03073190	Other	14	10
03073900	Other	14	10
03074110	For cultivation	0	0
03074190	Other	12	10
03074900	Other	12	20
03075100	Live, fresh or chilled	17	15
03075900	Other	17	15
03076010	For cultivation	0	0
03076090	Other	14	10
03077110	For cultivation	0	0
03077191	Clams	14	10
03077199	Other	14	10
03077910	Clams	10	10

03077990	Other	10	15
03078110	For cultivation	0	0
03078190	Other	14	10
03078900	Other	10	10
03079110	For cultivation	0	0
03079190	Other	14	10
03079900	Other	10	20
03081110	For cultivation	0	0
03081190	Other	14	10
03081900	Other	10	10
03082110	For cultivation	0	0
03082190	Other	14	10
03082900	Other	10	15
03083011	For cultivation	0	0
03083019	Other	14	10
03083090	Other	10	15
03089011	For cultivation	0	0
03089012	Clamworm	14	10
03089019	Other	14	10
03089090	Other	10	15
04011000	Of a fat content, by weight, not exceeding 1%	15	E
04012000	Of a fat content, by weight, exceeding 1% but not exceeding 6%	15	E
04014000	Of a fat content, by weight, exceeding 6% but not exceeding 10%	15	E
04015000	Of a fat content, by weight, exceeding 10%	15	E
04021000	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5 %	10	E
04022100	Not containing added sugar or other sweetening matter	10	E
04022900	Other	10	E
04029100	Not containing added sugar or other sweetening matter	10	E
04029900	Other	10	E
04031000	Yogurt	10	E
04039000	Other	20	E
04041000	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	6	15
04049000	Other	20	15
04051000	Butter	10	15
04052000	Dairy spreads	10	15
04059000	Other	10	15
04061000	Fresh (unripened or uncured) cheese, including whey cheese, and curd	12	15

04062000	Grated or powdered cheese, of all kinds	12	15
04063000	Processed cheese, not grated or powdered	12	15
04064000	Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	15	15
04069000	Other cheese	12	15
04071100	Of fowls of the species <i>Gallus domesticus</i>	0	0
04071900	Other	0	0
04072100	Of fowls of the species <i>Gallus domesticus</i>	20	15
04072900	Other	20	15
04079010	Salted egg	20	15
04079020	Lime preserved eggs	20	15
04079090	Other	20	15
04081100	Dried	20	15
04081900	Other	20	15
04089100	Dried	20	15
04089900	Other	20	15
04090000	Natural honey	15	15
04100010	Salanganes nests	25	10
04100041	Pure royal jelly	15	10
04100042	Pure royal jelly, in powder	15	10
04100043	Bee pollen	20	15
04100049	Other	20	15
04100090	Other	20	15
05010000	Human hair, unworked, whether or not washed or scoured; waste of human hair	15	10
05021010	Bristles	20	15
05021020	Hair	20	15
05021030	Waste	20	15
05029011	Goat hair	20	15
05029012	Weasel tail hair	20	15
05029019	Other	20	15
05029020	Waste	20	15
05040011	Hog casings, salted	20	15
05040012	Sheep casings, salted	18	15
05040013	Goat casings, salted	18	15
05040014	Hog fat-ends, salted	20	15
05040019	Other	18	15
05040021	Cold, frozen gizzard	1.3 ¥ /Kilogram	15
05040029	Other	20	15
05040090	Other	20	15
05051000	Feathers of a kind used for stuffing; down	10	10
05059010	Powder and waste of feathers or parts of feathers	10	10

05059090	Other	10	10
05061000	Ossein and bones treated with acid	12	10
05069011	Of bovine and sheep	12	10
05069019	Other	12	10
05069090	Other	12	10
05071000	Ivory; ivory powder and waste	10	10
05079010	Antelope horns and powder or waste thereof	3	0
05079020	Pilose antlers and powder thereof	11	10
05079090	Other	10	10
05080010	Powder and waste	12	10
05080090	Other	12	10
05100010	Bezoar	3	0
05100020	Ambergris, castoreum and civet	7	0
05100030	Musk	7	0
05100040	Cantharides	7	0
05100090	Other	6	0
05111000	Bovine semen	0	0
05119111	fertilized fish eggs	12	5
05119119	Other	12	10
05119190	Other	12	10
05119910	Animal semen, other than bovine semen	0	0
05119920	Animal embryo	0	0
05119930	Silkworm graine	0	0
05119940	Horsehair and horsehair waste, whether or not put up as a layer with or without supporting material	15	10
05119990	Other	12	10
06011010	Stigma croci corms	4	0
06011021	Seed	0	0
06011029	Other	5	0
06011091	Seed	0	0
06011099	Other	5	0
06012000	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	15	10
06021000	Unrooted cuttings and slips	0	0
06022010	Seedlings	0	0
06022090	Other	10	10
06023010	Seedlings	0	0
06023090	Other	15	10
06024010	Seedlings	0	0
06024090	Other	15	10
06029010	Mushroom spawn	0	0
06029091	Seedlings	0	0

06029092	Orchid	10	10
06029093	Chrysanthemum	10	10
06029094	Lily	10	10
06029095	Carnation	10	10
06029099	Other	10	10
06031100	Roses	10	10
06031200	Carnations	10	10
06031300	Orchids	10	10
06031400	Chrysanthemums	10	10
06031500	Lilies (<i>Lilium</i> spp.)	10	10
06031900	Other	10	10
06039000	Other	23	20
06042010	Mosses and lichens	23	10
06042090	Other	10	10
06049010	Mosses and lichens	23	10
06049090	Other	10	10
07011000	Seeds	13	10
07019000	Other	13	10
07020000	Tomatoes, fresh or chilled	13	10
07031010	Onions	13	10
07031020	Shallots	13	10
07032010	Garlic bulbs	13	10
07032020	Garlic stems, garlic seedlings	13	10
07032090	Other	13	10
07039010	Leeks	13	10
07039020	Scallion	13	10
07039090	Other	13	10
07041000	Cauliflowers and headed broccoli	10	10
07042000	Brussels sprouts	13	10
07049010	Cabbage (<i>Brassica oleracea</i> var. <i>capitata</i>)	13	10
07049020	Cabbage (<i>Brassica oleracea</i> var. <i>italica</i>)	13	10
07049090	Other	13	10
07051100	Cabbage lettuce (head lettuce)	10	10
07051900	Other	10	10
07052100	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	13	10
07052900	Other	13	10
07061000	Carrots and turnips	13	10
07069000	Other	13	10
07070000	Cucumbers and gherkins, fresh or chilled	13	10
07081000	Peas (<i>Pisum sativum</i>)	13	10
07082000	Beans (<i>Vigna</i> spp., <i>Phaseolus</i> spp.)	13	10
07089000	Other leguminous vegetables	13	10
07092000	Asparagus	13	10

07093000	Aubergines (egg-plants)	13	10
07094000	Celery other than celeriac	10	10
07095100	Mushrooms of the genus <i>Agaricus</i>	13	10
07095910	Sungmo	13	10
07095920	Shiitake	13	10
07095930	Winter mushroom	13	10
07095940	Paddy Straw mushroom	13	10
07095950	<i>Tricholoma mongolicum</i> Imai	13	10
07095960	Truffle	13	10
07095990	Other	13	10
07096000	Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	13	10
07097000	Spinach, New Zealand spinach and orache spinach (garden spinach)	13	10
07099100	Globe artichokes	13	10
07099200	Olives	13	10
07099300	Pumpkins, squash and gourds (<i>Cucurbita</i> spp.)	13	10
07099910	Bamboo shoots	13	10
07099990	Other	13	10
07101000	Potatoes	13	10
07102100	Peas (<i>Pisum sativum</i>)	13	10
07102210	Adzuki beans	13	10
07102290	Other	13	10
07102900	Other	13	10
07103000	Spinach, New Zealand spinach and orache spinach (garden spinach)	13	10
07104000	Sweet corn	10	10
07108010	Sungmo	13	10
07108020	Garlic stems, garlic seedlings	13	10
07108030	Garlic bulbs	13	10
07108040	<i>Boletus</i> (<i>Porcini</i>)	13	10
07108090	Other	13	10
07109000	Mixtures of vegetables	10	10
07112000	Olives	13	10
07114000	Cucumbers and gherkins	13	10
07115112	White mushroom	13	10
07115119	Other	13	10
07115190	Other	13	10
07115911	Sungmo	13	10
07115919	Other	13	10
07115990	Other	13	10
07119031	Bamboo shoots	13	10
07119034	Garlic	13	10
07119039	Other	13	10

07119090	Other	13	10
07122000	Onions	13	10
07123100	Mushrooms of the genus <i>Agaricus</i>	13	10
07123200	Wood ears (<i>Auricularia</i> spp.)	13	10
07123300	Jelly fungi (<i>Tremella</i> spp.)	13	10
07123910	Shiitake	13	10
07123920	Winter mushroom	13	10
07123930	Paddy straw mushroom	13	10
07123940	<i>Tricholoma mongolicum</i> Imai	13	10
07123950	<i>Boletus</i> ; <i>Porcini</i>	13	10
07123990	Other	13	10
07129010	Bamboo shoots	13	10
07129020	Osmund	13	10
07129030	Day lily flowers	13	10
07129040	Wild brake	13	10
07129050	Garlic	13	10
07129060	<i>Capsicum annuum</i> Var. <i>grossum</i>	13	10
07129091	Horseradish	13	10
07129099	Other	13	10
07131010	Seed	0	0
07131090	Other	5	0
07132010	Seed	0	0
07132090	Other	7	0
07133110	Seed	0	0
07133190	Other	3	0
07133210	Seed	0	0
07133290	Other	3	0
07133310	Seed	0	0
07133390	Other	7.5	0
07133400	Bambara beans (<i>Vigna subterranea</i> or <i>Voandzeia subterranea</i>)	7	0
07133500	Cow peas (<i>Vigna unguiculata</i>)	7	0
07133900	Other	7	0
07134010	Seed	0	0
07134090	Other	7	0
07135010	Seed	0	0
07135090	Other	7	0
07136010	Seed	0	0
07136090	Other	7	0
07139010	Seed	0	0
07139090	Other	7	0
07141010	Fresh	10	5
07141020	Dried	5	0
07141030	Chilled or frozen	10	10

07142011	For cultivation	0	0
07142019	Other	13	10
07142020	Dried	13	10
07142030	Chilled or frozen	13	10
07143000	Yams (<i>Dioscorea</i> spp.)	13	10
07144000	Taro (<i>Colocasia</i> spp.)	13	10
07145000	Yautia (<i>Xanthosoma</i> spp.)	13	10
07149010	Water chestnut	13	10
07149021	For cultivation	0	0
07149029	Other	13	10
07149090	Other	13	10
08011100	Desiccated	12	5
08011200	In the inner shell (endocarp)	12	5
08011910	Seedlings	0	0
08011990	Other	12	5
08012100	In shell	10	5
08012200	Shelled	10	5
08013100	In shell	20	10
08013200	Shelled	10	10
08021100	In shell	24	10
08021200	Shelled	10	10
08022100	In shell	25	20
08022200	Shelled	10	10
08023100	In shell	25	20
08023200	Shelled	20	15
08024110	Chestnuts (<i>Castanea</i> spp.)	25	E
08024190	Other	25	20
08024210	Chestnuts (<i>Castanea</i> spp.)	25	20
08024290	Other	25	20
08025100	In shell	10	10
08025200	Shelled	10	10
08026110	For cultivation	0	0
08026190	Other	24	10
08026200	Shelled	24	10
08027000	Kola nuts (<i>Cola</i> spp.)	24	20
08028000	Areca nuts	10	10
08029020	Ginkgo nuts	25	20
08029030	Pine-nuts, shelled	25	20
08029090	Other	24	20
08031000	Plantains	10	10
08039000	Other	10	10
08041000	Dates	15	10
08042000	Figs	30	20

08043000	Pineapples	12	10
08044000	Avocados	25	20
08045010	Guavas	15	10
08045020	Mangoes	15	10
08045030	Mangosteens	15	10
08051000	Oranges	11	10
08052010	Chiao-Kan	12	10
08052020	Latifolia Citrus	12	10
08052090	Other	12	10
08054000	Grapefruit, including pomelos	12	10
08055000	Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia)	11	10
08059000	Other	30	20
08061000	Fresh	13	10
08062000	Dried	10	10
08071100	Watermelons	25	20
08071910	Hami melons	12	10
08071920	Cantaloupe and Galia melons	12	10
08071990	Other	12	10
08072000	Papaws (papayas)	25	10
08081000	Apples	10	10
08083010	Ya pears, Hsueh pears	12	10
08083020	Xiang pears	12	10
08083090	Other	10	10
08084000	Quinces	16	15
08091000	Apricots	25	20
08092100	Sour cherries (Prunus cerasus)	10	10
08092900	Other	10	10
08093000	Peaches, including nectarines	10	10
08094000	Plums and sloes	10	10
08101000	Strawberries	14	10
08102000	Raspberries, blackberries, mulberries and loganberries	25	20
08103000	Black, white or red currants and gooseberries	25	20
08104000	Cranberries, bilberries and other fruits of the genus Vaccinium	30	20
08105000	Kiwifruit	20	15
08106000	Durian	20	10
08107000	Persimmons	20	15
08109010	Lychee	30	20
08109030	Longan	12	10
08109040	Rambutan	20	10
08109050	Sugar apple	20	10
08109060	Carambola	20	15

08109070	Wax apple	20	10
08109080	Dragon fruit	20	10
08109090	Other	20	15
08111000	Strawberries	30	20
08112000	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	30	20
08119010	Chestnuts, in shell	30	20
08119090	Other	30	20
08121000	Cherries	30	20
08129000	Other	25	20
08131000	Apricots	25	20
08132000	Prunes	25	20
08133000	Apples	25	20
08134010	Longans and longan pulps	20	10
08134020	Persimmons	25	20
08134030	Red jujubes	25	20
08134040	Preserved litchi	25	10
08134090	Other	25	20
08135000	Mixtures of nuts or dried fruits of this Chapter	18	15
08140000	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	25	20
09011100	Not decaffeinated	8	5
09011200	Decaffeinated	8	5
09012100	Not decaffeinated	15	10
09012200	Decaffeinated	15	10
09019010	Coffee husks and skins	10	10
09019020	Coffee substitutes containing coffee	30	20
09021010	Flavoured	15	10
09021090	Other	15	10
09022010	Flavoured	15	10
09022090	Other	15	10
09023010	Oolong tea	15	10
09023020	Pu-er tea	15	10
09023090	Other	15	10
09024010	Oolong tea	15	10
09024020	Pu-er tea	15	10
09024090	Other	15	10
09030000	Mate	10	10
09041100	Neither crushed nor ground	20	15
09041200	Crushed or ground	20	15
09042100	Dried, neither crushed nor ground	20	15

09042200	Crushed or ground	20	15
09051000	Neither crushed nor ground	15	10
09052000	Crushed or ground	15	10
09061100	Cinnamon (<i>Cinnamomum zeylanicum</i> Blume)	5	0
09061900	Other	5	0
09062000	Crushed or ground	15	10
09071000	Neither crushed nor ground	3	0
09072000	Crushed or ground	3	0
09081100	Neither crushed nor ground	8	5
09081200	Crushed or ground	8	5
09082100	Neither crushed nor ground	8	5
09082200	Crushed or ground	8	5
09083100	Neither crushed nor ground	3	0
09083200	Crushed or ground	3	0
09092100	Neither crushed nor ground	15	10
09092200	Crushed or ground	15	10
09093100	Neither crushed nor ground	15	10
09093200	Crushed or ground	15	10
09096110	Star aniseed	20	15
09096190	Other	15	10
09096210	Star aniseed	20	15
09096290	Other	15	10
09101100	Neither crushed nor ground	15	10
09101200	Crushed or ground	15	10
09102000	Saffron	2	0
09103000	Turmeric (<i>curcuma</i>)	15	10
09109100	Mixtures referred to in Note 1 (b) to this Chapter	15	10
09109900	Other	15	10
10011100	Seed	65	E
10011900	Other	65	E
10019100	Seed	65	E
10019900	Other	65	E
10021000	Seed	0	0
10029000	Other	3	0
10031000	Seed	0	0
10039000	Other	3	0
10041000	Seed	0	0
10049000	Other	2	0
10051000	Seed	20	E
10059000	Other	65	E
10061011	Long grain	65	E
10061019	Other	65	E
10061091	Long grain	65	E

10061099	Other	65	E
10062010	Long grain	65	E
10062090	Other	65	E
10063010	Long grain	65	E
10063090	Other	65	E
10064010	Long grain	65	E
10064090	Other	65	E
10071000	Seed	0	0
10079000	Other	2	0
10081000	Buckwheat	2	0
10082100	Seed	2	0
10082900	Other	2	0
10083000	Canary seeds	2	0
10084010	Seed	0	0
10084090	Other	3	0
10085010	Seed	0	0
10085090	Other	3	0
10086010	Seed	0	0
10086090	Other	3	0
10089010	Seed	0	0
10089090	Other	3	0
11010000	Wheat or maslin flour	65	E
11022000	Maize (corn) flour	40	E
11029011	Of long grain	40	E
11029019	Other	40	E
11029090	Other	5	0
11031100	Of wheat	65	E
11031300	Of maize (corn)	65	E
11031910	Of oats	5	0
11031921	Of long grain	10	E
11031929	Other	10	E
11031990	Other	5	0
11032010	Of wheat	65	E
11032090	Of other cereals	20	15
11041200	Of oats	20	15
11041910	Of barley	20	15
11041990	Other	20	15
11042200	Of oats	20	15
11042300	Of maize (corn)	65	E
11042910	Of barley	65	E
11042990	Other	20	15
11043000	Germ of cereals, whole, rolled, flaked or ground	20	15
11051000	Flour, meal and powder	15	10

11052000	Flakes, granules and pellets	15	10
11061000	Of the dried leguminous vegetables of heading No.07.13	10	10
11062000	Of sago or of roots or tubers of head-ing No.07.14	20	15
11063000	Of the products of Chapter 8	20	15
11071000	Not roasted	10	10
11072000	Roasted	10	10
11081100	Wheat starch	20	15
11081200	Maize (corn) starch	20	15
11081300	Potato starch	15	10
11081400	Manioc (cassava) starch	10	10
11081900	Other starches	20	15
11082000	Inulin	20	10
11090000	Wheat gluten, whether or not dried	18	15
12011000	Seed	0	0
12019010	Yellow soya beans	3	0
12019020	Black soya beans	3	0
12019030	Green soya beans	3	0
12019090	Other	3	0
12023000	Seed	0	0
12024100	In shell	15	10
12024200	Shelled, whether or not broken	15	10
12030000	Copra	15	10
12040000	Linseed, whether or not broken	15	10
12051010	Seed	0	0
12051090	Other	9	5
12059010	Seed	0	0
12059090	Other	9	5
12060010	Seed	0	0
12060090	Other	15	10
12071010	Seed	0	0
12071090	Other	10	10
12072100	Seed	0	0
12072900	Other	15	10
12073010	Seed	0	0
12073090	Other	15	10
12074010	For cultivation	0	0
12074090	Other	10	10
12075010	For cultivation	0	0
12075090	Other	15	10
12076010	Seed	0	0
12076090	Other	20	15
12077010	Seed	0	0

12077091	Black	20	15
12077092	Red	20	15
12077099	Other	30	20
12079100	Poppy seeds	20	15
12079910	Seed	0	0
12079991	Shea nuts (karite nuts)	20	15
12079999	Other	10	10
12081000	Of soya beans	9	5
12089000	Other	15	10
12091000	Sugar beet seeds	0	0
12092100	Lucerne (alfalfa) seeds	0	0
12092200	Clover (<i>Trifolium</i> spp.) seeds	0	0
12092300	Fescue seeds	0	0
12092400	Kentucky blue grass (<i>Poa pratensis</i> L.) seeds	0	0
12092500	Rye grass (<i>Lolium multiflorum</i> Lam., <i>Lolium perenne</i> L.) seeds	0	0
12092910	Beet seed, excluding sugar beet seeds	0	0
12092990	Other	0	0
12093000	Seeds of herbaceous plants cultivated principally for their flowers	0	0
12099100	Vegetable seeds	0	0
12099900	Other	0	0
12101000	Hop cones, neither ground nor powdered nor in the form of pellets	20	15
12102000	Hop cones, ground, powdered or in the form of pellets; lupulin	10	10
12112010	American ginseng	7.5	0
12112020	Wild ginseng (other than American ginseng)	20	15
12112091	Fresh	20	15
12112099	Other	20	E
12113000	Coca leaf	9	5
12114000	Poppy straw	9	5
12119011	<i>Radix angelicae sinensis</i>	6	0
12119012	<i>Radix pseudoginseng</i>	6	0
12119013	<i>Radix codonopsitis pilosulae</i>	6	0
12119014	<i>Rhizoma coptidis</i>	6	0
12119015	<i>Flos chrysanthemi</i>	6	0
12119016	<i>Cordyceps sinensis</i>	6	0
12119017	<i>Bulbs fritillariae thunbergii</i>	6	0
12119018	<i>Rhizoma ligustici</i>	6	0
12119019	<i>Rhizoma pinelliae</i>	6	0
12119021	<i>Radix albus paeoniae lactiflorae</i>	6	0
12119022	<i>Rhizoma gastrodiae</i>	6	0
12119023	<i>Radix astragali</i>	6	0

12119024	Rhubarb	6	0
12119025	Rhizoma atractylodis macrocephalae	6	0
12119026	Radix rehmanniae	6	0
12119027	Flos sophorae	6	0
12119028	Cortex eucommiae	6	0
12119029	Poria	6	0
12119031	Fructus lycii	6	0
12119032	Bantaroï seeds	6	0
12119033	Lignum aquilariae agallochae	3	0
12119034	Adenophora axilliflora	6	0
12119035	Southernwood	6	0
12119036	Liquorice roots	6	0
12119037	Radix scutellariae	6	0
12119039	Other	6	0
12119050	Of a kind used primarily in perfumery	8	5
12119091	Derris roots and pyrethrum	3	0
12119099	Other	9	5
12122110	Sea tangle	20	15
12122120	Blackmoss	20	15
12122131	Dried	15	10
12122132	Fresh	15	10
12122139	Other	15	10
12122141	Dried	15	10
12122142	Fresh	15	10
12122149	Other	15	10
12122161	Dried	15	10
12122169	Other	15	10
12122171	Dried	15	10
12122179	Other	15	10
12122190	Other	15	10
12122900	Other	15	5
12129100	Sugar beet	20	15
12129200	Locust beans	20	15
12129300	Sugar cane	20	10
12129400	Chicory roots	20	15
12129911	Bitter apricot kernels	20	15
12129912	Sweet apricot kernels	20	15
12129919	Other	20	15
12129993	Pumpkin seeds	20	15
12129994	Lotus seeds (Semen Nelumbinis)	20	15
12129999	Other	30	E
12130010	Cereal straw, unprepared	12	10
12130090	Other	12	10

12141000	Lucerne (alfalfa) meal and pellets	5	0
12149000	Other	9	5
13012000	Gum Arabic	15	10
13019010	Gum tragacanth	15	10
13019020	Olibanum, myrrh and dragon's blood	3	0
13019030	Asafoetida	3	0
13019040	Pine-resin	15	10
13019090	Other	15	10
13021100	Opium	0	0
13021200	Of liquorice	6	0
13021300	Of hops	10	10
13021910	Crude lacquer	20	15
13021920	Azadirachtin	3	0
13021930	Of pyrethrum or of the roots of plants containing rotenone	3	0
13021940	Ginkgo	20	15
13021990	Other	20	15
13022000	Pectic substances, pectinates and pectates	20	15
13023100	Agar-agar	10	10
13023200	Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	15	10
13023911	Carrageenan	15	10
13023912	Algin	15	10
13023919	Other	15	10
13023990	Other	15	10
14011000	Bamboos	10	10
14012000	Rattans	10	10
14019010	Cereal straw(other than wheat straw)	10	10
14019020	Reeds	10	10
14019031	Mat rush	10	10
14019039	Other	10	10
14019090	Other	10	10
14042000	Cotton linters	4	0
14049010	Raw vegetable materials of a kind used primarily in dyeing or tanning	5	0
14049090	Other	15	10
15011000	Lard	10	10
15012000	Other pig fat	10	10
15019000	Other	10	10
15021000	Tallow	8	5
15029000	Other	8	5

15030000	Lard stearin, lard oil, oleostearin, oleoil and tallow oil, not emulsified or mixed or otherwise prepared	10	10
15041000	Fish-liver oils and their fractions	12	10
15042000	Fats and oils and their fractions, of fish, other than liver oils	12	10
15043000	Fats and oils and their fractions, of marine mammals	14.4	10
15050000	Wool grease and fatty substances derived therefrom (including lanolin)	20	15
15060000	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	20	15
15071000	Crude oil whether or not degummed	9	E
15079000	Other	9	E
15081000	Crude oil	10	E
15089000	Other	10	E
15091000	Virgin	10	10
15099000	Other	10	10
15100000	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 No.15.09	10	10
15111000	Crude oil	9	E
15119010	Palm olein	9	E
15119020	Palm stearin	8	E
15119090	Other	9	E
15121100	Crude oil	9	E
15121900	Other	9	E
15122100	Crude oil, whether or not gossypol has been removed	10	E
15122900	Other	10	E
15131100	Crude oil	9	5
15131900	Other	9	5
15132100	Crude oil	9	5
15132900	Other	9	5
15141100	Crude oil	9	E
15141900	Other	9	E
15149110	Rape oil	9	E
15149190	Mustard oil	9	E
15149900	Other	9	E
15151100	Crude oil	15	10
15151900	Other	15	10
15152100	Crude oil	10	E

15152900	Other	10	E
15153000	Castor oil and its fractions	10	10
15155000	Sesame oil and its fractions	12	10
15159010	Jobba oil and its fractions	20	15
15159020	Neem oil and its fractions	20	15
15159030	Tung oil and its fractions	20	15
15159090	Other	20	E
15161000	Animal fats and oils and fractions thereof	5	0
15162000	Vegetable fats and oils and fractions thereof	25	E
15171000	Margarine, excluding liquid margarine	30	E
15179010	Shortening	25	E
15179090	Other	25	E
15180000	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 No. 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	10	20
15200000	Glycerol, crude; glycerol waters and glycerol lyes	20	15
15211000	Vegetable waxes	20	15
15219010	Beeswax	20	15
15219090	Other	20	15
15220000	Degras; residues resulting from the treatment of fatty substances of animal or vegetable waxes	20	15
16010010	Sausages and similar products coated with natural casings	15	10
16010020	Other sausages and similar products	15	10
16010030	Food preparations based on sausages and similar products	15	10
16021000	Homogenized preparations	15	10
16022000	Of liver of any animal	15	10
16023100	Of turkeys	15	10
16023210	In airtight containers	15	10
16023291	Chicken breast filets	15	10
16023292	Chicken leg meat	15	10
16023299	Other	15	10
16023910	In airtight containers	15	10
16023991	Of duck	15	10
16023999	Other	15	10
16024100	Hams and cuts thereof	15	10

16024200	Shoulders and cuts thereof	15	10
16024910	In airtight containers	15	10
16024990	Other	15	10
16025010	In airtight containers	12	10
16025090	Other	12	10
16029010	In airtight containers	15	10
16029090	Other	15	10
16030000	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	23	20
16041110	Atalantic salmon	12	10
16041190	Other	12	10
16041200	Herrings	12	10
16041300	Sardines, sardinella and brisling or sprats	5	0
16041400	Tunas, skipjack and bonito(Sarda spp.)	5	0
16041500	Mackerel	12	10
16041600	Anchovies	12	10
16041700	Eels	12	10
16041920	Tilapia	12	10
16041931	Channel catfish (Ictalurus punctatus)	12	10
16041939	Other	12	10
16041990	Other	12	10
16042011	Shark fin	12	E
16042019	Other	12	10
16042091	Shark fin	12	E
16042099	Other	12	10
16043100	Caviar	12	10
16043200	Caviar substitutes	12	10
16051000	Crab	5	0
16052100	Not in airtight container	5	0
16052900	Other	5	0
16053000	Lobster	5	0
16054011	Shelled	5	0
16054019	Other	5	0
16054090	Other	5	0
16055100	Oysters	5	0
16055200	Scallops, including queen scallops	5	0
16055300	Mussels	5	0
16055400	Cuttle fish and squid	5	0
16055500	Octopus	5	0
16055610	Clams	5	0
16055620	Cockles and arkshells	5	0
16055700	Abalone	5	0
16055800	Snails, other than sea snails	5	0

16055900	Other	5	0
16056100	Sea cucumbers	5	0
16056200	Sea urchins	5	0
16056300	Jellyfish	15	10
16056900	Other	5	0
17011200	Beet sugar	50	E
17011300	Cane sugar specified in Subheading Note 2 to this Chapter	50	E
17011400	Other cane sugar	50	E
17019100	Containing added flavouring or colouring matter	50	E
17019910	Granulated sugar	50	E
17019920	Superfine sugar	50	E
17019990	Other	50	E
17021100	Containing by weight 99% or more lactose, expressed as anhydrous lactose, calculated on the dry matter	10	10
17021900	Other	10	10
17022000	Maple sugar and maple syrup	30	20
17023000	Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20% by weight of fructose	30	E
17024000	Glucose and glucose syrup, containing in the dry state at least 20% but less than 50% by weight of fructose	30	E
17025000	Chemically pure fructose	30	E
17026000	Other fructose and fructose syrup, containing in the dry state more than 50% by weight of fructose	30	E
17029000	Other, including invert sugar	30	E
17031000	Cane molasses	8	5
17039000	Other	8	5
17041000	Chewing gum, whether or not sugarcoated	12	E
17049000	Other	10	20
18010000	Cocoa beans, whole or broken, raw or roasted	8	5
18020000	Cocoa shells, husks, skins and other cocoa waste	10	10
18031000	Not defatted	10	10
18032000	Wholly or partly defatted	10	10
18040000	Cocoa butter, fat and oil	22	20
18050000	Cocoa powder, not containing added sugar or other sweetening matter	15	10
18061000	Cocoa powder, containing added sugar or other sweetening matter	10	10

18062000	Other preparations in blocks, slabs or bars weighing more than 2kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2kg	10	10
18063100	Filled	8	15
18063200	Not filled	10	15
18069000	Other	8	15
19011000	Preparations for infant use, put up for retail sale	15	E
19012000	Mixes and doughs for the preparation of bakers' wares of heading No.19.05	25	20
19019000	Other	10	15
19021100	Containing eggs	15	10
19021900	Other	15	15
19022000	Stuffed pasta, whether or not cooked or otherwise prepared	15	15
19023010	Rice vermicelli, cooked	15	10
19023020	Bean vermicelli, cooked	15	10
19023030	Instant noodle	15	20
19023090	Other	15	15
19024000	Couscous	25	20
19030000	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	15	10
19041000	Prepared foods obtained by the swelling or roasting of cereals or cereal products	25	20
19042000	Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	30	20
19043000	Bulgur wheat	30	20
19049000	Other	30	20
19051000	Crispbread	20	15
19052000	Gingerbread and the like	20	15
19053100	Sweet biscuits	15	15
19053200	Waffles and wafers	15	15
19054000	Rusks, toasted bread and similar toasted products	20	15
19059000	Other	20	20
20011000	Cucumbers and gherkins	25	20
20019010	Garlic	25	20
20019090	Other	25	20
20021010	In airtight containers	19	15
20021090	Other	25	20

20029011	Tomato paste, in airtight containers, weighing not more than 5kg	20	15
20029019	Tomato paste, in airtight containers, weighing more than 5kg	20	10
20029090	Other	18	15
20031011	Small white agaric	25	10
20031019	Other	25	10
20031090	Other	25	10
20039010	In airtight containers	25	10
20039090	Other	25	10
20041000	Potatoes	13	10
20049000	Other vegetables and mixtures of vegetables	25	10
20051000	Homogenized vegetables	25	10
20052000	Potatoes	15	10
20054000	Peas (<i>Pisum sativum</i>)	25	10
20055111	red bean paste	25	10
20055119	Other	25	20
20055191	red bean paste	25	10
20055199	Other	25	20
20055910	In airtight containers	25	10
20055990	Other	25	10
20056010	In airtight containers	25	10
20056090	Other	25	10
20057000	Olives	10	10
20058000	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	10	10
20059110	In airtight containers	25	10
20059190	Other	25	10
20059910	Water chestnut, in airtight containers	25	10
20059920	Broad beans, in airtight containers	25	10
20059940	Hot pickled mustard tubers	25	10
20059950	Chueh tsai (fiddle-head), salted	25	10
20059960	Scallion, salted	25	10
20059991	In airtight containers	25	20
20059999	Other	25	20
20060010	Preserved jujubes	30	20
20060020	Preserved olives	30	20
20060090	Other	30	20
20071000	Homogenized preparations	30	20
20079100	Citrus fruit	30	20
20079910	In airtight containers	5	0
20079990	Other	5	0
20081110	Ground-nut kernels, in airtight containers	30	20
20081120	Roasted ground-nuts	30	20
20081130	Ground-nuts butter	30	20

20081190	Other	30	20
20081910	Walnut meats, in airtight containers	20	15
20081920	Other nuts, in airtight containers	13	10
20081991	Chestnut seed	10	10
20081992	Sesames	10	10
20081999	Other	10	10
20082010	In airtight containers	15	10
20082090	Other	15	10
20083010	In airtight containers	20	15
20083090	Other	20	20
20084010	In airtight containers	20	15
20084090	Other	20	15
20085000	Apricots	20	15
20086010	In airtight containers	20	15
20086090	Other	20	15
20087010	In airtight containers	10	10
20087090	Other	20	15
20088000	Strawberries	15	10
20089100	Palm hearts	5	0
20089300	Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	15	10
20089700	Mixtures	10	10
20089910	Lychee can	20	15
20089920	Longan can	15	10
20089931	Seasoned laver	15	20
20089932	Salted sea tangle	15	10
20089933	Salted undaria pinnatifida	15	10
20089939	Other	15	10
20089990	Other	15	10
20091100	Frozen	7.5	5
20091200	Not frozen, of a Brix value not exceeding 20	30	20
20091900	Other	30	20
20092100	Of a Brix value not exceeding 20	15	10
20092900	Other	15	10
20093110	Lemon juice	18	15
20093190	Other	18	15
20093910	Lemon juice	18	15
20093990	Other	18	15
20094100	Of a Brix value not exceeding 20	10	10
20094900	Other	10	10
20095000	Tomato juice	30	20
20096100	Of a Brix value not exceeding 30	20	15
20096900	Other	20	15
20097100	Of a Brix value not exceeding 20	20	15

20097900	Other	20	15
20098100	Cranberry (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>) juice	20	15
20098912	Mango juice	20	15
20098913	Passion-fruit juice	20	15
20098914	Guava juice	20	15
20098919	Other	20	15
20098920	Vegetable juice	20	15
20099010	Of fruit juices	20	15
20099090	Other	20	15
21011100	Extracts, essences and concentrates	17	15
21011200	Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	30	20
21012000	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	32	E
21013000	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	32	20
21021000	Active yeasts	25	20
21022000	Inactive yeasts; other single-cell micro- organisms, dead	25	20
21023000	Prepared baking powders	25	20
21031000	Soya sauce	28	20
21032000	Tomato ketchup and other tomato sauces	15	10
21033000	Mustard flour and meal and prepared mustard	15	10
21039010	Gourmet powder	21	20
21039020	Aromatic bitters, 44.2%~49.2% of which is alcoholic strength by volume, 1.5%~6% of which is spices and various ingredients by weight and 4%~10% of which is sugar by weight	21	20
21039090	Other	21	20
21041000	Soups and broths and preparations therefor	15	10
21042000	Homogenized composite food preparations	32	20
21050000	Ice cream and other edible ice, whether or not containing cocoa	19	E
21061000	Protein concentrates and textured protein substances	10	10
21069010	Beverage bases	35	20
21069020	Compound alcoholic preparations of a kind used for the manufacture of beverages	20	15
21069030	Royal jelly, put up as tonic essences	3	0

21069040	Coconut juice	10	10
21069090	Other	20	PR-8
22011010	Mineral waters	20	20
22011020	Aerated waters	20	15
22019010	Natural waters	10	10
22019090	Other	10	10
22021000	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	20	20
22029000	Other	35	20
22030000	Beer made from malt	0	0
22041000	Sparkling wine	14	10
22042100	In containers holding 2 L or less	14	10
22042900	Other	20	15
22043000	Other grape must	30	20
22051000	In containers holding 2 L or less	65	20
22059000	Other	65	20
22060010	Chinese rice wine	40	20
22060090	Other	40	20
22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	40	20
22072000	Ethyl alcohol and other spirits, denatured, of any strength	30	20
22082000	Spirits obtained by distilling grape wine or grape marc	10	10
22083000	Whiskies	10	10
22084000	Rum and other spirit obtained by distilling fermented sugarcane products	10	10
22085000	Gin and geneva	10	10
22086000	Vodka	10	10
22087000	Liqueurs and cordials	10	10
22089010	Tequila, Mezcal	10	10
22089020	Chinese distilled spirits	10	10
22089090	Other	10	20
22090000	Vinegar and substitutes for vinegar obtained from acetic acid	20	15
23011011	Of bovine and sheep	2	0
23011019	Other	2	0
23011020	Greaves	5	0
23011090	Other	5	0
23012010	Flours and meals of fish, of a kind used in animal feeding	2	0
23012090	Other	5	0
23021000	Of maize (corn)	5	0
23023000	Of wheat	3	0

23024000	Of other cereals	5	0
23025000	Of leguminous plants	5	0
23031000	Residues of starch manufacture and similar residues	5	0
23032000	Beet-pulp, bagasses and other waste of sugar manufacture	5	0
23033000	Brewing or distilling dregs and waste	5	0
23040010	Oil-cake	5	0
23040090	Other	5	0
23050000	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of groundnut oil	5	0
23061000	Of cotton seeds	5	0
23062000	Of linseed	5	0
23063000	Of sunflower seeds	5	0
23064100	Of low erucic acid rape or colza seeds	5	0
23064900	Other	5	0
23065000	Of coconut or copra	5	0
23066000	Of palm nuts or kernels	5	0
23069000	Other	5	0
23070000	Wine lees; argol	5	0
23080000	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	5	0
23091010	In airtight containers	15	10
23091090	Other	15	10
23099010	Preparations for use in making the complete feeds or supplementary feeds	5	0
23099090	Other	6.5	10
24011010	Flue-cured	10	E
24011090	Other	10	E
24012010	Flue-cured	10	E
24012090	Other	10	E
24013000	Tobacco refuse	10	E
24021000	Cigars, cheroots and cigarillos, containing tobacco	25	E
24022000	Cigarettes containing tobacco	25	E
24029000	Other	25	E
24031100	Water pipe tobacco specified in Subheading Note 1 to this Chapter	57	E
24031900	Other	57	E
24039100	“Homogenized” or “reconstituted” tobacco	57	E
24039900	Other	57	E

25010011	Edible salt	0	0
25010019	Other	0	0
25010020	Pure sodium chloride	3	0
25010030	Sea water	0	0
25020000	Unroasted iron pyrite	3	0
25030000	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	3	0
25041010	In flakes	3	0
25041091	Spherical Graphite	3	0
25041099	Other	3	0
25049000	Other	3	0
25051000	Silica sands and quartz sands	3	5
25059000	Other	3	0
25061000	Quartz	3	0
25062000	Quartzite	3	0
25070010	Kaolin	3	0
25070090	Other	3	0
25081000	Bentonite	3	0
25083000	Fire-clay	3	0
25084000	Other clays	3	0
25085000	Andalusite, kyanite and sillimanite	3	0
25086000	Mullite	3	0
25087000	Chamotte or dinas earths	3	0
25090000	Chalk	3	0
25101010	Apatite	3	0
25101090	Other	3	0
25102010	Apatite	3	0
25102090	Other	3	0
25111000	Natural barium sulphate (barytes)	3	0
25112000	Natural barium carbonate (witherite)	3	0
25120010	Kieselguhr	3	0
25120090	Other	3	0
25131000	Pumice stone	3	0
25132000	Emery, natural corundum, natural garnet and other natural abrasives	3	0
25140000	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	3	0
25151100	Crude or roughly trimmed	4	0
25151200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	4	0

25152000	Ecaussine and other calcareous monumental or building stone; alabaster	3	0
25161100	Crude or roughly trimmed	4	0
25161200	Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	4	0
25162000	Sandstone	3	0
25169000	Other monumental or building stone	3	0
25171000	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	4	0
25172000	Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading No. 2517.10	3	0
25173000	Tarred macadam	3	0
25174100	Of marble	3	0
25174900	Other	3	0
25181000	Dolomite, not calcined or sintered	3	0
25182000	Calcined or sintered dolomite	3	0
25183000	Dolomite ramming mix	3	0
25191000	Natural magnesium carbonate (magnesite)	3	0
25199010	Fused magnesia	3	0
25199020	Dead-burned (sintered) magnesia	3	0
25199030	Light-burned magnesia	3	0
25199091	Magnesium oxide, chemically pure	3	0
25199099	Other	3	0
25201000	Gypsum; anhydrite	5	0
25202010	For dental use	5	5
25202090	Other	5	10
25210000	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	5	0
25221000	Quicklime	5	0
25222000	Slaked lime	5	0
25223000	Hydraulic lime	5	5
25231000	Cement clinkers	8	5
25232100	White cement, whether or not artificially coloured	6	0
25232900	Other	8	5
25233000	Aluminous cement	6	0
25239000	Other hydraulic cements	8	5
25241000	Crocidolite	5	5
25249010	Of long staple	5	5

25249090	Other	5	5
25251000	Crude mica and mica rifted into sheets or splittings	5	0
25252000	Mica powder	5	0
25253000	Mica waste	5	5
25261010	Natural steatite	3	0
25261020	Talc	3	0
25262010	Natural steatite	3	0
25262020	Talc	3	5
25280010	Natural sodium borates and concentrates thereof (whether or not calcined)	3	0
25280090	Other	5	0
25291000	Feldspar	3	0
25292100	Containing by weight 97% or less of calcium fluoride	3	0
25292200	Containing by weight more than 97% of calcium fluoride	3	0
25293000	Leucite; nepheline and nepheline syenite	5	5
25301010	Chlorites	5	5
25301020	Vermiculite, perlite unexpanded	5	0
25302000	Kieserite, epsomite (natural magnesium sulphates)	3	0
25309010	Mineral medicinal substances	3	0
25309020	Ores of rare earth metals	0	0
25309091	Wollastonite	3	0
25309099	Other	3	0
26011110	Of a granularity less than 0.8mm	0	0
26011120	Of a granularity of 0.8mm or more, but not exceeding 6.3mm	0	0
26011190	Other	0	0
26011200	Agglomerated	0	0
26012000	Roasted iron pyrites	0	0
26020000	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
26030000	Copper ores and concentrates	0	0
26040000	Nickel ores and concentrates	0	0
26050000	Cobalt ores and concentrates	0	0
26060000	Aluminium ores and concentrate	0	0
26070000	Lead ores and concentrates	0	0
26080000	Zinc ores and concentrates	0	0
26090000	Tin ores and concentrates	0	0
26100000	Chromium ores and concentrates	0	0
26110000	Tungsten ores and concentrates	0	0

26121000	Uranium ores and concentrates	0	0
26122000	Thorium ores and concentrates	0	0
26131000	Roasted	0	0
26139000	Other	0	0
26140000	Titanium ores and concentrates	0	0
26151000	Zirconium ores and concentrates	0	0
26159010	Hydrated Tantalum/Niobium materials or enriched materials from Tantalum/ Niobium Ore	0	0
26159090	Other	0	0
26161000	Silver ores and concentrates	0	0
26169000	Other	0	0
26171010	Crude antimony (Antimony concentrates which are mineral products)	0	0
26171090	Other	0	0
26179010	Cinnabar	3	0
26179090	Other	0	0
26180010	Containing mainly Manganese	4	0
26180090	Other	4	0
26190000	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	4	0
26201100	Hard zinc spelter	4	0
26201900	Other	4	0
26202100	Leaded gasoline sludges and leaded anti-knock compound sludges	4	0
26202900	Other	4	0
26203000	Containing mainly copper	4	0
26204000	Containing mainly aluminium	4	0
26206000	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	4	0
26209100	Containing antimony, beryllium, cadmium, chromium or their mixtures	4	0
26209910	Containing mainly tungsten	4	0
26209990	Other	4	0
26211000	Ash and residues from the incineration of municipal waste	4	E
26219000	Other	4	0
27011100	Anthracite	3	0
27011210	Coking coal	3	0
27011290	Other	6	0
27011900	Other coal	5	0

27012000	Briquettes, ovoids and similar solid fuels manufactured from coal	5	0
27021000	Lignite, whether or not pulverized, but not agglomerated	3	0
27022000	Agglomerated lignite	3	0
27030000	Peat (including peat litter), whether or not agglomerated	5	0
27040010	Coke and semi-coke	5	0
27040090	Other	5	0
27050000	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons	5	0
27060000	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars	6	0
27071000	Benzole	6	15
27072000	Toluole	6	5
27073000	Xylol	6	15
27074000	Naphthalene	7	15
27075000	Other aromatic hydrocarbon mixtures of which 65% or more by volume (including losses) distils at 250 °C by the ASTM D86 method	7	15
27079100	Creosote oils	7	10
27079910	Phenols	7	5
27079990	Other	7	15
27081000	Pitch	7	5
27082000	Pitch coke	6	10
27090000	Petroleum oils and oils obtained from bituminous minerals, crude	0	0
27101210	Motor gasoline, aviation gasoline	5	15
27101220	Naphtha	6	15
27101230	Rubber solvent, paint solvent, extractive solvent	6	15
27101291	Nonene	9	15
27101299	Other	9	15
27101911	Aviation kerosene	9	0
27101912	Lamp-kerosene	9	15
27101919	Other	6	0
27101921	Light diesel oil	6	15
27101922	Fuel oils No.5~No.7	6	5
27101929	Other	6	15
27101991	Lubricating grease	6	15
27101992	Lubricating oils	6	15

27101993	Basic oils for lubricating oils	6	15
27101994	Liquid paraffin and heavy liquid paraffin	6	0
27101999	Other	6	20
27102000	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	6	15
27109100	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6	E
27109900	Other	6	5
27111100	Natural gas	0	0
27111200	Propane	5	5
27111310	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300cm ³	11	10
27111390	Other	5	10
27111400	Ethylene, propylene, butylene and butadiene	5	15
27111910	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity exceeding 300cm ³	10	10
27111990	Other	3	5
27112100	Natural gas	0	0
27112900	Other	6	5
27121000	Petroleum jelly	8	5
27122000	Paraffin wax containing by weight less than 0.75% of oil	8	10
27129010	Microcrystalline petroleum wax	8	10
27129090	Other	8	10
27131110	Containing by weight less than 3% of Sulphur	3	15
27131190	Other	3	15
27131210	Containing by weight less than 0.8% of Sulphur	3	15
27131290	Other	3	15
27132000	Petroleum bitumen	8	15
27139000	Other residues of petroleum oils or of oils obtained from bituminous minerals	6	5
27141000	Bituminous or oil shale and tar sands	6	5
27149010	Natural bitumen and asphalt	8	15
27149020	Emulsified bitumen and asphalt	0	0

27149090	Other	3	0
27150000	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)	8	10
27160000	Electrical energy	0	0
28011000	Chlorine	5.5	5
28012000	Iodine	5.5	5
28013010	Fluorine	5.5	5
28013020	Bromine	5.5	0
28020000	Sulphur, sublimed or precipitated; colloidal sulphur	5.5	5
28030000	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included)	5.5	15
28041000	Hydrogen	5.5	10
28042100	Argon	5.5	5
28042900	Other	5.5	5
28043000	Nitrogen	5.5	5
28044000	Oxygen	5.5	5
28045000	Boron; tellurium	5.5	0
28046117	30cm or more in diameter	4	0
28046119	Other	4	E
28046120	Other monocrystals doped for use in electronics, in the form of cylinders or rods	4	0
28046190	Other	4	15
28046900	Other	4	5
28047010	Yellow phosphorus (white phosphor-us)	5.5	5
28047090	Other	5.5	10
28048000	Arsenic	5.5	5
28049010	Crystals doped for use in electronics, in the form of cylinders or rods	4	0
28049090	Other	5.5	0
28051100	Sodium	5.5	0
28051200	Calcium	5.5	0
28051900	Other	5.5	0
28053011	Neodymium	5.5	0
28053012	Dysprosium	5.5	0
28053013	Terbium	5.5	0
28053014	Lanthanum	5.5	0
28053015	Cerium	5.5	0
28053016	Praseodymium	5.5	0
28053017	Yttrium	5.5	0
28053019	Other	5.5	0
28053021	Battery grade	5.5	0
28053029	Other	5.5	0

28054000	Mercury	5.5	5
28061000	Hydrogen chloride (hydrochloric acid)	5.5	5
28062000	Chlorosulphuric acid	5.5	5
28070000	Sulphuric acid; oleum	5.5	5
28080000	Nitric acid; sulphonitric acids	5.5	5
28091000	Diphosphorus pentaoxide	1	0
28092011	Phosphoric acid, food grade	1	0
28092019	Other	1	10
28092090	Other	5.5	5
28100010	Oxides of boron	5.5	5
28100020	Boric acids	5.5	5
28111100	Hydrofluoric acid	5.5	5
28111910	Hydrocyanic acid	5.5	5
28111990	Other	5.5	10
28112100	Carbon dioxide	5.5	5
28112200	Silicon dioxide	5.5	5
28112900	Other	5.5	5
28121010	Sulphoxide chloride	5.5	0
28121020	Phosphorus oxychloride (phosphoryl monochloride, phosphorus oxytrichloride)	5.5	5
28121030	Carbonyl dichloride (phosgene)	5.5	5
28121041	Sulfur monochloride	5.5	5
28121042	Sulfur dichloride	5.5	5
28121043	Phosphorus trichloride	5.5	5
28121044	Arsenic trichloride	5.5	5
28121045	Phosphorus pentachloride	5.5	5
28121049	Other	5.5	5
28121090	Other	5.5	5
28129011	Nitrogen trifluoride	5.5	15
28129019	Other	5.5	5
28129090	Other	5.5	10
28131000	Carbon disulphide	5.5	5
28139000	Other	5.5	5
28141000	Anhydrous ammonia	5.5	5
28142000	Ammonia in aqueous solution	5.5	0
28151100	Solid	10	10
28151200	In aqueous solution (soda lye or liquid soda)	8	10
28152000	Potassium hydroxide (caustic potash)	5.5	5
28153000	Peroxides of sodium or potassium	5.5	5
28161000	Hydroxide and peroxide of magnesium	5.5	10
28164000	Oxides, hydroxides and peroxides, of strontium or barium	5.5	0
28170010	Zinc oxide	5.5	5
28170090	Zinc peroxide	5.5	5

28181010	Brown corundum	5.5	10
28181090	Other	5.5	5
28182000	Aluminium oxide, other than artificial corundum	8	5
28183000	Aluminium hydroxide	5.5	5
28191000	Chromium trioxide	5.5	10
28199000	Other	5.5	5
28201000	Manganese dioxide	5.5	5
28209000	Other	5.5	5
28211000	Iron oxides and hydroxides	5.5	15
28212000	Earth colours	5.5	10
28220010	Cobalt tetroxide	5.5	0
28220090	Other	5.5	5
28230000	Titanium oxides	5.5	5
28241000	Lead monoxide (litharge, massicot)	5.5	5
28249010	Red lead and orange lead	5.5	5
28249090	Other	5.5	5
28251010	Hydrazine hydrate	5.5	10
28251020	Hydroxyamine sulfate	5.5	10
28251090	Other	5.5	5
28252010	Lithium hydroxide	5.5	5
28252090	Other	5.5	5
28253010	Divanadium pentaoxide	5.5	10
28253090	Other	5.5	5
28254000	Nickel oxides and hydroxides	5.5	5
28255000	Copper oxides and hydroxides	5.5	5
28256000	Germanium oxides and zirconium dioxide	5.5	5
28257000	Molybdenum oxides and hydroxides	5.5	5
28258000	Antimony oxides	5.5	5
28259011	Tungstic acid	5.5	5
28259012	Tungstic oxide	5.5	5
28259019	Other	5.5	5
28259021	Bismuth trioxide	5.5	5
28259029	Other	5.5	5
28259031	Tin dioxide	5.5	5
28259039	Other	5.5	5
28259090	Other	5.5	5
28261210	Anhydrous fluorides of aluminium	5.5	5
28261290	Other	5.5	5
28261910	Of ammonium	5.5	5
28261920	Of sodium	5.5	5
28261990	Other	5.5	5
28263000	Sodium hexafluoroaluminate (synthetic cryolite)	5.5	5

28269010	fluorosilicates	5.5	10
28269090	other	5.5	15
28271010	For use as fertilizer	4	0
28271090	Other	5.5	5
28272000	Calcium chloride	5.5	5
28273100	Of magnesium	5.5	10
28273200	Of aluminium	5.5	5
28273500	Of nickel	5.5	5
28273910	Lithium chloride	5.5	5
28273920	Barium chloride	5.5	5
28273930	Cobalt chloride	5.5	5
28273990	Other	5.5	5
28274100	Of copper	5.5	5
28274910	Of Zirconium	5.5	5
28274990	Other	5.5	5
28275100	Bromides of sodium or of potassium	5.5	5
28275900	Other	5.5	10
28276000	Iodides and iodide oxides	5.5	5
28281000	Commercial calcium hypochlorite and other calcium hypochlorites	12	10
28289000	Other	5.5	5
28291100	Of sodium	12	10
28291910	Potassium chlorate	5.5	5
28291990	Other	5.5	5
28299000	Other	5.5	5
28301010	Sodium sulphide	5.5	5
28301090	Other	5.5	5
28309020	Antimony sulphide	5.5	5
28309030	Cobalt sulphide	5.5	10
28309090	Other	5.5	5
28311010	Dithionites	5.5	5
28311020	Sulphoxylates	5.5	5
28319000	Other	5.5	5
28321000	Sodium sulphites	5.5	5
28322000	Other sulphites	5.5	5
28323000	Thiosulphates	5.5	5
28331100	Disodium sulphate	5.5	0
28331900	Other	5.5	5
28332100	Of magnesium	5.5	5
28332200	Of aluminium	5.5	5
28332400	Of nickel	5.5	5
28332500	Of copper	5.5	5
28332700	Of barium	5.5	10
28332910	Ferrous sulphate	5.5	5

28332920	Of chromium	5.5	5
28332930	Of zinc	5.5	10
28332990	Other	5.5	5
28333010	Potassium aluminum sulfate	5.5	10
28333090	Other	5.5	10
28334000	Peroxosulphates (persulphates)	5.5	10
28341000	Nitrites	5.5	5
28342110	For use as fertilizer	4	0
28342190	Other	5.5	5
28342910	Of cobalt	5.5	5
28342990	Other	5.5	5
28351000	Phosphinates (hypophosphites) and phosphonates (phosphites)	5.5	5
28352200	Of mono- or disodium	5.5	10
28352400	Of potassium	5.5	5
28352510	Feed Grade	5.5	5
28352520	Food Grade	5.5	5
28352590	Other	5.5	5
28352600	Other phosphates of calcium	5.5	10
28352910	Of trisodium	5.5	5
28352990	Other	5.5	10
28353110	Food Grade	5.5	5
28353190	Other	5.5	10
28353911	Food Grade	5.5	5
28353919	Other	5.5	10
28353990	Other	5.5	5
28362000	Disodium carbonate	5.5	5
28363000	Sodium hydrogencarbonate (sodium bicarbonate)	5.5	10
28364000	Potassium carbonates	5.5	5
28365000	Calcium carbonate	5.5	5
28366000	Barium carbonate	5.5	0
28369100	Lithium carbonates	5.5	5
28369200	Strontium carbonate	5.5	0
28369910	Magnesium carbonate	5.5	10
28369930	Cobalt carbonate	5.5	0
28369940	Commercial ammonium carbonate and other ammonium carbonates	5.5	5
28369950	Zirconium carbonates	5.5	5
28369990	Other	5.5	5
28371110	Sodium cyanide	5.5	15
28371120	Sodium cyanide oxide	5.5	5
28371910	Potassium cyanide	5.5	5
28371990	Other	5.5	15

28372000	Complex cyanides	5.5	5
28391100	Sodium metasilicates	5.5	10
28391910	Sodium silicate	5.5	10
28391990	Other	5.5	10
28399000	Other	5.5	5
28401100	Anhydrous	5.5	0
28401900	Other	5.5	0
28402000	Other borates	5.5	10
28403000	Peroxoborates (perborates)	5.5	5
28413000	Sodium dichromate	5.5	5
28415000	Other chromates and dichromates; peroxochromates	5.5	5
28416100	Potassium permanganate	5.5	5
28416910	Lithium manganate	5.5	5
28416990	Other	5.5	5
28417010	Ammonium molybdates	5.5	0
28417090	Other	5.5	5
28418010	Ammonium paratungstate	5.5	5
28418020	Sodium tungstate	5.5	5
28418030	Calcium wolframate	5.5	5
28418040	Ammonium metatungstate	5.5	5
28418090	Other	5.5	0
28419000	Other	5.5	10
28421000	Double or complex silicates, including aluminosilicates whether or not chemically defined	5.5	5
28429011	Sodium sulfocyanate	5.5	5
28429019	Other	5.5	5
28429020	Cadmium telluride	5.5	5
28429030	Lithium nickel cobalt manganese oxide	5.5	5
28429040	Lithium iron phosphate	5.5	10
28429090	Other	5.5	5
28431000	Colloidal precious metals	5.5	5
28432100	Silver nitrate	5.5	5
28432900	Other	5.5	5
28433000	Gold compounds	5.5	5
28439000	Other compounds; amalgams	5.5	5
28441000	Natural uranium and its compounds; alloys, dispersions (including cermets), ceramic products and mixtures containing natural uranium or natural uranium compounds	5.5	5

28442000	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	5.5	5
28443000	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	5.5	5
28444010	Radium and its salts	4	0
28444020	Cobalt and its salts	4	0
28444090	Other	5.5	5
28445000	Spent (irradiated) fuel elements (cartridges) of nuclear reactors	5.5	5
28451000	Heavy water (deuterium oxide)	5.5	5
28459000	Other	5.5	5
28461010	Cerium oxide	5.5	0
28461020	Cerium hydroxide	5.5	0
28461030	Cerium carbonate	5.5	0
28461090	Other	5.5	0
28469011	Yttrium oxide	5.5	0
28469012	Lanthanum oxide	5.5	0
28469013	Neodymium oxide	5.5	0
28469014	Europium oxide	5.5	0
28469015	Dysprosium oxide	5.5	0
28469016	Terbium oxide	5.5	0
28469017	Praseodymium oxide	5.5	0
28469019	Other	5.5	0
28469021	Terbium chlorinates	5.5	0
28469022	Dysprosium chlorinates	5.5	0
28469023	Lanthanum chlorinates	5.5	0
28469024	Neodymium chlorinates	5.5	0
28469025	Praseodymium chlorinates	5.5	0
28469026	Yttrium chlorinates	5.5	0
28469028	Mixture of rare-earth chlorides	5.5	0
28469029	Other	5.5	0
28469031	Terbium fluorides	5.5	0
28469032	Dysprosium fluorides	5.5	0
28469033	Lanthanum fluorides	5.5	0
28469034	Neodymium fluorides	5.5	0
28469035	Praseodymium fluorides	5.5	0
28469036	Yttrium fluorides	5.5	0
28469039	Other	5.5	0

28469041	Lanthanum carbonates	5.5	0
28469042	Terbium carbonates	5.5	0
28469043	Dysprosium carbonates	5.5	0
28469044	Neodymium carbonates	5.5	0
28469045	Praseodymium carbonates	5.5	0
28469046	Yttrium carbonates	5.5	0
28469048	Mixture of rare-earth carbonate	5.5	0
28469049	Other	5.5	0
28469091	Of Lanthanum	5.5	0
28469092	Of Neodymium	5.5	0
28469093	Of Terbium	5.5	0
28469094	Of Dysprosium	5.5	0
28469095	Of Praseodymium	5.5	0
28469096	Of Yttrium	5.5	0
28469099	Other	5.5	0
28470000	Hydrogen peroxide, whether or not solidified with urea	5.5	15
28480000	Phosphides, whether or not chemically defined, excluding ferrophosphorus	5.5	10
28491000	Of calcium	5.5	5
28492000	Of silicon	5.5	10
28499010	Of boron	5.5	5
28499020	Of tungsten	5.5	5
28499090	Other	5.5	5
28500011	Manganese nitride	5.5	5
28500019	Other	5.5	5
28500090	Other	5.5	15
28521000	Chemically defined	5.5	5
28529000	Other	5.5	5
28530010	Distilled water for human consumption	5.5	5
28530020	Chlorocyanogen, cyanogen chloride	5.5	5
28530030	Nickel cobalt manganese composite hydroxide	6.5	5
28530090	Other	5.5	5
29011000	Saturated	2	0
29012100	Ethylene	2	10
29012200	Propene (propylene)	2	10
29012310	1-butene	2	10
29012320	2-butene	2	0
29012330	2-methyl-propene	2	0
29012410	Buta-1,3-diene	2	10
29012420	Isoprene	2	15
29012910	Isopentene	2	0
29012920	Acetylene	2	0
29012990	Other	2	10

29021100	Cyclohexane	2	0
29021910	Pinene	2	0
29021920	4-alkyl-4'-alkyl-bicyclohexane	2	0
29021990	Other	2	0
29022000	Benzene	2	15
29023000	Toluene	2	15
29024100	o-Xylene	2	10
29024200	m-Xylene	2	0
29024300	p-Xylene	2	E
29024400	Mixed xylene isomers	2	0
29025000	Styrene	2	20
29026000	Ethylbenzene	2	10
29027000	Cumene	2	0
29029010	Tetrahydronaphthalene(tetralin)	2	0
29029020	Naphthalene	2	15
29029030	Dodecylbenzene	2	E
29029040	4-(4'-alkylcyclohexyl) cyclohexyl ethylene	2	0
29029090	Other	2	0
29031100	Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	5.5	5
29031200	Dichloromethane (methylene chloride)	8	15
29031300	Chloroform (trichloromethane)	10	10
29031400	Carbon tetrachloride	8	5
29031500	1, 2-Dichloroethane (ISO) (ethylene dichloride)	5.5	5
29031910	1, 1, 1-Trichloroethane(methylchloro form)	8	5
29031990	Other	5.5	10
29032100	Vinyl chloride (chloroethylene)	5.5	0
29032200	Trichloroethylene	8	15
29032300	Tetrachloroethylene (perchloroethylene)	5.5	5
29032910	3-Chloro-1-propene	5.5	5
29032990	Other	5.5	5
29033100	Ethylene dibromide (ISO)	5.5	5
29033910	1, 1, 3, 3, 3-Pentafluoro-2-trifluoromethyl-1- propene (Perfluor-olisobutylene, isobutylene octafluoride)	5.5	5
29033990	Other	5.5	5
29037100	Chlorodifluoromethane	5.5	5
29037200	Dichlorotrifluoroethanes	5.5	5
29037300	Dichlorofluoroethanes	5.5	5
29037400	Chlorodifluoroethanes	5.5	5
29037500	Dichloropentafluoropropanes	5.5	5

29037600	Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethane	5.5	5
29037710	Trichlorofluoromethane	5.5	5
29037720	Other methane, ethane and propane perhalogenated derivatives only with fluorine and chlorine derivatives	5.5	5
29037790	Other	5.5	10
29037800	Other perhalogenated derivatives	5.5	5
29037910	Other methane, ethane and propane halogenated derivatives only with fluorine and chlorine	5.5	5
29037990	Other	5.5	5
29038100	1,2,3,4,5,6-Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	5.5	5
29038200	Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	5.5	5
29038900	Other	5.5	5
29039110	o-Dichlorobenzene	5.5	10
29039190	Other	5.5	5
29039200	Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane (INN), 1,1,1-trichloro-2,2-bis (p-chlorophenyl)ethane)	5.5	5
29039910	p-Chlorotoluene	5.5	5
29039920	3, 4-Dichlorotrifluoride toluene	5.5	5
29039930	4-(4-alkylphenyl)-1-(4-alkylphenyl) -2-fluorobenzene	5.5	5
29039990	Other	5.5	5
29041000	Derivatives containing only sulpho groups, their salts and ethyl esters	5.5	5
29042010	Nitrobenzene	5.5	5
29042020	Nitrotoluene and nitrochlorobenzene	5.5	5
29042030	Dinitrotoluene and dinitrochlorobenzene	5.5	5
29042040	Trinitrotoluene	5.5	5
29042090	Other	5.5	5
29049011	o-nitrochlorobenzene	5.5	5
29049012	m-nitrochlorobenzene	5.5	5
29049013	p-nitrochlorobenzene	5.5	5
29049020	Dinitrochlorobenzene	5.5	5
29049030	Trichloronitromethane (chloropicrin, nitrochloroform)	5.5	5
29049090	Other	5.5	5
29051100	Methanol (methyl alcohol)	5.5	E
29051210	Propan-1-ol (propyl alcohol)	5.5	15
29051220	Propan-2-ol (isopropyl alcohol)	5.5	15

29051300	Butan-1-ol (n-butyl alcohol)	5.5	15
29051410	iso-butyl alcohol	5.5	15
29051420	sec-butyl alcohol	5.5	15
29051430	tert-butyl alcohol	5.5	15
29051610	n-octyl alcohol	5.5	E
29051690	Other	5.5	E
29051700	Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	7	15
29051910	3, 3-Dimethyl-2-butanol (pinacolyl alcohol)	5.5	5
29051990	Other	5.5	5
29052210	Geraniol, nerol (cis-3, 7-Dimethyl-2, 6- octadien-1-ol)	5.5	5
29052220	Citronellol (3, 7-Dimethyl-6-octen -1-ol)	5.5	5
29052230	Linalool	5.5	5
29052290	Other	5.5	5
29052900	Other	5.5	5
29053100	Ethylene glycol (ethanediol)	5.5	E
29053200	Propylene glycol (propane-1,2-diol)	5.5	10
29053910	2, 5-dimethyl hexandiol	4	0
29053990	Other	5.5	E
29054100	2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	5.5	5
29054200	Pentaerythritol	5.5	10
29054300	Mannitol	8	5
29054400	D-glucitol (sorbitol)	14	10
29054500	Glycerol	14	10
29054910	xylitol	5.5	5
29054990	Other	5.5	5
29055100	Ethchlorvynol (INN)	5.5	5
29055900	Other	5.5	10
29061100	Menthol	5	5
29061200	Cyclohexanol, methylcyclohexanols and dimethylcyclohexanols	5.5	5
29061310	Sterol	5.5	10
29061320	Inositol	5.5	5
29061910	Terpineols	5.5	5
29061990	Other	5.5	5
29062100	Benzyl alcohol	5	5
29062910	2-Phenylethanol	5.5	5
29062990	Other	5.5	10
29071110	Phenol	5.5	E
29071190	Other	5.5	E
29071211	m-Cresol	5.5	5

29071212	o-Cresol	5.5	5
29071219	Other	5.5	10
29071290	Other	5.5	5
29071310	Nonylphenol	5.5	E
29071390	Other	5.5	15
29071510	2-Naphthols (β -naphthol)	5.5	5
29071590	Other	5.5	5
29071910	o-Sec-butyl phenol, o-isopropyl phenol	4	0
29071990	Other	5.5	5
29072100	<i>m</i> -Dihydroxybenzene (resorcinol) and its salts	5.5	10
29072210	Hydroquinone	5.5	5
29072290	Other	5.5	5
29072300	4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	5.5	E
29072910	o-Dihydroxybenzene (catechol, pyrocatechol)	4	E
29072990	Other	5.5	15
29081100	Pentachlorophenol (ISO)	5.5	5
29081910	p-Chlorophenol	4	0
29081990	Other	5.5	5
29089100	Dinoseb (ISO) and its salts	5.5	5
29089200	4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	5.5	5
29089910	p-Nitrophenol, sodium p-nitro-phenolate	5.5	5
29089990	Other	5.5	10
29091100	Diethyl ether	5.5	5
29091910	Methyl ether	5.5	15
29091990	Other	5.5	15
29092081	1, 8-Eucalyptol	5.5	5
29092089	Other	5.5	5
29092090	Other	5.5	5
29093010	1-alkoxy-4-(4-vinylcyclohexyl)-2,3-difluoro benzene	5.5	5
29093090	Other	5.5	5
29094100	2,2'-Oxydiethanol (diethylene glycol, digol)	5.5	0
29094300	Monobutyl ethers of ethylene glycol or of diethylene glycol	5.5	0
29094400	Other monoalkylethers of ethylene glycol or of diethylene glycol	5.5	15
29094910	m-Phenoxy benzalcohol	4	0
29094990	Other	5.5	15
29095000	Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	15

29096000	Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	15
29101000	Oxirane (ethylene oxide)	5.5	15
29102000	Methyloxirane (propylene oxide)	5.5	15
29103000	1-Chloro-2,3-epoxypropane	5.5	10
29104000	Dieldrin (ISO, INN)	5.5	5
29109000	Other	5.5	5
29110000	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	10
29121100	Methanal (formaldehyde)	5.5	5
29121200	Ethanal (acetaldehyde)	5.5	5
29121900	Other	5.5	15
29122100	Benzaldehyde	5.5	5
29122910	Lilial (p-tert-butyl- α -methyl-oxocinnamaldehyde)	5.5	5
29122990	Other	5.5	5
29124100	Vanillin (4-hydroxy-3-methoxybenzaldehyde)	5.5	5
29124200	Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	5.5	5
29124910	Aldehyde-alcohols	5.5	5
29124990	Other	5.5	5
29125000	Cyclic polymers of aldehydes	5.5	15
29126000	Paraformaldehyde	5.5	15
29130000	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	5.5	5
29141100	Acetone	5.5	E
29141200	Butanone (methyl ethyl ketone)	5.5	E
29141300	4-Methyl-2-pentanone (isobutyl methyl ketone)	5.5	15
29141900	Other	5.5	15
29142200	Cyclohexanone and methylcyclohexanone	5.5	15
29142300	Ionones and methylionones	5.5	5
29142910	Camphor	5.5	5
29142990	Other	5.5	10
29143100	Propiophenone (phenyl-propan-2-one)	5.5	5
29143910	Acetophenone	4	0
29143990	Other	5.5	5
29144000	Ketone-alcohols and ketone-aldehydes	5.5	5
29145011	Raspberry ketone	5.5	5
29145019	Other	5.5	5
29145020	2-hydroxy-4-methoxybenzophenone	5.5	5
29145090	Other	5.5	10

29146100	Anthraquinone	5.5	10
29146900	Other	5.5	10
29147000	Halogenated, sulphonated, nitrated or nitrosated derivatives	5.5	10
29151100	Formic acid	5.5	10
29151200	Salts of formic acid	5.5	10
29151300	Esters of formic acid	5.5	5
29152111	Food grade	5.5	0
29152119	Other	5.5	0
29152190	Other	5.5	5
29152400	Acetic anhydride	5.5	5
29152910	Sodium acetate	5.5	5
29152990	Other	5.5	10
29153100	Ethyl acetate	5.5	5
29153200	Vinyl acetate	5.5	0
29153300	n-Butyl acetate	5.5	15
29153600	Dinoseb (ISO) acetate	5.5	5
29153900	Other	5.5	15
29154000	Mono-, di- or trichloroacetic acids, their salts and esters	5.5	5
29155010	Propionic acid	5.5	5
29155090	Other	5.5	15
29156000	Butanoic acids, pentanoic acids, their salts and esters	5.5	10
29157010	Stearic acid	7	5
29157090	Other	5.5	15
29159000	Other	5.5	5
29161100	Acrylic acid and its salts	6.5	15
29161210	Methacrylate	6.5	15
29161220	Ethyl Acrylate	6.5	15
29161230	Butyl Acrylate	6.5	E
29161240	Isooctyl acrylate	6.5	15
29161290	Other	6.5	E
29161300	Methacrylic acid and its salts	6.5	0
29161400	Esters of methacrylic acid	6.5	0
29161500	Oleic, linoleic or linolenic acids, their salts and esters	6.5	15
29161600	Binapacryl (ISO)	6.5	5
29161900	Other	6.5	5
29162010	Dibromochrysanthemicacid, DV chrysanthemimono carboxylate	4	0
29162090	Other	6.5	5
29163100	Benzoic acid, its salts and esters	6.5	10
29163200	Benzoyl peroxide and benzoyl chloride	6.5	10

29163400	Phenylacetic acid and its salts	6.5	5
29163910	m-Methylbenzoic acid	6.5	5
29163920	Brufen (Ibuprofen)	6.5	5
29163990	Other	6.5	5
29171110	Oxalic acid	6.5	10
29171120	Cobalt oxalate	9	5
29171190	Other	6.5	10
29171200	Adipic acid, its salts and esters	6.5	E
29171310	Sebacic acid, its salts and esters	6.5	15
29171390	Other	6.5	5
29171400	Maleic anhydride	6.5	10
29171900	Other	6.5	5
29172010	Tetrahydro benzoic anhydride	4	15
29172090	Other	6.5	15
29173200	Dioctyl orthophthalates	6.5	E
29173300	Dinonyl or didecyl orthophthalates	6.5	0
29173410	Dibutyl orthophthalates	6.5	10
29173490	Other	6.5	0
29173500	Phthalic anhydride	6.5	E
29173611	Pure terephthalic acid	6.5	E
29173619	Other	6.5	E
29173690	Other	6.5	E
29173700	Dimethyl terephthalate	6.5	15
29173910	Isophthalic acid	6.5	E
29173990	Other	6.5	15
29181100	Lactic acid, its salts and esters	6.5	10
29181200	Tartaric acid	6.5	5
29181300	Salts and esters of tartaric acid	6.5	5
29181400	Citric acid	6.5	10
29181500	Salts and esters of citric acid	6.5	5
29181600	Gluconic acid, its salts and esters	6.5	5
29181800	Chlorobenzilate (ISO)	6.5	5
29181910	2,2-Diphenyl-2-hydroxyacetic acid (ahydroxydiphenylacetic acid, benzilic acid)	6.5	5
29181990	Other	6.5	5
29182110	Salicylic acid and sodium salicylate	6.5	10
29182190	Other	6.5	5
29182210	Acetylsalicylic acid	6	5
29182290	Other	6.5	5
29182300	Other esters of salicylic acid and their salts	6.5	5
29182900	Other	6.5	15

29183000	Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	6.5	5
29189100	2, 4, 5-T (ISO) (2, 4, 5-trichlorophenoxyacetic acid), its salts and esters	6.5	5
29189900	Other	6.5	5
29191000	Tris (2,3-dibromopropyl) phosphate	6.5	5
29199000	Other	6.5	5
29201100	Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	6.5	5
29201900	Other	6.5	5
29209011	Trimethyl phosphite	6.5	5
29209012	Triethyl phosphite	6.5	5
29209013	Dimethyl phosphite	6.5	5
29209014	Diethyl phosphite	6.5	5
29209019	Other	6.5	5
29209090	Other	6.5	5
29211100	Methylamine, di- or trimethylamine and their salts	6.5	5
29211910	Di-n-propylamine	4	0
29211920	Isopropyl amine	6.5	0
29211930	N, N-Bis (2-chloroethyl) ethylamine	6.5	5
29211940	N, N-Bis (2-chloroethyl) methylamine	6.5	5
29211950	Tri- (2-chloroethyl) amine	6.5	5
29211960	N, N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) aminoethyl-2-chlorides and corresponking protonated salts	6.5	5
29211990	Other	6.5	5
29212110	Ethylenediamine	6.5	15
29212190	Other	6.5	10
29212210	Nylon-66salt	6.5	5
29212290	Other	6.5	10
29212900	Other	6.5	10
29213000	Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	6.5	5
29214110	Aniline	6.5	5
29214190	Other	6.5	5
29214200	Aniline derivatives and their salts	6.5	10
29214300	Toluidines and their derivatives; salts thereof	6.5	15
29214400	Diphenylamine and its derivatives; salts thereof	6.5	10
29214500	1-Naphthylamine (α -naphthylamine), 2-naphthylamine (β -naphthylamine) and their derivatives; salts thereof	6.5	5

29214600	Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	6.5	5
29214910	p-Isopropyl-aniline	4	0
29214920	Dimethylanilines	6.5	10
29214930	2,6-Methyl ethyl aniline	4	0
29214940	2,6-Diethylaniline	6.5	5
29214990	Other	6.5	5
29215110	o-Phenylenediamine	4	0
29215190	Other	6.5	5
29215900	Other	6.5	10
29221110	Ractopamine; Ractopamine hydrochloride	6.5	15
29221190	Other	6.5	E
29221200	Diethanolamine and its salts	6.5	E
29221310	Triethanolamine	6.5	15
29221320	Salts of triethanolamine	6.5	5
29221400	Dextropropoxyphene (INN) and its salts	6.5	5
29221910	Ethylamino butanol (Ethambutol)	6.5	5
29221921	N, N-Dimethylaminoethanol and corresponding protonated salts	6.5	5
29221922	N, N-Diethylaminoethanol and corresponding protonated salts	6.5	5
29221929	Other	6.5	5
29221930	Ethyldiethanolamine	6.5	5
29221940	Methyldiethanolamine	6.5	5
29221950	Lumefantrine	6.5	5
29221990	Other	6.5	5
29222100	Aminohydroxynaphthalenesulphonic acid and their salts	6.5	10
29222910	Anisidine, dianisidine, phenetidine and their salts	6.5	10
29222990	Other	6.5	5
29223100	Amfepramone (INN), methadone (INN) and normethadone (INN); salts thereof	6.5	5
29223910	4-methyl-methcathinone	6.5	5
29223990	Other	6.5	5
29224110	Lysine	5	15
29224190	Other	6	5
29224210	Glutamic acid	10	10
29224220	Sodium glutamate	10	10
29224290	Other	6.5	5
29224310	Anthranilic acid	6.5	5
29224390	Other	6.5	5

29224400	Tilidine (INN) and its salts	6.5	5
29224910	Amino acids	6.5	15
29224991	Procaine	6	5
29224999	Other	6.5	5
29225010	p-hydroxy-phenylglycine and p-hydroxyl-phenyl-glycine-potassium-salt	6.5	5
29225090	Other	6.5	10
29231000	Choline and its salts	6.5	5
29232000	Lecithins and other phosphoaminolipids	6.5	10
29239000	Other	6.5	5
29241100	Meprobamate (INN)	6.5	5
29241200	Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	6.5	5
29241910	N, N-dimethylformamide	6.5	0
29241990	Other	6.5	15
29242100	Ureides and their derivatives; salts thereof	6.5	5
29242300	2-Acetamidobenzoic acid (N-acetylanthranilic acid) and its salts	6.5	5
29242400	Ethinamate (INN)	6.5	5
29242910	Phenacetin	6	5
29242920	p-Acetaminophenol (paracetamol)	6	5
29242930	Aspartame	6.5	5
29242990	Other	6.5	5
29251100	Saccharin and its salts	9	10
29251200	Glutethimide (INN)	6.5	5
29251900	Other	6.5	5
29252100	Chlordimeform (ISO)	6.5	5
29252900	Other	6.5	5
29261000	Acrylonitrile	6.5	E
29262000	1 -Cyanoguanidine (dicyandiamide)	6.5	10
29263000	Fenproporex (INN) and its salts; methadone (INN) intermediate (4-cyano-2-dimethylamino-4,4-diphenylbutane)	6.5	5
29269010	p-Chlorobenzyl cyanide	4	0
29269020	m-Phthalonitrile	6.5	5
29269090	Other	6.5	5
29270000	Diazo-, azo- or azoxy-compounds	6.5	5
29280000	Organic derivatives of hydrazine or of hydroxylamine	6.5	10
29291010	Toluene diisocyanate	6.5	15
29291020	o-Xylene diisocyanate	6.5	5
29291030	Diphenylmethane diisocyanate	6.5	E
29291040	Hexamethelene diisocyanate	6.5	10
29291090	Other	6.5	5

29299010	Sodium cyclamate	9	5
29299020	N, N-Dialkyl(methyl, ethyl, n-propyl or isopropyl) phosphoramidic dihalides	6.5	5
29299030	Dialkyl(methyl, ethyl, n-propyl or isopropyl)N, Ndialkyl(methyl, ethyl, n-propyl or isopropyl)-phosphoramidates	6.5	5
29299040	Acephate	6.5	5
29299090	Other	6.5	15
29302000	Thiocarbamates and dithiocarbamates	6.5	5
29303000	Thiuram mono-, di- or tetrasulphides	6.5	5
29304000	Methionine	6.5	5
29305000	Captafol (ISO) and methamidophos (ISO)	6.5	5
29309010	Cystine	6.5	5
29309020	Dithiocarbonates (Xanth-ates)	6.5	5
29309090	Other	6.5	5
29311000	Tetramethyl lead and tetraethyl lead	6.5	5
29312000	Tributyltin compounds	6.5	5
29319000	Other	6.5	5
29321100	Tetrahydrofuran	6	0
29321200	2-Furaldehyde (furfuraldehyde)	6	5
29321300	Furfuryl alcohol and tetrahydrofurfuryl alcohol	6	5
29321900	Other	6.5	5
29322010	Coumarin, methylcoumarins and ethylcoumarins	6.5	5
29322090	Other lactones	6.5	5
29329100	Isosafrole	6.5	5
29329200	1-(1,3-Benzodioxol-5-yl) propane-2-one	6.5	5
29329300	Piperonal	6.5	5
29329400	Safrole	6.5	5
29329500	Tetrahydrocannabinols (all isomers)	6.5	5
29329910	Furan phenol	4	15
29329920	Bifendate	6.5	5
29329930	Artemether	6.5	5
29329990	Other	6.5	5
29331100	Phenazone (antipyrin) and its derivatives	6.5	5
29331920	Analgin	6	5
29331990	Other	6.5	5
29332100	Hydantoin and its derivatives	6.5	5
29332900	Other	6.5	10
29333100	Pyridine and its salts	6	0
29333210	Hexahydropyridine (piperidine)	4	0
29333220	Isoniazidum	6.5	5

29333300	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	6.5	15
29333910	Benzilic acid-3-quinuclidinate	6.5	5
29333920	Quinuclidine-3-ol	6.5	5
29333990	Other	6.5	5
29334100	Levorphanol (INN) and its salts	6.5	5
29334910	Ciprofloxacin	6.5	5
29334990	Other	6.5	5
29335200	Malonylurea (barbituric acid) and its salts	6.5	5
29335300	Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutabarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	6.5	5
29335400	Other derivatives of malonylurea (barbituric acid); salts thereof	6.5	5
29335500	Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	6.5	5
29335910	Cytosine	6.5	5
29335990	Other	6.5	5
29336100	Melamine	6.5	5
29336910	Cyanuric chloride	6	5
29336921	Dichloroisocyanurate acid	6.5	5
29336922	Trichloroisocyanurate acid	6.5	5
29336929	Other	6.5	5
29336990	Other	6.5	10
29337100	6-Hexanelactam (epsilon-caprolactam)	9	E
29337200	Clobazam (INN) and methyprylon (INN)	9	5
29337900	Other lactams	9	5

29339100	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	6.5	5
29339900	Other	6.5	5
29341000	Compounds containing an unfused thiazole ring (whether or not hydrogenated) in the structure	6.5	15
29342000	Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	6.5	10
29343000	Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	6.5	5
29349100	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	6.5	5
29349910	Sultones and sultams	6.5	5
29349920	Furazolidone	6	5
29349930	Nucleic acids and their salts	6.5	5
29349940	Nevirapine, Efavirenz, Ritonavir and their salts	6.5	5
29349950	Clavulante acid and its salt	6.5	5
29349960	7-Phenylacetamido-3-(chloromethyl)-3-cephem-4-carboxylic acid p-methoxybenzyl ester、7-aminocephalosporanic acid、7-aminodeacetoxycefanoic acid	6	5
29349990	Other	6.5	5
29350010	Sulphadiazine	6.5	5
29350020	Sulfadimidine	6.5	5
29350030	Sulfamethoxazole	6.5	5
29350090	Other	6.5	5
29362100	Vitamins A and their derivatives	4	0

29362200	Vitamin B1 and its derivatives	4	0
29362300	Vitamin B2 and its derivatives	4	5
29362400	D- or DL - Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	4	0
29362500	Vitamin B6 and its derivatives	4	0
29362600	Vitamin B12 and its derivatives	4	0
29362700	Vitamin C and its derivatives	4	0
29362800	Vitamin E and its derivatives	4	0
29362900	Other vitamins and their derivatives	4	0
29369000	Other, including natural concentrates	4	0
29371100	Somatotropin, its derivatives and structural analogues	4	0
29371210	Recombinant human insulin and its salts	4	0
29371290	Other	4	0
29371900	Other	4	0
29372100	Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	4	0
29372210	Dexamethasone	4	0
29372290	Other	4	0
29372300	Oestrogens and progestogens	4	0
29372900	Other	4	0
29375000	Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	4	5
29379000	Other	4	0
29381000	Rutoside (rutin) and its derivatives	6.5	5
29389010	Zidovudine, Lamivudine, Stavudine, Didanosine and their salts	6.5	5
29389090	Other	6.5	5
29391100	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	4	0
29391900	Other	4	0
29392000	Alkaloids of cinchona and their derivatives; salts thereof	4	0
29393000	Caffeine and its salts	4	0
29394100	Ephedrine and its salts	4	0
29394200	Pseudoephedrine (INN) and its salts	4	0
29394300	d-Norpseudoephedrine and its salts	4	0

29394400	Norephedrine and its salts	4	0
29394900	Other	4	0
29395100	Fenetylline (INN) and its salts	4	0
29395900	Other	4	0
29396100	Ergometrine (INN) and its salts	4	0
29396200	Ergotamine (INN) and its salts	4	0
29396300	Lysergic acid and its salts	4	0
29396900	Other	4	0
29399110	Cocaine and its salts	4	0
29399190	Other	4	0
29399910	Nicotine and its salts	4	0
29399920	Strychnine and its salts	4	0
29399990	Other	4	0
29400000	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 No. 29.37, 29.38 or 29.39.	6	10
29411011	Ampicillin	6	5
29411012	Ampicillin trihydrate	6	5
29411019	Other	6	5
29411091	Amoxycillin	4	0
29411092	Amoxycillin trihydrate	4	0
29411093	6-Aminopenicillanic acid	4	0
29411094	Penicillin V	4	0
29411095	Sulfobenzylpenicillin	4	0
29411096	Cloxacillin	4	0
29411099	Other	4	0
29412000	Streptomycins and their derivatives; salts thereof	4	0
29413011	Tetracyclines	4	0
29413012	Salts of tetracyclines	4	0
29413020	Tetracyclines derivatives and their salts	4	0
29414000	Chloramphenicol and its derivatives; salts thereof	4	0
29415000	Erythromycin and its derivatives; salts thereof	4	0
29419010	Gentamycin and its derivatives; salts thereof	4	0
29419020	Kanamycin and its derivatives; salts thereof	4	0
29419030	Rifampicin (RFP); salts thereof	4	0
29419040	Lincomycin and its derivatives; salts thereof	4	0
29419052	Cefalexin and its salts	6	5
29419053	Cefazolin and its salts	6	5
29419054	Cefradine and its salts	6	5
29419055	Ceftriaxone and its salts	6	5

29419056	Cefoperazone and its salts	6	5
29419057	Cefotaxime and its salts	6	5
29419058	Cefaclor and its salts	6	5
29419059	Other	6	10
29419060	Midecamycin and its derivatives; salts thereof	6	5
29419070	Acetyl-spiramycin and its derivatives; salts thereof	4	0
29419090	Other	6	5
29420000	Other organic compounds	6.5	5
30012000	Extracts of glands or other organs or of their secretions	3	0
30019010	Heparin and its salts	3	0
30019090	Other	3	0
30021000	Antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes	3	0
30022000	Vaccines for human medicine	3	0
30023000	Vaccines for veterinary medicine	3	0
30029010	Saxitoxin	3	0
30029020	Ricitoxin	3	0
30029030	Bacteria and Virus	3	0
30029040	Genetics material and Gene modified Organism	3	0
30029090	Other	3	0
30031011	Ampicillin	6	5
30031012	Amoxycillin	6	5
30031013	Penicillin V	6	5
30031019	Other	6	5
30031090	Other	6	5
30032011	Cefotaxime	6	5
30032012	Ceftazidime	6	5
30032013	Cefoxitin	6	5
30032014	Ceftezole	6	5
30032015	Cefaclor	6	5
30032016	Cefuroxime	6	5
30032017	Ceftriaxone	6	5
30032018	Cefoperazone	6	5
30032019	Other	6	5
30032090	Other	6	5
30033100	Containing insulin	5	5
30033900	Other	6	5
30034010	Containing quinine or its salts	5	5
30034090	Other	5	5

30039010	Containing sulfa drugs	6	5
30039020	Containing artemisinin and their derivatives	5	5
30039090	Other	5	5
30041011	Ampicillin	6	5
30041012	Amoxycillin	6	5
30041013	Penicillin V	6	5
30041019	Other	6	5
30041090	Other	6	5
30042011	Cefotaxime	6	5
30042012	Ceftazidime	6	5
30042013	Cefoxitin	6	5
30042014	Ceftezole	6	5
30042015	Cefaclor	6	5
30042016	Cefuroxime	6	5
30042017	Ceftriaxone	6	5
30042018	Cefoperazone	6	5
30042019	Other	6	10
30042090	Other	6	5
30043110	Containing Recombinant human insulin	5	5
30043190	Other	5	5
30043200	Containing corticosteroid hormones, their derivatives or structural analogues	5	5
30043900	Other	5	5
30044010	Containing quinine or its salts	5	5
30044090	Other	5	5
30045000	Other medicaments containing vitamins or other products of heading No.29.36	6	5
30049010	Containing sulfa drugs	6	5
30049020	Containing biphenyl dicarbxybte	4	0
30049051	Medicated liquors or wines	3	0
30049052	Pien Tzu Huang	3	0
30049053	Bai Yao	3	0
30049054	Essential balm	3	0
30049055	Angong niuhuang wan	3	0
30049059	Other	3	0
30049060	Containing artemisinin and their derivatives	4	0
30049090	Other	4	0
30051010	Adhesive plasters	5	5
30051090	Other	5	5
30059010	Absorbent cotton, gauze, bandages	5	5
30059090	Other	5	5

30061000	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	5	5
30062000	Blood-grouping reagents	3	0
30063000	Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	4	0
30064000	Dental cements and other dental fillings; bone reconstruction cements	5	10
30065000	First-aid boxes and kits	5	5
30066010	Contraceptive preparations based on hormones	0	0
30066090	Other	0	0
30067000	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	6.5	5
30069100	Appliances identifiable for ostomy use	10	10
30069200	Waste pharmaceuticals	5	5
31010011	Guano	3	0
31010019	Other	6.5	5
31010090	Other	4	15
31021000	Urea, whether or not in aqueous solution	50	E
31022100	Ammonium sulphate	4	0
31022900	Other	4	0
31023000	Ammonium nitrate, whether or not in aqueous solution	4	0
31024000	Mixtures of ammonium nitrate with calcium carbonate or other inorganic nonfertilizing substances	4	0
31025000	Sodium nitrate	4	0
31026000	Double salts and mixtures of calcium nitrate and ammonium nitrate	4	0
31028000	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	4	0
31029010	Calcium cyanamide	4	0
31029090	Other	4	0
31031010	Triple superphosphates	4	0
31031090	Other	4	0
31039000	Other	4	0

31042010	Analytically pure	3	0
31042090	Other	3	0
31043000	Potassium sulphate	3	15
31049010	Carnallite, sylvite and other crude natural potassium salts	3	0
31049090	Other	3	0
31051000	Goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10kg	4	0
31052000	Mineral or chemical fertilizers containing the three fertilizing elements nitrogen, phosphorus and potassium	50	E
31053000	Diammonium hydrogenorthophosphate (diammonium phosphate)	50	E
31054000	Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	4	0
31055100	Containing nitrates and phosphates	4	0
31055900	Other	4	0
31056000	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	4	0
31059000	Other	4	0
32011000	Quebracho extract	5	5
32012000	Wattle extract	6.5	5
32019010	Other tanning extracts	6.5	5
32019090	Other	6.5	5
32021000	Synthetic organic tanning substances	6.5	5
32029000	Other	6.5	5
32030011	Natural indigo and preparations based thereon	6.5	5
32030019	Other	6.5	5
32030020	Colouring matter of animal origin and preparations based thereon	6.5	5
32041100	Disperse dyes and preparations based thereon	6.5	5
32041200	Acid dyes, whether or not premetallized, and preparations based thereon; mordant dyes and preparations based thereon	6.5	0
32041300	Basic dyes and preparations based thereon	6.5	5
32041400	Direct dyes and preparations based thereon	6.5	0
32041510	Synthetic indigo (reductive indigo)	6.5	10
32041590	Other	6.5	10
32041600	Reactive dyes and preparations based thereon	6.5	0
32041700	Pigments and preparations based thereon	6.5	0
32041911	Sulphur black and preparations based thereon	6.5	10

32041919	Other	6.5	10
32041990	Other	6.5	0
32042000	Synthetic organic products of a kind used as fluorescent brightening agents	6.5	0
32049010	Biological stains and dye indicators	6.5	5
32049090	Other	6.5	5
32050000	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	6.5	15
32061110	Titanium White	6.5	0
32061190	Other	6.5	5
32061900	Other	10	10
32062000	Pigments and preparations based on chromium compounds	6.5	5
32064100	Ultramarine and preparations based thereon	6.5	5
32064210	Lithopone	6.5	5
32064290	Other	6.5	10
32064900	Other	6.5	10
32065000	Inorganic products of a kind used as luminophores	6.5	10
32071000	Prepared pigments, prepared opacifiers, prepared colours and similar preparations	5	10
32072000	Vitrifiable enamels and glazes, engobes (slips) and similar preparations	5	15
32073000	Liquid lustres and similar preparations	5	5
32074000	Glass frit and other glass, in the form of powder, granules or flakes	5	5
32081000	Based on polyesters	10	20
32082010	Based on acrylic polymers	10	20
32082020	Based on vinyl polymers	10	10
32089010	Based on polyurethane polymers	10	10
32089090	Other	10	20
32091000	Based on acrylic or vinyl polymers	10	10
32099010	Based on epoxy resin	10	20
32099020	Based on fluororesin	10	10
32099090	Other	10	20
32100000	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather	10	5
32110000	Prepared driers	10	15
32121000	Stamping foils	15	10
32129000	Other	10	10
32131000	Colours in sets	10	10
32139000	Other	10	10
32141010	Encapsulation materials for semiconductor device	9	E

32141090	Other	9	5
32149000	Other	9	15
32151100	Black	6.5	5
32151900	Other	6.5	10
32159010	Writing or drawing inks	6.5	5
32159090	Other	10	5
33011200	Of orange	20	15
33011300	Of lemon	20	15
33011910	Of lime	20	15
33011990	Other	20	15
33012400	Of peppermint (<i>Mentha piperita</i>)	20	15
33012500	Of other mints	15	10
33012910	Of camphor	20	15
33012920	Of citronella	15	10
33012930	Of aniseed	20	15
33012940	Of cassia	20	15
33012950	Of litsea cubeba	20	15
33012960	Of eucalyptus	20	15
33012991	Of geranium	20	15
33012999	Other	15	15
33013010	Balsam of irises	20	15
33013090	Other	20	15
33019010	Extracted oleoresins	20	15
33019020	Terpenic byproducts of the deterpenation of essential oils of citrus fruit	20	15
33019090	Other	20	15
33021010	Preparations based on odoriferous substances, of a kind used for the manufacture of beverages, alcoholic strength by volume not exceeding 0.5% vol	15	10
33021090	Other	15	10
33029000	Other	10	10
33030000	Perfumes and toilet waters:	10	E
33041000	Lip make-up preparations	10	E
33042000	Eye make-up preparations	10	E
33043000	Manicure or pedicure preparations	15	E
33049100	Powders, whether or not compressed	10	E
33049900	Other	6.5	PR-20
33051000	Shampoos	6.5	PR-35
33052000	Preparations for permanent waving or straightening	15	E
33053000	Hair lacquers	15	E
33059000	Other	10	PR-35
33061010	Toothpastes	10	10

33061090	Other	10	10
33062000	Yarn used to clean between the teeth (dental floss)	10	10
33069000	Other	10	10
33071000	Pre-shave, shaving or after-shave preparations	10	E
33072000	Personal deodorants and antiperspirants	10	E
33073000	Perfumed bath salts and other bath preparations	10	PR-35
33074100	Agarbatti and other odoriferous preparations which operate by burning	10	10
33074900	Other	10	10
33079000	Other	9	PR-35
34011100	For toilet use (including medicated products)	10	10
34011910	Laundry soap	10	E
34011990	Other	15	10
34012000	Soap in other forms	15	10
34013000	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	10	10
34021100	Anionic	6.5	PR-35
34021200	Cationic	6.5	PR-35
34021300	Non-ionic	6.5	15
34021900	Other	6.5	PR-35
34022010	Synthetic detergents in powder form	10	PR-35
34022090	Other	10	PR-35
34029000	Other	9	5
34031100	Preparations for the treatment of textile materials, leather, furskins or other materials	10	10
34031900	Other	10	5
34039100	Preparations for the treatment of textile materials, leather, furskins or other materials	10	5
34039900	Other	10	5
34042000	Of poly(oxyethylene) (polyethylene glycol)	10	E
34049000	Other	10	5
34051000	Polishes, creams and similar preparations for footwear or leather	10	10
34052000	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	10	10
34053000	Polishes and similar preparations for coachwork, other than metal polishes	10	10
34054000	Scouring pastes and powders and other scouring preparations	10	10
34059000	Other	10	5

34060000	Candles, tapers and the like	10	10
34070010	Preparations of a kind known as “dental wax” or as “dental impression compounds”	6.5	10
34070020	Other preparations for use in dentistry, with a basis of plaster	6.5	5
34070090	Other	10	10
35011000	Casein	10	10
35019000	Other	10	10
35021100	Dried	10	10
35021900	Other	10	10
35022000	Milk albumin, including concentrates of two or more whey proteins	10	10
35029000	Other	10	10
35030010	Gelatin and gelatin derivatives	12	10
35030090	Other	12	10
35040010	Peptones	3	0
35040090	Other	8	5
35051000	Dextrins and other modified starches	12	10
35052000	Glues	20	15
35061000	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	10	5
35069110	Based on polyamide	10	15
35069120	Based on epoxy resin	10	20
35069190	Other	10	10
35069900	Other	10	20
35071000	Rennet and concentrates thereof	6	5
35079010	Basic proteinase	6	10
35079020	Basic lipase	6	10
35079090	Other	6	5
36010000	Propellant powders	9	5
36020010	Based on ammonals nitrate	9	5
36020090	Other	9	5
36030000	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators	9	5
36041000	Fireworks	6	5
36049000	Other	6	5
36050000	Matches, other than pyrotechnic articles of heading No.36.04	6	5
36061000	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 300cm ³	10	10
36069011	Cut to shape, for immediate use	9	5
36069019	Other	9	5

36069090	Other	9	5
37011000	For X-ray	20	PR-20
37012000	Instant print film	5	10
37013021	Laser phototypesetting film	3.7 ¥/square meter	10
37013022	Precoated sensitized plate	8.1 ¥/square meter	10
37013024	CTP plate	8.1 ¥/square meter	10
37013025	Flexographic plate	15 ¥/square meter	10
37013029	Other	15 ¥/square meter	5
37013090	Other	20	15
37019100	For colour photography (polychrome)	22	E
37019920	For preparing printing plates or cylinders	10	10
37019990	Other	25	E
37021000	For X-ray	10	15
37023110	Instant print film	5	5
37023190	Other	67 ¥/square meter	E
37023210	Instant print film	5	5
37023220	For preparing printing plates or cylinders	4.5 ¥/square meter	10
37023290	Other	21 ¥/square meter	20
37023920	For preparing printing plates or cylinders	12 ¥/square meter	10
37023990	Other	24 ¥/square meter	20
37024100	Of a width exceeding 610 mm and of a length exceeding 200 m, for colour photography (polychrome)	7.1 ¥/square meter	E
37024221	Wide anticorrosive photographic plate for printed circuit processing	0.6 ¥/square meter	E
37024229	Other	1.6 ¥/square meter	10
37024292	Red or infra-red laser film	2.4 ¥/square meter	10
37024299	Other	7 ¥/square meter	10
37024321	Laser phototypesetting film	1.8 ¥/square meter	10
37024329	Other	3.7 ¥/square meter	10
37024390	Other	17 ¥/square meter	15
37024421	Laser phototypesetting film	2.0 ¥/square meter	10
37024422	Narrow anticorrosive photographic plate for printed circuit processing	0.9 ¥/square meter	E
37024429	Other	2.9 ¥/square meter	10
37024490	Other	27 ¥/square meter	15
37025200	Of a width not exceeding 16 mm	95 ¥/square meter	E
37025300	Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, for slides	128 ¥/square meter	E
37025410	Of a width 35 mm and of a length not exceeding 2 m	22 ¥/square meter	15
37025490	Other	24 ¥/square meter	15
37025520	Cinematographic film	9 ¥/square meter	E
37025590	Other	27 ¥/square meter	E

37025620	Cinematographic film	13 ¥/square meter	20
37025690	Other	74 ¥/square meter	E
37029600	Of a width not exceeding 35 mm and of a length not exceeding 30 m	21 ¥/square meter	15
37029700	Of a width not exceeding 35 mm and of a length exceeding 30 m	9 ¥/square meter	15
37029800	Of a width exceeding 35 mm	10 ¥/square meter	10
37031010	Photographic paper and paperboard	18	15
37031090	Other	18	15
37032010	Photographic paper and paperboard	35	E
37032090	Other	18	15
37039010	Photographic paper and paperboard	35	E
37039090	Other	18	15
37040010	Cinematographic film	6.5	5
37040090	Other	18	10
37051000	For offset reproduction	18	10
37059010	Lantern slides, for educational use only	0	0
37059021	For printed books and newspapers	0	0
37059029	Other	4	0
37059090	Other	18	10
37061010	For educational use only	0	0
37061090	Other	5	15
37069010	For educational use only	0	0
37069090	Other	4	0
37071000	Sensitizing emulsions	8	15
37079010	For use in developing photographic film and photographs	16	15
37079020	For use in photo-copying apparatus	10	10
37079090	Other	8	10
38011000	Artificial graphite	6.5	10
38012000	Colloidal or semi-colloidal graphite	6.5	15
38013000	Carbonaceous pastes for electrodes and similar pastes for furnace linings	6.5	5
38019000	Other	6.5	5
38021010	Of wood	6.5	5
38021090	Other	6.5	5
38029000	Other	10	10
38030000	Tall oil, whether or not refined	6.5	5
38040000	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 No.38.03	6.5	10
38051000	Gum, wood or sulphate turpentine oils	6.5	5
38059010	Pine oil	6.5	5

38059090	Other	6.5	5
38061010	Rosin	10	10
38061020	Resin acids	10	10
38062010	Salts of rosin, of resin acids	6.5	5
38062090	Other	6.5	5
38063000	Ester gums	6.5	5
38069000	Other	6.5	5
38070000	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	6.5	5
38085010	Put up for retail sale	9	5
38085090	Other	5	5
38089111	Mosquito smudges	10	5
38089119	Other	10	10
38089190	Other	6	5
38089210	Put up for retail sale	9	5
38089290	Other	6	5
38089311	Put up for retail sale	9	5
38089319	Other	5	5
38089391	Put up for retail sale	9	5
38089399	Other	6	5
38089400	Disinfectants	9	5
38089910	Put up for retail sale	9	5
38089990	Other	9	5
38091000	With a basis of amylaceous substances	10	10
38099100	Of a kind used in the textile or like industries	6.5	5
38099200	Of a kind used in the paper or like industries	6.5	10
38099300	Of a kind used in the leather or like industries	6.5	5
38101000	Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	6.5	15
38109000	Other	6.5	15
38111100	Based on lead compounds	6.5	5
38111900	Other	6.5	5
38112100	Containing petroleum oils or oils obtained from bituminous minerals	6.5	5
38112900	Other	6.5	10
38119000	Other	6.5	5
38121000	Prepared rubber accelerators	6	15
38122000	Compound plasticizers for rubber or plastics	6.5	15
38123010	Rubber antioxidants	6	15
38123090	Other	6.5	5

38130010	Preparations and charges for fire-extinguishers	6.5	10
38130020	Charged fire-extinguishing grenades	10	10
38140000	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	10	20
38151100	With nickel or nickel compounds as the active substance	6.5	10
38151200	With precious metal or precious metal compounds as the active substance	6.5	10
38151900	Other	6.5	5
38159000	Other	6.5	5
38160000	Refractory cements, mortars, concretes and similar compositions, other than products of heading No.38.01	6.5	5
38170000	Mixed alkylbenzenes and alkylnaphthalenes	6.5	15
38180011	Diameter not exceeding 15.24 cm	0	0
38180019	Other	0	0
38180090	Other	0	0
38190000	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	6.5	5
38200000	Anti-freezing preparations and prepared de-icing fluids	10	10
38210000	Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	3	5
38220010	On a backing	4	5
38220090	Other	5	5
38231100	Stearic acid	16	15
38231200	Oleic acid	16	15
38231300	Tall oil fatty acids	16	15
38231900	Other	16	15
38237000	Industrial fatty alcohols	13	15
38241000	Prepared binders for foundry moulds or cores	6.5	10
38243000	Non-agglomerated metal carbides mixed together or with metallic binders	6.5	5
38244010	High efficiency water reducing admixture	6.5	15
38244090	Other	6.5	5
38245000	Non-refractory mortars and concretes	6.5	5
38246000	Sorbitol other than that of subheading No.2905.44	14	10

38247100	Containing chlorofluorocarbons (CFCs), whether or not containing hydrochlorofluorocarbons (HCFCs), perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs)	6.5	5
38247200	Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	6.5	5
38247300	Containing hydrobromofluorocarbons (HBFCs)	6.5	5
38247400	Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	6.5	5
38247500	Containing carbon tetrachloride	6.5	5
38247600	Containing 1,1,1-trichloroethane (methyl chloroform)	6.5	5
38247700	Containing bromomethane (methyl bromide) or bromochloromethane	6.5	5
38247800	Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	6.5	5
38247900	Other	6.5	5
38248100	Containing oxirane (ethylene oxide)	6.5	5
38248200	Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	6.5	5
38248300	Containing tris (2,3-dibromopropyl) phosphate	6.5	5
38249010	Fusel oil	6.5	10
38249020	Ink-removers, stencil correctors and the like	9	5
38249030	Carburetant	6.5	5
38249091	Mixture containing more than 50% Talc by weight	6.5	5
38249092	Mixture containing more than 70% Magnesium Oxide by weight	6.5	5
38249099	Other	6.5	15
38251000	Municipal waste	6.5	5
38252000	Sewage sludge	6.5	5
38253000	Clinical waste	6.5	5
38254100	Halogenated	6.5	5
38254900	Other	6.5	5
38255000	Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti-freeze fluids	6.5	5
38256100	Mainly containing organic constituents	6.5	5

38256900	Other	6.5	5
38259000	Other	6.5	5
38260000	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	6.5	15
39011000	Polyethylene having a specific gravity of less than 0.94	6.5	PR-8
39012000	Polyethylene having a specific gravity of 0.94 or more	6.5	PR-8
39013000	Ethylene-vinyl acetate copolymers	6.5	PR-8
39019010	Ethylene-propylene copolymers	6.5	15
39019020	Linearity low density polyethylene	6.5	E
39019090	Other	6.5	PR-35
39021000	Polypropylene	6.5	E
39022000	Polyisobutylene	6.5	E
39023010	Ethylene-propylene copolymers	6.5	15
39023090	Other	6.5	PR-8
39029000	Other	6.5	E
39031100	Expansible	6.5	PR-8
39031910	Modified	6.5	20
39031990	Other	6.5	20
39032000	Styrene-acrylonitrile (SAN) copolymers	12	PR-20
39033010	Modified	6.5	20
39033090	Other	6.5	20
39039000	Other	6.5	15
39041010	paste Poly (vinyl chloride)	6.5	20
39041090	Other	6.5	PR-35
39042100	Non-plasticized	6.5	20
39042200	Plasticized	6.5	20
39043000	Vinyl chloride-vinyl acetate copolymers	9	15
39044000	Other vinyl chloride copolymers	12	15
39045000	Vinylidene chloride polymers	6.5	5
39046100	Polytetrafluoroethylene	10	10
39046900	Other	6.5	5
39049000	Other	10	15
39051200	In aqueous dispersion	10	15
39051900	Other	10	15
39052100	In aqueous dispersion	10	15
39052900	Other	10	15
39053000	Poly (vinyl alcohol), whether or not containing unhydrolyzed acetate groups	14	10
39059100	Copolymers	10	15
39059900	Other	10	15

39061000	Poly (methyl methacrylate)	6.5	PR-8
39069010	Polyacrylamide	6.5	PR-8
39069090	Other	6.5	10
39071010	Polyoxymethylene (POM)	6.5	15
39071090	Other	6.5	5
39072010	Polvtetramethylene Ether Glycol	6.5	0
39072090	Other	6.5	15
39073000	Epoxide resins	6.5	15
39074000	Polycarbonates	6.5	15
39075000	Alkyd resins	10	10
39076011	High viscosity	6.5	20
39076019	Other	6.5	20
39076090	Other	6.5	15
39077000	Poly (lactic acid)	6.5	5
39079100	Unsaturated	6.5	10
39079910	Polybutylene terephthalate	6.5	15
39079990	Other	6.5	0
39081011	Of polyamide-6, 6	6.5	E
39081012	Of polyamide-6	6.5	E
39081019	Other	6.5	E
39081090	Other	6.5	E
39089000	Other	10	E
39091000	Urea resins; thiourea resins	6.5	0
39092000	Melamine resins	6.5	0
39093010	Poly (methylene phenyl isocyanate)	6.5	15
39093090	Other	6.5	0
39094000	Phenolic resins	6.5	10
39095000	Polyurethanes	6.5	0
39100000	Silicones in primary forms	6.5	10
39111000	Petroleum resins, coumarone, indene or coumarone-indene resins and polyterpenes	6.5	15
39119000	Other	6.5	5
39121100	Non-plasticized	6.5	10
39121200	–Plasticized	6.5	5
39122000	Cellulose nitrates (including collodions)	6.5	5
39123100	Carboxymethylcellulose and its salts	6.5	5
39123900	Other	6.5	5
39129000	Other	6.5	5
39131000	Alginic acid, its salts and esters	10	10
39139000	Other	6.5	5
39140000	Ion-exchangers based on polymers of headings Nos.39.01 to 39.13, in primary forms	6.5	5
39151000	Of polymers of ethylene	6.5	15
39152000	Of polymers of styrene	6.5	15

39153000	Of polymers of vinyl chloride	6.5	15
39159010	Of polyethylene glycol terephthalate	6.5	15
39159090	Other	6.5	15
39161000	Of polymers of ethylene	10	10
39162010	Profile shapes	10	10
39162090	Other	10	10
39169010	Of polyamides	10	10
39169090	Other	10	10
39171000	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	10	10
39172100	Of polymers of ethylene	10	10
39172200	Of polymers of propylene	10	10
39172300	Of polymers of vinyl chloride	10	10
39172900	Of other plastics	10	10
39173100	Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	10	5
39173200	Other, not reinforced or otherwise combined with other materials, without fittings	6.5	5
39173300	Other, not reinforced or otherwise combined with other materials, with fittings	6.5	5
39173900	Other	6.5	15
39174000	Fittings	10	5
39181010	Wall or ceiling coverings	10	10
39181090	Other	10	E
39189010	Wall or ceiling coverings	10	10
39189090	Other	10	10
39191010	Based on acrylic resin	6.5	5
39191091	Encapsulant reflective film	6.5	5
39191099	Other	6.5	E
39199010	Encapsulant reflective film	6.5	15
39199090	Other	6.5	15
39201010	Battery separator, of polymers of ethylene	6.5	10
39201090	Other	6.5	15
39202010	Battery separator, of polymers of propylene	6.5	E
39202090	Other	6.5	10
39203000	Of polymers of styrene	6.5	10
39204300	Containing by weight not less than 6% of plasticisers	6.5	10
39204900	Other	6.5	15
39205100	Of poly (methyl methacrylate)	6.5	10
39205900	Other	6.5	15
39206100	Of polycarbonates	6.5	15
39206200	Of poly (ethylene terephthalate)	6.5	15
39206300	Of unsaturated polyesters	10	10

39206900	Of other polyesters	10	20
39207100	Of regenerated cellulose	6.5	10
39207300	Of cellulose acetate	6.5	5
39207900	Of other cellulose derivatives	10	10
39209100	Of poly (vinyl butyral)	6.5	15
39209200	Of polyamides	10	5
39209300	Of amino-resins	6.5	5
39209400	Of phenolic resins	10	10
39209910	Of polytetrafluoroethylene	6.5	15
39209990	Of other plastics	6.5	10
39211100	Of polymers of styrene	10	10
39211210	Combined with textile fabrics	9	15
39211290	Other	6.5	5
39211310	Combined with textile fabrics	9	15
39211390	Other	6.5	10
39211400	Of regenerated cellulose	10	10
39211910	Combined with textile fabrics	9	15
39211990	Other	6.5	15
39219020	Plates, sheets of polyethylene with glass fibres	6.5	5
39219030	Plates, sheets, coils of polyisobutylene with man-made felt	6.5	10
39219090	Other	6.5	15
39221000	Baths, shower-baths, sinks and wash-basins	10	10
39222000	Lavatory seats and covers	10	10
39229000	Other	10	10
39231000	Boxes, cases, crates and similar articles	10	20
39232100	Of polymers of ethylene	10	5
39232900	Of other plastics	10	15
39233000	Carboys, bottles, flasks and similar articles	6.5	15
39234000	Spools, cops, bobbins and similar supports	10	15
39235000	Stoppers, lids, caps and other closures	10	10
39239000	Other	10	20
39241000	Tableware and kitchenware	10	15
39249000	Other	10	10
39251000	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300L	10	10
39252000	Doors, windows and their frames and thresholds for doors	10	10
39253000	Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	10	10
39259000	Other	10	10
39261000	Office or school supplies	10	10
39262011	of Poly (vinyl chloride)	10	10
39262019	Other	10	10

39262090	Other	10	10
39263000	Fittings for furniture, coachwork or the like	10	15
39264000	Statuettes and other ornamental articles	10	10
39269010	Of a kind for used in machines or instruments	10	10
39269090	Other	10	10
40011000	Natural rubber latex, whether or not prevulcanized	20	15
40012100	Smoked sheets	20	15
40012200	Technically specified natural rubber (TSNR)	20	E
40012900	Other	20	E
40013000	Balata, gutta-percha, guayule, chicle and similar natural gums	20	15
40021110	Carboxylated styrene-butadiene rubber (XSBR)	7.5	15
40021190	Other	7.5	15
40021911	SBR, not worked	7.5	15
40021912	SBR, oil-filled	7.5	15
40021913	SBR, thermo-plasticated	7.5	15
40021914	SBR, oil-filled and thermo-plasticated	7.5	15
40021919	Other	7.5	15
40021990	Other	7.5	15
40022010	In primary forms	7.5	15
40022090	Other	7.5	15
40023110	In primary forms	6	15
40023190	Other	7.5	15
40023910	In primary forms	7.5	15
40023990	Other	7.5	15
40024100	Latex	7.5	5
40024910	In primary forms	7.5	E
40024990	Other	7.5	15
40025100	Latex	7.5	15
40025910	In primary forms	7.5	15
40025990	Other	7.5	15
40026010	In primary forms	3	15
40026090	Other	5	15
40027010	In primary forms	7.5	15
40027090	Other	7.5	15
40028000	Mixtures of any product of heading No. 40.01 with any product of this heading	7.5	15
40029100	Latex	7.5	15
40029911	In primary forms	7.5	15
40029919	Other	7.5	15
40029990	Other	4	0

40030000	Reclaimed rubber in primary forms or in plates, sheets or strip	8	15
40040000	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	8	5
40051000	Compounded with carbon black or silica	8	15
40052000	Solutions; dispersions other than those of subheading No.4005.10	8	15
40059100	Plates, sheets and strip	8	5
40059900	Other	8	15
40061000	"Camel-back" strips for retreading rubber tyres	8	5
40069010	Other forms of unvulcanized rubber	8	10
40069020	Articles of unvulcanized rubber	14	10
40070000	Vulcanized rubber thread and cord	14	10
40081100	Plates, sheets and strip	8	15
40081900	Other	8	5
40082100	Plates, sheets and strip	8	5
40082900	Other	8	5
40091100	Without fittings	10.5	10
40091200	With fittings	10	10
40092100	Without fittings	10.5	10
40092200	With fittings	10	10
40093100	Without fittings	10.5	20
40093200	With fittings	10	10
40094100	Without fittings	10.5	10
40094200	With fittings	10	10
40101100	Reinforced only with metal	10	10
40101200	Reinforced only with textile materials	10	10
40101900	Other	10	10
40103100	Endless transmission belts of trapezoidal cross-section (V- belts), whether or not groved of a circumference exceeding 60 cm but not exceeding 180 cm	8	5
40103200	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	8	5
40103300	Endless transmission belts of trapezoidal crossection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	5
40103400	Endless transmission belts of trapezoidal crossection (V-belts), other than V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	8	5

40103500	Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	10	10
40103600	Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	10	10
40103900	Other	8	5
40111000	Of a kind used on motor cars (including station wagons and racing cars)	10	15
40112000	Of a kind used on buses or lorries	10	15
40113000	Of a kind used on aircraft	1	0
40114000	Of a kind used on motorcycles	15	15
40115000	Of a kind used on bicycles	20	15
40116100	Of a kind used on agricultural or forestry vehicles and machines	17.5	10
40116200	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	17.5	10
40116300	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	17.5	10
40116900	Other	17.5	10
40119200	Of a kind used on agricultural or forestry vehicles and machines	25	20
40119300	Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	25	20
40119400	Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	25	20
40119900	other	25	20
40121100	Of a kind used on motor cars (including station wagons and racing cars)	20	15
40121200	Of a kind used on buses or lorries	20	15
40121300	Of a kind used on aircraft	20	15
40121900	Other	20	15
40122010	Of a kind used on motor cars, buses or lorries	25	20
40122090	Other	25	20
40129010	Of a kind used on aircraft	3	0
40129020	Of a kind used on motor cars, buses or lorries	22	20
40129090	Other	22	20
40131000	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	15	15
40132000	Of a kind used on bicycles	15	10
40139010	Of a kind used on aircraft	3	0
40139090	Other	15	10

40141000	Sheath contraceptives	0	0
40149000	Other	17.5	10
40151100	Surgical	8	5
40151900	Other	18	10
40159010	For medical purpose	8	5
40159090	Other	15	10
40161010	Of a kind used in machines or instruments	8	15
40161090	Other	15	10
40169100	Floor coverings and mats	18	10
40169200	Erasers	18	10
40169310	Of a kind used in machines or instruments	8	5
40169390	Other	15	5
40169400	Boat or dock fenders, whether or not inflatable	18	10
40169500	Other inflatable articles	18	10
40169910	Of a kind used in machines or instruments	8	15
40169990	Other	10	10
40170010	Hard rubber in all forms, including waste and scrap	8	10
40170020	Articles of hard rubber	15	10
41012011	Have undergone a reversible tanning process	8	5
41012019	Other	5	0
41012020	Of equine animals	5	0
41015011	Have undergone a reversible tanning process	8.4	5
41015019	Other	5	0
41015020	Of equine animals	5	0
41019011	Have undergone a reversible tanning process	8.4	5
41019019	Other	5	0
41019020	Of equine animals	5	0
41021000	With wool on	7	0
41022110	Have undergone a reversible tanning process	14	10
41022190	Other	9	5
41022910	Have undergone a reversible tanning process	14	10
41022990	Other	7	0
41032000	Of reptiles	9	5
41033000	Of swine	9	5
41039011	Have undergone a reversible tanning process	14	10
41039019	Other	9	5
41039021	Have undergone a reversible tanning process	14	10
41039029	Other	9	5
41039090	Other	9	5
41041111	Wet-blue	7	5
41041119	Other	8	5
41041120	Of equine animals	5	5

41041911	Wet-blue	6	5
41041919	Other	7	5
41041920	Of equine animals	7	5
41044100	Full grains, unsplit; grain splits	5	5
41044910	For machinery belting	5	5
41044990	Other	7	15
41051010	Wet-blue	14	10
41051090	Other	10	10
41053000	In the dry state (crust)	8	10
41062100	In the wet state (including wet-blue)	14	10
41062200	In the dry state (crust)	14	10
41063110	Wet-blue	14	10
41063190	Other	14	10
41063200	In the dry state (crust)	14	10
41064000	Of reptiles	14	10
41069100	In the wet state (including wet-blue)	14	10
41069200	In the dry state (crust)	14	10
41071110	Of bovine animals	8	15
41071120	Of equine animals	5	5
41071210	Of bovine animals	8	10
41071220	Of equine animals	5	5
41071910	For machinery belting	5	10
41071990	Other	7	5
41079100	Full grains, unsplit	5	10
41079200	Grain splits	5	15
41079910	For machinery belting	5	5
41079990	Other	7	15
41120000	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 heading 41.14.	8	15
41131000	Of goats or kids	14	10
41132000	Of swine	14	10
41133000	Of reptiles	14	10
41139000	Other	14	10
41141000	Chamois (including combination chamois) leather	14	10
41142000	Patent leather and patent laminated leather; metallised leather	10	20
41151000	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	14	10

41152000	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	14	10
42010000	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), of any material	20	15
42021110	Trunks and suit-cases	15	10
42021190	Other	10	10
42021210	Trunks and suit-cases	20	15
42021290	Other	20	10
42021900	Other	20	15
42022100	With outer surface of leather or of composition leather	10	10
42022200	With outer surface of plastic sheeting or of textile materials	10	10
42022900	Other	20	15
42023100	With outer surface of leather or of composition leather	10	10
42023200	With outer surface of plastic sheeting or of textile materials	20	10
42023900	Other	20	15
42029100	With outer surface of leather or of composition leather	10	10
42029200	With outer surface of plastic sheeting or of textile materials	10	10
42029900	Other	20	15
42031000	Articles of apparel	10	5
42032100	Specially designed for use in sports	20	15
42032910	Working gloves	20	15
42032990	Other	20	15
42033010	Belts	10	10
42033020	Bandoliers	10	10
42034000	Other clothing accessories	20	15
42050010	Cover of seat	12	E
42050020	Of a kind used in machinery or mechanical appliances or for other technical uses	8	10
42050090	Other	12	15
42060000	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons	20	15
43011000	Of mink, whole, with or without head, tail or paws	15	10

43013000	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	20	15
43016000	Of fox, whole, with or without head, tail or paws	20	15
43018010	Of rabbit or hare, whole, with or without head, tail or paws	20	15
43018090	Other	20	15
43019010	Weasel tails	20	15
43019090	Other	20	15
43021100	Of mink	12	10
43021910	Of gray squirrel, ermine, other marten, fox, otter, marmot and lynx	10	10
43021920	Of rabbit or hare	10	10
43021930	Of lamb, the following: Astrakhan, Broadtail, Caracul, Persian and similar lamb, Indian, Chinese(including Tibetan) or Mongolian	20	15
43021990	Other	10	10
43022000	Heads, tails, paws and other pieces or cuttings, not assembled	20	15
43023010	Of grey squirrel, ermine, other marten, fox, otter, marmot and lynx	20	15
43023090	Other	20	15
43031010	Articles of apparel	23	20
43031020	Clothing accessories	18	10
43039000	Other	18	10
43040010	Artificial fur	18	10
43040020	Articles of artificial fur	18	10
44011000	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	0	0
44012100	Coniferous	0	0
44012200	Non-coniferous	0	0
44013100	Wood pellets	0	0
44013900	Other	0	0
44021000	Of bamboo	10.5	10
44029000	Other	10.5	10
44031000	Treated with paint, stains, creosote or other preservatives	0	0
44032010	Korean pine and Mongolian scotch pine	0	0
44032020	White pine (spruce and fir)	0	0
44032030	Radiata pine	0	0
44032040	Larch	0	0
44032090	Other	0	0
44034100	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0

44034910	Teak	0	0
44034920	Okoume (Au koumed)	0	0
44034930	Dipterocarpus spp. Keruing	0	0
44034940	Kapur (Dryobalanops spp.)	0	0
44034950	Intsia spp. (Mengaris)	0	0
44034960	Koompassia spp. (Mengaris or Kempas)	0	0
44034970	Anisopter spp.	0	0
44034990	Other	0	0
44039100	Of oak (Quercus spp.)	0	0
44039200	Of beech (Fagus spp.)	0	0
44039910	Of nan mu (Phoebe)	0	0
44039920	Of camphor wood	0	0
44039930	Of rosewood	0	0
44039940	Of Kiri (Paulownia)	0	0
44039950	Ash	0	0
44039960	North American hard wood (including cherry, walnut, and maple)	0	0
44039980	Other temperate non-coniferous not specified	0	0
44039990	Other	0	0
44041000	Coniferous	8	5
44042000	Non-coniferous	8	5
44050000	Wood wool; wood flour	8	5
44061000	Not impregnated	0	0
44069000	Other	0	0
44071010	Korean pine and Mongolian scotch pine	0	0
44071020	White pine (spruce and fir)	0	0
44071030	Radiata pine	0	0
44071040	Douglas fir	0	0
44071090	Other	0	0
44072100	Mahogany (Swietenia spp.)	0	0
44072200	Virola, Imbuia and Balsa	0	0
44072500	Dark Red Meranti, Light Red Meranti and Meranti Bakau	0	0
44072600	White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	0	0
44072700	Sapelli	0	0
44072800	Iroko	0	0
44072910	Teak	0	0
44072920	Acajou	0	0
44072930	Merban	0	0
44072990	Other	0	0
44079100	Of oak (Quercus spp.)	0	0
44079200	Of beech (Fagus spp.)	0	0
44079300	Of maple (Acer spp.)	0	0

44079400	Of cherry (<i>Prunus</i> spp.)	0	0
44079500	Of ash (<i>Fraxinus</i> spp.)	0	0
44079910	Of camphor-wood, nanmu or rosewood	0	0
44079920	Of Paulownia	0	0
44079930	North American hard wood (including walnut)	0	0
44079980	Other temperate non-coniferous wood	0	0
44079990	Other	0	0
44081011	Of laminated plywood	8	15
44081019	Other	4	0
44081020	Sheets for plywood	4	0
44081090	Other	4	0
44083111	Of laminated plywood	10	15
44083119	Other	4	0
44083120	Sheets for plywood	4	0
44083190	Other	4	0
44083911	Of laminated plywood	10	15
44083919	Other	4	0
44083920	Sheets for plywood	4	0
44083990	Other	4	0
44089011	Of laminated plywood	4	15
44089012	Of temperate non-coniferous wood	3	0
44089013	of bamboo	4	15
44089019	Other	3	5
44089021	Of temperate non-coniferous wood	3	0
44089029	Other	3	0
44089091	Of temperate non-coniferous wood	3	0
44089099	Other	3	0
44091010	Floor board strips	7.5	10
44091090	Other	7.5	5
44092110	Floor board strips	4	0
44092190	Other	4	0
44092910	Floor board strips	4	0
44092990	Other	4	0
44101100	Particle board	4	E
44101200	Oriented strand board (OSB)	4	E
44101900	Other	4	E
44109011	Particle board of wheat/rice straw	7.5	E
44109019	Other	7.5	E
44109090	Other	7.5	E
44111211	Not mechanically worked or surface covered	4	15
44111219	Other	7.5	5
44111221	Of radiata pine	4	15
44111229	Other	4	15

44111291	Not mechanically worked or surface covered	7.5	15
44111299	Other	4	15
44111311	Not mechanically worked or surface covered	4	E
44111319	Other	7.5	E
44111321	Of radiata pine	4	E
44111329	Other	4	E
44111391	Not mechanically worked or surface covered	7.5	E
44111399	Other	4	15
44111411	Not mechanically worked or surface covered	4	15
44111419	Other	7.5	15
44111421	Of radiata pine	4	15
44111429	Other	4	15
44111491	Not mechanically worked or surface covered	7.5	15
44111499	Other	4	15
44119210	Not mechanically worked or surface covered	4	15
44119290	Other	7.5	15
44119310	Of radiata pine	4	E
44119390	Other	4	E
44119410	Of a density exceeding 0.35 g/cm ³ but not exceeding 0.5 g/cm ³	7.5	15
44119421	Not mechanically worked or surface covered	7.5	15
44119429	Other	4	15
44121011	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	12	15
44121019	Other	4	15
44121020	Other, with at least one outer ply of nonconiferous wood	10	15
44121091	With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	15
44121092	Other, containing at least one layer of particle board	10	15
44121099	Other	4	0
44123100	With at least one outer ply of tropical wood specified in Subheading Note 2 to this Chapter	12	15
44123210	Other, with at least one outer ply of temperate nonconiferous wood	4	15
44123290	Other	4	15
44123900	Other	4	0
44129410	With at least one outer ply of nonconiferous wood	10	15
44129491	With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	15
44129492	Other, containing at least one layer of particle board	10	15
44129499	Other	4	0

44129910	With at least one outer ply of nonconiferous wood	10	15
44129991	With at least one ply of tropical wood specified in Subheading Note 2 to this Chapter	8	15
44129992	Other, containing at least one layer of particle board	10	15
44129999	Other	4	0
44130000	Densified wood, in blocks, plates, strips or profile shapes	6	10
44140010	Of radiata pine	20	E
44140090	Other	20	E
44151000	Cases, boxes, crates, drums and similar packings; cable-drums	7.5	10
44152010	Of radiata pine	7.5	E
44152090	Other	7.5	E
44160010	Of radiata pine	16	E
44160090	Other	16	E
44170010	Of radiata pine	16	E
44170090	Other	16	E
44181010	Of radiata pine	4	E
44181090	Other	4	E
44182000	Doors and their frames and thresholds	4	0
44184000	Shuttering for concrete constructional work	4	0
44185000	Shingles and shakes	7.5	5
44186000	Posts and beams	4	0
44187100	For mosaic floors	4	0
44187210	Of bamboo	4	0
44187290	Other	4	0
44187910	Of bamboo	4	0
44187990	Other	4	0
44189010	Of bamboo	4	0
44189090	Other	4	0
44190031	Of wood	0	0
44190032	Of bamboo	0	0
44190091	Of bamboo	0	0
44190099	Other	0	0
44201011	Wood carvings	0	0
44201012	Bamboo carvings	0	0
44201020	Wooden fans	0	0
44201090	Other	0	0
44209010	Wood marquetry and inlaid wood	0	0
44209090	Other	0	0
44211000	Clothes hangers	0	0
44219010	Spools, cops, bobbins, sewing thread reels and the like	0	0

44219021	Of wood	0	0
44219022	Of bamboo	0	0
44219090	Other	0	0
45011000	Natural cork, raw or simply prepared	6	0
45019010	waste cork	0	0
45019020	Crushed, granulated or ground cork	0	0
45020000	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	8	5
45031000	Corks and stoppers	8	5
45039000	Other	10.5	10
45041000	Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs	8.4	10
45049000	Other	0	0
46012100	Of bamboo	9	5
46012200	Of rattan	9	5
46012911	Of rush	9	5
46012919	Other	9	5
46012921	Screens of reed	9	5
46012929	Other	9	5
46012990	Other	9	5
46019210	Plaits and similar products of plaiting materials, whether or not assembled into strips	9	5
46019290	Other	9	5
46019310	Plaits and similar products of plaiting materials, whether or not assembled into strips	9	5
46019390	Other	9	5
46019411	Plaits	10	10
46019419	Other	10	10
46019491	Plaits and similar products of plaiting materials, whether or not assembled into strips	9	5
46019499	Other	9	5
46019910	Plaits and similar products of plaiting materials, whether or not assembled into strips	9	5
46019990	Other	9	10
46021100	Of bamboo	9	5
46021200	Of rattan	9	5
46021910	Of grass or straw	9	5
46021920	Of maize-shuck	9	5
46021930	Of osier	9	5
46021990	Other	9	5
46029000	Other	9	5
47010000	Mechanical wood pulp	0	0
47020000	Chemical wood pulp, dissolving grades	0	0

47031100	Coniferous	0	0
47031900	Non-coniferous	0	0
47032100	Coniferous	0	0
47032900	Non-coniferous	0	0
47041100	Coniferous	0	0
47041900	Non-coniferous	0	0
47042100	Coniferous	0	0
47042900	Non-coniferous	0	0
47050000	Wood pulp obtained by a combination of mechanical and chemical pulping processes	0	0
47061000	Cotton linters pulp	0	0
47062000	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	0	0
47063000	Other, of bamboo	0	0
47069100	Mechanical	0	0
47069200	Chemical	0	0
47069300	Obtained by a combination of mechanical and chemical processes	0	0
47071000	Unbleached kraft paper or paperboard or corrugated paper or paperboard	0	0
47072000	Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	0	0
47073000	Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	0	0
47079000	Other, including unsorted waste and scrap	0	0
48010000	Newsprint, in rolls or sheets	5	E
48021010	Xuan paper	7.5	E
48021090	Other	7.5	E
48022010	Photo paper base	7.5	E
48022090	Other	7.5	E
48024000	Wallpaper base	7.5	E
48025400	Weighing less than 40 g/m ²	7.5	E
48025500	Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	5	E
48025600	Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5	E
48025700	Other, weighing 40 g/m ² or more but not more than 150 g/m ²	5	E
48025800	Weighing more than 150 g/m ²	5	E
48026110	Newsprint	7.5	E
48026190	Other	5	E

48026200	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5	E
48026910	Newsprint	7.5	E
48026990	Other	5	E
48030000	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	7.5	E
48041100	Unbleached	5	E
48041900	Other	5	E
48042100	Unbleached	5	E
48042900	Other	5	E
48043100	Unbleached	2	E
48043900	Other	2	E
48044100	Unbleached	2	E
48044200	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	E
48044900	Other	2	E
48045100	Unbleached	2	E
48045200	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	E
48045900	Other	2	E
48051100	Semi-chemical fluting paper	7.5	E
48051200	Straw fluting paper	7.5	E
48051900	Other	7.5	E
48052400	Weighing 150 g/m ² or less	7.5	E
48052500	Weighing more than 150 g/m ²	7.5	E
48053000	Sulphite wrapping paper	7.5	E
48054000	Filter paper and paperboard	7.5	E
48055000	Felt paper and paperboard	7.5	E
48059110	Paper for electrolytic capacitor	7.5	E
48059190	Other	7.5	E
48059200	Weighing more than 150 g/m ² but less than 225 g/m ²	7.5	E
48059300	Weighing 225 g/m ² or more	7.5	E
48061000	Vegetable parchment	7.5	E
48062000	Greaseproof papers	7.5	E

48063000	Tracing papers	7.5	E
48064000	Glassine and other glazed transparent or translucent papers	7.5	E
48070000	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.	7.5	E
48081000	Corrugated paper and paperboard, whether or not perforated	7.5	E
48084000	Kraft paper, creped or crinkled, whether or not embossed or perforated	7.5	E
48089000	Other	7.5	E
48092000	Self-copy paper	7.5	E
48099000	Other	7.5	E
48101300	In rolls	5	E
48101400	In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	5	E
48101900	Other	5	E
48102200	Light-weight coated paper	5	E
48102900	Other	5	E
48103100	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/m ² or less	5	E
48103200	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/m ²	5	E
48103900	Other	5	E
48109200	Multi-ply	5	E
48109900	Other	7.5	E
48111000	Tarred, bituminised or asphalted paper and paperboard	7.5	E
48114100	Self-adhesive	7.5	E
48114900	Other	7.5	E
48115110	Paper coated on both sides with plastics for colour photography	7.5	E
48115190	Other	7.5	E
48115910	Insulating paper and paperboard	7.5	E
48115991	Aluminized	7.5	E
48115999	Other	7.5	E
48116010	Insulating paper and paperboard	7.5	E

48116090	Other	7.5	E
48119000	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	7.5	E
48120000	Filter blocks, slabs and plates, of paper pulp	7.5	E
48131000	In the form of booklets or tubes	7.5	E
48132000	In rolls of a width not exceeding 5 cm	7.5	E
48139000	Other	7.5	E
48142000	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	7.5	E
48149000	Other	7.5	E
48162000	Self-copy paper	7.5	E
48169010	Heat transfer paper	7.5	E
48169090	Other	7.5	E
48171000	Envelopes	7.5	E
48172000	Letter cards, plain postcards and correspondence cards	7.5	E
48173000	Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	7.5	E
48181000	Toilet paper	7.5	E
48182000	Handkerchiefs, cleansing or facial tissues and towels	7.5	E
48183000	Tablecloths and serviettes	7.5	E
48185000	Articles of apparel and clothing accessories	7.5	5
48189000	Other	7.5	E
48191000	Cartons, boxes and cases, of corrugated paper or paperboard	5	E
48192000	Folding cartons, boxes and cases, of non-corrugated paper or paperboard	5	E
48193000	Sacks and bags, having a base of a width of 40 cm or more	7.5	5
48194000	Other sacks and bags, including cones	7.5	E
48195000	Other packing containers, including record sleeves	7.5	E
48196000	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	7.5	E
48201000	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	7.5	E
48202000	Exercise books	7.5	E
48203000	Binders (other than book covers), folders and file covers	7.5	E

48204000	Manifold business forms and interleaved carbon sets	7.5	10
48205000	Albums for samples or for collections	7.5	E
48209000	Other	7.5	E
48211000	Printed	7.5	E
48219000	Other	7.5	E
48221000	Of a kind used for winding textile yarn	7.5	E
48229000	Other	7.5	E
48232000	Filter paper and paperboard	7.5	E
48234000	Rolls, sheets and dials, printed for self-recording apparatus	7.5	E
48236100	Of bamboo	7.5	5
48236900	Other	7.5	10
48237000	Moulded or pressed articles of paper pulp	7.5	E
48239010	Floor coverings on a base of paper or of paperboard	7.5	15
48239020	Joss paper and the like	7.5	5
48239030	Paper fans	7.5	5
48239090	Other	7.5	E
49011000	In single sheets, whether or not folded	0	0
49019100	Dictionaries and encyclopaedias, and serial instalments thereof	0	0
49019900	Other	0	0
49021000	Appearing at least four times a week	0	0
49029000	Other	0	0
49030000	Children's picture, drawing or colouring books	0	0
49040000	Music, printed or in manuscript, whether or not bound or illustrated	0	0
49051000	Globes	0	0
49059100	In book form	0	0
49059900	Other	0	0
49060000	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	0	0
49070010	Postage	7.5	15
49070020	Banknotes	0	0
49070030	Documents of title	0	0
49070090	Other	7.5	15
49081000	Transfers (decalcomanias), vitrifiable	7.5	15
49089000	Other	7.5	15
49090010	Printed or illustrated postcards	7.5	15
49090090	Other	7.5	15

49100000	Calendars of any kind, printed, including calendar blocks	7.5	15
49111010	No commercial value	0	0
49111090	Other	7.5	15
49119100	Pictures, designs and photographs	7.5	15
49119910	Of paper	7.5	15
49119990	Other	7.5	15
50010010	Bombyx mori cocoons (Mulberry feeding silk-worm cocoons)	6	0
50010090	Other	6	0
50020011	Plant reeled (filature silk)	9	5
50020012	Home reeled	9	5
50020013	Doupion	9	5
50020019	Other	9	5
50020020	Tussah silk	9	5
50020090	Other	9	5
50030011	Inferior cocoon (cocoon unsuitable for reeling), blaze, frison and frigon (knub from reeling)	9	5
50030012	Garnetted stock	9	5
50030019	Other	9	5
50030091	Silk tops	9	5
50030099	Other	9	5
50040000	Silk yarn (other than yarn spun from silk waste) not put up for retail sale	6	0
50050010	Spun from noil	6	0
50050090	Other	6	0
50060000	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut	6	0
50071010	Unbleached (unscoured or scoured) or bleached	10	5
50071090	Other	10	5
50072011	Unbleached (unscoured or scoured) or bleached	10	5
50072019	Other	10	15
50072021	Unbleached (unscoured or scoured) or bleached	10	5
50072029	Other	10	5
50072031	Unbleached (unscoured or scoured) or bleached	10	5
50072039	Other	10	5
50072090	Other	10	5
50079010	Unbleached (unscoured or scoured) or bleached	10	5
50079090	Other	10	5

51011100	Shorn wool	38	E
51011900	Other	38	E
51012100	Shorn wool	38	E
51012900	Other	38	E
51013000	Carbonized	38	E
51021100	Of kashmir (cashmere) goats	9	5
51021910	Of rabbit and hare	9	5
51021920	Of other goats	9	5
51021930	Of camel	9	5
51021990	Other	9	5
51022000	Coarse animal hair	9	5
51031010	Of wool	38	E
51031090	Other	9	5
51032010	Of wool	13.5	10
51032090	Other	9	5
51033000	Waste of coarse animal hair	9	5
51040010	Of wool	15	10
51040090	Other	5	0
51051000	Carded wool	38	E
51052100	Combed wool in fragments	38	E
51052900	Other	38	E
51053100	Of kashmir (cashmere) goats	5	0
51053910	Of rabbit or hare	5	0
51053921	Dehaired goats wool	5	0
51053929	Other	5	0
51053990	Other	5	0
51054000	Coarse animal hair, carded or combed	5	0
51061000	Containing 85 % or more by weight of wool	5	0
51062000	Containing less than 85 % by weight of wool	5	0
51071000	Containing 85 % or more by weight of wool	5	0
51072000	Containing less than 85 % by weight of wool	5	0
51081011	Of cashmere	5	0
51081019	Other	5	0
51081090	Other	5	0
51082011	Of cashmere	5	0
51082019	Other	5	0
51082090	Other	5	0
51091011	Of cashmere	6	0
51091019	Other	6	0
51091090	Other	6	0
51099011	Of cashmere	6	0
51099019	Other	6	0
51099090	Other	6	0

51100000	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	6	0
51111111	Of cashmere	10	5
51111119	Other	10	5
51111190	Other	10	5
51111911	Of cashmere	10	5
51111919	Other	10	5
51111990	Other	10	5
51112000	Other, mixed mainly or solely with man-made filaments	10	5
51113000	Other, mixed mainly or solely with man-made staple fibres	10	5
51119000	Other	10	5
51121100	Of a weight not exceeding 200 g/m ²	10	5
51121900	Other	10	5
51122000	Other, mixed mainly or solely with man-made filaments	10	5
51123000	Other, mixed mainly or solely with man-made staple fibres	10	5
51129000	Other	10	5
51130000	Woven fabrics of coarse animal hair or of horsehair	10	5
52010000	Cotton, not carded or combed	40	E
52021000	Yarn waste (including thread waste)	10	10
52029100	Garnetted stock	10	5
52029900	Other	10	10
52030000	Cotton, carded or combed	40	E
52041100	Containing 85 % or more by weight of cotton	5	0
52041900	Other	5	0
52042000	Put up for retail sale	5	0
52051100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	15
52051200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	15
52051300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	15
52051400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	PR-30
52051500	Measuring less than 125 decitex (exceeding 80 metric number)	5	15
52052100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	15

52052200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	15
52052300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	10
52052400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	10
52052600	Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	5	15
52052700	Measuring less than 106.38 decitex but not less than 83.33 decitex (exceeding 94 metric number but not exceeding 120 metric number)	5	15
52052800	Measuring less than 83.33 decitex (exceeding 120 metric number)	5	15
52053100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	15
52053200	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	15
52053300	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	15
52053400	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	15
52053500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	15
52054100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	15
52054200	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	PR-30
52054300	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	15

52054400	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	15
52054600	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)	5	15
52054700	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)	5	15
52054800	Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	5	15
52061100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	15
52061200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	15
52061300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	15
52061400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	15
52061500	Measuring less than 125 decitex (exceeding 80 metric number)	5	15
52062100	Measuring 714.29 decitex or more (not exceeding 14 metric number)	5	15
52062200	Measuring less than 714.29 decitex but not less than 232.56 decitex (exceeding 14 metric number but not exceeding 43 metric number)	5	15
52062300	Measuring less than 232.56 decitex but not less than 192.31 decitex (exceeding 43 metric number but not exceeding 52 metric number)	5	15
52062400	Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	5	15
52062500	Measuring less than 125 decitex (exceeding 80 metric number)	5	15
52063100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	15
52063200	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	15

52063300	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	15
52063400	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	15
52063500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	15
52064100	Measuring per single yarn 714.29 decitex or more (not exceeding 14 metric number per single yarn)	5	15
52064200	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	15
52064300	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	15
52064400	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	15
52064500	Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	5	15
52071000	Containing 85% or more by weight of cotton	6	0
52079000	Other	6	0
52081100	Plain weave, weighing not more than 100 g/m ²	10	5
52081200	Plain weave, weighing more than 100 g/m ²	10	5
52081300	3-thread or 4-thread twill, including cross twill	10	10
52081900	Other fabrics	10	5
52082100	Plain weave, weighing not more than 100 g/m ²	10	5
52082200	Plain weave, weighing more than 100 g/m ²	10	5
52082300	3-thread or 4-thread twill, including cross twill	12	5
52082900	Other fabrics	10	5
52083100	Plain weave, weighing not more than 100 g/m ²	10	5
52083200	Plain weave, weighing more than 100 g/m ²	10	5
52083300	3-thread or 4-thread twill, including cross twill	10	5
52083900	Other fabrics	10	5
52084100	Plain weave, weighing not more than 100 g/m ²	10	5
52084200	Plain weave, weighing more than 100 g/m ²	10	5
52084300	3-thread or 4-thread twill, including cross twill	10	5

52084900	Other fabrics	10	5
52085100	Plain weave, weighing not more than 100 g/m ²	10	5
52085200	Plain weave, weighing more than 100 g/m ²	10	20
52085910	3-thread or 4-thread twill, including cross twill	10	5
52085990	Other	10	5
52091100	Plain weave	10	20
52091200	3-thread or 4-thread twill, including cross twill	10	5
52091900	Other fabrics	10	5
52092100	Plain weave	12	5
52092200	3-thread or 4-thread twill, including cross twill	12	5
52092900	Other fabrics	12	5
52093100	Plain weave	10	5
52093200	3-thread or 4-thread twill, including cross twill	10	5
52093900	Other fabrics	10	5
52094100	Plain weave	10	5
52094200	Denim	10	5
52094300	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	5
52094900	Other fabrics	10	15
52095100	Plain weave	10	5
52095200	3-thread or 4-thread twill, including cross twill	10	5
52095900	Other fabrics	10	5
52101100	Plain weave	12	5
52101910	3-thread or 4-thread twill, including cross twill	12	5
52101990	Other	12	5
52102100	Plain weave	14	10
52102910	3-thread or 4-thread twill, including cross twill	14	10
52102990	Other	14	10
52103100	Plain weave	10	20
52103200	3-thread or 4-thread twill, including cross twill	10	5
52103900	Other fabrics	10	15
52104100	Plain weave	10	5
52104910	3-thread or 4-thread twill, including cross twill	10	5
52104990	Other	10	5
52105100	Plain weave	10	5
52105910	3-thread or 4-thread twill, including cross twill	10	5
52105990	Other	10	5
52111100	Plain weave	12	15
52111200	3-thread or 4-thread twill, including cross twill	12	5
52111900	Other fabrics	12	5
52112000	Bleached	14	10
52113100	Plain weave	10	PR-15
52113200	3-thread or 4-thread twill, including cross twill	10	5
52113900	Other fabrics	10	15

52114100	Plain weave	10	5
52114200	Denim	10	5
52114300	Other fabrics of 3-thread or 4-thread twill, including cross twill	10	5
52114900	Other fabrics	10	15
52115100	Plain weave	10	5
52115200	3-thread or 4-thread twill, including cross twill	10	5
52115900	Other fabrics	10	5
52121100	Unbleached	12	5
52121200	Bleached	14	10
52121300	Dyed	10	5
52121400	Of yarns of different colours	10	5
52121500	Printed	10	5
52122100	Unbleached	12	5
52122200	Bleached	14	10
52122300	Dyed	10	5
52122400	Of yarns of different colours	10	5
52122500	Printed	10	5
53011000	Flax, raw or retted	6	0
53012100	Broken or scutched	6	0
53012900	Other	6	0
53013000	Flax tow and waste	6	0
53021000	True hemp, raw or retted	6	0
53029000	Other	6	0
53031000	Jute and other textile bast fibres, raw or retted	5	0
53039000	Other	5	0
53050011	Raw	5	0
53050012	processed but not spun	5	0
53050013	Tow and waste	5	0
53050019	Other	5	0
53050020	abaca	3	0
53050091	Sisal and other textile fabrics of the genus Agave	5	0
53050092	Coconut fabrics	5	0
53050099	Other	5	0
53061000	Single	6	0
53062000	Multiple (folded) or cabled	10	5
53071000	Single	6	0
53072000	Multiple (folded) or cabled	6	0
53081000	Coir yarn	6	0
53082000	True hemp yarn	6	0
53089011	Containing 85% or more by weight of ramie, unbleached or bleached yarn	6	0

53089012	Containing 85% or more by weight of ramie, coloured yarn	6	0
53089013	Containing less than 85% by weight of ramie, unbleached or bleached yarn	6	0
53089014	Containing less than 85% by weight of ramie, coloured yarn	6	0
53089091	Paper yarn	6	0
53089099	Other	6	0
53091110	Unbleached	10	5
53091120	Bleached	10	5
53091900	Other	10	5
53092110	Unbleached	10	5
53092120	Bleached	10	5
53092900	Other	10	5
53101000	Unbleached	10	5
53109000	Other	10	5
53110012	Containing 85% or more by weight of ramie, unbleached woven fabrics	10	5
53110013	Containing 85% or more by weight of ramie, other woven fabrics	12	5
53110014	Containing less than 85% by weight of ramie, unbleached woven fabrics	10	5
53110015	Containing less than 85% by weight of ramie, other woven fabrics	12	5
53110020	Of paper yarn	10	5
53110030	Of true hemp	10	5
53110090	Other	10	5
54011010	Not put up for retail sale	5	15
54011020	Put up for retail sale	5	0
54012010	Not put up for retail sale	5	0
54012020	Put up for retail sale	5	0
54021110	Of polyisophthaloyl metaphenylene diamine	5	15
54021120	Of poly-p-phenylene terephthalamide	5	15
54021190	Other	5	15
54021910	Of nylon-6	5	E
54021920	Of nylon-6,6	5	E
54021990	Other	5	15
54022000	High tenacity yarn of polyesters	5	15
54023111	Of nylon-6	5	E
54023112	Of nylon-6,6	5	E
54023113	Of aramids	5	E
54023119	Other	5	15
54023190	Other	5	15
54023211	Of nylon-6	5	E
54023212	Of nylon-6,6	5	E

54023213	Of aramids	5	15
54023219	Other	5	E
54023290	Other	5	PR-35
54023310	Elastic filament	5	0
54023390	Other	5	10
54023400	Of polypropylene	5	10
54023900	Other	5	10
54024410	Of polyurethane	5	E
54024490	Other	5	0
54024510	Of nylon-6	5	PR-35
54024520	Of nylon-6,6	5	PR-35
54024530	Of aramids	5	15
54024590	Other	5	PR-35
54024600	Other, of polyesters, partially oriented	5	10
54024700	Other, of polyesters	5	PR-35
54024800	Other, of polypropylene	5	0
54024910	of polyethylene, breaking strengths with not less than 22 cN/dtex, initial modulus with not less than 750 cN/dtex	5	E
54024990	Other	5	E
54025110	Of nylon-6	5	E
54025120	Of nylon-6,6	5	E
54025130	Of aramids	5	15
54025190	Other	5	15
54025200	Of polyesters	5	10
54025910	Of polypropylene	5	0
54025920	of polyethylene, breaking strengths with not less than 22 cN/dtex, initial modulus with not less than 750 cN/dtex	5	0
54025990	Other	5	0
54026110	Of nylon-6	5	15
54026120	Of nylon-6,6	5	15
54026130	Of aramids	5	15
54026190	Other	5	5
54026200	Of polyesters	5	5
54026910	Of polypropylene	5	15
54026920	Of polyurethane	5	E
54026990	Other	5	10
54031000	High tenacity yarn of viscose rayon	5	0
54033110	Of bamboo	5	0
54033190	Other	5	0
54033210	Of bamboo	5	0
54033290	Other	5	0
54033310	Of cellulose diacetate	5	0

54033390	Other	5	0
54033900	Other	5	0
54034100	Of viscose rayon	5	0
54034200	Of cellulose acetate	5	0
54034900	Other	5	0
54041100	Elastomeric	5	15
54041200	Other, of polypropylene	5	0
54041900	Other	5	10
54049000	Other	5	10
54050000	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
54060010	Synthetic filament yarn	5	0
54060020	Artificial filament yarn	5	0
54071010	Of nylon or other polyamides	10	5
54071020	Of polyesters	10	5
54072000	Woven fabrics obtained from strip or the like	10	20
54073000	Fabrics specified in Note 9 to Section XI	10	5
54074100	Unbleached or bleached	10	5
54074200	Dyed	10	20
54074300	Of yarns of different colours	10	5
54074400	Printed	10	20
54075100	Unbleached or bleached	10	5
54075200	Dyed	10	20
54075300	Of yarns of different colours	10	5
54075400	Printed	10	15
54076100	Containing 85% or more by weight of nontextured polyester filaments	10	20
54076900	Other	10	20
54077100	Unbleached or bleached	10	5
54077200	Dyed	10	20
54077300	Of yarns of different colours	10	20
54077400	Printed	10	5
54078100	Unbleached or bleached	10	5
54078200	Dyed	10	20
54078300	Of yarns of different colours	10	5
54078400	Printed	10	5
54079100	Unbleached or bleached	10	20
54079200	Dyed	10	20
54079300	Of yarns of different colours	10	5
54079400	Printed	10	5

54081000	Woven fabrics obtained from high tenacity yarn of viscose rayon	10	5
54082110	Of yarns of viscose rayon	12	5
54082120	Of yarns of cellulose acetate	12	20
54082190	Other	12	5
54082210	Of yarns of viscose rayon	10	5
54082220	Of yarns of cellulose acetate	10	5
54082290	Other	10	5
54082310	Of yarns of viscose rayon	10	5
54082320	Of yarns of cellulose acetate	10	5
54082390	Other	10	5
54082410	Of yarns of viscose rayon	10	5
54082420	Of yarns of cellulose acetate	10	5
54082490	Other	10	5
54083100	Unbleached or bleached	10	5
54083200	Dyed	10	15
54083300	Of yarns of different colours	10	5
54083400	Printed	10	5
55011000	Of nylon or other polyamides	5	0
55012000	Of polyesters	5	10
55013000	Acrylic or modacrylic	5	15
55014000	Of polypropylene	5	0
55019000	Other	5	10
55020010	Cellulose diacetate filament tow	3	0
55020090	Other	5	15
55031110	Of polyisophthaloyl metaphenylene diamine	5	E
55031120	Of poly-p-phenylene terephthalamide	5	E
55031190	Other	5	E
55031900	Other	5	10
55032000	Of polyesters	5	15
55033000	Acrylic or modacrylic	5	10
55034000	Of polypropylene	5	10
55039010	Of polyphenylene sulfide	5	10
55039090	Other	5	0
55041010	Of bamboo	5	0
55041021	Flame retardant	5	10
55041029	Other	5	10
55041090	Other	5	10
55049000	Other	5	0
55051000	Of synthetic fibres	5	10
55052000	Of artificial fibres	5	10
55061011	Of polyisophthaloyl metaphenylene diamine	5	E
55061012	Of poly-p-phenylene terephthalamide	5	E
55061019	Other	5	15

55061090	Other	5	5
55062000	Of polyesters	5	10
55063000	Acrylic or modacrylic	5	10
55069010	Of polyphenylene sulfide	5	15
55069090	Other	5	15
55070000	Artificial staple fibres, carded, combed or otherwise processed for spinning	5	0
55081000	Of synthetic staple fibres	5	0
55082000	Of artificial staple fibres	5	0
55091100	Single yarn	5	0
55091200	Multiple (folded) or cabled yarn	5	0
55092100	Single yarn	5	0
55092200	Multiple (folded) or cabled yarn	5	0
55093100	Single yarn	5	0
55093200	Multiple (folded) or cabled yarn	5	0
55094100	Single yarn	5	0
55094200	Multiple (folded) or cabled yarn	5	10
55095100	Mixed mainly or solely with artificial staple fibres	5	10
55095200	Mixed mainly or solely with wool or fine animal hair	5	0
55095300	Mixed mainly or solely with cotton	5	0
55095900	Other	5	0
55096100	Mixed mainly or solely with wool or fine animal hair	5	0
55096200	Mixed mainly or solely with cotton	5	0
55096900	Other	5	0
55099100	Mixed mainly or solely with wool or fine animal hair	5	5
55099200	Mixed mainly or solely with cotton	5	0
55099900	Other	5	0
55101100	Single yarn	5	15
55101200	Multiple (folded) or cabled yarn	5	15
55102000	Other yarn, mixed mainly or solely with wool or fine animal hair	5	0
55103000	Other yarn, mixed mainly or solely with cotton	5	0
55109000	Other yarn	5	10
55111000	Of synthetic staple fibres, containing 85% or more by weight of such fibres	5	0
55112000	Of synthetic staple fibres, containing less than 85% by weight of such fibres	5	0
55113000	Of artificial staple fibres	5	0
55121100	Unbleached or bleached	15	10
55121900	Other	10	20
55122100	Unbleached or bleached	13	10

55122900	Other	10	5
55129100	Unbleached or bleached	18	10
55129900	Other	10	15
55131110	Unbleached	16	10
55131120	Bleached	15	10
55131210	Unbleached	16	10
55131220	Bleached	18	10
55131310	Unbleached	16	10
55131320	Bleached	18	10
55131900	Other woven fabrics	18	10
55132100	Of polyester staple fibres, plain weave	10	5
55132310	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	5
55132390	Other	10	10
55132900	Other woven fabrics	10	5
55133100	Of polyester staple fibres, plain weave	10	5
55133910	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	5
55133920	Other woven fabrics of polyester staple fibres	10	5
55133990	Other woven fabrics	10	5
55134100	Of polyester staple fibres, plain weave	10	5
55134910	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	5
55134920	Other woven fabrics of polyester staple fibres	10	5
55134990	Other	10	5
55141110	Unbleached	16	10
55141120	Bleached	18	10
55141210	Unbleached	16	10
55141220	Bleached	18	10
55141911	Unbleached	16	10
55141912	Bleached	18	10
55141990	Other	16	10
55142100	Of polyester staple fibres, plain weave	10	5
55142200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	5
55142300	Other woven fabrics of polyester staple fibres	10	5
55142900	Other woven fabrics	10	5
55143010	Of polyester staple fibres, plain weave	10	5
55143020	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	5
55143030	Other woven fabrics of polyester staple fibres	10	5
55143090	Other woven fabrics	10	5
55144100	Of polyester staple fibres, plain weave	10	5
55144200	3-thread or 4-thread twill, including cross twill, of polyester staple fibres	10	5

55144300	Other woven fabrics of polyester staple fibres	10	5
55144900	Other woven fabrics	10	5
55151100	Mixed mainly or solely with viscose rayon staple fibres	10	5
55151200	Mixed mainly or solely with man-made filaments	10	5
55151300	Mixed mainly or solely with wool or fine animal hair	10	5
55151900	Other	10	5
55152100	Mixed mainly or solely with man-made filaments	10	5
55152200	Mixed mainly or solely with wool or fine animal hair	12	5
55152900	Other	10	5
55159100	Mixed mainly or solely with man-made filaments	10	5
55159900	Other	10	5
55161100	Unbleached or bleached	12	5
55161200	Dyed	10	5
55161300	Of yarns of different colours	10	5
55161400	Printed	10	5
55162100	Unbleached or bleached	12	5
55162200	Dyed	10	15
55162300	Of yarns of different colours	10	5
55162400	Printed	10	5
55163100	Unbleached or bleached	12	5
55163200	Dyed	10	5
55163300	Of yarns of different colours	10	5
55163400	Printed	10	5
55164100	Unbleached or bleached	12	5
55164200	Dyed	12	5
55164300	Of yarns of different colours	10	5
55164400	Printed	10	5
55169100	Unbleached or bleached	12	5
55169200	Dyed	10	15
55169300	Of yarns of different colours	10	5
55169400	Printed	10	5
56012100	Of cotton	10	5
56012210	Cigarette filter tips	12	E
56012290	Other	12	15
56012900	Other	10	5
56013000	Textile flock and dust and mill neps	10	5
56021000	Needleloom felt and stitch-bonded fibre fabrics	10	5
56022100	Of wool or fine animal hair	10	5

56022900	Of other textile materials	10	5
56029000	Other	10	5
56031110	Impregnated, coated, covered or laminated	10	5
56031190	Other	10	10
56031210	Impregnated, coated, covered or laminated	10	15
56031290	Other	10	5
56031310	Impregnated, coated, covered or laminated	10	5
56031390	Other	10	5
56031410	Impregnated, coated, covered or laminated	10	15
56031490	Other	10	5
56039110	Impregnated, coated, covered or laminated	10	10
56039190	Other	10	10
56039210	Impregnated, coated, covered or laminated	10	10
56039290	Other	10	5
56039310	Impregnated, coated, covered or laminated	10	10
56039390	Other	10	5
56039410	Impregnated, coated, covered or laminated	10	5
56039490	Other	10	15
56041000	Rubber thread and cord, textile covered	5	5
56049000	Other	5	10
56050000	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal	5	0
56060000	Gimped yarn, and strip and the like of heading No. 54.04 or 54.05, gimped (other than those of heading No. 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	5	0
56072100	Binder or baler twine	5	0
56072900	Other	5	0
56074100	Binder or baler twine	5	0
56074900	Other	5	0
56075000	Of other synthetic fibres	5	0
56079010	Of abaca (Manila hemp or Musa textilis Nee) or other hard (leaf) fibres	5	0
56079090	Other	5	0
56081100	Made up fishing nets	10	5
56081900	Other	12	5
56089000	Other	10	5
56090000	Articles of yarn, strip or the like of heading No. 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included	10	5
57011000	Of wool or fine animal hair	14	10

57019010	Of man-made textile materials	16	10
57019020	Of silk	14	10
57019090	Other	14	10
57021000	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	14	10
57022000	Floor coverings of coconut fibres (coir)	14	10
57023100	Of wool or fine animal hair	10	5
57023200	Of man-made textile materials	16	10
57023900	Of other textile materials	14	10
57024100	Of wool or fine animal hair	10	5
57024200	Of man-made textile materials	10	5
57024900	Of other textile materials	14	10
57025010	Of wool or fine animal hair	14	10
57025020	Of man-made textile materials	16	10
57025090	Of other textile materials	14	10
57029100	Of wool or fine animal hair	14	10
57029200	Of man-made textile materials	16	10
57029900	Of other textile materials	14	10
57031000	Of wool or fine animal hair	14	10
57032000	Of nylon or other polyamides	10	20
57033000	Of other man-made textile materials	10	5
57039000	Of other textile materials	14	10
57041000	Tiles, having a maximum surface area of 0.3 m ²	14	10
57049000	Other	10	5
57050010	Of wool or fine animal hair	14	10
57050020	Of man-made textile materials	10	5
57050090	Of other textile materials	14	10
58011000	Of wool or fine animal hair	10	5
58012100	Uncut weft pile fabrics	12	5
58012200	Cut corduroy	10	5
58012300	Other weft pile fabrics	10	10
58012600	Chenille fabrics	10	5
58012710	Warp pile fabrics (epingle) (uncut)	10	5
58012720	Warp pile fabrics (epingle) (cut)	10	5
58013100	Uncut weft pile fabrics	10	15
58013200	Cut corduroy	10	5
58013300	Other weft pile fabrics	10	5
58013600	Chenille fabrics	10	5
58013710	Warp pile fabrics (epingle) (uncut)	10	5
58013720	Warp pile fabrics (epingle) (cut)	10	5
58019010	Of silk or silk waste	10	5
58019090	Other	10	5
58021100	Unbleached	12	5

58021900	Other	10	5
58022010	Of silk or silk waste	12	5
58022020	Of wool or fine animal hair	12	5
58022030	Of man-made fibres	14	10
58022090	Other	12	5
58023010	Of silk or silk waste	10	5
58023020	Of wool or fine animal hair	10	5
58023030	Of cotton or bast fibre	10	5
58023040	Of man-made fibres	10	5
58023090	Of other textile materials	10	5
58030010	Of cotton	10	5
58030020	Of silk or silk waste	10	5
58030030	Of man-made fibres	10	5
58030090	Of other textile materials	10	5
58041010	Of silk or silk waste	10	5
58041020	Of cotton	10	5
58041030	Of man-made fibres	12	20
58041090	Of other textile materials	10	5
58042100	Of man-made fibres	10	5
58042910	Of silk or silk waste	10	5
58042920	Of cotton	10	5
58042990	Other	10	5
58043000	Hand-made lace	10	5
58050010	Needleworked tapestries	12	5
58050090	Other	12	5
58061010	Of cotton or bast fibres	10	5
58061090	Of other textile materials	10	5
58062000	Other woven fabrics, containing by weight 5% or more of elastomeric yarn or rubber thread	10	5
58063100	Of cotton	10	5
58063200	Of man-made fibres	10	5
58063910	Of silk or silk waste	10	5
58063920	Of wool or fine animal hair	10	5
58063990	Other	10	5
58064010	Of cotton or bast fibres	10	5
58064090	Of other textile materials	10	5
58071000	Woven	10	5
58079000	Other	10	5
58081000	Braids in the piece	10	5
58089000	Other	10	5
58090010	Combined with cotton	10	5
58090020	Combined with man-made fibres	10	5
58090090	Other	10	5
58101000	Embroidery without visible ground	10	5

58109100	Of cotton	10	5
58109200	Of man-made fibres	10	15
58109900	Of other textile materials	10	5
58110010	Of silk or silk waste	10	5
58110020	Of wool or fine animal hair	10	5
58110030	Of cotton	10	5
58110040	Of man-made fibres	12	20
58110090	Of other textile materials	10	5
59011010	Of cotton or bast fibres	10	10
59011020	Of man-made fibres	10	5
59011090	Other	10	5
59019010	Prepared painting canvas	10	5
59019091	Of cotton or bast fibres	10	5
59019092	Of man-made fibres	10	5
59019099	Other	10	5
59021010	Of nylon-6	10	PR-35
59021020	Of nylon-6,6	10	PR-35
59021090	Other	10	10
59022000	Of polyesters	10	20
59029000	Other	10	5
59031010	Insulating cloth or tape	10	5
59031020	Imitation leather	10	20
59031090	Other	10	20
59032010	Insulating cloth or tape	10	5
59032020	Imitation leather	10	20
59032090	Other	10	20
59039010	Insulating cloth or tape	10	5
59039020	Imitation leather	10	15
59039090	Other	10	20
59041000	Linoleum	14	10
59049000	Other	14	10
59050000	Textile wall coverings	10	5
59061010	Insulating tape	10	5
59061090	Other	10	5
59069100	Knitted or crocheted	10	5
59069910	Insulating cloth or tape	10	5
59069990	Other	10	5
59070010	Insulating cloth or tape	10	5
59070020	Painted canvas	10	5
59070090	Other	10	20

59080000	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	10	5
59090000	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials	8	5
59100000	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	8	5
59111010	Narrow fabrics made of velvet impregnated with rubber, for covering weaving spindles (weaving beams)	8	5
59111090	Other	8	5
59112000	Bolting cloth, whether or not made up	8	5
59113100	Weighing less than 650 g/m ²	8	5
59113200	Weighing 650 g/m ² or more	8	5
59114000	Straining cloth of a kind used in oil presses or the like, including that of human hair	8	5
59119000	Other	8	E
60011000	"Long pile" fabrics	10	15
60012100	Of cotton	10	5
60012200	Of man-made fibres	10	5
60012900	Of other textile materials	12	5
60019100	Of cotton	10	5
60019200	Of man-made fibres	10	20
60019900	Of other textile materials	12	5
60024010	Of cotton	10	5
60024020	Of silk or silk waste	10	5
60024030	Of synthetic fibres	10	5
60024040	Of artificial fibres	10	5
60024090	Other	10	5
60029010	Of cotton	10	5
60029020	Of silk or silk waste	10	5
60029030	Of synthetic fibres	10	15
60029040	Of artificial fibres	10	5
60029090	Other	10	5
60031000	Of wool or fine animal hair	10	5
60032000	Of cotton	10	5
60033000	Of synthetic fibres	10	5
60034000	Of artificial fibres	10	5
60039000	Other	10	5
60041010	Of cotton	10	5

60041020	Of silk or silk waste	10	5
60041030	Of synthetic fibres	10	20
60041040	Of artificial fibres	10	15
60041090	Other	10	5
60049010	Of cotton	10	5
60049020	Of silk or silk waste	10	5
60049030	Of synthetic fibres	10	20
60049040	Of artificial fibres	10	5
60049090	Other	10	5
60052100	Unbleached or bleached	10	5
60052200	Dyed	10	5
60052300	Of yarns of different colours	10	5
60052400	Printed	10	5
60053100	Unbleached or bleached	10	5
60053200	Dyed	10	20
60053300	Of yarns of different colours	10	5
60053400	Printed	10	5
60054100	Unbleached or bleached	10	5
60054200	Dyed	10	5
60054300	Of yarns of different colours	10	5
60054400	Printed	10	5
60059010	Of wool or fine animal hair	12	5
60059090	Other	12	5
60061000	Of wool or fine animal hair	12	5
60062100	Unbleached or bleached	10	15
60062200	Dyed	10	5
60062300	Of yarns of different colours	10	5
60062400	Printed	10	5
60063100	Unbleached or bleached	10	5
60063200	Dyed	10	20
60063300	Of yarns of different colours	10	20
60063400	Printed	10	20
60064100	Unbleached or bleached	10	5
60064200	Dyed	10	15
60064300	Of yarns of different colours	10	5
60064400	Printed	10	5
60069000	Other	12	5
61012000	Of cotton	17.5	10
61013000	Of man-made fibres	17.5	10
61019010	Of wool or fine animal hair	25	20
61019090	Other	17.5	10
61021000	Of wool or fine animal hair	25	20
61022000	Of cotton	17.5	10

61023000	Of man-made fibres	17.5	10
61029000	Of other textile materials	20	15
61031010	Of wool or fine animal hair	25	20
61031020	Of synthetic fibres	25	20
61031090	Of other textile materials	17.5	10
61032200	Of cotton	20	15
61032300	Of synthetic fibres	25	20
61032910	Of wool or fine animal hair	25	20
61032990	Other	25	20
61033100	Of wool or fine animal hair	16	10
61033200	Of cotton	16	10
61033300	Of synthetic fibres	19	10
61033900	Of other textile materials	16	10
61034100	Of wool or fine animal hair	16	10
61034200	Of cotton	16	10
61034300	Of synthetic fibres	17.5	10
61034900	Of other textile materials	16	10
61041300	Of synthetic fibres	25	20
61041910	Of wool or fine animal hair	17.5	10
61041920	Of cotton	17.5	10
61041990	Other	17.5	10
61042200	Of cotton	17.5	10
61042300	Of synthetic fibres	25	20
61042910	Of wool or fine animal hair	17.5	10
61042990	Other	15	10
61043100	Of wool or fine animal hair	16	10
61043200	Of cotton	16	10
61043300	Of synthetic fibres	19	10
61043900	Of other textile materials	16	10
61044100	Of wool or fine animal hair	16	10
61044200	Of cotton	16	10
61044300	Of synthetic fibres	17.5	10
61044400	Of artificial fibres	16	10
61044900	Of other textile materials	16	10
61045100	Of wool or fine animal hair	14	10
61045200	Of cotton	14	10
61045300	Of synthetic fibres	16	10
61045900	Of other textile materials	14	10
61046100	Of wool or fine animal hair	16	10
61046200	Of cotton	16	10
61046300	Of synthetic fibres	17.5	10
61046900	Of other textile materials	16	10
61051000	Of cotton	16	10

61052000	Of man-made fibres	17.5	10
61059000	Of other textile materials	16	10
61061000	Of cotton	16	10
61062000	Of man-made fibres	17.5	10
61069000	Of other textile materials	16	10
61071100	Of cotton	14	10
61071200	Of man-made fibres	16	10
61071910	Of silk or silk waste	14	10
61071990	Other	14	10
61072100	Of cotton	14	10
61072200	Of man-made fibres	16	10
61072910	Of silk or silk waste	14	10
61072990	Other	14	10
61079100	Of cotton	14	10
61079910	Of man-made fibres	16	10
61079990	Other	14	10
61081100	Of man-made fibres	16	10
61081910	Of cotton	14	10
61081920	Of silk or silk waste	14	10
61081990	Other	14	10
61082100	Of cotton	14	10
61082200	Of man-made fibres	16	10
61082910	Of silk or silk waste	14	10
61082990	Other	14	10
61083100	Of cotton	14	10
61083200	Of man-made fibres	16	10
61083910	Of silk or silk waste	14	10
61083990	Other	14	10
61089100	Of cotton	14	10
61089200	Of man-made fibres	16	10
61089900	Of other textile materials	14	10
61091000	Of cotton	14	5
61099010	Of silk or silk waste	14	10
61099090	Other	14	10
61101100	Of wool	14	5
61101200	Of Kashmir (cashmere) goats	14	10
61101910	Of other goats	14	10
61101920	Of rabbit and hare	14	10
61101990	Other	14	10
61102000	Of cotton	14	10
61103000	Of man-made fibres	16	15
61109010	Of silk or silk waste	14	10
61109090	Other	14	10

61112000	Of cotton	14	10
61113000	Of synthetic fibres	16	10
61119010	Of wool or fine animal hair	14	10
61119090	Other	14	10
61121100	Of cotton	16	10
61121200	Of synthetic fibres	17.5	10
61121900	Of other textile materials	16	10
61122010	Of cotton	16	10
61122090	Other	19	10
61123100	Of synthetic fibres	17.5	10
61123900	Of other textile materials	16	10
61124100	Of synthetic fibres	17.5	10
61124900	Of other textile materials	16	10
61130000	Garments, made up of knitted or crocheted fabrics of heading No. 59.03, 59.06 or 59.07	16	10
61142000	Of cotton	16	10
61143000	Of man-made fibres	17.5	10
61149010	Of wool or fine animal hair	16	10
61149090	Other	16	10
61151000	Graduated compression hosiery (for example, stockings for varicose veins)	16	10
61152100	Of synthetic fibres, measuring per single yarn less than 67 decitex	16	10
61152200	Of synthetic fibres, measuring per single yarn 67 decitex or more	16	10
61152910	Of cotton	14	10
61152990	Other	14	10
61153000	Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	14	10
61159400	Of wool or fine animal hair	14	10
61159500	Of cotton	14	10
61159600	Of synthetic fibres	16	10
61159900	Of other textile materials	14	10
61161000	Impregnated, coated or covered with plastics or rubber	14	10
61169100	Of wool or fine animal hair	14	10
61169200	Of cotton	14	10
61169300	Of synthetic fibres	16	10
61169900	Of other textile materials	14	10
61171011	Of cashmere	14	10
61171019	Other	14	10
61171020	Of wool	14	10
61171090	Other	14	10
61178010	Ties, bow ties and cravats	14	10

61178090	Other	14	10
61179000	Parts	14	10
62011100	Of wool or fine animal hair	16	10
62011210	Padded with feathers or down	16	10
62011290	Other	16	10
62011310	Padded with feathers or down	17.5	10
62011390	Other	17.5	10
62011900	Of other textile materials	16	10
62019100	Of wool or fine animal hair	16	10
62019210	Padded with feathers or down	16	10
62019290	Other	16	10
62019310	Padded with feathers or down	17.5	10
62019390	Other	17.5	10
62019900	Of other textile materials	16	10
62021100	Of wool or fine animal hair	16	10
62021210	Padded with feathers or down	16	10
62021290	Other	16	10
62021310	Padded with feathers or down	19	10
62021390	Other	19	10
62021900	Of other textile materials	16	10
62029100	Of wool or fine animal hair	16	10
62029210	Padded with feathers or down	16	10
62029290	Other	16	10
62029310	Padded with feathers or down	17.5	10
62029390	Other	17.5	10
62029900	Of other textile materials	16	10
62031100	Of wool or fine animal hair	17.5	10
62031200	Of synthetic fibres	17.5	10
62031910	Of silk or silk waste	17.5	10
62031990	Other	17.5	10
62032200	Of cotton	17.5	10
62032300	Of synthetic fibres	17.5	10
62032910	Of silk or silk waste	17.5	10
62032920	Of wool or fine animal hair	17.5	10
62032990	Other	17.5	10
62033100	Of wool or fine animal hair	16	10
62033200	Of cotton	16	10
62033300	Of synthetic fibres	17.5	5
62033910	Of silk or silk waste	16	10
62033990	Other	16	10
62034100	Of wool or fine animal hair	16	10
62034210	Arabian trousers	16	10
62034290	Other	16	10

62034310	Arabian trousers	17.5	10
62034390	Other	17.5	10
62034910	Arabian trousers	16	10
62034990	Other	16	10
62041100	Of wool or fine animal hair	17.5	10
62041200	Of cotton	17.5	10
62041300	Of synthetic fibres	17.5	10
62041910	Of silk or silk waste	17.5	10
62041990	Other	17.5	10
62042100	Of wool or fine animal hair	17.5	10
62042200	Of cotton	17.5	10
62042300	Of synthetic fibres	20	15
62042910	Of silk or silk waste	20	15
62042990	Other	14	10
62043100	Of wool or fine animal hair	16	10
62043200	Of cotton	16	10
62043300	Of synthetic fibres	17.5	15
62043910	Of silk or silk waste	16	10
62043990	Other	16	10
62044100	Of wool or fine animal hair	16	10
62044200	Of cotton	16	10
62044300	Of synthetic fibres	17.5	15
62044400	Of artificial fibres	16	10
62044910	Of silk or silk waste	16	10
62044990	Other	16	10
62045100	Of wool or fine animal hair	14	10
62045200	Of cotton	14	10
62045300	Of synthetic fibres	16	10
62045910	Of silk or silk waste	14	10
62045990	Other	14	10
62046100	Of wool or fine animal hair	16	10
62046200	Of cotton	16	5
62046300	Of synthetic fibres	17.5	10
62046900	Of other textile materials	16	10
62052000	Of cotton	16	10
62053000	Of man-made fibres	16	10
62059010	Of silk or silk waste	16	10
62059020	Of wool or fine animal hair	16	10
62059090	Other	16	10
62061000	Of silk or silk waste	16	10
62062000	Of wool or fine animal hair	16	10
62063000	Of cotton	16	10
62064000	Of man-made fibres	17.5	10

62069000	Of other textile materials	16	10
62071100	Of cotton	14	10
62071910	Of silk or silk waste	14	10
62071920	Of man-made fibres	16	10
62071990	Other	14	10
62072100	Of cotton	14	10
62072200	Of man-made fibres	16	10
62072910	Of silk or silk waste	14	10
62072990	Other	14	10
62079100	Of cotton	14	10
62079910	Of silk or silk waste	14	10
62079920	Of man-made fibres	16	10
62079990	Other	14	10
62081100	Of man-made fibres	16	10
62081910	Of silk or silk waste	14	10
62081920	Of cotton	14	10
62081990	Other	14	10
62082100	Of cotton	14	10
62082200	Of man-made fibres	16	10
62082910	Of silk or silk waste	14	10
62082990	Other	14	10
62089100	Of cotton	14	10
62089200	Of man-made fibres	16	10
62089910	Of silk or silk waste	14	10
62089990	Other	14	10
62092000	Of cotton	14	10
62093000	Of synthetic fibres	16	10
62099010	Of wool or fine animal hair	14	10
62099090	Other	14	10
62101010	Of wool or fine animal hair	16	10
62101020	Of cotton or bast fibres	16	10
62101030	Of man-made fibres	17.5	10
62101090	Of other textile materials	16	10
62102000	Other garments, of the type described in subheadings 6201.11 to 6201.19	16	10
62103000	Other garments, of the type described in subheadings 6202.11 to 6202.19	16	10
62104000	Other men's or boys' garments	16	10
62105000	Other women's or girls' garments	16	10
62111100	Men's or boys'	16	10
62111200	Women's or girls'	16	10
62112010	Of cotton	16	10
62112090	Of other textile materials	19	10
62113210	Arabian robes	16	10

62113220	Track suits	16	10
62113290	Other	16	10
62113310	Arabian robes	17.5	10
62113320	Track suits	18	10
62113390	Other	17.5	10
62113910	Of silk or silk waste	16	10
62113920	Of wool or fine animal hair	16	10
62113990	Other	16	10
62114210	Track suits	16	10
62114290	Other	16	10
62114310	Track suits	17.5	10
62114390	Other	17.5	10
62114910	Of silk or silk waste	16	10
62114990	Other	16	10
62121010	Of man-made fibres	16	10
62121090	Of other textile materials	14	10
62122010	Of man-made fibres	16	10
62122090	Of other textile materials	14	10
62123010	Of man-made fibres	16	10
62123090	Of other textile materials	14	10
62129010	Of man-made fibres	16	10
62129090	Of other textile materials	14	10
62132010	Embroidered	14	10
62132090	Other	14	10
62139020	Embroidered	14	10
62139090	Other	14	10
62141000	Of silk or silk waste	14	10
62142010	Of wool	14	10
62142020	Of cashmere	14	10
62142090	Other	14	10
62143000	Of synthetic fibres	16	10
62144000	Of artificial fibres	14	10
62149000	Of other textile materials	14	10
62151000	Of silk or silk waste	14	10
62152000	Of man-made fibres	16	10
62159000	Of other textile materials	14	10
62160000	Gloves, mittens and mitts	14	10
62171010	Stocking, socks and sockettes	14	10
62171020	Kimono belts	14	10
62171090	Other	14	10
62179000	Parts	14	15
63011000	Electric blankets	16	10
63012000	Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	16	10

63013000	Blankets (other than electric blankets) and travelling rugs, of cotton	16	10
63014000	Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	17.5	10
63019000	Other blankets and travelling rugs	16	10
63021010	Of cotton	14	10
63021090	Other	14	10
63022110	Bed sheets	14	10
63022190	Other	14	10
63022210	Bed sheets	16	10
63022290	Other	16	10
63022910	Of silk or silk waste	14	10
63022920	Of bast fibres	14	10
63022990	Other	14	10
63023110	Embroidered	14	10
63023191	Bed sheets	14	10
63023192	Towelling coverlets	14	10
63023199	Other	14	10
63023210	Embroidered	16	10
63023290	Other	16	10
63023910	Of silk or silk waste	14	10
63023921	Embroidered	14	10
63023929	Other	14	10
63023991	Embroidered	14	10
63023999	Other	14	10
63024010	Hand-worked	14	10
63024090	Other	14	10
63025110	Embroidered	14	10
63025190	Other	14	10
63025310	Embroidered	14	10
63025390	Other	16	10
63025911	Embroidered	14	10
63025919	Other	14	10
63025990	Other	14	10
63026010	Bath towels	14	10
63026090	Other	14	10
63029100	Of cotton	14	10
63029300	Of man-made fibres	16	10
63029910	Of flax	14	10
63029990	Other	14	10
63031210	Knitted	16	10
63031220	Crocheted	16	10
63031931	Knitted	14	10
63031932	Crocheted	14	10

63031991	Knitted	14	10
63031992	Crocheted	14	10
63039100	Of cotton	14	10
63039200	Of synthetic fibres	16	10
63039900	Of other textile materials	14	10
63041121	Hand-worked	14	10
63041129	Other	14	10
63041131	Hand-worked	14	10
63041139	Other	14	10
63041910	Of silk or silk waste	14	10
63041921	Embroidered	14	10
63041929	Other	14	10
63041931	Embroidered	16	10
63041939	Other	16	10
63041991	Embroidered	14	10
63041999	Other	14	10
63049121	Hand-worked	14	10
63049129	Other	14	10
63049131	Hand-worked	14	10
63049139	Other	14	10
63049210	Embroidered	14	10
63049290	Other	14	10
63049310	Embroidered	16	10
63049390	Other	16	10
63049910	Of silk or silk waste	14	10
63049921	Embroidered	14	10
63049929	Other	14	10
63049990	Other	14	10
63051000	Of jute or of other textile bast fibres of heading No. 53.03	10	5
63052000	Of cotton	16	10
63053200	Flexible intermediate bulk containers	16	10
63053300	Other, of polyethylene or polypropylene strip or the like	16	10
63053900	Other	16	10
63059000	Of other textile materials	14	10
63061200	Of synthetic fibres	16	10
63061910	Of bast fibres	14	10
63061920	Of cotton	14	10
63061990	Other	14	10
63062200	Of synthetic fibres	16	10
63062910	Of cotton	14	10
63062990	Other	14	10
63063010	Of synthetic fibres	16	10

63063090	Of other textile materials	14	10
63064010	Of cotton	14	10
63064020	Of man-made fibres	16	10
63064090	Of other textile materials	14	10
63069010	Of cotton	14	10
63069020	Of bast fibres	14	10
63069030	Of man-made fibres	16	10
63069090	Other	14	10
63071000	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	14	10
63072000	Life-jackets and life-belts	14	10
63079000	Other	14	15
63080000	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	14	10
63090000	Worn clothing and other worn articles	14	10
63101000	Sorted	14	10
63109000	Other	14	10
64011010	With uppers of rubber	24	20
64011090	With uppers of plastics	24	20
64019210	With uppers of rubber	24	20
64019290	With uppers of plastics	24	20
64019900	Other	24	20
64021200	Ski-boots, cross-country ski footwear and snowboard boots	10	10
64021900	Other	24	20
64022000	Footwear with upper straps or thongs assembled to the sole by means of plugs	24	20
64029100	Covering the ankle	24	20
64029910	With uppers of rubber	24	20
64029921	With substrate of woven fabrics or other textile materials	24	20
64029929	Other	24	20
64031200	Ski-boots, cross-country ski footwear and snowboard boots	24	20
64031900	Other	15	10
64032000	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	24	20
64034000	Other footwear, incorporating a protective metal toe-cap	24	20
64035111	Of less than 24 cm	10	10
64035119	Other	10	10

64035191	Of less than 24 cm	10	10
64035199	Other	10	10
64035900	Other	10	10
64039111	Of less than 24 cm	10	10
64039119	Other	10	10
64039191	Of less than 24 cm	10	10
64039199	Other	10	10
64039900	Other	10	10
64041100	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	24	20
64041900	Other	24	20
64042000	Footwear with outer soles of leather or composition leather	24	20
64051010	With outer soles of rubber, plastics, leather or composition leather	24	20
64051090	With outer soles of other materials	24	20
64052000	With uppers of textile materials	22	20
64059010	With outer soles of rubber, plastics, leather or composition leather	15	10
64059090	With outer soles of other materials	15	10
64061000	Uppers and parts thereof, other than stiffeners	15	20
64062010	Of rubber	15	10
64062020	Of plastics	15	10
64069010	Of wood	15	10
64069090	Of other materials	15	20
65010000	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt	22	20
65020000	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed	20	15
65040000	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed	20	15
65050010	Hair-nets	10	10
65050020	Hats and other headgear, knitted or crocheted	20	15
65050091	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 65.01, whether or not lined or trimmed	22	20
65050099	Other	20	10
65061000	Safety headgear	10	10
65069100	Of rubber or of plastics	10	10
65069910	Of leather	10	10

65069920	Of furskin	10	10
65069990	Other	24	20
65070000	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear	24	20
66011000	Garden or similar umbrellas	14	10
66019100	Having a telescopic shaft	10	10
66019900	Other	10	10
66020000	Walking-sticks, seat-sticks, whips, riding- crops and the like	10	10
66032000	Umbrella frames, including frames mounted on shafts (sticks)	14	10
66039000	Other	14	10
67010000	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading No. 05.05 and worked quills and scapes)	20	15
67021000	Of plastics	20	15
67029010	Of feathers or down	20	15
67029020	Of silk or spun silk	24	20
67029030	Of man-made fibres	24	20
67029090	Other	20	15
67030000	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	20	10
67041100	Complete wigs	25	20
67041900	Other	25	20
67042000	Of human hair	15	10
67049000	Of other materials	25	20
68010000	Setts, curbstones and flagstones, of natural stone (except slate)	12	10
68021010	Marble	24	20
68021090	Other	20	15
68022110	Marble	10	10
68022120	Travertine	24	20
68022190	Other	24	20
68022300	Granite	10	10
68022910	Other calcareous stone	24	20
68022990	Other	15	10
68029110	Carvings	24	20
68029190	Other	10	10
68029210	Carvings	24	20
68029290	Other	10	10

68029311	Tombstone	24	20
68029319	Other	24	20
68029390	Other	10	10
68029910	Carvings	24	20
68029990	Other	24	20
68030010	Of slate	20	15
68030090	Other	20	15
68041000	Millstones and grindstones for milling, grinding or pulping	8	5
68042100	Of agglomerated synthetic or natural diamond	8	10
68042210	Grinding wheels	8	5
68042290	Other	8	5
68042310	Grinding wheels	8	5
68042390	Other	8	10
68043010	Oilstones	8	5
68043090	Other	8	10
68051000	On a base of woven textile fabric only	8	15
68052000	On a base of paper or paperboard only	8	10
68053000	On a base of other materials	8	10
68061000	Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	10.5	10
68062000	Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	10.5	10
68069000	Other	10	15
68071000	In rolls	12	10
68079000	Other	12	10
68080000	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	10.5	10
68091100	Faced or reinforced with paper or paperboard only	28	E
68091900	Other	25	20
68099000	Other articles	25	20
68101100	Building blocks and bricks	10.5	10
68101910	Of artificial stone	10.5	10
68101990	Other	10.5	10
68109110	Reinforced concrete and prestressed concrete tubes, pipes, rods, plates, piles and similar articles	10.5	10
68109190	Other	10.5	10
68109910	Railway sleepers of concrete	8	5

68109990	Other	10.5	10
68114010	Corrugated sheets	5	5
68114020	Other sheets, panels, tiles and similar articles	10.5	10
68114030	Tubes, pipes and tube or pipe fittings	8	5
68114090	Other articles	8.4	10
68118100	Corrugated sheets	5	5
68118200	Other sheets, panels, tiles and similar articles	10.5	10
68118910	Tubes, pipes and tube or pipe fittings	8	5
68118990	Other articles	8.4	5
68128000	Of crocidolite	10.5	10
68129100	Clothing, clothing accessories, footwear and headgear	10.5	10
68129200	Paper, millboard and felt	10.5	10
68129300	Compressed asbestos fibre jointing, in sheets or rolls	10.5	10
68129900	Other	10	10
68132010	Brake linings and pads	10	10
68132090	Other	12	10
68138100	Brake linings and pads	10	10
68138900	Other	12	10
68141000	Plates, sheets and strips of agglomerated or reconstituted mica, whether or not on a support	10.5	10
68149000	Other	10.5	10
68151000	Non-electrical articles of graphite or other carbon	15	E
68152000	Articles of peat	15	10
68159100	Containing magnesite, dolomite or chromite	15	10
68159920	Carbon fibres	17.5	E
68159931	Carbon fibre fabric	17.5	E
68159932	Carbon fibre prepreg	17.5	E
68159939	Other	17.5	E
68159990	Other	17.5	10
69010000	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths	8	5
69021000	Containing by weight, singly or together, more than 50 % of the elements Mg, Ca or Cr, expressed as MgO, CaO or Cr ₂ O ₃	8	5
69022000	Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	8	5
69029000	Other	8	10

69031000	Containing by weight more than 50% of graphite or other carbon or of a mixture of these products	8	10
69032000	Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	8	5
69039000	Other	8	5
69041000	Building bricks	15	10
69049000	Other	24.5	20
69051000	Roofing tiles	24.5	20
69059000	Other	24.5	20
69060000	Ceramic pipes, conduits, guttering and pipe fittings	15	10
69071000	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	24.5	20
69079000	Other	12	10
69081000	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	12	10
69089000	Other	12	10
69091100	Of porcelain or china	8	5
69091200	Articles having a hardness equivalent to 9 or more on the Mohs scale	8	5
69091900	Other	8	5
69099000	Other	21	20
69101000	Of porcelain or china	10	10
69109000	Other	10	10
69111010	Tableware	12	10
69111020	Kitchenware	15	10
69119000	Other	24.5	20
69120010	Tableware	15	10
69120090	Other	15	10
69131000	Of porcelain or china	15	10
69139000	Other	15	10
69141000	Of porcelain or china	24.5	20
69149000	Other	10	15
70010000	Cullet and other waste and scrap of glass; glass in the mass	12	10
70021000	Balls	12	10
70022010	Preformed bars for drawing optical fibre	6	5
70022090	Other	12	10
70023110	Waveguide quartz tubes for optical fibres use	5	5

70023190	Other	14	10
70023200	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	12	10
70023900	Other	12	10
70031200	Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	15	10
70031900	Other	17.5	10
70032000	Wired sheets	15	10
70033000	Profiles	15	10
70042000	Glass, coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	17.5	10
70049000	Other glass	17.5	20
70051000	Non-wired glass, having an absorbent, reflecting or non-reflecting layer	15	10
70052100	Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	15	10
70052900	Other	15	10
70053000	Wired glass	17.5	10
70060000	Glass of heading No.70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	15	15
70071110	For aircraft, spacecraft or vessels	2	0
70071190	Other	10	15
70071900	Other	14	10
70072110	for aircraft, spacecraft or vessels	2	0
70072190	Other	20	20
70072900	Other	14	10
70080010	Sealed or vacuum insulating glass	14	10
70080090	Other	14	10
70091000	Rear-view mirrors for vehicles	10	20
70099100	Unframed	21	20
70099200	Framed	12	10
70101000	Ampoules	14	10
70102000	Stoppers, lids and other closures	14	10
70109010	Exceeding 1 L	14	10
70109020	Exceeding 0.33 L but not exceeding 1 L	14	10
70109030	Exceeding 0.15 L but not exceeding 0.33 L	14	10
70109090	Not exceeding 0.15 L	14	10
70111000	For electric lighting	21	20
70112010	Glass envelopes for kinescope and glass parts thereof	10	10

70112090	Other	10	E
70119010	For electronic tubes and valves (other than cathode-ray tubes)	8	5
70119090	Other	21	20
70131000	Of glass-ceramics	24.5	20
70132200	Of lead crystal	24.5	20
70132800	Other	8	5
70133300	Of lead crystal	24.5	20
70133700	Other	8	5
70134100	Of lead crystal	24.5	20
70134200	Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	10	10
70134900	Other	10	10
70139100	Of lead crystal	10	10
70139900	Other	10	10
70140010	Blanks of optical elements, for optical instruments	10	5
70140090	Other	17.5	10
70151010	Blanks for photochromic spectacles	21	15
70151090	Other	17.5	10
70159010	Clock and watch glasses	17.5	10
70159020	Blanks for plane photochromic spectacles	18	10
70159090	Other	12	10
70161000	Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	22	20
70169010	Leaded lights and the like	24	20
70169090	Other	18	10
70171000	Of fused quartz or other fused silica	0	0
70172000	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	8	5
70179000	Other	8	10
70181000	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares	10	5
70182000	Glass microspheres not exceeding 1 mm in diameter	20	15
70189000	Other	20	15
70191100	Chopped strands, of a length of not more than 50 mm	12	10
70191200	Rovings	12	E
70191900	Other	10	10
70193100	Mats	5	5

70193200	Thin sheets (voiles)	14	10
70193900	Other	10.5	10
70194000	Woven fabrics of rovings	12	10
70195100	Of a width not exceeding 30 cm	12	10
70195200	Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	12	E
70195900	Other	12	PR-35
70199010	Glass wool and their product	7	15
70199021	Weighing less than 450g/m ²	7	15
70199029	Other	7	15
70199090	Other	7	15
70200011	Conductivity glass	10.5	E
70200012	Glass umbrella for insulator	10.5	10
70200019	Other	10.5	5
70200091	Glass inners for vacuum flasks or for other vacuum vessels	21	15
70200099	Other	15	10
71011011	Tahitian pearls	21	15
71011019	Other	21	15
71011091	Tahitian pearls	21	15
71011099	Other	21	15
71012110	Ungraded	21	15
71012190	Other	21	15
71012210	Ungraded	21	20
71012290	Other	21	20
71021000	Unsorted	3	0
71022100	Unworked or simply sawn, cleaved or bruted	0	0
71022900	Other	0	0
71023100	Unworked or simply sawn, cleaved or bruted	3	0
71023900	Other	8	5
71031000	Unworked or simply sawn or roughly shaped	3	5
71039100	Rubies, sapphires and emeralds	8	5
71039910	Jadeite	8	5
71039990	Other	8	10
71041000	Piezo-electric quartz	6	E
71042010	Diamonds	0	0
71042090	other	0	0
71049011	Diamonds	6	5
71049012	Sapphires	6	5
71049019	Other	6	10
71049091	Diamonds	8	5
71049099	Other	8	5

71051010	Natural	0	0
71051020	Synthetic	0	0
71059000	Other	0	0
71061011	Average diameter less than 3 micron	0	0
71061019	Other	0	0
71061021	Average diameter less than 10 micron	0	0
71061029	Other	0	0
71069110	Of a purity of 99.99 % or more	0	0
71069190	Other	0	0
71069210	Of a purity of 99.99 % or more	0	0
71069290	Other	0	0
71070000	Base metals clad with silver, not further worked than semi-manufactured	10.5	10
71081100	Powder	0	0
71081200	Other unwrought forms	0	0
71081300	Other semi-manufactured forms	0	0
71082000	Monetary	0	0
71090000	Base metals or silver, clad with gold, not further worked than semi-manufactured	10.5	10
71101100	Unwrought or in powder form	0	0
71101910	Plates and sheets	0	0
71101990	Other	3	0
71102100	Unwrought or in powder form	0	0
71102910	Plates and sheets	0	0
71102990	Other	3	0
71103100	Unwrought or in powder form	0	0
71103910	Plates and sheets	0	0
71103990	Other	3	0
71104100	Unwrought or in powder form	0	0
71104910	Plates and sheets	0	0
71104990	Other	3	0
71110000	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured	3	0
71123010	Of silver or silver compounds	8	5
71123090	Other	6	5
71129110	Of gold or gold compounds	0	0
71129120	Waste and scrap with gold or gold compounds	6	5
71129210	Of platinum	0	0
71129220	Waste and scrap with platinum	6	0
71129910	Waste and scrap with silver or silver compounds	8	5
71129920	Waste and scrap with other precious metals	6	5
71129990	Other	0	0
71131110	Diamond mounted or set	20	15

71131190	Other	20	15
71131911	Diamond mounted	20	15
71131919	Other	20	10
71131921	Diamond mounted	35	E
71131929	Other	35	E
71131991	Diamond mounted or set	35	E
71131999	Other	35	E
71132010	Diamond mounted or set	35	E
71132090	Other	35	E
71141100	Of silver, whether or not plated or clad with other precious metal	35	E
71141900	Of other precious metal, whether or not plated or clad with precious metal	35	E
71142000	Of base metal clad with precious metal	35	E
71151000	Catalysts in the form of wire cloth or grill, of platinum	3	0
71159010	For technical or laboratory use	3	0
71159090	Other	35	E
71161000	Of natural or cultured pearls	35	E
71162000	Of precious or semi-precious stones (natural, synthetic or reconstructed)	35	E
71171100	Cuff-links and studs	35	E
71171900	Other	17	10
71179000	Other	35	PR-35
71181000	Coin (other than gold coin), not being legal tender	0	0
71189000	Other	0	0
72011000	Non-alloy pig iron containing by weight 0.5 % or less of phosphorus	1	0
72012000	Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	1	0
72015000	Alloy pig iron; spiegeleisen	1	0
72021100	Containing by weight more than 2 % of carbon	2	0
72021900	Other	2	0
72022100	Containing by weight more than 55 % of silicon	2	0
72022900	Other	2	0
72023000	Ferro-silico-manganese	2	0
72024100	Containing by weight more than 4% of carbon	2	0
72024900	Other	2	0
72025000	Ferro-silico-chromium	2	0
72026000	Ferro-nickel	2	0
72027000	Ferro-molybdenum	2	0
72028010	Ferro-tungsten	2	0

72028020	Ferro-silico-tungsten	2	0
72029100	Ferro-titanium and ferro-silico-titanium	2	0
72029210	Containing by weight more than 75% of vanadium	9	5
72029290	Other	9	5
72029300	Ferro-niobium	2	0
72029911	Permanent magnetic strip-casting flakes	2	0
72029912	magnetic powders	2	0
72029919	Other	2	0
72029991	Containing by weight more than 10 % of rare-earth elements	2	0
72029999	Other	2	0
72031000	Ferrous products obtained by direct reduction of iron ore	2	0
72039000	Other	2	0
72041000	Waste and scrap of cast iron	2	0
72042100	Of stainless steel	0	0
72042900	Other	0	0
72043000	Waste and scrap of tinned iron or steel	2	0
72044100	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	2	10
72044900	Other	0	0
72045000	Remelting scrap ingots	0	0
72051000	Granules	2	0
72052100	Of alloy steel	2	0
72052900	Other	2	10
72061000	Ingots	2	0
72069000	Other	2	0
72071100	Of rectangular (including square) cross-section, the width measuring less than twice the thickness	2	0
72071200	Other, of rectangular (other than square) cross-section	2	0
72071900	Other	2	15
72072000	Containing by weight 0.25 % or more of carbon	2	0
72081000	In coils, not further worked than hot-rolled, with patterns in relief	5	10
72082500	Of a thickness of 4.75 mm or more	5	E
72082610	Of a yield strength exceeding 355N/mm ²	5	E
72082690	Other	5	E
72082710	Of a thickness of less than 1.5 mm	5	15
72082790	Other	5	E
72083600	Of a thickness exceeding 10 mm	6	10

72083700	Of a thickness of 4.75 mm or more but not exceeding 10 mm	5	10
72083810	Of a yield strength exceeding 355N/mm ²	5	10
72083890	Other	5	10
72083910	Of a thickness of less than 1.5 mm	3	10
72083990	Other	3	10
72084000	Not in coils, not further worked than hot-rolled, with patterns in relief	6	10
72085110	Of a thickness exceeding 50 mm	6	15
72085120	Of a thickness exceeding 20 mm but not exceeding 50 mm	6	15
72085190	Other	6	10
72085200	Of a thickness of 4.75 mm or more but not exceeding 10 mm	6	10
72085310	Of a yield strength exceeding 355N/mm ²	6	10
72085390	Other	6	10
72085410	Of a thickness of less than 1.5 mm	6	5
72085490	Other	6	15
72089000	Other	6	E
72091510	Of a yield strength exceeding 355N/mm ²	6	10
72091590	Other	6	10
72091610	Of a yield strength exceeding 275N/mm ²	6	10
72091690	Other	6	PR-30
72091710	Of a yield strength exceeding 275N/mm ²	3	15
72091790	Other	3	10
72091810	Of a thickness less than 0.3 mm	6	PR-30
72091890	Other	6	PR-30
72092500	Of a thickness of 3 mm or more	6	10
72092600	Of a thickness exceeding 1 mm but less than 3 mm	6	E
72092700	Of a thickness of 0.5 mm or more but not exceeding 1 mm	6	PR-30
72092800	Of a thickness of less than 0.5 mm	6	E
72099000	Other	6	10
72101100	Of a thickness of 0.5 mm or more	10	10
72101200	Of a thickness of less than 0.5 mm	5	E
72102000	Plated or coated with lead, including terne-plate	4	5
72103000	Electrolytically plated or coated with zinc	8	E
72104100	Corrugated	8	5
72104900	Other	4	E
72105000	Plated or coated with chromium oxides or with chromium and chromium oxides	8	10
72106100	Plated or coated with aluminium-zinc alloys	8	E
72106900	Other	8	E

72107000	Painted, varnished or coated with plastics	4	15
72109000	Other	8	15
72111300	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	6	10
72111400	Other, of a thickness of 4.75 mm or more	6	10
72111900	Other	6	15
72112300	Containing by weight less than 0.25% of carbon	6	15
72112900	Other	6	15
72119000	Other	6	10
72121000	Plated or coated with tin	5	10
72122000	Electrolytically plated or coated with zinc	8	15
72123000	Otherwise plated or coated with zinc	8	10
72124000	Painted, varnished or coated with plastics	4	15
72125000	Otherwise plated or coated	8	15
72126000	Clad	8	10
72131000	Containing indentations, ribs, grooves or other deformations produced during the rolling process	3	5
72132000	Other, of free-cutting steel	3	15
72139100	Of circular cross-section measuring less than 14 mm in diameter	5	10
72139900	Other	5	15
72141000	Forged	7	10
72142000	Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	3	0
72143000	Other, of free-cutting steel	7	10
72149100	Of rectangular (other than square) cross-section	3	0
72149900	Other	3	5
72151000	Of free-cutting steel, not further worked than cold-formed or cold-finished	7	10
72155000	Other, not further worked than cold-formed or cold-finished	7	15
72159000	Other	3	5
72161010	H sections	3	0
72161020	I sections	3	0
72161090	Other	3	0
72162100	L sections	6	10
72162200	T sections	6	5
72163100	U sections	6	10
72163210	Of a height exceeding 200 mm	6	10

72163290	Other	6	10
72163311	Of a height exceeding 800 mm	6	5
72163319	Other	6	15
72163390	Other	6	10
72164010	L sections	3	0
72164020	T sections	3	0
72165010	Z sections	6	5
72165020	Bulb flat steel	3	0
72165090	Other	3	5
72166100	Obtained from flat-rolled products	3	0
72166900	Other	3	5
72169100	Cold-formed or cold-finished from flat-rolled products	3	0
72169900	Other	3	0
72171000	Not plated or coated, whether or not polished	8	E
72172000	Plated or coated with zinc	8	10
72173010	Plated or coated with copper	8	PR-20
72173090	Other	8	15
72179000	Other	8	10
72181000	Ingots and other primary forms	2	5
72189100	Of rectangular (other than square) cross-section	2	5
72189900	Other	2	5
72191100	Of a thickness exceeding 10 mm	4	5
72191200	Of a thickness of 4.75 mm or more but not exceeding 10 mm	4	10
72191312	Containing by weight no less than 5.5% of manganese of Ferro-chromium-manganese steel	4	5
72191319	Other	4	10
72191322	Containing by weight no less than 5.5% of manganese of Ferro-chromium-manganese steel	4	5
72191329	Other	4	10
72191412	Containing by weight no less than 5.5% of manganese of Ferro-chromium-manganese steel	4	0
72191419	Other	4	5
72191422	Containing by weight no less than 5.5% of manganese of Ferro-chromium-manganese steel	4	0
72191429	Other	4	5
72192100	Of a thickness exceeding 10 mm	10	15
72192200	Of a thickness of 4.75 mm or more but not exceeding 10 mm	10	20

72192300	Of a thickness of 3 mm or more but less than 4.75 mm	10	15
72192410	Of a thickness exceeding 1 mm but less than 3 mm	10	15
72192420	Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	20
72192430	Of a thickness of less than 0.5 mm	10	15
72193100	Of a thickness of 4.75 mm or more	10	10
72193200	Of a thickness of 3 mm or more but less than 4.75 mm	10	10
72193310	Containing by weight no less than 5.5% of manganese of Terro-chromium manganese steel	10	10
72193390	Other	10	15
72193400	Of a thickness of 0.5 mm or more but not exceeding 1 mm	10	20
72193500	Of a thickness of less than 0.5 mm	10	20
72199000	Other	10	10
72201100	Of a thickness of 4.75 mm or more	10	E
72201200	Of a thickness of less than 4.75 mm	10	10
72202020	Of a thickness of 0.35 mm or less	10	15
72202030	Of a thickness of more than 0.35 mm but not exceeding 3 mm	10	15
72202040	Of a thickness of 3 mm or more	10	10
72209000	Other	10	10
72210000	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel	10	PR-20
72221100	Of circular cross-section	10	PR-10
72221900	Other	10	PR-10
72222000	Bars and rods, not further worked than cold-formed or cold-finished	10	E
72223000	Other bars and rods	10	PR-10
72224000	Angles, shapes and sections	10	E
72230000	Wire of stainless steel	10	E
72241000	Ingots and other primary forms	2	0
72249010	Raw casting forging stocks, individual piece weight of 10 T or more	2	0
72249090	Other	2	0
72251100	Grain-oriented	3	PR-30
72251900	Other	6	E
72253000	Other, not further worked than hot-rolled, in coils	3	E
72254000	Other, not further worked than hot-rolled, not in coils	3	5
72255000	Other, not further worked than cold-rolled (cold-reduced)	3	E

72259100	Electrolytically plated or coated with zinc	7	10
72259200	Otherwise plated or coated with zinc	7	15
72259910	Of high speed steel	3	5
72259990	Other	7	10
72261100	Grain-oriented	3	E
72261900	Other	3	E
72262000	Of high speed steel	3	10
72269100	Not further worked than hot-rolled	3	10
72269200	Not further worked than cold-rolled (cold-reduced)	3	15
72269910	Electrolytically plated or coated with zinc	7	10
72269920	Otherwise plated or coated with zinc	7	10
72269990	Other	7	10
72271000	Of high speed steel	3	0
72272000	Of silico-manganese steel	6	15
72279000	Other	3	0
72281000	Bars and rods, of high speed steel	3	10
72282000	Bars and rods, of silico-manganese steel	6	10
72283000	Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	3	10
72284000	Other bars and rods, not further worked than forged	3	10
72285000	Other bars and rods, not further worked than cold-formed or cold-finished	3	10
72286000	Other bars and rods	3	10
72287010	Shapes of crawler tread	6	5
72287090	Other	6	10
72288000	Hollow drill bars and rods	7	5
72292000	Of silico-manganese steel	7	15
72299010	Of high speed steel	3	10
72299090	Other	7	E
73011000	Sheet piling	7	10
73012000	Angles, shapes and sections	7	10
73021000	Rails	6	10
73023000	Switch blades, crossing frogs, point rods and other crossing pieces	8	5
73024000	Fish-plates and sole plates	7	10
73029010	Sleepers (cross-ties)	6	5
73029090	Other	7	5
73030010	Tubes and pipes of circular crosssection, of the internal diameter of 500 mm or more	4	0
73030090	Other	4	5
73041110	Having an outside diameter of 215.9 mm or more but not exceeding 406.4 mm	5	10

73041120	Having an outside diameter exceeding 114.3 mm but less than 215.9 mm	5	10
73041130	Having an outside diameter not exceeding 114.3 mm	5	10
73041190	Other	5	5
73041910	Having an outside diameter of 215.9 mm or more but not exceeding 406.4 mm	5	10
73041920	Having an outside diameter exceeding 114.3 mm but less than 215.9 mm	5	10
73041930	Having an outside diameter not exceeding 114.3 mm	5	10
73041990	Other	5	5
73042210	Having an outside diameter not exceeding 168.3 mm	4	0
73042290	Other	4	0
73042310	Having an outside diameter not exceeding 168.3 mm	4	0
73042390	Other	4	0
73042400	Other pipe, of stainless steel	4	0
73042900	Other	4	0
73043110	Boiler tubes and pipes	4	0
73043120	Geological casing and drill pipes	8	5
73043190	Other	4	5
73043910	Boiler tubes and pipes	4	0
73043920	Geological casing and drill pipes	5	5
73043990	Other	4	10
73044110	Boiler tubes and pipes	10	10
73044190	Other	10	20
73044910	Boiler tubes and pipes	10	10
73044990	Other	10	10
73045110	Boiler tubes and pipes	4	0
73045120	Geological casing and drill pipes	4	0
73045190	Other	4	0
73045910	Boiler tubes and pipes	4	0
73045920	Geological casing and drill pipes	4	0
73045990	Other	4	5
73049000	Other	4	5
73051100	Longitudinally submerged arc welded	7	15
73051200	Other, longitudinally welded	3	5
73051900	Other	7	5
73052000	Casing of a kind used in drilling for oil or gas	7	5
73053100	Longitudinally welded	6	15
73053900	Other	6	15
73059000	Other	6	5
73061100	Welded, of stainless steel	7	10

73061900	Other	7	15
73062100	Welded, of stainless steel	3	0
73062900	Other	3	0
73063011	Of a wall thickness of 0.7 mm or less	3	5
73063019	Other	3	15
73063090	Other	3	15
73064000	Other, welded, of circular cross-section, of stainless steel	6	E
73065000	Other, welded, of circular cross-section, of other alloy steel	3	15
73066100	Of square or rectangular cross-section	3	5
73066900	Of other non-circular cross-section	3	15
73069000	Other	6	E
73071100	Of non-malleable cast iron	5	5
73071900	Other	8	5
73072100	Flanges	8.4	5
73072200	Threaded elbows, bends and sleeves	8.4	5
73072300	Butt welding fittings	8.4	5
73072900	Other	8.4	E
73079100	Flanges	7	15
73079200	Threaded elbows, bends and sleeves	4	5
73079300	Butt welding fittings	7	5
73079900	Other	4	5
73081000	Bridges and bridge-sections	8	5
73082000	Towers and lattice masts	8.4	10
73083000	Doors, windows and their frames and thresholds for doors	10	10
73084000	Equipment for scaffolding, shuttering, propping or pit-propping	8.4	5
73089000	Other	4	5
73090000	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-insulated, but not fitted with mechanical or thermal equipment	10.5	10
73101000	Of a capacity of 50 L or more	10.5	20
73102100	Cans which are to be closed by soldering or crimping	17.5	10
73102900	Other	17.5	10
73110010	For retail packing	17.5	10
73110090	Other	8	15
73121000	Stranded wire, ropes and cables	4	5
73129000	Other	4	5

73130000	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	7	5
73141200	Endless bands for machinery, of stainless steel	12	10
73141400	Other woven cloth, of stainless steel	12	10
73141900	Other	7	5
73142000	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 cm ² or more	7	5
73143100	Plated or coated with zinc	7	5
73143900	Other	7	10
73144100	Plated or coated with zinc	8	5
73144200	Coated with plastics	8	10
73144900	Other	8	5
73145000	Expanded metal	8	5
73151110	For bicycles	12	10
73151120	For motorcycles	12	15
73151190	Other	12	10
73151200	Other chain	12	20
73151900	Parts	12	10
73152000	Skid chain	12	10
73158100	Stud-link	12	10
73158200	Other, welded link	12	10
73158900	Other	12	10
73159000	Other parts	10	10
73160000	Anchors, grapnels and parts thereof, of iron or steel	10	10
73170000	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 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	10	10
73181100	Coach screws	10	E
73181200	Other wood screws	10	10
73181300	Screw hooks and screw rings	10	E
73181400	Self-tapping screws	10	E
73181510	Of tensile strength of 800 Mpa or more	8	15
73181590	Other	8	15
73181600	Nuts	8	E
73181900	Other	5	5
73182100	Spring washers and other lock washers	10	E
73182200	Other washers	10	E

73182300	Rivets	10	E
73182400	Cotters and cotter-pins	10	20
73182900	Other	10	E
73194010	Safety pins	10	10
73194090	Other pins	10	10
73199000	Other	10	E
73201010	For railway locomotives and rollingstock	6	5
73201020	For motor vehicles	10	20
73201090	Other	10	E
73202010	For railway locomotives and rollingstock	6	5
73202090	Other	10	20
73209010	For railway locomotives and rollingstock	6	5
73209090	Other	12	E
73211100	For gas fuel or for both gas and other fuels	15	10
73211210	Kerosene cooking stoves	21	20
73211290	Other	21	20
73211900	Other, including appliances for solid fuel	21	20
73218100	For gas fuel or for both gas and other fuels	23	20
73218200	For liquid fuel	21	20
73218900	Other, including for solid fuel	21	20
73219000	Parts	12	10
73221100	Of cast iron	21	20
73221900	Other	21	20
73229000	Other	20	15
73231000	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	14	10
73239100	Of cast iron, not enamelled	20	15
73239200	Of cast iron, enamelled	20	15
73239300	Of stainless steel	12	10
73239410	Basin	20	15
73239420	Casserole	20	15
73239490	Other	20	15
73239900	Other	20	15
73241000	Sinks and wash basins, of stainless steel	18	10
73242100	Of cast iron, whether or not enamelled	10	10
73242900	Other	30	20
73249000	Other, including parts	25	20
73251010	For technical use	7	15
73251090	Other	20	15
73259100	Grinding balls and similar articles for mills	10.5	10
73259910	For technical use	10.5	10
73259990	Other	20	15
73261100	Grinding balls and similar articles for mills	10.5	10
73261910	For technical use	10.5	E

73261990	Other	20	10
73262010	For technical use	10	10
73262090	Other	18	10
73269010	For technical use	10.5	10
73269090	Other	8	5
74010000	Copper mattes; cement copper (precipitated copper)	2	0
74020000	Unrefined copper; copper anodes for electrolytic refining	2	0
74031111	Containing by weight more than 99.9935% of copper	2	0
74031119	Other	2	0
74031190	Sections of cathodes	2	0
74031200	Wire-bars	2	0
74031300	Billets	2	0
74031900	Other	2	0
74032100	Copper-zinc base alloys (brass)	1	0
74032200	Copper-tin base alloys (bronze)	1	0
74032900	Other copper alloys (other than master alloys of heading No.74.05)	1	0
74040000	Copper waste and scrap	1.5	0
74050000	Master alloys of copper	4	0
74061010	Of refined copper	3	0
74061020	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	6	5
74061030	Of copper-zinc base alloys (brass)	6	10
74061040	Of copper-tin base alloys (bronze)	6	5
74061090	Other	6	5
74062010	Of refined copper	4	0
74062020	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	6	5
74062090	Other	6	5
74071010	Of chromium and zirconium copper	4	0
74071090	Other	4	0
74072111	Of a straightness not exceeding 0.5 mm/m	7	E
74072119	Other	7	E
74072190	Other	7	E
74072900	Other	7	0
74081100	Of which the maximum cross-sectional dimension exceeds 6 mm	4	0
74081900	Other	4	0
74082100	Of copper-zinc base alloys (brass)	7	15
74082210	Of copper-nickel-zinc-lead base alloys (leaded nickel silver)	8	5
74082290	Other	8	5

74082900	Other	7	10
74091110	Containing oxygen not more than 10PPM	4	5
74091190	Other	4	5
74091900	Other	4	0
74092100	In coils	7	15
74092900	Other	7	15
74093100	In coils	7	10
74093900	Other	7	0
74094000	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	7	0
74099000	Of other copper alloys	7	10
74101100	Of refined copper	4	0
74101210	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	7	0
74101290	Other	7	0
74102110	Suitable for manufacturing printed circuit board	4	0
74102190	Other	4	0
74102210	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	7	5
74102290	Other	7	5
74111011	With screw thread or wing	4	5
74111019	Other	4	5
74111020	The external diameter exceeds 70 mm	4	0
74111090	Other	4	0
74112110	Circumvolution	7	5
74112190	Other	7	15
74112200	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	7	5
74112900	Other	7	5
74121000	Of refined copper	4	5
74122010	Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	7	5
74122090	Other	7	5
74130000	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated	5	15
74151000	Nails and tacks, drawing pins, staples and similar articles	8	5
74152100	Washers (including spring washers)	10	10
74152900	Other	10	10
74153310	Screws for wood	8	5
74153390	Other	8	5
74153900	Other	10	10
74181010	Pot scourers and scouring or polishing pads, gloves and the like	18	10

74181020	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	15
74181090	Other	18	10
74182000	Sanitary ware and parts thereof	18	10
74191000	Chain and parts thereof	14	10
74199110	For technical use	10	5
74199190	Other	20	15
74199920	Copper springs	10	10
74199930	Cloth (including endless bands), of copper wire	7	5
74199940	Grill and netting, of copper wire; expanded metal of copper	8	10
74199950	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper	20	15
74199991	For technical use	10	5
74199999	Other	20	20
75011000	Nickel mattes	3	0
75012010	Nickel intermediate products obtained by hydrometallurgical processing	3	0
75012090	Other	3	0
75021010	Containing by weight no less than 99.99% of copper and cobalt, but no more than 0.005% of cobalt	3	0
75021090	Other	3	0
75022000	Nickel, alloys	3	5
75030000	Nickel waste and scrap	1.5	0
75040010	Nickel powders and flakes, not alloyed	4	0
75040020	Nickel powders and flakes, alloys	4	0
75051100	Of nickel, not alloyed	6	10
75051200	Of nickel alloys	6	10
75052100	Of nickel, not alloyed	6	5
75052200	Of nickel alloys	6	5
75061000	Of nickel, not alloyed	6	10
75062000	Of nickel alloys	6	5
75071100	Of nickel, not alloyed	6	5
75071200	Of nickel alloys	6	10
75072000	Tube or pipe fittings	6	5
75081010	Wire cloth	6	5
75081080	Other articles of nickel, for technical use	6	5
75081090	Other	6	5
75089010	Electroplating anodes	4	5
75089080	Other articles of nickel, for technical use	6	5
75089090	Other	6	5

76011010	Containing by weight 99.95% or more of aluminium	5	10
76011090	Other	5	0
76012000	Aluminium alloys	7	5
76020000	Aluminium waste and scrap	1.5	0
76031000	Powders of non-lamellar structure	6	5
76032000	Powders of lamellar structure; flakes	7	5
76041010	Aluminium bars, rods	5	5
76041090	Other	5	15
76042100	Hollow profiles	5	15
76042910	Aluminium alloys bars, rods	5	15
76042990	Other	5	5
76051100	Of which the maximum cross-sectional dimension exceeds 7 mm	8	5
76051900	Other	8	5
76052100	Of which the maximum cross-sectional dimension exceeds 7 mm	8	5
76052900	Other	8	5
76061121	Of aluminium-plastic composite	6	5
76061129	Other	6	15
76061191	Of aluminium-plastic composite	6	0
76061199	Other	6	10
76061220	Of a thickness less than 0.28 mm	6	15
76061230	Of a thickness of 0.28 mm or more but not exceeding 0.35 mm	6	15
76061251	Of aluminium-plastic composite	6	10
76061259	Other	6	15
76061290	Other	6	5
76069100	Of aluminium, not alloyed	6	15
76069200	Of aluminium alloys	10	15
76071110	Of a thickness not exceeding 0.007 mm	6	15
76071120	Of a thickness exceeding 0.007 mm, but not exceeding 0.01 mm	6	5
76071190	Other	6	0
76071900	Other	6	10
76072000	Backed	6	15
76081000	Of aluminium, not alloyed	8	15
76082010	Having an outside diameter not exceeding 10 cm	8	15
76082091	Having a wall thickness not exceeding 25 mm	8	5
76082099	Other	8	5
76090000	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves)	8	10
76101000	Doors, windows and their frames and thresholds for doors	25	20

76109000	Other	6	5
76110000	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 heat-insulated, but not fitted with mechanical or thermal equipment	12	10
76121000	Collapsible tubular containers	12	10
76129010	Tear tab ends and bodies thereof	30	E
76129090	Other	12	10
76130010	For retail packing	12	10
76130090	Other	6	5
76141000	With steel core	6	5
76149000	Other	6	5
76151010	Pot scourers and scouring or polishing pads, gloves and the like	18	10
76151090	Other	15	20
76152000	Sanitary ware and parts thereof	18	10
76161000	Nails, tacks, staples (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	10	10
76169100	Cloth, grill, netting and fencing, of aluminium wire	10	10
76169910	For technical use	10	20
76169990	Other	15	10
78011000	Refined lead	3	5
78019100	Containing by weight antimony as the principal other element	3	0
78019900	Other	3	5
78020000	Lead waste and scrap	1.5	0
78041100	Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	6	5
78041900	Other	6	5
78042000	Powders and flakes	6	5
78060010	Lead bars, rods, profiles and wire	6	10
78060090	Other	6	5
79011110	Containing by weight 99.995% or more of zinc	3	0
79011190	Other	3	0
79011200	Containing by weight less than 99.99% of zinc	3	5
79012000	Zinc alloys	3	0
79020000	Zinc waste and scrap	1.5	0
79031000	Zinc dust	6	10
79039000	Other	6	10
79040000	Zinc bars, rods, profiles and wire	6	15

79050000	Zinc plates, sheets, strip and foil	6	5
79070020	Zinc tubes or pipes and zinc tube or pipe fittings (for example, couplings, elbows, sleeves)	6	5
79070030	Cellpacking blanks (zinc biscuits)	6	5
79070090	Other	6	5
80011000	Tin, not alloyed	3	5
80012010	Babbitt metal	3	0
80012021	Containing by weight less than 0.1% of lead	3	5
80012029	Other	3	5
80012090	Other	3	5
80020000	Tin waste and scrap	1.5	0
80030000	Tin bars, rods, profiles and wire	8	10
80070020	Tin plates, sheets and strip, of a thick-ness exceeding 0.2 mm	8	5
80070030	Tin 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; tin powders and flakes	8	5
80070040	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	8	5
80070090	Other	8	15
81011000	Powders	6	5
81019400	Unwrought tungsten, including bars and rods obtained simply by sintering	3	0
81019600	Wire	8	5
81019700	Waste and scrap	3	0
81019910	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	5	5
81019990	Other	8	5
81021000	Powders	6	5
81029400	Unwrought molybdenum, including bars and rods obtained simply by sintering	3	0
81029500	Bars and rods, other than those obtained simply by sintering, profiles, plates, sheets, strip and foil	8	10
81029600	Wire	8	5
81029700	Waste and scrap	3	0
81029900	Other	8	5
81032011	Loose density less than 2.2 g/cm ³	6	5
81032019	Other	6	5
81032090	Other	6	5
81033000	Waste and scrap	6	0

81039011	Smaller than 0.5 mm in diameter	8	5
81039019	Other	8	5
81039090	Other	8	5
81041100	Containing at least 99.8% by weight of magnesium	6	0
81041900	Other	6	5
81042000	Waste and scrap	1.5	0
81043000	Raspings, turnings and granules, graded according to size; powders	8	5
81049010	Wrought magnesium	8	5
81049020	Magnesium articles	8.4	5
81052010	Intermediate products of cobalt wet processing metallurgy	4	0
81052090	Other	4	0
81053000	Waste and scrap	4	0
81059000	Other	8	10
81060010	Unwrought bismuth; waste and scrap; powders	3	0
81060090	Other	8	10
81072000	Unwrought cadmium; powders	3	5
81073000	Waste and scrap	3	0
81079000	Other	8	5
81082021	Titanium sponge	3	0
81082029	Other	3	5
81082030	Powders	3	0
81083000	Waste and scrap	3	0
81089010	Bars, rods, shapes and sections	8	10
81089020	Wire	8	5
81089031	Of a thickness not more than 0.8 mm	8	5
81089032	Of a thickness more than 0.8 mm	8	5
81089040	Tubes or pipes	8	10
81089090	Other	8	5
81092000	Unwrought zirconium; powders	3	5
81093000	Waste and scrap	3	0
81099000	Other	8	10
81101010	Unwrought antimony	3	0
81101020	powders	3	0
81102000	Waste and scrap	3	0
81109000	Other	8	5
81110010	Unwrought manganese; waste and scrap; powders	3	0
81110090	Other	8	5
81121200	Unwrought; powders	3	0
81121300	Waste and scrap	3	0
81121900	Other	8	5

81122100	Unwrought; powders	3	5
81122200	Waste and scrap	3	0
81122900	Other	3	0
81125100	Unwrought; powders	3	0
81125200	Waste and scrap	3	0
81125900	Other	8	5
81129210	Germanium	3	0
81129220	Vanadium	3	0
81129230	Indium	3	0
81129240	Niobium	3	0
81129290	Other	3	0
81129910	Germanium	3	0
81129920	Vanadium	3	0
81129930	Indium	8	5
81129940	Niobium	8	5
81129990	Other	8	5
81130010	Granules and powders	8.4	E
81130090	Other	8.4	E
82011000	Spades and shovels	8	5
82013000	Mattocks, picks, hoes and rakes	8	5
82014000	Axes, bill hooks and similar hewing tools	8	5
82015000	Secateurs and similar one-handed pruners and shears (including poultry shears)	8	5
82016000	Hedge shears, two-handed pruning shears and similar two-handed shears	8	5
82019010	Forks	8	5
82019090	Other	8	10
82021000	Hand saws	8.4	10
82022000	Band saw blades	8	10
82023100	With working part of steel	8	10
82023910	With working part of natural or synthetic diamonds or cubic boron nitride	8	5
82023990	Other	8	5
82024000	Chain saw blades	8	5
82029110	For sawing machines	8	10
82029190	Other	8	5
82029910	For sawing machines	8.4	10
82029990	Other	10.5	10
82031000	Files, rasps and similar tools	10.5	10
82032000	Pliers (including cutting pliers), pincers, tweezers and similar tools	10.5	10
82033000	Metal cutting shears and similar tools	10.5	10
82034000	Pipe-cutters, bolt croppers, perforating punches and similar tools	10.5	10

82041100	Non-adjustable	10.5	10
82041200	Adjustable	10	10
82042000	Interchangeable spanner sockets, with or without handles	10	10
82051000	Drilling, threading or tapping tools	10	10
82052000	Hammers and sledge hammers	10	10
82053000	Planes, chisels, gouges and similar cutting tools for working wood	10.5	10
82054000	Screwdrivers	10.5	10
82055100	Household tools	10.5	10
82055900	Other	10	10
82056000	Blow lamps	10	10
82057000	Vices, clamps and the like	10.5	10
82059000	Other, including sets of articles of two or more of subheadings of this heading	10.5	10
82060000	Tools of two or more of the headings No. 82.02 to 82.05, put up in sets for retail sale	10.5	10
82071300	With working part of cermets	8	5
82071910	With working part of natural or synthetic diamonds or cubic boron nitride	8	5
82071990	Other	8	10
82072010	With working part of natural or synthetic diamonds or cubic boron nitride	8	5
82072090	Other	8	5
82073000	Tools for pressing, stamping or punching	8	15
82074000	Tools for tapping or threading	8	E
82075010	With working part of natural or synthetic diamonds or cubic boron nitride	8	E
82075090	Other	8	E
82076010	With working part of natural or synthetic diamonds or cubic boron nitride	8	E
82076090	Other	8	15
82077010	With working part of natural or synthetic diamonds or cubic boron nitride	8	E
82077090	Other	8	E
82078010	With working part of natural or synthetic diamonds or cubic boron nitride	8	PR-35
82078090	Other	8	PR-35
82079010	with working part of natural or synthetic diamonds or cubic boron nitride	8	PR-35
82079090	Other	8	PR-35
82081011	Plated or coated	8	15
82081019	Other	8	15
82081090	Other	8	15
82082000	For wood working	8	5

82083000	For kitchen appliances or for machines used by the food industry	8	10
82084000	For agricultural, horticultural or forestry machines	8	5
82089000	Other	8	5
82090010	Plates	8	10
82090021	Of a grain size of less than 0.8 microns	8	5
82090029	Other	8	5
82090030	Tips	8	15
82090090	Other	8	5
82100000	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or	18	10
82111000	Sets of assorted articles	18	10
82119100	Table knives having fixed blades	18	10
82119200	Other knives having fixed blades	12	10
82119300	Knives having other than fixed blades	18	10
82119400	Blades	14	10
82119500	Handles of base metal	12	10
82121000	Razors	12	10
82122000	Safety razor blades, including razor blade blanks in strips	14	10
82129000	Other parts	12	10
82130000	Scissors, tailors' shears and similar shears, and blades therefor	12	10
82141000	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	12	10
82142000	Manicure or pedicure sets and instruments (including nail files)	18	10
82149000	Other	18	10
82151000	Sets of assorted articles containing at least one article plated with precious metal	18	10
82152000	Other sets of assorted articles	18	10
82159100	Plated with precious metal	18	10
82159900	Other	18	10
83011000	Padlocks	14	10
83012010	Central control door lock	10	20
83012090	Other	10	20
83013000	Locks of a kind used for furniture	14	10
83014000	Other locks	14	10
83015000	Clasps and frames with clasps, incorporating locks	14	10
83016000	Parts	12	10
83017000	Keys presented separately	10	15
83021000	Hinges	10	5

83022000	Castors	12	10
83023000	Other mountings, fittings and similar articles suitable for motor vehicles	10	15
83024100	Suitable for buildings	14	10
83024200	Other, suitable for furniture	12	10
83024900	Other	12	10
83025000	Hat-racks, hat-pegs, brackets and similar fixtures	14	10
83026000	Automatic door closers	12	10
83030000	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	14	10
83040000	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 No. 94.03	10.5	10
83051000	Fittings for loose-leaf binders or files	10.5	10
83052000	Staples in strips	10.5	10
83059000	Other, including parts	10.5	10
83061000	Bells, gongs and the like	8	10
83062100	Plated with precious metal	8	5
83062910	Cloisonne	8	5
83062990	Other	8	10
83063000	Photograph, picture or similar frames; mirrors	8	10
83071000	Of iron or steel	8.4	10
83079000	Of other base metal	8.4	10
83081000	Hooks, eyes and eyelets	10.5	20
83082000	Tubular or bifurcated rivets	10.5	10
83089000	Other, including parts	10.5	20
83091000	Crown corks	18	10
83099000	Other	12	10
83100000	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05	18	10
83111000	Coated electrodes of base metal, for electric arc-welding	8	5
83112000	Cored wire of base metal, for electric arc-welding	8	15
83113000	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	8	E
83119000	Other	8	5
84011000	Nuclear reactors	2	0

84012000	Machinery and apparatus for isotopic separation, and parts thereof	1	0
84013010	Fuel elements, non-irradiated	2	0
84013090	Parts for fuel elements non-irradiated	1	0
84014010	Non-irradiated Associated Assembly	1	0
84014020	Reactor internals	1	0
84014090	Other	1	0
84021110	Boilers for generating electricity with a steam production 900t or more per hour	3	0
84021190	Other	14	10
84021200	Watertube boilers with a steam production not exceeding 45 t per hour	5	15
84021900	Other vapour generating boilers, including hybrid boilers	5	15
84022000	Super-heated water boilers	16	10
84029000	Parts	2	0
84031010	Household type	10	10
84031090	Other	10	10
84039000	Parts	6	10
84041010	For use with boilers of heading No. 84.02	7	5
84041020	For use with boilers of heading No. 84.03	10	10
84042000	Condensers for steam or other vapour power units	14	10
84049010	Of the auxiliary plant of subheading No. 8404.1020	10	5
84049090	Other	7	0
84051000	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	14	20
84059000	Parts	8	5
84061000	Turbines for marine propulsion	5	10
84068110	Of an output not exceeding 100 MW	5	5
84068120	Of an output exceeding 100 MW but not exceeding 350 MW	5	5
84068130	Of an output exceeding 350 MW	6	5
84068200	Of an output not exceeding 40 MW	5	5
84069000	Parts	2	0
84071010	Of an output not exceeding 298 kW	2	0
84071020	Of an output exceeding 298 kW	2	0
84072100	Outboard motors	8	E
84072900	Other	8	E
84073100	Of a cylinder capacity not exceeding 50 cc	10	20
84073200	Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	10	20

84073300	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	10	20
84073410	Of a cylinder capacity exceeding 1000 cc but not exceeding 3000 cc	10	20
84073420	Of a cylinder capacity exceeding 3000 cc	10	20
84079010	Firedamp engines	12	10
84079090	Other	18	15
84081000	Marine propulsion engines	5	PR-50
84082010	Of an output power of 132.39 kW (180PS) or more	9	15
84082090	Other	25	20
84089010	Locomotive engines	6	5
84089091	Of an output not exceeding 14 kW	5	15
84089092	Of an output exceeding 14 kW but not exceeding 132.39 kW (180PS)	8.4	15
84089093	Of an output exceeding 132.39 kW (180PS)	5	15
84091000	For aircraft engines	2	0
84099110	For marine propulsion engines	6	PR-35
84099191	Electronic fuel injection devices	5	15
84099199	Other	5	10
84099910	For marine propulsion engines	5	15
84099920	For locomotive engines	2	0
84099991	For engines with an output of 132.39 kW (180PS) or more	2	10
84099999	Other	8.4	15
84101100	Of a power not exceeding 1,000 kW	10	10
84101200	Of a power exceeding 1,000 kW but not exceeding 10,000 kW	10	10
84101310	Impulse hydraulic turbines and water wheels of a power > 30,000 kW	10	10
84101320	Radial hydraulic turbines and water wheels of a power > 35,000 kW	10	10
84101330	Pumping hydraulic turbines and water wheels of a power > 200,000 kW	10	10
84101390	Other	10	10
84109010	Regulators	6	5
84109090	Other	6	10
84111110	Turbofan engines	1	0
84111190	Other	1	0
84111210	Turbofan engines	1	0
84111290	Other	1	0
84112100	Of a power not exceeding 1,100 kW	2	0
84112210	Of a power exceeding 1,100 kW but not exceeding 2,238 kW	2	0

84112220	Of a power exceeding 2,238 kW but not exceeding 3,730 kW	2	0
84112230	Of a power exceeding 3,730 kW	2	0
84118100	Of a power not exceeding 5,000 kW	15	10
84118200	Of a power exceeding 5,000 kW	3	0
84119100	Of turbo-jets or turbo-propellers	1	0
84119910	Of turboshaft engines	5	0
84119990	Other	5	10
84121010	For aircraft or spacecraft	3	0
84121090	Other	10	10
84122100	Linear acting (cylinders)	12	20
84122910	Hydraulic motors	10	20
84122990	Other	14	15
84123100	Linear acting (cylinders)	14	5
84123900	Other	14	10
84128000	Other	10	10
84129010	For machines of subheading No. 8412.1010	2	0
84129090	Other	8	15
84131100	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10	10
84131900	Other	10	20
84132000	Hand pumps, other than those of subheading No. 8413.11 or 8413.19	10	10
84133021	Fuel pumps for engines of an output of 132.39 kW(180PS)or more	3	5
84133029	Other	3	5
84133030	Lubricating oil pumps	3	5
84133090	Other	3	5
84134000	Concrete pumps	8	10
84135010	Pneumatic	10	15
84135020	Electric	10	10
84135031	Plunger pump	10	20
84135039	Other	10	15
84135090	Other	10	20
84136021	Electric	10	20
84136022	Hydraulic	10	15
84136029	Other	10	10
84136031	Electric	10	10
84136032	Hydraulic	10	20
84136039	Other	10	20
84136040	Screw pump	10	20
84136050	Radial plunger pump	10	20
84136060	Axial plunger pump	10	15
84136090	Other	10	15

84137010	Rotational speed no less than 10000r/min	8	5
84137091	Electric submersible oil pumps and electric submersible pumps	10	10
84137099	Other	8	5
84138100	Pumps	8	5
84138200	Liquid elevators	8	10
84139100	Of pumps	5	0
84139200	Of liquid elevators	6	5
84141000	Vacuum pumps	8	10
84142000	Hand- or foot-operated air pumps	8	5
84143011	For refrigerators or freezers, of a motor power not exceeding 0.4 kW	8	15
84143012	For refrigerators or freezers, of a motor power exceeding 0.4 kW but not exceeding 5 kW	10	20
84143013	For air conditioning machines, of a motor power exceeding 0.4 kW but not exceeding 5 kW	10	5
84143014	For air conditioning machines, of a motor power exceeding 5 kW	10	10
84143015	For refrigerators or freezers, of a motor power exceeding 5 kW	10	10
84143019	Other	10	20
84143090	Driven by a non-motor	9	15
84144000	Air compressors mounted on a wheeled chassis for towing	8	10
84145110	Ceiling or roof fans	20	15
84145120	Window fans	20	15
84145130	Repeating front louver fan	12	10
84145191	Table fans	10	10
84145192	Floor fans	10	10
84145193	Wall fans	10	10
84145199	Other	10	10
84145910	Ceiling or roof fans	8	5
84145920	Window fans	8	5
84145930	Centrifugal ventilation fans	10	5
84145990	Other	8	5
84146010	Range hoods	10	10
84146090	Other	10	10
84148010	Free piston generators for gas turbines	8	5
84148020	CO ² compressors	7	10
84148030	Superchargers for engines	7	15
84148090	Other	7	0
84149011	In take valve leaf or discharge valve leaf	8	5
84149019	Other	8	0

84149020	Of the machines of subheadings No. 8414.5110 to 8414.5199 or 8414.6000	12	10
84149090	Other	7	0
84151010	Self-contained	15	10
84151021	Of a refrigerating effect not exceeding 4000 Cal per hour	15	10
84151022	Of a refrigerating effect exceeding 4000 Cal per hour	15	10
84152000	Of a kind used for persons, in motor vehicles	20	20
84158110	Of a refrigerating effect not exceeding 4000 Cal per hour	15	10
84158120	Of a refrigerating effect exceeding 4000 Cal per hour	20	20
84158210	Of a refrigerating effect not exceeding 4000 Cal per hour	15	E
84158220	Of a refrigerating effect exceeding 4000 Cal per hour	20	E
84158300	Not incorporating a refrigerating unit	10	10
84159010	Of the machines of subheading No. 8415.1010, 8415.1021, 8415.8110 or 8415.8210	10	10
84159090	Other	10	10
84161000	Furnace burners for liquid fuel	10	10
84162011	Of using natural gas	10.5	10
84162019	Other	10.5	10
84162090	Other	10.5	10
84163000	Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	8.4	5
84169000	Parts	6	5
84171000	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	10	10
84172000	Bakery ovens, including biscuit ovens	10	10
84178010	Coke ovens	10	10
84178020	Burn furnaces for radioactive waste	5	5
84178030	Cement rotary kilns	10	10
84178040	Limestone decomposition furnace	10	10
84178090	Other	10	20
84179010	For sponge iron rotary kiln	7	5
84179020	For coke ovens	7	5
84179090	Other	7	5
84181010	Of a capacity exceeding 500 L	10	20
84181020	Of a capacity exceeding 200 L, not exceeding 500 L	15	10
84181030	Of a capacity not exceeding 200 L	15	E

84182110	Of a capacity exceeding 150 L	10	10
84182120	Of a capacity exceeding 50 L, not exceeding 150 L	10	10
84182130	Of a capacity not exceeding 50 L	10	10
84182910	Semiconductor freezing type	30	E
84182920	Absorption-type, electrical	15	10
84182990	Other	30	E
84183010	Of a refrigerating temperature of -40 °C or lower	9	E
84183021	Of a capacity exceeding 500 L	23	20
84183029	Other	30	E
84184010	Of a refrigerating temperature of -40 °C or lower	9	E
84184021	Of a capacity exceeding 500 L	15	E
84184029	Other	30	E
84185000	Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	10	10
84186120	Compression type units	10	10
84186190	Other	15	10
84186920	Refrigerating units	10	10
84186990	Other	10	10
84189100	Furniture designed to receive refrigerating or freezing equipment	18	10
84189910	Of refrigerating units and heat pumps	10	10
84189991	Of freezing equipment of a refrigerating temperature of -40 °C or lower	9.5	5
84189992	Of refrigerating or freezing equipment of a refrigerating temperature higher than -40 °C and a capacity exceeding 500 L	10	10
84189999	Other	10	10
84191100	Instantaneous gas water heaters	35	20
84191910	Solar water heaters	35	E
84191990	Other	35	E
84192000	Medical, surgical or laboratory sterilizers	4	0
84193100	For agricultural products	8	10
84193200	For wood, paper pulp, paper or paperboard	9	5
84193910	Breeze pottery blanks dryers	9	5
84193990	Other	9	10
84194010	Stripping towers	10	10
84194020	Rectifying towers	10	10
84194090	Other	10	10
84195000	Heat exchange units	10	5

84196011	Oxygen preparation volume no less than 15000m ³ /h	12	10
84196019	Other	13	10
84196090	Other	10	10
84198100	For making hot drinks or for cooking or heating food	10	10
84198910	Hydroformer vessels	0	0
84198990	Other	0	0
84199010	Of water heaters	0	0
84199090	Other	4	0
84201000	Calendering or other rolling machines	8.4	5
84209100	Cylinders	8	5
84209900	Other	8	5
84211100	Cream separators	8.4	5
84211210	Of a dry linen capacity not exceeding 10 kg	17.5	10
84211290	Other	8	10
84211910	Dewaterers	10	10
84211920	Solid-liquid separators	10	10
84211990	Other	10	10
84212110	Of the household type	25	20
84212191	Ship ballast water treatment apparatus	5	15
84212199	Other	5	15
84212200	For filtering or purifying beverages other than water	12	10
84212300	Oil or petrol-filters for internal combustion engines	10	10
84212910	Press filters	5	10
84212990	Other	5	0
84213100	Intake air filters for internal combustion engines	10	20
84213910	Of the household type	15	PR-35
84213921	Electrostatic	5	0
84213922	Baghoused	5	5
84213923	Cyclone	5	0
84213929	Other	5	15
84213930	Exhaust-gas filters or purifiers for internal combustion engines	5	15
84213940	Flue gas desulfurization units	5	0
84213950	Flue gas denitrification units	5	0
84213990	Other	5	10
84219110	Of clothes-dryers of a dry linen capacity not exceeding 10 kg	0	0
84219190	Other	0	0
84219910	Of household-type filtering or purifying machines	10	10

84219990	Other	5	0
84221100	Of the household type	10	E
84221900	Other	14	10
84222000	Machinery for cleaning or drying bottles or other containers	10	10
84223010	Bottling or canning machinery for beverages or liquid food:	12	10
84223021	Automatic filling and sacking machines	12	10
84223029	Other	12	10
84223030	Other packing machines	10	5
84223090	Other	10	5
84224000	Other packing or wrapping machinery (including heat-shrink wrapping machinery)	10	10
84229010	Of dish washing machines	10.5	10
84229020	Of bottling or canning machinery for beverages or liquid food	8.5	10
84229090	Other	8.5	5
84231000	Personal weighing machines, including baby scales; household scales	10.5	10
84232010	Electronic belt weighing machines	10	10
84232090	Other	10	10
84233010	Rationed packing scales	10.5	10
84233020	Rationed sorting scales	10.5	10
84233030	Proportioning scales	10.5	10
84233090	Other	10.5	10
84238110	Counting balances	10.5	10
84238120	Spring balances	10.5	10
84238190	Other	10.5	10
84238210	Weighbridges	10.5	10
84238290	Other	10.5	10
84238910	Weighbridges	10	10
84238920	Track scales	10	10
84238930	Hanging scales	10	10
84238990	Other	10	10
84239000	Weighing machine weights of all kinds; parts of weighing machinery	10	10
84241000	Fire extinguishers, whether or not charged	8.4	15
84242000	Spray guns and similar appliances	8.4	5
84243000	Steam or sand blasting machines and similar jet projecting machines	8.4	10
84248100	Agricultural or horticultural	8	5
84248910	Of the household type	0	0
84248991	Marine cabinet washer	0	0
84248999	Other	0	0

84249010	Of the apparatus of subheading No. 8424.1000	0	0
84249020	Of the apparatus of subheading No. 8424.8910	0	0
84249090	Other	0	0
84251100	Powered by electric motor	6	15
84251900	Other	5	10
84253110	Pit-head winding gear; winches specially designed for use underground	10	10
84253190	Other	5	15
84253910	Pit-head winding gear; winches specially designed for use underground	10	10
84253990	Other	5	15
84254100	Built-in jacking systems of a type used in garages	3	0
84254210	Hydraulic jacks	3	5
84254290	Other	5	15
84254910	Other jacks	5	10
84254990	Other	10	10
84261120	Bridge cranes, all-purpose	8	15
84261190	Other	8	15
84261200	Mobile lifting frames on tyres and straddle carriers	6	15
84261910	Ship loading cranes	5	15
84261921	Grab ship unloading cranes	5	15
84261929	Other	5	15
84261930	Gantry cranes	10	15
84261941	Frame loading and unloading bridges	10	15
84261942	Container loading and unloading bridges	10	15
84261943	Derrick loading and unloading bridges	10	20
84261949	Other	10	15
84261990	Other	10	20
84262000	Tower cranes	10	20
84263000	Portal or pedestal jib cranes	6	15
84264110	Wheel-mounted cranes	5	15
84264190	Other	5	15
84264910	Crawler cranes	8	15
84264990	Other	13	15
84269100	Designed for mounting on road vehicles	10	20
84269900	Other	6	15
84271010	Track alleyway stackers	9	5
84271020	Trackless alleyway stackers	9	15
84271090	Other	9	5
84272010	Fork-lift trucks cranes	9	5
84272090	Other	9	5

84279000	Other trucks	9	5
84281010	Designed for the transport of persons	8	10
84281090	Other	6	0
84282000	Pneumatic elevators and conveyors	5	15
84283100	Specially designed for underground use	5	5
84283200	Other, bucket type	5	10
84283300	Other, belt type	5	15
84283910	Chain type	5	15
84283920	Roller type	5	10
84283990	Other	5	0
84284000	Escalators and moving walkways	5	5
84286010	Cargo aerial cableways	8	5
84286021	Monocable endless	8	5
84286029	Other	8	5
84286090	Other	8	10
84289010	Mine wagon pushers, locomotive or wagon traversers, wagon tippers and similar railway wagon handling equipment	10	10
84289020	Mechanical parking equipments	5	10
84289031	Stacking and reclaiming machines	5	15
84289039	Other	5	15
84289090	Other	5	15
84291110	With an engine of an output exceeding 235.36 kW (320PS)	7	5
84291190	Other	7	5
84291910	With an engine of an output exceeding 235.36 kW (320PS)	7	5
84291990	Other	7	5
84292010	With an engine of an output exceeding 235.36 kW (320PS)	5	5
84292090	Other:	5	5
84293010	Having a capacity of shovel exceeding 10 m ³	3	0
84293090	Other	5	5
84294011	Vibration type, of a deadweight of 18t or more	7	5
84294019	Other	8	5
84294090	Other	6	5
84295100	Front-end shovel loaders	5	10
84295211	Tyre-mounted	8	PR-10
84295212	Track-mounted	8	E
84295219	Other	8	PR-35
84295290	Other	8	PR-35
84295900	Other	8	5
84301000	Pile-drivers and pile-extractors	10	10
84302000	Snow-ploughs and snow-blowers	10	10

84303100	Self-propelled	10	10
84303900	Other	6	10
84304111	Of drilling depth of 6000m or more	5	5
84304119	Other	5	5
84304121	Of drilling depth of 6000m or more	5	5
84304122	Crawler boring machinery of drilling depth<6000m	5	10
84304129	Other boring machinery of drilling depth<6000m	5	5
84304190	Other	5	5
84304900	Other	5	10
84305010	For oil production	3	0
84305020	Mining power shovels	7	5
84305031	Gear wheel diameter more than 380 mm	5	5
84305039	Other	5	5
84305090	Other	5	15
84306100	Tamping or compacting machinery	6	5
84306911	Boring casing diameter more than 3m	6	5
84306919	Other	6	10
84306920	Scrapers	6	5
84306990	Other	6	5
84311000	Of machinery of heading No. 84.25	3	5
84312000	Of machinery of heading No .84.27	6	15
84313100	Of lifts, skip hoists or escalators	3	0
84313900	Other	5	15
84314100	Buckets, shovels, grabs and grips	6	10
84314200	Bulldozer or angledozer blades	6	5
84314310	Of oil and natural gas drilling machinery	4	5
84314320	Of other drilling machinery	4	0
84314390	Other	5	10
84314910	For mining power shovels	5	10
84314990	Other	5	15
84321000	Ploughs	5	10
84322100	Disc harrows	5	5
84322900	Other	4	0
84323011	Grain seeders	4	0
84323019	Other	4	10
84323021	Potato planter	4	0
84323029	Other	4	0
84323031	Rice transplanters	4	5
84323039	Other	4	15
84324000	Manure spreaders and fertilizer distributors	4	0
84328010	Lawn or sports-ground rollers	7	15
84328090	Other	4	0

84329000	Parts	4	5
84331100	Powered, with the cutting device rotating in a horizontal plane	6	5
84331900	Other	6	5
84332000	Other mowers, including cutter bars for tractor mounting	4	0
84333000	Other haymaking machinery	5	5
84334000	Straw or fodder balers, including pick-up balers	5	15
84335100	Combine harvester-threshers	8	15
84335200	Other threshing machinery	8	5
84335300	Root or tuber harvesting machines	8	10
84335910	Sugarcane harvesters	8	5
84335920	Cotton picker	8	5
84335990	Other	8	5
84336000	Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	5	10
84339010	Of combined harvester-threshers	5	15
84339090	Other	3	0
84341000	Milking machines	10	10
84342000	Dairy machinery	6	0
84349000	Parts	5	5
84351000	Machinery	10	10
84359000	Parts	6	5
84361000	Machinery for preparing animal feeding stuffs	7	15
84362100	Poultry incubators and brooders	5	15
84362900	Other	10	20
84368000	Other machinery	10	10
84369100	Of poultry-keeping machinery or poultry incubators and brooders	6	15
84369900	Other	6	10
84371010	Optical color sorting machines for grains (color sorters)	10	10
84371090	Other	10	20
84378000	Other machinery	10	20
84379000	Parts	6	10
84381000	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	7	15
84382000	Machinery for the manufacture of confectionery, cocoa or chocolate	8	5
84383000	Machinery for sugar manufacture	10	10
84384000	Brewery machinery	7	10
84385000	Machinery for the preparation of meat or poultry	7	10

84386000	Machinery for the preparation of fruits, nuts or vegetables	10	10
84388000	Other machinery	8.5	5
84389000	Parts	5	5
84391000	Machinery for making pulp of fibrous cellulosic material	8.4	10
84392000	Machinery for making paper or paperboard	8.4	5
84393000	Machinery for finishing paper or paperboard	8.4	5
84399100	Of machinery for making pulp of fibrous cellulosic material	6	15
84399900	Other	6	15
84401010	Sewing bookbinders	10	10
84401020	Glueing bookbinders	12	10
84401090	Other	12	10
84409000	Parts	8	5
84411000	Cutting machines	12	10
84412000	Machines for making bags, sacks or envelopes	12	10
84413010	Machines for paper, plastic and aluminium composite can manufacture	13.5	10
84413090	Other	13.5	20
84414000	Machines for moulding articles in paper pulp, paper or paperboard	12	20
84418010	Machines for paper plastic and aluminium flexible packaging manufacture	12	10
84418090	Other	12	10
84419010	Of cutting machines	8	10
84419090	Other	8.4	5
84423010	Type casters	9	5
84423021	Machines for preparing CTP plates	9	5
84423029	Other	9	15
84423090	Other	9	15
84424000	Parts of the foregoing machinery, apparatus or equipment	7	0
84425000	Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	7	5
84431100	Offset printing machinery, reel-fed	10	10
84431200	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)	12	10
84431311	Single-color printing press	10	10
84431312	Double-color printing press	10	10
84431313	Quadruple-color printing press	10	10

84431319	Other	10	10
84431390	Other	10	10
84431400	Letterpress printing machinery, reel fed, excluding flexographic printing	12	E
84431500	Letterpress printing machinery, other than reel fed, excluding flexographic printing	12	E
84431600	Flexographic printing machinery	10	E
84431700	Gravure printing machinery	18	PR-35
84431921	Cylinder screen press	10	10
84431922	Platen screen press	10	15
84431929	Other	10	10
84431980	Other	8	5
84433110	Electrostatic photosensitive-type	10	E
84433190	Other	0	0
84433211	Stylus printers	0	0
84433212	Laser printers	0	0
84433213	Ink-jet printers	0	0
84433214	Thermal printers	0	0
84433219	Other	0	0
84433221	Ink-jet printing machines	8	10
84433222	Electrostatic photographic printing machines (laser printing machines)	8	15
84433229	Other	8	10
84433290	Other	0	0
84433911	Operating by reproducing the original image directly onto the copy (direct process)	0	0
84433912	Operating by reproducing the original image via an intermediate onto the copy (indirect process)	10	E
84433921	Incorporating an optical system	0	0
84433922	Of the contact type	20	5
84433923	Heat-sensitive copying apparatus	20	5
84433924	Heat-sublimated copying apparatus	20	5
84433931	Ink-jet printing machines	8	5
84433932	Electrostatic photographic printing machines (laser printing machines)	8	5
84433939	Other	8	10
84433990	Other	0	0
84439111	Roll material feeder	12	10
84439119	Other	12	10
84439190	Other	6	10
84439910	Machines for uses ancillary to digital printing	12	10
84439921	Thermal printer heads	6	10
84439929	Other	6	PR-50
84439990	Other	0	0

84440010	Synthetic filaments spinning jets	10	5
84440020	Synthetic staple fibres spinning jets	10	10
84440030	Artificial fibres spinning jets	10	10
84440040	Man-made filaments crimping machinery	10	10
84440050	Manmade filaments cutting machinery	10	10
84440090	Other	10	10
84451111	Blowing-carding Machinery	10	10
84451112	Bale Plucker	10	10
84451113	Carding Machine	10	10
84451119	Other	10	10
84451120	For wool type fibres	10	10
84451190	Other	10	E
84451210	Cotton Comber	10	10
84451220	Worsted Comber	10	10
84451290	Other	10	10
84451310	Drawing machines	10	10
84451321	Cotton Roving Frames	10	10
84451322	Worsted Roving Machines	10	10
84451329	Other	10	10
84451900	Other	10	E
84452031	Rotor spinning machine	10	10
84452032	Jet spinner	10	10
84452039	Other	10	10
84452041	Cotton Ring Spinning Frame	10.5	10
84452042	Worsted Ring Spinning Frame	10	10
84452049	Other	10	10
84452090	Other	10	10
84453000	Textile doubling or twisting machines	10	10
84454010	Automatic bobbin winders	10	20
84454090	Other	10	PR-35
84459010	Warping machines	10	10
84459020	Sizing machines	10	10
84459090	Other	10	PR-35
84461000	For weaving fabrics of a width not exceeding 30 cm	8	10
84462110	For making carpets or rugs	12	10
84462190	Other	10	10
84462900	Other	10	10
84463020	Rapier looms	8	10
84463030	Carrier looms	8	5
84463040	Water jet looms	8	5
84463050	Air jet looms	8	15
84463090	Other	8	5
84471100	With cylinder diameter not exceeding 165 mm	8	5

84471200	With cylinder diameter exceeding 165 mm	8	5
84472011	Tricot warp knitting machines	8	5
84472012	Raschel warp knitting machine	8	10
84472019	Other	8	10
84472020	Flat weft knitting machines	8	5
84472030	Stitch-bonding machines	8	5
84479011	For making carpets or rugs	7	5
84479019	Other	8	5
84479020	Embroidery machines	8	10
84479090	Other	10	PR-50
84481100	Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	8	10
84481900	Other	8	10
84482020	Extruding nipples or spinnerets	6	10
84482090	Other	6	15
84483100	Card clothing	6	10
84483200	Of machines for preparing textile fibres, other than card clothing	6	15
84483310	Winding spindle	6	5
84483390	Other	6	10
84483910	Open-end rotors	6	5
84483920	Electronic yarn clearers	6	5
84483930	Air twisting devices	6	5
84483940	Compact set of ring spinning frames	6	0
84483990	Other	6	15
84484200	Reeds for looms, healds and heald-frames	6	15
84484910	Catching and throwing shuttle boxes	6	5
84484920	Weft insertion and let-off motions	6	10
84484930	Shuttles	6	5
84484990	Other	6	15
84485120	Barbed needles, crochet hooks and complex needles for knitting machines, smaller than gauge No.28	6	10
84485190	Other	6	15
84485900	Other	6	0
84490010	Machinery for stitch	8	10
84490020	Spunlace equipment	8	5
84490090	Other	8	15
84501110	Of the continuously rotating impeller	10	10
84501120	Of the drum type	10	PR-35
84501190	Other	10	E
84501200	Other machines, with built-in centrifugal drier	30	E
84501900	Other	30	E

84502000	Machines, each of a dry linen capacity exceeding 10 kg	10	E
84509010	Of the machines, each of a dry linen capacity not exceeding 10kg	5	15
84509090	Other	16	10
84511000	Dry-cleaning machines	21	15
84512100	Each of a dry linen capacity not exceeding 10kg	15	10
84512900	Other	8	10
84513000	Ironing machines and presses (including fusing presses)	8	10
84514000	Washing, bleaching or dyeing machines	8.4	5
84515000	Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	8	5
84518000	Other machinery	12	20
84519000	Parts	8	10
84521010	Multifunctional	21	15
84521091	Hand-operated	21	15
84521099	Other	21	15
84522110	Flatseam	12	10
84522120	Overlock machine	12	10
84522130	Interlock machine	12	10
84522190	Other	12	10
84522900	Other	12	10
84523000	Sewing machine needles	14	10
84529011	Rotating shuttles	14	10
84529019	Other	14	10
84529091	Rotating shuttles	14	10
84529092	Furniture, bases and covers for sewing machines and parts thereof	14	10
84529099	Other	14	10
84531000	Machinery for preparing, tanning or working hides, skins or leather	8.4	10
84532000	Machinery for making or repairing footwear	8.4	10
84538000	Other machinery	8.4	10
84539000	Parts	8	10
84541000	Converters	8.4	5
84542010	Fining equipments, outside of converters	8.4	5
84542090	Other	8.4	10
84543010	Cold chamber die-casting machines	12	10
84543021	Ingot block	10	10
84543022	Ingot slab	12	10
84543029	Other	12	10
84543090	Other	12	20

84549010	For the fining equipments outside of converters	8	10
84549021	Crystallizers	8	5
84549022	Vibrating devices	8	5
84549029	Other	8	10
84549090	Other	8	5
84551010	Tube mills, for hot-rolled	12	10
84551020	Tube mills for cold-rolled	12	10
84551030	Fixed and reduced tube mills	12	10
84551090	Other	12	10
84552110	Sheet mills, hot-rolled	15	10
84552120	Rolled-steel section mills	15	10
84552130	Wire mills	15	10
84552190	Other	15	10
84552210	Sheet mills	10	10
84552290	Other	15	10
84553000	Rolls for rolling mills	8.4	5
84559000	Other parts	8	5
84561000	Operated by laser or other light or photon beam processes	0	0
84562000	Operated by ultrasonic processes	10	E
84563010	Numerically controlled	9.7	E
84563090	Other	10	E
84569010	Cutting machines of plasma arc	0	0
84569020	Water-jet cutting machines	0	0
84569090	Other	0	0
84571010	Vertical	9.7	PR-30
84571020	Horizontal	9.7	PR-30
84571030	Plano	9.7	PR-30
84571090	Other	9.7	PR-30
84572000	Unit construction machines (single station)	8	20
84573000	Multi-station transfer machines	5	E
84581100	Numerically controlled	9.7	E
84581900	Other	12	20
84589100	Numerically controlled	5	E
84589900	Other	12	20
84591000	Way-type unit head machines	15	20
84592100	Numerically controlled	9.7	E
84592900	Other	15	20
84593100	Numerically controlled	9.7	E
84593900	Other	10	E
84594010	Numerically controlled	9.7	E
84594090	Other	15	E
84595100	Numerically controlled	9.7	E

84595900	Other	15	E
84596110	Planomilling machines	5	E
84596190	Other	5	E
84596910	Planomilling machines	12	E
84596990	Other	12	PR-8
84597000	Other threading or tapping machines	12	E
84601100	Numerically controlled	9.7	E
84601900	Other	15	E
84602110	Cylindrical grinding machines	9.7	E
84602120	Internal grinding machines	9.7	E
84602190	Other	9.7	E
84602910	Cylindrical grinding machines	15	E
84602920	Internal grinding machines	15	E
84602930	Grinding machines of roll	13	E
84602990	Other	13	E
84603100	Numerically controlled	9.7	E
84603900	Other	15	E
84604010	Honing	13	E
84604020	Lapping	13	E
84609010	Grinding wheel machines	15	10
84609020	Polishing machines	15	5
84609090	Other	15	20
84612010	Shaping machines	15	10
84612020	Slotting machines	15	10
84613000	Broaching machines	12	10
84614010	Numerically controlled	9.7	E
84614090	Other	15	E
84615000	Sawing or cutting-off machines	12	E
84619011	Double-column (open-side) planing machines	15	10
84619019	Other	15	10
84619090	Other	12	20
84621010	Numerically controlled	9.7	PR-30
84621090	Other	12	PR-30
84622110	Straightening machines	9.7	E
84622190	Other	9.7	E
84622910	Straightening machines	10	E
84622990	Other	10	E
84623110	Shearing lengthwise	7	E
84623120	Shearing transverse	7	E
84623190	Other	7	E
84623910	Shearing lengthwise	10	E
84623920	Shearing transverse	10	E
84623990	Other	10	E

84624111	CNC automatic tool change punch press	9.7	E
84624119	Other	9.7	E
84624190	Other	9.7	E
84624900	Other	10	E
84629110	Metal section squeezing machine	10	PR-8
84629190	Other	10	PR-8
84629910	Mechanical presses	10	PR-8
84629990	Other	10	PR-8
84631011	Drawing power $\leq 300t$	10	20
84631019	Other	10	E
84631020	Wiredrawing machines	10	E
84631090	Other	10	E
84632000	Thread rolling machines	15	E
84633000	Machines for working wire	10	E
84639000	Other	10	E
84641010	Of disk saw	0	0
84641020	Of scroll saw	0	0
84641090	Other	0	0
84642010	Machines for grinding or polishing glass or glassware	0	0
84642090	Other	0	0
84649011	Cutting-off machines	0	0
84649012	Carving machines	0	0
84649019	Other	0	0
84649090	Other	0	0
84651000	Machines which can carry out different types of machining operations without tool change between such operations	10	20
84659100	Sawing machines	10	20
84659200	Planing, milling or moulding (by cutting) machines	10	20
84659300	Grinding, sanding or polishing machines	10	20
84659400	Bending or assembling machines	10	20
84659500	Drilling or mortising machines	10	20
84659600	Splitting, slicing or paring machines	10	20
84659900	Other	10	20
84661000	Tool holders and self-opening dieheads	7	15
84662000	Work holders	7	10
84663000	Dividing heads and other special attachments for machine-tools	7	15
84669100	For machines of heading No. 84.64	0	0
84669200	For machines of heading No. 84.65	6	15
84669310	Tool magazine & ATC (Automatic Tool Changer)	0	0

84669390	Other	0	0
84669400	For machines of heading No. 84.62 or 84.63	6	0
84671100	Rotary type (including combined rotary percussion)	8	15
84671900	Other	8	5
84672100	Drills of all kinds	10	10
84672210	Chain saws	10	10
84672290	Other	10	10
84672910	Grinding tools (including burnisher, belt sander, wheel-sander)	10	10
84672920	Planings	10	10
84672990	Other	10	10
84678100	Chain saws	8	5
84678900	Other	8	15
84679110	With self-contained electric motor	6	5
84679190	Other	6	5
84679200	Of pneumatic tools	6	5
84679910	With self-contained electric motor	10	10
84679990	Other	6	10
84681000	Hand-held blow pipes	12	10
84682000	Other gas-operated machinery and apparatus	12	10
84688000	Other machinery and apparatus	12	E
84689000	Parts	7	5
84690011	Word-processing machines	0	0
84690012	Automatic typewriters	12	E
84690020	Other typewriters, electric	12	E
84690030	Other typewriters, non-electric	12	10
84701000	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
84702100	Incorporating a printing device	0	0
84702900	Other	0	0
84703000	Other calculating machines	0	0
84705010	Terminal registers for market	0	0
84705090	Other	0	0
84709000	Other	0	0
84713000	Portable automatic data processing machines, weighing not more than 10 kg, consisting of at least a central processing unit, a keyboard and a display	0	0
84714110	Mainframes	0	0
84714120	Mini-computers	0	0
84714140	Microprocessings	0	0

84714190	Other	0	0
84714910	Mainframes	0	0
84714920	Mini-computers	0	0
84714940	Microprocessings	0	0
84714991	Processing machines for the distributed control system	0	0
84714999	Other	0	0
84715010	Of mainframes	0	0
84715020	Of mini-computers	0	0
84715040	Of microprocessings	0	0
84715090	Other	0	0
84716040	Terminating machines for the huge computers, mainframes and minicomputers	0	0
84716050	Scanner	0	0
84716060	Digitizer	0	0
84716071	Keyboards	0	0
84716072	Mouses	0	0
84716090	Other	0	0
84717010	Rigid disk drivers	0	0
84717020	Floppy disk drivers	0	0
84717030	CD drivers	0	0
84717090	Other	0	0
84718000	Other units of automatic data processing machines	0	0
84719000	Other	0	0
84721000	Duplicating machines	14	10
84723010	Machines for sorting or banding mail	10	10
84723090	Other	14	10
84729010	Automated teller	0	0
84729021	Perforator	0	0
84729022	Stapler	0	0
84729029	Other	0	0
84729030	Paper shredders	0	0
84729040	Addressing machines and address plate embossing machines	14	10
84729090	Other	0	0
84731000	Parts and accessories of the machines of heading No. 84.69	8	15
84732100	Of the electronic calculating machines of subheading No. 8470.10, 8470.21 or 8470.29	0	0
84732900	Other	0	0
84733010	Of the machines of subheading 8471.4110, 8471.4120, 8471.4910, 8471.4920, 8471.5010, 8471.5020, 8471.6090, 8471.7019, 8471.7020, 8471.7030 or 8471.7090	0	0

84733090	Other	0	0
84734010	Banknote dispenser of automated teller	10.5	20
84734090	Other	10.5	10
84735000	Parts and accessories equally suitable for use with machines of two or more of the heading No. 84.69 to 84.72	0	0
84741000	Sorting, screening, separating or washing machines	5	10
84742010	Toothed roller type	5	10
84742020	Em-Peters type	5	15
84742090	Other	5	10
84743100	Concrete or mortar mixers	7	10
84743200	Machines for mixing mineral substances with bitumen	7	10
84743900	Other	5	10
84748010	Rolling forming machines	5	10
84748020	Mould pressing machines	5	15
84748090	Other	5	10
84749000	Parts	5	10
84751000	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes	8	10
84752100	Machines for making optical fibres and preforms thereof	10	10
84752911	Continuous hot bending furnaces	10	10
84752912	Fiber glass winder (excluding Optical fiber winder)	10	10
84752919	Other	10	10
84752990	Other	10	10
84759000	Parts	8	10
84762100	Incorporating heating or refrigerating devices	14	10
84762900	Other	15	10
84768100	Incorporating heating or refrigerating devices	14	10
84768900	Other	15	10
84769000	Parts	10	10
84771010	For working plastics	0	0
84771090	Other	0	0
84772010	Plastic pelletizers	5	0
84772090	Other	5	0
84773010	Extruding blow molding machines	5	10
84773020	Injecting blow molding machines	5	5
84773090	Other	5	10
84774010	Plastics bridge-die-forming machines	5	0
84774020	Plastics calender-forming machines	5	0
84774090	Other	5	0

84775100	For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	5	10
84775900	Other	5	15
84778000	Other machinery	5	0
84779000	Parts	0	0
84781000	Machinery	5	E
84789000	Parts	10	E
84791021	Machines for spreading bituminous concrete	8	5
84791022	Stabilizer spreading machines	8	5
84791029	Other	8	5
84791090	Other	8	10
84792000	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10	10
84793000	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	10	10
84794000	Rope or cable-making machines	7	5
84795010	Industrial robots for multiple functions	0	0
84795090	Other	0	0
84796000	Evaporative air coolers	10	10
84797100	Of a kind used in airports	0	0
84797900	Other	0	0
84798110	Filament winding machines	9.5	10
84798190	Other	9.5	10
84798200	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	7	0
84798910	Steering and rudder equipment or gyroscopic stabilizers for ships	0	0
84798920	Air humidifiers or dehumidifiers	0	0
84798940	Bundle and printed matter sorting machines used in post offices	0	0
84798950	Presses for radioactive waste material	0	0
84798961	Automatic plugin machines	0	0
84798962	Automatic coreslice adhering machines	0	0
84798969	Other	0	0
84798992	Automated high-rise warehouse	0	0
84798999	Other	0	0
84799010	Of the machines of subheading No. 8479.8910	0	0
84799020	Of the machines of subheading No. 8479.8920	0	0
84799090	Other	0	0
84801000	Moulding boxes for metal foundry	10	10
84802000	Mould bases	8	10
84803000	Moulding patterns	10	10

84804110	Die casting moulds	8	15
84804120	Compression moulds for power metallurgy	8	15
84804190	Other	8	15
84804900	Other	8	15
84805000	Moulds for glass	8.4	15
84806000	Moulds for mineral materials	8.4	10
84807110	Tyre vulcanizing mould for capsule type	0	0
84807190	Other	0	0
84807900	Other	5	0
84811000	Pressure-reducing valves	5	15
84812010	For oleohydraulic transmissions	5	15
84812020	For pneumatic transmissions	5	15
84813000	Check (nonreturn) valves	5	15
84814000	Safety or relief valves	5	15
84818021	Electromagnetical operated	7	15
84818029	Other	7	15
84818031	Electronic expansion valves	7	15
84818039	Other	7	15
84818040	Other valves	7	0
84818090	Other	5	5
84819010	Of valves	8	0
84819090	Other	8	5
84821010	Self-aligning ball bearing	8	5
84821020	Deep groove ball bearing	8	5
84821030	Angular contact ball bearing	8	5
84821040	Thrust ball bearing	8	5
84821090	Other	8	5
84822000	Tapered roller bearings, including cone and tapered roller assemblies	8	5
84823000	Spherical roller bearings	8	5
84824000	Needle roller bearings	8	5
84825000	Other cylindrical roller bearings	8	15
84828000	Other, including combined ball/roller bearings	8	15
84829100	Balls, needles and rollers	8	5
84829900	Other	6	0
84831011	Diesel engine crankshaft	6	PR-35
84831019	Other	6	15
84831090	Other	6	15
84832000	Bearing housings, incorporating ball or roller bearings	6	5
84833000	Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	6	5
84834010	Roller Screws	8	5
84834020	Planet decelerators	8	PR-35

84834090	Other	8	15
84835000	Flywheels and pulleys, including pulley blocks	8	10
84836000	Clutches and shaft couplings (including universal joints)	8	15
84839000	Toothed wheels, chain sprockets and other transmission elements presented separately; parts	8	5
84841000	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal	8	15
84842000	Mechanical seals	8	15
84849000	Other	8	15
84861010	Machines and apparatus for the treatment of monocrystalline silicon by a process involving a change of temperature	0	0
84861020	Grinding machines	0	0
84861030	Sawing or cutting-off machines	0	0
84861040	Chemical mechanical polishers (CMP)	0	0
84861090	Other	0	0
84862010	Diffusion, oxidation or annealing furnaces, ovens and other heating equipments	0	0
84862021	Chemical Vapour Deposition (CVD) equipment	0	0
84862022	Physical Vapour Deposition (PVD) equipment	0	0
84862029	Other	0	0
84862031	Step and repeat aligners	0	0
84862039	Other	0	0
84862041	Dry plasma etching	0	0
84862049	Other	0	0
84862050	Ion Implanters for doping	0	0
84862090	Other	0	0
84863010	Diffusion, oxidation or annealing furnaces, ovens and other heating equipments	0	0
84863021	Chemical Vapour Deposition (CVD) equipment	0	0
84863022	Physical Vapour Deposition (PVD) equipment	0	0
84863029	Other	0	0
84863031	Step and repeat aligners	0	0
84863039	Other	0	0
84863041	Cleaning apparatus operated by ultrasonic processes	10	E
84863049	Other	0	0
84863090	Other	0	0
84864010	Machines and apparatus solely or principally of a kind used for the manufacture or repair of masks and reticles	0	0

84864021	Encapsulation equipment for making the plastic casings	5	PR-10
84864022	Wire bonders	8	E
84864029	Other	0	0
84864031	Automated material handling robots solely of a kind used for transport in electronic integrated circuits industry	0	0
84864039	Other	5	PR-30
84869010	Of machines and apparatus for lifting, handling, loading or unloading (excluding automated material handling machines)	5	5
84869020	Of wire bonders	6	5
84869091	Sputtering targets modules with backing plate	0	0
84869099	Other	0	0
84871000	Ships' or boats' propellers and blades therefor	6	15
84879000	Other	8	10
85011010	For use in toys	24.5	20
85011091	Micromotors with a housing size of 20 mm or more but not exceeding 39 mm	9	15
85011099	Other	9	15
85012000	Universal AC/DC motors of an output exceeding 37.5 W	12	10
85013100	Of an output not exceeding 750W	12	PR-35
85013200	Of an output exceeding 750 W but not exceeding 75 kW	10	10
85013300	Of an output exceeding 75 kW but not exceeding 375 kW	5	5
85013400	Of an output exceeding 375 kW	12	20
85014000	Other AC motors, single-phase	12	15
85015100	Of an output not exceeding 750 W	5	E
85015200	Of an output exceeding 750 W but not exceeding 75 kW	10	20
85015300	Of an output exceeding 75 kW	12	15
85016100	Of an output not exceeding 75 kVA	5	10
85016200	Of an output exceeding 75 kVA but not exceeding 375 kVA	12	20
85016300	Of an output exceeding 375 kVA but not exceeding 750 kVA	12	20
85016410	Of an output exceeding 750KVA but not exceeding 350MVA	10	20
85016420	Of an output exceeding 350 MVA but not exceeding 665 MVA	5.8	5
85016430	Of an output exceeding 665 MVA	6	5
85021100	Of an output not exceeding 75 kVA	10	10
85021200	Of an output exceeding 75 kVA but not exceeding 375 kVA	10	15

85021310	Of an output exceeding 375 kVA but not exceeding 2 MVA	10	20
85021320	Of an output exceeding 2 MVA	10	20
85022000	Generating sets with spark-ignition internal combustion piston engines	10	10
85023100	Wind-powered	8	15
85023900	Other	10	15
85024000	Electric rotary converters	10	10
85030010	Of the motors of subheading No. 8501.1010 or 8501.1091	12	PR-35
85030020	Of the generators of subheading No. 8501.6420 or 8501.6430	3	0
85030030	Of the generating sets of subheading No. 8502.3100	3	0
85030090	Other	8	5
85041010	Electronic ballasts	10	10
85041090	Other	10	10
85042100	Having a power handling capacity not exceeding 650 kVA	10.5	10
85042200	Having a power handling capacity exceeding 650 kVA but not exceeding 10 MVA	12.6	10
85042311	Having a power handling capacity exceeding 10 MVA but less than 220 MVA	10	15
85042312	Having a power handling capacity exceeding 220 MVA but less than 330 MVA	10	10
85042313	Having a power handling capacity exceeding 330 MVA but less than 400 MVA	10	10
85042321	Having a power handling capacity exceeding 400 MVA but less than 500 MVA	6	5
85042329	Other	6	5
85043110	Mutual inductor	5	0
85043190	Other	5	0
85043210	Mutual inductor	5	15
85043290	Other	5	5
85043300	Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	5	15
85043400	Having a power handling capacity exceeding 500 kVA	14	15
85044013	Of the machines of heading No. 84.71	0	0
85044014	Other DC Voltage-stabilized suppliers, of a power of less than 1 kW and an accuracy of not better than 0.0001	7	15
85044015	Other AC voltage-stabilized suppliers, of a power of less than 10 kW and an accuracy of not better than 0.001	0	0
85044019	Other	0	0

85044020	Uninterrupted power suppliers	10	15
85044030	Inverters	10	15
85044091	Semiconductor modules with converting function	10	5
85044099	Other	10	15
85045000	Other inductors	0	0
85049011	Of the transformers of subheading No. 8504.2321, 8504.2329	5	15
85049019	Other	8	15
85049020	Of voltage-stabilized suppliers and uninterrupted power suppliers	8	15
85049090	Other	8	15
85051110	Of rare-earth metals	7	0
85051190	Other	7	0
85051900	Other	7	10
85052000	Electro-magnetic couplings, clutches and brakes	8	15
85059010	Electro-magnetic lifting heads	8	5
85059090	Other	8	5
85061011	Button type	20	20
85061012	Cylinder type	20	20
85061019	Other	20	E
85061090	Other	20	20
85063000	Mercuric oxide	14	10
85064000	Silver oxide	14	10
85065000	Lithium	14	E
85066000	Air-zinc	14	10
85068000	Other primary cells and primary batteries	14	10
85069010	Of the cells of subheading No. 8506.1000	14	E
85069090	Other	10	20
85071000	Lead-acid, of a kind used for starting piston engines	10	20
85072000	Other lead-acid accumulators	10	10
85073000	Nickel-cadmium	10	10
85074000	Nickel-iron	12	10
85075000	Nickel-metal hydride	12	10
85076000	Lithium-ion	12	PR-20
85078000	Other accumulators	12	10
85079010	Of lead-acid accumulators	10	10
85079090	Other	8	15
85081100	Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 L	10	10
85081900	Other	0	0
85086000	Other vacuum cleaners	0	0

85087010	For the goods of heading No. 8508.1100	12	10
85087090	Other	0	0
85094010	Fruit or vegetable juice extractors	10	20
85094090	Other	10	10
85098010	Floor polishers	30	E
85098020	Kitchen waste disposers	20	20
85098090	Other	30	E
85099000	Parts	12	10
85101000	Shavers	30	E
85102000	Hair clippers	30	E
85103000	Hair-removing appliances	20	15
85109000	Parts	24.5	20
85111000	Sparking plugs	10	10
85112010	For locomotives, aircraft or ships	5	5
85112090	Other	10	10
85113010	For locomotives, aircraft or ships	5	5
85113090	Other	8.4	15
85114010	For locomotives, aircraft or ships	5	10
85114091	Starter motors for engines of an output of 132.39 kW (180HP) or more	8.4	10
85114099	Other	8.4	15
85115010	For locomotives, aircraft or ships	5	10
85115090	Other	8.4	E
85118000	Other equipment	8.4	10
85119010	Of the equipment of heading No. 85.11 used for locomotives, aircraft or ships	4.5	E
85119090	Other	5	10
85121000	Lighting or visual signalling equipment of a kind used on bicycles	10.5	10
85122010	Lighting equipment of a kind used for motor vehicles	10	20
85122090	Other	10	20
85123011	Loudspeaker, buzzers	10	15
85123012	Burglar alarms	10	15
85123019	other	10	15
85123090	other	10	E
85124000	Windscreen wipers, defrosters and demisters	10	E
85129000	Parts	8	10
85131010	Portable electric torches designed to function by dry batteries	15	10
85131090	Other	17.5	10
85139010	Of the torches of subheading No. 8513.1010	14	10
85139090	Other	14	10
85141010	Furnaces for heat treatment, atmosphere controllable	0	0

85141090	Other	0	0
85142000	Furnaces and ovens functioning by induction or dielectric loss	0	0
85143000	Other furnaces and ovens	0	0
85144000	Other equipment for the heat treatment of materials by induction or dielectric loss	10	5
85149010	Of steel making electric furnaces	8	5
85149090	Other	0	0
85151100	Soldering irons and guns	10	10
85151900	Other	10	E
85152110	Aligning tube welding machines	10	20
85152190	Other	10	20
85152900	Other	10	20
85153110	Spiralling tube welding machines	10	10
85153190	Other	10	20
85153900	Other	10	10
85158000	Other machines and apparatus	8	5
85159000	Parts	6	5
85161010	Electric storage water heaters	10	10
85161020	Electric instantaneous water heaters	10	10
85161090	Other	10	E
85162100	Storage heating radiators	35	E
85162910	Electric soil heating apparatus	10	10
85162920	Radiation space heaters	10	10
85162931	Fan heaters	10	10
85162932	Liquid filled heaters	10	10
85162939	Other	10	10
85162990	Other	10	10
85163100	Hair dryers	10	10
85163200	Other hair-dressing apparatus	35	20
85163300	Hand-drying apparatus	35	E
85164000	Electric smoothing irons	35	E
85165000	Microwave ovens	15	10
85166010	Electromagnetic ovens	15	10
85166030	Electric rice cookers	15	10
85166040	Electric frying pans	15	10
85166050	Electric roaster oven	15	10
85166090	Other	15	10
85167110	Drip coffee makers	32	E
85167120	Steam espresso makers	32	E
85167130	Pump espresso makers	32	E
85167190	Other	32	E
85167210	Automatic bread makers	32	E
85167220	Slice pop-up toasters	32	E

85167290	Other	32	E
85167910	Electro-thermic water dispensers	32	E
85167990	Other	32	E
85168000	Electric heating resistors	10	10
85169010	Of apparatus of subheading No. 8516.2910 or 8516.8000	8	10
85169090	Other	12	10
85171100	Line telephone sets with cordless handsets	0	0
85171210	Radio telephone handsets (including vehicle installed)	0	0
85171220	Walkie-talkie	0	0
85171290	Other	0	0
85171800	Other	0	0
85176110	Mobile communication base station	0	0
85176190	Other	0	0
85176211	Public telephonic switching systems, toll telephonic or telegraphic switching systems	0	0
85176212	Mobile communication switching systems	0	0
85176219	Other telephonic switching system	0	0
85176221	Optical line terminal equipments and pulse code modulation devices	0	0
85176222	Optical transmission equipments for wave-division multiplexing	0	0
85176229	Other	0	0
85176231	Communication network synchronizing equipments	0	0
85176232	Ethernet exchangers	0	0
85176233	IP telephone signal converters	0	0
85176234	Modem	0	0
85176235	Network concentrators	0	0
85176236	Network path-control devices	0	0
85176237	Wired network interface card	0	0
85176239	Thermograph recording heads	0	0
85176292	Wireless network interface card	0	0
85176293	Fixed wireless communicating terminal	0	0
85176294	Wireless headset	0	0
85176299	Other	0	0
85176910	Other apparatus for communication in a wireless network	9	5
85176990	Other apparatus for communication in a wired network	0	0
85177010	Of digital program-controlled switching apparatus	0	0
85177020	Of the equipment of subheading No.8517.6221	0	0

85177030	Of radio telephone handsets (other than aerials)	0	0
85177040	Of walkie-talkie (other than aerials)	8	10
85177060	Laser transmitting and receiving unit of laser communication equipment	0	0
85177070	Aerials or parts thereof for use with the apparatus of heading No. 8517	2	5
85177090	Other	0	0
85181000	Microphones and stands therefor	10	5
85182100	Single loudspeakers, mounted in their enclosures	10	10
85182200	Multiple loudspeakers, mounted in the same enclosure	10	10
85182900	Other	0	0
85183000	Headphones and earphones, whether or not combined with a microphone, and sets consisting of a microphone and one or more loudspeakers	0	0
85184000	Audio-frequency electric amplifiers	12	10
85185000	Electric sound amplifier sets	10	20
85189000	Parts	10.5	PR-20
85192000	Apparatus operated by coins, banknotes, bank cards, tokens or by other means of payment	20	15
85193000	Turntables (record-decks)	30	E
85195000	Telephone answering machines	0	0
85198111	Cassette-players, not incorporating a sound recording device, not including transcribing machines	17	10
85198112	Cassette-type magnetic tape recorders incorporating sound reproducing apparatus	30	20
85198119	Other	20	15
85198121	Compact disc players, not incorporating a sound recording devices	30	20
85198129	Other	20	15
85198131	Flash memory recorders incorporating sound reproducing apparatus	20	20
85198139	Other	20	15
85198910	record-players, not incorporating a sound recording device	30	20
85198990	Other	20	15
85211011	Broadcast quality	30%;Price>2000\$/S	20
85211019	Other	30%;Price>2000\$/S	20
85211020	Video tape reproducers	30%;Price>2000\$/S	20
85219011	Video Compact Disc player	20	15
85219012	Digital Video Disc player	20	20
85219019	Other	20	15

85219090	Other	20	20
85221000	Pick-up cartridges	35	E
85229010	Of turntables (record decks) or recordplayers	25	15
85229021	Transport mechanisms, whether or not incorporating a magnetic head	25	15
85229022	Magnetic heads	25	PR-35
85229023	Parts of magnetic heads	20	15
85229029	Other	30	PR-35
85229031	Movements for Laser video compact disk player	30	PR-35
85229039	other	30	PR-35
85229091	Car audio frequency relays ware or FM car transmitter	20	15
85229099	Other	20	15
85232110	Prepared unrecorded	17.5	10
85232120	Recorded	15	10
85232911	Prepared unrecorded	0	0
85232919	Other	0	0
85232921	Prepared unrecorded, of a width not exceeding 4 mm	0	0
85232922	Prepared unrecorded, of a width exceeding 4 mm but not exceeding 6.5 mm	0	0
85232923	Prepared unrecorded, of a width exceeding 6.5 mm	0	0
85232928	For reproducing sound or image	10	15
85232929	Other, recorded	0	0
85232990	Other	0	0
85234100	Unrecorded	0	0
85234910	For reproducing sound only, recorded	10	10
85234920	For the machines of heading No. 84.71 reproducing phenomena other than sound or image, recorded	0	0
85234990	Other	0	0
85235110	Prepared unrecorded	0	0
85235120	Recorded	0	0
85235210	Prepared unrecorded	0	0
85235290	Other	0	0
85235910	Prepared unrecorded	0	0
85235920	Recorded	0	0
85238011	Prepared recorded	15	10
85238019	Other	0	0
85238021	Prepared unrecorded	0	0
85238029	Other	0	0
85238091	Prepared unrecorded	0	0
85238099	Other	0	0

85255000	Transmission apparatus	0	0
85256010	Satellite earth station	0	0
85256090	Other	0	0
85258011	For special purposes	10	E
85258012	Other, broadcast quality	35%;Price>5000\$/Se	E
85258013	Other	35%;Price>5000\$/Se	20
85258021	For special purposes	0	0
85258022	Other, single lens reflex	0	0
85258025	Other, lens interchangeable	0	0
85258029	Other	0	0
85258031	For special purposes	0	0
85258032	Other, broadcast quality	0	0
85258033	Other, household	0	0
85258039	Other	0	0
85261010	For navigational aid	2	15
85261090	Other	5	15
85269110	For motor vehicles	2	0
85269190	Other	2	10
85269200	Radio remote control apparatus	5	10
85271200	Pocket-size radio cassette-players	20	15
85271300	Other apparatus combined with sound recording or reproducing apparatus	15	10
85271900	Other	15	15
85272100	Combined with sound recording or reproducing apparatus	15	15
85272900	Other	15	15
85279100	Combined with sound recording or reproducing apparatus	15	10
85279200	Not combined with sound recording or reproducing apparatus but combined with a clock	15	10
85279900	Other	27	20
85284100	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0
85284910	Colour	30	20
85284990	Monochrome	19	10
85285110	With liquid crystal display	0	0
85285190	Other	0	0
85285910	Colour	30	PR-35
85285990	Monochrome	19	E
85286100	Of a kind solely or principally used in an automatic data processing system of heading 84.71	0	0
85286910	Colour	30	PR-35

85286990	Monochrome	15	E
85287110	Satellite television receivers	30	E
85287180	Other, colour	30	E
85287190	Monochrome	15	10
85287211	Analog television	30	E
85287212	Digital television	30	E
85287219	Other	30	E
85287221	Analog television	30	E
85287222	Digital television	30	PR-30
85287229	Other	30	E
85287231	Analog television	30	E
85287232	Digital television	30	E
85287239	Other	30	PR-30
85287291	Analog television	30	E
85287292	Digital television	30	E
85287299	Other	30	E
85287300	Other, monochrome	15	10
85291010	For radar apparatus and radio navigational aid apparatus	1.5	10
85291020	For radio-broadcast receivers and their combinations, television receivers	0	0
85291090	Other	2	0
85299010	Of television transmission or translation apparatus, satellite television ground receiving and relaying apparatus	0	0
85299041	Of special purpose	8	PR-35
85299042	Camera modules without special purpose	12	10
85299049	Other	12	15
85299050	Of radar apparatus and radio navigational aid apparatus	1.5	10
85299060	Of radio-broadcast receivers and their combinations	15	10
85299081	Of colour television receivers (Other than plasma display modules or parts thereof)	15	E
85299082	Plasma display modules and part thereof	15	PR-20
85299089	Other	0	0
85299090	Other	0	0
85301000	Equipment for railways or tramways	10	10
85308000	Other equipment	8	10
85309000	Parts	8	10
85311000	Burglar or fire alarms and similar apparatus	10	10
85312000	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	0	0
85318010	Buzzers	15	PR-50
85318090	Other	10	10

85319010	Of burglar or fire alarms and similar apparatus	0	0
85319090	Other	0	0
85321000	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
85322110	Laminate	0	0
85322190	Other	0	0
85322210	Laminate	0	0
85322290	Other	0	0
85322300	Ceramic dielectric, single layer	0	0
85322410	Laminate	0	0
85322490	Other	0	0
85322510	Laminate	0	0
85322590	Other	0	0
85322900	Other	0	0
85323000	Variable or adjustable (pre-set) capacitors	0	0
85329010	Of the capacitors of subheading No. 8532.1000	0	0
85329090	Other	0	0
85331000	Fixed carbon resistors, composition or film types	0	0
85332110	Laminate	0	0
85332190	Other	0	0
85332900	Other	0	0
85333100	For a power handling capacity not exceeding 20 W	0	0
85333900	Other	0	0
85334000	Other variable resistors, including rheostats and potentiometers	0	0
85339000	Parts	0	0
85340010	Of more than 4 layers	0	0
85340090	Other	0	0
85351000	Fuses	14	10
85352100	For a voltage of less than 72.5 kV	14	10
85352910	For a voltage of 72.5 kV or more, but not exceeding 220 kV	14	10
85352920	For a voltage exceeding 220 kV, but not exceeding 750 kV	14	10
85352990	Other	10	10
85353010	For a voltage of 72.5 kV or more, but not exceeding 220 kV	10	10
85353020	For a voltage exceeding 220 kV, but not exceeding 750 kV	10	10
85353090	Other	10	10

85354000	Lightning arresters, voltage limiters and surge suppressors	18	10
85359000	Other	10	20
85361000	Fuses	10	E
85362000	Automatic circuit breakers	9	5
85363000	Other apparatus for protecting electrical circuits	9	15
85364110	For a voltage not exceeding 36 V	10	15
85364190	Other	10	20
85364900	Other	10	15
85365000	Other switches	0	0
85366100	Lamp-holders	10	15
85366900	Other	0	0
85367000	Connectors for optical fibres, optical fibre bundles or cables	8	E
85369000	Other apparatus	0	0
85371011	Programmable controllers	5	PR-50
85371019	Other	5	PR-50
85371090	Other	8.4	15
85372010	Gas insulated switchgear, for a voltage of 500 kV or more	8.4	15
85372090	Other	8.4	15
85381010	For the goods of heading No. 8537.2010	8.4	10
85381090	Other	7	PR-50
85389000	Other	7	0
85391000	Sealed beam lamp units	10	10
85392110	For scientific or medical uses only	8	5
85392120	For locomotives and rolling-stock, aircraft or ships	8	10
85392130	For motor vehicles	10	20
85392190	Other	10.5	10
85392210	For scientific or medical uses only	10.5	E
85392290	Other	5	5
85392910	For scientific or medical uses only	5	5
85392920	For locomotives and rolling-stock, aircraft or ships	10.5	10
85392930	For motor vehicles	5	15
85392991	Of a voltage 12 V or less	12	10
85392999	Other	12	10
85393110	For scientific or medical uses only	8	E
85393120	For locomotives and rolling-stock, aircraft or ships	8	E
85393191	Compact fluorescent lamp	8	5
85393199	Other	8	5
85393230	Sodium-vapour lamps	8	10

85393240	Mercury-vapour lamps	8	10
85393290	Other	8	5
85393910	For scientific or medical uses only	8	E
85393920	For locomotives and rolling-stock, aircraft or ships	8	E
85393990	Other	8	15
85394100	Arc-lamps	8	E
85394900	Other	8	E
85399000	Parts	8	E
85401100	Colour	12	15
85401200	Monochrome	15	10
85402010	Television camera tubes	12	10
85402090	Other	8	5
85404010	Data/graphic display tubes, colour, with a phosphor dot screen pitch less than 0.4 mm	8	5
85404020	Data/graphic display tubes, black and white or other monochrome	8	5
85406010	Radar display tubes	6	5
85406090	Other	8	5
85407100	Magnetrons	8	15
85407910	Klystrons	8	5
85407990	Other	8	5
85408100	Receiver or amplifier valves and tubes	8	E
85408900	Other	8	5
85409110	Of television picture tubes	6	5
85409120	Of radar display tubes	5	5
85409190	Other	8	E
85409910	Of television camera tubes	8	5
85409990	Other	8	E
85411000	Diodes, other than photosensitive or light emitting diodes	0	0
85412100	With a dissipation rate of less than 1 W	0	0
85412900	Other	0	0
85413000	Thyristors, diacs and triacs, other than photosensitive devices	0	0
85414010	Light emitting diodes	0	0
85414020	Solar cells	0	0
85414090	Other	0	0
85415000	Other semiconductor devices	0	0
85416000	Mounted piezoelectric crystals	0	0
85419000	Parts	0	0
85423100	Processors and controllers, whether or not combined with memories, converters, logic circuits, amplifiers, clock and timing circuits, or other circuits	0	0

85423200	Memories	0	0
85423300	Amplifiers	0	0
85423900	Other	0	0
85429000	Parts	0	0
85431000	Particle accelerators	5	10
85432010	Universal signal generators, with a frequency range of less than 1500 MHz	15	E
85432090	Other	8	5
85433000	Machines and apparatus for electroplating, electrolysis or electrophoresis	0	0
85437091	Metal or mine detectors	0	0
85437092	High or intermediate frequency amplifiers	0	0
85437093	Electric fence energizers	10	10
85437099	Other	0	0
85439010	Of particle accelerators	0	0
85439021	Of the generators of subheading No. 8543.2010	0	0
85439029	Other	0	0
85439030	Of metal or mine detectors	0	0
85439040	Of high or intermediate frequency amplifiers	0	0
85439090	Other	0	0
85441100	Of copper	10	15
85441900	Other	20	20
85442000	Co-axial cable and other co-axial electric conductors	10	10
85443020	For motor vehicles	10	15
85443090	Other	5	15
85444211	Electric cable	0	0
85444219	Other	0	0
85444221	Electric cable	0	0
85444229	Other	0	0
85444911	Electric cable	0	0
85444919	Other	0	0
85444921	Electric cable	6	PR-35
85444929	Other	12	5
85446012	For a voltage not exceeding 35 kV	10	10
85446013	For a voltage exceeding 35 kV but not exceeding 110 kV	8.4	10
85446014	For a voltage exceeding 110 kV but not exceeding 220 kV	8.4	5
85446019	Other	8.4	PR-35
85446090	Other	21	20
85447000	Optical fibre cables	0	0
85451100	Of a kind used for furnaces	8	10
85451900	Other	10.5	10

85452000	Brushes	10.5	10
85459000	Other	10.5	10
85461000	Of glass	10.5	10
85462010	Power transmission and converting ceramic bushings	6	10
85462090	Other	12	10
85469000	Other	10	10
85471000	Insulating fittings of ceramics	8	15
85472000	Insulating fittings of plastics	8	15
85479010	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	10	10
85479090	Other	8	5
85481000	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators	8	5
85489000	Other	12	20
86011011	Controlled by microprocessings	3	0
86011019	Other	3	0
86011020	Driven by AC motors	3	0
86011090	Other	3	0
86012000	Powered by electric accumulators	3	0
86021010	Controlled by microprocessings	3	0
86021090	Other	3	0
86029000	Other	3	0
86031000	Powered from an external source of electricity	3	0
86039000	Other	3	0
86040011	Inspection vehicles for tunnel clearance	3	0
86040012	Sanding vehicles for on-line rails	3	0
86040019	Other	5	5
86040091	Installing vehicles for suspension of contact wire (running on rails)	5	5
86040099	Other	7	5
86050010	Railway passenger coaches	5	5
86050090	Other	5	5
86061000	Tank wagons and the like	5	5
86063000	Self-discharging vans and wagons, other than those of subheading No. 8606.10	5	5
86069100	Covered and closed	5	5
86069200	Open, with non-removable sides of a height exceeding 60 cm	5	5
86069900	Other	5	5
86071100	Driving bogies and bissel-bogies	3	0
86071200	Other bogies and bissel-bogies	3	0

86071910	Axles	3	0
86071990	Other	3	0
86072100	Air brakes and parts thereof	3	0
86072900	Other	3	0
86073000	Hooks and other coupling devices, buffers, and parts thereof	3	0
86079100	Of locomotives	3	5
86079900	Other	3	0
86080010	Rail automatic axle counting equipments	3	0
86080090	Other	4	0
86090011	Insulated	10.5	10
86090012	Tank	10.5	10
86090019	Other	10.5	10
86090021	Insulated	10.5	10
86090022	Tank	10.5	10
86090029	Other	10.5	10
86090030	Of 45, 48, 53 feet	10.5	10
86090090	Other	10.5	10
87011000	Pedestrian controlled tractors	9	10
87012000	Road tractors for semi-trailers	6	15
87013000	Track-laying tractors	6	5
87019011	Wheeled	8	5
87019019	Other	8	5
87019090	Other	8	5
87021020	Buses for transport passengers at airport	4	15
87021091	With 30 seats or more	25	20
87021092	With 20 seats or more, but not exceeding 29 seats	25	20
87021093	With 10 seats or more, but not exceeding 19 seats	25	20
87029010	With 30 seats or more	25	20
87029020	With 20 seats or more, but not exceeding 29 seats	25	20
87029030	With 10 seats or more, but not exceeding 19 seats	25	20
87031011	All Terrain Vehicles	25	20
87031019	Other	25	E
87031090	Other	25	E
87032130	Saloon cars	25	E
87032140	Cross-country Cars (4WD)	25	E
87032150	Station Wagons (with 9 seats or less)	25	E
87032190	Other	25	E
87032230	Saloon cars	25	PR-10
87032240	Cross-country Cars (4WD)	25	E

87032250	Station Wagons (with 9 seats or less)	25	E
87032290	Other	25	E
87032341	Saloon Cars	25	PR-10
87032342	Cross-country Cars (4WD)	25	PR-10
87032343	Station Wagons (with 9 seats or less)	25	PR-10
87032349	Other	25	E
87032351	Saloon Cars	25	PR-10
87032352	Cross-country Cars (4WD)	25	PR-10
87032353	Station Wagons (with 9 seats or less)	25	PR-10
87032359	Other	25	E
87032361	Saloon Cars	25	PR-10
87032362	Cross-country Cars (4WD)	25	E
87032363	Station Wagons (with 9 seats or less)	25	PR-10
87032369	Other	25	E
87032411	Saloon cars	25	PR-10
87032412	Cross-country Cars (4WD)	25	PR-10
87032413	Station Wagons (with 9 seats or less)	25	E
87032419	Other	25	E
87032421	Saloon Cars	25	PR-10
87032422	Cross-country Cars (4WD)	25	E
87032423	Station Wagons (with 9 seats or less)	25	E
87032429	Other	25	E
87033111	Saloon cars	25	E
87033119	Other	25	E
87033121	Saloon cars	25	E
87033122	Cross-country Cars (4WD)	25	E
87033123	Station Wagons (with 9 seats or less)	25	E
87033129	Other	25	E
87033211	Saloon Cars	25	E
87033212	Cross-country Cars (4WD)	25	PR-10
87033213	Station Wagons (with 9 seats or less)	25	PR-10
87033219	Other	25	E
87033221	Saloon Cars	25	E
87033222	Cross-country Cars (4WD)	25	E
87033223	Station Wagons (with 9 seats or less)	25	PR-10
87033229	Other	25	E
87033311	Saloon Cars	25	E
87033312	Cross-country Cars (4WD)	25	PR-10
87033313	Station Wagons (with 9 seats or less)	25	E
87033319	Other	25	E
87033321	Saloon Cars	25	E
87033322	Cross-country Cars (4WD)	25	E
87033323	Station Wagons (with 9 seats or less)	25	E

87033329	Other	25	E
87033361	Saloon Cars	25	E
87033362	Cross-country Cars (4WD)	25	E
87033363	Station Wagons (with 9 seats or less)	25	E
87033369	Other	25	E
87039000	Other	25	PR-10
87041030	Electric-wheel dumpers for the transport of goods	6	5
87041090	Other	6	5
87042100	G.V.W. not exceeding 5 tons	25	20
87042230	G.V.W. exceeding 5 tons but not exceeding 14 tons	20	15
87042240	G.V.W. exceeding 14 tons but not exceeding 20 tons	20	15
87042300	G.V.W. exceeding 20 tons	15	15
87043100	G.V.W. not exceeding 5 tons	25	20
87043230	G.V.W. exceeding 5 tons, but not exceeding 8 tons.	20	15
87043240	G.V.W. exceeding 8 tons	20	15
87049000	Other	25	20
87051021	Of maximum hoisting capacity not more than 50 tons	15	15
87051022	Of a maximum hoisting capacity exceeding 50 tons but not exceeding 100 tons	10	15
87051023	Of a maximum hoisting capacity exceeding 100 tons	10	15
87051091	Of maximum hoisting capacity not more than 50 tons	15	15
87051092	Of a maximum hoisting capacity exceeding 50 tons but not exceeding 100 tons	10	15
87051093	Of a maximum hoisting capacity exceeding 100 tons	10	15
87052000	Mobile drilling derricks	12	15
87053010	Mounted with scaling ladder	3	15
87053090	Other	3	15
87054000	Concrete-mixer lorries	15	15
87059010	Radio communication vans	9	15
87059020	Mobile radiological units	9	15
87059030	Mobile environmental monitoring units	12	15
87059040	Mobile clinics	12	20
87059051	Airplane charging vehicles (frequency 400 Hz)	12	15
87059059	Other	12	15
87059060	Mobile vehicles for aircraft refuelling, air-conditioning or deicing	12	15

87059070	Snow sweepers vehicles for cleansing streets or airfield runways	12	15
87059080	Petroleum well logging trucks, fracturing unit trucks and mixing sand trucks	12	15
87059090	Other	12	15
87060010	For the vehicles of subheading No. 8704.1030 or 8704.1090	8	15
87060021	For vehicles G.V.W of 14 tons or more	10	15
87060022	For vehicles G.V.W less than 14 tons	10	15
87060030	For passenger motor vehicles with 30 seats or more	20	15
87060040	For crane trucks	20	15
87060090	Other	10	15
87071000	For the vehicles of heading No. 87.03	10	15
87079010	For the vehicles of subheading No. 8702.1092, 8702.1093, 8702.9020 or 8702.9030	10	15
87079090	Other	10	15
87081000	Bumpers and parts thereof	10	20
87082100	Safety seat belts	10	15
87082930	Windowpane raiser	10	15
87082941	Electric	10	PR-10
87082942	Manual	10	15
87082951	Side panels	10	20
87082952	Car doors	10	20
87082953	Engine hood	10	20
87082954	Front wall	10	20
87082955	Baggage compartment lids (or back door)	10	20
87082956	Rear wall	10	20
87082957	Fender	10	20
87082959	Other	10	20
87082990	Other	10	PR-10
87083010	Mounted brake linings	10	10
87083021	Of the vehicles of subheading No. 87.01, 8704.1030 or 8704.1090	6	15
87083029	Other	10	PR-10
87083091	Of the vehicles of heading No. 87.01	6	15
87083092	Of the vehicles of subheading No. 8702.1091 or 8702.9010	10	20
87083093	Of the vehicles of subheading No. 8704.1030 or 8704.1090	6	15
87083094	Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 or 8704.3230	10	20
87083095	Of the vehicles of subheading No. 8704.2240, 8704.2300 or 8704.3240	10	10
87083096	Of the vehicles of heading No. 87.05	10	15

87083099	Other:	10	20
87084010	Of the vehicles of heading No. 87.01	6	E
87084020	Of the vehicles of subheading No. 8702.1091 or 8702.9010	10	E
87084030	Of the vehicles of subheading No. 8704.1030 or 8704.1090	6	PR-20
87084040	Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 or 8704.3230	10	E
87084050	Of the vehicles of subheading No. 8704.2240, 8704.2300 or 8704.3240	10	E
87084060	Of the vehicles of heading No. 87.05	10	E
87084091	Automatic transmission for saloon cars and parts thereof	10	PR-20
87084099	Other	10	E
87085071	Of the vehicles of heading No. 87.01	6	15
87085072	Of the vehicles of subheading No. 8702.1091 or 8702.9010	10	PR-10
87085073	Of the vehicles of subheading No. 8704.1030 or 8704.1090	6	15
87085074	Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 or 8704.3230	10	20
87085075	Of the vehicles of subheading No. 8704.2240, 8704.2300 or 8704.3240	10	20
87085076	Of the vehicles of heading No. 87.05	10	15
87085079	Other	10	PR-10
87085081	Of the vehicles of heading No. 87.01	6	15
87085082	Of the vehicles of subheading No. 8702.1091 or 8702.9010	15	20
87085083	Of the vehicles of subheading No. 8704.1030 or 8704.1090	6	15
87085084	Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 or 8704.3230	10	15
87085085	Of the vehicles of subheading No. 8704.2240, 8704.2300 or 8704.3240	10	15
87085086	Of the vehicles of heading No. 87.05	10	15
87085089	Other	10	E
87087010	Of the vehicles of heading No. 87.01	6	15
87087020	Of the vehicles of subheading No. 8702.1091 or 8702.9010	10	15
87087030	Of the vehicles of subheading No. 8704.1030 or 8704.1090	6	15
87087040	Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 or 8704.3230	10	10
87087050	Of the vehicles of subheading No. 8704.2240, 8704.2300 or 8704.3240	10	15
87087060	Of the vehicles of heading No. 87.05	10	15
87087090	Other	10	E

87088010	Of the vehicles of heading No. 87.03	10	10
87088090	Other	10	10
87089110	Radiator	10	15
87089120	Oil Cooler	10	15
87089190	Other	10	15
87089200	Silencers (mufflers) and exhaust pipes; parts thereof	10	E
87089310	Of the vehicles of heading No. 87.01	6	15
87089320	Of the vehicles of subheading No. 8702.1091 or 8702.9010	10	20
87089330	Of the vehicles of subheading No. 8704.1030 or 8704.1090	6	15
87089340	Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 or 8704.3230	10	15
87089350	Of the vehicles of subheading No. 8704.2240, 8704.2300 or 8704.3240	10	20
87089360	Of the vehicles of heading No. 87.05	10	20
87089390	Other	10	E
87089410	Of the vehicles of heading No. 87.01	6	15
87089420	Of the vehicles of subheading No. 8702.1091 or 8702.9010	10	15
87089430	Of the vehicles of subheading No. 8704.1030 or 8704.1090	6	15
87089440	Of the vehicles of subheading No. 8704.2100, 8704.2230, 8704.3100 or 8704.3230	10	15
87089450	Of the vehicles of subheading No. 8704.2240, 8704.2300 or 8704.3240	10	15
87089460	Of the vehicles of heading No.87.05	10	15
87089490	Other	10	E
87089500	Safety airbags with inflater system; parts thereof	10	PR-10
87089910	Of the vehicles of heading No.87.01	6	10
87089921	Frames	25	20
87089929	Other	25	20
87089931	Frames	6	15
87089939	Other	6	15
87089941	Frames	25	20
87089949	Other	25	20
87089951	Frames	10	15
87089959	Other	10	15
87089960	Of the vehicles of heading No.87.05	15	10
87089991	Frames	10	15
87089992	Driving shafts	10	15
87089999	Other	10	15
87091110	Tractors	10	10

87091190	Other	10	10
87091910	Tractors	10.5	15
87091990	Other	10.5	15
87099000	Parts	8.4	10
87100010	Assembled	15	10
87100090	Parts and accessories	15	10
87111000	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	45	20
87112010	Of a cylinder capacity exceeding 50cc but not exceeding 100cc	45	20
87112020	Of a cylinder capacity exceeding 100cc but not exceeding 125cc	45	20
87112030	Of a cylinder capacity exceeding 125cc but not exceeding 150cc	45	20
87112040	Of a cylinder capacity exceeding 150cc but not exceeding 200cc	45	20
87112050	Of a cylinder capacity exceeding 200cc but not exceeding 250cc	45	20
87113010	Of a cylinder capacity exceeding 250cc but not exceeding 400cc	45	20
87113020	Of a cylinder capacity exceeding 400cc but not exceeding 500cc	45	20
87114000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500cc but not exceeding 800cc	40	20
87115000	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800cc	30	20
87119010	Electric and electric auxiliary	45	E
87119090	Other	45	E
87120020	Racing bicycle	13	10
87120030	Mountain bicycle	13	10
87120041	16 " , 18 " or 20 "	13	10
87120049	Other	13	10
87120081	Not larger than 16 "	13	10
87120089	Other	13	10
87120090	Other	23	E
87131000	Not mechanically propelled	6	5
87139000	Other	4	10
87141000	Of motorcycles (including mopeds)	30	20
87142000	Of carriages for disabled persons	5	5
87149100	Frames and forks, and parts thereof	12	10
87149210	Wheel rims	12	10
87149290	Spokes	12	10
87149310	Hubs	12	10

87149320	Free wheel	12	10
87149390	Other	12	10
87149400	Brakes, including coaster braking hubs and hub brakes, and parts thereof	12	10
87149500	Saddles	12	10
87149610	Pedals and parts thereof	12	10
87149620	Crank-gear and parts thereof	12	10
87149900	Other	12	10
87150000	Baby carriages and parts thereof	20	15
87161000	Trailers and semi-trailers of the caravan type, for housing or camping	10	15
87162000	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10	15
87163110	Oil tanker trailers and semi-trailers	10	15
87163190	Other	10	10
87163910	Van trailers and semi-trailers	10	10
87163990	Other	10	10
87164000	Other trailers and semi-trailers	10	10
87168000	Other vehicles	10	10
87169000	Parts	10	10
88010010	Gliders and hang gliders	3	0
88010090	Other	3	0
88021100	Of an unladen weight not exceeding 2000kg	2	0
88021210	Of an unladen weight exceeding 2000kg but not exceeding 7000kg	2	0
88021220	Of an unladen weight exceeding 7000kg	2	0
88022000	Aeroplanes and other aircraft, of an unladen weight not exceeding 2000kg	5	10
88023000	Aeroplanes and other aircraft, of an unladen weight exceeding 2000kg but not exceeding 15000kg	4	0
88024010	Of an unladen weight exceeding 15000kg but not exceeding 45000kg	5	0
88024020	Of an unladen weight exceeding 45000kg	1	0
88026000	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	2	0
88031000	Propellers and rotors and parts thereof	1	0
88032000	Under-carriages and parts thereof	1	0
88033000	Other parts of aeroplanes or helicopters	1	0
88039000	Other	0	0
88040000	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	2	0
88051000	Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	1.5	0

88052100	Air combat simulators and parts thereof	1.5	0
88052900	Other	1.5	0
89011010	Motor vessels	5	15
89011090	Other	8	15
89012011	Loading not exceeding 100000t	9	15
89012012	Loading exceeding 100000t, but not exceeding 300000t	9	15
89012013	Loading exceeding 300000t	6	15
89012021	Loading not exceeding 150000t	9	15
89012022	Loading exceeding 150000t, but not exceeding 300000t	9	15
89012023	Loading exceeding 300000t	6	15
89012031	Volume with 20000 m ³ or less	9	15
89012032	Volume more than 20000 m ³	6	15
89012041	Volume with 20000 m ³ or less	9	15
89012042	Volume more than 20000 m ³	6	15
89012090	Other	9	15
89013000	Refrigerated vessels, other than those of subheading No.8901.20	9	15
89019021	Capable loading standard containers with 6000 or less	9	15
89019022	Capable loading standard containers more than 6000	6	15
89019031	Loading with 20000t or less	9	15
89019032	Loading more than 20000t	6	15
89019041	Loading not exceeding 150000t	9	15
89019042	Loading exceeding 150000t, not exceeding 300000t	9	15
89019043	Loading exceeding 300000t	9	15
89019050	Multi-purposes motor vessels	9	15
89019080	Other motor vessels	9	15
89019090	Other non-motor vessels	8	15
89020010	Motor vessels	7	15
89020090	Other	8	15
89031000	Inflatable	10	15
89039100	Sailboats, with or without auxiliary motor	8	15
89039200	Motorboats, other than outboard motorboats	10.5	15
89039900	Other	10	E
89040000	Tugs and pusher craft	9	15
89051000	Dredgers	3	15
89052000	Floating or submersible drilling or production platforms	6	15
89059010	Floating docks	8	15
89059090	Other	3	15
89061000	Warships	5	15

89069010	Motor vessels	5	E
89069020	Non-motor vessels	8	15
89069030	Incomplete or unfinished vessels, including subsections of vessels	8	15
89071000	Inflatable rafts	8	15
89079000	Other	8	15
89080000	Vessels and other floating structures for breaking up	3	15
90011000	Optical fibres, optical fibre bundles and cables	5	PR-10
90012000	Sheets and plates of polarizing material	8	10
90013000	Contact lenses	10	20
90014010	Photochromic	20	15
90014091	For sunglasses	20	15
90014099	Other	20	15
90015010	Photochromic	20	15
90015091	For sunglasses	20	15
90015099	Other	20	10
90019010	Color filter	8	15
90019090	Other	8	10
90021110	For the photographic cameras of subheadings No. 9006.1010 to 9006.3000	8	5
90021120	For microfilm, microfiche or other microform readers	8	5
90021131	For single lens reflex cameras	15	E
90021139	Other	15	10
90021190	Other	15	15
90021910	For cinematographic cameras or projectors	15	10
90021990	Other	15	15
90022010	For cameras	15	15
90022090	Other	15	15
90029010	For cameras	15	15
90029090	Other	15	15
90031100	Of plastics	18	10
90031900	Of other materials	10	10
90039000	Parts	10	10
90041000	Sunglasses	20	15
90049010	Photochromic spectacles	16	10
90049090	Other	20	10
90051000	Binoculars	15	10
90058010	Astronomical telescopes and other astronomical instruments	3	0
90058090	Other	12	10
90059010	Of instruments of subheading No. 9005.8010	2	0
90059090	Other	8	5

90061010	Electronic colour scanners	12	10
90061090	Other	10	10
90063000	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	9	E
90064000	Instant print cameras	5	10
90065100	With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	25	20
90065210	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	9	5
90065290	Other	25	20
90065300	Other, for roll film of a width of 35 mm	20	15
90065910	Laser photo typesetting equipments	9	15
90065990	Other	25	20
90066100	Discharge lamp ("electronic") flashlight apparatus	18	10
90066910	Flashbulbs	18	20
90066990	Other	18	10
90069110	For cameras of subheadings No.9006.1010 to 9006.3000	8	10
90069120	For instant print cameras	5	5
90069191	Automatic focal setting units	10	10
90069192	Shutter units	10	10
90069199	Other	10	10
90069900	Other	12	10
90071010	High speed cameras	14	10
90071090	Other	14	10
90072010	Digital	14	10
90072090	Other	14	10
90079100	For cameras	8.4	10
90079200	For projectors	8.4	5
90085010	Slide projectors	14	10
90085020	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	10	10
90085031	Orthographical projectors	18	E
90085039	Other	18	E
90085040	Photographic (other than cinematographic) enlargers and reducers	20	15
90089010	Of microfilm, microfiche or other microform readers	8	5

90089020	Of photographic enlargers and reducers	14	10
90089090	Other	14	10
90101010	Of a kind used in cinematographic film	14	10
90101020	Of a kind used in special photographic film or paper	8.4	5
90101091	For the colour photographic film in rolls	25	20
90101099	Other	15	20
90105010	Negatoscopes	14	10
90105021	Of a kind used in cinematographic film	14	10
90105022	Of a kind used in special photo-graphic film or paper	8.4	10
90105029	Other	17	10
90106000	Projection screens	14	10
90109010	Of a kind used in cinematographic film	0	0
90109020	Of a kind used in special photographic film or paper	0	0
90109090	Other	0	0
90111000	Stereoscopic microscopes	0	0
90112000	Other microscopes, for photomicrography, cinephotomicrography or microprojection	0	0
90118000	Other microscopes	7	10
90119000	Parts and accessories	0	0
90121000	Microscopes other than optical microscopes; diffraction apparatus	0	0
90129000	Parts and accessories	0	0
90131000	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, appliances, instruments or apparatus of this Chapter or Section XVI	8	5
90132000	Lasers, other than laser diodes	6	10
90138010	Hand magnifying glasses	12	10
90138020	Door eyes	12	10
90138030	Liquid crystal display panel	5	10-A*
90138090	Other	5	E
90139010	For goods of subheading No. 9013.1000 or 9013.2000	6	10
90139020	For goods of subheading No.9013.8030	8	15
90139090	Other	8	15-A
90141000	Direction finding compasses	2	15
90142010	Automatic pilot	2	15
90142090	Other	2	0
90148000	Other instruments and appliances	2	5
90149010	For automatic pilot	1.5	0
90149090	Other	1.5	0
90151000	Rangefinders	9	10

90152000	Theodolites and tachymeters (tacheometers)	9	5
90153000	Levels	9	10
90154000	Photogrammetrical surveying instruments and appliances	9	5
90158000	Other instruments and appliances	5	10
90159000	Parts and accessories	5	10
90160010	Of a sensitivity of 0.1mg or better	9	10
90160090	Other	10.5	10
90171000	Drafting tables and machines, whether or not automatic	8	10
90172000	Other drawing, marking-out or mathematical calculating instruments	0	0
90173000	Micrometers, callipers and gauges	8	10
90178000	Other instruments	8	5
90179000	Parts and accessories	0	0
90181100	Electro-cardiographs	5	5
90181210	B-ultrasonic diagnostic equipment	7	15
90181291	Chromoscope ultrasonic diagnostic equipment	5	PR-10
90181299	Other	5	PR-10
90181310	Complete set of apparatus	4	15
90181390	Parts	4	15
90181400	Scintigraphic apparatus	5	15
90181930	Patient monitors:	4	5
90181941	Audiometer	4	0
90181949	Other	4	E
90181990	Other	4	0
90182000	Ultra-violet or infra-red ray apparatus	4	5
90183100	Syringes, with or without needles	8	10
90183210	Tubular metal needles	8	10
90183220	Needles for sutures	4	0
90183900	Other	4	5
90184100	Dental drill engines, whether or not combined on a single base with other dental equipment	4	0
90184910	Dentists chairs incorporating dental equipment	4	10
90184990	Other	4	5
90185000	Other ophthalmic instruments and appliances	4	PR-35
90189010	Stethoscopes	4	0
90189020	Sphygmomanometers and instruments for measuring blood pressure	4	0
90189030	Endoscopes	4	0
90189040	Artificial kidney (dialysis) apparatus	4	0
90189050	Diathermy apparatus	4	0
90189060	Blood transfusion apparatus	4	0
90189070	Anaesthetic apparatus and instruments	4	5

90189080	Intrauterine contraceptive device	4	0
90189090	Other	4	5
90191010	Massage apparatus	15	10
90191090	Other	4	5
90192000	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	4	15
90200000	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	8	10
90211000	Orthopaedic or fracture appliances	4	15
90212100	Artificial teeth	4	0
90212900	Other	4	5
90213100	Artificial joints	4	0
90213900	Other	4	10
90214000	Hearing aids, excluding parts and accessories	4	0
90215000	Pacemakers for stimulating heart muscles, excluding parts and accessories	4	0
90219011	Intravascular stents	4	0
90219019	Other	4	10
90219090	Other	4	5
90221200	Computed tomography apparatus	4	15
90221300	Other, for dental uses	4	5
90221400	Other, for medical, surgical or veterinary uses	4	5
90221910	Low dosage X-ray security inspecting equipment	4	15
90221920	X-ray non-destructive testing appliances	4	E
90221990	Other	4	E
90222100	For medical, surgical, dental or veterinary uses	4	0
90222910	γ -ray non-destructive testing appliances	6	5
90222990	Other	6	5
90223000	X-ray tubes	2	10
90229010	X-ray intensifiers	6	15
90229090	Other	6	15
90230000	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses	7	5
90241010	Electronic universal testing machine	7	10
90241020	Sclerometer	7	10
90241090	Other	7	PR-35
90248000	Other machines and appliances	5	15
90249000	Parts and accessories	6	E
90251100	Liquid-filled, for direct reading	4	0
90251910	For technical use	8.4	5

90251990	Other	8.4	5
90258000	Other instruments	11	20
90259000	Parts and accessories	8	5
90261000	For measuring or checking the flow or level of liquids	0	0
90262010	Pressure/differential pressure transmitters	0	0
90262090	Other	0	0
90268000	Other instruments or apparatus	0	0
90269000	Parts and accessories	0	0
90271000	Gas or smoke analysis apparatus	7	15
90272011	Gas-chromatographs instruments	0	0
90272012	Liquid-chromatographs instruments	0	0
90272019	Other	0	0
90272020	Electrophoresis instruments	0	0
90273000	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	0	0
90275000	Other instruments and apparatus using optical radiations (UV, visible, IR)	0	0
90278011	Integrated circuit helium spectra leak detectors	0	0
90278012	Combined instruments or apparatus utilized mass spectrograph	0	0
90278019	Other	0	0
90278091	Exposure meters	14	10
90278099	Other	0	0
90279000	Microtomes; parts and accessories	0	0
90281010	Coal gas meters	10	10
90281090	Other	10	10
90282010	Water meters	10	10
90282090	Other	10	E
90283011	Single-phase induction	10	10
90283012	Triple-phase induction	10	10
90283013	Single-phase static	10	10
90283014	Triple-phase static	10	10
90283019	Other	10	20
90283090	Other	10	10
90289010	For technical use	8.4	10
90289090	Other	8.4	5
90291010	Revolution counters	15	10
90291020	Taximeters and mileometers	15	E
90291090	Other	15	E
90292010	Speed indicators for motor vehicles	10	20
90292090	Other	10	10

90299000	Parts and accessories	6	E
90301000	Instruments and apparatus for measuring or detecting ionizing radiations	5	E
90302010	For general use, of test frequency less than 300MHz	8	10
90302090	Other	5	10
90303110	Digital, of measuring range of 5.5 or less	15	10
90303190	Other	5	15
90303200	Multimeters with a recording device	8	10
90303310	Digital ammeters or voltmeters, of measuring range of 5.5 or less	15	10
90303320	Resistance measuring instruments	14	E
90303390	Other	9	E
90303900	Other, with a recording device	8	E
90304010	Digital frequency meters, of test frequency less than 12.4 GHz	0	0
90304090	Other	0	0
90308200	For measuring or checking semiconductor wafers or devices	0	0
90308410	For measuring inductances or capacitances	10	E
90308490	Other	8	15
90308910	For measuring inductances or capacitances	14	E
90308990	Other	8	E
90309000	Parts and accessories	7	10
90311000	Machines for balancing mechanical parts	7	5
90312000	Test benches	7	15
90314100	For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	0	0
90314910	Profile projectors	10	15
90314920	Grating measuring instrument	0	0
90314990	Other	0	0
90318010	Optical telecommunication and optical fibre performance testing instruments	5	15
90318020	Coordinate measuring machine	5	15
90318031	Ultrasonic inspection instrument	5	PR-35
90318032	Inspection instrument for magnetic particle testing	5	PR-35
90318033	Inspection instrument for eddy current testing	5	PR-35
90318039	Other	5	E
90318090	other	5	10
90319000	Parts and accessories	0	0
90321000	Thermostats	7	5
90322000	Manostats	7	10

90328100	Hydraulic or pneumatic	7	PR-35
90328911	On-board equipments of automatic train Protection	7	15
90328912	On-board equipments of automatic train Operation	7	15
90328919	Other	7	15
90328990	Other	7	15
90329000	Parts and accessories	5	15
90330000	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	6	5
91011100	With mechanical display only	11	10
91011910	With opto-electronic display only	16	10
91011990	Other	15	10
91012100	With automatic winding	11	10
91012900	Other	15	10
91019100	Electrically operated	15	10
91019900	Other	20	15
91021100	With mechanical display only	12.5	10
91021200	With opto-electronic display only	23	20
91021900	Other	15	10
91022100	With automatic winding	11	10
91022900	Other	15	10
91029100	Electrically operated	15	10
91029900	Other	20	15
91031000	Electrically operated	23	20
91039000	Other	20	15
91040000	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	10	10
91051100	Electrically operated	23	20
91051900	Other	20	15
91052100	Electrically operated	23	20
91052900	Other	20	15
91059110	Astronomical chronometer	3	0
91059190	Other	23	20
91059900	Other	16	10
91061000	Time-registers; time-recorders	16	10
91069000	Other	16	10
91070000	Time switches with clock or watch movement or with synchronous motor	12	10
91081100	With mechanical display only or with a device to which a mechanical display can be incorporated	16	10

91081200	With opto-electronic display only	16	10
91081900	Other	16	10
91082000	With automatic winding	16	10
91089010	Measuring 33.8 mm or less	16	10
91089090	Other	16	10
91091000	Electrically operated	16	10
91099000	Other	16	10
91101100	Complete movements, unassembled or partly assembled (movement sets)	16	10
91101200	Incomplete movements, assembled	16	10
91101900	Rough movements	16	10
91109010	Complete movements, unassembled or partly assembled	16	10
91109090	Other	16	10
91111000	Cases of precious metal or of metal clad with precious metal	14	10
91112000	Cases of base metal, whether or not gold- or silver-plated	14	10
91118000	Other cases	14	10
91119000	Parts	14	10
91122000	Cases	14	10
91129000	Parts	12	10
91131000	Of precious metal or of metal clad with precious metal	20	15
91132000	Of base metal, whether or not gold- or silver-plated	14	10
91139000	Other	14	10
91141000	Springs, including hair-springs	14	10
91143000	Dials	14	10
91144000	Plates and bridges	14	10
91149010	Jewel bearings	14	10
91149090	Other	14	10
92011000	Upright pianos	17.5	10
92012000	Grand pianos	17.5	10
92019000	Other	17.5	10
92021000	Played with a bow	17.5	5
92029000	Other	17.5	10
92051000	Brass-wind instruments	17.5	5
92059010	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds	20	15
92059020	Accordions and similar instruments	21	15
92059030	Mouth organs	21	15
92059090	Other	17.5	5

92060000	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)	17.5	10
92071000	Keyboard instruments, other than accordions	30	E
92079000	Other	30	E
92081000	Musical boxes	22	20
92089000	Other	22	20
92093000	Musical instrument strings	17.5	10
92099100	Parts and accessories for pianos	17.5	10
92099200	Parts and accessories for the musical instruments of heading No.92.02	17.5	10
92099400	Parts and accessories for the musical instruments of heading No.92.07	17.5	15
92099910	Metronomes, tuning forks and pitch pipes	17.5	10
92099920	Mechanisms for musical boxes	17.5	10
92099990	Other	17.5	10
93011010	Self-propelled	13	10
93011090	Other	13	10
93012000	Rocket launchers; flame-throwers; grenade launchers; torpedo tubes and similar projectors	13	10
93019000	Other	13	10
93020000	Revolvers and pistols, other than those of heading No.93.03 or 93.04	13	10
93031000	Muzzle-loading firearms	13	10
93032000	Other sporting, hunting or target shooting shotguns, including combination shotgun-rifles	13	10
93033000	Other sporting, hunting or target shooting	13	10
93039000	Other	13	10
93040000	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 93.07	13	10
93051000	Of revolvers or pistols	13	10
93052000	Of shotguns or rifles of heading No.93.03	13	10
93059100	Of military weapons of heading 93.01	13	10
93059900	Other	13	10
93062100	Cartridges	13	10
93062900	Other	13	10
93063080	Cartridges for riveting or similar tools or for captivebolt humane killers and parts thereof	13	10
93063090	Other cartridges and parts thereof	13	10
93069000	Other	13	10
93070000	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor	13	10
94011000	Seats of a kind used for aircraft	0	0

94012010	With outer surface of leather or composition leather	10	20
94012090	Other	10	15
94013000	Swivel seats with variable height adjustment	0	0
94014010	With outer surface of leather or composition leather	0	0
94014090	Other	0	0
94015100	Of bamboo or rattan	0	0
94015900	Other	0	0
94016110	With outer surface of leather or composition leather	0	0
94016190	Other	0	0
94016900	Other	0	0
94017110	With outer surface of leather or composition leather	0	0
94017190	Other	0	0
94017900	Other	0	0
94018010	Of stone	0	0
94018090	Other	0	0
94019011	Seat angle regulating devices	10	E
94019019	Other	0	0
94019090	Other	0	0
94021010	Barbers' chair and parts thereof	0	0
94021090	Other	0	0
94029000	Other	0	0
94031000	Metal furniture of a kind used in offices	0	0
94032000	Other metal furniture	0	0
94033000	Wooden furniture of a kind used in offices	0	0
94034000	Wooden furniture of a kind used in the kitchen	0	0
94035010	Of rose wood	0	0
94035091	Of lacquered wood	0	0
94035099	Other	0	0
94036010	Of rose wood	0	0
94036091	Of lacquered wood	0	0
94036099	Other	0	0
94037000	Furniture of plastics	0	0
94038100	Of bamboo or rattan	0	0
94038910	Of osier, or similar materials	0	0
94038920	Of stone	0	0
94038990	Other	0	0
94039000	Parts	0	0
94041000	Mattress supports	20	15
94042100	Of cellular rubber or plastics, whether or not covered	20	15

94042900	Of other materials	20	15
94043010	Stuffed with feathers or down	20	15
94043090	Other	20	15
94049010	Stuffed with feathers or down	20	15
94049020	Stuffed with animal hair	20	15
94049030	Stuffed with silk wadding	20	15
94049040	Stuffed with man-made fibres	20	15
94049090	Other	20	15
94051000	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	10	10
94052000	Electric table, desk, bedside or floor-standing lamps	20	20
94053000	Lighting sets of a kind used for Christmas trees	16	10
94054010	Searchlights	17.5	10
94054020	Spotlights	17.5	10
94054090	Other	10	5
94055000	Non-electrical lamps and lighting fittings	20	20
94056000	Illuminated signs, illuminated name-plates and the like	20	15
94059100	Of glass	20	20
94059200	Of plastics	20	15
94059900	Other	20	15
94060000	Prefabricated buildings	10	10
95030010	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); doll's carriages	0	0
95030021	Toys representing animals or non-human creatures	0	0
95030029	Other	0	0
95030031	Electric trains	0	0
95030039	Other	0	0
95030040	Other construction sets and constructional toys	0	0
95030050	Toy musical instruments and apparatus	0	0
95030060	Puzzles	0	0
95030081	Put up in sets or outfits	0	0
95030082	other toys and models incorporating a motor	0	0
95030089	Other	0	0
95030090	Parts and accessories	0	0
95042000	Articles and accessories for billiards of all kinds	0	0
95043010	Video games	0	0

95043090	Other	0	0
95044000	Playing cards	0	0
95045010	Used with a television receiver	0	0
95045090	Other	0	0
95049010	Other video games	0	0
95049021	Automatic bowling pin distributing machines	0	0
95049022	Bowling balls	0	0
95049023	Bowling pins	0	0
95049029	Other	0	0
95049030	Chess and other board games, including Chinese chess, international chess, Chinese checkers and draughts	0	0
95049040	Mahjong and similar table games	0	0
95049090	Other	0	0
95051000	Articles for Christmas festivities	0	0
95059000	Other	0	0
95061100	Skis	14	10
95061200	Ski-fastenings (ski-bindings)	14	10
95061900	Other	14	10
95062100	Sailboards	12	10
95062900	Other	14	10
95063100	Clubs, complete	14	10
95063200	Balls	12	10
95063900	Other	14	10
95064010	Table-tennis balls	12	10
95064090	Other	14	10
95065100	Lawn-tennis rackets, whether or not strung	14	10
95065900	Other	14	10
95066100	Lawn-tennis balls	12	10
95066210	Basketballs, footballs or volley balls	12	10
95066290	Other	12	10
95066900	Other	12	10
95067010	Ice skates	14	10
95067020	Roller skates	14	10
95069111	Treadmill	12	10
95069119	Other	12	10
95069120	Skateboards	12	10
95069190	Other	12	10
95069900	Other	12	10
95071000	Fishing rods	21	E
95072000	Fish-hooks, whether or not snelled	21	20
95073000	Fishing reels	21	20
95079000	Other	21	20
95081000	Travelling circuses and travelling menageries	15	10

95089000	Other	15	10
96011000	Worked ivory and articles of ivory	20	15
96019000	Other	20	15
96020010	Pharmaceutical capsules	10.5	10
96020090	Other	25	20
96031000	Brooms and brushes, consisting of twigs or other vegetable materials bound together, with or without handles	25	20
96032100	Tooth brushes, including dental-plate brushes	25	20
96032900	Other	15	10
96033010	Artists' brushes	25	20
96033020	Writing brushes	20	15
96033090	Other	25	20
96034011	Of pigs', hogs' or boars' bristle	20	15
96034019	Other	23	20
96034020	Paint pads and rollers	23	20
96035011	Constituting parts of machines or appliances	14	10
96035019	Other	14	10
96035091	Constituting parts of machines or appliances	14	10
96035099	Other	14	10
96039010	Feather dusters	21	15
96039090	Other	15	10
96040000	Hand sieves and hand riddles	21	20
96050000	Travel sets for personal toilet, sewing or shoe or clothes cleaning	15	10
96061000	Press-fasteners, snap-fasteners and press-studs and parts therefor	21	20
96062100	Of plastics, not covered with textile material	21	20
96062200	Of base metal, not covered with textile material	15	10
96062900	Other	15	10
96063000	Button moulds and other parts of buttons; button blanks	15	10
96071100	Fitted with chain scoops of base metal	21	20
96071900	Other	21	20
96072000	Parts	21	20
96081000	Ball point pens	15	10
96082000	Felt tipped and other porous-tipped pens and markers	21	20
96083010	Indian ink drawing pens	21	15
96083020	Fountain pens	21	20
96083090	Other	21	20
96084000	Propelling or sliding pencils	21	20
96085000	Sets of articles from two or more of the foregoing subheadings	21	20

96086000	Refills for ball point pens, comprising the ball point and ink-reservoir	21	20
96089100	Pen nibs and nib points	12	10
96089910	Of a kind used on machines or instruments	17.5	10
96089920	Duplicating stylos; pen-holders, pencil-holders and similar holders	21	20
96089990	Other	21	20
96091010	Pencils	21	20
96091020	Crayons	21	20
96092000	Pencil leads, black or coloured	21	20
96099000	Other	15	10
96100000	Slates and boards, with writing or drawing surfaces, whether or not framed	15	10
96110000	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	21	20
96121000	Ribbons	10.5	15
96122000	Ink-pads	25	20
96131000	Pocket lighters, gas fuelled, non-refillable	25	20
96132000	Pocket lighters, gas fuelled, refillable	25	20
96138000	Other lighters	25	20
96139000	Parts	25	20
96140010	Pipes and pipe bowls	25	E
96140090	Other	25	E
96151100	Of hard rubber or plastics	18	10
96151900	Other	18	10
96159000	Other	18	10
96161000	Scent sprays and similar toilet sprays, and mounts and heads therefor	18	10
96162000	Powder-puffs and pads for the application of cosmetics or toilet preparations	18	10
96170011	Of glass inners	24	20
96170019	Other	24	20
96170090	Other	18	10
96180000	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing	21	20
96190010	Diapers and napkins	7.5	E
96190020	Sanitary towels (pads) and tampons	10	10
96190090	Other	14	10
97011010	The originals	12	10
97011020	Reproductions	14	10

97019000	Other	14	10
97020000	Original engravings, prints and lithographs	12	10
97030000	Original sculptures and statuary, in any material	12	10
97040010	Postage	8	5
97040090	Other	14	10
97050000	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic	0	0
97060000	Antiques of an age exceeding one hundred years	0	0

* The customs duty of LCD module classified under HS 90138030 (2012) shall remain at the base rate

CHAPTER 3

RULES OF ORIGIN AND ORIGIN IMPLEMENTATION PROCEDURES

Section A: Rules of Origin

Article 3.1: Definitions

For the purposes of this Chapter:

aquaculture means the farming of aquatic organisms, including fish, mollusks, 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;

authorized body means any body designated under domestic laws and regulations of the exporting Party to issue a Certificate of Origin;

CIF means the value of the imported good inclusive of the cost of insurance and freight up to the port or place of entry in the country of importation. The valuation shall be made in accordance with the Customs Valuation Agreement;

FOB means the value of the good free on board, regardless of the mode of transportation, inclusive of the cost of transport to the port or site of final shipment abroad. The valuation shall be made in accordance with the Customs Valuation Agreement;

fungible materials means materials which are interchangeable for commercial purposes, whose properties are essentially identical, and between which it is impractical to differentiate by a mere visual examination;

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

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

Harmonized System (HS) means the *Harmonized Commodity Description and Coding System*, including its General Rules of Interpretation, Section Notes, and Chapter Notes;

material means any ingredient, part, component, subassembly and/or good that were physically incorporated into another good or were subject to the production of another good;

neutral elements means a good used in the production, testing or inspection of another good

but not physically incorporated into the good;

non-originating goods or non-originating materials means goods or materials that do not qualify as originating under this Chapter, and includes goods or materials of undetermined origin;

originating goods or originating materials means goods or materials which qualify as originating in accordance with the provisions of this Chapter;

packing materials and containers for shipment means goods used to protect a good during its transportation other than containers or packaging materials used for retail sale;

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, raising, mining, harvesting, fishing, aquaculture, farming, trapping, hunting, capturing, gathering, collecting, breeding, extracting, manufacturing, or assembling a good.

Article 3.2: Originating Goods

Except as otherwise provided in this Chapter, a good shall be considered as originating in a Party where:

- (a) the good is wholly obtained or produced entirely in a Party as specified in Article 3.4;
- (b) the good is produced entirely in a Party, exclusively from originating materials; or
- (c) the good is produced entirely in a Party using non-originating materials and conforms to Annex 3-A;

and the good meets the other applicable provisions of this Chapter.

Article 3.3: Treatment of Certain Goods

1. Notwithstanding the provisions of Article 3.2, goods listed in Annex 3-B which have undergone working or processing on materials exported from a Party, and subsequently re-imported to that Party for export to the other Party, in an area outside the territories of the Parties¹ (hereinafter referred to as “Outward Processing Zone”), shall be considered as

¹ For the purposes of this paragraph, the Parties agree that the area within which the good is processed under this Article shall be limited to the existing area of the industrial complex located and operated in the Korean

originating, provided that:

- (a) total value of non-originating materials shall not exceed 40 percent of the FOB price of the final goods for which originating status is claimed; and
- (b) the value of originating materials exported from the Party concerned shall not be less than 60 percent of the total value of materials used in the processing of those goods.

2. The Parties shall establish a Committee on Outward Processing Zones under the auspices of the Joint Commission to perform the following functions:

- (a) monitor the implementation of paragraph 1 of this Article;
- (b) report to the Joint Commission on its activities and provide recommendations to the Joint Commission as necessary;
- (c) review and designate the expansion of the existing Outward Processing Zone and the additional Outward Processing Zones²; and
- (d) discuss other matters specifically mandated by the Joint Commission.

3. For greater certainty, except as otherwise provided in this Article, the relevant Articles in this Chapter shall be applied *mutatis mutandis* to the goods to which paragraph 1 of this Article applies.

Article 3.4: Goods Wholly Obtained or Produced

For the purpose of subparagraph (a) of Article 3.2, the following goods shall be considered as wholly obtained or produced entirely in a Party:

- (a) live animals born and raised in a Party;
- (b) goods obtained from live animals referred to in subparagraph (a) above;
- (c) plants and plant products grown, and harvested, picked or gathered in a Party;

Peninsula prior to the signing of this Agreement.

² For the purposes of this subparagraph, Outward Processing Zones shall refer to industrial zones in the Korean Peninsula. The relevant authorities of the Parties shall discuss and agree on the relevant rules and procedures for the additionally designated Outward Processing Zones and the expansion of the existing Outward Processing Zones.

- (d) goods obtained from hunting, trapping, fishing, aquaculture, gathering or capturing conducted within the land territory, the internal waters or within the territorial sea of the Party;
- (e) minerals and other natural resources not included in subparagraphs (a) through (d) above, extracted or taken from the soil, waters, seabed or subsoil of the Party;
- (f) goods taken from the waters, seabed or subsoil outside the territorial sea of a Party, provided that the Party has rights to exploit such waters, seabed or subsoil;
- (g) goods of sea fishing and other marine products taken from the waters, seabed or subsoil outside the territorial sea of a Party by vessels registered or recorded with a Party and flying the flag of that Party;
- (h) goods produced or processed on board factory ships registered or recorded with a Party and flying the flag of that Party, exclusively from goods referred to in subparagraph (g) above;
- (i) scrap and waste derived from manufacturing or processing operations in a Party, which are fit only for the recovery of raw materials or which are to be utilized as raw material for the production of another good; or used goods consumed and collected in a Party provided that such goods are fit only for the recovery of raw materials; and
- (j) goods obtained or produced in a Party exclusively from goods referred to in subparagraphs (a) through (i) above.

Article 3.5: Regional Value Content

1. For the purposes of the Regional Value Content (hereinafter referred to as “RVC”) requirement provided in Annex 3-A, the RVC shall be calculated as follows:

$$\text{RVC} = \frac{\text{FOB} - \text{VNM}}{\text{FOB}} \times 100$$

Where:

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

VNM is the value of the non-originating materials.

2. VNM shall be determined according to the following circumstances:

- (a) in case of the imported non-originating materials, VNM shall be the CIF value of the materials at the time of importation; and
- (b) in case of the non-originating materials obtained in a Party, VNM shall be the earliest ascertainable price paid or payable for the non-originating materials used in the production of the goods in that Party. The value of such non-originating materials shall not include freight, insurance, packing costs and any other costs incurred in transporting the material from the supplier's warehouse to the producer's location.

3. If a product which has acquired originating status in a Party is used as material in the manufacture of another product in that Party, no account shall be taken of the non-originating components of that material in the determination of the originating status of the latter product.

Article 3.6: Accumulation

Where originating goods or materials of a Party are incorporated into a good in the other Party, the goods or materials so incorporated shall be regarded to be originating in the other Party.

Article 3.7: Minimal Operations or Processes

1. The following operations or processes which contribute minimally to the essential characteristics of the goods, either by themselves or in combination, do not confer origin whether or not the goods satisfy the product specific rules of origin as specified in Annex 3-A:

- (a) operations to ensure the preservation of goods in good condition during transport and storage;
- (b) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (c) change of packaging, breaking-up and assembly of package;
- (d) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (e) ironing or pressing of textiles;
- (f) simple painting and polishing operations;
- (g) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (h) operations to color or flavor sugar or form sugar lumps; partial or total

milling of crystal sugar;

- (i) peeling, stoning and shelling of fruits, nuts and vegetables;
- (j) sharpening, simple grinding or simple cutting;
- (k) sifting, screening, sorting, classifying, grading or matching (including the making-up of sets of articles), slitting, bending, coiling or uncoiling;
- (l) simple placing in bottles, cans, flasks, bags, cases or boxes, fixing on cards or boards and all other simple packaging operations;
- (m) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (n) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (o) testing or calibrations;
- (p) mere dilution with water or another substance that does not materially alter the characteristics of the goods;
- (q) drying, salting (or keeping in brine), refrigeration or freezing;
- (r) slaughter of animals; or
- (s) a combination of two or more operations specified in subparagraphs (a) through (r).

2. All operations carried out in a Party on a good shall be considered together when determining whether the working or processing undergone by that good is to be regarded as minimal operations or processes within the meaning of paragraph 1.

3. The Parties may agree on other operation as minimal operations or processes.

Article 3.8: De Minimis

A good that does not satisfy a change in tariff classification requirement provided in Annex 3-A shall nevertheless be an originating good if:

- (a) (i) for a good, other than that provided for in Chapters 15 through 24 and Chapters 50 through 63 of the HS Code, the value of all non-originating materials used in the production of the good that

did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good;

(ii) for a good provided for in Chapters 15 through 24 of the HS Code, the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good, provided that the non-originating material is provided for in a different subheading from that of the good for which the origin is being determined under this subparagraph; or

(iii) for a good provided for in Chapter 50 through 63 of the HS Code, the weight of all non-originating materials used in its production that did not undergo the required change in tariff classification does not exceed 10 per cent of the total weight of the good, or the value of all non-originating materials used in the production of the good that did not undergo the required change in tariff classification does not exceed 10 per cent of the FOB value of the good; and

(b) the good meets all other applicable criteria of this Chapter.

Article 3.9: Fungible Materials

1. In determining whether a material used in the production is originating, any fungible materials shall be distinguished by:

(a) physically separating each fungible material; or

(b) using any inventory management method recognized in the Generally Accepted Accounting Principles of a Party in which the production is performed.

2. The inventory management method selected under paragraph 1 for a particular fungible material shall continue to be used for that material throughout the fiscal year.

Article 3.10: Neutral Elements

In determining whether a good is originating, the origin of the following neutral elements shall be disregarded:

(a) fuel, energy, catalysts and solvents;

(b) equipment, devices and supplies used for testing or inspecting the goods;

- (c) gloves, glasses, footwear, clothing, safety equipment and supplies;
- (d) tools, dies and moulds;
- (e) spare parts and materials used in the maintenance of equipment and buildings;
- (f) lubricants, greases, compounding materials and other materials used in production or used to operate equipment and buildings; and
- (g) 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 3.11: Sets

1. Sets, as defined in General Rule 3 for the Interpretation of the Harmonized System, shall be regarded as originating when all the components of the sets are originating.
2. Nevertheless, when a set is composed of originating and non-originating goods, the set as a whole shall be regarded as originating, provided that the value of the non-originating goods as determined in accordance with Article 3.5, does not exceed 15 percent of the FOB value of the set.

Article 3.12: Packing Materials and Containers

1. Packing materials and containers used for the transport of goods shall not be taken into account in determining the origin of the goods.
2. 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 in the product specific rules of origin. However, if the good is subject to a regional value content requirement, the value of the packaging materials and containers used for retail sale shall be taken into account as originating materials or non-originating materials as the case may be when determining the origin of the good.

Article 3.13: Accessories, Spare Parts and Tools

1. Accessories, spare parts, or tools delivered and presented with the good at the time of importation shall be disregarded when determining the origin of the good, provided that:

- (a) the accessories, spare parts, or tools are classified with and not invoiced separately from the good; and
- (b) the quantities and values of the said accessories, spare parts or tools are customary for the good.

2. Where the goods are subject to a regional value content requirement, the value of the accessories, spare parts or tools described in paragraph 1 shall be taken into account as originating materials or non-originating materials, as the case may be, in calculating the regional value content of the goods.

Article 3.14: Direct Transport

1. The originating goods of the Parties claiming for preferential tariff treatment shall be directly transported between the Parties.

2. Goods whose transport involves transit through one or more Non-Parties, with or without trans-shipment or temporary storage in such Non-Parties, shall be considered directly transported between the Parties, provided that:

- (a) the transit entry of goods is justified for geographical reason or by consideration related exclusively to transport requirements;
- (b) the goods do not enter into trade or consumption in the non-Party; and
- (c) the goods do not undergo any other operation in the non-Party other than unloading, splitting up of loads for transport reasons, and reloading, or any operation necessary to preserve it in good condition.

In the case where the goods are temporarily stored in a Non-Party as provided in this paragraph, the goods shall remain under control of the customs authorities in that Non-Party during its stay. The stay of the goods in that Non-Party shall not exceed three months from the date of their entry. In the case of force majeure, the stay of the goods in that Non-Party may exceed three months but shall not exceed six months from the date of their entry.

3. For the purpose of paragraph 2 of this Article, the following documents shall be submitted to the customs authority of the importing Party upon import declaration of the goods:

- (a) in the case of transit or trans-shipment, transport documents such as the airway bill, the bill of lading, or the multimodal or combined transport documents covering the whole transporting route from the exporting Party to the importing Party; and

- (b) in the case of storage or devanning of the containers, transport documents such as the airway bill, the bill of lading, or the multimodal or combined transport documents covering the whole transporting route from the exporting Party to the importing Party, and supporting documents provided by the customs authority of a Non-Party. The importing customs authority may designate other competent agencies in such Non-Party to issue such supporting documents and inform the exporting customs authority of such designation.

Section B: Origin Implementation Procedures

Article 3.15: Certificate of Origin

1. A Certificate of Origin as set out in Annex 3-C shall be issued by the authorized bodies of the exporting Party, on application by the exporter, producer, or under the exporter's responsibility, by his authorized representative, in accordance with the domestic legislation, subject to the condition that the goods concerned fulfill the requirements of this Chapter.
2. A Certificate of Origin shall:
 - (a) contain a unique certificate number;
 - (b) state the basis on which the goods are deemed to qualify as originating for the purposes of this Chapter;
 - (c) contain security features, such as signatures and stamps, and the stamps shall conform to those notified by the exporting Party to the importing Party;
 - (d) be completed in English; and
 - (e) be in printed format, which is understood as a Certificate of Origin either manually or electronically signed and stamped by the authorized body. It is required that only one original hard copy of the Certificate of Origin be printed.
3. A Certificate of Origin shall be issued before or at the time of shipment or within seven working days after shipment of the goods in question. It shall be valid for one year from the date of issuance in the exporting Party.
4. If a Certificate of Origin has not been issued before or at the time of shipment or within seven working days after shipment due to force majeure, involuntary errors, omissions or other valid causes, a Certificate of Origin may be issued retrospectively but no longer than one year from the date of shipment, bearing the words "ISSUED RETROACTIVELY".

5. For cases of theft, loss or accidental destruction of a Certificate of Origin, the exporter or producer may make a written request to the authorized bodies of the exporting Party for issuing a certified copy, provided that the original copy previously issued has been verified not to be used. The certified copy shall bear the words “CERTIFIED TRUE COPY of the original Certificate of Origin number ____ dated ____”.

Article 3.16: Authorized Body

1. Each Party shall inform the customs authority of the other Party of the name of each authorized body, as well as relevant contact details, and shall provide details of any specimen of stamps for relevant forms and documents used by each authorized body, prior to the issuance of any certificates by that body.

2. Any change in the information provided above shall be promptly notified to the customs authority of the other Party and enter into force seven working days after the date of notification or on a later date indicated in such notification.

Article 3.17: Claims for Preferential Tariff Treatment

1. Unless otherwise provided in this Chapter, the importer claiming preferential tariff treatment shall:

- (a) make a written statement in the customs declaration, indicating that the good qualifies as an originating good;
- (b) possess a valid Certificate of Origin, at the time the import customs declaration referred to in subparagraph (a) is made; and
- (c) submit the original Certificate of Origin and other documentary evidences related to the importation of the goods in accordance with their respective domestic laws and regulations³.

2. The importer shall promptly make a corrected declaration and pay any duties owed, where the importer has reason to believe that a Certificate of Origin on which a declaration was based contains information that is not correct.

³ If all the information of a Certificate of Origin is exchanged between the customs authority of each Party through Article 3.27 (Electronic Origin Data Exchange System), the customs authority of each Party may not require the importer to submit the Certificate of Origin on importation. Nevertheless, the customs authority of each Party reserves the right to require the importer to submit the Certificate of Origin, when it deems necessary. This footnote shall be without prejudice to any other requirements under this Chapter.

Article 3.18: Post-Importation Preferential Tariff Treatment

1. Each Party shall provide that, where an originating good was imported, importer may, no later than one year after the date of importation, apply for refund of any excess duties, deposit, or guarantee paid as a result of the good not having been accorded preferential tariff treatment, on presentation to the customs authority of the importing Party of:

- (a) a valid Certificate of Origin demonstrating that the good was originating at the time of importation; and
- (b) such other documentation relating to the importation of the good as the importing Party may require.

2. Without prejudice to paragraph 1, each Party may require, in accordance with its respective laws and regulations, that the importer shall formally declare to the customs authority upon importation as a precondition for claiming preferential tariff treatment, failing which no preferential tariff treatment is to be granted.

Article 3.19: Exemption of Obligation of Submitting Certificate of Origin

1. For the purpose of granting preferential tariff treatment under this Chapter, a Party shall waive the requirements for the presentation of a Certificate of Origin for consignment of originating products of a customs value not exceeding 700 US dollars or its equivalent amount in the Party's currency; or

2. Waivers provided for in paragraph 1 shall not be applicable when it is established by the customs authorities of the importing Party that the importation forms part of a series of importations that may reasonably be considered to have been undertaken or arranged for the purpose of avoiding the submission of a Certificate of Origin.

Article 3.20: Record Keeping Requirements

1. Each Party shall require its producers or exporters to retain origin documents for three years from the date the Certificate of Origin was issued for the producers or exporters. These documents include records of, but not limited to the following:

- (a) the purchase of, cost of, value of, and payment for, the good;
- (b) the purchase of, cost of, value of, and payment for all materials, including neutral elements, used in the production of the good;
- (c) the production of the good in the form in which it was exported; and

- (d) such other documentation as is required by the laws and regulations of each Party.

2. Each Party shall require its importer to retain all records related to the importation in accordance with its laws and regulations.

3. Each Party shall require that its authorized bodies retain copies of Certificates of Origin and any other documentary evidence sufficient to substantiate the origin of the goods for three years.

4. An exporter, producer, importer or authorized bodies may choose to maintain the records specified in paragraphs 1 through 3 in any medium that allows for prompt retrieval, including, but not limited to, digital, electronic, optical, magnetic, or written form in accordance with its domestic legislation.

Article 3.21: Minor Discrepancies and Errors

Without prejudice to Article 3.23, where the minor discrepancies and errors are ascertained by the customs authority of the importing Party such as illegibility, defect on its face, and discrepancy between the Certificate of Origin and the written declaration to the customs, the importer shall be granted a period of not less than five working days, but not exceeding 30 working days, from the date of request by the customs authority to provide a copy of the corrected Certificate of Origin.

Article 3.22: Non-Party Invoice

The importing Party shall not reject a Certificate of Origin only for the reason that the invoice was issued in a non-Party, provided that the requirements under this Chapter are complied with.

Article 3.23: Verification of Origin

1. For the purpose of determining whether a good imported into one Party from the other Party qualifies as an originating good, the customs authority of the importing Party may conduct a verification process in sequence by means of:

- (a) requests for information relating to the origin of imported good from the importer;
- (b) requests to the customs authority of the exporting Party to verify the origin of the goods;

- (c) requests to the customs authority of the exporting Party for a verification visit to exporter or producer in the exporting Party; or
- (d) such other procedures as agreed upon by the customs authorities of the Parties.

2. For the purposes of subparagraph 1(b),

- (a) the customs authority of the importing Party shall provide to the customs authority of the exporting Party with:
 - (i) the reasons why such verification is requested;
 - (ii) the Certificate of Origin of the goods, or a copy thereof; and
 - (iii) any other information or documents as may be necessary for such request;
- (b) the customs authority of the exporting Party shall provide the customs authority of the importing Party with verification results, to the extent possible including facts and findings, and relevant supporting documents made available by the exporter or producer, within six months from the date of the receipt of the request; and
- (c) the customs authority of the importing Party shall notify the results of the determination as to whether the good in question is originating or not to the customs authority of the exporting Party within three months from the date of the receipt of the results of the verification from the customs authority of the exporting Party.

3. For the purposes of subparagraph 1(c), if the customs authority of the importing Party is not satisfied with the verification results provided by the customs authority of the exporting Party, the customs authority of the importing Party may, at the consent of the customs authority of the exporting Party, conduct verification visits to the premises of the exporter or producer in the exporting Party, under the escort of the customs authority of the exporting Party.

- (a) Before conducting a verification visit, the customs authority of the importing Party shall, at least 30 days prior to the date of verification visit, deliver a written request to the customs authority of the exporting Party of its intention to conduct such verification visit. The customs authority of the exporting Party should decide whether to accept such request and reply to the customs authority of the importing Party within 30 days from the date of receipt of the request.
- (b) When the customs authority of the exporting Party agrees to the request of verification visit but needs to postpone the proposed verification visit, the

customs authority of the importing Party shall be notified together with the approval of the verification visit. Such postponement shall not exceed 60 days from the proposed date of the verification visit.

- (c) In case the customs authority of the exporting Party agrees to such request, the customs authority of the importing Party can conduct verification visit to exporter or producer, in the company of customs officials of the exporting Party.
- (d) Prior to initiating the verification visit, matters concerning the verification shall be mutually discussed between customs authorities of both Parties. In the course of verification visit, any request from the customs authority of the importing Party shall be made through the customs authority of the exporting Party.
- (e) The customs authority of the importing Party shall notify the customs authority of the exporting Party of the determination on whether or not the good is originating and the result of verification visit, to the extent possible including legal basis and findings of fact in a written form.
- (f) The exporter or producer may submit comments or documents regarding eligibility of the good for preferential tariff treatment to the customs authority of the exporting Party in a written form.
- (g) The customs authority of the importing Party shall notify the final determination on whether or not the good is originating to the customs authority of the exporting Party and the importer in a written form within 30 days from the receipt of the comments or information provided from the customs authority of the exporting Party under subparagraph 3(f).
- (h) The verification visit process, from the actual visit to the final determination under subparagraph 3(g), shall be carried out within a maximum period of six months.
- (i) Details for the verification visit may be decided jointly by the customs authorities of both Parties in advance.

4. The customs authority of the importing Party may suspend provision of preferential tariff treatment while awaiting the results of the verification. However, it may release the good to the importer subject to any administrative measures deemed necessary, provided that they are not held to be subject to import prohibition or restriction and there is no suspicion of fraud.

5. The customs authority of the importing Party may deny preferential tariff treatment, in case where:

- (a) the importer fails to respond to the customs authority of the importing Party

within one month from the date of receipt of the request under subparagraph 1(a);

- (b) the customs authority of the exporting Party fails to provide verification results to the customs authority of the importing Party within six months under subparagraph 2(b);
- (c) the verification results provided to the customs authority of the importing Party or the results of verification visit do not contain information necessary to confirm the authenticity of the origin status of the good in question;
- (d) the customs authority of the exporting Party denies the request of verification visit from the customs authority of the importing Party; or
- (e) the customs authority of the exporting Party fails to respond to the request of verification visit from the customs authority of the importing Party within 30 days under subparagraph 3(a).

6. Communications under this Article shall be in the English language.

Article 3.24: Confidentiality

1. A Party shall maintain the confidentiality of the information provided by the other Party, pursuant to this Chapter, and protect it from disclosure that could prejudice the competitive position of the person providing the information. Any violation of the confidentiality shall be treated in accordance with the legislation of each Party.

2. The information referred to in paragraph 1 shall not be disclosed without the specific permission of the person or government providing such information.

Article 3.25: Denial of Preferential Tariff Treatment

A Party may deny preferential tariff treatment to a good when:

- (a) the good does not meet the requirements of this Chapter;
- (b) the importer, exporter or producer fails to comply with the relevant requirements of this Chapter;
- (c) the Certificate of Origin does not meet the requirements of this Chapter; or
- (d) in a case according to paragraph 5 of Article 3.23.

Article 3.26: Transitional Provision for Goods in Transit or Storage

The provision of this Chapter may be applied to goods which on the date of entry into force of this Agreement, are either in transit, in the Parties, or in temporary storage in customs warehouses, subject to the submission to the customs authorities of the importing Party, within three months of the date of entry into force of this Agreement, of a Certificate of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 3.14.

Article 3.27: Electronic Origin Data Exchange System

According to “*Arrangement between the Korea Customs Service of the Republic of Korea and the General Administration of Customs of the People’s Republic of China on Strategic Cooperation*”, both Parties endeavor to develop an Electronic Origin Data Exchange System before the implementation of this Agreement to ensure the effective and efficient implementation of this Chapter in a manner jointly determined by the Parties.

Article 3.28: Sub-Committee on Rules of Origin

1. The Parties hereby establish a Sub-Committee on Rules of Origin (hereinafter referred to as the “Sub-Committee”) comprising the customs authorities of the Parties, which shall report to the Committee on Customs as defined in Article 19.4 (Committees and Other Bodies).
2. The customs authorities of each Party may request consultations on matters arising from the implementation of this Chapter. The customs authority requested shall confirm the receipt of the request within 10 days and reply to the request within 60 days. For this purpose, contact points should be designated by each customs authority.
3. The Sub-Committee shall be convened at least once a year or at other times as the Parties may agree.
4. The functions of the Sub-Committee shall include:
 - (a) keeping Annex 3-A updated on the basis of the transposition of the Harmonized System;
 - (b) ensuring the effective, uniform and consistent administration of this Chapter, and enhancing the cooperation in this regard;
 - (c) addressing any technical issues related to the implementation of this Chapter and Annex 3-A, such as change in tariff classification, regional value content calculation, etc.; and

- (d) meeting to review Articles 3.4 and 3.5 and documentary evidence of origin four years after the date of entry into force of this Agreement.

ANNEX 3-A PRODUCT SPECIFIC RULES OF ORIGIN

Part I – General Interpretative Notes

1. The product specific rules in this Annex are structured on the basis of the Harmonized System 2012. In the event of any inconsistency between this description and the description set out in the legal text of the Harmonized System established by the World Customs Organization, the description set out in the latter shall prevail.
2. The specific rule, or specific set of rules, that applies to a particular subheading (six-digit code) is set out immediately adjacent to the subheading.
3. When a subheading is subject to alternative specific rules of origin (e.g. CTH or RVC (40)), the rule will be considered to be met if one of the alternatives is satisfied.
4. When a subheading is subject to combination rules of origin (e.g. CTH and RVC (40)), the rule will be considered to be met if all the rules are satisfied.
5. Where a specific rule of origin is defined using the criterion of a change in tariff classification, each of the non-originating materials used in the production of the good shall be required to undergo the applicable change in tariff classification. A requirement of a change in tariff classification shall apply only to non-originating materials.
6. 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.
7. For the purposes of this Annex:

subheading means the first six-digit code under the nomenclature of the Harmonized System;

heading means the first four-digit code under the nomenclature of the Harmonized System; and

chapter means the first two-digit code under the nomenclature of the Harmonized System.
8. For the purposes of column 5 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 first two-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 first four-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 first six-digit level;

WO means that the good must be wholly obtained or produced entirely in a Party within the meaning of Article 3.4; and

RVC (X) means that the good must have a regional value content of not less than X percent as calculated under Article 3.5.

Part II – Product Specific Rules of Origin

ANNEX 3-B
LIST OF GOODS

1. Each Party shall apply Article 3.3 to goods listed in this Annex, which comprise three hundred ten in HS six-digit.

2. Both Parties may agree to amend the list of goods in this Annex annually.

230690, 321310, 321390, 340700, 350610, 391740, 391990, 392010, 392190, 392310, 392329, 392350, 392390, 392610, 392640, 392690, 401699, 420212, 420219, 420222, 420229, 420232, 420291, 420292, 420299, 420310, 420321, 420329, 430230, 430310, 441239, 482390*, 490300, 490900, 500400, 520839, 521039, 540110, 550932, 550961, 550969, 551519, 560311, 560410, 560741, 560750, 560811, 580421, 581092, 610130, 610230, 610310, 610331, 610342, 610343, 610433, 610442, 610452, 610453, 610461, 610462, 610463, 610469, 610510, 610520, 610610, 610620, 610711, 610712, 610722, 610791, 610811, 610819, 610821, 610822, 610831, 610832, 610891, 610892, 610910, 610990, 611011, 611020, 611030, 611120, 611130, 611211, 611212, 611521, 611594, 611595, 611596, 611599, 611710, 611790, 620111, 620112, 620113, 620191, 620192, 620193, 620211, 620212, 620213, 620219, 620291, 620292, 620293, 620311, 620312, 620319, 620331, 620332, 620333, 620339, 620341, 620342, 620343, 620349, 620412, 620413, 620419, 620431, 620432, 620433, 620439, 620441, 620442, 620443, 620444, 620449, 620451, 620452, 620453, 620459, 620461, 620462, 620463, 620469, 620520, 620530, 620590, 620620, 620630, 620640, 620690, 620711, 620719, 620791, 620799, 620811, 620822, 620891, 620892, 620899, 620920, 621040, 621111, 621112, 621132, 621133, 621139, 621142, 621143, 621210, 621220, 621290, 621320, 621430, 621440, 621600, 621790, 630130, 630140, 630231, 630391, 630492, 630493, 630532, 630533, 630539, 630612, 630710, 630790, 640291, 640299, 640340, 640359, 640391, 640399, 640419, 640610, 640620, 640690, 650500, 680530, 681280, 691200, 691490, 701400, 701590, 701919, 711311, 720720, 730890, 732290, 732393, 732599, 732690, 761699, 821300, 821520, 830140, 830890, 831000, 840390, 841231, 841330, 841391, 841480, 841490, 841510, 841590, 841899, 842091, 842121, 842123, 842131, 842139*, 842199, 842240, 843120, 843141, 844319, 844399*, 846694, 847330, 847989, 848079, 848490, 850110, 850300*, 850410, 850431, 850440, 850490, 850511, 850519, 850790, 851290, 851610*, 851631, 851632, 851660, 851690, 851770, 852910, 852990*, 853190, 853340, 853400, 853590, 853620, 853669, 853690, 853890, 853931*, 853939*, 854140, 854232, 854370, 854390, 854430, 854442, 854470, 854720, 854890, 870829*, 870894*, 870899, 871410, 871680, 880400, 900190, 900211*, 900219, 900290, 901720, 902121, 903190, 910211, 911120, 911320, 940190*, 940330, 940490, 940510, 940540, 940560, 940592, 940599, 950300, 950510, 950669, 960810, 960820, 960910, 960990, 961511, 961900*

* For tariff lines at the six-digit level marked with asterisk, this Annex applies only to tariff lines at the eight-digit level that are subject to tariff elimination, which means staging categories of “0, 5, 10, 15 and 20” in China’s Tariff Schedule, under this Agreement.

ANNEX 3-C
CERTIFICATE OF ORIGIN

ORIGINAL

1. Exporter's name and address, country:			Certificate No.: CERTIFICATE OF ORIGIN Form for Korea-China FTA Issued in _____ (see Overleaf Instruction)			
2. Producer's name and address, country:						
3. Consignee's name and address, country:						
4. Means of transport and route (as far as known): Departure Date: Vessel/Flight/Train/Vehicle No.: Port of loading: Port of discharge:			5. Remarks:			
6. Item number (Max 20)	7. Marks and Numbers on packages	8. Number and kind of packages; description of goods	9. HS code (Six-digit code)	10. Origin criterion	11. Gross weight, quantity (Quantity Unit) or other measures (liters, m3, etc.)	12. Number and date of invoice
13. Declaration by the exporter: The undersigned hereby declares that the above details and statement are correct, that all the goods were produced in (Country) and that they comply with the origin requirements specified in the FTA for the goods exported to (Importing country) Place and date, signature of authorized signatory			14. Certification: On the basis of control carried out, it is hereby certified that the information herein is correct and that the goods described comply with the origin requirements specified in the Korea-China FTA. Place and date, signature and stamp of authorized body			

Overleaf Instruction

Certificate No.: Serial number of Certificate of Origin assigned by the authorized body.

- Box 1: State the full legal name and address (including country) of the exporter in either Korea or China.
- Box 2: State the full legal name and address (including country) of the producer. If goods from more than one producer are included in the certificate, list the additional producers, including their full legal name and address (including country). If the exporter or the producer wishes to maintain this information as confidential, it is acceptable to state "AVAILABLE UPON REQUEST." If the producer and the exporter are the same, please complete field with "SAME."
- Box 3: State the full legal name and address (including country) of the consignee resident in either Korea or China.
- Box 4: Complete the means of transport and route and specify the departure date, transport vehicle No., port of loading, and port of discharge.
- Box 5: In case where a good is invoiced by a non-Party operator, the full legal name, country of the non-Party operator shall be indicated in this box. In case of issuance of certificates retroactively, should bear the words "ISSUED RETROACTIVELY", and in case of a certified true copy, should bear the words "CERTIFIED TRUE COPY of the original Certificate of Origin number ___ dated ___".
- Box 6: State the item number, and the number of items should not exceed 20.
- Box 7: State the shipping marks and numbers on packages, when such marks and numbers exist, if the shipping marks are images or symbols, other than letter or numerical number, shall state "IMAGE OR SYMBOL (I/S)", otherwise shall state "NO MARKS AND NUMBERS (N/M)"
- Box 8: The number and kind of packages shall be specified. Provide a full description of each good. The description should be sufficiently detailed to enable the goods to be identified by the Customs Officers examining them and relate them to the invoice description and to the HS description of the good. If the goods are not packed, state "IN BULK".
- Box 9: For each good described in Box 8, identify the HS tariff classification to six-digit.
- Box 10: The exporter must indicate in Box 10 the origin criteria on the basis of which he claims that the goods qualify for preferential tariff treatment, in the manner shown in the following table:

Origin Criteria	Insert in Box 10
The good is wholly obtained or produced entirely in a Party, as set out and defined in Article 3.4 (Goods Wholly Obtained or Produced) or required so in Annex 3- A (Product Specific Rules of Origin).	WO
The good is produced entirely in a Party, exclusively from materials whose origin conforms to Chapter 3 (Rules of Origin and Origin Implementation Procedures).	WP
The good is produced in a Party, using non-originating materials that conform to a change in tariff classification, a regional value content, a process requirement or other requirements specified in Annex 3-A (Product Specific Rules of Origin).	PSR
The good is subject to Article 3.3 (Treatment of Certain goods)	OP

- Box 11: Gross weight in Kilos should be shown here. Other units of measurement e.g. volume or number of items which would indicate exact quantities may be used when customary.
- Box 12: Invoice number and date of invoice should be shown here. In case where a good is invoiced by a non-Party operator and the number and date of the commercial invoice is unknown, the number and date of the original commercial invoice, issued in the exporting Party, shall be indicated in this box.
- Box 13: This box shall be completed, signed and, dated by the exporter.
- Box 14: This box shall be completed, signed, dated, and stamped by the authorized person of the authorized body.

Note: The instructions hereon are only used for the purposes of reference to complete the Certificate of Origin, and thus do not have to be reproduced or printed in the overleaf page. The instruction hereon can be printed or reproduced in the official language of a Party.

PART II - Product Specific Rules of Origin

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
SECTION I : LIVE ANIMALS ; ANIMAL PRODUCTS				
01			Live animals	
	01.01		Live horses, asses, mules and hinnies.	
			-Horses :	
		0101.21	--Pure-bred breeding animals	WO
		0101.29	--Other	WO
		0101.30	-Asses	WO
		0101.90	-Other	WO
	01.02		Live bovine animals.	
			-Cattle :	
		0102.21	--Pure-bred breeding animals	WO
		0102.29	--Other	WO
			-Buffalo :	
		0102.31	--Pure-bred breeding animals	WO
		0102.39	--Other	WO
		0102.90	-Other	WO
	01.03		Live swine.	
		0103.10	-Pure-bred breeding animals	WO
			-Other :	
		0103.91	--Weighing less than 50 kg	WO
		0103.92	--Weighing 50 kg or more	WO
	01.04		Live sheep and goats.	
		0104.10	-Sheep	WO
		0104.20	-Goats	WO
	01.05		Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	
			-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
			-Other :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0105.94	--Fowls of the species Gallus domesticus	WO
		0105.99	--Other	WO
	01.06		Other live animals.	
			-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
			-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
			-Insects :	
		0106.41	--Bees	WO
		0106.49	--Other	WO
		0106.90	-Other	WO
02			Meat and edible meat offal	
	02.01		Meat of bovine animals, fresh or chilled.	
		0201.10	-Carcasses and half-carcasses	WO
		0201.20	-Other cuts with bone in	WO
		0201.30	-Boneless	WO
	02.02		Meat of bovine animals, frozen.	
		0202.10	-Carcasses and half-carcasses	WO
		0202.20	-Other cuts with bone in	WO
		0202.30	-Boneless	WO
	02.03		Meat of swine, fresh, chilled or frozen.	
			-Fresh or chilled :	
		0203.11	--Carcasses and half-carcasses	WO
		0203.12	--Hams, shoulders and cuts thereof, with bone in	WO
		0203.19	--Other	WO
			-Frozen :	
		0203.21	--Carcasses and half-carcasses	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0203.22	--Hams, shoulders and cuts thereof, with bone in	WO
		0203.29	--Other	WO
	02.04		Meat of sheep or goats, fresh, chilled or frozen.	
		0204.10	-Carcasses and half-carcasses of lamb, fresh or chilled	WO
			-Other meat of sheep, fresh or chilled :	
		0204.21	--Carcasses and half-carcasses	WO
		0204.22	--Other cuts with bone in	WO
		0204.23	--Boneless	WO
		0204.30	-Carcasses and half-carcasses of lamb, frozen	WO
			-Other meat of sheep, frozen :	
		0204.41	--Carcasses and half-carcasses	WO
		0204.42	--Other cuts with bone in	WO
		0204.43	--Boneless	WO
		0204.50	-Meat of goats	WO
	02.05	0205.00	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	WO
	02.06		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	WO
			-Of bovine animals, frozen :	
		0206.21	--Tongues	WO
		0206.22	--Livers	WO
		0206.29	--Other	WO
		0206.30	-Of swine, fresh or chilled	WO
			-Of swine, frozen :	
		0206.41	--Livers	WO
		0206.49	--Other	WO
		0206.80	-Other, fresh or chilled	WO
		0206.90	-Other, frozen	WO
	02.07		Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	
			-Of fowls of the species Gallus domesticus :	
		0207.11	--Not cut in pieces, fresh or chilled	WO
		0207.12	--Not cut in pieces, frozen	WO
		0207.13	--Cuts and offal, fresh or chilled	WO
		0207.14	--Cuts and offal, frozen	WO
			-Of turkeys :	
		0207.24	--Not cut in pieces, fresh or chilled	WO
		0207.25	--Not cut in pieces, frozen	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0207.26	--Cuts and offal, fresh or chilled	WO
		0207.27	--Cuts and offal, frozen	WO
			-Of ducks :	
		0207.41	--Not cut in pieces, fresh or chilled	WO
		0207.42	--Not cut in pieces, frozen	WO
		0207.43	--Fatty livers, fresh or chilled	WO
		0207.44	--Other, fresh or chilled	WO
		0207.45	--Other, frozen	WO
			-Of geese :	
		0207.51	--Not cut in pieces, fresh or chilled	WO
		0207.52	--Not cut in pieces, frozen	WO
		0207.53	--Fatty livers, fresh or chilled	WO
		0207.54	--Other, fresh or chilled	WO
		0207.55	--Other, frozen	WO
		0207.60	-Of guinea fowls	WO
	02.08		Other meat and edible meat offal, fresh, chilled or frozen.	
		0208.10	-Of rabbits or hares	WO
		0208.30	-Of primates	WO
		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)	WO
		0208.50	-Of reptiles (including snakes and turtles)	WO
		0208.60	-Of camels and other camelids (Camelidae)	WO
		0208.90	-Other	WO
	02.09		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	WO
		0209.90	-Other	WO
	02.10		Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	
			-Meat of swine :	
		0210.11	--Hams, shoulders and cuts thereof, with bone in	WO
		0210.12	--Bellies (streaky) and cuts thereof	WO
		0210.19	--Other	WO
		0210.20	-Meat of bovine animals	WO
			-Other, including edible flours and meals of meat and meat offal :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0210.91	--Of primates	WO
		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)	WO
		0210.93	--Of reptiles (including snakes and turtles)	WO
		0210.99	--Other	WO
03			Fish and crustaceans, molluscs and other aquatic invertebrates	
	03.01		Live fish.	
			-Ornamental fish :	
		0301.11	--Freshwater	WO
		0301.19	--Other	WO
			-Other live fish :	
		0301.91	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
		0301.92	--Eels (Anguilla spp.)	WO
		0301.93	--Carp (Cyprinus carpio, Carassius Carassius, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus)	WO
		0301.94	--Atlantic and Pacific bluefin tunas (Thunnus thynnus, Thunnus orientalis)	WO
		0301.95	--Southern bluefin tunas (Thunnus maccoyii)	WO
		0301.99	--Other	WO
	03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	
			-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 tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus)	WO
		0302.14	--Atlantic salmon (Salmo salar) and Danube salmon (Hucho hucho)	WO
		0302.19	--Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Flat fish(Pleuronectidae, Bothidae,Cynoglossidae,soleidae,Sco phthalmidae and Citharidae),excluding livers and	
		0302.21	--Halibut (Reinhardtius hippoglossoides, Hippoglossus hippoglossus, Hippoglossus stenolepis)	WO
		0302.22	--Plaice (Pleuronectes platessa)	WO
		0302.23	--Sole (Solea spp.)	WO
		0302.24	--Turbot (Psetta maxima)	WO
		0302.29	--Other	WO
			-Tunas(of the genus Thunnus),skipjack or stripe-bellied bonito(Euthynnus(Katsuwonus)pelami s),excluding livers and roes :	
		0302.31	--Albacore or longfinned tunas (Thunnus alalunga)	WO
		0302.32	--Yellowfin tunas (Thunnus albacares)	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 (Thunnus maccoyii)	WO
		0302.39	--Other	WO
			-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 (Trachurus spp.)	WO
		0302.46	--Cobia (Rachycentron canadum)	WO
		0302.47	--Swordfish (Xiphias gladius)	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-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 (Theragra chalcogramma)	WO
		0302.56	--Blue whittings (Micromesistius poutassou, Micromesistius australis)	WO
		0302.59	--Other	WO
			-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.), excluding livers and roes :	
		0302.71	--Tilapias (Oreochromis 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
			-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
	03.03		Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	
			-Salmonidae, excluding livers and roes :	
		0303.11	--Sockeye salmon (red salmon) (Oncorhynchus nerka)	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0303.12	--Other Pacific salmon (<i>Oncorhynchus gorbusha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	WO
		0303.13	--Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
		0303.14	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
		0303.19	--other	WO
			-Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.), excluding livers and roes :	
		0303.23	--Tilapias (<i>Oreochromis</i> spp.)	WO
		0303.24	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	WO
		0303.25	--Carp(<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>)	WO
		0303.26	--Eels (<i>Anguilla</i> spp.)	WO
		0303.29	--Other	WO
			- Flatfish(<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 (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	WO
		0303.32	--Plaice (<i>Pleuronectes platessa</i>)	WO
		0303.33	--Sole (<i>Solea</i> spp.)	WO
		0303.34	--Turbot(<i>Psetta maxima</i>)	WO
		0303.39	--Other	WO
			-Tunas(of the genus <i>Thunnus</i>),skipjack or stripe-bellied bonito(<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>),excluding livers and roes :	
		0303.41	--Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0303.42	--Yellowfin tunas (<i>Thunnus albacares</i>)	WO
		0303.43	--Skipjack or stripe-bellied bonito	WO
		0303.44	--Bigeye tunas (<i>Thunnus obesus</i>)	WO
		0303.45	--Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	WO
		0303.46	--Southern bluefin tunas (<i>Thunnus maccoyii</i>)	WO
		0303.49	--Other	WO
			-Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>), sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>), mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>), jack and horse mackerel (<i>Trachurus</i> spp.), cobia (<i>Rachycentron canadum</i>) and swordfish (<i>Xiphias gladius</i>), excluding livers and roes :	
		0303.51	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
		0303.53	--Sardines (<i>Sardina pilchardus</i> , <i>Sardinops</i> spp.), sardinella (<i>Sardinella</i> spp.), brisling or sprats (<i>Sprattus sprattus</i>)	WO
		0303.54	--Mackerel (<i>Scomber scombrus</i> , <i>Scomber australasicus</i> , <i>Scomber japonicus</i>)	WO
		0303.55	--Jack and horse mackerel (<i>Trachurus</i> spp.)	WO
		0303.56	--Cobia (<i>Rachycentron canadum</i>)	WO
		0303.57	--Swordfish (<i>Xiphias gladius</i>)	WO
			-Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae, excluding livers and roes :	
		0303.63	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO
		0303.64	--Haddock (<i>Melanogrammus aeglefinus</i>)	WO
		0303.65	--Coalfish (<i>Pollachius virens</i>)	WO
		0303.66	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	WO
		0303.67	--Alaska Pollack (<i>Theragra chalcogramma</i>)	WO
		0303.68	--Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	WO
		0303.69	--Other	WO
			-Other fish, excluding livers and roes :	
		0303.81	--Dogfish and other sharks	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0303.82	--Rays and skates (Rajidae)	WO
		0303.83	--Toothfish (Dissostichus spp.)	WO
		0303.84	--Sea bass (Dicentrarchus spp.)	WO
		0303.89	--Other	WO
		0303.90	-Livers and roes	WO
	03.04		Fish fillets and other fish meat (whether or not minced), 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, Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus), eels (Anguilla spp.), Nile perch (Lates niloticus) and nakeheads (Channa spp.) :	
		0304.31	--Tilapias (Oreochromis spp.)	WO
		0304.32	--Catfish (Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.)	WO
		0304.33	--Nile Perch (Lates niloticus)	WO
		0304.39	--Other	WO
			-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)	WO
		0304.42	--Trout (Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster)	WO
		0304.43	--Flat fish (Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scophthalmidae and Citharidae)	WO
		0304.44	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	WO
		0304.45	--Swordfish (Xiphias gladius)	WO
		0304.46	--Toothfish (Dissostichus spp.)	WO
		0304.49	--Other	WO
			--Other, fresh or chilled :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0304.51	--Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	WO
		0304.52	--Salmonidae	WO
		0304.53	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	WO
		0304.54	--Swordfish (<i>Xiphias gladius</i>)	WO
		0304.55	--Toothfish (<i>Dissostichus</i> spp.)	WO
		0304.59	--Other	WO
			-Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.) :	
		0304.61	--Tilapias (<i>Oreochromis</i> spp.)	WO
		0304.62	--Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	WO
		0304.63	--Nile Perch (<i>Lates niloticus</i>)	WO
		0304.69	--Other	WO
			-Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :	
		0304.71	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO
		0304.72	--Haddock (<i>Melanogrammus aeglefinus</i>)	WO
		0304.73	--Coalfish (<i>Pollachius virens</i>)	WO
		0304.74	--Hake (<i>Merluccius</i> spp., <i>Urophycis</i> spp.)	WO
		0304.75	--Alaska Pollack (<i>Theragra chalcogramma</i>)	WO
		0304.79	--Other	WO
			-Frozen fillets of other fish :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0304.81	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
		0304.82	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
		0304.83	--Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>)	WO
		0304.84	--Swordfish (<i>Xiphias gladius</i>)	WO
		0304.85	--Toothfish (<i>Dissostichus</i> spp.)	WO
		0304.86	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
		0304.87	--Tunas (of the genus <i>Thunnus</i>), skipjack or stripe-bellied bonito (<i>Euthynnus</i> (<i>Katsuwonus</i>) <i>pelamis</i>)	WO
		0304.89	--Other	WO
			-Other, frozen :	
		0304.91	--Swordfish (<i>Xiphias gladius</i>)	WO
		0304.92	--Toothfish (<i>Dissostichus</i> spp.)	WO
		0304.93	--Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	WO
		0304.94	--Alaska Pollack (<i>Theragra chalcogramma</i>)	WO
		0304.95	--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> , other than Alaska Pollack (<i>Theragra chalcogramma</i>)	WO
		0304.99	--Other	WO
	03.05		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	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0305.20	-Livers and roes of fish, dried, smoked, salted or in brine	WO
			-Fish fillets, dried, salted or in brine, but not smoked :	
		0305.31	--Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	WO
		0305.32	--Fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	WO
		0305.39	--Other	WO
			-Smoked fish, including fillets, other than edible fish offal :	
		0305.41	--Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	WO
		0305.42	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
		0305.43	--Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	WO
		0305.44	--Tilapias (<i>Oreochromis</i> spp.), Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), Carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), Eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	WO
		0305.49	--Other	WO
			-Dried fish, other than edible fish offal, whether or not salted but not smoked :	
		0305.51	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	WO
		0305.59	--Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Fish, salted but not dried or smoked and fish in brine, other than edible fish offal :	
		0305.61	--Herrings (<i>Clupea harengus</i> , <i>Clupea pallasii</i>)	WO
		0305.62	--Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus Macrocephalus</i>)	WO
		0305.63	--Anchovies (<i>Engraulis</i> spp.)	WO
		0305.64	--Tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus carpio</i> , <i>Carassius carassius</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i>), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	WO
		0305.69	--Other	WO
			-Fish fins, heads, tails, maws and other edible fish offal :	
		0305.71	--Shark fins	WO
		0305.72	--Fish heads, tails and maws	WO
		0305.79	--Other	WO
	03.06		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.	
			-Frozen :	
		0306.11	--Rock lobster and other sea crawfish(<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	WO
		0306.12	--Lobsters(<i>Homarus</i> spp.)	WO
		0306.14	--Crabs	WO
		0306.15	--Norway lobsters (<i>Nephrops norvegicus</i>)	WO
		0306.16	--Cold-water shrimps and prawns (<i>Pandalus</i> spp., <i>Crangon crangon</i>)	WO
		0306.17	--Other shrimps and prawns	WO
		0306.19	--Other, including flours, meals and pellets of crustaceans, fit for human consumption	WO
			-Not frozen :	
		0306.21	--Rock lobster and other sea crawfish(<i>Palinurus</i> spp., <i>Panulirus</i> spp., <i>Jasus</i> spp.)	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0306.22	--Lobsters(Homarus spp.)	WO
		0306.24	--Crabs	WO
		0306.25	--Norway lobsters (Nephrops norvegicus)	WO
		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	WO
	03.07		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.	
			-Oysters :	
		0307.11	--Live, fresh or chilled	WO
		0307.19	--Other	WO
			-Scallops,including queen scallops,of the genera Pecten,Chlamys or Placopecten :	
		0307.21	--Live, fresh or chilled	WO
		0307.29	--Other	WO
			-Mussels(Mytilus spp.,Perna spp.) :	
		0307.31	--Live, fresh or chilled	WO
		0307.39	--Other	WO
			-Cuttle fish(Sepia of ficinalis,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
			-Octopus(Octopus spp.) :	
		0307.51	--Live, fresh or chilled	WO
		0307.59	--Other	WO
		0307.60	-Snails, other than sea snails	WO
			-Clams, cockles and arkshells(families Arcidae, Arctidae, Cardiidae, Donacidae, Hiatellidae, Mactridae, Mesodesmatidae, Myidae, Semelidae, Solecurtidae, Solenidae, Tridacnidae and Veneridae) :	
		0307.71	--Live, fresh or chilled	WO
		0307.79	--Other	WO
			-Abalone (Haliotis spp.) :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0307.81	--Live, fresh or chilled	WO
		0307.89	--Other	WO
			-Other, including flours, meals and pellets, fit for human consumption :	
		0307.91	--Live, fresh or chilled	WO
		0307.99	--Other	WO
	03.08		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.	
			-Sea cucumbers(Stichopus japonicus, Holothuriodea) :	
		0308.11	--Live, fresh or chilled	WO
		0308.19	--Other	WO
			-Sea urchins (Strongylocentrotus spp., Paracentrotus lividus, Loxechinus albus, Echinus esculentus) :	
		0308.21	--Live, fresh or chilled	WO
		0308.29	--Other	WO
		0308.30	-Jellyfish (Rhopilema spp.)	WO
		0308.90	-Other	WO
04			Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	
	04.01		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
	04.02		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 %	WO
			-In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5 % :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0402.21	--Not containing added sugar or other sweetening matter	WO
		0402.29	--Other	WO
			-Other :	
		0402.91	--Not containing added sugar or other sweetening matter	WO
		0402.99	--Other	WO
	04.03		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	WO
		0403.90	-Other	WO
	04.04		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	WO
		0404.90	-Other	WO
	04.05		Butter and other fats and oils derived from milk; dairy spreads.	
		0405.10	-Butter	WO
		0405.20	-Dairy spreads	WO
		0405.90	-Other	WO
	04.06		Cheese and curd.	
		0406.10	-Fresh (unripened or uncured) cheese, including whey cheese, and curd	WO
		0406.20	-Grated or powdered cheese, of all kinds	WO
		0406.30	-Processed cheese, not grated or powdered	WO
		0406.40	-Blue-veined cheese and other cheese containing veins produced by <i>Penicillium roqueforti</i>	WO
		0406.90	-Other cheese	WO
	04.07		Birds' eggs, in shell, fresh, preserved or cooked.	
			-Fertilised eggs for incubation :	
		0407.11	--Of fowls of the species <i>Gallus domesticus</i>	WO
		0407.19	--Other	WO
			-Other fresh eggs :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0407.21	--Of fowls of the species Gallus domesticus	WO
		0407.29	--Other	WO
		0407.90	-Other	WO
	04.08		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.	
			-Egg yolks :	
		0408.11	--Dried	WO
		0408.19	--Other	WO
			-Other :	
		0408.91	--Dried	WO
		0408.99	--Other	WO
	04.09	0409.00	Natural honey.	WO
	04.10	0410.00	Edible products of animal origin, not elsewhere specified or included.	WO
05			Products of animal origin, not elsewhere specified or included	
	05.01	0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	WO
	05.02		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
	05.04	0504.00	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	WO
	05.05		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	WO
		0505.90	-Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	05.06		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	WO
		0506.90	-Other	WO
	05.07		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
	05.08	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
	05.10	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.	WO
	05.11		Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	
		0511.10	-Bovine semen	WO
			-Other :	
		0511.91	--Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3	WO
		0511.99	--Other	WO
SECTION II : VEGETABLE PRODUCTS				
06			Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	
	06.01		Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	
		0601.10	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0601.20	-Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	WO
	06.02		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
	06.03		Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	
			-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
	06.04		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			Edible vegetables and certain roots and tubers	
	07.01		Potatoes, fresh or chilled.	
		0701.10	-Seed	WO
		0701.90	Other	WO
	07.02	0702.00	Tomatoes, fresh or chilled.	WO
	07.03		Onions, shallots, garlic, leeks and other alliacious vegetables, fresh or chilled.	
		0703.10	-Onions and shallots	WO
		0703.20	-Garlic	WO
		0703.90	-Leeks and other alliacious vegetables	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	07.04		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
	07.05		Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	
			-Lettuce :	
		0705.11	--Cabbage lettuce (head lettuce)	WO
		0705.19	--Other	WO
			-Chicory :	
		0705.21	Witloof chicory (<i>Cichorium intybus</i> var. <i>foliosum</i>)	WO
		0705.29	--Other	WO
	07.06		Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	
		0706.10	-Carrots and turnips	WO
		0706.90	-Other	WO
	07.07	0707.00	Cucumbers and gherkins, fresh or chilled.	WO
	07.08		Leguminous vegetables, shelled or unshelled, fresh or chilled.	
		0708.10	-Peas (<i>Pisum sativum</i>)	WO
		0708.20	-Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	WO
		0708.90	-Other leguminous vegetables	WO
	07.09		Other vegetables, fresh or chilled.	
		0709.20	-Asparagus	WO
		0709.30	-Aubergines (egg-plants)	WO
		0709.40	-Celery other than celeriac	WO
			-Mushrooms and truffles :	
		0709.51	--Mushrooms of the genus <i>Agaricus</i>	WO
		0709.59	--Other	WO
		0709.60	-Fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>	WO
		0709.70	-Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
			-Other :	
		0709.91	--Globe artichokes	WO
		0709.92	--Olives	WO
		0709.93	--Pumpkins, squash and gourds (<i>Cucurbita spp.</i>)	WO
		0709.99	--Other	WO
	07.10		Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0710.10	-Potatoes	WO
			-Leguminous vegetables, shelled or unshelled :	
		0710.21	--Peas (Pisum sativum)	WO
		0710.22	--Beans (Vigna spp., Phaseolus spp.)	WO
		0710.29	--Other	WO
		0710.30	-Spinach, New Zealand spinach and orache spinach (garden spinach)	WO
		0710.40	-Sweet corn	WO
		0710.80	-Other vegetables	WO
		0710.90	-Mixtures of vegetables	WO
	07.11		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	WO
		0711.40	-Cucumbers and gherkins	WO
			-Mushrooms and truffles :	
		0711.51	--Mushrooms of the genus Agaricus	WO
		0711.59	--Other	WO
		0711.90	-Other vegetables; mixtures of vegetables	WO
	07.12		Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	
		0712.20	-Onions	WO
			-Mushrooms, wood ears (Auricularia spp.), jelly fungi (Tremella spp.) and truffles :	
		0712.31	--Mushrooms of the genus Agaricus	WO
		0712.32	--Wood ears (Auricularia spp.)	WO
		0712.33	--Jelly fungi (Tremella spp.)	WO
		0712.39	--Other	WO
		0712.90	-Other vegetables; mixtures of vegetables	WO
	07.13		Dried leguminous vegetables, shelled, whether or not skinned or split.	
		0713.10	-Peas (Pisum sativum)	WO
		0713.20	-Chickpeas (garbanzos)	WO
			-beans(Vigna spp.and Phaseolus spp.) :	
		0713.31	--Beans of the species Vigna mungo (L.) Hepper or Vigna radiata (L.) Wilczek	WO
		0713.32	--Small red (Adzuki) beans (Phaseolus or Vigna angularis)	WO
		0713.33	--Kidney beans, including white pea beans (Phaseolus vulgaris)	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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
	07.14		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			Edible fruit and nuts; peel of citrus fruit or melons	
	08.01		Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	
			-Coconuts :	
		0801.11	--Desiccated	WO
		0801.12	-In the inner shell (endocarp)	WO
		0801.19	--Other	WO
			-Brazil nuts :	
		0801.21	--In shell	WO
		0801.22	--Shelled	WO
			-Cashew nuts :	
		0801.31	--In shell	WO
		0801.32	--Shelled	WO
	08.02		Other nuts, fresh or dried, whether or not shelled or peeled.	
			-Almonds :	
		0802.11	--In shell	WO
		0802.12	--Shelled	WO
			-Hazelnuts or filberts (Corylus spp.) :	
		0802.21	--In shell	WO
		0802.22	--Shelled	WO
			-Walnuts :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0802.31	--In shell	WO
		0802.32	--Shelled	WO
			-Chestnuts(Castanea spp.) :	
		0802.41	--In shell	WO
		0802.42	--Shelled	WO
			-Pistachios :	
		0802.51	--In shell	WO
		0802.52	--Shelled	WO
			-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
	08.03		Bananas, including plantains, fresh or dried.	
		0803.10	-Plantains	WO
		0803.90	-Other	WO
	08.04		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
	08.05		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
	08.06		Grapes, fresh or dried.	
		0806.10	-Fresh	WO
		0806.20	-Dried	WO
	08.07		Melons (including watermelons) and papaws (papayas), fresh.	
			Melons (including watermelons) :	
		0807.11	--Watermelons	WO
		0807.19	--Other	WO
		0807.20	-Papaws (papayas)	WO
	08.08		Apples, pears and quinces, fresh.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0808.10	-Apples	WO
		0808.30	-Pears	WO
		0808.40	-Quinces	WO
	08.09		Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
		0809.10	-Apricots	WO
			-Cherries :	
		0809.21	--Sour cherries (Prunus cerasus)	WO
		0809.29	--Other	WO
		0809.30	-Peaches, including nectarines	WO
		0809.40	-Plums and sloes	WO
	08.10		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	#NAME?	WO
		0810.50	-Kiwifruit	WO
		0810.60	-Durians	WO
		0810.70	-Persimmons	WO
		0810.90	-Other	WO
	08.11		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	WO
		0811.20	Raspberries, blackberries, mulberries, loganberries, black, white or red currants and gooseberries	WO
		0811.90	-Other	WO
	08.12		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	WO
		0812.90	-Other	WO
	08.13		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

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0813.50	-Mixtures of nuts or dried fruits of this Chapter	WO
	08.14	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.	WO
09			Coffee, tea, mate and spices	
	09.01		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.	
			-Coffee, not roasted :	
		0901.11	--Not decaffeinated	WO
		0901.12	--Decaffeinated	WO
			-Coffee roasted :	
		0901.21	--Not decaffeinated	WO
		0901.22	--Decaffeinated	WO
		0901.90	-Other	WO
	09.02		Tea, whether or not flavoured.	
		0902.10	-Green tea (not fermented) in immediate packings of a content not exceeding 3 kg	WO
		0902.20	-Other green tea (not fermented)	WO
		0902.30	-Black tea (fermented) and partly fermented tea, in immediate packings of a content not exceeding 3 kg	WO
		0902.40	-Other black tea (fermented) and other partly fermented tea	WO
	09.03	0903.00	Maté.	WO
	09.04		Pepper of the genus Piper; dried or crushed or ground fruits of the genus Capsicum or of the genus Pimenta.	
			-Pepper :	
		0904.11	--Neither crushed nor ground	WO
		0904.12	--Crushed or ground	WO
			-Fruits of the genus Capsicum or of the genus Pimenta :	
		0904.21	-Dried, neither crushed nor ground	WO
		0904.22	--Crushed or ground	WO
	09.05		Vanilla.	
		0905.10	-Neither crushed nor ground	WO
		0905.20	-Crushed or ground	WO
	09.06		Cinnamon and cinnamon-tree flowers.	
			-Neither crushed nor ground	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		0906.11	--Cinnamon (Cinnamomum zeylanicum Blume)	WO
		0906.19	-Other	WO
		0906.20	-Crushed or ground	WO
	09.07		Cloves (Whole fruit, cloves and stems).	
		0907.10	--Neither crushed nor ground	WO
		0907.20	--Crushed or ground	WO
	09.08		Nutmeg, mace and cardamoms.	
			-Nutmeg :	
		0908.11	--Neither crushed nor ground	WO
		0908.12	--Crushed or ground	WO
			-Mace :	
		0908.21	--Neither crushed nor ground	WO
		0908.22	--Crushed or ground	WO
			-Cardamoms :	
		0908.31	--Neither crushed nor ground	WO
		0908.32	--Crushed or ground	WO
	09.09		Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries.	
			-Seeds of coriander :	
		0909.21	--Neither crushed nor ground	WO
		0909.22	--Crushed or ground	WO
			-Seeds of cumin :	
		0909.31	--Neither crushed nor ground	WO
		0909.32	--Crushed or ground	WO
			-Seeds of anise, badian, caraway or fennel; juniper berries :	
		0909.61	--Neither crushed nor ground	WO
		0909.62	--Crushed or ground	WO
	09.10		Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.	
			-Ginger :	
		0910.11	--Neither crushed nor ground	WO
		0910.12	--Crushed or ground	WO
		0910.20	-Saffron	WO
		0910.30	-Turmeric (curcuma)	WO
			-Other spices :	
		0910.91	--Mixtures referred to in Note 1 (b) to this Chapter	WO
		0910.99	--Other	WO
10			Cereals	
	10.01		Wheat and meslin.	
			-Durum wheat :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1001.11	--Seed	WO
		1001.19	--Other	WO
			-Other :	
		1001.91	--Seed	WO
		1001.99	--Other	WO
	10.02		Rye.	
		1002.10	-Seed	WO
		1002.90	-Other	WO
	10.03		Barley.	
		1003.10	-Seed	WO
		1003.90	-Other	WO
	10.04		Oats.	
		1004.10	-Seed	WO
		1004.90	-Other	WO
	10.05		Maize (corn).	
		1005.10	-Seed	WO
		1005.90	-Other	WO
	10.06		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
	10.07		Grain sorghum.	
		1007.10	-Seed	WO
		1007.90	-Other	WO
	10.08		Buckwheat, millet and canary seeds; other cereals.	
		1008.10	-Buckwheat	WO
			-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			Products of the milling industry; malt; starches; inulin; wheat gluten	
	11.01	1101.00	Wheat or meslin flour.	WO
	11.02		Cereal flours other than of wheat or meslin.	
		1102.20	-Maize (corn) flour	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1102.90	-Other	WO
	11.03		Cereal groats, meal and pellets.	
			-Groats and meal :	
		1103.11	--Of wheat	WO
		1103.13	--Of maize (corn)	WO
		1103.19	--Of other cereals	WO
		1103.20	-Pellets	WO
	11.04		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.	
			-Rolled or flaked grains :	
		1104.12	--Of oats	WO
		1104.19	--Of other cereals	WO
			-Other worked grains (for example, hulled, pearled, sliced or kibbled) :	
		1104.22	--Of oats	WO
		1104.23	--Of maize (corn)	WO
		1104.29	--Of other cereals	WO
		1104.30	-Germ of cereals, whole, rolled, flaked or ground	WO
	11.05		Flour, meal, powder, flakes, granules and pellets of potatoes.	
		1105.10	-Flour, meal and powder	WO
		1105.20	-Flakes, granules and pellets	WO
	11.06		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	WO
		1106.20	-Of sago or of roots or tubers of heading 07.14	WO
		1106.30	-Of the products of Chapter 8	WO
	11.07		Malt, whether or not roasted.	
		1107.10	-Not roasted	WO
		1107.20	-Roasted	WO
	11.08		Starches; inulin.	
			-Starches :	
		1108.11	--Wheat starch	WO
		1108.12	--Maize (corn) starch	WO
		1108.13	--Potato starch	WO
		1108.14	--Manioc (cassava) starch	WO
		1108.19	--Other starches	WO
		1108.20	-Inulin	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	11.09	1109.00	Wheat gluten, whether or not dried.	WO
12			Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	
	12.01		Soya beans, whether or not broken.	
		1201.10	-Seed	WO
		1201.90	-Other	WO
	12.02		Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.	
		1202.30	-Seed	WO
			-Other :	
		1202.41	--In shell	WO
		1202.42	--Shelled, whether or not broken	WO
	12.03	1203.00	Copra.	WO
	12.04	1204.00	Linseed, whether or not broken.	WO
	12.05		Rape or colza seeds, whether or not broken.	
		1205.10	-Low erucic acid rape or colza seeds	WO
		1205.90	-Other	WO
	12.06	1206.00	Sunflower seeds, whether or not broken.	WO
	12.07		Other oil seeds and oleaginous fruits, whether or not broken.	
		1207.10	-Palm nuts and kernels	WO
			-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
			-Other :	
		1207.91	--Poppy seeds	WO
		1207.99	--Other	WO
	12.08		Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.	
		1208.10	-Of soya beans	WO
		1208.90	-Other	WO
	12.09		Seeds, fruit and spores, of a kind used for sowing.	
		1209.10	-Sugar beet seeds	WO
			-Seeds of forage plants :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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
			-Other :	
		1209.91	--Vegetable seeds	WO
		1209.99	--Other	WO
	12.10		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	WO
		1210.20	-Hop cones, ground, powdered or in the form of pellets; lupulin	WO
	12.11		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
	12.12		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.	
			-Seaweeds and other algae :	
		1212.21	--Fit for human consumption	WO
		1212.29	--Other	WO
			-Other :	
		1212.91	--Sugar beet	WO
		1212.92	--Locust beans (carob)	WO
		1212.93	--Sugar cane	WO
		1212.94	--Chicory roots	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1212.99	--Other	WO
	12.13	1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	WO
	12.14		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	WO
		1214.90	-Other	WO
13			Lac; gums, resins and other vegetable saps and extracts	
	13.01		Lac; natural gums, resins, gum- resins and oleoresins (for example, balsams).	
		1301.20	-Gum Arabic	WO
		1301.90	-Other	WO
	13.02		Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	
			-Vegetable saps and extracts :	
		1302.11	--Opium	WO
		1302.12	--Of liquorice	WO
		1302.13	--Of hops	WO
		1302.19	--Other	WO
		1302.20	-Pectic substances, pectinates and pectates	WO
			-Mucilages and thickeners, whether or not modified, derived from vegetable products	
		1302.31	--Agar-agar	WO
		1302.32	--Mucilages and thickeners, whether or not modified, derived from locust beans, locust bean seeds or guar seeds	WO
		1302.39	--Other	WO
14			Vegetable plaiting materials; vegetable products not elsewhere specified or included	
	14.01		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	WO
		1401.20	-Rattans	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1401.90	-Other	WO
	14.04		Vegetable products not elsewhere specified or included.	
		1404.20	-Cotton linters	WO
		1404.90	-Other	WO
SECTION III : ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES				
15			Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	
	15.01		Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03.	
		1501.10	-Lard	WO
		1501.20	-Other pig fat	WO
		1501.90	-Other	WO
	15.02		Fats of bovine animals, sheep or goats, other than those of heading 15.03.	
		1502.10	-Tallow	WO
		1502.90	-Other	WO
	15.03	1503.00	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared.	WO
	15.04		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	WO
		1504.20	-Fats and oils and their fractions, of fish, other than liver oils.	WO
		1504.30	-Fats and oils and their fractions, of marine mammals	WO
	15.05	1505.00	Wool grease and fatty substances derived therefrom (including lanolin).	WO
	15.06	1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	WO
	15.07		Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	
		1507.10	-Crude oil, whether or not degummed	WO
		1507.90	-Other	WO
	15.08		Ground-nut oil and its fractions, whether or not refined, but not chemically modified.	
		1508.10	-Crude oil	WO
		1508.90	-Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	15.09		Olive oil and its fractions, whether or not refined, but not chemically modified.	
		1509.10	-Virgin	WO
		1509.90	-Other	WO
	15.10	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.	WO
	15.11		Palm oil and its fractions, whether or not refined, but not chemically modified.	
		1511.10	-Crude oil	WO
		1511.90	-Other	WO
	15.12		Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.	
			-Sunflower-seed or safflower oil and fractions thereof :	
		1512.11	--Crude oil	WO
		1512.19	--Other	WO
			-Cotton-seed oil and its fractions :	
		1512.21	--Crude oil, whether or not gossypol has been removed	WO
		1512.29	--Other	WO
	15.13		Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified.	
			-Coconut (copra) oil and its fractions :	
		1513.11	--Crude oil	WO
		1513.19	--Other	WO
			-Palm kernel or babassu oil and fractions thereof :	
		1513.21	--Crude oil	WO
		1513.29	--Other	WO
	15.14		Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified.	
			-Low erucic acid rape or colza oil and its fractions :	
		1514.11	--Crude oil	WO
		1514.19	--Other	WO
			-Other :	
		1514.91	--Crude oil	WO
		1514.99	--Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	15.15		Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.	
			-Linseed oil and its fractions :	
		1515.11	--Crude oil	WO
		1515.19	--Other	WO
			-Maize (corn) oil and its fractions :	
		1515.21	--Crude oil	WO
		1515.29	--Other	WO
		1515.30	-Castor oil and its fractions	WO
		1515.50	-Sesame oil and its fractions	WO
		1515.90	-Other	WO
	15.16		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	-Animal fats and oils and their fractions	WO
		1516.20	-Vegetable fats and oils and their fractions	WO
	15.17		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	WO
		1517.90	-Other	WO
	15.18	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.	WO
	15.20	1520.00	Glycerol, crude; glycerol waters and glycerol lyes.	WO
	15.21		Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.	
		1521.10	-Vegetable waxes	WO
		1521.90	-Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	15.22	1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	WO
SECTION IV : PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES				
16			Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	
	16.01	1601.00	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC
	16.02		Other prepared or preserved meat, meat offal or blood.	
		1602.10	-Homogenised preparations	CC
		1602.20	-Of liver of any animal	CC
			-Of poultry of heading 01.05 :	
		1602.31	--Of turkeys	CC
		1602.32	--Of fowls of the species Gallus domesticus	CC
		1602.39	--Other	CC
			-Of swine :	
		1602.41	--Hams and cuts thereof	CC
		1602.42	--Shoulders and cuts thereof	CC
		1602.49	--Other, including mixtures	CC
		1602.50	-Of bovine animals	CC
		1602.90	-Other, including preparations of blood of any animal	CC
	16.03	1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CC
	16.04		Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	
			-Fish, whole or in pieces, but not minced :	
		1604.11	--Salmon	RVC(45)
		1604.12	--Herrings	RVC(45)
		1604.13	--Sardines, sardinella and brisling or sprats	RVC(45)
		1604.14	--Tunas, skipjack and bonito (Sarda spp.)	RVC(45)
		1604.15	--Mackerel	RVC(45)
		1604.16	--Anchovies	RVC(45)
		1604.17	--Eels	RVC(45)
		1604.19	--Other	RVC(45)
		1604.20	-Other prepared or preserved fish	RVC(45)
			-Caviar and caviar substitutes :	
		1604.31	--Caviar	RVC(45)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1604.32	--Caviar substitutes	RVC(45)
	16.05		Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.	
		1605.10	-Crab	RVC(45)
			-Shrimps and prawns :	
		1605.21	--Not in airtight container	RVC(45)
		1605.29	--Other	RVC(45)
		1605.30	-Lobster	RVC(45)
		1605.40	-Other crustaceans	RVC(45)
			-Molluscs :	
		1605.51	--Oysters	RVC(45)
		1605.52	--Scallops, including queen scallops	RVC(45)
		1605.53	--Mussels	RVC(45)
		1605.54	--Cuttle fish and squid	RVC(45)
		1605.55	--Octopus	RVC(45)
		1605.56	-Clams, cockles and arkshells	RVC(45)
		1605.57	--Abalone	RVC(45)
		1605.58	--Snails, other than sea snails	RVC(45)
		1605.59	--Other	RVC(45)
			-Other aquatic invertebrates :	
		1605.61	--Sea cucumbers	RVC(45)
		1605.62	--Sea urchins	RVC(45)
		1605.63	--Jellyfish	RVC(45)
		1605.69	--Other	RVC(45)
17			Sugars and sugar confectionery	
	17.01		Cane or beet sugar and chemically pure sucrose, in solid form.	
			-Raw sugar not containing added flavouring or colouring matter :	
		1701.12	--Beet sugar	WO
		1701.13	--Cane sugar specified in Subheading Note 2 to this Chapter	WO
		1701.14	--Other cane sugar	WO
			-Other :	
		1701.91	--Containing added flavouring or colouring matter	WO
		1701.99	--Other	WO
	17.02		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.	
			-Lactose and lactose syrup :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		1702.11	--Containing by weight 99 % or more lactose, expressed as anhydrous lactose, calculated on the dry matter	WO
		1702.19	--Other	WO
		1702.20	-Maple sugar and maple syrup	WO
		1702.30	-Glucose and glucose syrup, not containing fructose or containing in the dry state less than 20 % by weight of fructose	WO
		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	WO
		1702.50	-Chemically pure fructose	WO
		1702.60	-Other fructose and fructose syrup, containing in the dry state more than 50 % by weight of fructose, excluding invert sugar	WO
		1702.90	-Other, including invert sugar and other sugar and sugar syrup blends containing in the dry state 50 % by weight of fructose	WO
	17.03		Molasses resulting from the extraction or refining of sugar.	
		1703.10	-Cane molasses	WO
		1703.90	-Other	WO
	17.04		Sugar confectionery (including white chocolate), not containing cocoa.	
		1704.10	-Chewing gum, whether or not sugar-coated	WO
		1704.90	-Other	WO
18			Cocoa and cocoa preparations	
	18.01	1801.00	Cocoa beans, whole or broken, raw or roasted.	CC
	18.02	1802.00	Cocoa shells, husks, skins and other cocoa waste.	CC
	18.03		Cocoa paste, whether or not defatted.	
		1803.10	-Not defatted	CC
		1803.20	-Wholly or partly defatted	CC
	18.04	1804.00	Cocoa butter, fat and oil.	CC
	18.05	1805.00	Cocoa powder, not containing added sugar or other sweetening matter.	CC
	18.06		Chocolate and other food preparations containing cocoa.	
		1806.10	-Cocoa powder, containing added sugar or other sweetening matter	CC or RVC(50)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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	CC or RVC(50)
			-Other, in blocks, slabs or bars :	
		1806.31	--Filled	CC or RVC(50)
		1806.32	--Not filled	CC or RVC(50)
		1806.90	-Other	CC or RVC(50)
19			Preparations of cereals, flour, starch or milk;pastrycooks' products	
	19.01		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 headings 04.01 to 04.04, 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	-Preparations for infant use, put up for retail sale	CC, except from chapter 4
		1901.20	-Mixes and doughs for the preparation of bakers' wares of heading 19.05	CC
		1901.90	-Other	CC
	19.02		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.	
			-Uncooked pasta, not stuffed or otherwise prepared :	
		1902.11	--Containing eggs	CC
		1902.19	--Other	CC
		1902.20	-Stuffed pasta, whether or not cooked or otherwise prepared	CC
		1902.30	-Other pasta	CC
		1902.40	-Couscous	CC
	19.03	1903.00	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	19.04		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 elsewhere specified or included.	
		1904.10	-Prepared foods obtained by the swelling or roasting of cereals or cereal products	CC
		1904.20	-Prepared foods obtained from unroasted cereal flakes or from mixtures of unroasted cereal flakes and roasted cereal flakes or swelled cereals	CC
		1904.30	-Bulgur wheat	CC
		1904.90	-Other	CC
	19.05		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	CC
		1905.20	-Gingerbread and the like	CC
			-Sweet biscuits; waffles and wafers :	
		1905.31	--Sweet biscuits	CC
		1905.32	--Waffles and wafers	CC
		1905.40	-Rusks, toasted bread and similar toasted products	CC
		1905.90	-Other	CC
20			Preparations of vegetables, fruit, nuts or other parts of plants	
	20.01		Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.	
		2001.10	-Cucumbers and gherkins	CC
		2001.90	-Other	CC, except from chapter 7
	20.02		Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.	
		2002.10	-Tomatoes, whole or in pieces	CC
		2002.90	-Other	CC
	20.03		Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid.	
		2003.10	-Mushrooms of the genus Agaricus	CC
		2003.90	-Other	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	20.04		Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06.	
		2004.10	-Potatoes	CC
		2004.90	-Other vegetables and mixtures of vegetables	CC
	20.05		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	CC
		2005.20	-Potatoes	CC
		2005.40	-Peas (Pisum sativum)	CC
			-Beans (Vigna spp., Phaseolus spp.) :	
		2005.51	--Beans, shelled	CC
		2005.59	--Other	CC
		2005.60	-Asparagus	CC
		2005.70	-Olives	CC
		2005.80	-Sweet corn (Zea mays var. saccharata)	CC
			-Other vegetables and mixtures of vegetables	
		2005.91	--Bamboo shoots	CC
		2005.99	--Other	CC
	20.06	2006.00	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised).	CC
	20.07		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	CC
			-Other :	
		2007.91	--Citrus fruit	CC, except from subheading 0805.20, 0805.90
		2007.99	--Other	CC
	20.08		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.	
			-Nuts, ground-nuts and other seeds, whether or not mixed together :	
		2008.11	--Ground-nuts	CC
		2008.19	--Other, including mixtures	CC
		2008.20	-Pineapples	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2008.30	-Citrus fruit	CC, except from subheading 0805.20, 0805.90
		2008.40	-Pears	CC
		2008.50	-Apricots	CC
		2008.60	-Cherries	CC
		2008.70	-Peaches, including nectarines	CC
		2008.80	-Strawberries	CC
			-Other, including mixtures other than those of subheading 2008.19 :	
		2008.91	--Palm hearts	CC
		2008.93	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea)	CC
		2008.97	--Mixtures	CC
		2008.99	--Other	CC
	20.09		Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.	
			-Orange juice :	
		2009.11	--Frozen	CC
		2009.12	--Not frozen, of a Brix value not exceeding 20	CC
		2009.19	--Other	CC
			-Grapefruit juice :	
		2009.21	--Of a Brix value not exceeding 20	CC
		2009.29	--Other	CC
			-Juice of any other single citrus fruit :	
		2009.31	--Of a Brix value not exceeding 20	CC, except from subheading 0805.20, 0805.90
		2009.39	--Other	CC, except from subheading 0805.20, 0805.90
			-Pineapple juice :	
		2009.41	--Of a Brix value not exceeding 20	CC
		2009.49	--Other	CC
		2009.50	-Tomato juice	CC
			-Grape juice (including grape must) :	
		2009.61	--Of a Brix value not exceeding 30	CC
		2009.69	--Other	CC
			-Apple juice :	
		2009.71	--Of a Brix value not exceeding 20	CC
		2009.79	--Other	CC
			-Juice of any other single fruit or vegetable :	
		2009.81	--Cranberries (Vaccinium macrocarpon, Vaccinium oxycoccos, Vaccinium vitis-idaea) juice	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2009.89	--Other	CC
		2009.90	-Mixtures of juices	CC, except from subheading 0805.20, 0805.90
21			Miscellaneous edible preparations	
	21.01		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.	
			-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	CTH
		2101.12	--Preparations with a basis of extracts, essences or concentrates or with a basis of coffee	CTH
		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	CTH
		2101.30	-Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CTH
	21.02		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	CTH
		2102.20	-Inactive yeasts; other single-cell micro-organisms, dead	CTH
		2102.30	-Prepared baking powders	CTH
	21.03		Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.	
		2103.10	-Soya sauce	CTH
		2103.20	-Tomato ketchup and other tomato sauces	CTH
		2103.30	-Mustard flour and meal and prepared mustard	CTH
		2103.90	-Other	CTH
	21.04		Soups and broths and preparations therefor; homogenised composite food preparations.	
		2104.10	-Soups and broths and preparations therefor	CTH
		2104.20	-Homogenised composite food preparations	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	21.05	2105.00	Ice cream and other edible ice, whether or not containing cocoa.	CTH
	21.06		Food preparations not elsewhere specified or included.	
		2106.10	-Protein concentrates and textured protein substances	CTH
		2106.90	-Other	CTH
22			Beverages, spirits and vinegar	
	22.01		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	CC
		2201.90	-Other	CC
	22.02		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	CC
		2202.90	-Other	CC
	22.03	2203.00	Beer made from malt.	CTH
	22.04		Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09.	
		2204.10	-Sparkling wine	CTH
			-Other wine; grape must with fermentation prevented or arrested by the addition of alcohol :	
		2204.21	--In containers holding 2 l or less	CTH
		2204.29	--Other	CTH
		2204.30	-Other grape must	CTH
	22.05		Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances.	
		2205.10	-In containers holding 2 l or less	CTH
		2205.90	-Other	CTH
	22.06	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.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	22.07		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	CTH
		2207.20	-Ethyl alcohol and other spirits, denatured, of any strength	CTH
	22.08		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	CTH
		2208.30	-Whiskies	CTH
		2208.40	-Rum and other spirits obtained by distilling fermented sugar-cane products	CTH
		2208.50	-Gin and Geneva	CTH
		2208.60	-Vodka	CTH
		2208.70	-Liqueurs and cordials	CTH
		2208.90	-Other	CTH
	22.09	2209.00	Vinegar and substitutes for vinegar obtained from acetic acid.	CC
23			Residues and waste from the food industries; prepared animal fodder	
	23.01		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	CC
		2301.20	-Flours, meals and pellets, of fish or of crustaceans, molluscs or other aquatic invertebrates	CC
	23.02		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)	CC
		2302.30	-Of wheat	CC
		2302.40	-Of other cereals	CC
		2302.50	-Of leguminous plants	CC
	23.03		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2303.10	-Residues of starch manufacture and similar residues	CC
		2303.20	-Beet-pulp, bagasse and other waste of sugar manufacture	CC
		2303.30	-Brewing or distilling dregs and waste	CC
	23.04	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.	CC
	23.05	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.	CC
	23.06		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	CC
		2306.20	-Of linseed	CC
		2306.30	-Of sunflower seeds	CC
			-Of rape or colza seeds :	
		2306.41	--Of low erucic acid rape or colza seeds	CC
		2306.49	--Other	CC
		2306.50	-Of coconut or copra	CC
		2306.60	-Of palm nuts or kernels	CC
		2306.90	-Other	CC
	23.07	2307.00	Wine lees; argol.	CC
	23.08	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.	CC
	23.09		Preparations of a kind used in animal feeding.	
		2309.10	-Dog or cat food, put up for retail sale	CTH
		2309.90	-Other	CTH
24			Tobacco and manufactured Tobacco substitutes	
	24.01		Unmanufactured Tobacco; Tobacco refuse.	
		2401.10	--Tobacco, not stemmed/stripped	WO
		2401.20	--Tobacco, partly or wholly stemmed/stripped	WO
		2401.30	-Tobacco refuse	WO
	24.02		Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2402.10	-Cigars, cheroots and cigarillos, containing tobacco	WO
		2402.20	-Cigarettes containing tobacco	WO
		2402.90	-Other	WO
	24.03		Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	
			-Smoking tobacco, whether or not containing tobacco substitutes in any proportion:	
		2403.11	--Water pipe tobacco specified in Subheading Note 1 to this Chapter	WO
		2403.19	-Other	WO
			-Other :	
		2403.91	--"Homogenised" or "reconstituted" tobacco	WO
		2403.99	--Other	WO
SECTION V : MINERAL PRODUCTS				
25			Salt; Sulphur; Earth and Stone; Plastering Materials, Lime and Cement	
	25.01	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.	WO
	25.02	2502.00	Unroasted iron pyrites.	CTH
	25.03	2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	CTH
	25.04		Natural graphite.	
		2504.10	-In powder or in flakes	CTH
		2504.90	-Other	CTH
	25.05		Natural sands of all kinds, whether or not coloured, other than metalbearing sands of Chapter 26.	
		2505.10	-Silica sands and quartz sands	CTH
		2505.90	-Other	CTH
	25.06		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	CTH
		2506.20	-Quartzite	CTH
	25.07	2507.00	Kaolin and other kaolinic clays, whether or not calcined.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	25.08		Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.	
		2508.10	-Bentonite	CTH
		2508.30	-Fire-clay	CTH
		2508.40	-Other clays	CTH
		2508.50	-Andalusite, kyanite and sillimanite	CTH
		2508.60	-Mullite	CTH
		2508.70	-Chamotte or dinas earths	CTH
	25.09	2509.00	Chalk.	CTH
	25.10		Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.	
		2510.10	-Unground	CTH
		2510.20	-Ground	CTH
	25.11		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)	CTH
		2511.20	-Natural barium carbonate (witherite)	CTH
	25.12	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.	CTH
	25.13		Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	
		2513.10	-Pumice stone	CTH
		2513.20	-Emery, natural corundum, natural garnet and other natural abrasives	CTH
	25.14	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.	CTH
	25.15		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.	
			-Marble and travertine :	
		2515.11	--Crude or roughly trimmed	CTH
		2515.12	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2515.20	-Ecaussine and other calcareous monumental or building stone; alabaster	CTH
	25.16		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.	
			-Granite :	
		2516.11	--Crude or roughly trimmed	CTH
		2516.12	--Merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	CTH
		2516.20	-Sandstone	CTH
		2516.90	-Other monumental or building stone	CTH
	25.17		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	CTH
		2517.20	-Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	CTH
		2517.30	-Tarred macadam	CTH
			-Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated :	
		2517.41	--Of marble	CTH
		2517.49	--Other	CTH
	25.18		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	CTSH
		2518.30	-Dolomite ramming mix	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	25.19		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)	CTH
		2519.90	-Other	CTSH
	25.20		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	CTSH
	25.21	2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	CTH
	25.22		Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25.	
		2522.10	-Quicklime	CTH
		2522.20	-Slaked lime	CTH
		2522.30	-Hydraulic lime	CTH
	25.23		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	CTH
			-Portland cement :	
		2523.21	--White cement, whether or not artificially coloured	CTH
		2523.29	--Other	CTH
		2523.30	-Aluminous cement	CTH
		2523.90	-Other hydraulic cements	CTH
	25.24		Asbestos.	
		2524.10	-Crocidolite	CTH
		2524.90	-Other	CTH
	25.25		Mica, including splittings; mica waste.	
		2525.10	-Crude mica and mica rifted into sheets or splittings	CTH
		2525.20	-Mica powder	CTH
		2525.30	-Mica waste	WO
	25.26		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2526.10	-Not crushed, not powdered	CTH
		2526.20	-Crushed or powdered	CTH
	25.28	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.	CTH
	25.29		Feldspar; leucite; nepheline and nepheline syenite; fluorspar.	
		2529.10	-Feldspar	CTH
			-Fluorspar :	
		2529.21	--Containing by weight 97 % or less of calcium fluoride	CTH
		2529.22	--Containing by weight more than 97 % of calcium fluoride	CTH
		2529.30	-Leucite; nepheline and nepheline syenite	CTH
	25.30		Mineral substances not elsewhere specified or included.	
		2530.10	-Vermiculite, perlite and chlorites, unexpanded	CTH
		2530.20	-Kieserite, epsomite (natural magnesium sulphates)	CTH
		2530.90	-Other	CTH
26			Ores, Slag and Ash	
	26.01		Iron ores and concentrates, including roasted iron pyrites.	
			-Iron ores and concentrates, other than roasted iron pyrites :	
		2601.11	--Non-agglomerated	CC
		2601.12	--Agglomerated	CC
		2601.20	-Roasted iron pyrites	CC
	26.02	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.	CC
	26.03	2603.00	Copper ores and concentrates.	CC
	26.04	2604.00	Nickel ores and concentrates.	CC
	26.05	2605.00	Cobalt ores and concentrates.	CC
	26.06	2606.00	Aluminium ores and concentrates.	CC
	26.07	2607.00	Lead ores and concentrates.	CC
	26.08	2608.00	Zinc ores and concentrates.	CC
	26.09	2609.00	Tin ores and concentrates.	CC
	26.10	2610.00	Chromium ores and concentrates.	CC
	26.11	2611.00	Tungsten ores and concentrates.	CC
	26.12		Uranium or thorium ores and concentrates.	
		2612.10	-Uranium ores and concentrates	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2612.20	-Thorium ores and concentrates	CC
	26.13		Molybdenum ores and concentrates.	
		2613.10	-Roasted	CC
		2613.90	-Other	CC
	26.14	2614.00	Titanium ores and concentrates.	CC
	26.15		Niobium, tantalum, vanadium or zirconium ores and concentrates.	
		2615.10	-Zirconium ores and concentrates	CC
		2615.90	-Other	CC
	26.16		Precious metal ores and concentrates.	
		2616.10	-Silver ores and concentrates	CC
		2616.90	-Other	CC
	26.17		Other ores and concentrates.	
		2617.10	-Antimony ores and concentrates	CC
		2617.90	-Other	CC
	26.18	2618.00	Granulated slag (slag sand) from the manufacture of iron or steel.	WO
	26.19	2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	WO
	26.20		Slag, ash and residues (other than from the manufacture of iron or steel), containing metals, arsenic or their compounds.	
			-Containing mainly zinc :	
		2620.11	--Hard zinc spelter	WO
		2620.19	--Other	WO
			-Containing mainly lead :	
		2620.21	--Leaded gasoline sludges and leaded anti-knock compound sludges	WO
		2620.29	--Other	WO
		2620.30	-Containing mainly copper	WO
		2620.40	-Containing mainly aluminium	WO
		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	WO
			-Other :	
		2620.91	--Containing antimony, beryllium, cadmium, chromium or their mixtures	WO
		2620.99	--Other	WO
	26.21		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	WO
		2621.90	-Other	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
27			Mineral fuels, mineral oils and products of their distillation; Bituminous substances; Mineral waxes	
	27.01		Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	
			-Coal, whether or not pulverised, but not agglomerated :	
		2701.11	--Anthracite	CTH
		2701.12	--Bituminous coal	CTH
		2701.19	--Other coal	CTH
		2701.20	-Briquettes, ovoids and similar solid fuels manufactured from coal	CTH
	27.02		Lignite, whether or not agglomerated, excluding jet.	
		2702.10	-Lignite, whether or not pulverised, but not agglomerated	CTH
		2702.20	-Agglomerated lignite	CTH
	27.03	2703.00	Peat (including peat litter), whether or not agglomerated.	CTH
	27.04	2704.00	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH
	27.05	2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH
	27.06	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.	CTH
	27.07		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
		2707.20	-Toluol (toluene)	CTH
		2707.30	-Xylol (xylenes)	CTH
		2707.40	-Naphthalene	CTH
		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
			-Other :	
		2707.91	--Creosote oils	CTH
		2707.99	--Other	CTH
	27.08		Pitch and pitch coke, obtained from coal tar or from other mineral tars.	
		2708.10	-Pitch	CTH
		2708.20	-Pitch coke	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	27.09	2709.00	Petroleum oils and oils obtained from bituminous minerals, crude.	CTH
	27.10		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.	
			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 waste oils :	
		2710.12	--Light oils and preparations	CTSH
		2710.19	--Other	CTSH
		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
			-Waste oils :	
		2710.91	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH
		2710.99	--Other	CTH
	27.11		Petroleum gases and other gaseous hydrocarbons.	
			-Liquefied :	
		2711.11	--Natural gas	CTH
		2711.12	--Propane	CTH
		2711.13	--Butanes	CTH
		2711.14	--Ethylene, propylene, butylene and butadiene	CTH
		2711.19	--Other	CTH
			-In gaseous state :	
		2711.21	--Natural gas	CTH
		2711.29	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	27.12		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	CTH
		2712.90	-Other	CTH
	27.13		Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	
			-Petroleum coke :	
		2713.11	--Not calcined	CTH
		2713.12	--Calcined	CTH
		2713.20	-Petroleum bitumen	CTH
		2713.90	-Other residues of petroleum oils or of oils obtained from bituminous minerals	CTH
	27.14		Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	
		2714.10	-Bituminous or oil shale and tar sands	CTH
		2714.90	-Other	CTH
	27.15	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).	CTH
	27.16	2716.00	Electrical energy. (optional heading)	CTH
SECTION VI : PRODUCTS OF THE CHEMICAL OR ALLIED INDUSTRIES				
28			Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	
	28.01		Fluorine, chlorine, bromine and iodine.	
		2801.10	-Chlorine	CTH
		2801.20	-Iodine	CTH
		2801.30	-Fluorine; bromine	CTH
	28.02	2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	CTH
	28.03	2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	CTH
	28.04		Hydrogen, rare gases and other non-metals.	
		2804.10	-Hydrogen	CTH
			-Rare gases :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2804.21	--Argon	CTH
		2804.29	--Other	CTH
		2804.30	-Nitrogen	CTH
		2804.40	-Oxygen	CTH
		2804.50	-Boron; tellurium	CTH
			-Silicon :	
		2804.61	--Containing by weight not less than 99.99 % of silicon	CTH
		2804.69	--Other	CTH
		2804.70	-Phosphorus	CTH
		2804.80	-Arsenic	CTH
		2804.90	-Selenium	CTH
	28.05		Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed; mercury.	
			-Alkali or alkaline-earth metals :	
		2805.11	--Sodium	CTH
		2805.12	--Calcium	CTH
		2805.19	--Other	CTH
		2805.30	-Rare-earth metals, scandium and yttrium, whether or not intermixed or interalloyed	CTH
		2805.40	-Mercury	CTH
	28.06		Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	
		2806.10	-Hydrogen chloride (hydrochloric acid)	CTH
		2806.20	-Chlorosulphuric acid	CTH
	28.07	2807.00	Sulphuric acid; oleum.	CTH
	28.08	2808.00	Nitric acid; sulphonitric acids.	CTH
	28.09		Diphosphorus pentaoxide; phosphoric acid; polyphosphoric acids, whether or not chemically defined.	
		2809.10	-Diphosphorus pentaoxide	CTH
		2809.20	-Phosphoric acid and polyphosphoric acids	CTH
	28.10	2810.00	Oxides of boron; boric acids.	CTH
	28.11		Other inorganic acids and other inorganic oxygen compounds of non-metals.	
			-Other inorganic acids :	
		2811.11	--Hydrogen fluoride (hydrofluoric acid)	CTH
		2811.19	--Other	CTH
			-Other inorganic oxygen compounds of non-metals :	
		2811.21	--Carbon dioxide	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2811.22	--Silicon dioxide	CTH
		2811.29	--Other	CTH
	28.12		Halides and halide oxides of non-metals.	
		2812.10	-Chlorides and chloride oxides	CTH
		2812.90	-Other	CTH
	28.13		Sulphides of non-metals; commercial phosphorus trisulphide.	
		2813.10	-Carbon disulphide	CTH
		2813.90	-Other	CTH
	28.14		Ammonia, anhydrous or in aqueous solution.	
		2814.10	-Anhydrous ammonia	CTH
		2814.20	-Ammonia in aqueous solution	CTH
	28.15		Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.	
			-Sodium hydroxide (caustic soda) :	
		2815.11	--Solid	CTH
		2815.12	--In aqueous solution (soda lye or liquid soda)	CTH
		2815.20	-Potassium hydroxide (caustic potash)	CTH
		2815.30	-Peroxides of sodium or potassium	CTH
	28.16		Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	
		2816.10	-Hydroxide and peroxide of magnesium	CTH
		2816.40	-Oxides, hydroxides and peroxides, of strontium or barium	CTH
	28.17	2817.00	Zinc oxide; zinc peroxide.	CTH
	28.18		Artificial corundum, whether or not chemically defined; aluminium oxide; aluminium hydroxide.	
		2818.10	-Artificial corundum, whether or not chemically defined	CTH
		2818.20	-Aluminium oxide, other than artificial corundum	CTH
		2818.30	-Aluminium hydroxide	CTH
	28.19		Chromium oxides and hydroxides.	
		2819.10	-Chromium trioxide	CTH
		2819.90	-Other	CTH
	28.20		Manganese oxides.	
		2820.10	-Manganese dioxide	CTH
		2820.90	-Other	CTH
	28.21		Iron oxides and hydroxides; earth colours containing 70 % or more by weight of combined iron evaluated as Fe ₂ O ₃ .	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2821.10	-Iron oxides and hydroxides	CTH
		2821.20	-Earth colours	CTH
	28.22	2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	CTH
	28.23	2823.00	Titanium oxides.	CTH
	28.24		Lead oxides; red lead and orange lead.	
		2824.10	-Lead monoxide (litharge, massicot)	CTH
		2824.90	-Other	CTH
	28.25		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	CTH
		2825.20	-Lithium oxide and hydroxide	CTH
		2825.30	-Vanadium oxides and hydroxides	CTH
		2825.40	-Nickel oxides and hydroxides	CTH
		2825.50	-Copper oxides and hydroxides	CTH
		2825.60	-Germanium oxides and zirconium dioxide	CTH
		2825.70	-Molybdenum oxides and hydroxides	CTH
		2825.80	-Antimony oxides	CTH
		2825.90	-Other	CTH
	28.26		Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	
			-Fluorides :	
		2826.12	--Of aluminium	CTH
		2826.19	--Other	CTH
		2826.30	-Sodium hexafluoroaluminate (synthetic cryolite)	CTH
		2826.90	-Other	CTH
	28.27		Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	
		2827.10	-Ammonium chloride	CTH
		2827.20	-Calcium chloride	CTH
			-Other chlorides :	
		2827.31	--Of magnesium	CTH
		2827.32	--Of aluminium	CTH
		2827.35	--Of nickel	CTH
		2827.39	--Other	CTH
			-Chloride oxides and chloride hydroxides :	
		2827.41	--Of copper	CTH
		2827.49	--Other	CTH
			-Bromides and bromide oxides :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2827.51	--Bromides of sodium or of potassium	CTH
		2827.59	--Other	CTH
		2827.60	-Iodides and iodide oxides	CTH
	28.28		Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	
		2828.10	-Commercial calcium hypochlorite and other calcium hypochlorites	CTH
		2828.90	-Other	CTH
	28.29		Chlorates and perchlorates; bromates and perbromates; iodates and periodates.	
			-Chlorates :	
		2829.11	--Of sodium	CTH
		2829.19	--Other	CTH
		2829.90	Other	CTH
	28.30		Sulphides; polysulphides, whether or not chemically defined.	
		2830.10	-Sodium sulphides	CTH
		2830.90	-Other	CTH
	28.31		Dithionites and sulfoxylates.	
		2831.10	-Of sodium	CTH
		2831.90	-Other	CTH
	28.32		Sulphites; thiosulphates.	
		2832.10	-Sodium sulphites	CTH
		2832.20	-Other sulphites	CTH
		2832.30	-Thiosulphates	CTH
	28.33		Sulphates; alums; peroxosulphates (persulphates).	
			-Sodium sulphates :	
		2833.11	--Disodium sulphate	CTH
		2833.19	--Other	CTH
			-Other sulphates :	
		2833.21	--Of magnesium	CTH
		2833.22	--Of aluminium	CTH
		2833.24	--Of nickel	CTH
		2833.25	--Of copper	CTH
		2833.27	--Of barium	CTH
		2833.29	--Other	CTH
		2833.30	-Alums	CTH
		2833.40	-Peroxosulphates (persulphates)	CTH
	28.34		Nitrites; nitrates.	
		2834.10	-Nitrites	CTH
			-Nitrates :	
		2834.21	--Of potassium	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2834.29	--Other	CTH
	28.35		Phosphinates (hypophosphites), phosphonates (phosphites) and phosphates; polyphosphates, whether or not chemically defined.	
		2835.10	-Phosphinates (hypophosphites) and phosphonates (phosphites)	CTH
			-Phosphates :	
		2835.22	--Of mono- or disodium	CTH
		2835.24	--Of potassium	CTH
		2835.25	--Calcium hydrogenorthophosphate ("dicalcium phosphate")	CTH
		2835.26	--Other phosphates of calcium	CTH
		2835.29	--Other	CTH
			-Polyphosphates :	
		2835.31	--Sodium triphosphate (sodium tripolyphosphate)	CTH
		2835.39	--Other	CTH
	28.36		Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbamate.	
		2836.20	-Disodium carbonate	CTH
		2836.30	-Sodium hydrogencarbonate (sodium bicarbonate)	CTH
		2836.40	-Potassium carbonates	CTH
		2836.50	-Calcium carbonate	CTH
		2836.60	-Barium carbonate	CTH
			-Other :	
		2836.91	--Lithium carbonates	CTH
		2836.92	--Strontium carbonate	CTH
		2836.99	--Other	CTH
	28.37		Cyanides, cyanide oxides and complex cyanides.	
			-Cyanides and cyanide oxides :	
		2837.11	--Of sodium	CTH
		2837.19	--Other	CTH
		2837.20	-Complex cyanides	CTH
	28.39		Silicates; commercial alkali metal silicates.	
			-Of sodium :	
		2839.11	--Sodium metasilicates	CTH
		2839.19	--Other	CTH
		2839.90	-Other	CTH
	28.40		Borates; peroxoborates (perborates).	
			-Disodium tetraborate (refined borax) :	
		2840.11	--Anhydrous	CTSH, except from subheading 2840.19

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2840.19	--Other	CTSH, except from subheading 2840.11
		2840.20	-Other borates	CTH
		2840.30	-Peroxyborates (perborates)	CTH
	28.41		Salts of oxometallic or peroxometallic acids.	
		2841.30	-Sodium dichromate	CTH
		2841.50	-Other chromates and dichromates; peroxychromates	CTH
			-Manganites, manganates and permanganates :	
		2841.61	--Potassium permanganate	CTH
		2841.69	--Other	CTH
		2841.70	-Molybdates	CTH
		2841.80	-Tungstates (wolframates)	CTH
		2841.90	-Other	CTH
	28.42		Other salts of inorganic acids or peroxyacids (including aluminosilicates whether or not chemically defined), other than azides.	
		2842.10	-Double or complex silicates, including aluminosilicates whether or not chemically defined	CTH
		2842.90	-Other	CTH
	28.43		Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	
		2843.10	-Colloidal precious metals	CTH
			-Silver compounds :	
		2843.21	--Silver nitrate	CTH
		2843.29	--Other	CTH
		2843.30	-Gold compounds	CTH
		2843.90	-Other compounds; amalgams	CTH
	28.44		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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2844.20	-Uranium enriched in U235 and its compounds; plutonium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium enriched in U235, plutonium or compounds of these products	CTH
		2844.30	-Uranium depleted in U235 and its compounds; thorium and its compounds; alloys, dispersions (including cermet), ceramic products and mixtures containing uranium depleted in U235, thorium or compounds of these products	CTH
		2844.40	-Radioactive elements and isotopes and compounds other than those of subheading 2844.10, 2844.20 or 2844.30; alloys, dispersions (including cermet), ceramic products and mixtures containing these elements, isotopes or compounds; radioactive residues	CTH
		2844.50	-Spent (irradiated) fuel elements (cartridges) of nuclear reactors	CTH
	28.45		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)	CTH
		2845.90	-Other	CTH
	28.46		Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	
		2846.10	-Cerium compounds	CTH, except from subheading 2530.90
		2846.90	-Other	CTH, except from subheading 2530.90
	28.47	2847.00	Hydrogen peroxide, whether or not solidified with urea.	CTH
	28.48	2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	CTH
	28.49		Carbides, whether or not chemically defined.	
		2849.10	-Of calcium	CTH
		2849.20	-Of silicon	CTH
		2849.90	-Other	CTH
	28.50	2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined, other than compounds which are also carbides of heading 28.49.	CTH
	28.52		Inorganic or organic compounds of mercury, whether or not chemically defined, excluding amalgams.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2852.10	-Chemically defined	CTH
		2852.90	-Other	CTH
	28.53	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.	CTH
29			Organic chemicals	
	29.01		Acyclic hydrocarbons.	
		2901.10	-Saturated	CTH
			-Unsaturated :	
		2901.21	--Ethylene	CTH
		2901.22	--Propene (propylene)	CTH
		2901.23	--Butene (butylene) and isomers thereof	CTH
		2901.24	--Buta1,3-diene and isoprene	CTH
		2901.29	--Other	CTH
	29.02		Cyclic hydrocarbons.	
			-Cyclanes, cyclenes and cycloterpenes :	
		2902.11	--Cyclohexane	CTH
		2902.19	--Other	CTH
		2902.20	-Benzene	CTH
		2902.30	-Toluene	CTH
			-Xylenes :	
		2902.41	--o-Xylene	CTH
		2902.42	--m-Xylene	CTH
		2902.43	--p-Xylene	CTH
		2902.44	--Mixed xylene isomers	CTH
		2902.50	-Styrene	CTH
		2902.60	-Ethylbenzene	CTH
		2902.70	-Cumene	CTH
		2902.90	-Other	CTH
	29.03		Halogenated derivatives of hydrocarbons.	
			-Saturated chlorinated derivatives of acyclic hydrocarbons :	
		2903.11	--Chloromethane (methyl chloride) and chloroethane (ethyl chloride)	CTH
		2903.12	--Dichloromethane (methylene chloride)	CTH
		2903.13	--Chloroform (trichloromethane)	CTH
		2903.14	--Carbon tetrachloride	CTH
		2903.15	--Ethylene dichloride (ISO) (1,2- dichloroethane)	CTH
		2903.19	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Unsaturated chlorinated derivatives of acyclic hydrocarbons :	
		2903.21	--Vinyl chloride (chloroethylene)	CTH
		2903.22	--Trichloroethylene	CTH
		2903.23	--Tetrachloroethylene (perchloroethylene)	CTH
		2903.29	--Other	CTH
			-Fluorinated, brominated or iodinated derivatives of acyclic hydrocarbons	
		2903.31	-Ethylene dibromide (ISO) (1,2- dibromoethane)	CTH
		2903.39	--Other	CTH
			-Halogenated derivatives of acyclic hydrocarbons containing two or more different halogens :	
		2903.71	--Chlorodifluoromethane	CTH
		2903.72	--Dichlorotrifluoroethanes	CTH
		2903.73	--Dichlorofluoroethanes	CTH
		2903.74	--Chlorodifluoroethanes	CTH
		2903.75	--Dichloropentafluoropropanes	CTH
		2903.76	--Bromochlorodifluoromethane, bromotrifluoromethane and dibromotetrafluoroethanes	CTH
		2903.77	--Other, perhalogenated only with fluorine and chlorine	CTH
		2903.78	--Other perhalogenated derivatives	CTH
		2903.79	--Other	CTH
			-Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons :	
		2903.81	--1, 2, 3, 4, 5, 6- Hexachlorocyclohexane (HCH (ISO)), including lindane (ISO, INN)	CTH
		2903.82	--Aldrin (ISO), chlordane (ISO) and heptachlor (ISO)	CTH
		2903.89	--Other	CTH
			-Halogenated derivatives of aromatic hydrocarbons :	
		2903.91	--Chlorobenzene, o-dichlorobenzene and P-dichlorobenzene	CTH
		2903.92	--Hexachlorobenzene (ISO) and DDT (ISO) (clofenotane INN), 1,1,1- trichloro-2,2-bis (p- chlorophenyl)ethane)	CTH
		2903.99	--Other	CTH
	29.04		Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	
		2904.10	-Derivatives containing only sulpho groups, their salts and ethyl esters	CTH
		2904.20	-Derivatives containing only nitro or only nitroso groups	CTH
		2904.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	29.05		Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Saturated monohydric alcohols :	
		2905.11	--Methanol (methyl alcohol)	CTH
		2905.12	--Propan-1-ol (propyl alcohol) and propan-2-ol (isopropyl alcohol)	CTH
		2905.13	--Butan-1-ol (n-butyl alcohol)	CTH
		2905.14	--Other butanols	CTH
		2905.16	--Octanol (octyl alcohol) and isomers thereof	CTH
		2905.17	--Dodecan-1-ol (lauryl alcohol), hexadecan-1-ol (cetyl alcohol) and octadecan-1-ol (stearyl alcohol)	CTH
		2905.19	--Other	CTH
			-Unsaturated monohydric alcohols :	
		2905.22	--Acyclic terpene alcohols	CTH
		2905.29	--Other	CTH
			-Diols :	
		2905.31	--Ethylene glycol (ethanediol)	CTH
		2905.32	--Propylene glycol (propane-1,2-diol)	CTH
		2905.39	--Other	CTH
			-Other polyhydric alcohols :	
		2905.41	-- 2-Ethyl-2-(hydroxymethyl)propane-1,3-diol (trimethylolpropane)	CTH
		2905.42	--Pentaerythritol	CTH
		2905.43	--Mannitol	CTH
		2905.44	--D-glucitol (sorbitol)	CTH
		2905.45	--Glycerol	CTH
		2905.49	--Other	CTH
			-Halogenated, sulphonated, nitrated or nitrosated derivatives of acyclic alcohols :	
		2905.51	--Ethchlorvynol (INN)	CTH
		2905.59	--Other	CTH
	29.06		Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Cyclanic, cyclenic or cycloterpenic :	
		2906.11	--Menthol	CTH
		2906.12	--Cyclohexanol, methylcyclohexanols and dimethylcyclo-hexanols	CTH
		2906.13	--Sterols and inositols	CTH
		2906.19	--Other	CTH
			-Aromatic :	
		2906.21	--Benzyl alcohol	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2906.29	--Other	CTH
	29.07		Phenols; phenol-alcohols.	
			-Monophenols :	
		2907.11	--Phenol (hydroxybenzene) and its salts	CTH
		2907.12	--Cresols and their salts	CTH
		2907.13	--Octylphenol, nonylphenol and their isomers; salts thereof	CTH
		2907.15	--Naphthols and their salts	CTH
		2907.19	--Other	CTH
			-Polyphenols; phenol-alcohols :	
		2907.21	--Resorcinol and its salts	CTH
		2907.22	--Hydroquinone (quinol) and its salts	CTH
		2907.23	--4,4'-Isopropylidenediphenol (bisphenol A, diphenylolpropane) and its salts	CTH
		2907.29	--Other	CTH
	29.08		Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	
			-derivatives containing only halogen substituents and their salts	
		2908.11	-Pentachlorophenol (ISO)	CTH
		2908.19	--Other	CTH
			-Other	
		2908.91	--Dinoseb (ISO) and its salts	CTH
		2908.92	--4,6-Dinitro-o-cresol (DNOC (ISO)) and its salts	CTH
		2908.99	-Other	CTH
	29.09		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.	
			-Acyclic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives :	
		2909.11	--Diethyl ether	CTH
		2909.19	--Other	CTH
		2909.20	-Cyclanic, cyclenic or cycloterpenic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH
		2909.30	-Aromatic ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH
			-Ether-alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2909.41	--2,2'-Oxydiethanol (diethylene glycol, digol)	CTH
		2909.43	--Monobutyl ethers of ethylene glycol or of diethylene glycol	CTH
		2909.44	--Other monoalkylethers of ethylene glycol or of diethylene glycol	CTH
		2909.49	--Other	CTH
		2909.50	-Ether-phenols, ether-alcohol-phenols and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH
		2909.60	-Alcohol peroxides, ether peroxides, ketone peroxides and their halogenated, sulphonated, nitrated or nitrosated derivatives	CTH
	29.10		Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2910.10	-Oxirane (ethylene oxide)	CTH
		2910.20	-Methyloxirane (propylene oxide)	CTH
		2910.30	-1-Chloro-2,3-epoxypropane (epichlorohydrin)	CTH
		2910.40	-Dieldrin (ISO, INN)	CTH
		2910.90	-Other	CTH
	29.11	2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	CTH
	29.12		Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	
			-Acyclic aldehydes without other oxygen function :	
		2912.11	--Methanal (formaldehyde)	CTH
		2912.12	--Ethanal (acetaldehyde)	CTH
		2912.19	--Other	CTH
			-Cyclic aldehydes without other oxygen function :	
		2912.21	--Benzaldehyde	CTH
		2912.29	--Other	CTH
			-Aldehyde-alcohols, Aldehyde-ethers, aldehyde-phenols and aldehydes with other oxygen function :	
		2912.41	--Vanillin (4-hydroxy-3-methoxybenzaldehyde)	CTH
		2912.42	--Ethylvanillin (3-ethoxy-4-hydroxybenzaldehyde)	CTH
		2912.49	--Other	CTH
		2912.50	-Cyclic polymers of aldehydes	CTH
		2912.60	-Paraformaldehyde	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	29.13	2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading 29.12.	CTH
	29.14		Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Acyclic ketones without other oxygen function :	
		2914.11	--Acetone	CTH
		2914.12	--Butanone (methyl ethyl ketone)	CTH
		2914.13	--4 - Methylpentan - 2 - one (methyl isobutyl ketone)	CTH
		2914.19	--Other	CTH
			-Cyclanic, cyclenic or cycloterpenic ketones without other oxygen function :	
		2914.22	--Cyclohexanone and methylcyclohexanones	CTH
		2914.23	--Ionones and methylionones	CTH
		2914.29	--Other	CTH
			-Aromatic ketones without other oxygen function :	
		2914.31	--Phenylacetone (phenylpropan-2-one)	CTH
		2914.39	--Other	CTH
		2914.40	-Ketone-alcohols and ketone-aldehydes	CTH
		2914.50	-Ketone - phenols and ketones with other oxygen function	CTH
			-Quinones :	
		2914.61	--Anthraquinone	CTH
		2914.69	--Other	CTH
		2914.70	-Halogenated, sulphonated, nitrated or nitrosated derivatives	CTH
	29.15		Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Formic acid, its salts and esters :	
		2915.11	--Formic acid	CTH
		2915.12	--Salts of formic acid	CTH
		2915.13	--Esters of formic acid	CTH
			-Acetic acid and its salts; acetic anhydride :	
		2915.21	--Acetic acid	CTH
		2915.24	--Acetic anhydride	CTH
		2915.29	--Other	CTH
			-Esters of acetic acid :	
		2915.31	--Ethyl acetate	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2915.32	--Vinyl acetate	CTH
		2915.33	--n - Butyl acetate	CTH
		2915.36	--Dinoseb (ISO) acetate	CTH
		2915.39	--Other	CTH
		2915.40	-Mono - , di - or trichloroacetic acids, their salts and esters	CTH
		2915.50	-Propionic acid, its salts and esters	CTH
		2915.60	-Butanoic acids, pentanoic acids, their salts and esters	CTH
		2915.70	-Palmitic acid, stearic acid, their salts and esters	CTH
		2915.90	-Other	CTH
	29.16		Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Unsaturated acyclic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2916.11	--Acrylic acid and its salts	CTH
		2916.12	--Esters of acrylic acid	CTH
		2916.13	--Methacrylic acid and its salts	CTH
		2916.14	--Esters of methacrylic acid	CTH
		2916.15	--Oleic, linoleic or linolenic acids, their salts and esters	CTH
		2916.16	--Binapacryl (ISO)	CTH
		2916.19	--Other	CTH
		2916.20	-Cyclanic, cyclenic or cycloterpenic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH
			-Aromatic monocarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2916.31	--Benzoic acid, its salts and esters	CTH
		2916.32	--Benzoyl peroxide and benzoyl chloride	CTH
		2916.34	--Phenylacetic acid and its salts	CTH
		2916.39	--Other	CTH
	29.17		Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Acyclic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2917.11	--Oxalic acid, its salts and esters	CTH
		2917.12	--Adipic acid, its salts and esters	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2917.13	--Azelaic acid, sebacic acid, their salts and esters	CTH
		2917.14	--Maleic anhydride	CTH
		2917.19	--Other	CTH
		2917.20	-Cyclanic, cyclenic or cycloterpenic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH
			-Aromatic polycarboxylic acids, their anhydrides, halides, peroxides, peroxyacids and their derivatives :	
		2917.32	--Diethyl orthophthalates	CTH
		2917.33	--Dinonyl or didecyl orthophthalates	CTH
		2917.34	--Other esters of orthophthalic acid	CTH
		2917.35	--Phthalic anhydride	CTH
		2917.36	--Terephthalic acid and its salts	CTH
		2917.37	--Dimethyl terephthalate	CTH
		2917.39	--Other	CTH
	29.18		Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-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	CTH
		2918.12	--Tartaric acid	CTH
		2918.13	--Salts and esters of tartaric acid	CTH
		2918.14	--Citric acid	CTH
		2918.15	--Salts and esters of citric acid	CTH
		2918.16	--Gluconic acid, its salts and esters	CTH
		2918.18	--Chlorobenzilate (ISO)	CTH
		2918.19	--Other	CTH
			-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	CTH
		2918.22	--O-Acetylsalicylic acid, its salts and esters	CTH
		2918.23	--Other esters of salicylic acid and their salts	CTH
		2918.29	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2918.30	-Carboxylic acids with aldehyde or ketone function but without other oxygen function, their anhydrides, halides, peroxides, peroxyacids and their derivatives	CTH
			-Other	
		2918.91	--2,4,5T (ISO) (2,4,5-trichlorophenoxyacetic acid), its salts and esters	CTH
		2918.99	-Other	CTH
	29.19		Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
		2919.10	-Tris (2,3-dibromopropyl) phosphate	CTH
		2919.90	-Other	CTH
	29.20		Esters of other inorganic acids of non-metals (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	
			-Thiophosphoric esters (phosphorothioates) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives	
		2920.11	--Parathion (ISO) and parathion-methyl (ISO) (methyl-parathion)	CTH
		2920.19	--Other	CTH
		2920.90	-Other	CTH
	29.21		Amine-function compounds.	
			-Acyclic monoamines and their derivatives; salts thereof :	
		2921.11	--Methylamine, di- or trimethylamine and their salts	CTH
		2921.19	--Other	CTH
			-Acyclic polyamines and their derivatives; salts thereof :	
		2921.21	--Ethylenediamine and its salts	CTH
		2921.22	--Hexamethylenediamine and its salts	CTH
		2921.29	--Other	CTH
		2921.30	-Cyclanic, cyclenic or cycloterpenic mono- or polyamines, and their derivatives; salts thereof	CTH
			-Aromatic monoamines and their derivatives; salts thereof :	
		2921.41	--Aniline and its salts	CTH
		2921.42	--Aniline derivatives and their salts	CTH
		2921.43	--Toluidines and their derivatives; salts thereof	CTH
		2921.44	--Diphenylamine and its derivatives; salts thereof	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2921.45	--1-Naphthylamine (alpha-naphthylamine), 2-naphthylamine (beta-naphthylamine) and their derivatives; salts thereof	CTH
		2921.46	--Amfetamine (INN), benzfetamine (INN), dexamfetamine (INN), etilamfetamine (INN), fencamfamin (INN), lefetamine (INN), levamfetamine (INN), mefenorex (INN) and phentermine (INN); salts thereof	CTH
		2921.49	--Other	CTH
			-Aromatic polyamines and their derivatives; salts thereof :	
		2921.51	--o-, m-, p-Phenylenediamine, diaminotoluenes, and their derivatives; salts thereof	CTH
		2921.59	--Other	CTH
	29.22		Oxygen-function amino-compounds.	
			-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	CTH
		2922.12	--Diethanolamine and its salts	CTH
		2922.13	--Triethanolamine and its salts	CTH
		2922.14	--Dextropropoxyphene (INN) and its salts	CTH
		2922.19	--Other	CTH
			-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	CTH
		2922.29	--Other	CTH
			-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	CTH
		2922.39	--Other	CTH
			-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	CTH
		2922.42	--Glutamic acid and its salts	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2922.43	--Anthranilic acid and its salts	CTH
		2922.44	--Tilidine (INN) and its salts	CTH
		2922.49	--Other	CTH
		2922.50	-Amino - alcohol - phenols, amino - acid - phenols and other amino- compounds with oxygen function	CTH
	29.23		Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids, whether or not chemically defined.	
		2923.10	-Choline and its salts	CTH
		2923.20	-Lecithins and other phosphoaminolipids	CTH
		2923.90	-Other	CTH
	29.24		Carboxamide-function compounds; amide-function compounds of carbonic acid.	
			-Acyclic amides (including acyclic carbamates) and their derivatives; salts thereof :	
		2924.11	--Meprobamate (INN)	CTH
		2924.12	--Fluoroacetamide (ISO), monocrotophos (ISO) and phosphamidon (ISO)	CTH
		2924.19	--Other	CTH
			-Cyclic amides (including cyclic carbamates) and their derivatives; salts thereof :	
		2924.21	--Ureines and their derivatives; salts thereof	CTH
		2924.23	--2-Acetamidobenzoic acid (N- acetylthranilic acid) and its salts	CTH
		2924.24	--Ethinamate (INN)	CTH
		2924.29	--Other	CTH
	29.25		Carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds.	
			-Imides and their derivatives; salts thereof :	
		2925.11	--Saccharin and its salts	CTH
		2925.12	--Glutethimide (INN)	CTH
		2925.19	--Other	CTH
			-Imines and their derivatives; salts thereof	
		2925.21	--Chlordimeform (ISO)	CTH
		2925.29	--Other	CTH
	29.26		Nitrile-function compounds.	
		2926.10	-Acrylonitrile	CTH
		2926.20	-1 - Cyanoguanidine (dicyandiamide)	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2926.30	-Fenproporex (INN) and its salts; methadone (INN) intermediate (4- cyano-2-dimethylamino-4,4- diphenylbutane)	CTH
		2926.90	-Other	CTH
	29.27	2927.00	Diazo-, azo- or azoxy-compounds.	CTH
	29.28	2928.00	Organic derivatives of hydrazine or of hydroxylamine.	CTH
	29.29		Compounds with other nitrogen function.	
		2929.10	-Isocyanates	CTH
		2929.90	-Other	CTH
	29.30		Organo-sulphur compounds.	
		2930.20	-Thiocarbamates and dithiocarbamates	CTH
		2930.30	-Thiuram mono-, di- or tetrasulphides	CTH
		2930.40	-Methionine	CTH
		2930.50	-Captafol (ISO) and methamidophos (ISO)	CTH
		2930.90	-Other	CTH
	29.31		Other organo-inorganic compounds.	
		2931.10	-Tetramethyl lead and tetraethyl lead	CTH
		2931.20	-Tributyltin compounds	CTH
		2931.90	-Other	CTH
	29.32		Heterocyclic compounds with oxygen hetero-atom(s) only.	
			-Compounds containing an unfused furan ring (whether or not hydrogenated) in the structure :	
		2932.11	--Tetrahydrofuran	CTH
		2932.12	--2 - Furaldehyde (furfuraldehyde)	CTH
		2932.13	--Furfuryl alcohol and tetrahydrofurfuryl alcohol	CTH
		2932.19	--Other	CTH
		2932.20	-Lactones :	CTH
			-Other :	
		2932.91	--Isosafrole	CTH
		2932.92	--1-(1,3-Benzodioxol-5-yl)propane-2- one	CTH
		2932.93	--Piperonal	CTH
		2932.94	--Safrole	CTH
		2932.95	--Tetrahydrocannabinols (all isomers)	CTH
		2932.99	--Other	CTH
	29.33		Heterocyclic compounds with nitrogen hetero-atom(s) only.	
			-Compounds containing an unfused pyrazole ring (whether or not hydrogenated) in the structure :	
		2933.11	--Phenazone (antipyrin) and its derivatives	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2933.19	--Other	CTH
			-Compounds containing an unfused imidazole ring (whether or not hydrogenated) in the structure :	
		2933.21	--Hydantoin and its derivatives	CTH
		2933.29	--Other	CTH
			-Compounds containing an unfused pyridine ring (whether or not hydrogenated) in the structure :	
		2933.31	--Pyridine and its salts	CTH
		2933.32	--Piperidine and its salts	CTH
		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	CTH
		2933.39	--Other	CTH
			-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	CTH
		2933.49	--Other	CTH
			-Compounds containing a pyrimidine ring (whether or not hydrogenated) or piperazine ring in the structure :	
		2933.52	--Malonylurea (barbituric acid) and its salts	CTH
		2933.53	--Allobarbitol (INN), amobarbitol (INN), barbitol (INN), butalbital (INN), butobarbitol, cyclobarbitol (INN), methylphenobarbitol (INN), pentobarbitol (INN), phenobarbitol (INN), secbutobarbitol (INN), secobarbitol (INN) and vinylbital (INN); salts thereof	CTH
		2933.54	--Other derivatives of malonylurea (barbituric acid); salts thereof	CTH
		2933.55	--Loprazolam (INN), mecloqualone (INN), methaqualone (INN) and zipeprol (INN); salts thereof	CTH
		2933.59	--Other	CTH
			-Compounds containing an unfused triazine ring (whether or not hydrogenated) in the structure :	
		2933.61	--Melamine	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2933.69	--Other	CTH
			-Lactams :	
		2933.71	--6 - Hexanelactam (epsilon - caprolactam)	CTH
		2933.72	--Clobazam (INN) and methypylon (INN)	CTH
		2933.79	--Other lactams	CTH
			-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	CTH
		2933.99	--Other	CTH
	29.34		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	CTH
		2934.20	-Compounds containing in the structure a benzothiazole ring-system (whether or not hydrogenated), not further fused	CTH
		2934.30	-Compounds containing in the structure a phenothiazine ring-system (whether or not hydrogenated), not further fused	CTH
			-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	CTH
		2934.99	--Other	CTH
	29.35	2935.00	Sulphonamides.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	29.36		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.	
			-Vitamins and their derivatives, unmixed :	
		2936.21	--Vitamins A and their derivatives	CTH
		2936.22	--Vitamin B1 and its derivatives	CTH
		2936.23	--Vitamin B2 and its derivatives	CTH
		2936.24	--D- or DL - Pantothenic acid (Vitamin B3 or Vitamin B5) and its derivatives	CTH
		2936.25	--Vitamin B6 and its derivatives	CTH
		2936.26	--Vitamin B12 and its derivatives	CTH
		2936.27	--Vitamin C and its derivatives	CTH
		2936.28	--Vitamin E and its derivatives	CTH
		2936.29	--Other vitamins and their derivatives	CTH
		2936.90	-Other, including natural concentrates	CTH
	29.37		Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones.	
			-Polypeptide hormones, protein hormones and glycoprotein hormones, their derivatives and structural analogues :	
		2937.11	--Somatotropin, its derivatives and structural analogues	CTH
		2937.12	--Insulin and its salts	CTH
		2937.19	--Other	CTH
			-Steroidal hormones, their derivatives and structural analogues :	
		2937.21	--Cortisone, hydrocortisone, prednisone (dehydrocortisone) and prednisolone (dehydrohydrocortisone)	CTH
		2937.22	--Halogenated derivatives of corticosteroidal hormones	CTH
		2937.23	--Oestrogens and progestogens	CTH
		2937.29	--Other	CTH
		2937.50	-Prostaglandins, thromboxanes and leukotrienes, their derivatives and structural analogues	CTH
		2937.90	-Other	CTH
	29.38		Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		2938.10	-Rutoside (rutin) and its derivatives	CTH
		2938.90	-Other	CTH
	29.39		Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	
			-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	CTH
		2939.19	--Other	CTH
		2939.20	-Alkaloids of cinchona and their derivatives; salts thereof	CTH
		2939.30	-Caffeine and its salts	CTH
			-Ephedrine and its salts :	
		2939.41	--Ephedrine and its salts	CTH
		2939.42	--Pseudoephedrine (INN) and its salts	CTH
		2939.43	--Cathine (INN) and its salts	CTH
		2939.44	--Norephedrine and its salts	CTH
		2939.49	--Other	CTH
			-Theophylline and aminophylline (theophylline-ethylenediamine) and their derivatives; salts thereof :	
		2939.51	--Fenethylamine (INN) and its salts	CTH
		2939.59	--Other	CTH
			-Alkaloids of rye ergot and their derivatives; salts thereof :	
		2939.61	--Ergometrine (INN) and its salts	CTH
		2939.62	--Ergotamine (INN) and its salts	CTH
		2939.63	--Lysergic acid and its salts	CTH
		2939.69	--Other	CTH
			-Other :	
		2939.91	--Cocaine, ecgonine, levometamfetamine, metamfetamine (INN), metamfetamine racemate; salts, esters and other derivatives thereof	CTH
		2939.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	29.40	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.	CTH
	29.41		Antibiotics.	
		2941.10	-Penicillins and their derivatives with a penicillanic acid structure; salts thereof	CTH
		2941.20	-Streptomycins and their derivatives; salts thereof	CTH
		2941.30	-Tetracyclines and their derivatives; salts thereof	CTH
		2941.40	-Chloramphenicol and its derivatives; salts thereof	CTH
		2941.50	-Erythromycin and its derivatives; salts thereof	CTH
		2941.90	-Other	CTH
	29.42	2942.00	Other organic compounds.	CTH
30			Pharmaceutical products	
	30.01		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	CTH
		3001.90	-Other	CTH
	30.02		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	CTH
		3002.20	-Vaccines for human medicine	CTH
		3002.30	-Vaccines for veterinary medicine	CTH
		3002.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	30.03		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 penicillins or derivatives thereof, with a penicillanic acid structure, or streptomycins or their derivatives	CTH
		3003.20	-Containing other antibiotics	CTH
			-Containing hormones or other products of heading 29.37 but not containing antibiotics :	
		3003.31	--Containing insulin	CTH
		3003.39	--Other	CTH
		3003.40	-Containing alkaloids or derivatives thereof but not containing hormones or other products of heading 29.37 or antibiotics	CTH
		3003.90	-Other	CTH
	30.04		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 30.03
		3004.20	-Containing other antibiotics	CTH, except from heading 30.03
			-Containing hormones or other products of heading 29.37 but not containing antibiotics :	
		3004.31	--Containing insulin	CTH, except from heading 30.03
		3004.32	--Containing corticosteroid hormones, their derivatives or structural analogues	CTH, except from heading 30.03
		3004.39	--Other	CTH, except from heading 30.03
		3004.40	-Containing alkaloids or derivatives thereof but not containing hormones, other products of heading 29.37 or antibiotics	CTH, except from heading 30.03
		3004.50	-Other medicaments containing vitamins or other products of heading 29.36	CTH, except from heading 30.03
		3004.90	-Other	CTH, except from heading 30.03

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	30.05		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	CTH
		3005.90	-Other	CTH
	30.06		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	CTH
		3006.20	-Blood-grouping reagents	CTH
		3006.30	-Opacifying preparations for X-ray examinations; diagnostic reagents designed to be administered to the patient	CTH
		3006.40	-Dental cements and other dental fillings; bone reconstruction cements	CTH
		3006.50	-First-aid boxes and kits	CTH
		3006.60	-Chemical contraceptive preparations based on hormones, on other products of heading 29.37 or on spermicides	CTH
		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	CTH
			-Other	
		3006.91	--Appliances identifiable for ostomy use	CTH
		3006.92	--Waste pharmaceuticals	CTH
31			Fertiliser	
	31.01	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.	CTH
	31.02		Mineral or chemical fertilisers, nitrogenous.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3102.10	-Urea, whether or not in aqueous solution	CTH
			-Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate :	
		3102.21	--Ammonium sulphate	CTH
		3102.29	--Other	CTH
		3102.30	-Ammonium nitrate, whether or not in aqueous solution	CTH
		3102.40	-Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	CTH
		3102.50	-Sodium nitrate	CTH
		3102.60	-Double salts and mixtures of calcium nitrate and ammonium nitrate	CTH
		3102.80	-Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	CTH
		3102.90	-Other, including mixtures not specified in the foregoing subheadings	CTH
	31.03		Mineral or chemical fertilisers, phosphatic.	
		3103.10	-Superphosphates	CTH
		3103.90	-Other	CTH
	31.04		Mineral or chemical fertilisers, potassic.	
		3104.20	-Potassium chloride	CTH
		3104.30	-Potassium sulphate	CTH
		3104.90	-Other	CTH
	31.05		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
		3105.20	-Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	CTH
		3105.30	-Diammonium hydrogenorthophosphate (diammonium phosphate)	CTH
		3105.40	-Ammonium dihydrogenorthophosphate (monoammonium phosphate) and mixtures thereof with diammonium hydrogenorthophosphate (diammonium phosphate)	CTH
			-Other mineral or chemical fertilisers containing the two fertilising elements nitrogen and phosphorus :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3105.51	--Containing nitrates and phosphates	CTH
		3105.59	--Other	CTH
		3105.60	-Mineral or chemical fertilisers containing the two fertilising elements phosphorus and potassium	CTH
		3105.90	-Other	CTH
32			Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	
	32.01		Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	
		3201.10	-Quebracho extract	CTH
		3201.20	-Wattle extract	CTH
		3201.90	-Other	CTH
	32.02		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	CTH
		3202.90	-Other	CTH
	32.03	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.	CTH
	32.04		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.	
			-Synthetic organic colouring matter and preparations based thereon as specified in Note 3 to this Chapter :	
		3204.11	--Disperse dyes and preparations based thereon	CTH
		3204.12	--Acid dyes, whether or not premetallised, and preparations based thereon; mordant dyes and preparations based thereon	CTH
		3204.13	--Basic dyes and preparations based thereon	CTH
		3204.14	--Direct dyes and preparations based thereon	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3204.15	--Vat dyes (including those usable in that state as pigments) and preparations based thereon	CTH
		3204.16	--Reactive dyes and preparations based thereon	CTH
		3204.17	--Pigments and preparations based thereon	CTH
		3204.19	--Other, including mixtures of colouring matter of two or more of the subheadings 3204.11 to 3204.19	CTH
		3204.20	-Synthetic organic products of a kind used as fluorescent brightening agents	CTH
		3204.90	-Other	CTH
	32.05	3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes.	CTH
	32.06		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.	
			-Pigments and preparations based on titanium dioxide :	
		3206.11	--Containing 80 % or more by weight of titanium dioxide calculated on the dry matter	CTH
		3206.19	--Other	CTH
		3206.20	-Pigments and preparations based on chromium compounds	CTH
			-Other colouring matter and other preparations :	
		3206.41	--Ultramarine and preparations based thereon	CTH
		3206.42	--Lithopone and other pigments and preparations based on zinc sulphide	CTH
		3206.49	--Other	CTH
		3206.50	-Inorganic products of a kind used as luminophores	CTH
	32.07		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	CTH
		3207.20	-Vitrifiable enamels and glazes, engobes (slips) and similar preparations	CTH
		3207.30	-Liquid lustres and similar preparations	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3207.40	Glass frit and other glass, in the form of powder, granules or flakes	CTH
	32.08		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	CTH
		3208.20	-Based on acrylic or vinyl polymers	CTH
		3208.90	-Other	CTH
	32.09		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	CTH
		3209.90	-Other	CTH
	32.10	3210.00	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.	CTH
	32.11	3211.00	Prepared driers.	CTH
	32.12		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	CTH
		3212.90	-Other	CTH
	32.13		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	CTH
		3213.90	-Other	CTH
	32.14		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	CTH
		3214.90	-Other	CTH
	32.15		Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Printing ink :	
		3215.11	--Black	CTH
		3215.19	--Other	CTH
		3215.90	-Other	CTH
33			Essential oils and resinoids; perfumery, cosmetic or toilet preparations	
	33.01		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.	
			-Essential oils of citrus fruit :	
		3301.12	--Of orange	CTH
		3301.13	--Of lemon	CTH
		3301.19	--Other	CTH
			-Essential oils other than those of citrus fruit :	
		3301.24	--Of peppermint (<i>Mentha piperita</i>)	CTH
		3301.25	--Of other mints	CTH
		3301.29	--Other	CTH
		3301.30	-Resinoids	CTH
		3301.90	-Other	CTH, except from subheading 1211.20, 1302.19
	33.02		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 manufacture of beverages.	
		3302.10	-Of a kind used in the food or drink industries	CTH
		3302.90	-Other	CTH
	33.03	3303.00	Perfumes and toilet waters.	CTH
	33.04		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	CTH
		3304.20	-Eye make-up preparations	CTH
		3304.30	-Manicure or pedicure preparations	CTH
			-Other :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3304.91	--Powders, whether or not compressed	CTH
		3304.99	--Other	CTH
	33.05		Preparations for use on the hair.	
		3305.10	-Shampoos	CTH
		3305.20	-Preparations for permanent waving or straightening	CTH
		3305.30	-Hair lacquers	CTH
		3305.90	-Other	CTH
	33.06		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	CTH
		3306.20	-Yarn used to clean between the teeth (dental floss)	CTH
		3306.90	-Other	CTH
	33.07		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	CTH
		3307.20	-Personal deodorants and antiperspirants	CTH
		3307.30	-Perfumed bath salts and other bath preparations	CTH
			-Preparations for perfuming or deodorizing rooms, including odoriferous preparations used during religious rites :	
		3307.41	--"Agarbatti" and other odoriferous preparations which operate by burning	CTH
		3307.49	--Other	CTH
		3307.90	-Other	CTH
34			Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	34.01		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.	
			-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)	CTH
		3401.19	--Other	CTH
		3401.20	-Soap in other forms	CTH
		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	CTH
	34.02		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.	
			-Organic surface-active agents, whether or not put up for retail sale :	
		3402.11	--Anionic	CTH
		3402.12	--Cationic	CTH
		3402.13	--Non-ionic	CTH
		3402.19	--Other	CTH
		3402.20	-Preparations put up for retail sale	CTH
		3402.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	34.03		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.	
			-Containing petroleum oils or oils obtained from bituminous minerals :	
		3403.11	--Preparations for the treatment of textile materials, leather, furskins or other materials	CTH
		3403.19	--Other	CTH
			-Other :	
		3403.91	--Preparations for the treatment of textile materials, leather, furskins or other materials	CTH
		3403.99	--Other	CTH
	34.04		Artificial waxes and prepared waxes.	
		3404.20	-Of poly(oxyethylene) (polyethylene glycol)	CTH
		3404.90	-Other	CTH
	34.05		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	CTH
		3405.20	-Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork	CTH
		3405.30	-Polishes and similar preparations for coachwork, other than metal polishes	CTH
		3405.40	-Scouring pastes and powders and other scouring preparations	CTH
		3405.90	-Other	CTH
	34.06	3406.00	Candles, tapers and the like.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	34.07	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).	CTH
35			Albuminoidal substances; modified starches; glues; enzymes	
	35.01		Casein, caseinates and other casein derivatives; casein glues.	
		3501.10	-Casein	CTH
		3501.90	-Other	CTH or RVC(40)
	35.02		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.	
			-Egg albumin :	
		3502.11	--Dried	CTH
		3502.19	--Other	CTH
		3502.20	-Milk albumin, including concentrates of two or more whey proteins	CTH
		3502.90	-Other	CTH
	35.03	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.	CTH
	35.04	3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	CTH
	35.05		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	CTH, except from heading 11.08
		3505.20	-Glues	CTH
	35.06		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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
			-Other :	
		3506.91	--Adhesives based on polymers of headings 39.01 to 39.13 or on rubber	CTH
		3506.99	--Other	CTH
	35.07		Enzymes; prepared enzymes not elsewhere specified or included.	
		3507.10	-Rennet and concentrates thereof	CTH
		3507.90	--Other	CTH
36			Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	
	36.01	3601.00	Propellant powders.	CTH
	36.02	3602.00	Prepared explosives, other than propellant powders.	CTH
	36.03	3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters; electric detonators.	CTH
	36.04		Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.	
		3604.10	-Fireworks	CTH
		3604.90	-Other	CTH
	36.05	3605.00	Matches, other than pyrotechnic articles of heading 36.04.	CTH
	36.06		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 and of a capacity not exceeding 300cm ³	CTH
		3606.90	-Other	CTH
37			Photographic or cinematographic goods	
	37.01		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 heading 37.07
		3701.20	-Instant print film	CTH, except from heading 37.07
		3701.30	-Other plates and film, with any side exceeding 255 mm	CTH, except from heading 37.07
			-Other :	
		3701.91	--For colour photography (polychrome)	CTH, except from heading 37.07
		3701.99	--Other	CTH, except from heading 37.07

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	37.02		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 heading 37.07
			-Other film, without perforations, of a width not exceeding 105 mm :	
		3702.31	--For colour photography (polychrome)	CTH, except from heading 37.07
		3702.32	--Other, with silver halide emulsion	CTH, except from heading 37.07
		3702.39	--Other	CTH, except from heading 37.07
			-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 heading 37.07
		3702.42	--Of a width exceeding 610 mm and of a length exceeding 200 m, other than for colour photography	CTH, except from heading 37.07
		3702.43	--Of a width exceeding 610 mm and of a length not exceeding 200 m	CTH, except from heading 37.07
		3702.44	--Of a width exceeding 105 mm but not exceeding 610 mm	CTH, except from heading 37.07
			-Other film, for colour photography (polychrome) :	
		3702.52	--Of a width not exceeding 16 mm	CTH, except from heading 37.07
		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 heading 37.07
		3702.54	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length not exceeding 30 m, other than for slides	CTH, except from heading 37.07
		3702.55	--Of a width exceeding 16 mm but not exceeding 35 mm and of a length exceeding 30 m	CTH, except from heading 37.07
		3702.56	--Of a width exceeding 35 mm	CTH, except from heading 37.07
			-Other :	
		3702.96	--Of a width not exceeding 35 mm and of a length not exceeding 30 m	CTH, except from heading 37.07
		3702.97	--Of a width not exceeding 35 mm and of a length exceeding 30 m	CTH, except from heading 37.07
		3702.98	--Of a width exceeding 35 mm	CTH, except from heading 37.07
	37.03		Photographic paper, paperboard and textiles, sensitised, unexposed.	
		3703.10	-In rolls of a width exceeding 610 mm	CTH, except from heading 37.07
		3703.20	-Other, for colour photography (polychrome)	CTH, except from heading 37.07
		3703.90	-Other	CTH, except from heading 37.07
	37.04	3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	CTH
	37.05		Photographic plates and film, exposed and developed, other than cinematographic film.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3705.10	-For offset reproduction	CTH
		3705.90	-Other	CTH
	37.06		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	CTH
	37.07		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	CTH
		3707.90	-Other	CTH
38			Miscellaneous chemical products	
	38.01		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	CTH
		3801.20	-Colloidal or semi-colloidal graphite	CTH
		3801.30	-Carbonaceous pastes for electrodes and similar pastes for furnace linings	CTH
		3801.90	-Other	CTH
	38.02		Activated carbon; activated natural mineral products; animal black, including spent animal black.	
		3802.10	-Activated carbon	CTH
		3802.90	-Other	CTH
	38.03	3803.00	Tall oil, whether or not refined.	CTH
	38.04	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	CTH
	38.05		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	CTH
		3805.90	-Other	CTH
	38.06		Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3806.10	-Rosin and resin acids	CTH
		3806.20	-Salts of rosin, of resin acids or of derivatives of rosin or resin acids, other than salts of rosin adducts	CTH
		3806.30	-Ester gums	CTH
		3806.90	-Other	CTH
	38.07	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.	CTH
	38.08		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	CTH
			-Other:	
		3808.91	--Insecticides	CTH
		3808.92	--Fungicides	CTH
		3808.93	--Herbicides, anti-sprouting products and plant-growth regulators	CTH
		3808.94	--Disinfectants	CTH
		3808.99	--Other	CTH
	38.09		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	CTH
			-Other :	
		3809.91	--Of a kind used in the textile or like industries	CTH
		3809.92	--Of a kind used in the paper or like industries	CTH
		3809.93	--Of a kind used in the leather or like industries	CTH
	38.10		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3810.10	-Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	CTH
		3810.90	-Other	CTH
	38.11		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.	
			-Anti-knock preparations :	
		3811.11	--Based on lead compounds	CTH
		3811.19	--Other	CTH
			-Additives for lubricating oils :	
		3811.21	--Containing petroleum oils or oils obtained from bituminous minerals	CTH
		3811.29	--Other	CTH
		3811.90	-Other	CTH
	38.12		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	-Prepared rubber accelerators	CTH
		3812.20	-Compound plasticisers for rubber or plastics	CTH
		3812.30	-Anti-oxidising preparations and other compound stabilisers for rubber or plastics	CTH
	38.13	3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	CTH
	38.14	3814.00	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.	CTH
	38.15		Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	
			-Supported catalysts :	
		3815.11	--With nickel or nickel compounds as the active substance	CTH
		3815.12	--With precious metal or precious metal compounds as the active substance	CTH
		3815.19	--Other	CTH
		3815.90	-Other	CTH
	38.16	3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading 38.01.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	38.17	3817.00	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading 27.07 or 29.02.	CTH
	38.18	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.	CTH
	38.19	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.	CTH
	38.20	3820.00	Anti-freezing preparations and prepared de-icing fluids.	CTH
	38.21	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.	CTH
	38.22	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.	CTH
	38.23		Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.	
			-Industrial monocarboxylic fatty acids; acid oils from refining :	
		3823.11	--Stearic acid	CTH
		3823.12	--Oleic acid	CTH
		3823.13	--Tall oil fatty acids	CTH
		3823.19	--Other	CTH
		3823.70	-Industrial fatty alcohols	CTH
	38.24		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	-Prepared binders for foundry moulds or cores	CTH
		3824.30	-Non-agglomerated metal carbides mixed together or with metallic binders	CTH
		3824.40	-Prepared additives for cements, mortars or concretes	CTH
		3824.50	-Non-refractory mortars and concretes	CTH
		3824.60	-Sorbitol other than that of subheading 2905.44	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-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)	CTH
		3824.72	--Containing bromochlorodifluoromethane, bromotrifluoromethane or dibromotetrafluoroethanes	CTH
		3824.73	--Containing hydrobromofluorocarbons (HBFCs)	CTH
		3824.74	--Containing hydrochlorofluorocarbons (HCFCs), whether or not containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs)	CTH
		3824.75	--Containing carbon tetrachloride	CTH
		3824.76	--Containing 1,1,1-trichloroethane (methyl chloroform)	CTH
		3824.77	--Containing bromomethane (methyl bromide) or bromochloromethane	CTH
		3824.78	--Containing perfluorocarbons (PFCs) or hydrofluorocarbons (HFCs), but not containing chlorofluorocarbons (CFCs) or hydrochlorofluorocarbons (HCFCs)	CTH
		3824.79	--Other	CTH
			-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)	CTH
		3824.82	--Containing polychlorinated biphenyls (PCBs), polychlorinated terphenyls (PCTs) or polybrominated biphenyls (PBBs)	CTH
		3824.83	--Containing tris (2,3-dibromopropyl) phosphate	CTH
		3824.90	-Other	CTH
	38.25		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	WO
		3825.20	-Sewage sludge	WO
		3825.30	-Clinical waste	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Waste organic solvents :	
		3825.41	--Halogenated	WO
		3825.49	--Other	WO
		3825.50	-Wastes of metal pickling liquors, hydraulic fluids, brake fluids and anti- freeze fluids	WO
			-Other wastes from chemical or allied industries :	
		3825.61	--Mainly containing organic constituents	WO
		3825.69	--Other	WO
		3825.90	-Other	WO
	38.26	3826.00	Biodiesel and mixtures thereof, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	CTH
SECTION VII : PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF				
39			Plastics and articles thereof	
	39.01		Polymers of ethylene, in primary forms.	
		3901.10	-Polyethylene having a specific gravity of less than 0.94	CTH
		3901.20	-Polyethylene having a specific gravity of 0.94 or more	CTH
		3901.30	-Ethylene-vinyl acetate copolymers	CTH
		3901.90	-Other	CTH
	39.02		Polymers of propylene or of other olefins, in primary forms.	
		3902.10	-Polypropylene	CTH
		3902.20	-Polyisobutylene	CTH
		3902.30	-Propylene copolymers	CTH
		3902.90	-Other	CTH
	39.03		Polymers of styrene, in primary forms.	
			-Polystyrene :	
		3903.11	--Expansible	CTH
		3903.19	--Other	CTH
		3903.20	-Styrene-acrylonitrile (SAN) copolymers	CTH
		3903.30	-Acrylonitrile-butadiene-styrene (ABS) copolymers	CTH
		3903.90	-Other	CTH
	39.04		Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	
		3904.10	-Poly (vinyl chloride), not mixed with any other substances	CTH
			-Other poly(vinyl chloride) :	
		3904.21	--Non-plasticised	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		3904.22	--Plasticised	CTH
		3904.30	-Vinyl chloride-vinyl acetate copolymers	CTH
		3904.40	-Other vinyl chloride copolymers	CTH
		3904.50	-Vinylidene chloride polymers	CTH
			-Fluoro-polymers :	
		3904.61	--Polytetrafluoroethylene	CTH
		3904.69	--Other	CTH
		3904.90	-Other	CTH
	39.05		Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	
			-Poly(vinyl acetate) :	
		3905.12	--In aqueous dispersion	CTH
		3905.19	--Other	CTH
			-Vinyl acetate copolymers :	
		3905.21	--In aqueous dispersion	CTH
		3905.29	--Other	CTH
		3905.30	-Poly(vinyl alcohol), whether or not containing unhydrolysed acetate groups	CTH
			-Other :	
		3905.91	--Copolymers	CTH
		3905.99	--Other	CTH
	39.06		Acrylic polymers in primary forms.	
		3906.10	-Poly(methyl methacrylate)	CTH
		3906.90	-Other	CTH
	39.07		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	CTH
		3907.30	-Epoxide resins	CTH
		3907.40	-Polycarbonates	CTH
		3907.50	-Alkyd resins	CTH
		3907.60	-Poly(ethylene terephthalate)	CTH
		3907.70	-Poly (lactic acid)	CTH
			-Other polyesters :	
		3907.91	--Unsaturated	CTH
		3907.99	--Other	CTH
	39.08		Polyamides in primary forms.	
		3908.10	-Polyamide -6, -11, -12, -6,6, -6,9, -6,10 or -6,12	CTH
		3908.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	39.09		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	CTH
		3909.40	-Phenolic resins	CTH
		3909.50	-Polyurethanes	CTH
	39.10	3910.00	Silicones in primary forms.	CTH
	39.11		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	CTH
		3911.90	-Other	CTH
	39.12		Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	
			-Cellulose acetates :	
		3912.11	--Non-plasticised	CTH
		3912.12	--Plasticised	CTH
		3912.20	-Cellulose nitrates (including collodions)	CTH
			-Cellulose ethers :	
		3912.31	--Carboxymethylcellulose and its salts	CTH
		3912.39	--Other	CTH
		3912.90	-Other	CTH
	39.13		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	CTH
		3913.90	-Other	CTH
	39.14	3914.00	Ion-exchangers based on polymers of headings 39.01 to 39.13, in primary forms.	CTH
	39.15		Waste, parings and scrap, of plastics.	
		3915.10	-Of polymers of ethylene	WO
		3915.20	-Of polymers of styrene	WO
		3915.30	-Of polymers of vinyl chloride	WO
		3915.90	Of other plastics	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	39.16		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	CTH
		3916.20	-Of polymers of vinyl chloride	CTH
		3916.90	-Of other plastics	CTH
	39.17		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	CTH
			-Tubes, pipes and hoses, rigid :	
		3917.21	--Of polymers of ethylene	CTH
		3917.22	--Of polymers of propylene	CTH
		3917.23	--Of polymers of vinyl chloride	CTH
		3917.29	--Of other plastics	CTH
			-Other tubes, pipes and hoses :	
		3917.31	--Flexible tubes, pipes and hoses, having a minimum burst pressure of 27.6 MPa	CTH
		3917.32	--Other, not reinforced or otherwise combined with other materials, without fittings	CTH
		3917.33	--Other, not reinforced or otherwise combined with other materials, with fittings	CTH
		3917.39	--Other	CTH
		3917.40	-Fittings	CTH
	39.18		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	-Of polymers of vinyl chloride	CTH
		3918.90	-Of other plastics	CTH
	39.19		Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	
		3919.10	-In rolls of a width not exceeding 20 cm	CTH
		3919.90	-Other	CTH
	39.20		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	CTH
		3920.20	-Of polymers of propylene	CTH
		3920.30	-Of polymers of styrene	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Of polymers of vinyl chloride :	
		3920.43	--Containing by weight not less than 6 % of plasticisers	CTH
		3920.49	--Other	CTH
			-Of acrylic polymers :	
		3920.51	--Of poly(methyl methacrylate)	CTH
		3920.59	--Other	CTH
			-Of polycarbonates, alkyd resins, polyallyl esters or other polyesters :	
		3920.61	--Of polycarbonates	CTH
		3920.62	--Of poly(ethylene terephthalate)	CTH
		3920.63	--Of unsaturated polyesters	CTH
		3920.69	--Of other polyesters	CTH
			-Of cellulose or its chemical derivatives :	
		3920.71	-Of regenerated cellulose	CTH
		3920.73	--Of cellulose acetate	CTH
		3920.79	--Of other cellulose derivatives	CTH
			-Of other plastics :	
		3920.91	--Of poly(vinyl butyral)	CTH
		3920.92	--Of polyamides	CTH
		3920.93	--Of amino-resins	CTH
		3920.94	--Of phenolic resins	CTH
		3920.99	--Of other plastics	CTH
	39.21		Other plates, sheets, film, foil and strip, of plastics.	
			-Cellular :	
		3921.11	--Of polymers of styrene	CTH
		3921.12	--Of polymers of vinyl chloride	CTH
		3921.13	--Of polyurethanes	CTH
		3921.14	--Of regenerated cellulose	CTH
		3921.19	--Of other plastics	CTH
		3921.90	-Other	CTH
	39.22		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	CTH
		3922.20	-Lavatory seats and covers	CTH
		3922.90	-Other	CTH
	39.23		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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Sacks and bags (including cones) :	
		3923.21	--Of polymers of ethylene	CTH
		3923.29	--Of other plastics	CTH
		3923.30	-Carboys, bottles, flasks and similar articles	CTH
		3923.40	-Spools, cops, bobbins and similar supports	CTH
		3923.50	-Stoppers, lids, caps and other closures	CTH
		3923.90	-Other	CTH
	39.24		Tableware, kitchenware, other household articles and hygienic or toilet articles, of plastics.	
		3924.10	-Tableware and kitchenware	CTH
		3924.90	-Other	CTH
	39.25		Builders' ware of plastics, not elsewhere specified or included.	
		3925.10	-Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 l	CTH
		3925.20	-Doors, windows and their frames and thresholds for doors	CTH
		3925.30	-Shutters, blinds (including Venetian blinds) and similar articles and parts thereof	CTH
		3925.90	-Other	CTH
	39.26		Other articles of plastics and articles of other materials of headings 39.01 to 39.14.	
		3926.10	-Office or school supplies	CTH
		3926.20	-Articles of apparel and clothing accessories (including gloves, mittens and mits)	CTH
		3926.30	-Fittings for furniture, coachwork or the like	CTH
		3926.40	-Statuettes and other ornamental articles	CTH
		3926.90	-Other	CTH
40			Rubber and articles thereof	
	40.01		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	WO
			-Natural rubber in other forms :	
		4001.21	--Smoked sheets	WO
		4001.22	--Technically specified natural rubber (TSNR)	WO
		4001.29	--Other	WO
		4001.30	-Balata, gutta-percha, guayule, chicle and similar natural gums	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	40.02		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.	
			-Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR) :	
		4002.11	--Latex	CTH
		4002.19	--Other	CTH
		4002.20	-Butadiene rubber (BR)	CTH
			-Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR) :	
		4002.31	--Isobutene-isoprene (butyl) rubber (IIR)	CTH
		4002.39	--Other	CTH
			-Chloroprene (chlorobutadiene) rubber (CR) :	
		4002.41	--Latex	CTH
		4002.49	--Other	CTH
			-Acrylonitrile-butadiene rubber (NBR) :	
		4002.51	--Latex	CTH
		4002.59	--Other	CTH
		4002.60	-Isoprene rubber (IR)	CTH
		4002.70	-Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTH
		4002.80	-Mixtures of any product of heading 40.01 with any product of this heading	CTH
			-Other :	
		4002.91	--Latex	CTH
		4002.99	--Other	CTH
	40.03	4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH
	40.04	4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	WO
	40.05		Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	
		4005.10	-Compounded with carbon black or silica	CTH
		4005.20	-Solutions; dispersions other than those of subheading 4005.10	CTH
			-Other :	
		4005.91	--Plates, sheets and strip	CTH
		4005.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	40.06		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	CTH
		4006.90	- Other	CTH
	40.07	4007.00	Vulcanised rubber thread and cord.	CTH
	40.08		Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	
			- Of cellular rubber :	
		4008.11	-- Plates, sheets and strip	CTH
		4008.19	-- Other	CTH
			- Of non-cellular rubber :	
		4008.21	-- Plates, sheets and strip	CTH
		4008.29	-- Other	CTH
	40.09		Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	
			- Not reinforced or otherwise combined with other materials :	
		4009.11	-- Without fittings	CTH
		4009.12	-- With fittings	CTH
			- Reinforced or otherwise combined only with metal :	
		4009.21	-- Without fittings	CTH
		4009.22	-- With fittings	CTH
			- Reinforced or otherwise combined only with textile materials :	
		4009.31	-- Without fittings	CTH
		4009.32	-- With fittings	CTH
			- Reinforced or otherwise combined with other materials :	
		4009.41	-- Without fittings	CTH
		4009.42	-- With fittings	CTH
	40.10		Conveyor or transmission belts or belting, of vulcanised rubber.	
			- Conveyor belts or belting :	
		4010.11	-- Reinforced only with metal	CTH
		4010.12	-- Reinforced only with textile materials	CTH
		4010.19	-- Other	CTH
			- 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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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	CTH
		4010.33	--Endless transmission belts of trapezoidal crosssection (V-belts), V-ribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH
		4010.34	--Endless transmission belts of trapezoidal crosssection (V-belts), other than Vribbed, of an outside circumference exceeding 180 cm but not exceeding 240 cm	CTH
		4010.35	--Endless synchronous belts, of an outside circumference exceeding 60 cm but not exceeding 150 cm	CTH
		4010.36	--Endless synchronous belts, of an outside circumference exceeding 150 cm but not exceeding 198 cm	CTH
		4010.39	--Other	CTH
	40.11		New pneumatic tyres, of rubber.	
		4011.10	-Of a kind used on motor cars (including station wagons and racing cars)	CTH
		4011.20	-Of a kind used on buses or lorries	CTH
		4011.30	-Of a kind used on aircraft	CTH
		4011.40	-Of a kind used on motorcycles	CTH
		4011.50	-Of a kind used on bicycles	CTH
			-Other, having a "herring-bone" or similar tread :	
		4011.61	--Of a kind used on agricultural or forestry vehicles and machines	CTH
		4011.62	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH
		4011.63	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH
		4011.69	--Other	CTH
			-Other :	
		4011.92	--Of a kind used on agricultural or forestry vehicles and machines	CTH
		4011.93	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size not exceeding 61 cm	CTH
		4011.94	--Of a kind used on construction or industrial handling vehicles and machines and having a rim size exceeding 61 cm	CTH
		4011.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	40.12		Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	
			-Retreaded tyres :	
		4012.11	--Of a kind used on motor cars (including station wagons and racing cars)	CTH
		4012.12	--Of a kind used on buses or lorries	CTH
		4012.13	--Of a kind used on aircraft	CTH
		4012.19	--Other	CTH
		4012.20	-Used pneumatic tyres	CTH
		4012.90	-Other	CTH
	40.13		Inner tubes, of rubber.	
		4013.10	-Of a kind used on motor cars (including station wagons and racing cars), buses or lorries	CTH
		4013.20	-Of a kind used on bicycles	CTH
		4013.90	-Other	CTH
	40.14		Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	
		4014.10	-Sheath contraceptives	CTH
		4014.90	-Other	CTH
	40.15		Articles of apparel and clothing accessories (including gloves, mittens and mitts), for all purposes, of vulcanised rubber other than hard rubber.	
			-Gloves, mittens and mitts :	
		4015.11	--Surgical	CTH
		4015.19	--Other	CTH
		4015.90	-Other	CTH
	40.16		Other articles of vulcanised rubber other than hard rubber.	
		4016.10	-Of cellular rubber	CTH
			-Other :	
		4016.91	--Floor coverings and mats	CTH
		4016.92	--Erasers	CTH
		4016.93	--Gaskets, washers and other seals	CTH
		4016.94	--Boat or dock fenders, whether or not inflatable	CTH
		4016.95	--Other inflatable articles	CTH
		4016.99	--Other	CTH
	40.17	4017.00	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
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-WORN GUT)				
41			Raw hides and skins (other than furskins) and leather	
	41.01		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	CTH
		4101.50	-Whole hides and skins, of a weight exceeding 16 kg	CTH
		4101.90	-Other, including butts, bends and bellies	CTH
	41.02		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	CTH
			-Without wool on :	
		4102.21	--Pickled	CTH
		4102.29	--Other	CTH
	41.03		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	CTH
		4103.30	-Of swine	CTH
		4103.90	-Other	CTH
	41.04		Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	
			-In the wet state (including wet-blue) :	
		4104.11	--Full grains, unsplit; grain splits	CTH
		4104.19	--Other	CTH
			-In the dry state (crust) :	
		4104.41	--Full grains, unsplit; grain splits	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4104.49	--Other	CTH
	41.05		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)	CTH
		4105.30	-In the dry state (crust)	CTH
	41.06		Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	
			-Of goats or kids :	
		4106.21	--In the wet state (including wet-blue)	CTH
		4106.22	--In the dry state (crust)	CTH
			-Of swine :	
		4106.31	--In the wet state (including wet-blue)	CTH
		4106.32	--In the dry state (crust)	CTH
		4106.40	-Of reptiles	CTH
			-Other :	
		4106.91	--In the wet state (including wet-blue)	CTH
		4106.92	--In the dry state (crust)	CTH
	41.07		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 41.14.	
			-Whole hides and skins :	
		4107.11	--Full grains, unsplit	CTH
		4107.12	--Grain splits	CTH
		4107.19	--Other	CTH
			-Other, including sides :	
		4107.91	--Full grains, unsplit	CTH
		4107.92	--Grain splits	CTH
		4107.99	--Other	CTH
	41.12	4112.00	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 heading 41.14.	CTH
	41.13		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	CTH
		4113.20	-Of swine	CTH
		4113.30	-Of reptiles	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4113.90	-Other	CTH
	41.14		Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	
		4114.10	-Chamois (including combination chamois) leather	CTH
		4114.20	-Patent leather and patent laminated leather; metallised leather	CTH
	41.15		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.	
		4115.10	-Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTH
		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	WO
42			Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)	
	42.01	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.	CTH
	42.02		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.	
			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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4202.12	--With outer surface of plastics or of textile materials	CTH
		4202.19	--Other	CTH
			-Handbags, whether or not with shoulder strap, including those without handle :	
		4202.21	--With outer surface of leather or of composition leather	CTH
		4202.22	--With outer surface of plastic sheeting or of textile materials	CTH
		4202.29	--Other	CTH
			-Articles of a kind normally carried in the pocket or in the handbag :	
		4202.31	--With outer surface of leather or of composition leather	CTH
		4202.32	--With outer surface of plastic sheeting or of textile materials	CTH
		4202.39	--Other	CTH
			-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	CTH
		4202.99	--Other	CTH
	42.03		Articles of apparel and clothing accessories, of leather or of composition leather.	
		4203.10	-Articles of apparel	CTH
			-Gloves, mittens and mitts :	
		4203.21	--Specially designed for use in sports	CTH
		4203.29	--Other	CTH
		4203.30	-Belts and bandoliers	CTH
		4203.40	-Other clothing accessories	CTH
	42.05	4205.00	Other articles of leather or of composition leather.	CTH
	42.06	4206.00	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	CTH
43			Furskins and artificial fur; manufactures thereof	
	43.01		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	CTH
		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	CTH
		4301.60	-Of fox, whole, with or without head, tail or paws	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4301.80	-Other furskins, whole, with or without head, tail or paws	CTH
		4301.90	-Heads, tails, paws and other pieces or cuttings, suitable for furriers' use	CTH
	43.02		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.	
			-Whole skins, with or without head, tail or paws, not assembled:	
		4302.11	--Of mink	CTH
		4302.19	--Other	CTH
		4302.20	-Heads, tails, paws and other pieces or cuttings, not assembled	CTH
		4302.30	-Whole skins and pieces or cuttings thereof, assembled	CTH
	43.03		Articles of apparel, clothing accessories and other articles of furskin.	
		4303.10	-Articles of apparel and clothing accessories	CTH
		4303.90	-Other	CTH
	43.04	4304.00	Artificial fur and articles thereof.	CTH
SECTION IX : WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAINTING MATERIALS; BASKETWARE AND WICKERWORK				
44			Wood and articles of wood; wood charcoal	
	44.01		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	CC
			-Wood in chips or particles :	
		4401.21	--Coniferous	CC
		4401.22	--Non-coniferous	CC
			-Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
		4401.31	--Wood pellets	CC
		4401.39	--Other	CC
	44.02		Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	
		4402.10	-Of bamboo	CC
		4402.90	-Other	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	44.03		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	CC
		4403.20	-Other, coniferous	CC
			-Other, of tropical wood specified in subheading note 2 to this Chapter :	
		4403.41	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	CC
		4403.49	--Other	CC
			-Other :	
		4403.91	--Of oak (Quercus spp.)	CC
		4403.92	--Of beech (Fagus spp.)	CC
		4403.99	--Other	CC
	44.04		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	CTH
		4404.20	-Non-coniferous	CTH
	44.05	4405.00	Wood wool; wood flour.	CTH
	44.06		Railway or tramway sleepers (cross-ties) of wood.	
		4406.10	-Not impregnated	CTH
		4406.90	-Other	CTH
	44.07		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	CTH
			-Of tropical wood specified in subheading note 2 to this Chapter :	
		4407.21	--Mahogany (Swietenia spp.)	CTH
		4407.22	--Virola, Imbuia and Balsa	CTH
		4407.25	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH
		4407.26	--White Lauan, White Meranti, White Seraya, Yellow Meranti and Alan	CTH
		4407.27	--Sapelli	CTH
		4407.28	-Iroko	CTH
		4407.29	--Other	CTH
			-Other :	
		4407.91	--Of oak (Quercus spp.)	CTH
		4407.92	--Of beech (Fagus spp.)	CTH
		4407.93	--of maple (Acer spp.)	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4407.94	--of cherry (<i>Prunus</i> spp.)	CTH
		4407.95	--Of ash (<i>Fraxinus</i> spp.)	CTH
		4407.99	--Other	CTH
	44.08		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	CTH
			-Of tropical wood specified in subheading note 2 to this Chapter :	
		4408.31	--Dark Red Meranti, Light Red Meranti and Meranti Bakau	CTH
		4408.39	--Other	CTH
		4408.90	-Other	CTH
	44.09		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	CTH
			-Non-coniferous	
		4409.21	--Of bamboo	CTH
		4409.29	--Other	CTH
	44.10		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.	
			--Of wood	
		4410.11	--Particle board	CTH
		4410.12	--Oriented strand board (OSB)	CTH
		4410.19	--Other	CTH
		4410.90	-Other	CTH
	44.11		Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	
			-Medium density fibreboard (MDF) :	
		4411.12	--Of a thickness not exceeding 5 mm	CTH
		4411.13	-Of a thickness exceeding 5 mm but not exceeding 9 mm	CTH
		4411.14	-Of a thickness exceeding 9 mm	CTH
			-Other	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4411.92	--Of a density exceeding 0.8g/cm ³	CTH
		4411.93	--Of a density exceeding 0.5 g/cm ³ but not exceeding 0.8 g/cm ³	CTH
		4411.94	--Of a density not exceeding 0.5 g/cm ³	CTH
	44.12		Plywood, veneered panels and similar laminated wood.	
		4412.10	--Of bamboo	CTH
			--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 2 to this Chapter	CTH
		4412.32	--Other, with at least one outer ply of non-coniferous wood	CTH
		4412.39	--Other	CTH
			-Other :	
		4412.94	--Blockboard, laminboard and battenboard	CTH
		4412.99	--Other	CTH
	44.13	4413.00	Densified wood, in blocks, plates, strips or profile shapes.	CTH
	44.14	4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH
	44.15		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	CTH
		4415.20	-Pallets, box pallets and other load boards; pallet collars	CTH
	44.16	4416.00	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	CTH
	44.17	4417.00	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
	44.18		Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	
		4418.10	-Windows, French-windows and their frames	CTH
		4418.20	-Doors and their frames and thresholds	CTH
		4418.40	-Shuttering for concrete constructional work	CTH
		4418.50	-Shingles and shakes	CTH
		4418.60	-Posts and beams	CTH
			--Assembled flooring panels	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4418.71	--For mosaic floors	CTH
		4418.72	--Other, multilayer	CTH
		4418.79	--Other	CTH
		4418.90	-Other	CTH
	44.19	4419.00	Tableware and kitchenware, of wood.	CTH
	44.20		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	CTH
		4420.90	-Other	CTH
	44.21		Other articles of wood.	
		4421.10	-Clothes hangers	CTH
		4421.90	-Other	CTH
45			Cork and articles of cork	
	45.01		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
	45.02	4502.00	Natural cork, debarked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip (including sharp-edged blanks for corks or stoppers).	CTH
	45.03		Articles of natural cork.	
		4503.10	-Corks and stoppers	CTH
		4503.90	-Other	CTH
	45.04		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	CTH
		4504.90	-Other	CTH
46			Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	
	46.01		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).	
			-Mats, matting and screens of vegetable materials	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4601.21	--Of bamboo	CC
		4601.22	--Of rattan	CC
		4601.29	-Other	CC
			-Other :	
		4601.92	--Of bamboo	CC
		4601.93	--Of rattan	CC
		4601.94	--Of other vegetable materials	CC
		4601.99	--Other	CC
	46.02		Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	
			-Of vegetable materials	
		4602.11	--Of bamboo	CTH
		4602.12	--Of rattan	CTH
		4602.19	-Other	CTH
		4602.90	-Other	CTH
SECTION X : PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL; RECOVERED(WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND PAPERBOARD AND ARTICLES THEREOF				
47			Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	
	47.01	4701.00	Mechanical wood pulp.	CTH
	47.02	4702.00	Chemical wood pulp, dissolving grades.	CTH
	47.03		Chemical wood pulp, soda or sulphate, other than dissolving grades.	
			-Unbleached :	
		4703.11	--Coniferous	CTH
		4703.19	--Non-coniferous	CTH
			-Semi-bleached or bleached :	
		4703.21	--Coniferous	CTH
		4703.29	--Non-coniferous	CTH
	47.04		Chemical wood pulp, sulphite, other than dissolving grades.	
			-Unbleached :	
		4704.11	--Coniferous	CTH
		4704.19	--Non-coniferous	CTH
			-Semi-bleached or bleached :	
		4704.21	--Coniferous	CTH
		4704.29	--Non-coniferous	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	47.05	4705.00	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	CTH
	47.06		Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	
		4706.10	-Cotton linters pulp	CTH
		4706.20	-Pulps of fibres derived from recovered (waste and scrap) paper or paperboard	CTH
		4706.30	-Other, of bamboo	CTH
			-Other :	
		4706.91	--Mechanical	CTH
		4706.92	--Chemical	CTH
		4706.93	--Obtained by a combination of mechanical and chemical processes	CTH
	47.07		Recovered (waste and scrap) paper or paperboard.	
		4707.10	-Unbleached kraft paper or paperboard or corrugated paper or paperboard	WO
		4707.20	-Other paper or paperboard made mainly of bleached chemical pulp, not coloured in the mass	WO
		4707.30	-Paper or paperboard made mainly of mechanical pulp (for example, newspapers, journals and similar printed matter)	WO
		4707.90	-Other, including unsorted waste and scrap	WO
48			Paper and paperboard; articles of paper pulp, of paper or of paperboard	
	48.01	4801.00	Newsprint, in rolls or sheets.	CTH
	48.02		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	CTH
		4802.20	-Paper and paperboard of a kind used as a base for photo-sensitive, heat-sensitive or electro-sensitive paper or paperboard	CTH
		4802.40	-Wallpaper base	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-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/m ²	CTH
		4802.55	--Weighing 40 g/m ² or more but not more than 150 g/m ² , in rolls	CTH
		4802.56	--Weighing 40 g/m ² or more but not more than 150 g/m ² , in sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH
		4802.57	--Other, weighing 40 g/m ² or more but not more than 150 g/m ²	CTH
		4802.58	--Weighing more than 150 g/m ²	CTH
			-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	CTH
		4802.62	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH
		4802.69	--Other	CTH
	48.03	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.	CTH
	48.04		Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	
			-Kraftliner :	
		4804.11	--Unbleached	CTH
		4804.19	--Other	CTH
			-Sack kraft paper :	
		4804.21	--Unbleached	CTH
		4804.29	--Other	CTH
			-Other kraft paper and paperboard weighing 150 g/m ² or less :	
		4804.31	--Unbleached	CTH
		4804.39	--Other	CTH
			-Other kraft paper and paperboard weighing more than 150 g/m ² but less than 225 g/m ² :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4804.41	--Unbleached	CTH
		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	CTH
		4804.49	--Other	CTH
			-Other kraft paper and paperboard weighing 225 g/m ² or more :	
		4804.51	--Unbleached	CTH
		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	CTH
		4804.59	--Other	CTH
	48.05		Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 3 to this Chapter.	
			-Fluting paper :	
		4805.11	--Semi-chemical fluting paper	CTH
		4805.12	--Straw fluting paper	CTH
		4805.19	--Other	CTH
			-Testliner (recycled liner board) :	
		4805.24	--Weighing 150 g/m ² or less	CTH
		4805.25	--Weighing more than 150 g/m ²	CTH
		4805.30	-Sulphite wrapping paper	CTH
		4805.40	-Filter paper and paperboard	CTH
		4805.50	-Felt paper and paperboard	CTH
			-Other :	
		4805.91	--Weighing 150 g/m ² or less	CTH
		4805.92	--Weighing more than 150 g/m ² but less than 225 g/m ²	CTH
		4805.93	--Weighing 225 g/m ² or more	CTH
	48.06		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	CTH
		4806.30	-Tracing papers	CTH
		4806.40	-Glassine and other glazed transparent or translucent papers	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	48.07	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.	CTH
	48.08		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	CTH
		4808.40	-Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
		4808.90	-Other	CTH
	48.09		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	CTH
		4809.90	-Other	CTH
	48.10		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.	
			-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	CTH
		4810.14	--In sheets with one side not exceeding 435 mm and the other side not exceeding 297 mm in the unfolded state	CTH
		4810.19	--Other	CTH
			-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 :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4810.22	--Light-weight coated paper	CTH
		4810.29	--Other	CTH
			-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/m ² or less	CTH
		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/m ²	CTH
		4810.39	--Other	CTH
			-Other paper and paperboard :	
		4810.92	--Multi-ply	CTH
		4810.99	--Other	CTH
	48.11		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	CTH
			-Gummed or adhesive paper and paperboard :	
		4811.41	--Self-adhesive	CTH
		4811.49	--Other	CTH
			-Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives) :	
		4811.51	--Bleached, weighing more than 150 g/m ²	CTH
		4811.59	--Other	CTH
		4811.60	-Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTH
		4811.90	-Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTH
	48.12	4812.00	Filter blocks, slabs and plates, of paper pulp.	CTH
	48.13		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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		4813.20	-In rolls of a width not exceeding 5 cm	CTH
		4813.90	-Other	CTH
	48.14		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	CTH
		4814.90	-Other	CTH
	48.16		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 48.09
		4816.90	-Other	CTH, except from heading 48.09
	48.17		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	CTH
		4817.20	-Letter cards, plain postcards and correspondence cards	CTH
		4817.30	-Boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	CTH
	48.18		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	CTH
		4818.20	-Handkerchiefs, cleansing or facial tissues and towels	CTH
		4818.30	-Tablecloths and serviettes	CTH
		4818.50	-Articles of apparel and clothing accessories	CTH
		4818.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	48.19		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	CTH
		4819.20	-Folding cartons, boxes and cases, of non-corrugated paper or paperboard	CTH
		4819.30	-Sacks and bags, having a base of a width of 40 cm or more	CTH
		4819.40	-Other sacks and bags, including cones	CTH
		4819.50	-Other packing containers, including record sleeves	CTH
		4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	CTH
	48.20		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	CTH
		4820.20	-Exercise books	CTH
		4820.30	-Binders (other than book covers), folders and file covers	CTH
		4820.40	-Manifold business forms and interleaved carbon sets	CTH
		4820.50	-Albums for samples or for collections	CTH
		4820.90	-Other	CTH
	48.21		Paper or paperboard labels of all kinds, whether or not printed.	
		4821.10	-Printed	CTH
		4821.90	-Other	CTH
	48.22		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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	48.23		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
		4823.40	-Rolls, sheets and dials, printed for self-recording apparatus	CTH
			-Trays, dishes, plates, cups and the like, of paper or paperboard	
		4823.61	--Of bamboo	CTH
		4823.69	-Other	CTH
		4823.70	-Moulded or pressed articles of paper pulp	CTH
		4823.90	-Other	CTH
49			Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	
	49.01		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	
		4901.10	-In single sheets, whether or not folded	CTH
			-Other :	
		4901.91	--Dictionaries and encyclopaedias, and serial instalments thereof	CTH
		4901.99	--Other	CTH
	49.02		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	
		4902.10	-Appearing at least four times a week	CTH
		4902.90	-Other	CTH
	49.03	4903.00	Children's picture, drawing or colouring books.	CTH
	49.04	4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	CTH
	49.05		Maps and hydrographic or similar charts of all kinds including atlases, wall maps, topographical plans and globes, printed.	
		4905.10	-Globes	CTH
			-Other :	
		4905.91	--In book form	CTH
		4905.99	--Other	CTH
	49.06	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.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	49.07	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.	CTH
	49.08		Transfers (decalcomanias).	
		4908.10	-Transfers (decalcomanias), vitrifiable	CTH
		4908.90	-Other	CTH
	49.09	4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH
	49.10	4910.00	Calendars of any kind, printed, including calendar blocks.	CTH
	49.11		Other printed matter, including printed pictures and photographs.	
		4911.10	-Trade advertising material, commercial catalogues and the like	CTH
			-Other :	
		4911.91	--Pictures, designs and photographs	CTH
		4911.99	--Other	CTH
SECTION XI : TEXTILES AND TEXTILE ARTICLES				
50			Silk	
	50.01	5001.00	Silk-worm cocoons suitable for reeling.	CC
	50.02	5002.00	Raw silk (not thrown).	CC
	50.03	5003.00	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	WO
	50.04	5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	CTH
	50.05	5005.00	Yarn spun from silk waste, not put up for retail sale.	CTH
	50.06	5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	CTH, except from heading 50.04 or heading 50.05
	50.07		Woven fabrics of silk or of silk waste.	
		5007.10	-Fabrics of noil silk	CTH
		5007.20	-Other fabrics, containing 85 % or more by weight of silk or of silk waste other than noil silk	CTH
		5007.90	-Other fabrics	CTH
51			Wool, fine or coarse animal hair; horsehair yarn and woven fabric	
	51.01		Wool, not carded or combed.	
			-Greasy, including fleece-washed wool :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5101.11	--Shorn wool	WO
		5101.19	--Other	WO
			-Degreased, not carbonised :	
		5101.21	--Shorn wool	WO
		5101.29	--Other	WO
		5101.30	-Carbonised	WO
	51.02		Fine or coarse animal hair, not carded or combed.	
			-Fine animal hair :	
		5102.11	--Of Kashmir (cashmere) goats	WO
		5102.19	--Other	WO
		5102.20	-Coarse animal hair	WO
	51.03		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	WO
		5103.20	-Other waste of wool or of fine animal hair	WO
		5103.30	-Waste of coarse animal hair	WO
	51.04	5104.00	Garnetted stock of wool or of fine or coarse animal hair.	CC
	51.05		Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	
		5105.10	-Carded wool	CC
			-Wool tops and other combed wool :	
		5105.21	--Combed wool in fragments	CC
		5105.29	--Other	CC
			-Fine animal hair, carded or combed :	
		5105.31	--Of Kashmir (cashmere) goats	CC
		5105.39	--Other	CC
		5105.40	-Coarse animal hair, carded or	CC
	51.06		Yarn of carded wool, not put up for retail sale.	
		5106.10	-Containing 85 % or more by weight of wool	CTH or RVC(40)
		5106.20	-Containing less than 85 % by weight of wool	CTH or RVC(40)
	51.07		Yarn of combed wool, not put up for retail sale.	
		5107.10	-Containing 85 % or more by weight of wool	CTH or RVC(40)
		5107.20	-Containing less than 85 % by weight of wool	CTH or RVC(40)
	51.08		Yarn of fine animal hair (carded or combed), not put up for retail sale.	
		5108.10	-Carded	CTH or RVC(40)
		5108.20	-Combed	CTH or RVC(40)
	51.09		Yarn of wool or of fine animal hair, put up for retail sale.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5109.10	-Containing 85 % or more by weight of wool or of fine animal hair	CTH, except from heading 51.06, heading 51.07, or heading 51.08; or RVC(40)
		5109.90	-Other	CTH, except from heading 51.06, heading 51.07, or heading 51.08; or RVC(40)
	51.10	5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	CTH or RVC(40)
	51.11		Woven fabrics of carded wool or of carded fine animal hair.	
			-Containing 85 % or more by weight of wool or of fine animal hair :	
		5111.11	--Of a weight not exceeding 300 g/m ²	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5111.19	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5111.20	-Other, mixed mainly or solely with man-made filaments	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5111.30	-Other, mixed mainly or solely with man-made staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5111.90	-Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
	51.12		Woven fabrics of combed wool or of combed fine animal hair.	
			-Containing 85 % or more by weight of wool or of fine animal hair :	
		5112.11	--Of a weight not exceeding 200 g/m ²	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5112.19	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5112.20	-Other, mixed mainly or solely with man-made filaments	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5112.30	-Other, mixed mainly or solely with man-made staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5112.90	-Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
	51.13	5113.00	Woven fabrics of coarse animal hair or of horsehair.	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, chapter 54, or heading 55.09 through 55.16; or RVC(40)
52			Cotton	
	52.01	5201.00	Cotton, not carded or combed.	WO
	52.02		Cotton waste (including yarn waste and garnetted stock).	
		5202.10	-Yarn waste (including thread waste)	WO
			-Other :	
		5202.91	--Garnetted stock	WO
		5202.99	--Other	WO
	52.03	5203.00	Cotton, carded or combed.	WO
	52.04		Cotton sewing thread, whether or not put up for retail sale.	
			-Not put up for retail sale :	
		5204.11	--Containing 85 % or more by weight of cotton	CTH
		5204.19	--Other	CTH
		5204.20	-Put up for retail sale	CTH
	52.05		Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	
			-Single yarn, of uncombed fibres :	
		5205.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
		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)	CTH
		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)	CTH
		5205.14	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
		5205.15	--Measuring less than 125 decitex (exceeding 80 metric number)	CTH
			-Single yarn, of combed fibres :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5205.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
		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)	CTH
		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)	CTH
		5205.24	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
		5205.26	--Measuring less than 125 decitex but not less than 106.38 decitex (exceeding 80 metric number but not exceeding 94 metric number)	CTH
		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)	CTH
		5205.28	--Measuring less than 83.33 decitex (exceeding 120 metric number)	CTH
			-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)	CTH
		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)	CTH
		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)	CTH
		5205.34	--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)	CTH
		5205.35	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
			-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)	CTH
		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)	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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)	CTH
		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)	CTH
		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)	CTH
		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)	CTH
		5205.48	--Measuring per single yarn less than 83.33 decitex (exceeding 120 metric number per single yarn)	CTH
	52.06		Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	
			-Single yarn, of uncombed fibres :	
		5206.11	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
		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)	CTH
		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)	CTH
		5206.14	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
		5206.15	--Measuring less than 125 decitex (exceeding 80 metric number)	CTH
			-Single yarn, of combed fibres :	
		5206.21	--Measuring 714.29 decitex or more (not exceeding 14 metric number)	CTH
		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)	CTH
		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)	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5206.24	--Measuring less than 192.31 decitex but not less than 125 decitex (exceeding 52 metric number but not exceeding 80 metric number)	CTH
		5206.25	--Measuring less than 125 decitex (exceeding 80 metric number)	CTH
			-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)	CTH
		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)	CTH
		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)	CTH
		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)	CTH
		5206.35	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
			-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)	CTH
		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)	CTH
		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)	CTH
		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)	CTH
		5206.45	--Measuring per single yarn less than 125 decitex (exceeding 80 metric number per single yarn)	CTH
	52.07		Cotton yarn (other than sewing thread) put up for retail sale.	
		5207.10	-Containing 85 % or more by weight of cotton	CTH, except from heading 52.05, or heading 52.06; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5207.90	-Other	CTH, except from heading 52.05, or heading 52.06; or RVC(40)
	52.08		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m ² .	
			-Unbleached :	
		5208.11	--Plain weave, weighing not more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.12	--Plain weave, weighing more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.13	--3-thread or 4-thread twill, including cross twill	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.19	--Other fabrics	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
			-Bleached :	
		5208.21	--Plain weave, weighing not more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.22	--Plain weave, weighing more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.23	--3-thread or 4-thread twill, including cross twill	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.29	--Other fabrics	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
			-Dyed :	
		5208.31	--Plain weave, weighing not more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.32	--Plain weave, weighing more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.33	--3-thread or 4-thread twill, including cross twill	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.39	--Other fabrics	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Of yarns of different colours :	
		5208.41	--Plain weave, weighing not more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.42	--Plain weave, weighing more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.43	--3-thread or 4-thread twill, including cross twill	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.49	--Other fabrics	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
			-Printed :	
		5208.51	--Plain weave, weighing not more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.52	--Plain weave, weighing more than 100 g/m ²	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
		5208.59	--Other fabrics	CTH, except from heading 51.06 through 51.13, chapter 54, or heading 55.09 through 55.16; or RVC(40)
	52.09		Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m ² .	
			-Unbleached :	
		5209.11	--Plain weave	CTH or RVC(40)
		5209.12	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.19	--Other fabrics	CTH or RVC(40)
			-Bleached :	
		5209.21	--Plain weave	CTH or RVC(40)
		5209.22	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.29	--Other fabrics	CTH or RVC(40)
			-Dyed :	
		5209.31	--Plain weave	CTH or RVC(40)
		5209.32	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.39	--Other fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5209.41	--Plain weave	CTH or RVC(40)
		5209.42	--Denim	CTH or RVC(40)
		5209.43	--Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5209.49	--Other fabrics	CTH or RVC(40)
			-Printed :	
		5209.51	--Plain weave	CTH or RVC(40)
		5209.52	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5209.59	--Other fabrics	CTH or RVC(40)
	52.10		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/m ² .	
			-Unbleached :	
		5210.11	--Plain weave	CTH or RVC(40)
		5210.19	--Other fabrics	CTH or RVC(40)
			-Bleached :	
		5210.21	--Plain weave	CTH or RVC(40)
		5210.29	--Other fabrics	CTH or RVC(40)
			-Dyed :	
		5210.31	--Plain weave	CTH or RVC(40)
		5210.32	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5210.39	--Other fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5210.41	--Plain weave	CTH or RVC(40)
		5210.49	--Other fabrics	CTH or RVC(40)
			-Printed :	
		5210.51	--Plain weave	CTH or RVC(40)
		5210.59	--Other fabrics	CTH or RVC(40)
	52.11		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/m ² .	
			-Unbleached :	
		5211.11	--Plain weave	CTH or RVC(40)
		5211.12	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.19	--Other fabrics	CTH or RVC(40)
		5211.20	-Bleached	CTH or RVC(40)
			-Dyed :	
		5211.31	--Plain weave	CTH or RVC(40)
		5211.32	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.39	--Other fabrics	CTH or RVC(40)
			-Of yarns of different colours :	
		5211.41	--Plain weave	CTH or RVC(40)
		5211.42	--Denim	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5211.43	--Other fabrics of 3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.49	--Other fabrics	CTH or RVC(40)
			-Printed :	
		5211.51	--Plain weave	CTH or RVC(40)
		5211.52	--3-thread or 4-thread twill, including cross twill	CTH or RVC(40)
		5211.59	--Other fabrics	CTH or RVC(40)
	52.12		Other woven fabrics of cotton.	
			-Weighing not more than 200 g/m ² :	
		5212.11	--Unbleached	CTH or RVC(40)
		5212.12	--Bleached	CTH or RVC(40)
		5212.13	--Dyed	CTH or RVC(40)
		5212.14	--Of yarns of different colours	CTH or RVC(40)
		5212.15	--Printed	CTH or RVC(40)
			-Weighing more than 200 g/m ² :	
		5212.21	--Unbleached	CTH or RVC(40)
		5212.22	--Bleached	CTH or RVC(40)
		5212.23	--Dyed	CTH or RVC(40)
		5212.24	--Of yarns of different colours	CTH or RVC(40)
		5212.25	--Printed	CTH or RVC(40)
53			Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn	
	53.01		Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	
		5301.10	-Flax, raw or retted	CC
			-Flax, broken, scutched, hackled or otherwise processed, but not spun :	
		5301.21	--Broken or scutched	CC
		5301.29	--Other	CC
		5301.30	-Flax tow and waste	CC
	53.02		True hemp (Cannabis sativa L.), 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	CC
		5302.90	-Other	CC
	53.03		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	CC
		5303.90	-Other	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	53.05	5305.00	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).	CC
	53.06		Flax yarn.	
		5306.10	-Single	CTH
		5306.20	-Multiple (folded) or cabled	CTH
	53.07		Yarn of jute or of other textile bast fibres of heading 53.03.	
		5307.10	-Single	CTH
		5307.20	-Multiple (folded) or cabled	CTH
	53.08		Yarn of other vegetable textile fibres; paper yarn.	
		5308.10	-Cair yarn	CTH
		5308.20	-True hemp yarn	CTH
		5308.90	-Other	CTH
	53.09		Woven fabrics of flax.	
			-Containing 85 % or more by weight of flax :	
		5309.11	--Unbleached or bleached	CTH
		5309.19	--Other	CTH
			-Containing less than 85 % by weight of flax :	
		5309.21	--Unbleached or bleached	CTH
		5309.29	--Other	CTH
	53.10		Woven fabrics of jute or of other textile bast fibres of heading 53.03.	
		5310.10	-Unbleached	CTH
		5310.90	-Other	CTH
	53.11	5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	CTH
54			Man-made filaments; strip and the like of man-made textile materials	
	54.01		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
	54.02		Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	
			-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

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-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
			-Other yarn, single, untwisted or with a twist 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
			-Other yarn, single, with a twist exceeding 50 turns per metre :	
		5402.51	--Of nylon or other polyamides	CC
		5402.52	--Of polyesters	CC
		5402.59	--Other	CC
			-Other yarn, multiple (folded) or cabled :	
		5402.61	--Of nylon or other polyamides	CC
		5402.62	--Of polyesters	CC
		5402.69	--Other	CC
	54.03		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
			-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
			-Other yarn, multiple (folded) or cabled :	
		5403.41	--Of viscose rayon	CC
		5403.42	--Of cellulose acetate	CC
		5403.49	--Other	CC

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	54.04		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.	
			-Monofilament	
		5404.11	--Elastomeric	CC
		5404.12	--Other, of polypropylene	CC
		5404.19	--Other	CC
		5404.90	-Other	CC
	54.05	5405.00	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.	CC
	54.06	5406.00	Man-made filament yarn (other than sewing thread), put up for retail sale.	CC
	54.07		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, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.20	-Woven fabrics obtained from strip or the like	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.30	-Fabrics specified in Note 9 to Section XI	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of filaments of nylon or other polyamides :	
		5407.41	--Unbleached or bleached	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5407.42	--Dyed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.43	--Of yarns of different colours	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.44	--Printed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of textured polyester filaments:	
		5407.51	--Unbleached or bleached	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.52	--Dyed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.53	--Of yarns of different colours	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.54	--Printed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-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, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5407.69	--Other	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of synthetic filaments :	
		5407.71	--Unbleached or bleached	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.72	--Dyed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.73	--Of yarns of different colours	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.74	--Printed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-Other woven fabrics, containing less than 85 % or more by weight of synthetic filaments, mixed mainly or solely with cotton :	
		5407.81	--Unbleached or bleached	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.82	--Dyed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.83	--Of yarns of different colours	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5407.84	--Printed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-Other woven fabrics :	
		5407.91	--Unbleached or bleached	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.92	--Dyed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.93	--Of yarns of different colours	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5407.94	--Printed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
	54.08		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, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-Other woven fabrics, containing 85 % or more by weight of artificial filament or strip or the like :	
		5408.21	--Unbleached or bleached	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5408.22	--Dyed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5408.23	--Of yarns of different colours	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5408.24	--Printed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
			-Other woven fabrics :	
		5408.31	--Unbleached or bleached	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5408.32	--Dyed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5408.33	--Of yarns of different colours	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
		5408.34	--Printed	CTH, except from heading 51.06 through 51.10, heading 52.05 through 52.06, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.09 through 55.10; or RVC(40)
55			Man-made staple fibres	
	55.01		Synthetic filament tow.	
		5501.10	-Of nylon or other polyamides	CC, except from heading 54.01 through 54.06; or RVC(40)
		5501.20	-Of polyesters	CC, except from heading 54.01 through 54.06; or RVC(40)
		5501.30	-Acrylic or modacrylic	CC, except from heading 54.01 through 54.06; or RVC(40)
		5501.40	-Of polypropylene	CC, except from heading 54.01 through 54.06; or RVC(40)
		5501.90	-Other	CC, except from heading 54.01 through 54.06; or RVC(40)
	55.02	5502.00	Artificial filament tow.	CC, except from heading 54.01 through 54.06; or RVC(40)
	55.03		Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	
			-Of nylon or other polyamides	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5503.11	-Of aramids	CC, except from heading 54.01 through 54.06; or RVC(40)
		5503.19	--Other	CC, except from heading 54.01 through 54.06; or RVC(40)
		5503.20	-Of polyesters	CC, except from heading 54.01 through 54.06; or RVC(40)
		5503.30	-Acrylic or modacrylic	CC, except from heading 54.01 through 54.06; or RVC(40)
		5503.40	-Of polypropylene	CC, except from heading 54.01 through 54.06; or RVC(40)
		5503.90	-Other	CC, except from heading 54.01 through 54.06; or RVC(40)
	55.04		Artificial staple fibres, not carded, combed or otherwise processed for spinning.	
		5504.10	-Of viscose rayon	CC, except from heading 54.01 through 54.06; or RVC(40)
		5504.90	-Other	CC, except from heading 54.01 through 54.06; or RVC(40)
	55.05		Waste (including noils, yarn waste and garnetted stock) of man - made fibres.	
		5505.10	-Of synthetic fibres	WO
		5505.20	-Of artificial fibres	WO
	55.06		Synthetic staple fibres, carded, combed or otherwise processed for spinning.	
		5506.10	-Of nylon or other polyamides	CC, except from heading 54.01 through 54.06; or RVC(40)
		5506.20	-Of polyesters	CC, except from heading 54.01 through 54.06; or RVC(40)
		5506.30	-Acrylic or modacrylic	CC, except from heading 54.01 through 54.06; or RVC(40)
		5506.90	-Other	CC, except from heading 54.01 through 54.06; or RVC(40)
	55.07	5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	CC, except from heading 54.01 through 54.06; or RVC(40)
	55.08		Sewing thread of man-made staple fibres, whether or not put up for retail sale.	
		5508.10	-Of synthetic staple fibres	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5508.20	-Of artificial staple fibres	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
	55.09		Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	
			-Containing 85 % or more by weight of staple fibres of nylon or other polyamides :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5509.11	--Single yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.12	--Multiple (folded) or cabled yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
			-Containing 85 % or more by weight of polyester staple fibres:	
		5509.21	--Single yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.22	--Multiple (folded) or cabled yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
			-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	
		5509.31	--Single yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.32	--Multiple (folded) or cabled yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
			-Other yarn, containing 85 % or more by weight of synthetic staple fibres :	
		5509.41	--Single yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.42	--Multiple (folded) or cabled yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
			-Other yarn, of polyester staple fibres :	
		5509.51	--Mixed mainly or solely with artificial staple fibres	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.52	--Mixed mainly or solely with wool or fine animal hair	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5509.53	--Mixed mainly or solely with cotton	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.59	--Other	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
			-Other yarn, of acrylic or modacrylic staple fibres :	
		5509.61	--Mixed mainly or solely with wool or fine animal hair	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.62	--Mixed mainly or solely with cotton	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.69	--Other	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
			-Other yarn :	
		5509.91	--Mixed mainly or solely with wool or fine animal hair	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.92	--Mixed mainly or solely with cotton	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5509.99	--Other	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
	55.10		Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	
			-Containing 85 % or more by weight of artificial staple fibres :	
		5510.11	--Single yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5510.12	--Multiple (folded) or cabled yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5510.20	-Other yarn, mixed mainly or solely with wool or fine animal hair	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5510.30	-Other yarn, mixed mainly or solely with cotton	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5510.90	-Other yarn	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
	55.11		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	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5511.20	-Of synthetic staple fibres, containing less than 85 % by weight of such fibres	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
		5511.30	-Of artificial staple fibres	CTH, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.06, or heading 55.06 through 55.11; or RVC(40)
	55.12		Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	
			-Containing 85 % or more by weight of polyester staple fibres :	
		5512.11	--Unbleached or bleached	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5512.19	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Containing 85 % or more by weight of acrylic or modacrylic staple fibres :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5512.21	--Unbleached or bleached	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5512.29	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Other :	
		5512.91	--Unbleached or bleached	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5512.99	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
	55.13		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/m ² .	
			-Unbleached or bleached :	
		5513.11	--Of polyester staple fibres, plain weave	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5513.12	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5513.13	--Other woven fabrics of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5513.19	--Other woven fabrics	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Dyed :	
		5513.21	--Of polyester staple fibres, plain weave	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5513.23	--Other woven fabrics of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5513.29	--Other woven fabrics	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Of yarns of different colours :	
		5513.31	--Of polyester staple fibres, plain weave	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5513.39	--Other woven fabrics	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Printed :	
		5513.41	--Of polyester staple fibres, plain weave	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5513.49	--Other woven fabrics	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
	55.14		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/m ² .	
			-Unbleached or bleached :	
		5514.11	--Of polyester staple fibres, plain weave	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.12	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.19	--Other woven fabrics	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Dyed :	
		5514.21	--Of polyester staple fibres, plain weave	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.22	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.23	--Other woven fabrics of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5514.29	--Other woven fabrics	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.30	-Of yarns of different colours	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Printed :	
		5514.41	--Of polyester staple fibres, plain weave	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.42	--3-thread or 4-thread twill, including cross twill, of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.43	--Other woven fabrics of polyester staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5514.49	--Other woven fabrics	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
	55.15		Other woven fabrics of synthetic staple fibres.	
			-Of polyester staple fibres :	
		5515.11	--Mixed mainly or solely with viscose rayon staple fibres	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5515.12	--Mixed mainly or solely with man-made filaments	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5515.13	--Mixed mainly or solely with wool or fine animal hair	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5515.19	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Of acrylic or modacrylic staple fibres :	
		5515.21	--Mixed mainly or solely with man-made filaments	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5515.22	--Mixed mainly or solely with wool or fine animal hair	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5515.29	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Other woven fabrics:	
		5515.91	--Mixed mainly or solely with man-made filaments	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5515.99	--Other	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
	55.16		Woven fabrics of artificial staple fibres.	
			-Containing 85 % or more by weight of artificial staple fibres :	
		5516.11	--Unbleached or bleached	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.12	--Dyed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.13	--Of yarns of different colours	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.14	--Printed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with man-made filaments :	
		5516.21	--Unbleached or bleached	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.22	--Dyed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5516.23	--Of yarns of different colours	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.24	--Printed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-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, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.32	--Dyed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.33	--Of yarns of different colours	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.34	--Printed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Containing less than 85 % by weight of artificial staple fibres, mixed mainly or solely with cotton :	
		5516.41	--Unbleached or bleached	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5516.42	--Dyed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.43	--Of yarns of different colours	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.44	--Printed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
			-Other :	
		5516.91	--Unbleached or bleached	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.92	--Dyed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.93	--Of yarns of different colours	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
		5516.94	--Printed	CTH, except from heading 51.06 through 51.13, heading 52.05 through 52.12, heading 54.01 through 54.02, heading 54.04, heading 54.06 through 54.08, or heading 55.09 through 55.16; or RVC(40)
56			Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof	
	56.01		Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Wadding; other articles of wadding :	
		5601.21	--Of cotton	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5601.22	--Of man-made fibres	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5601.29	--Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5601.30	-Textile flock and dust and mill neps	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	56.02		Felt, whether or not impregnated, coated, covered or laminated.	
		5602.10	-Needleloom felt and stitch-bonded fibre fabrics	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Other felt, not impregnated, coated, covered or laminated :	
		5602.21	--Of wool or fine animal hair	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5602.29	--Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5602.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	56.03		Nonwovens, whether or not impregnated, coated, covered or laminated.	
			-Of man-made filaments :	
		5603.11	--Weighing not more than 25 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5603.12	--Weighing more than 25 g/m ² but not more than 70 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5603.13	--Weighing more than 70 g/m ² but not more than 150 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5603.14	--Weighing more than 150 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Other :	
		5603.91	--Weighing not more than 25 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5603.92	--Weighing more than 25 g/m ² but not more than 70 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5603.93	--Weighing more than 70 g/m ² but not more than 150 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5603.94	--Weighing more than 150 g/m ²	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	56.04		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, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5604.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	56.05	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, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	56.06	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, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	56.07		Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.	
			-Of sisal or other textile fibres of the genus Agave :	
		5607.21	--Binder or baler twine	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5607.29	--Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Of polyethylene or polypropylene :	
		5607.41	--Binder or baler twine	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5607.49	--Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5607.50	-Of other synthetic fibres	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5607.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	56.08		Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	
			-Of man-made textile materials :	
		5608.11	--Made up fishing nets	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5608.19	--Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		5608.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	56.09	5609.00	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	CC, except from heading 52.05 through 52.07, heading 54.02, heading 54.04, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
57			Carpets and other textile floor coverings	
	57.01		Carpets and other textile floor coverings, knotted, whether or not made up.	
		5701.10	-Of wool or fine animal hair	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5701.90	-Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	57.02		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	-"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5702.20	-Floor coverings of coconut fibres (coir)	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			-Other, of pile construction, not made up :	
		5702.31	--Of wool or fine animal hair	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5702.32	--Of man-made textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5702.39	--Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			-Other, of pile construction, made up :	
		5702.41	--Of wool or fine animal hair	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5702.42	--Of man-made textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5702.49	--Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5702.50	-Other, not of pile construction, not made up	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			-Other, not of pile construction, made up :	
		5702.91	--Of wool or fine animal hair	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5702.92	--Of man-made textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5702.99	--Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	57.03		Carpets and other textile floor coverings, tufted, whether or not made up.	
		5703.10	-Of wool or fine animal hair	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5703.20	-Of nylon or other polyamides	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5703.30	-Of other man-made textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5703.90	-Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	57.04		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 ²	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5704.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	57.05	5705.00	Other carpets and other textile floor coverings, whether or not made up.	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
58			Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery	
	58.01		Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5801.10	-Of wool or fine animal hair	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			-Of cotton :	
		5801.21	--Uncut weft pile fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.22	--Cut corduroy	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.23	--Other weft pile fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.26	--Chenille fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.27	--Warp pile fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			-Of man-made fibres :	
		5801.31	--Uncut weft pile fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.32	--Cut corduroy	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.33	--Other weft pile fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5801.36	--Chenille fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.37	--Warp pile fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5801.90	-Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.02		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.	
			-Terry towelling and similar woven terry fabrics, of cotton :	
		5802.11	--Unbleached	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5802.19	--Other	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5802.20	-Terry towelling and similar woven terry fabrics, of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5802.30	-Tufted textile fabrics	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.03	5803.00	Gauze, other than narrow fabrics of heading 58.06.	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	58.04		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, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			-Mechanically made lace :	
		5804.21	--Of man-made fibres	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5804.29	--Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5804.30	-Hand-made lace	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.05	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, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.06		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, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5806.20	-Other woven fabrics, containing by weight 5 % or more of elastomeric yarn or rubber thread	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			--Other woven fabrics	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5806.31	--Of cotton	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5806.32	--Of man-made fibres	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5806.39	--Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5806.40	-Fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.07		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, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5807.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.08		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, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5808.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	58.09	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.	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.10		Embroidery in the piece, in strips or in motifs.	
		5810.10	-Embroidery without visible ground	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
			-Other embroidery :	
		5810.91	--Of cotton	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5810.92	--Of man-made fibres	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
		5810.99	--Of other textile materials	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
	58.11	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.	CC, except from heading 52.05 through 52.07, heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, or heading 55.08 through 55.16; or RVC(40)
59			Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	
	59.01		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, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5901.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	59.02		Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	
		5902.10	-Of nylon or other polyamides	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5902.20	-Of polyesters	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5902.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.03		Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	
		5903.10	-With poly (vinyl chloride)	CC, except from heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5903.20	-With polyurethane	CC, except from heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5903.90	-Other	CC, except from heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.04		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, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5904.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.05	5905.00	Textile wall coverings.	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.06		Rubberised textile fabrics, other than those of heading 59.02.	
		5906.10	-Adhesive tape of a width not exceeding 20 cm	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
			-Other :	
		5906.91	--Knitted or crocheted	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)

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		5906.99	--Other	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.07	5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.08	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, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.09	5909.00	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.10	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, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
	59.11		Textile products and articles, for technical uses, specified in Note 7 to 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, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5911.20	-Bolting cloth, whether or not made up	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
			-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/m ²	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5911.32	--Weighing 650 g/m ² or more	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
		5911.40	-Straining cloth of a kind used in oil presses or the like, including that of human hair	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		5911.90	-Other	CC, except from heading 52.05 through 52.07, heading 54.07 through 54.08, or heading 55.12 through 55.16; or RVC(40)
60			Knitted or crocheted fabrics	
	60.01		Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	
		6001.10	-"Long pile" fabrics	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Looped pile fabrics :	
		6001.21	--Of cotton	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6001.22	--Of man-made fibres	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6001.29	--Of other textile materials	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Other :	
		6001.91	--Of cotton	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6001.92	--Of man-made fibres	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6001.99	--Of other textile materials	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	60.02		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6002.40	-Containing by weight 5 % or more of elastomeric yarn but not containing rubber thread	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6002.90	-Other	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	60.03		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	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6003.20	-Of cotton	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6003.30	-Of synthetic fibres	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6003.40	-Of artificial fibres	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6003.90	-Other	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	60.04		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	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6004.90	-Other	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	60.05		Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	
			-Of cotton :	
		6005.21	--Unbleached or bleached	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.22	--Dyed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.23	--Of yarns of different colours	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.24	--Printed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Of synthetic fibres :	
		6005.31	--Unbleached or bleached	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.32	--Dyed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.33	--Of yarns of different colours	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6005.34	--Printed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Of artificial fibres :	
		6005.41	--Unbleached or bleached	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.42	--Dyed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.43	--Of yarns of different colours	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.44	--Printed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6005.90	-Other	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
	60.06		Other knitted or crocheted fabrics.	
		6006.10	-Of wool or fine animal hair	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Of cotton :	
		6006.21	--Unbleached or bleached	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.22	--Dyed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6006.23	--Of yarns of different colours	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.24	--Printed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Of synthetic fibres :	
		6006.31	--Unbleached or bleached	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.32	--Dyed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.33	--Of yarns of different colours	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.34	--Printed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
			-Of artificial fibres :	
		6006.41	--Unbleached or bleached	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.42	--Dyed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.43	--Of yarns of different colours	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6006.44	--Printed	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
		6006.90	-Other	CC, except from heading 54.01 through 54.02, heading 54.04, heading 54.07 through 54.08, heading 55.01, heading 55.03, or heading 55.06 through 55.16; or RVC(40)
61			Articles of apparel and clothing accessories, knitted or crocheted	
	61.01		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 or RVC(40)
		6101.30	-Of man-made fibres	CC or RVC(40)
		6101.90	-Of other textile materials	CC or RVC(40)
	61.02		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 or RVC(40)
		6102.20	-Of cotton	CC or RVC(40)
		6102.30	-Of man-made fibres	CC or RVC(40)
		6102.90	-Of other textile materials	CC or RVC(40)
	61.03		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 or RVC(40)
			-Ensembles :	
		6103.22	--Of cotton	CC or RVC(40)
		6103.23	--Of synthetic fibres	CC or RVC(40)
		6103.29	--Of other textile materials	CC or RVC(40)
			-Jackets and blazers :	
		6103.31	--Of wool or fine animal hair	CC or RVC(40)
		6103.32	--Of cotton	CC or RVC(40)
		6103.33	--Of synthetic fibres	CC or RVC(40)
		6103.39	--Of other textile materials	CC or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	
		6103.41	--Of wool or fine animal hair	CC or RVC(40)

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		6103.42	--Of cotton	CC or RVC(40)
		6103.43	--Of synthetic fibres	CC or RVC(40)
		6103.49	--Of other textile materials	CC or RVC(40)
	61.04		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.	
			-Suits :	
		6104.13	--Of synthetic fibres	CC or RVC(40)
		6104.19	--Of other textile materials	CC or RVC(40)
			Ensembles :	
		6104.22	--Of cotton	CC or RVC(40)
		6104.23	--Of synthetic fibres	CC or RVC(40)
		6104.29	--Of other textile materials	CC or RVC(40)
			-Jackets and blazers :	
		6104.31	--Of wool or fine animal hair	CC or RVC(40)
		6104.32	--Of cotton	CC or RVC(40)
		6104.33	--Of synthetic fibres	CC or RVC(40)
		6104.39	--Of other textile materials	CC or RVC(40)
			-Dresses :	
		6104.41	--Of wool or fine animal hair	CC or RVC(40)
		6104.42	--Of cotton	CC or RVC(40)
		6104.43	--Of synthetic fibres	CC or RVC(40)
		6104.44	--Of artificial fibres	CC or RVC(40)
		6104.49	--Of other textile materials	CC or RVC(40)
			-Skirts and divided skirts :	
		6104.51	--Of wool or fine animal hair	CC or RVC(40)
		6104.52	--Of cotton	CC or RVC(40)
		6104.53	--Of synthetic fibres	CC or RVC(40)
		6104.59	--Of other textile materials	CC or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	
		6104.61	--Of wool or fine animal hair	CC or RVC(40)
		6104.62	--Of cotton	CC or RVC(40)
		6104.63	--Of synthetic fibres	CC or RVC(40)
		6104.69	--Of other textile materials	CC or RVC(40)
	61.05		Men's or boys' shirts, knitted or crocheted.	
		6105.10	-Of cotton	CC or RVC(40)
		6105.20	-Of man-made fibres	CC or RVC(40)
		6105.90	-Of other textile materials	CC or RVC(40)
	61.06		Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	
		6106.10	-Of cotton	CC or RVC(40)

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		6106.20	-Of man-made fibres	CC or RVC(40)
		6106.90	-Of other textile materials	CC or RVC(40)
	61.07		Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
			-Underpants and briefs :	
		6107.11	--Of cotton	CC or RVC(40)
		6107.12	--Of man-made fibres	CC or RVC(40)
		6107.19	--Of other textile materials	CC or RVC(40)
			-Nightshirts and pyjamas :	
		6107.21	--Of cotton	CC or RVC(40)
		6107.22	--Of man-made fibres	CC or RVC(40)
		6107.29	--Of other textile materials	CC or RVC(40)
			-Other :	
		6107.91	--Of cotton	CC or RVC(40)
		6107.99	--Of other textile materials	CC or RVC(40)
	61.08		Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted.	
			-Slips and petticoats :	
		6108.11	--Of man-made fibres	CC or RVC(40)
		6108.19	--Of other textile materials	CC or RVC(40)
			-Briefs and panties :	
		6108.21	--Of cotton	CC or RVC(40)
		6108.22	--Of man-made fibres	CC or RVC(40)
		6108.29	--Of other textile materials	CC or RVC(40)
			-Nightdresses and pyjamas :	
		6108.31	--Of cotton	CC or RVC(40)
		6108.32	--Of man-made fibres	CC or RVC(40)
		6108.39	--Of other textile materials	CC or RVC(40)
			-Other :	
		6108.91	--Of cotton	CC or RVC(40)
		6108.92	--Of man-made fibres	CC or RVC(40)
		6108.99	--Of other textile materials	CC or RVC(40)
	61.09		T-shirts, singlets and other vests, knitted or crocheted.	
		6109.10	-Of cotton	CC or RVC(40)
		6109.90	-Of other textile materials	CC or RVC(40)
	61.10		Jerseys, pullovers, cardigans, waist-coats and similar articles, knitted or crocheted.	
			-Of wool or fine animal hair :	
		6110.11	--Of wool	CC or RVC(40)

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		6110.12	--Of Kashmir (cashmere) goats	CC or RVC(40)
		6110.19	--Other	CC or RVC(40)
		6110.20	-Of cotton	CC or RVC(40)
		6110.30	-Of man-made fibres	CC or RVC(40)
		6110.90	-Of other textile materials	CC or RVC(40)
	61.11		Babies' garments and clothing accessories, knitted or crocheted.	
		6111.20	-Of cotton	CC or RVC(40)
		6111.30	-Of synthetic fibres	CC or RVC(40)
		6111.90	-Of other textile materials	CC or RVC(40)
	61.12		Track suits, ski suits and swimwear, knitted or crocheted.	
			-Track suits :	
		6112.11	--Of cotton	CC or RVC(40)
		6112.12	--Of synthetic fibres	CC or RVC(40)
		6112.19	--Of other textile materials	CC or RVC(40)
		6112.20	-Ski suits	CC or RVC(40)
			-Men's or boys' swimwear :	
		6112.31	--Of synthetic fibres	CC or RVC(40)
		6112.39	--Of other textile materials	CC or RVC(40)
			-Women's or girls' swimwear :	
		6112.41	--Of synthetic fibres	CC or RVC(40)
		6112.49	--Of other textile materials	CC or RVC(40)
	61.13	6113.00	Garments, made up of knitted or crocheted fabrics of heading 59.03, 59.06 or 59.07.	CC or RVC(40)
	61.14		Other garments, knitted or crocheted.	
		6114.20	-Of cotton	CC or RVC(40)
		6114.30	-Of man-made fibres	CC or RVC(40)
		6114.90	-Of other textile materials	CC or RVC(40)
	61.15		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 or RVC(40)
			-Other panty hose and tights	
		6115.21	--Of synthetic fibres, measuring per single yarn less than 67 decitex	CC or RVC(40)
		6115.22	--Of synthetic fibres, measuring per single yarn 67 decitex or more	CC or RVC(40)
		6115.29	--Of other textile materials	CC or RVC(40)
		6115.30	--Other women's full-length or knee-length hosiery, measuring per single yarn less than 67 decitex	CC or RVC(40)
			-Other :	

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		6115.94	--Of wool or fine animal hair	CC or RVC(40)
		6115.95	--Of cotton	CC or RVC(40)
		6115.96	--Of synthetic fibres	CC or RVC(40)
		6115.99	--Of other textile materials	CC or RVC(40)
	61.16		Gloves, mittens and mitts, knitted or crocheted.	
		6116.10	-Impregnated, coated or covered with plastics or rubber	CC or RVC(40)
			-Other :	
		6116.91	--Of wool or fine animal hair	CC or RVC(40)
		6116.92	--Of cotton	CC or RVC(40)
		6116.93	--Of synthetic fibres	CC or RVC(40)
		6116.99	--Of other textile materials	CC or RVC(40)
	61.17		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 or RVC(40)
		6117.80	-Other accessories	CC or RVC(40)
		6117.90	-Parts	CC or RVC(40)
62			Articles of apparel and clothing accessories, not knitted or crocheted	
	62.01		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.	
			-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
		6201.11	--Of wool or fine animal hair	CC or RVC(40)
		6201.12	--Of cotton	CC or RVC(40)
		6201.13	--Of man-made fibres	CC or RVC(40)
		6201.19	--Of other textile materials	CC or RVC(40)
			-Other :	
		6201.91	--Of wool or fine animal hair	CC or RVC(40)
		6201.92	--Of cotton	CC or RVC(40)
		6201.93	--Of man-made fibres	CC or RVC(40)
		6201.99	--Of other textile materials	CC or RVC(40)
	62.02		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.	
			-Overcoats, raincoats, car-coats, capes, cloaks and similar articles :	
		6202.11	--Of wool or fine animal hair	CC or RVC(40)
		6202.12	--Of cotton	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6202.13	--Of man-made fibres	CC or RVC(40)
		6202.19	--Of other textile materials	CC or RVC(40)
			-Other :	
		6202.91	--Of wool or fine animal hair	CC or RVC(40)
		6202.92	--Of cotton	CC or RVC(40)
		6202.93	--Of man-made fibres	CC or RVC(40)
		6202.99	--Of other textile materials	CC or RVC(40)
	62.03		Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
			-Suits :	
		6203.11	--Of wool or fine animal hair	CC or RVC(40)
		6203.12	--Of synthetic fibres	CC or RVC(40)
		6203.19	--Of other textile materials	CC or RVC(40)
			-Ensembles :	
		6203.22	--Of cotton	CC or RVC(40)
		6203.23	--Of synthetic fibres	CC or RVC(40)
		6203.29	--Of other textile materials	CC or RVC(40)
			-Jackets and blazers :	
		6203.31	--Of wool or fine animal hair	CC or RVC(40)
		6203.32	--Of cotton	CC or RVC(40)
		6203.33	--Of synthetic fibres	CC or RVC(40)
		6203.39	--Of other textile materials	CC or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	
		6203.41	--Of wool or fine animal hair	CC or RVC(40)
		6203.42	--Of cotton	CC or RVC(40)
		6203.43	--Of synthetic fibres	CC or RVC(40)
		6203.49	--Of other textile materials	CC or RVC(40)
	62.04		Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	
			-Suits :	
		6204.11	--Of wool or fine animal hair	CC or RVC(40)
		6204.12	--Of cotton	CC or RVC(40)
		6204.13	--Of synthetic fibres	CC or RVC(40)
		6204.19	--Of other textile materials	CC or RVC(40)
			-Ensembles :	
		6204.21	--Of wool or fine animal hair	CC or RVC(40)
		6204.22	--Of cotton	CC or RVC(40)
		6204.23	--Of synthetic fibres	CC or RVC(40)
		6204.29	--Of other textile materials	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Jackets and blazers :	
		6204.31	--Of wool or fine animal hair	CC or RVC(40)
		6204.32	--Of cotton	CC or RVC(40)
		6204.33	--Of synthetic fibres	CC or RVC(40)
		6204.39	--Of other textile materials	CC or RVC(40)
			-Dresses :	
		6204.41	--Of wool or fine animal hair	CC or RVC(40)
		6204.42	--Of cotton	CC or RVC(40)
		6204.43	--Of synthetic fibres	CC or RVC(40)
		6204.44	--Of artificial fibres	CC or RVC(40)
		6204.49	--Of other textile materials	CC or RVC(40)
			-Skirts and divided skirts :	
		6204.51	--Of wool or fine animal hair	CC or RVC(40)
		6204.52	--Of cotton	CC or RVC(40)
		6204.53	--Of synthetic fibres	CC or RVC(40)
		6204.59	--Of other textile materials	CC or RVC(40)
			-Trousers, bib and brace overalls, breeches and shorts :	
		6204.61	--Of wool or fine animal hair	CC or RVC(40)
		6204.62	--Of cotton	CC or RVC(40)
		6204.63	--Of synthetic fibres	CC or RVC(40)
		6204.69	--Of other textile materials	CC or RVC(40)
	62.05		Men's or boys' shirts.	
		6205.20	-Of cotton	CC or RVC(40)
		6205.30	-Of man-made fibres	CC or RVC(40)
		6205.90	-Of other textile materials	CC or RVC(40)
	62.06		Women's or girls' blouses, shirts and shirt-blouses.	
		6206.10	-Of silk or silk waste	CC or RVC(40)
		6206.20	-Of wool or fine animal hair	CC or RVC(40)
		6206.30	-Of cotton	CC or RVC(40)
		6206.40	-Of man-made fibres	CC or RVC(40)
		6206.90	-Of other textile materials	CC or RVC(40)
	62.07		Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	
			-Underpants and briefs :	
		6207.11	--Of cotton	CC or RVC(40)
		6207.19	--Of other textile materials	CC or RVC(40)
			-Nightshirts and pyjamas :	
		6207.21	--Of cotton	CC or RVC(40)
		6207.22	--Of man-made fibres	CC or RVC(40)
		6207.29	--Of other textile materials	CC or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other :	
		6207.91	--Of cotton	CC or RVC(40)
		6207.99	--Of other textile materials	CC or RVC(40)
	62.08		Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles.	
			-Slips and petticoats :	
		6208.11	--Of man-made fibres	CC or RVC(40)
		6208.19	--Of other textile materials	CC or RVC(40)
			-Nightdresses and pyjamas :	
		6208.21	--Of cotton	CC or RVC(40)
		6208.22	--Of man-made fibres	CC or RVC(40)
		6208.29	--Of other textile materials	CC or RVC(40)
			-Other :	
		6208.91	--Of cotton	CC or RVC(40)
		6208.92	--Of man-made fibres	CC or RVC(40)
		6208.99	--Of other textile materials	CC or RVC(40)
	62.09		Babies' garments and clothing accessories.	
		6209.20	--Of cotton	CC or RVC(40)
		6209.30	-Of synthetic fibres	CC or RVC(40)
		6209.90	-Of other textile materials	CC or RVC(40)
	62.10		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 or RVC(40)
		6210.20	-Other garments, of the type described in subheadings 6201.11 to 6201.19	CC or RVC(40)
		6210.30	-Other garments, of the type described in subheadings 6202.11 to 6202.19	CC or RVC(40)
		6210.40	-Other men's or boys' garments	CC or RVC(40)
		6210.50	-Other women's or girls' garments	CC or RVC(40)
	62.11		Track suits, ski suits and swimwear; other garments.	
			-Swimwear :	
		6211.11	--Men's or boys'	CC or RVC(40)
		6211.12	--Women's or girls'	CC or RVC(40)
		6211.20	-Ski suits	CC or RVC(40)
			-Other garments, men's or boys' :	
		6211.32	--Of cotton	CC or RVC(40)
		6211.33	--Of man-made fibres	CC or RVC(40)
		6211.39	--Of other textile materials	CC or RVC(40)
			-Other garments, women's or girls' :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6211.42	--Of cotton	CC or RVC(40)
		6211.43	--Of man-made fibres	CC or RVC(40)
		6211.49	--Of other textile materials	CC or RVC(40)
	62.12		Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	
		6212.10	-Brassières	CC or RVC(40)
		6212.20	-Girdles and panty-girdles	CC or RVC(40)
		6212.30	-Corselettes	CC or RVC(40)
		6212.90	-Other	CC or RVC(40)
	62.13		Handkerchiefs.	
		6213.20	-Of cotton	CC or RVC(40)
		6213.90	-Of other textile materials	CC or RVC(40)
	62.14		Shawls, scarves, mufflers, mantillas, veils and the like.	
		6214.10	-Of silk or silk waste	CC or RVC(40)
		6214.20	-Of wool or fine animal hair	CC or RVC(40)
		6214.30	-Of synthetic fibres	CC or RVC(40)
		6214.40	-Of artificial fibres	CC or RVC(40)
		6214.90	-Of other textile materials	CC or RVC(40)
	62.15		Ties, bow ties and cravats.	
		6215.10	-Of silk or silk waste	CC or RVC(40)
		6215.20	-Of man-made fibres	CC or RVC(40)
		6215.90	-Of other textile materials	CC or RVC(40)
	62.16	6216.00	Gloves, mittens and mitts.	CC or RVC(40)
	62.17		Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 62.12.	
		6217.10	-Accessories	CC or RVC(40)
		6217.90	-Parts	CC or RVC(40)
63			Other made up textile articles; sets; worn clothing and worn textile articles; rags	
	63.01		Blankets and travelling rugs.	
		6301.10	-Electric blankets	CC or RVC(40)
		6301.20	-Blankets (other than electric blankets) and travelling rugs, of wool or of fine animal hair	CC or RVC(40)
		6301.30	-Blankets (other than electric blankets) and travelling rugs, of cotton	CC or RVC(40)
		6301.40	-Blankets (other than electric blankets) and travelling rugs, of synthetic fibres	CC or RVC(40)
		6301.90	-Other blankets and travelling rugs	CC or RVC(40)
	63.02		Bed linen, table linen, toilet linen and kitchen linen.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6302.10	-Bed linen, knitted or crocheted	CC or RVC(40)
			-Other bed linen, printed :	
		6302.21	--Of cotton	CC or RVC(40)
		6302.22	--Of man-made fibres	CC or RVC(40)
		6302.29	--Of other textile materials	CC or RVC(40)
			-Other bed linen :	
		6302.31	--Of cotton	CC or RVC(40)
		6302.32	--Of man-made fibres	CC or RVC(40)
		6302.39	--Of other textile materials	CC or RVC(40)
		6302.40	-Table linen, knitted or crocheted	CC or RVC(40)
			-Other table linen :	
		6302.51	--Of cotton	CC or RVC(40)
		6302.53	--Of man-made fibres	CC or RVC(40)
		6302.59	--Of other textile materials	CC or RVC(40)
		6302.60	-Toilet linen and kitchen linen, of terry towelling or similar terry fabrics, of cotton	CC or RVC(40)
			-Other :	
		6302.91	--Of cotton	CC or RVC(40)
		6302.93	--Of man-made fibres	CC or RVC(40)
		6302.99	--Of other textile materials	CC or RVC(40)
	63.03		Curtains (including drapes) and interior blinds; curtain or bed valances.	
			-Knitted or crocheted :	
		6303.12	--Of synthetic fibres	CC or RVC(40)
		6303.19	--Of other textile materials	CC or RVC(40)
			-Other :	
		6303.91	--Of cotton	CC or RVC(40)
		6303.92	--Of synthetic fibres	CC or RVC(40)
		6303.99	--Of other textile materials	CC or RVC(40)
	63.04		Other furnishing articles, excluding those of heading 94.04.	
			-Bedspreads :	
		6304.11	--Knitted or crocheted	CC or RVC(40)
		6304.19	--Other	CC or RVC(40)
			-Other :	
		6304.91	--Knitted or crocheted	CC or RVC(40)
		6304.92	--Not knitted or crocheted, of cotton	CC or RVC(40)
		6304.93	--Not knitted or crocheted, of synthetic fibres	CC or RVC(40)
		6304.99	--Not knitted or crocheted, of other textile materials	CC or RVC(40)
	63.05		Sacks and bags, of a kind used for the packing of goods.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6305.10	-Of jute or of other textile bast fibres of heading 53.03	CC or RVC(40)
		6305.20	-Of cotton	CC or RVC(40)
			-Of man-made textile materials :	
		6305.32	--Flexible intermediate bulk containers	CC or RVC(40)
		6305.33	--Other, of polyethylene or polypropylene strip or the like	CC or RVC(40)
		6305.39	--Other	CC or RVC(40)
		6305.90	-Of other textile materials	CC or RVC(40)
	63.06		Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	
			-Tarpaulins, awnings and sunblinds :	
		6306.12	--Of synthetic fibres	CC or RVC(40)
		6306.19	--Of other textile materials	CC or RVC(40)
			-Tents :	
		6306.22	--Of synthetic fibres	CC or RVC(40)
		6306.29	--Of other textile materials	CC or RVC(40)
		6306.30	-Sails	CC or RVC(40)
		6306.40	-Pneumatic mattresses	CC or RVC(40)
		6306.90	-Other	CC or RVC(40)
	63.07		Other made up articles, including dress patterns.	
		6307.10	-Floor-cloths, dish-cloths, dusters and similar cleaning cloths	CC or RVC(40)
		6307.20	-Life-jackets and life-belts	CC or RVC(40)
		6307.90	-Other	CC or RVC(40)
	63.08	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 or RVC(40)
	63.09	6309.00	Worn clothing and other worn articles.	CC or RVC(40)
	63.10		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	WO
		6310.90	-Other	WO
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				
64			Footwear, gaiters and the like; parts of such articles	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	64.01		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	CTH
			-Other footwear :	
		6401.92	--Covering the ankle but not covering the knee	CTH
		6401.99	--Other	CTH
	64.02		Other footwear with outer soles and uppers of rubber or plastics.	
			-Sports footwear :	
		6402.12	--Ski-boots, cross-country ski footwear and snowboard boots	CTH
		6402.19	--Other	CTH
		6402.20	-Footwear with upper straps or thongs assembled to the sole by means of plugs	CTH
			-Other footwear :	
		6402.91	--Covering the ankle	CTH
		6402.99	--Other	CTH
	64.03		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	
			-Sports footwear :	
		6403.12	--Ski-boots, cross-country ski footwear and snowboard boots	CTH
		6403.19	--Other	CTH
		6403.20	-Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe	CTH
		6403.40	-Other footwear, incorporating a protective metal toe-cap	CTH
			-Other footwear with outer soles of leather :	
		6403.51	--Covering the ankle	CTH
		6403.59	--Other	CTH
			-Other footwear :	
		6403.91	--Covering the ankle	CTH
		6403.99	--Other	CTH
	64.04		Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	
			-Footwear with outer soles of rubber or plastics :	
		6404.11	--Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6404.19	--Other	CTH
		6404.20	-Footwear with outer soles of leather or composition leather	CTH
	64.05		Other footwear.	
		6405.10	-With uppers of leather or composition leather	CTH
		6405.20	-With uppers of textile materials	CTH
		6405.90	-Other	CTH
	64.06		Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	
		6406.10	-Uppers and parts thereof, other than stiffeners	CTH
		6406.20	-Outer soles and heels, of rubber or plastics	CTH
		6406.90	-Other	CTH
65			Headgear and parts thereof	
	65.01	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.	CTH
	65.02	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.	CTH
	65.04	6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
	65.05	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.	CTH
	65.06		Other headgear, whether or not lined or trimmed.	
		6506.10	-Safety headgear	CTH
			-Other :	
		6506.91	-Of rubber or of plastics	CTH
		6506.99	--Of other materials	CTH
	65.07	6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH
66			Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	66.01		Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	
		6601.10	-Garden or similar umbrellas	CTH
			-Other:	
		6601.91	--Having a telescopic shaft	CTH
		6601.99	--Other	CTH
	66.02	6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	CTH
	66.03		Parts, trimmings and accessories of articles of heading 66.01 or 66.02.	
		6603.20	-Umbrella frames, including frames mounted on shafts (sticks)	CTH
		6603.90	-Other	CTH
67			Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	
	67.01	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).	CTH
	67.02		Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	
		6702.10	-Of plastics	CTH
		6702.90	-Of other materials	CTH
	67.03	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.	CTH
	67.04		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.	
			-Of synthetic textile materials	
		6704.11	-Complete wigs	CTH
		6704.19	--Other	CTH
		6704.20	-Of human hair	CTH
		6704.90	-Of other materials	CTH
SECTION XIII : ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE				
68			Articles of stone, plaster, cement, asbestos, mica or similar materials	
	68.01	6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	68.02		Worked monumental or building stone (except slate) 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, chippings and powder, of natural stone (including slate).	
		6802.10	-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	CTH
			-Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
		6802.21	--Marble, travertine and alabaster	CTH
		6802.23	--Granite	CTH
		6802.29	--Other stone	CTH
			-Other :	
		6802.91	--Marble, travertine and alabaster	CTH
		6802.92	--Other calcareous stone	CTH
		6802.93	--Granite	CTH
		6802.99	--Other stone	CTH
	68.03	6803.00	Worked slate and articles of slate or of agglomerated slate.	CTH
	68.04		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 pulping	CTH
			-Other millstones, grindstones, grinding wheels and the like:	
		6804.21	--Of agglomerated synthetic or natural diamond	CTH
		6804.22	--Of other agglomerated abrasives or of ceramics	CTH
		6804.23	--Of natural stone	CTH
		6804.30	-Hand sharpening or polishing stones	CTH
	68.05		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6805.10	-On a base of woven textile fabric only	CTH
		6805.20	-On a base of paper or paperboard only	CTH
		6805.30	-On a base of other materials	CTH
	68.06		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	CTH
		6806.20	-Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	CTH
		6806.90	-Other	CTH
	68.07		Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	
		6807.10	-In rolls	CTH
		6807.90	-Other	CTH
	68.08	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.	CTH
	68.09		Articles of plaster or of compositions based on plaster.	
			-Boards, sheets, panels, tiles and similar articles, not ornamented:	
		6809.11	--Faced or reinforced with paper or paperboard only	CTH
		6809.19	--Other	CTH
		6809.90	-Other articles	CTH
	68.10		Articles of cement, of concrete or of artificial stone, whether or not reinforced.	
			-Tiles, flagstones, bricks and similar articles:	
		6810.11	--Building blocks and bricks	CTH
		6810.19	--Other	CTH
			-Other articles:	
		6810.91	--Prefabricated structural components for building or civil engineering	CTH
		6810.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	68.11		Articles of asbestos-cement, of cellulose fibre-cement or the like.	
		6811.40	-Containing asbestos	CTH
			-Not containing asbestos	
		6811.81	--Corrugated sheets	CTH
		6811.82	--Other sheets, panels, tiles and similar articles	CTH
		6811.89	--Other articles	CTH
	68.12		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	CTH
			-Other:	
		6812.91	--Clothing, clothing accessories, footwear and headgear	CTH
		6812.92	--Paper, millboard and felt	CTH
		6812.93	--Compressed asbestos fibre jointing, in sheets or rolls	CTH
		6812.99	--Other	CTH
	68.13		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	CTH
			-Not containing asbestos:	
		6813.81	--Brake linings and pads	CTH
		6813.89	--Other	CTH
	68.14		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	CTH
		6814.90	-Other	CTH
	68.15		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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		6815.20	-Articles of peat	CTH
			-Other articles:	
		6815.91	--Containing magnesite, dolomite or chromite	CTH
		6815.99	--Other	CTH
69			Ceramic products	
	69.01	6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CTH
	69.02		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 Cr ₂ O ₃	CTH
		6902.20	-Containing by weight more than 50 % of alumina (Al ₂ O ₃), of silica (SiO ₂) or of a mixture or compound of these products	CTH
		6902.90	-Other	CTH
	69.03		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	CTH
		6903.20	-Containing by weight more than 50 % of alumina (Al ₂ O ₃) or of a mixture or compound of alumina and of silica (SiO ₂)	CTH
		6903.90	-Other	CTH
	69.04		Ceramic building bricks, flooring blocks, support or filler tiles and the like.	
		6904.10	-Building bricks	CTH
		6904.90	-Other	CTH
	69.05		Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	
		6905.10	-Roofing tiles	CTH
		6905.90	-Other	CTH
	69.06	6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	69.07		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 capable of being enclosed in a square the side of which is less than 7 cm	CTH
		6907.90	-Other	CTH
	69.08		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	CTH
		6908.90	-Other	CTH
	69.09		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.	
			-Ceramic wares for laboratory, chemical or other technical uses:	
		6909.11	--Of porcelain or china	CTH
		6909.12	--Articles having a hardness equivalent to 9 or more on the Mohs scale	CTH
		6909.19	--Other	CTH
		6909.90	-Other	CTH
	69.10		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	CTH
		6910.90	-Other	CTH
	69.11		Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	
		6911.10	-Tableware and kitchenware	CTH
		6911.90	-Other	CTH
	69.12	6912.00	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CTH
	69.13		Statuettes and other ornamental ceramic articles.	
		6913.10	-Of porcelain or china	CTH
		6913.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	69.14		Other ceramic articles.	
		6914.10	-Of porcelain or china	CTH
		6914.90	-Other	CTH
70			Glass and glassware	
	70.01	7001.00	Cullet and other waste and scrap of glass; glass in the mass.	WO
	70.02		Glass in balls (other than microspheres of heading 70.18), rods or tubes, unworked.	
		7002.10	-Balls	CTH
		7002.20	-Rods	CTH
			-Tubes:	
		7002.31	--Of fused quartz or other fused silica	CTH
		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	CTH
		7002.39	--Other	CTH
	70.03		Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	
			-Non-wired sheets	
		7003.12	--Coloured throughout the mass (body tinted), opacified, flashed or having an absorbent, reflecting or non-reflecting layer	CTH
		7003.19	--Other	CTH
		7003.20	-Wired sheets	CTH
		7003.30	-Profiles	CTH
	70.04		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	CTH
		7004.90	-Other glass	CTH
	70.05		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	CTH
			-Other non-wired glass:	
		7005.21	--Coloured throughout the mass (body tinted), opacified, flashed or merely surface ground	CTH
		7005.29	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7005.30	-Wired glass	CTH
	70.06	7006.00	Glass of heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	CTH
	70.07		Safety glass, consisting of toughened (tempered) or laminated glass.	
			-Toughened (tempered) safety glass	
		7007.11	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH
		7007.19	--Other	CTH
			-Laminated safety glass	
		7007.21	--Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	CTH
		7007.29	--Other	CTH
	70.08	7008.00	Multiple-walled insulating units of glass.	CTH
	70.09		Glass mirrors, whether or not framed, including rear-view mirrors.	
		7009.10	-Rear-view mirrors for vehicles	CTH
			-Other	
		7009.91	--Unframed	CTH
		7009.92	--Framed	CTH
	70.10		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	CTH
		7010.20	-Stoppers, lids and other closures	CTH
		7010.90	-Other	CTH
	70.11		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	CTH
		7011.20	-For cathode-ray tubes	CTH
		7011.90	-Other	CTH
	70.13		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	CTH
			-Stemware drinking glasses other than of glass-ceramics:	
		7013.22	--Of lead crystal	CTH
		7013.28	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other drinking glasses other than of glass-ceramics:	
		7013.33	--Of lead crystal	CTH
		7013.37	--Other	CTH
			-Glassware of a kind used for table (other than drinking glasses) or kitchen purposes, other than of glass-ceramics:	
		7013.41	--Of lead crystal	CTH
		7013.42	--Of glass having a linear coefficient of expansion not exceeding 5×10^{-6} per Kelvin within a temperature range of 0 °C to 300 °C	CTH
		7013.49	--Other	CTH
			-Other glassware	
		7013.91	--Of lead crystal	CTH
		7013.99	--Other	CTH
	70.14	7014.00	Signalling glassware and optical elements of glass (other than those of heading 70.15), not optically worked.	CTH
	70.15		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	CTH
		7015.90	-Other	CTH
	70.16		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, shells or similar forms.	
		7016.10	-Glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes	CTH
		7016.90	-Other	CTH
	70.17		Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	
		7017.10	-Of fused quartz or other fused silica	CTH
		7017.20	-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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7017.90	-Other	CTH
	70.18		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	CTH
		7018.20	-Glass microspheres not exceeding 1 mm in diameter	CTH
		7018.90	-Other	CTH
	70.19		Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	
			-Slivers, rovings, yarn and chopped strands:	
		7019.11	--Chopped strands, of a length of not more than 50 mm	CTH
		7019.12	--Rovings	CTH
		7019.19	--Other	CTH
			-Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products:	
		7019.31	--Mats	CTH
		7019.32	--Thin sheets (voiles)	CTH
		7019.39	--Other	CTH
		7019.40	-Woven fabrics of rovings	CTH
			-Other woven fabrics:	
		7019.51	--Of a width not exceeding 30 cm	CTH
		7019.52	--Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	CTH
		7019.59	--Other	CTH
		7019.90	-Other	CTH
	70.20	7020.00	Other articles of glass.	CTH
SECTION X IV : NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN				
71			Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	71.01		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
			-Cultured pearls:	
		7101.21	--Unworked	CC
		7101.22	--Worked	CC
	71.02		Diamonds, whether or not worked, but not mounted or set.	
		7102.10	-Unsorted	CC
			-Industrial:	
		7102.21	--Unworked or simply sawn, cleaved or bruted	CC
		7102.29	--Other	CTSH
			-Non-industrial:	
		7102.31	--Unworked or simply sawn, cleaved or bruted	CC
		7102.39	--Other	CTSH
	71.03		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
			-Otherwise worked :	
		7103.91	--Rubies, sapphires and emeralds	CTSH
		7103.99	--Other	CTSH
	71.04		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	CC
		7104.90	-Other	CTSH
	71.05		Dust and powder of natural or synthetic precious or semi-precious stones.	
		7105.10	-Of diamonds	CTH
		7105.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	71.06		Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	
		7106.10	-Powder	CTH
			-Other	
		7106.91	--Unwrought	CTH
		7106.92	--Semi-manufactured	CTSH
	71.07	7107.00	Base metals clad with silver, not further worked than semi-manufactured.	CTH
	71.08		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	
			-Non-monetary	
		7108.11	--Powder	CTSH
		7108.12	--Other unwrought forms	CTSH
		7108.13	--Other semi-manufactured forms	CTSH
		7108.20	-Monetary	CTSH
	71.09	7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	CTH
	71.10		Platinum, unwrought or in semi-manufactured forms, or in powder form.	
			-Platinum:	
		7110.11	--Unwrought or in powder form	CTSH
		7110.19	--Other	CTSH
			-Palladium:	
		7110.21	--Unwrought or in powder form	CTSH
		7110.29	--Other	CTSH
			-Rhodium:	
		7110.31	--Unwrought or in powder form	CTSH
		7110.39	--Other	CTSH
			-Iridium, osmium and ruthenium:	
		7110.41	--Unwrought or in powder form	CTSH
		7110.49	--Other	CTSH
	71.11	7111.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	CTH
	71.12		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	-Ash containing precious metal or precious metal compounds	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other	
		7112.91	--Of gold, including metal clad with gold but excluding sweepings containing other precious metals	WO
		7112.92	--Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals	WO
		7112.99	--Other	WO
	71.13		Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	
			-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	CTH
		7113.19	--Of other precious metal, whether or not plated or clad with precious metal	CTH
		7113.20	-Of base metal clad with precious metal	CTH
	71.14		Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	
			-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	CTH
		7114.19	--Of other precious metal, whether or not plated or clad with precious metal	CTH
		7114.20	-Of base metal clad with precious metal	CTH
	71.15		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	CTH
		7115.90	Other	CTH
	71.16		Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	
		7116.10	-Of natural or cultured pearls	CTH
		7116.20	-Of precious or semi-precious stones (natural, synthetic or reconstructed)	CTH
	71.17		Imitation jewellery.	
			-Of base metal, whether or not plated with precious metal:	
		7117.11	--Cuff-links and studs	CTH
		7117.19	--Other	CTH
		7117.90	-Other	CTH
	71.18		Coin.	
		7118.10	-Coin (other than gold coin), not being legal tender	CTH
		7118.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
SECTION X V : BASE METALS AND ARTICLES OF BASE METAL				
72			Iron and steel	
	72.01		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	CTH
		7201.20	-Non-alloy pig iron containing by weight more than 0.5 % of phosphorus	CTH
		7201.50	-Alloy pig iron; spiegeleisen	CTH
	72.02		Ferro-alloys.	
			-Ferro-manganese:	
		7202.11	--Containing by weight more than 2 % of carbon	CTH
		7202.19	--Other	CTH
			-Ferro-silicon:	
		7202.21	--Containing by weight more than 55 % of silicon	CTH
		7202.29	--Other	CTH
		7202.30	-Ferro-silico-manganese	CTH
			-Ferro-chromium:	
		7202.41	--Containing by weight more than 4 % of carbon	CTH
		7202.49	--Other	CTH
		7202.50	-Ferro-silico-chromium	CTH
		7202.60	-Ferro-nickel	CTH
		7202.70	-Ferro-molybdenum	CTH
		7202.80	-Ferro-tungsten and ferro-silico-tungsten	CTH
			-Other	
		7202.91	--Ferro-titanium and ferro-silico-titanium	CTH
		7202.92	--Ferro-vanadium	CTH
		7202.93	-Ferro-niobium	CTH
		7202.99	--Other	CTH
	72.03		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	CTH
		7203.90	-Other	CTH
	72.04		Ferrous waste and scrap; remelting scrap ingots of iron or steel.	
		7204.10	-Waste and scrap of cast iron	WO
			-Waste and scrap of alloy steel:	
		7204.21	--Of stainless steel	WO

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7204.29	--Other	WO
		7204.30	-Waste and scrap of tinned iron or steel	WO
			-Other waste and scrap :	
		7204.41	Turnings, shavings, chips, milling waste, sawdust, filings, trimmings and stampings, whether or not in bundles	WO
		7204.49	--Other	WO
		7204.50	-Remelting scrap ingots	WO
	72.05		Granules and powders, of pig iron, spiegeleisen, iron or steel.	
		7205.10	-Granules	CTH
			-Powders:	
		7205.21	--Of alloy steel	CTH
		7205.29	--Other	CTH
	72.06		Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	
		7206.10	-Ingots	CTH
		7206.90	-Other	CTH
	72.07		Semi-finished products of iron or non-alloy steel.	
			-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 72.06
		7207.12	--Other, of rectangular (other than square) cross-section	CTH, except from heading 72.06
		7207.19	--Other	CTH, except from heading 72.06
		7207.20	-Containing by weight 0.25 % or more of carbon	CTH, except from heading 72.06
	72.08		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	CTH, except from heading 72.06 or heading 72.07
			-Other, in coils, not further worked than hot-rolled, pickled:	
		7208.25	--Of a thickness of 4.75 mm or more	CTH, except from heading 72.06 or heading 72.07
		7208.26	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH, except from heading 72.06 or heading 72.07
		7208.27	--Of a thickness of less than 3 mm	CTH, except from heading 72.06 or heading 72.07
			-Other, in coils, not further worked than hot-rolled:	
		7208.36	-Of a thickness exceeding 10 mm	CTH, except from heading 72.06 or heading 72.07
		7208.37	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH, except from heading 72.06 or heading 72.07

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7208.38	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH, except from heading 72.06 or heading 72.07
		7208.39	--Of a thickness of less than 3 mm	CTH, except from heading 72.06 or heading 72.07
		7208.40	-Not in coils, not further worked than hot-rolled, with patterns in relief	CTH, except from heading 72.06 or heading 72.07
			-Other, not in coils, not further worked than hot-rolled:	
		7208.51	-Of a thickness exceeding 10 mm	CTH, except from heading 72.06 or heading 72.07
		7208.52	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH, except from heading 72.06 or heading 72.07
		7208.53	--Of a thickness of 3 mm or more but less than 4.75 mm	CTH, except from heading 72.06 or heading 72.07
		7208.54	--Of a thickness of less than 3 mm	CTH, except from heading 72.06 or heading 72.07
		7208.90	-Other	CTH, except from heading 72.06 or heading 72.07
	72.09		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.	
			-In coils, not further worked than cold-rolled (cold-reduced):	
		7209.15	--Of a thickness of 3 mm or more	CTH, except from heading 72.08
		7209.16	--Of a thickness exceeding 1 mm but less than 3 mm	CTH, except from heading 72.08
		7209.17	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH, except from heading 72.08
		7209.18	--Of a thickness of less than 0.5 mm	CTH, except from heading 72.08
			-Not in coils, not further worked than cold-rolled (cold-reduced):	
		7209.25	--Of a thickness of 3 mm or more	CTH, except from heading 72.08
		7209.26	--Of a thickness exceeding 1 mm but less than 3 mm	CTH, except from heading 72.08
		7209.27	--Of a thickness of 0.5 mm or more but not exceeding 1 mm	CTH, except from heading 72.08
		7209.28	--Of a thickness of less than 0.5 mm	CTH, except from heading 72.08
		7209.90	-Other	CTH, except from heading 72.08
	72.10		Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	
			-Plated or coated with tin :	
		7210.11	--Of a thickness of 0.5mm or more	CTH
		7210.12	--Of a thickness of less than 0.5mm	CTH
		7210.20	-Plated or coated with lead, includingterne-plate	CTH
		7210.30	-Electrolytically plated or coated with zinc	CTH
			-Otherwise plated or coated with zinc :	
		7210.41	--Corrugated	CTH
		7210.49	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7210.50	-Plated or coated with chromium oxides or with chromium and chromium oxides	CTH
			-Plated or coated with aluminium :	
		7210.61	--Plated or coated with aluminium-zinc alloys	CTH
		7210.69	--Other	CTH
		7210.70	-Painted, varnished or coated with plastics	CTH
		7210.90	-Other	CTH
	72.11		Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	
			-Not further worked than hot-rolled :	
		7211.13	--Rolled on four faces or in a closed box pass, of a width exceeding 150mm and a thickness of not less than 4mm, not in coils and without patterns in relief	CTH, except from heading 72.08 or heading 72.09
		7211.14	--Other, of a thickness of 4.75mm or more	CTH, except from heading 72.08 or heading 72.09
		7211.19	--Other	CTH, except from heading 72.08 or heading 72.09
			-Not further worked than cold-rolled (cold-reduced) :	
		7211.23	--Containing by weight less than 0.25 % of carbon	CTH, except from heading 72.08 or heading 72.09
		7211.29	--Other	CTH, except from heading 72.08 or heading 72.09
		7211.90	--Other	CTH, except from heading 72.08 or heading 72.09
	72.12		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
		7212.20	-Electrolytically plated or coated with zinc	CTH
		7212.30	-Otherwise plated or coated with zinc	CTH
		7212.40	-Painted, varnished or coated with plastics	CTH
		7212.50	-Otherwise plated or coated	CTH
		7212.60	-Clad	CTH
	72.13		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	CTH
		7213.20	-Other, of free-cutting steel	CTH
			-Other:	
		7213.91	--Of circular cross-section measuring less than 14 mm in diameter	CTH
		7213.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	72.14		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
		7214.20	-Containing indentations, ribs, grooves or other deformations produced during the rolling process or twisted after rolling	CTH
		7214.30	-Other, of free-cutting steel	CTH
			Other	
		7214.91	--Of rectangular (other than square) cross-section	CTH
		7214.99	--Other	CTH
	72.15		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 heading 72.13 or heading 72.14
		7215.50	-Other, not further worked than cold-formed or cold-finished	CTH, except from heading 72.13 or heading 72.14
		7215.90	-Other	CTH, except from heading 72.13 or heading 72.14
	72.16		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	CTH
			-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of less than 80mm :	
		7216.21	--L sections	CTH
		7216.22	--T sections	CTH
			-U, I or H sections not further worked than hot-rolled, hot-drawn or extruded, of a height of 80mm or more.	
		7216.31	--U sections	CTH
		7216.32	--I sections	CTH
		7216.33	--H sections	CTH
		7216.40	-L or T sections, not further worked than hot-rolled, hot-drawn or extruded, of a height of 80 mm or more	CTH
		7216.50	-Other angles, shapes and sections, not further worked than hot-rolled, hot-drawn or extruded	CTH
			-Angles, shapes and sections, not further worked than cold-formed or cold-finished :	
		7216.61	--Obtained from flat-rolled products	CTH
		7216.69	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other	
		7216.91	-Cold-formed or cold-finished from flat-rolled products	CTH
		7216.99	--Other	CTH
	72.17		Wire of iron or non-alloy steel.	
		7217.10	-Not plated or coated, whether or not polished	CTH
		7217.20	-Plated or coated with zinc	CTH
		7217.30	-Plated or coated with other base metals	CTH
		7217.90	-Other	CTH
	72.18		Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	
		7218.10	-Ingots and other primary forms	CTH
			-Other:	
		7218.91	--Of rectangular (other than square) cross-section	CTH
		7218.99	--Other	CTH
	72.19		Flat-rolled products of stainless steel, of a width of 600 mm or more.	
			-Not further worked than hot-rolled, in coils :	
		7219.11	--Of a thickness exceeding 10mm	CTH, except from heading 72.18
		7219.12	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH, except from heading 72.18
		7219.13	--Of a thickness of 3mm or more but less than 4.75mm	CTH, except from heading 72.18
		7219.14	--Of a thickness of less than 3mm	CTH, except from heading 72.18
			-Not further worked than hot-rolled, not in coils :	
		7219.21	--Of a thickness exceeding 10mm	CTH, except from heading 72.18
		7219.22	--Of a thickness of 4.75 mm or more but not exceeding 10 mm	CTH, except from heading 72.18
		7219.23	--Of a thickness of 3mm or more but less than 4.75mm	CTH, except from heading 72.18
		7219.24	--Of a thickness of less than 3mm	CTH, except from heading 72.18
			-Not further worked than cold-rolled (cold-reduced):	
		7219.31	--Of a thickness of 4.75 mm or more	CTH, except from heading 72.18
		7219.32	--Of a thickness of 3mm or more but less than 4.75mm	CTH, except from heading 72.18
		7219.33	--Of a thickness exceeding 1mm but less than 3mm	CTH, except from heading 72.18
		7219.34	--Of a thickness of 0.5mm or more but not exceeding 1mm	CTH, except from heading 72.18
		7219.35	--Of a thickness of less than 0.5mm	CTH, except from heading 72.18
		7219.90	-Other	CTH, except from heading 72.18
	72.20		Flat-rolled products of stainless steel, of a width of less than 600mm.	
			-Not further worked than hot-rolled :	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7220.11	--Of a thickness of 4.75 mm or more	CTH, except from heading 72.18 or heading 72.19
		7220.12	--Of a thickness of less than 4.75 mm	CTH, except from heading 72.18 or heading 72.19
		7220.20	-Not further worked than cold-rolled (cold-reduced)	CTH, except from heading 72.18 or heading 72.19
		7220.90	-Other	CTH, except from heading 72.18 or heading 72.19
	72.21	7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH
	72.22		Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	
			-Bars and rods, not further worked than hot-rolled, hot-drawn or extruded:	
		7222.11	--Of circular cross-section	CTH
		7222.19	--Other	CTH
		7222.20	-Bars and rods, not further worked than cold-formed or cold-finished	CTH
		7222.30	-Other bars and rods	CTH
		7222.40	-Angles, shapes and sections	CTH
	72.23	7223.00	Wire of stainless steel.	CTH
	72.24		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	CTH
	72.25		Flat-rolled products of other alloy steel, of a width of 600 mm or more.	
			-Of silicon-electrical steel :	
		7225.11	--Grain-oriented	CTH, except from heading 72.24
		7225.19	--Other	CTH, except from heading 72.24
		7225.30	-Other, not further worked than hot-rolled, in coils	CTH, except from heading 72.24
		7225.40	-Other, not further worked than hot-rolled, not in coils	CTH, except from heading 72.24
		7225.50	-Other, not further worked than cold-rolled (cold-reduced)	CTH
			-Other :	
		7225.91	--Electrolytically plated or coated with zinc	CTH
		7225.92	--Otherwise plated or coated with zinc	CTH
		7225.99	--Other	CTH
	72.26		Flat-rolled products of other alloy steel, of a width of less than 600 mm.	
			-Of silicon-electrical steel :	
		7226.11	--Grain-oriented	CTH, except from heading 72.24 or heading 72.25
		7226.19	--Other	CTH, except from heading 72.24 or heading 72.25

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7226.20	--Of high speed steel	CTH, except from heading 72.24 or heading 72.25
			-Other	
		7226.91	--Not further worked than hot-rolled	CTH, except from heading 72.24 or heading 72.25
		7226.92	--Not further worked than cold-rolled (cold-reduced)	CTH
		7226.99	--Other	CTH
	72.27		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
	72.28		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
		7228.20	-Bars and rods, of silico-manganese steel	CTH
		7228.30	-Other bars and rods, not further worked than hot-rolled, hot-drawn or extruded	CTH
		7228.40	-Other bars and rods, not further worked than forged	CTH
		7228.50	-Other bars and rods, not further worked than cold-formed or cold-finished	CTH
		7228.60	-Other bars and rods	CTH
		7228.70	-Angles, shapes and sections	CTH
		7228.80	-Hollow drill bars and rods	CTH
	72.29		Wire of other alloy steel.	
		7229.20	-Of silico-manganese steel	CTH
		7229.90	-Other	CTH
73			Articles of iron or steel	
	73.01		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	CTH
		7301.20	-Angles, shapes and sections	CTH
	73.02		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7302.10	-Rails	CTH
		7302.30	-Switch blades, crossing frogs, point rods and other crossing pieces	CTH
		7302.40	-Fish-plates and sole plates	CTH
		7302.90	-Other	CTH
	73.03	7303.00	Tubes, pipes and hollow profiles, of cast iron.	CTH
	73.04		Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	
			-Line pipe of a kind used for oil or gas pipelines	
		7304.11	Of stainless steel	CTH
		7304.19	--Other	CTH
			-Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	
		7304.22	--Drill pipe of stainless steel	CTH
		7304.23	--Other drill pipe	CTH
		7304.24	--Other, of stainless steel	CTH
		7304.29	--Other	CTH
			--Other, of circular cross-section, of iron or non-alloy steel :	
		7304.31	--Cold-drawn or cold-rolled (cold-reduced)	CTH
		7304.39	--Other	CTH
			-Other, of circular cross-section, of stainless steel :	
		7304.41	--Cold-drawn or cold-rolled (cold-reduced)	CTH
		7304.49	--Other	CTH
			-Other, of circular cross-section, of other alloy steel :	
		7304.51	--Cold-drawn or cold-rolled (cold-reduced)	CTH
		7304.59	--other	CTH
		7304.90	-Other	CTH
	73.05		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.	
			-Line pipe of a kind used for oil or gas pipelines	
		7305.11	--Longitudinally submerged arc welded	CTH
		7305.12	--Other, longitudinally welded	CTH
		7305.19	--Other	CTH
		7305.20	-Casing of a kind used in drilling for oil or gas	CTH
			-Other, welded :	
		7305.31	--Longitudinally welded	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7305.39	--Other	CTH
		7305.90	-Other	CTH
	73.06		Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	
			-Line pipe of a kind used for oil or gas pipelines	
		7306.11	Welded, of stainless steel	CTH
		7306.19	--Other	CTH
			-Casing and tubing of a kind used in drilling for oil or gas:	
		7306.21	--Welded, of stainless steel	CTH
		7306.29	--Other	CTH
		7306.30	-Other, welded, of circular cross-section, of iron or non-alloy steel	CTH
		7306.40	-Other, welded, of circular cross-section, of stainless steel	CTH
		7306.50	-Other, welded, of circular cross-section, of other alloy steel	CTH
			-Other, welded, of non-circular cross-section	
		7306.61	--Of square or rectangular cross-section	CTH
		7306.69	--Of other non-circular cross-section	CTH
		7306.90	-Other	CTH
	73.07		Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	
			-Cast fittings:	
		7307.11	--Of non-malleable cast iron	CTH
		7307.19	--Other	CTH
			-Other. Of stainless steel:	
		7307.21	--Flanges	CTH
		7307.22	--Threaded elbows, bends and sleeves	CTH
		7307.23	--Butt welding fittings	CTH
		7307.29	--Other	CTH
			-Other	
		7307.91	--Flanges	CTH
		7307.92	--Threaded elbows, bends and sleeves	CTH
		7307.93	--Butt welding fittings	CTH
		7307.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	73.08		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 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	-Bridges and bridge-sections	CTH
		7308.20	-Towers and lattice masts	CTH
		7308.30	-Doors, windows and their frames and thresholds for doors	CTH
		7308.40	-Equipment for scaffolding, shuttering, propping or pitpropping	CTH
		7308.90	-Other	CTH
	73.09	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 ℓ, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
	73.10		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	-Of a capacity of 50 ℓ or more	CTH
			-Of a capacity of less than 50 l	
		7310.21	--Cans which are to be closed by soldering or crimping	CTH
		7310.29	--Other	CTH
	73.11	7311.00	Containers for compressed or liquefied gas, of iron or steel.	CTH
	73.12		Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	
		7312.10	-Stranded wire, ropes and cables	CTH
		7312.90	-Other	CTH
	73.13	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.	CTH
	73.14		Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	
			-Woven cloth:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7314.12	--Endless bands for machinery, of stainless steel	CTH
		7314.14	--Other woven cloth, of stainless steel	CTH
		7314.19	--Other	CTH
		7314.20	-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 100cm ² or more	CTH
			Other grill, netting and fencing, welded at the intersection:	
		7314.31	--Plated or coated with zinc	CTH
		7314.39	--Other	CTH
			-Other cloth, grill, netting and fencing	
		7314.41	--Plated or coated with zinc	CTH
		7314.42	--Coated with plastics	CTH
		7314.49	--Other	CTH
		7314.50	-Expanded metal	CTH
	73.15		Chain and parts thereof, of iron or steel.	
			-Articulated link chain and parts thereof:	
		7315.11	--Roller chain	CTH
		7315.12	--Other chain	CTH
		7315.19	--Parts	CTH
		7315.20	-Skid chain	CTH
			-Other chain :	
		7315.81	--Stud-link	CTH
		7315.82	--Other, welded link	CTH
		7315.89	--Other	CTH
		7315.90	-Other parts	CTH
	73.16	7316.00	Anchors, grapnels and parts thereof, of iron or steel.	CTH
	73.17	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.	CTH
	73.18		Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	
			-Threaded articles	
		7318.11	--Coach screws	CTH
		7318.12	--Other wood screws	CTH
		7318.13	--Screw hooks and screw rings	CTH
		7318.14	--Self-tapping screws	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7318.15	--Other screws and bolts, whether or not with their nuts or washers	CTH
		7318.16	--Nuts	CTH
		7318.19	--Other	CTH
			-Non-threaded articles :	
		7318.21	--Spring washers and other lock washers	CTH
		7318.22	--Other washers	CTH
		7318.23	--Rivets	CTH
		7318.24	--Cotters and cotter-pins	CTH
		7318.29	--Other	CTH
	73.19		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	CTH
		7319.90	-Other	CTH
	73.20		Springs and leaves for springs, of iron or steel.	
		7320.10	-Leaf-springs and leaves therefor	CTH
		7320.20	-Helical springs	CTH
		7320.90	-Other	CTH
	73.21		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.	
			-Cooking appliances and plate warmers:	
		7321.11	--For gas fuel or for both gas and other fuels	CTH
		7321.12	--For liquid fuel	CTH
		7321.19	--Other, including appliances for solid fuel	CTH
			-Other appliances:	
		7321.81	--For gas fuel or for both gas and other fuels	CTH
		7321.82	--For liquid fuel	CTH
		7321.89	--Other, including appliances for solid fuel	CTH
		7321.90	-Parts	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	73.22		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.	
			Radiators and parts thereof:	
		7322.11	--Of cast iron	CTH
		7322.19	--Other	CTH
		7322.90	-Other	CTH
	73.23		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	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	CTH
			-Other:	
		7323.91	--Of cast iron, not enamelled	CTH
		7323.92	--Of cast iron, enamelled	CTH
		7323.93	--Of stainless steel	CTH
		7323.94	--Of iron (other than cast iron) or steel, enamelled	CTH
		7323.99	--Other	CTH
	73.24		Sanitary ware and parts thereof, of iron or steel.	
		7324.10	Sinks and wash basins, of stainless steel	CTH
			-Baths	
		7324.21	--Of cast iron, whether or not enamelled	CTH
		7324.29	--Other	CTH
		7324.90	-Other, including parts	CTH
	73.25		Other cast articles of iron or steel.	
		7325.10	-Of non-malleable cast iron	CTH
			-Other:	
		7325.91	--Grinding balls and similar articles for mills	CTH
		7325.99	--Other	CTH
	73.26		Other articles of iron or steel.	
			-Forged or stamped, but not further worked:	
		7326.11	--Grinding balls and similar articles for mills	CTH
		7326.19	--Other	CTH
		7326.20	-Articles of iron or steel wire	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7326.90	-Other	CTH
74			Copper and articles thereof	
	74.01	7401.00	Copper mattes; cement copper (precipitated copper).	CTH
	74.02	7402.00	Unrefined copper; copper anodes for electrolytic refining.	CTH
	74.03		Refined copper and copper alloys, unwrought.	
			-Refined copper :	
		7403.11	--Cathodes and sections of cathodes	CTH
		7403.12	--Wire-bars	CTH
		7403.13	--Billets	CTH
		7403.19	--Other	CTH
			-Copper alloys :	
		7403.21	--Copper-zinc base alloys (brass)	CTH
		7403.22	--Copper-tin base alloys (bronze)	CTH
		7403.29	--Other copper alloys (other than master alloys of heading 74.05)	CTH
	74.04	7404.00	Copper waste and scrap.	WO
	74.05	7405.00	Master alloys of copper.	CTH
	74.06		Copper powders and flakes.	
		7406.10	-Powders of non-lamellar structure	CTH
		7406.20	-Powders of lamellar structure; flakes	CTH
	74.07		Copper bars, rods and profiles.	
		7407.10	-Of refined copper	CTH
			-Of copper alloys:	
		7407.21	--Of copper-zinc base alloys (brass)	CTH
		7407.29	--Other	CTH
	74.08		Copper wire.	
			Of refined copper:	
		7408.11	--Of which the maximum cross-sectional dimension exceeds 6 mm	CTH, except from heading 74.07
		7408.19	--Other	CTH, except from heading 74.07
			-Of copper alloys:	
		7408.21	--Of copper-zinc base alloys (brass)	CTH, except from heading 74.07
		7408.22	--Of copper-nickel base alloys (cupro-nickel) or copper-nickel-zinc base alloys (nickel silver)	CTH, except from heading 74.07
		7408.29	--Other	CTH, except from heading 74.07
	74.09		Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	
			-Of refined copper	
		7409.11	--In coils	CTH
		7409.19	--Other	CTH
			-Of copper-zinc base alloys (brass)	
		7409.21	--In coils	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7409.29	--Other	CTH
			-Of copper-tin base alloys (bronze)	
		7409.31	--In coils	CTH
		7409.39	--Other	CTH
		7409.40	-Of copper-nickel base alloys (cupronickel) or copper-nickel-zinc base alloys (nickel silver)	CTH
		7409.90	-Of other copper alloys	CTH
	74.10		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.	
			-Not backed:	
		7410.11	--Of refined copper	CTH, except from heading 74.09
		7410.12	--Of copper alloys	CTH, except from heading 74.09
			-Backed:	
		7410.21	--Of refined copper	CTH, except from heading 74.09
		7410.22	--Of copper alloys	CTH, except from heading 74.09
	74.11		Copper tubes and pipes.	
		7411.10	-Of refined copper	CTH
			-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)	CTH
		7411.29	--Other	CTH
	74.12		Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	
		7412.10	-Of refined copper	CTH, except from heading 74.11
		7412.20	-Of copper alloys	CTH, except from heading 74.11
	74.13	7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH
	74.15		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	CTH
			-Other articles, not threaded:	
		7415.21	--Washers (including spring washers)	CTH
		7415.29	--Other	CTH
			-Other threaded articles:	
		7415.33	--screws; bolts and nuts	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7415.39	--Other	CTH
	74.18		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	CTH
		7418.20	-Sanitary ware and parts thereof	CTH
	74.19		Other articles of copper.	
		7419.10	-Chain and parts thereof	CTH
			-Other :	
		7419.91	--Cast, moulded, stamped or forged, but not further worked	CTH
		7419.99	--Other	CTH
75			Nickel and articles thereof	
	75.01		Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	
		7501.10	-Nickel mattes	CTH
		7501.20	-Nickel oxide sinters and other intermediate products of nickel metallurgy	CTH
	75.02		Unwrought nickel.	
		7502.10	-Nickel, not alloyed	CTH
		7502.20	-Nickel alloys	CTH
	75.03	7503.00	Nickel waste and scrap.	WO
	75.04	7504.00	Nickel powders and flakes.	CTH
	75.05		Nickel bars, rods, profiles and wire.	
			-Bars, rods and profiles	
		7505.11	--Of nickel, not alloyed	CTH
		7505.12	--Of nickel alloys	CTH
			-Wire	
		7505.21	--Of nickel, not alloyed	CTH
		7505.22	--Of nickel alloys	CTH
	75.06		Nickel plates, sheets, strip and foil.	
		7506.10	-Of nickel, not alloyed	CTH
		7506.20	-Of nickel alloys	CTH
	75.07		Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	
			-Tubes and pipes :	
		7507.11	--Of nickel, not alloyed	CTH
		7507.12	--Of nickel alloys	CTH
		7507.20	-Tube or pipe fittings	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	75.08		Other articles of nickel.	
		7508.10	-Cloth, grill and netting, of nickel wire	CTH
		7508.90	-Other	CTH
76			Aluminium and articles thereof	
	76.01		Unwrought aluminium.	
		7601.10	-Aluminium, not alloyed	CTH
		7601.20	-Aluminium alloys	CTH
	76.02	7602.00	Aluminium waste and scrap.	WO
	76.03		Aluminium powders and flakes.	
		7603.10	-Powders of non-lamellar structure	CTH
		7603.20	-Powders of lamellar structure; flakes	CTH
	76.04		Aluminium bars, rods and profiles.	
		7604.10	-Of aluminium, not alloyed	CTH
			-Aluminium alloys	
		7604.21	--Hollow profiles	CTH
		7604.29	--Other	CTH
	76.05		Aluminium wire.	
			-Of aluminium, not alloyed:	
		7605.11	--Of which the maximum cross-sectional dimension exceeds 7 mm	CTH, except from heading 76.04
		7605.19	--Other	CTH, except from heading 76.04
			-Of aluminium alloys:	
		7605.21	--Of which the maximum cross-sectional dimension exceeds 7 mm	CTH, except from heading 76.04
		7605.29	--Other	CTH, except from heading 76.04
	76.06		Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.	
			-Rectangular (including square):	
		7606.11	--Of aluminium, not alloyed	CTH
		7606.12	--Of aluminium alloys	CTH
			-Other:	
		7606.91	--Of aluminium, not alloyed	CTH
		7606.92	--Of aluminium alloys	CTH
	76.07		Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	
			-Not backed:	
		7607.11	--Rolled but not further worked	CTH
		7607.19	--Other	CTH
		7607.20	-Backed	CTH
	76.08		Aluminium tubes and pipes.	
		7608.10	-Of aluminium, not alloyed	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		7608.20	-Of aluminium alloys	CTH
	76.09	7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH, except from heading 76.08
	76.10		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	CTH
		7610.90	-Other	CTH
	76.11	7611.00	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 heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
	76.12		Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	
		7612.10	-Collapsible tubular containers	CTH
		7612.90	-Other	CTH
	76.13	7613.00	Aluminium containers for compressed or liquefied gas.	CTH
	76.14		Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	
		7614.10	-With steel core	CTH
		7614.90	-Other	CTH, except from heading 76.05
	76.15		Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of 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	CTH
		7615.20	-Sanitary ware and parts thereof	CTH
	76.16		Other articles of aluminium.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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	CTH
			-Other	
		7616.91	--Cloth, grill, netting and fencing, of aluminium wire	CTH
		7616.99	--Other	CTH
78			Lead and articles thereof	
	78.01		Unwrought lead.	
		7801.10	-Refined lead	CTH
			-Other :	
		7801.91	--Containing by weight antimony as the principal other element	CTH
		7801.99	--Other	CTH
	78.02	7802.00	Lead waste and scrap.	WO
	78.04		Lead plates, sheets, strip and foil; lead powders and flakes.	
			-Plates, sheets, strip and foil:	
		7804.11	--Sheets, strip and foil of a thickness (excluding any backing) not exceeding 0.2 mm	CTH
		7804.19	--Other	CTH
		7804.20	-Powders and flakes	CTH
	78.06	7806.00	Other articles of lead.	CTH
79			Zinc and articles thereof	
	79.01		Unwrought zinc.	
			-Zinc, not alloyed:	
		7901.11	--Containing by weight 99.99 % or more of zinc	CTH
		7901.12	--Containing by weight less than 99.99 % of zinc	CTH
		7901.20	-Zinc alloys	CTH
	79.02	7902.00	Zinc waste and scrap.	WO
	79.03		Zinc dust, powders and flakes.	
		7903.10	-Zinc Dust	CTH
		7903.90	-Other	CTH
	79.04	7904.00	Zinc bars, rods, profiles and wire.	CTH
	79.05	7905.00	Zinc plates, sheets, strip and foil.	CTH
	79.07	7907.00	Other articles of zinc.	CTH
80			Tin and articles thereof	
	80.01		Unwrought tin.	
		8001.10	-Tin, not alloyed	CTH
		8001.20	-Tin alloys	CTH
	80.02	8002.00	Tin waste and scrap.	WO
	80.03	8003.00	Tin bars, rods, profiles and wire.	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	80.07	8007.00	Other articles of tin.	CTH
81			Other base metals; cermets; articles thereof	
	81.01		Tungsten (wolfram) and articles thereof, including waste and scrap.	
		8101.10	-Powders	CTSH
			-Other:	
		8101.94	--Unwrought tungsten, including bars and rods obtained simply by sintering	CTSH
		8101.96	--Wire	CTSH
		8101.97	--Waste and scrap	WO
		8101.99	-Other	CTSH
	81.02		Molybdenum and articles thereof, including waste and scrap.	
		8102.10	-Powders	CTSH
			-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	WO
		8102.99	-Other	CTSH
	81.03		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	WO
		8103.90	-Other	CTSH
	81.04		Magnesium and articles thereof, including waste and scrap.	
			-Unwrought magnesium:	
		8104.11	--Containing at least 99.8 % by weight of magnesium	CTSH
		8104.19	--Other	CTSH
		8104.20	-Waste and scrap	WO
		8104.30	-Raspings, turnings and granules, graded according to size; powders	CTSH
		8104.90	-Other	CTSH
	81.05		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	WO
		8105.90	-Other	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	81.06	8106.00	Bismuth and articles thereof, including waste and scrap.	For Bismuth and articles thereof : CTSH; For waste and scrap : WO
	81.07		Cadmium and articles thereof, including waste and scrap.	
		8107.20	-Unwrought cadmium; powders	CTSH
		8107.30	-Waste and scrap	WO
		8107.90	-Other	CTSH
	81.08		Titanium and articles thereof, including waste and scrap.	
		8108.20	-Unwrought titanium; powders	CTSH
		8108.30	-Waste and scrap	WO
		8108.90	-Other	CTSH
	81.09		Zirconium and articles thereof, including waste and scrap.	
		8109.20	-Unwrought zirconium; powders	CTSH
		8109.30	-Waste and scrap	WO
		8109.90	-Other	CTSH
	81.10		Antimony and articles thereof, including waste and scrap.	
		8110.10	-Unwrought antimony; powders	CTSH
		8110.20	-Waste and scrap	WO
		8110.90	-Other	CTSH
	81.11	8111.00	Manganese and articles thereof, including waste and scrap.	For Manganese and articles thereof : CTSH; For waste and scrap : WO
	81.12		Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	
			-Beryllium:	
		8112.12	--Unwrought; powders	CTSH
		8112.13	--Waste and scrap	WO
		8112.19	--Other	CTSH
			-Chromium:	
		8112.21	--Unwrought; powders	CTSH
		8112.22	--Waste and scrap	WO
		8112.29	--Other	CTSH
			-Thallium:	
		8112.51	--Unwrought; powders	CTSH
		8112.52	--Waste and scrap	WO
		8112.59	--Other	CTSH
			-Other:	
		8112.92	--Unwrought; waste and scrap; powders	For unwrought base metal and powders : CTSH; For waste and scrap : WO
		8112.99	-Other	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	81.13	8113.00	Cermets and articles thereof, including waste and scrap.	For cermets and articles thereof : CTSH; For waste and scrap : WO
82			Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal	
	82.01		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	CTH
		8201.30	-Mattocks, picks, hoes and rakes	CTH
		8201.40	-Axes, bill hooks and similar hewing tools	CTH
		8201.50	-Secateurs and similar one-handed pruners and shears (including poultry shears)	CTH
		8201.60	-Hedge shears, two-handed pruning shears and similar two-handed shears	CTH
		8201.90	-Other hand tools of a kind used in agriculture, horticulture or forestry	CTH
	82.02		Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	
		8202.10	-Hand saws	CTH
		8202.20	-Band saw blades	CTH
			-Circular saw blades (including slitting or slotting saw blades) :	
		8202.31	--With working part of steel	CTH
		8202.39	--Other, including parts	CTH
		8202.40	-Chain saw blades	CTH
			-Other saw blades :	
		8202.91	--Straight saw blades, for working metal	CTH
		8202.99	--Other	CTH
	82.03		Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	
		8203.10	-Files, rasps and similar tools	CTH
		8203.20	-Pliers (including cutting pliers), pincers, tweezers and similar tools	CTH
		8203.30	-Metal cutting shears and similar tools	CTH
		8203.40	-Pipe-cutters, bolt croppers, perforating punches and similar tools	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	82.04		Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	
			-Hand-operated spanners and wrenches :	
		8204.11	--Non-adjustable	CTH
		8204.12	--Adjustable	CTH
		8204.20	-Interchangeable spanner sockets, with or without handles	CTH
	82.05		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	CTH
		8205.20	-Hammers and sledge hammers	CTH
		8205.30	-Planes, chisels, gouges and similar cutting tools for working wood	CTH
		8205.40	-Screwdrivers	CTH
			-Other hand tools (including glaziers' diamonds):	
		8205.51	--Household tools	CTH
		8205.59	--Other	CTH
		8205.60	-Blow lamps	CTH
		8205.70	-Vices, clamps and the like	CTH
		8205.90	-Other, including sets of articles of two or more Subheadings of this heading	CTH
	82.06	8206.00	Tools of two or more of the headings 82.02 to 82.05, put up in sets for retail sale.	CC
	82.07		Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	
			-Rock drilling or earth boring tools :	
		8207.13	--With working part of cermets	CTH
		8207.19	--Other, including parts	CTH
		8207.20	-Dies for drawing or extruding metal	CTH
		8207.30	-Tools for pressing, stamping or punching	CTH
		8207.40	-Tools for tapping or threading	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8207.50	-Tools for drilling, other than for rock drilling	CTH
		8207.60	-Tools for boring or broaching	CTH
		8207.70	-Tools for milling	CTH
		8207.80	-Tools for turning	CTH
		8207.90	-Other interchangeable tools	CTH
	82.08		Knives and cutting blades, for machines or for mechanical appliances.	
		8208.10	-For metal working	CTH
		8208.20	-For wood working	CTH
		8208.30	-For kitchen appliances or for machines used by the food industry	CTH
		8208.40	-For agricultural, horticultural or forestry machines	CTH
		8208.90	-Other	CTH
	82.09	8209.00	Plates, sticks, tips and the like for tools, unmounted, of cermet.	CTH
	82.10	8210.00	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CTH
	82.11		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	CTH
			-Other :	
		8211.91	--Table knives having fixed blades	CTH
		8211.92	--Other knives having fixed blades	CTH
		8211.93	--Knives having other than fixed blades	CTH
		8211.94	--Blades	CTH
		8211.95	--Handles of base metal	CTH
	82.12		Razors and razor blades (including razor blade blanks in strips).	
		8212.10	-Razors	CTH
		8212.20	-Safety razor blades, including razor blade blanks in strips	CTH
		8212.90	-Other parts	CTH
	82.13	8213.00	Scissors, tailors' shears and similar shears, and blades therefor.	CTH
	82.14		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	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8214.20	-Manicure or pedicure sets and instruments (including nail files)	CTH
		8214.90	-Other	CTH
	82.15		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
			-Other:	
		8215.91	--Plated with precious metal	CTH
		8215.99	--Other	CTH
83			Miscellaneous articles of base metal	
	83.01		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	CTH
		8301.20	-Locks of a kind used for motor vehicles	CTH
		8301.30	-Locks of a kind used for furniture	CTH
		8301.40	-Other locks	CTH
		8301.50	-Clasps and frames with clasps, incorporating locks	CTH
		8301.60	-Parts	CTH
		8301.70	-Keys presented separately	CTH
	83.02		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	CTH
			-Other mountings, fittings and similar articles :	
		8302.41	--Suitable for buildings	CTH
		8302.42	--Other, suitable for furniture	CTH
		8302.49	--Other	CTH
		8302.50	-Hat-racks, hat-pegs, brackets and similar fixtures	CTH
		8302.60	-Automatic door closers	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	83.03	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.	CTH
	83.04	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.	CTH
	83.05		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
		8305.20	-Staples in strips	CTH
		8305.90	-Other, including parts	CTH
	83.06		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
			-Statuettes and other ornaments :	
		8306.21	--Plated with precious metal	CTH
		8306.29	--Other	CTH
		8306.30	-Photograph, picture or similar frames; mirrors	CTH
	83.07		Flexible tubing of base metal, with or without fittings.	
		8307.10	-Of iron or steel	CTH
		8307.90	-Of other base metal	CTH
	83.08		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	CTH
		8308.20	-Tubular or bifurcated rivets	CTH
		8308.90	-Other, including parts	CTH
	83.09		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	CTH
		8309.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	83.10	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.	CTH
	83.11		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 arc-welding	CTH
		8311.20	-Cored wire of base metal, for electric arc-welding	CTH
		8311.30	-Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	CTH
		8311.90	-Other	CTH
SECTION X VI : MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF; SOUND RECORDERS AND REPRODUCERS, AND TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, AND PARTS AND ACCESSORIES OF SUCH ARTICLES				
84			Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	
	84.01		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	CTH
	84.02		Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.	
			-Steam or other vapour generating boilers:	
		8402.11	-Watertube boilers with a steam production exceeding 45 t per hour	CTSH
		8402.12	-Watertube boilers with a steam production not exceeding 45 t per hour	CTSH
		8402.19	-Other vapour generating boilers, including hybrid boilers	CTSH
		8402.20	-Super-heated water boilers	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8402.90	-Parts	CTH
	84.03		Central heating boilers other than those of heading 84.02.	
		8403.10	-Boilers	CTSH
		8403.90	-Parts	CTH
	84.04		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 or other vapour power units	CTSH
		8404.90	-Parts	CTH
	84.05		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	CTSH
		8405.90	-Parts	CTH
	84.06		Steam turbines and other vapour turbines.	
		8406.10	-Turbines for marine propulsion	CTSH
			-Other turbines:	
		8406.81	--Of an output exceeding 40 MW	CTSH
		8406.82	--Of an output not exceeding 40 MW	CTSH
		8406.90	-Parts	CTH
	84.07		Spark-ignition reciprocating or rotary internal combustion piston engines.	
		8407.10	-Aircraft engines	RVC(40)
			-Marine propulsion engines:	
		8407.21	--Outboard motors	RVC(40)
		8407.29	--Other	RVC(40)
			-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	RVC(40)
		8407.32	--Of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC(40)
		8407.33	--Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	RVC(40)
		8407.34	--Of a cylinder capacity exceeding 1,000 cc	RVC(40)
		8407.90	-Other engines	RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.08		Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).	
		8408.10	-Marine propulsion engines	RVC(40)
		8408.20	-Engines of a kind used for the propulsion of vehicles of Chapter 87	RVC(40)
		8408.90	-Other engines	RVC(40)
	84.09		Parts suitable for use solely or principally with the engines of heading 84.07 or 84.08.	
		8409.10	-For aircraft engines	RVC(40)
			-Other:	
		8409.91	--Suitable for use solely or principally with spark-ignition internal combustion piston engines	RVC(40)
		8409.99	--Other	RVC(40)
	84.10		Hydraulic turbines, water wheels, and regulators therefor.	
			-Hydraulic turbines and water wheels:	
		8410.11	-Of a power not exceeding 1,000 kW	CTSH
		8410.12	-Of a power exceeding 1,000 kW but not exceeding 10,000 kW	CTSH
		8410.13	-Of a power exceeding 10,000 kW	CTSH
		8410.90	-Parts, including regulators	CTH
	84.11		Turbo-jets, turbo-propellers and other gas turbines.	
			-Turbo-jets:	
		8411.11	--Of a thrust not exceeding 25 kN	CTSH
		8411.12	--Of a thrust exceeding 25 kN	CTSH
			-Turbo-propellers:	
		8411.21	--Of a power not exceeding 1,100 kW	CTSH
		8411.22	--Of a power exceeding 1,100 kW	CTSH
			-Other gas turbines:	
		8411.81	--Of a power not exceeding 5,000 kW	CTSH
		8411.82	--Of a power exceeding 5,000 kW	CTSH
			-Parts:	
		8411.91	--Of turbo-jets or turbo-propellers	CTH
		8411.99	--Other	CTH
	84.12		Other engines and motors.	
		8412.10	-Reaction engines other than turbo-jets	CTSH
			-Hydraulic power engines and motors:	
		8412.21	-Linear acting (cylinders)	CTSH
		8412.29	-Other	CTSH
			-Pneumatic power engines and motors:	
		8412.31	-Linear acting (cylinders)	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8412.39	-Other	CTSH
		8412.80	-Other	CTSH
		8412.90	-Parts	CTH
	84.13		Pumps for liquids, whether or not fitted with a measuring device; liquid elevators.	
			-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
		8413.19	--Other	CTSH
		8413.20	-Hand pumps, other than those of subheading 8413.11 or 8413.19	CTSH
		8413.30	-Fuel, lubricating or cooling medium pumps for internal combustion piston engines	CTSH
		8413.40	-Concrete pumps	CTSH
		8413.50	-Other reciprocating positive displacement pumps	CTSH
		8413.60	-Other rotary positive displacement pumps	CTSH
		8413.70	-Other centrifugal pumps	CTSH
			-Other pumps; liquid elevators:	
		8413.81	--Pumps	CTSH
		8413.82	--Liquid elevators	CTSH
			-Parts:	
		8413.91	--Of pumps	CTH
		8413.92	--Of liquid elevators	CTH
	84.14		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
		8414.20	-Hand- or foot-operated air pumps	CTSH
		8414.30	-Compressors of a kind used in refrigerating equipment	CTSH
		8414.40	-Air compressors mounted on a wheeled chassis for towing	CTSH
			-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
		8414.59	--Other	CTSH
		8414.60	-Hoods having a maximum horizontal side not exceeding 120 cm	CTSH
		8414.80	-Other	CTSH
		8414.90	-Parts	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.15		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
		8415.20	-Of a kind used for persons, in motor vehicles	CTSH
			-Other:	
		8415.81	--Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle (reversible heat pumps)	CTSH
		8415.82	--Other, incorporating a refrigerating unit	CTSH
		8415.83	--Not incorporating a refrigerating unit	CTSH
		8415.90	-Parts	CTH
	84.16		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
		8416.20	-Other furnace burners, including combination burners	CTSH
		8416.30	-Mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	CTSH
		8416.90	-Parts	CTH
	84.17		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
		8417.20	-Bakery ovens, including biscuit ovens	CTSH
		8417.80	-Other	CTSH
		8417.90	-Parts	CTH
	84.18		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
			-Refrigerators, household type:	
		8418.21	--Compression-type	CTSH
		8418.29	--Other	CTSH
		8418.30	-Freezers of the chest type, not exceeding 800 l capacity	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8418.40	-Freezers of the upright type, not exceeding 900 l capacity	CTSH
		8418.50	-Other furniture (chests, cabinets, display counters, show-cases and the like) for storage and display, incorporating refrigerating or freezing equipment	CTSH
			-Other refrigerating or freezing equipment; heat pumps:	
		8418.61	--Heat pumps other than air conditioning machines of heading 84.15	CTSH
		8418.69	-Other	CTSH
			-Parts:	
		8418.91	--Furniture designed to receive refrigerating or freezing equipment	CTH
		8418.99	--Other	CTH
	84.19		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.	
			- Instantaneous or storage water heaters, non-electric:	
		8419.11	--Instantaneous gas water heaters	CTSH
		8419.19	--Other	CTSH
		8419.20	-Medical, surgical or laboratory sterilisers	CTSH
			-Dryers:	
		8419.31	--For agricultural products	CTSH
		8419.32	--For wood, paper pulp, paper or paperboard	CTSH
		8419.39	--Other	CTSH
		8419.40	-Distilling or rectifying plant	CTSH
		8419.50	-Heat exchange units	CTSH
		8419.60	-Machinery for liquefying air or other gases	CTSH
			-Other machinery, plant and equipment:	
		8419.81	--For making hot drinks or for cooking or heating food	CTSH
		8419.89	--Other	CTSH
		8419.90	-Parts	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.20		Calendering or other rolling machines, other than for metals or glass, and cylinders therefor.	
		8420.10	-Calendering or other rolling	CTSH
			-Parts:	
		8420.91	--Cylinders	CTH
		8420.99	--Other	CTH
	84.21		Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.	
			-Centrifuges, including centrifugal dryers:	
		8421.11	--Cream separators	CTSH
		8421.12	--Clothes-dryers	CTSH
		8421.19	--Other	CTSH
			-Filtering or purifying machinery and apparatus for liquids:	
		8421.21	--For filtering or purifying water	CTSH
		8421.22	--For filtering or purifying beverages other than water	CTSH
		8421.23	--Oil or petrol-filters for internal combustion engines	CTSH
		8421.29	--Other	CTSH
			-Filtering or purifying machinery and apparatus for gases:	
		8421.31	--Intake air filters for internal combustion engines	CTSH
		8421.39	--Other	CTSH
			-Parts:	
		8421.91	--Of centrifuges, including centrifugal dryers	CTH
		8421.99	--Other	CTH
	84.22		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.	
			-Dish washing machines:	
		8422.11	--Of the household type	CTSH
		8422.19	--Other	CTSH
		8422.20	-Machinery for cleaning or drying bottles or other containers	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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
		8422.40	-Other packing or wrapping machinery (including heat-shrink wrapping machinery)	CTSH
		8422.90	-Parts	CTH
	84.23		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	-Personal weighing machines, including baby scales; household scales	CTSH
		8423.20	-Scales for continuous weighing of goods on conveyors	CTSH
		8423.30	-Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	CTSH
			-Other weighing machinery:	
		8423.81	-Having a maximum weighing capacity not exceeding 30 kg	CTSH
		8423.82	--Having a maximum weighing capacity exceeding 30 kg but not exceeding 5,000 kg	CTSH
		8423.89	--Other	CTSH
		8423.90	-Weighing machine weights of all kinds; parts of weighing machinery	CTH
	84.24		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
		8424.20	-Spray guns and similar appliances	CTSH
		8424.30	-Steam or sand blasting machines and similar jet projecting machines	CTSH
			-Other appliances:	
		8424.81	--Agricultural or horticultural	CTSH
		8424.89	--Other	CTSH
		8424.90	-Parts	CTH
	84.25		Pulley tackle and hoists other than skip hoists; winches and capstans; jacks.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles:	
		8425.11	--Powered by electric motor	CTH
		8425.19	--Other	CTH
			-winches; capstans:	
		8425.31	--Powered by electric motor	CTH
		8425.39	--Other	CTH
			-Jacks; hoists of a kind used for raising vehicles:	
		8425.41	--Built-in jacking systems of a type used in garages	CTH
		8425.42	--Other jacks and hoists, hydraulic	CTH
		8425.49	--Other	CTH
	84.26		Ships' derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.	
			-Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:	
		8426.11	--Overhead travelling cranes on fixed support	CTH
		8426.12	--Mobile lifting frames on tyres and straddle carriers	CTH
		8426.19	--Other	CTH
		8426.20	-Tower cranes	CTH
		8426.30	-Portal or pedestal jib cranes	CTH
			-Other machinery, self-propelled:	
		8426.41	--On tyres	CTH
		8426.49	--Other	CTH
			-Other machinery:	
		8426.91	--Designed for mounting on road vehicles	CTH
		8426.99	--Other	CTH
	84.27		Fork-lift trucks; other works trucks fitted with lifting or handling equipment.	
		8427.10	-Self-propelled trucks powered by an electric motor	CTH
		8427.20	-Other self-propelled trucks	CTH
		8427.90	-Other trucks	CTH
	84.28		Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).	
		8428.10	Lifts and skip hoists	RVC(40)
		8428.20	-Pneumatic elevators and conveyors	RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Other continuous-action elevators and conveyors, for goods or materials:	
		8428.31	--Specially designed for underground use	RVC(40)
		8428.32	--Other, bucket type	RVC(40)
		8428.33	--Other, belt type	RVC(40)
		8428.39	--Other	RVC(40)
		8428.40	-Escalators and moving walkways	RVC(40)
		8428.60	-Teleferics, chair-lifts, ski-draglines; traction mechanisms for funiculars	RVC(40)
		8428.90	-Other machinery	RVC(40)
	84.29		Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers.	
			-Bulldozers and angledozers:	
		8429.11	--Track laying	RVC(40)
		8429.19	--Other	RVC(40)
		8429.20	-Graders and levellers	RVC(40)
		8429.30	-Scrapers	RVC(40)
		8429.40	-Tamping machines and road rollers	RVC(40)
			-Mechanical shovels, excavators and shovel loaders:	
		8429.51	--Front-end shovel loaders	RVC(40)
		8429.52	--Machinery with a 360° revolving superstructure	RVC(40)
		8429.59	--Other	RVC(40)
	84.30		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	RVC(40)
		8430.20	-Snow-ploughs and snow-blowers	RVC(40)
			-Coal or rock cutters and tunnelling machinery	
		8430.31	--Self-propelled	RVC(40)
		8430.39	--Other	RVC(40)
			-Other boring or sinking machinery:	
		8430.41	--Self-propelled	RVC(40)
		8430.49	--Other	RVC(40)
		8430.50	-Other machinery, self-propelled	RVC(40)
			-Other machinery, not self-propelled:	
		8430.61	--Tamping or compacting machinery	RVC(40)
		8430.69	--Other	RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.31		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	RVC(40)
		8431.20	-Of machinery of heading 84.27	RVC(40)
			-Of machinery of heading 84.28:	
		8431.31	--Of lifts, skip hoists or escalators	RVC(40)
		8431.39	--Other	RVC(40)
			-Of machinery of heading 84.26, 84.29 or 84.30:	
		8431.41	--Buckets, shovels, grabs and grips	RVC(40)
		8431.42	--Bulldozer or angledozer blades	RVC(40)
		8431.43	--Parts for boring or sinking machinery of subheading 8430.41 or 8430.49	RVC(40)
		8431.49	--Other	RVC(40)
	84.32		Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.	
		8432.10	-Ploughs	CTSH
			-Harrows, scarifiers, cultivators, weeders and hoes:	
		8432.21	--Disc harrows	CTSH
		8432.29	--Other	CTSH
		8432.30	-Seeders, planters and transplanters	CTSH
		8432.40	-Manure spreaders and fertiliser distributors	CTSH
		8432.80	-Other machinery	CTSH
		8432.90	-Parts	CTH
	84.33		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.	
			-Mowers for lawns, parks or sports-grounds:	
		8433.11	--Powered, with the cutting device rotating in a horizontal plane	CTSH
		8433.19	--Other	CTSH
		8433.20	-Other mowers, including cutter bars for tractor mounting	CTSH
		8433.30	-Other haymaking machinery	CTSH
		8433.40	-Straw or fodder balers, including pick-up balers	CTSH
			-Other harvesting machinery; threshing machinery:	
		8433.51	--Combine harvester-threshers	CTSH
		8433.52	--Other threshing machinery	CTSH
		8433.53	--Root or tuber harvesting machines	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8433.59	--Other	CTSH
		8433.60	-Machines for cleaning, sorting or grading eggs, fruit or other agricultural produce	CTSH
		8433.90	-Parts	CTH
	84.34		Milking machines and dairy machinery.	
		8434.10	-Milking machines	CTSH
		8434.20	-Dairy machinery	CTSH
		8434.90	-Parts	CTH
	84.35		Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.	
		8435.10	-Machinery	CTSH
		8435.90	-Parts	CTH
	84.36		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
			-Poultry-keeping machinery; poultry incubators and brooders:	
		8436.21	--Poultry incubators and brooders	CTSH
		8436.29	--Other	CTSH
		8436.80	-Other machinery	CTSH
			-Parts:	
		8436.91	--Of poultry-keeping machinery or poultry incubators and brooders	CTH
		8436.99	--Other	CTH
	84.37		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
		8437.80	-Other machinery	CTSH
		8437.90	-Parts	CTH
	84.38		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.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8438.10	-Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	CTSH
		8438.20	-Machinery for the manufacture of confectionery, cocoa or chocolate	CTSH
		8438.30	-Machinery for sugar manufacture	CTSH
		8438.40	-Brewery machinery	CTSH
		8438.50	-Machinery for the preparation of meat or poultry	CTSH
		8438.60	-Machinery for the preparation of fruits, nuts or vegetables	CTSH
		8438.80	-Other machinery	CTSH
		8438.90	-Parts	CTH
	84.39		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
		8439.20	-Machinery for making paper or paperboard	CTSH
		8439.30	-Machinery for finishing paper or paperboard	CTSH
			-Parts:	
		8439.91	--Of machinery for making pulp of fibrous cellulosic material	CTH
		8439.99	--Other	CTH
	84.40		Book-binding machinery, including book-sewing machines.	
		8440.10	-Machinery	CTSH
		8440.90	-Parts	CTH
	84.41		Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.	
		8441.10	-Cutting machines	CTSH
		8441.20	-Machines for making bags, sacks or envelopes	CTSH
		8441.30	-Machines for making cartons, boxes, cases, tubes, drums or similar containers, other than by moulding	CTSH
		8441.40	-Machines for moulding articles in paper pulp, paper or paperboard	CTSH
		8441.80	-Other machinery	CTSH
		8441.90	-Parts	CTH
	84.42		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).	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8442.30	-Machinery, apparatus and equipment	CTSH
		8442.40	-Parts of the foregoing machinery, apparatus or equipment	CTH
		8442.50	-Plates, cylinders and other printing components; plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	CTH
	84.43		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.	
			-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
		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
		8443.13	--Other offset printing machinery	CTSH
		8443.14	--Letterpress printing machinery, reel fed, excluding flexographic printing	CTSH
		8443.15	--Letterpress printing machinery, other than reel fed, excluding flexographic printing	CTSH
		8443.16	--Flexographic printing machinery	CTSH
		8443.17	--Gravure printing machinery	CTSH
		8443.19	--Other	CTSH
			-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
		8443.32	--Other, capable of connecting to an automatic data processing machine or to a network	CTSH
		8443.39	--Other	CTSH
			-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
		8443.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.44	8444.00	Machines for extruding, drawing, texturing or cutting man-made textile materials.	CTH
	84.45		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.	
			-Machines for preparing textile fibres:	
		8445.11	--Carding machines	CTH
		8445.12	--Combing machines	CTH
		8445.13	--Drawing or roving machines	CTH
		8445.19	--Other	CTH
		8445.20	-Textile spinning machines	CTH
		8445.30	-Textile doubling or twisting machines	CTH
		8445.40	-Textile winding (including weft-winding) or reeling machines	CTH
		8445.90	-Other	CTH
	84.46		Weaving machines (looms).	
		8446.10	-For weaving fabrics of a width not exceeding 30 cm	CTH
			-For weaving fabrics of a width exceeding 30 cm, shuttle type:	
		8446.21	--Power looms	CTH
		8446.29	--Other	CTH
		8446.30	-For weaving fabrics of a width exceeding 30 cm, shuttleless type	CTH
	84.47		Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.	
			-Circular knitting machines:	
		8447.11	--With cylinder diameter not exceeding 165 mm	CTH
		8447.12	--With cylinder diameter exceeding 165 mm	CTH
		8447.20	-Flat knitting machines; stitch-bonding machines	CTH
		8447.90	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.48		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).	
			-Auxiliary machinery for machines of headings 84.44, 84.45, 84.46 or 84.47:	
		8448.11	--Dobbies and Jacquards; card reducing, copying, punching or assembling machines for use therewith	CTH
		8448.19	--Other	CTH
		8448.20	-Parts and accessories of machines of heading 84.44 or of their auxiliary machinery	CTH
			-Parts and accessories of machines of heading 84.45 or of their auxiliary machinery:	
		8448.31	--Card clothing	CTH
		8448.32	--Of machines for preparing textile fibres, other than card clothing	CTH
		8448.33	--Spindles, spindle flyers, spinning rings and ring travellers	CTH
		8448.39	--Other	CTH
			-Parts and accessories of weaving machines (looms) or of their auxiliary machinery:	
		8448.42	--Reeds for looms, healds and heald-frames	CTH
		8448.49	--Other	CTH
			-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
		8448.59	--Other	CTH
	84.49	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
	84.50		Household or laundry-type washing machines, including machines which both wash and dry.	
			-Machines, each of a dry linen capacity not exceeding 10 kg:	
		8450.11	--Fully-automatic machines	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8450.12	--Other machines, with built-in centrifugal drier	CTSH
		8450.19	--Other	CTSH
		8450.20	-Machines, each of a dry linen capacity exceeding 10 kg	CTSH
		8450.90	-Parts	CTH
	84.51		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
			-Drying machines:	
		8451.21	--Each of a dry linen capacity not exceeding 10 kg	CTSH
		8451.29	--Other	CTSH
		8451.30	-Ironing machines and presses (including fusing presses)	CTSH
		8451.40	-Washing, bleaching or dyeing machines	CTSH
		8451.50	-Machines for reeling, unreeling, folding, cutting or pinking textile fabrics	CTSH
		8451.80	-Other machinery	CTSH
		8451.90	-Parts	CTH
	84.52		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
			-Other sewing machines:	
		8452.21	--Automatic units	CTSH
		8452.29	--Other	CTSH
		8452.30	-Sewing machine needles	CTSH
		8452.90	-Furniture, bases and covers for sewing machines and parts thereof; other parts of sewing machines	CTH
	84.53		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

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8453.20	-Machinery for making or repairing footwear	CTSH
		8453.80	-Other machinery	CTSH
		8453.90	-Parts	CTH
	84.54		Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy or in metal foundries.	
		8454.10	-Converters	CTSH
		8454.20	-Ingot moulds and ladles	CTSH
		8454.30	-Casting machines	CTSH
		8454.90	-Parts	CTH
	84.55		Metal-rolling mills and rolls therefor.	
		8455.10	-Tube mills	CTSH
			-Other rolling mills:	
		8455.21	--Hot or combination hot and cold	CTSH
		8455.22	--Cold	CTSH
		8455.30	-Rolls for rolling mills	CTH
		8455.90	-Other parts	CTH
	84.56		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	RVC(40)
		8456.20	-Operated by ultrasonic processes	RVC(45)
		8456.30	-Operated by electro-discharge processes	RVC(45)
		8456.90	-Other	RVC(40)
	84.57		Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	
		8457.10	-Machining centres	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8457.20	-Unit construction machines (single station)	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8457.30	-Multi-station transfer machines	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
	84.58		Lathes (including turning centres) for removing metal.	
			-Horizontal lathes:	
		8458.11	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8458.19	--Other	CTH
			-Other lathes:	
		8458.91	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8458.99	--Other	CTH
	84.59		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
			-Other drilling machines:	
		8459.21	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8459.29	--Other	CTH
			-Other boring-milling machines:	
		8459.31	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8459.39	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8459.40	-Other boring machines	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
			-Milling machines, knee-type:	
		8459.51	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8459.59	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
			-Other milling machines:	
		8459.61	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8459.69	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8459.70	--Other threading or tapping machines	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
	84.60		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.	
			-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 and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8460.19	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
			-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 and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8460.29	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
			-Sharpening (tool or cutter grinding) machines:	
		8460.31	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8460.39	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8460.40	-Honing or lapping machines	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8460.90	-Other	CTH and RVC(45)
	84.61		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 and RVC(45)
		8461.30	-Broaching machines	CTH and RVC(45)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8461.40	-Gear cutting, gear grinding or gear finishing machines	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8461.50	-Sawing or cutting-off machines	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8461.90	-Other	CTH and RVC(45)
	84.62		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 and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
			-Bending, folding, straightening or flattening machines (including presses):	
		8462.21	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8462.29	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
			-Shearing machines (including presses), other than combined punching and shearing machines:	
		8462.31	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8462.39	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Punching or notching machines (including presses), including combined punching and shearing machines:	
		8462.41	--Numerically controlled	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8462.49	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
			-Other:	
		8462.91	--Hydraulic presses	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
		8462.99	--Other	CTH and RVC(50), provided that the Computer Numerical Control (CNC) System shall be originating within the meaning under the rule for heading 85.37 or 90.32
	84.63		Other machine-tools for working metal or cermets, without removing material.	
		8463.10	-Draw-benches for bars, tubes, profiles, wire or the like	RVC(45)
		8463.20	-Thread rolling machines	RVC(45)
		8463.30	-Machines for working wire	RVC(45)
		8463.90	-Other	RVC(45)
	84.64		Machine-tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass.	
		8464.10	-Sawing machines	RVC(45)
		8464.20	-Grinding or polishing machines	RVC(45)
		8464.90	-Other	RVC(45)
	84.65		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	RVC(45)
			-Other:	
		8465.91	--Sawing machines	RVC(45)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8465.92	--Planing, milling or moulding (by cutting) machines	RVC(45)
		8465.93	--Grinding, sanding or polishing machines	RVC(45)
		8465.94	--Bending or assembling machines	RVC(45)
		8465.95	--Drilling or morticing machines	RVC(45)
		8465.96	--Splitting, slicing or paring machines	RVC(45)
		8465.99	--Other	RVC(45)
	84.66		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	RVC(45)
		8466.20	-Work holders	RVC(45)
		8466.30	-Dividing heads and other special attachments for machine-tools	RVC(45)
			-Other:	
		8466.91	--For machines of heading 84.64	RVC(45)
		8466.92	--For machines of heading 84.65	RVC(45)
		8466.93	For machines of headings 84.56 to 84.61	RVC(45)
		8466.94	--For machines of heading 84.62 or 84.63	RVC(45)
	84.67		Tools for working in the hand, pneumatic, hydraulic or with self-contained electric or non-electric motor.	
			-Pneumatic:	
		8467.11	--Rotary type (including combined rotary-percussion)	CTSH
		8467.19	--Other	CTSH
			-With self-contained electric motor:	
		8467.21	--Drills of all kinds	CTSH
		8467.22	--Saws	CTSH
		8467.29	--Other	CTSH
			-Other tools:	
		8467.81	--Chain saws	CTSH
		8467.89	--Other	CTSH
			-Parts:	
		8467.91	--Of chain saws	CTH
		8467.92	--Of pneumatic tools	CTH
		8467.99	--Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.68		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
		8468.20	-Other gas-operated machinery and apparatus	CTSH
		8468.80	-Other machinery and apparatus	CTSH
		8468.90	-Parts	CTH
	84.69	8469.00	Typewriters other than printers of heading 84.43; word-processing machines.	CTH
	84.70		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	-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
			-Other electronic calculating machines:	
		8470.21	--Incorporating a printing device	CTH
		8470.29	--Other	CTH
		8470.30	-Other calculating machines	CTH
		8470.50	-Cash registers	CTH
		8470.90	-Other	CTH
	84.71		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
			-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
		8471.49	--Other, presented in the form of systems	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8471.50	-Processing units other than those of sub-heading 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
		8471.60	-Input or output units, whether or not containing storage units in the same housing	CTH
		8471.70	-Storage units	CTH
		8471.80	-Other units of automatic data processing machines	CTH
		8471.90	-Other	CTH
	84.72		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
		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
		8472.90	-Other	CTH
	84.73		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
			-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
		8473.29	--Other	CTH
		8473.30	-Parts and accessories of the machines of heading 84.71	CTH
		8473.40	-Parts and accessories of the machines of heading 84.72	CTH
		8473.50	-Parts and accessories equally suitable for use with machines of two or more of the headings 84.69 to 84.72	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.74		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
		8474.20	-Crushing or grinding machines	CTSH
			-Mixing or kneading machines:	
		8474.31	--Concrete or mortar mixers	CTSH
		8474.32	--Machines for mixing mineral substances with bitumen	CTSH
		8474.39	--Other	CTSH
		8474.80	-Other machinery	CTSH
		8474.90	-Parts	CTH
	84.75		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
			-Machines for manufacturing or hot working glass or glassware:	
		8475.21	--Machines for making optical fibres and preforms thereof	CTSH
		8475.29	--Other	CTSH
		8475.90	-Parts	CTH
	84.76		Automatic goods-vending machines (for example, postage stamp, cigarette, food or beverage machines), including money-changing machines.	
			-Automatic beverage-vending machines:	
		8476.21	--Incorporating heating or refrigerating devices	CTSH
		8476.29	--Other	CTSH
			-Other machines:	
		8476.81	--Incorporating heating or refrigerating devices	CTSH
		8476.89	--Other	CTSH
		8476.90	-Parts	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.77		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
		8477.20	-Extruders	CTSH
		8477.30	-Blow moulding machines	CTSH
		8477.40	-Vacuum moulding machines and other thermoforming machines	CTSH
			-Other machinery for moulding or otherwise forming :	
		8477.51	--For moulding or retreading pneumatic tyres or for moulding or otherwise forming inner tubes	CTSH
		8477.59	--Other	CTSH
		8477.80	-Other machinery	CTSH
		8477.90	-Parts	CTH
	84.78		Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.	
		8478.10	-Machinery	CTSH
		8478.90	-Parts	CTH
	84.79		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
		8479.20	-Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	CTSH
		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
		8479.40	-Rope or cable-making machines	CTSH
		8479.50	-Industrial robots, not elsewhere specified or included	CTSH
		8479.60	-Evaporative air coolers	CTSH
			-Passenger boarding bridges :	
		8479.71	--Of a kind used in airports	CTSH
		8479.79	--Other	CTSH
			-Other machines and mechanical appliances:	
		8479.81	--For treating metal, including electric wire coil-winders	CTSH
		8479.82	--Mixing, kneading, crushing, grinding, screening, sifting, homogenising, emulsifying or stirring machines	CTSH
		8479.89	--Other	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8479.90	-Parts	CTH
	84.80		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
		8480.20	-Mould bases	CTH
		8480.30	-Moulding patterns	CTH
			-Moulds for metal or metal carbides:	
		8480.41	--Injection or compression types	CTH
		8480.49	--Other	CTH
		8480.50	-Moulds for glass	CTH
		8480.60	-Moulds for mineral materials	CTH
			-Moulds for rubber or plastics:	
		8480.71	--Injection or compression types	CTH
		8480.79	--Other	CTH
	84.81		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	CTSH
		8481.20	-Valves for oleohydraulic or pneumatic transmissions	CTSH
		8481.30	-Check (nonreturn) valves	CTSH
		8481.40	-Safety or relief valves	CTSH
		8481.80	-Other appliances	CTSH
		8481.90	-Parts	CTH
	84.82		Ball or roller bearings.	
		8482.10	-Ball bearings	CTSH
		8482.20	-Tapered roller bearings, including cone and tapered roller assemblies	CTSH
		8482.30	-Spherical roller bearings	CTSH
		8482.40	-Needle roller bearings	CTSH
		8482.50	-Other cylindrical roller bearings	CTSH
		8482.80	-Other, including combined ball/roller bearings	CTSH
			-Parts:	
		8482.91	--Balls, needles and rollers	CTH
		8482.99	-Other	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	84.83		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	CTSH
		8483.20	-Bearing housings, incorporating ball or roller bearings	CTSH
		8483.30	-Bearing housings, not incorporating ball or roller bearings; plain shaft bearings	CTSH
		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	CTSH
		8483.50	-Flywheels and pulleys, including pulley blocks	CTSH
		8483.60	-Clutches and shaft couplings (including universal joints)	CTSH
		8483.90	-Toothed wheels, chain sprockets and other transmission elements presented separately; parts	CTH
	84.84		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 of metal	CTH
		8484.20	-Mechanical seals	CTH
		8484.90	-Other	CTH
	84.86		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
		8486.20	-Machines and apparatus for the manufacture of semiconductor devices or of electronic integrated circuits	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8486.30	-Machines and apparatus for the manufacture of flat panel displays	CTSH
		8486.40	-Machines and apparatus specified in Note 9 (C) to this Chapter	CTSH
		8486.90	-Parts and accessories	CTH
	84.87		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	CTH
		8487.90	-Other	CTH
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	
	85.01		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)
			-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)
			-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)
			-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)
	85.02		Electric generating sets and rotary converters.	
			-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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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)
			-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)
	85.03	8503.00	Parts suitable for use solely or principally with the machines of heading 85.01 or 85.02.	CTH or RVC(40)
	85.04		Electrical transformers, static converters (for example, rectifiers) and inductors.	
		8504.10	-Ballasts for discharge lamps or tubes	CTH or RVC(40)
			-Liquid dielectric transformers:	
		8504.21	--Having a power handling capacity not exceeding 650 kVA	CTH or RVC(40)
		8504.22	--Having a power handling capacity exceeding 650 kVA but not exceeding 10,000 kVA	CTH or RVC(40)
		8504.23	--Having a power handling capacity exceeding 10,000 kVA	CTH or RVC(40)
			-Other transformers:	
		8504.31	--Having a power handling capacity not exceeding 1 kVA	CTH or RVC(40)
		8504.32	--Having a power handling capacity exceeding 1 kVA but not exceeding 16 kVA	CTH or RVC(40)
		8504.33	--Having a power handling capacity exceeding 16 kVA but not exceeding 500 kVA	CTH or RVC(40)
		8504.34	--Having a power handling capacity exceeding 500 kVA	CTH or RVC(40)
		8504.40	-Static converters	CTH or RVC(40)
		8504.50	-Other inductors	CTH or RVC(40)
		8504.90	-Parts	CTH or RVC(40)
	85.05		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.	
			-Permanent magnets and articles intended to become permanent magnets after magnetisation:	
		8505.11	--Of metal	CTSH
		8505.19	--Other	CTSH
		8505.20	-Electro-magnetic couplings, clutches and brakes	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8505.90	-Other, including parts	CTH or RVC(40)
	85.06		Primary cells and primary batteries.	
		8506.10	-Manganese dioxide	CTSH
		8506.30	-Mercuric oxide	CTSH
		8506.40	-Silver oxide	CTSH
		8506.50	-Lithium	CTH
		8506.60	-Air-zinc	CTH
		8506.80	-Other primary cells and primary batteries	CTH
		8506.90	-Parts	CTH
	85.07		Electric accumulators, including separators therefor, whether or not rectangular (including square).	
		8507.10	-Lead-acid, of a kind used for starting piston engines	CTSH
		8507.20	-Other lead-acid accumulators	CTSH
		8507.30	-Nickel-cadmium	CTSH
		8507.40	-Nickel-iron	CTSH
		8507.50	-Nickel-metal hydride	CTSH
		8507.60	-Lithium-ion	CTSH
		8507.80	-Other accumulators	CTSH
		8507.90	-Parts	CTH
	85.08		Vacuum cleaners.	
			-With self-contained electric motor:	
		8508.11	--Of a power not exceeding 1,500 W and having a dust bag or other receptacle capacity not exceeding 20 l	CTSH or RVC(40)
		8508.19	--Other	CTSH or RVC(40)
		8508.60	-Other vacuum cleaners	CTSH or RVC(40)
		8508.70	-Parts	CTH or RVC(40)
	85.09		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)
	85.10		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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	85.11		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	CTH or RVC(40)
		8511.20	-Ignition magnetos; magneto-dynamos; magnetic flywheels	CTH or RVC(40)
		8511.30	-Distributors; ignition coils	CTH or RVC(40)
		8511.40	-Starter motors and dual purpose starter-generators	CTH or RVC(40)
		8511.50	-Other generators	CTH or RVC(40)
		8511.80	-Other equipment	CTH or RVC(40)
		8511.90	-Parts	CTH or RVC(40)
	85.12		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	CTH
		8512.20	-Other lighting or visual signalling equipment	CTH
		8512.30	-Sound signalling equipment	CTH or RVC(55)
		8512.40	-Windscreen wipers, defrosters and demisters	CTH or RVC(55)
		8512.90	-Parts	CTH or RVC(40)
	85.13		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
		8513.90	-Parts	CTH
	85.14		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
		8514.20	-Furnaces and ovens functioning by induction or dielectric loss	CTSH
		8514.30	-Other furnaces and ovens	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8514.40	-Other equipment for the heat treatment of materials by induction or dielectric loss	CTSH
		8514.90	-Parts	CTH
	85.15		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.	
			-Brazing or soldering machines and apparatus:	
		8515.11	--Soldering irons and guns	CTH or RVC(40)
		8515.19	--Other	CTH or RVC(40)
			-Machines and apparatus for resistance welding of metal:	
		8515.21	--Fully or partly automatic	CTH or RVC(40)
		8515.29	--Other	CTH or RVC(40)
			-Machines and apparatus for arc (including plasma arc) welding of metals:	
		8515.31	--Fully or partly automatic	CTH or RVC(40)
		8515.39	--Other	CTH or RVC(40)
		8515.80	-Other machines and apparatus	CTH or RVC(40)
		8515.90	-Parts	CTH
	85.16		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 heading 85.45.	
		8516.10	-Electric instantaneous or storage water heaters and immersion heaters	CTSH or RVC(40)
			-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)
			-Electro-thermic hair-dressing or 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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8516.50	-Microwave ovens	CTSH or RVC(40)
		8516.60	-Other ovens; cookers, cooking plates, boiling rings, grillers and roasters	CTSH or RVC(40)
			-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)
	85.17		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)
			-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)
	85.18		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; audio frequency electric amplifiers; electric sound amplifier sets.	
		8518.10	-Microphones and stands therefor	CTSH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Loudspeakers, whether or not mounted in their enclosures:	
		8518.21	--Single loudspeakers, mounted in their enclosures	CTSH or RVC(40)
		8518.22	--Multiple loudspeakers, mounted in the same enclosure	CTSH or RVC(40)
		8518.29	--Other	CTSH 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	CTSH or RVC(40)
		8518.40	-Audio-frequency electric amplifiers	CTSH or RVC(40)
		8518.50	-Electric sound amplifier sets	CTSH or RVC(40)
		8518.90	-Parts	CTH or RVC(40)
	85.19		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)
			-Other apparatus:	
		8519.81	--Using magnetic, optical or semiconductor media	CTH or RVC(40)
		8519.89	--Other	CTH or RVC(40)
	85.21		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)
	85.22		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)
	85.23		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.	
			-Magnetic media:	
		8523.21	--Cards incorporating a magnetic stripe	CTH or RVC(40)
		8523.29	--Other	CTH or RVC(40)
			-Optical media :	
		8523.41	--Unrecorded	CTH or RVC(40)
		8523.49	--Other	CTH or RVC(40)
			-Semiconductor media:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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)
	85.25		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 or RVC(40)
		8525.60	-Transmission apparatus incorporating reception apparatus	CTH or RVC(40)
		8525.80	-Television cameras, digital cameras and video camera recorders	CTH or RVC(40)
	85.26		Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.	
		8526.10	-Radar apparatus	CTH or RVC(40)
			-Other:	
		8526.91	--Radio navigational aid apparatus	CTH or RVC(40)
		8526.92	--Radio remote control apparatus	CTH or RVC(40)
	85.27		Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	
			-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)
			-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)
			-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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	85.28		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.	
			-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)
			-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)
			-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)
			-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)
	85.29		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)
	85.30		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	CTH or RVC(40)
		8530.80	-Other equipment	CTH or RVC(40)
		8530.90	-Parts	CTH or RVC(40)
	85.31		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	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8531.20	-Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	CTH or RVC(40)
		8531.80	-Other apparatus	CTH or RVC(40)
		8531.90	-Parts	CTH or RVC(40)
	85.32		Electrical capacitors, fixed, variable or adjustable (pre-set).	
		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
			-Other fixed capacitors:	
		8532.21	--Tantalum	CTSH
		8532.22	--Aluminium electrolytic	CTSH
		8532.23	--Ceramic dielectric, single layer	CTSH
		8532.24	--Ceramic dielectric, multilayer	CTSH
		8532.25	--Dielectric of paper or plastics	CTSH
		8532.29	--Other	CTSH
		8532.30	-Variable or adjustable (pre-set) capacitors	CTSH
		8532.90	-Parts	CTH
	85.33		Electrical resistors (including rheostats and potentiometers), other than heating resistors.	
		8533.10	-Fixed carbon resistors, composition or film types	CTSH
			-Other fixed resistors:	
		8533.21	--For a power handling capacity not exceeding 20 W	CTSH
		8533.29	--Other	CTSH
			-Wirewound variable resistors, including rheostats and potentiometers:	
		8533.31	--For a power handling capacity not exceeding 20 W	CTSH
		8533.39	--Other	CTSH
		8533.40	-Other variable resistors, including rheostats and potentiometers	CTSH
		8533.90	-Parts	CTH
	85.34	8534.00	Printed circuits.	CTH
	85.35		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	-Fuses	CTH or RVC(40)
			-Automatic circuit breakers	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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)
	85.36		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	-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)
			-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)
			-Lamp-holders, plugs and sockets:	
		8536.61	--Lamp-holders	CTH
		8536.69	--Other	CTH
		8536.70	-Connectors for optical fibres, optical fibre bundles or cables	CTH
		8536.90	-Other apparatus	CTH
	85.37		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 and RVC(50)
		8537.20	-For a voltage exceeding 1,000 V	CTH or RVC(40)
	85.38		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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	85.39		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	CTH
			-Other filament lamps, excluding ultra-violet or infra-red lamps:	
		8539.21	--Tungsten halogen	CTH
		8539.22	--Other, of a power not exceeding 200 W and for a voltage exceeding 100 V	CTH
		8539.29	--Other	CTH
			-Discharge lamps, other than ultra-violet lamps:	
		8539.31	--Fluorescent, hot cathode	CTH
		8539.32	--Mercury or sodium vapour lamps; metal halide lamps	CTH
		8539.39	--Other	CTH
			-Ultra-violet or infra-red lamps; arc-lamps:	
		8539.41	--Arc-lamps	CTH
		8539.49	--Other	CTH
		8539.90	-Parts	CTH
	85.40		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).	
			-Cathode-ray television picture tubes, including video monitor cathode-ray tubes:	
		8540.11	--Colour	CTSH
		8540.12	--Monochrome	CTSH
		8540.20	-Television camera tubes; image converters and intensifiers; other photo-cathode tubes	CTSH
		8540.40	-Data/graphic display tubes, monochrome; data/graphic display tubes, colour, with a phosphor dot screen pitch smaller than 0.4mm :	CTSH
		8540.60	-Other cathode-ray tubes	CTSH
			-Microwave tubes (for example, magnetrons, klystrons, travelling wave tubes, carcinotrons), excluding grid-controlled tubes:	
		8540.71	--Magnetrons	CTSH
		8540.79	--Other	CTSH
			-Other valves and tubes:	
		8540.81	--Receiver or amplifier valves and tubes	CTSH
		8540.89	--Other	CTSH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Parts:	
		8540.91	--Of cathode-ray tubes	CTH
		8540.99	--Other	CTH or RVC(40)
	85.41		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	CTH or RVC(45)
			-Transistors, other than photosensitive transistors :	
		8541.21	--With a dissipation rate of less than 1 W	CTH or RVC(45)
		8541.29	--Other	CTH or RVC(45)
		8541.30	-Thyristors, diacs and triacs, other than photosensitive devices	CTH or RVC(45)
		8541.40	-Photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes	CTH or RVC(45)
		8541.50	-Other semiconductor devices	CTH or RVC(45)
		8541.60	-Mounted piezo-electric crystals	CTH or RVC(45)
		8541.90	-Parts	CTH or RVC(40)
	85.42		Electronic integrated circuits.	
			-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	CTH or RVC(40)
		8542.32	--Memories	CTH or RVC(40)
		8542.33	--Amplifiers	CTH or RVC(40)
		8542.39	--Other	CTH or RVC(40)
		8542.90	--Parts	CTH or RVC(40)
	85.43		Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.	
		8543.10	-Particle accelerators	CTH or RVC(40)
		8543.20	-Signal generators	CTH or RVC(40)
		8543.30	-Machines and apparatus for electroplating, electrolysis or electrophoresis	CTH or RVC(40)
		8543.70	-Other machines and apparatus	CTH or RVC(40)
		8543.90	-Parts	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	85.44		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.	
			-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)
			-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)
	85.45		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.	
			-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)
	85.46		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)
	85.47		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 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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8547.90	-Other	CTH or RVC(40)
	85.48		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	WO
		8548.90	-Other	CTH
SECTION X VII : VEHICLES, AIRCRAFT, VESSELS AND ASSOCIATED TRANSPORT EQUIPMENT				
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	
	86.01		Rail locomotives powered from an external source of electricity or by electric accumulators.	
		8601.10	-Powered from an external source of electricity	CTH
		8601.20	-Powered by electric accumulators	CTH
	86.02		Other rail locomotives; locomotive tenders.	
		8602.10	-Diesel-electric locomotives	CTH
		8602.90	-Other	CTH
	86.03		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	CTH
		8603.90	-Other	CTH
	86.04	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).	CTH
	86.05	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).	CTH
	86.06		Railway or tramway goods vans and wagons, not self-propelled.	
		8606.10	-Tank wagons and the like	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8606.30	-Self-discharging vans and wagons, other than those of subheading 8606.10	CTH
			-Other:	
		8606.91	--Covered and closed	CTH
		8606.92	--Open, with non-removable sides of a height exceeding 60 cm	CTH
		8606.99	--Other	CTH
	86.07		Parts of railway or tramway locomotives or rolling-stock.	
			-Bogies, bissel-bogies, axles and wheels, and parts thereof:	
		8607.11	Driving bogies and bissel-bogies	CTH
		8607.12	--Other bogies and bissel-bogies	CTH
		8607.19	--Other, including parts	CTH
			-Brakes and parts thereof:	
		8607.21	--Air brakes and parts thereof	CTH
		8607.29	--Other	CTH
		8607.30	-Hooks and other coupling devices, buffers, and parts thereof	CTH
			-Other:	
		8607.91	--Of locomotives	CTH
		8607.99	--Other	CTH
	86.08	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
	86.09	8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	CTH
87			Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof	
	87.01		Tractors (other than tractors of heading 87.09).	
		8701.10	-Pedestrian controlled tractors	RVC(50)
		8701.20	-Road tractors for semi-trailers	RVC(50)
		8701.30	-Track-laying tractors	RVC(50)
		8701.90	-Other	RVC(50)
	87.02		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)	RVC(50)
		8702.90	-Other	RVC(50)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	87.03		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(60)
			-Other vehicles, with spark-ignition internal combustion reciprocating piston engine:	
		8703.21	--Of a cylinder capacity not exceeding 1,000 cc	CTH and RVC(60)
		8703.22	--Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc	CTH and RVC(60)
		8703.23	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc	CTH and RVC(60)
		8703.24	--Of a cylinder capacity exceeding 3,000 cc	CTH and RVC(60)
			-Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		8703.31	--Of a cylinder capacity not exceeding 1,500 cc	CTH and RVC(60)
		8703.32	--Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	CTH and RVC(60)
		8703.33	--Of a cylinder capacity exceeding 2,500 cc	CTH and RVC(60)
		8703.90	-Other	CTH and RVC(60)
	87.04		Motor vehicles for the transport of goods.	
		8704.10	-Dumpers designed for off-highway use	RVC(50)
			-Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):	
		8704.21	--g.v.w. not exceeding 5 tonnes	RVC(50)
		8704.22	--g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes	RVC(50)
		8704.23	G.V.W. exceeding 20 tonnes	RVC(50)
			-Other, with spark-ignition internal combustion piston engine:	
		8704.31	--g.v.w. not exceeding 5 tonnes	RVC(50)
		8704.32	--g.v.w. exceeding 5 tonnes	RVC(50)
		8704.90	-Other	RVC(50)
	87.05		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(50)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8705.20	-Mobile drilling derricks	RVC(50)
		8705.30	-Fire fighting vehicles	RVC(50)
		8705.40	-Concrete-mixer lorries	RVC(50)
		8705.90	-Other	RVC(50)
	87.06	8706.00	Chassis fitted with engines, for the motor vehicles of headings 87.01 to 87.05.	CTH or RVC(40)
	87.07		Bodies (including cabs), for the motor vehicles of headings 87.01 to 87.05.	
		8707.10	For the vehicles of heading 87.03	CTH or RVC(40)
		8707.90	-Other	CTH or RVC(40)
	87.08		Parts and accessories of the motor vehicles of headings 87.01 to 87.05.	
		8708.10	-Bumpers and parts thereof	RVC(50)
			-Other parts and accessories of bodies (including cabs):	
		8708.21	--Safety seat belts	RVC(50)
		8708.29	--Other	RVC(50)
		8708.30	-Brakes and servo-brakes; parts thereof	RVC(50)
		8708.40	-Gear boxes and parts thereof	RVC(50)
		8708.50	-Drive-axles with differential, whether or not provided with other transmission components, and non-driving axles; parts thereof	RVC(50)
		8708.70	-Road wheels and parts and accessories thereof	RVC(50)
		8708.80	-Suspension systems and parts thereof (including shock-absorbers)	RVC(50)
			-Other parts and accessories	
		8708.91	--Radiators and parts thereof	RVC(50)
		8708.92	--Silencers (mufflers) and exhaust pipes; parts thereof	RVC(50)
		8708.93	--Clutches and parts thereof	RVC(50)
		8708.94	--Steering wheels, steering columns and steering boxes; parts thereof	RVC(50)
		8708.95	--Safety airbags with inflator system; parts thereof	RVC(50)
		8708.99	--Other	RVC(50)
	87.09		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.	
			-Vehicles	
		8709.11	--Electrical	CTH or RVC(40)
		8709.19	--Other	CTH or RVC(40)
		8709.90	-Parts	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	87.10	8710.00	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	CTH
	87.11		Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.	
		8711.10	-With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc	RVC(40)
		8711.20	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 250 cc	RVC(40)
		8711.30	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 250 cc but not exceeding 500 cc	RVC(40)
		8711.40	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 500 cc but not exceeding 800 cc	RVC(40)
		8711.50	-With reciprocating internal combustion piston engine of a cylinder capacity exceeding 800 cc	RVC(40)
		8711.90	-Other	RVC(40)
	87.12	8712.00	Bicycles and other cycles (including delivery tricycles), not motorised.	RVC(40)
	87.13		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.	
		8713.10	-Not mechanically propelled	CTH
		8713.90	-Other	CTH
	87.14		Parts and accessories of vehicles of headings 87.11 to 87.13.	
		8714.10	-Of motorcycles (including mopeds)	RVC(40)
		8714.20	-Of carriages for disabled persons	RVC(40)
			-Other:	
		8714.91	--Frames and forks, and parts thereof	RVC(40)
		8714.92	--Wheel rims and spokes	RVC(40)
		8714.93	--Hubs, other than coaster braking hubs and hub brakes, and free-wheel sprocket-wheels	RVC(40)
		8714.94	--Brakes, including coaster braking hubs and hub brakes, and parts thereof	RVC(40)
		8714.95	--Saddles	RVC(40)
		8714.96	--Pedals and crank-gear, and parts thereof	RVC(40)
		8714.99	--Other	RVC(40)
	87.15	8715.00	Baby carriages and parts thereof.	RVC(40)
	87.16		Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8716.10	-Trailers and semi-trailers of the caravan type, for housing or camping	RVC(40)
		8716.20	-Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	RVC(40)
			-Other trailers and semi-trailers for the transport of goods:	
		8716.31	--Tanker trailers and tanker semi-trailers	RVC(40)
		8716.39	--Other	RVC(40)
		8716.40	-Other trailers and semi-trailers	RVC(40)
		8716.80	-Other vehicles	RVC(40)
		8716.90	-Parts	RVC(40)
88			Aircraft, spacecraft, and parts thereof	
	88.01	8801.00	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.	CTH
	88.02		Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and suborbital and spacecraft launch vehicles.	
			-Helicopters:	
		8802.11	--Of an unladen weight not exceeding 2,000 kg	CTH
		8802.12	--Of an unladen weight exceeding 2,000 kg	CTH
		8802.20	-Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	CTH
		8802.30	-Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15,000 kg	CTH
		8802.40	-Aeroplanes and other aircraft, of an unladen weight exceeding 15,000 kg	CTH
		8802.60	-Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	CTH
	88.03		Parts of goods of heading 88.01 or 88.02.	
		8803.10	-Propellers and rotors and parts thereof	CTH
		8803.20	-Under-carriages and parts thereof	CTH
		8803.30	-Other parts of aeroplanes or helicopters	CTH
		8803.90	-Other	CTH
	88.04	8804.00	Parachutes (including dirigible parachutes and paragliders) and rotachutes; parts thereof and accessories thereto.	CTH
	88.05		Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8805.10	-Aircraft launching gear and parts thereof; deck-arrestor or similar gear and parts thereof	CTH
			-Ground flying trainers and parts thereof	
		8805.21	--Air combat simulators and parts thereof	CTH
		8805.29	--Other	CTH
89			Ships, boats and floating structures	
	89.01		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; ferry-boats of all kinds	CC or RVC(60)
		8901.20	-Tankers	CC or RVC(60)
		8901.30	-Refrigerated vessels, other than those of subheading 8901.20	CC or RVC(60)
		8901.90	-Other vessels for the transport of goods and other vessels for the transport of both persons and goods	CC or RVC(60)
	89.02	8902.00	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.	CC or RVC(60)
	89.03		Yachts and other vessels for pleasure or sports; rowing boats and canoes.	
		8903.10	-Inflatable	CC or RVC(60)
			-Other:	
		8903.91	--Sailboats, with or without auxiliary motor	CC or RVC(60)
		8903.92	--Motorboats, other than outboard motorboats	CC or RVC(60)
		8903.99	--Other	CC or RVC(60)
	89.04	8904.00	Tugs and pusher craft.	CC or RVC(60)
	89.05		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(60)
		8905.20	-Floating or submersible drilling or production platforms	CC or RVC(60)
		8905.90	-Other	CC or RVC(60)
	89.06		Other vessels, including warships and lifeboats other than rowing boats.	
		8906.10	-Warships	CC or RVC(60)
		8906.90	-Other	CC or RVC(60)
	89.07		Other floating structures (for example, rafts, tanks, coffer -dams, landing -stages, buoys and beacons).	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		8907.10	-Inflatable rafts	CC or RVC(60)
		8907.90	-Other	CC or RVC(60)
	89.08	8908.00	Vessels and other floating structures for breaking up.	CC or RVC(60)
SECTION X VIII : OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL OR SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; PARTS AND ACCESSORIES THEREOF				
90			Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	
	90.01		Optical fibres and optical fibre bundles; optical fibre 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
		9001.20	-Sheets and plates of polarising material	CTH
		9001.30	-Contact lenses	CTH
		9001.40	-Spectacle lenses of glass	CTH
		9001.50	-Spectacle lenses of other materials	CTH
		9001.90	-Other	CTH
	90.02		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.	
			-Objective lenses:	
		9002.11	--For cameras, projectors or photographic enlargers or reducers	CTH
		9002.19	--Other	CTH
		9002.20	-Filters	CTH
		9002.90	-Other	CTH
	90.03		Frames and mountings for spectacles, goggles or the like, and parts thereof.	
			-Frames and mountings:	
		9003.11	--Of plastics	CTH
		9003.19	--Of other materials	CTH
		9003.90	-Parts	CTH
	90.04		Spectacles, goggles and the like, corrective, protective or other.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9004.10	-Sunglasses	CTH
		9004.90	-Other	CTH
	90.05		Binoculars, monoculars, other optical telescopes, and mountings therefor; other astronomical instruments and mountings therefor, but not including instruments for radio-astronomy.	
		9005.10	-Binoculars	CTH
		9005.80	-Other instruments	CTH
		9005.90	-Parts and accessories (including mountings)	CTH
	90.06		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	CTH
		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	CTH
		9006.40	-Instant print cameras	CTH
			-Other cameras:	
		9006.51	--With a through-the-lens viewfinder (single lens reflex (SLR)), for roll film of a width not exceeding 35 mm	CTH
		9006.52	--Other, for roll film of a width less than 35 mm	CTH
		9006.53	--Other, for roll film of a width of 35 mm	CTH
		9006.59	--Other	CTH
			-Photographic flashlight apparatus and flashbulbs:	
		9006.61	--Discharge lamp ("electronic") flashlight apparatus	CTH
		9006.69	--Other	CTH
			-Parts and accessories:	
		9006.91	--For cameras	CTH
		9006.99	--Other	CTH
	90.07		Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.	
		9007.10	-Cameras:	CTH
		9007.20	-Projectors	CTH
			-Parts and accessories:	
		9007.91	--For cameras	CTH
		9007.92	--For projectors	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	90.08		Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.	
		9008.50	-Projectors, enlargers and reducers	CTH
		9008.90	-Parts and accessories	CTH
	90.10		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	CTH
		9010.50	-Other apparatus and equipment for photographic (including cinematographic) laboratories; negatoscopes	CTH
		9010.60	-Projection screens	CTH
		9010.90	-Parts and accessories	CTH
	90.11		Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection.	
		9011.10	-Stereoscopic microscopes	CTH
		9011.20	-Other microscopes, for photomicrography, cinephotomicrography or microprojection	CTH
		9011.80	-Other microscopes	CTH
		9011.90	-Parts and accessories	CTH
	90.12		Microscopes other than optical microscopes; diffraction apparatus.	
		9012.10	-Microscopes other than optical microscopes; diffraction apparatus	CTH
		9012.90	-Parts and accessories	CTH
	90.13		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	CTH
		9013.20	-Lasers, other than laser diodes	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9013.80	-Other devices, appliances and instruments	RVC(45)
		9013.90	-Parts and accessories	RVC(45)
	90.14		Direction finding compasses; other navigational instruments and appliances.	
		9014.10	-Direction finding compasses	CTH
		9014.20	-Instruments and appliances for aeronautical or space navigation (other than compasses)	CTH
		9014.80	-Other instruments and appliances	CTH
		9014.90	-Parts and accessories	CTH
	90.15		Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders.	
		9015.10	-Rangefinders	CTH
		9015.20	-Theodolites and tachymeters (tacheometers)	CTH
		9015.30	-Levels	CTH
		9015.40	-Photogrammetrical surveying instruments and appliances	CTH
		9015.80	-Other instruments and appliances	CTH
		9015.90	-Parts and accessories	CTH
	90.16	9016.00	Balances of a sensitivity of 5 cg or better, with or without weights.	CTH
	90.17		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	CTH
		9017.20	-Other drawing, marking-out or mathematical calculating instruments	CTH
		9017.30	-Micrometers, callipers and gauges	CTH
		9017.80	-Other instruments	CTH
		9017.90	-Parts and accessories	CTH
	90.18		Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):	
		9018.11	--Electro-cardiographs	CTH
		9018.12	--Ultrasonic scanning apparatus	CTH
		9018.13	-Magnetic resonance imaging apparatus	CTH
		9018.14	--Scintigraphic apparatus	CTH
		9018.19	--Other	CTH
		9018.20	--Ultra-violet or infra-red ray apparatus	CTH
			-Syringes, needles, catheters, cannulae and the like:	
		9018.31	--Syringes, with or without needles	CTH
		9018.32	--Tubular metal needles and needles for sutures	CTH
		9018.39	--Other	CTH
			-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
		9018.49	--Other	CTH
		9018.50	-Other ophthalmic instruments and appliances	CTH
		9018.90	-Other instruments and appliances	CTH
	90.19		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
		9019.20	-Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	CTH
	90.20	9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	CTH
	90.21		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
			-Artificial teeth and dental fittings:	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9021.21	--Artificial teeth	CTH
		9021.29	--Other	CTH
			-Other artificial parts of the body	
		9021.31	--Artificial joints	CTH
		9021.39	--Other	CTH
		9021.40	-Hearing aids, excluding parts and accessories	CTH
		9021.50	-Pacemakers for stimulating heart muscles, excluding parts and accessories	CTH
		9021.90	-Other	CTH
	90.22		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.	
			-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	CTH
		9022.13	--Other, for dental uses	CTH
		9022.14	--Other, for medical, surgical or veterinary uses	CTH
		9022.19	--For other uses	CTH
			-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	CTH
		9022.29	--For other uses	CTH
		9022.30	-X-ray tubes	CTH
		9022.90	-Other, including parts and accessories	CTH
	90.23	9023.00	Instruments, apparatus and models, designed for demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	CTH
	90.24		Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9024.10	-Machines and appliances for testing metals	CTH
		9024.80	-Other machines and appliances	CTH
		9024.90	-Parts and accessories	CTH
	90.25		Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments.	
			-Thermometers and pyrometers, not combined with other instruments:	
		9025.11	--Liquid - filled, for direct reading	CTH
		9025.19	--Other	CTH
		9025.80	-Other instruments	CTH
		9025.90	-Parts and accessories	CTH
	90.26		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
		9026.20	-For measuring or checking pressure	CTH
		9026.80	-Other instruments or apparatus	CTH
		9026.90	-Parts and accessories	CTH
	90.27		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	CTH
		9027.20	-Chromatographs and electrophoresis instruments	CTH
		9027.30	-Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	CTH
		9027.50	-Other instruments and apparatus using optical radiations (UV, visible, IR)	CTH
		9027.80	-Other instruments and apparatus	CTH
		9027.90	-Microtomes; parts and accessories	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	90.28		Gas, liquid or electricity supply or production meters, including calibrating meters therefor.	
		9028.10	-Gas meters	CTH
		9028.20	-Liquid meters	CTH
		9028.30	-Electricity meters	CTH
		9028.90	-Parts and accessories	CTH
	90.29		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
		9029.20	-Speed indicators and tachometers; stroboscopes	CTH
		9029.90	-Parts and accessories	CTH
	90.30		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	CTH
		9030.20	-Oscilloscopes and oscillographs	CTH
			-Other instruments and apparatus, for measuring or checking voltage, current, resistance or power:	
		9030.31	--Multimeters without a recording device	CTH
		9030.32	--Multimeters with a recording device	CTH
		9030.33	--Other, without a recording device	CTH
		9030.39	--Other, with a recording device	CTH
		9030.40	-Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters, psophometers)	CTH
			-Other instruments and apparatus:	
		9030.82	--For measuring or checking semiconductor wafers or devices	CTH
		9030.84	--Other, with a recording device	CTH
		9030.89	--Other	CTH
		9030.90	-Parts and accessories	CTH

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	90.31		Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors.	
		9031.10	-Machines for balancing mechanical parts	CTH
		9031.20	-Test benches	CTH
			-Other optical instruments and appliances:	
		9031.41	--For inspecting semiconductor wafers or devices or for inspecting photomasks or reticles used in manufacturing semiconductor devices	CTH
		9031.49	--Other	CTH
		9031.80	-Other instruments, appliances and machines	CTH
		9031.90	-Parts and accessories	CTH
	90.32		Automatic regulating or controlling instruments and apparatus.	
		9032.10	-Thermostats	CTH
		9032.20	-Manostats	CTH
			-Other instruments and apparatus:	
		9032.81	--Hydraulic or pneumatic	CTH
		9032.89	--Other	CTH and RVC(50)
		9032.90	-Parts and accessories	CTH
	90.33	9033.00	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	CTH
91			Clocks and watches and parts thereof	
	91.01		Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	
			-Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:	
		9101.11	--With mechanical display only	CTH or RVC(40)
		9101.19	--Other	CTH or RVC(40)
			-Other wrist-watches, whether or not incorporating a stop-watch facility:	
		9101.21	--With automatic winding	CTH or RVC(40)
		9101.29	--Other	CTH or RVC(40)
			-Other	
		9101.91	--Electrically operated	CTH or RVC(40)
		9101.99	--Other	CTH or RVC(40)
	91.02		Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
			-Wrist-watches, electrically operated whether or not incorporating a stop-watch facility:	
		9102.11	--With mechanical display only	CTH or RVC(40)
		9102.12	--With optoelectronic display only	CTH or RVC(40)
		9102.19	--Other	CTH or RVC(40)
			-Other wrist-watches, whether or not incorporating a stop-watch facility:	
		9102.21	--With automatic winding	CTH or RVC(40)
		9102.29	--Other	CTH or RVC(40)
			-Other	
		9102.91	--Electrically operated	CTH or RVC(40)
		9102.99	--Other	CTH or RVC(40)
	91.03		Clocks with watch movements, excluding clocks of heading 91.04.	
		9103.10	--Electrically operated	CTH or RVC(40)
		9103.90	-Other	CTH or RVC(40)
	91.04	9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	CTH or RVC(40)
	91.05		Other clocks.	
			-Alarm clocks:	
		9105.11	--Electrically operated	CTH or RVC(40)
		9105.19	--Other	CTH or RVC(40)
			-Wall clocks:	
		9105.21	--Electrically operated	CTH or RVC(40)
		9105.29	--Other	CTH or RVC(40)
			-Other	
		9105.91	--Electrically operated	CTH or RVC(40)
		9105.99	--Other	CTH or RVC(40)
	91.06		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	CTH or RVC(40)
		9106.90	Other	CTH or RVC(40)
	91.07	9107.00	Time switches with clock or watch movement or with synchronous motor.	CTH or RVC(40)
	91.08		Watch movements, complete and assembled.	
			--Electrically operated	
		9108.11	--With mechanical display only or with a device to which a mechanical display can be incorporated	CTH or RVC(40)
		9108.12	--With optoelectronic display only	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9108.19	--Other	CTH or RVC(40)
		9108.20	--With automatic winding	CTH or RVC(40)
		9108.90	-Other	CTH or RVC(40)
	91.09		Clock movements, complete and assembled.	
		9109.10	--Electrically operated	CTH or RVC(40)
		9109.90	-Other	CTH or RVC(40)
	91.10		Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	
			-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)
	91.11		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)
	91.12		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)
	91.13		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)
	91.14		Other clock or watch parts.	
		9114.10	-Springs, including hairsprings	CTH or RVC(40)
		9114.30	-Dials	CTH or RVC(40)
		9114.40	-Plates and bridges	CTH or RVC(40)
		9114.90	-Other	CTH or RVC(40)
92			Musical instruments; parts and accessories of such articles	
	92.01		Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	
		9201.10	-Upright pianos	CTH or RVC(40)
		9201.20	-Grand pianos	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9201.90	-Other	CTH or RVC(40)
	92.02		Other string musical instruments (for example, guitars, violins, harps).	
		9202.10	-Played with a bow	CTH or RVC(40)
		9202.90	-Other	CTH or RVC(40)
	92.05		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 or RVC(40)
		9205.90	-Other	CTH or RVC(40)
	92.06	9206.00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	CTH or RVC(40)
	92.07		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)
	92.08		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	CTH or RVC(40)
		9208.90	-Other	CTH or RVC(40)
	92.09		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	CTH or RVC(40)
			-Other :	
		9209.91	--Parts and accessories for pianos	CTH or RVC(40)
		9209.92	--Parts and accessories for the musical instruments of heading 92.02	CTH or RVC(40)
		9209.94	--Parts and accessories for the musical instruments of heading 92.07	CTH or RVC(40)
		9209.99	--Other	CTH or RVC(40)
SECTION X IX : ARMS AND AMMUNITION PARTS AND ACCESSORIES THEREOF				
93			Arms and ammunition; parts and accessories thereof	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	93.01		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)
	93.02	9302.00	Revolvers and pistols, other than those of heading 93.03 or 93.04.	CTH or RVC(40)
	93.03		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)
	93.04	9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	CTH or RVC(40)
	93.05		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)
			-Other	
		9305.91	--Of military weapons of heading 93.01	CTH or RVC(40)
		9305.99	--Other	CTH or RVC(40)
	93.06		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.	
			-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)
	93.07	9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
SECTION X X : MISCELLANEOUS MANUFACTURED ARTICLES				
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	
	94.01		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)
			-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)
			-Other seats, with wooden frames:	
		9401.61	--Upholstered	CTH or RVC(40)
		9401.69	--Other	CTH or RVC(40)
			-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)
	94.02		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	-Dentists', barbers' or similar chairs and parts thereof	CTH or RVC(40)
		9402.90	-Other	CTH or RVC(40)
	94.03		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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		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)
			-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)
	94.04		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	Mattress supports	CTH or RVC(40)
			-Mattresses:	
		9404.21	--Of cellular rubber or plastics, whether or not covered	CTH or RVC(40)
		9404.29	--Of other materials	CTH or RVC(40)
		9404.30	-Sleeping bags	CTH or RVC(40)
		9404.90	-Other	CTH or RVC(40)
	94.05		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	-Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares	CTH or RVC(40)
		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 fittings	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)
			-Parts :	
		9405.91	--Of glass	CTH or RVC(40)
		9405.92	--Of plastics	CTH or RVC(40)
		9405.99	--Other	CTH or RVC(40)
	94.06	9406.00	Prefabricated buildings.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
95			Toys, games and sports requisites; parts and accessories thereof	
	95.03	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)
	95.04		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	CTH or RVC(40)
		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	CTH or RVC(40)
		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)
	95.05		Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	
		9505.10	-Articles for Christmas festivities	CTH or RVC(40)
		9505.90	-Other	CTH or RVC(40)
	95.06		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.	
			-Snow -skis and other snow -ski equipment :	
		9506.11	--Skis	CTH or RVC(40)
		9506.12	--Ski -fastenings (ski -bindings)	CTH or RVC(40)
		9506.19	--Other	CTH or RVC(40)
			-Water -skis, surf -boards, sailboards and other water-sport equipment :	
		9506.21	--Sailboards	CTH or RVC(40)
		9506.29	--Other	CTH or RVC(40)
			-Golf clubs and other golf equipment :	
		9506.31	--Clubs, complete	CTH or RVC(40)
		9506.32	--Balls	CTH or RVC(40)
		9506.39	--Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9506.40	-Articles and equipment for table-tennis	CTH or RVC(40)
			-Tennis, badminton or similar rackets, whether or not strung :	
		9506.51	--Lawn-tennis rackets, whether or not strung	CTH or RVC(40)
		9506.59	--Other	CTH or RVC(40)
			-Balls, other than golf balls and table-tennis balls :	
		9506.61	--Lawn-tennis balls	CTH or RVC(40)
		9506.62	--Inflatable	CTH or RVC(40)
		9506.69	--Other	CTH or RVC(40)
		9506.70	-Ice skates and roller skates, including skating boots with skates attached	CTH or RVC(40)
			-Other :	
		9506.91	--Articles and equipment for general physical exercise, gymnastics or athletics	CTH or RVC(40)
		9506.99	--Other	CTH or RVC(40)
	95.07		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	CTH or RVC(40)
		9507.20	-Fish-hooks, whether or not snelled	CTH or RVC(40)
		9507.30	-Fishing reels	CTH or RVC(40)
		9507.90	-Other	CTH or RVC(40)
	95.08		Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses and travelling menageries; travelling theatres.	
		9508.10	-Travelling circuses and travelling menageries	CTH or RVC(40)
		9508.90	-Other	CTH or RVC(40)
96			Miscellaneous manufactured articles	
	96.01		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	CTH or RVC(40)
		9601.90	-Other	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	96.02	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)
	96.03		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	CTH or RVC(40)
			-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 dentalplate brushes	CTH or RVC(40)
		9603.29	--Other	CTH or RVC(40)
		9603.30	-Artists' brushes, writing brushes and similar brushes for the application of cosmetics	CTH or RVC(40)
		9603.40	-Paint, distemper, varnish or similar brushes (other than brushes of subheading 9603.30); paint pads and rollers	CTH or RVC(40)
		9603.50	-Other brushes constituting parts of machines, appliances or vehicles	CTH or RVC(40)
		9603.90	-Other	CTH or RVC(40)
	96.04	9604.00	Hand sieves and hand riddles.	CTH or RVC(40)
	96.05	9605.00	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CTH or RVC(40)
	96.06		Buttons, press-fasteners, snap-fasteners 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	CTH or RVC(40)
			-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)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
		9606.30	-Button moulds and other parts of buttons; button blanks	CTH or RVC(40)
	96.07		Slide fasteners and parts thereof.	
			-Slide fasteners :	
		9607.11	-Fitted with chain scoops of base metal	CTH or RVC(40)
		9607.19	-Other	CTH or RVC(40)
		9607.20	-Parts	CTH or RVC(40)
	96.08		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	CTH or RVC(40)
		9608.20	-Felt tipped and other porous-tipped pens and markers	CTH or RVC(40)
		9608.30	-Fountain pens, stylograph pens and other pens :	CTH or RVC(40)
		9608.40	-Propelling or sliding pencils	CTH or RVC(40)
		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)
			-Other	
		9608.91	--Pen nibs and nib points	CTH or RVC(40)
		9608.99	--Other	CTH or RVC(40)
	96.09		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	CTH or RVC(40)
		9609.20	-Pencil leads, black or coloured	CTH or RVC(40)
		9609.90	-Other	CTH or RVC(40)
	96.10	9610.00	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH or RVC(40)
	96.11	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.	CTH or RVC(40)

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	96.12		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 or RVC(40)
		9612.20	-Ink-pads	CTH or RVC(40)
	96.13		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	CTH or RVC(40)
	96.14	9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	CTH or RVC(40)
	96.15		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.	
			-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	CTH or RVC(40)
	96.16		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	CTH or RVC(40)
		9616.20	Powder puffs and pads for the application of cosmetics or toilet preparations	CTH or RVC(40)
	96.17	9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	CTH or RVC(40)
	96.18	9618.00	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH or RVC(40)
	96.19	9619.00	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	CTH or RVC(40)
SECTION X XI : WORKS OF ART, COLLECTORS' RIECES, AND ANTIQUES				
97			Works of art, collectors' pieces and antiques	

Chapter	Heading	Subheading (HS 2012)	Product Description	Applicable Product Specific Rule of Origin
	97.01		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	CTH or RVC(40)
		9701.90	-Other	CTH or RVC(40)
	97.02	9702.00	Original engravings, prints and lithographs.	CTH or RVC(40)
	97.03	9703.00	Original sculptures and statuary, in any material.	CTH or RVC(40)
	97.04	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.	CTH or RVC(40)
	97.05	9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	CTH or RVC(40)
	97.06	9706.00	Antiques of an age exceeding one hundred years.	CTH or RVC(40)

CHAPTER 4

CUSTOMS PROCEDURES AND TRADE FACILITATION

Article 4.1: Definitions

For the purposes of this Chapter:

customs law means the statutory and regulatory provisions relating to the importation, exportation, movement or storage of goods, the administration and enforcement of which are specifically charged to the customs authorities, and any regulations made by customs authorities, under their statutory powers;

customs procedures means the treatment applied by each customs authorities to goods and means of transport that are subject to customs law; and

means of transport means various types of vessels, vehicles, aircraft and pack-animals which enter or leave the territory of a Party carrying persons, goods or articles.

Article 4.2: Scope and Objectives

1. This Chapter shall apply, in accordance with the Parties' respective international obligations and domestic customs law, to customs procedures applied to goods traded between the Parties and to the movement of means of transport between the Parties.

2. The objectives of this Chapter are to:

- (a) simplify and harmonize customs procedures of the Parties;
- (b) facilitate trade between the Parties; and
- (c) promote cooperation between the customs authorities, within the scope of this Chapter.

Article 4.3: Facilitation

1. Each Party shall ensure that its customs procedures and practices are predictable, consistent, and transparent to facilitate trade.

2. Customs procedures of each Party shall, where possible and to the extent permitted by its respective customs law, conform with the trade-related instruments of the World Customs Organization (WCO) to which that Party is a contracting party, including those of the *International Convention on the Simplification and Harmonization of Customs Procedures*, as amended, known as the Revised Kyoto Convention.

3. The customs authorities shall facilitate the clearance, including release of goods in administering their procedures.

4. Each Party shall endeavor to provide a focal point, electronic or otherwise, through which its traders may submit all required regulatory information in order to obtain clearance, including release of goods.

Article 4.4: Consistency

Each Party shall ensure, to the extent possible, consistent implementation of its customs laws and regulations nationwide, and endeavour to deter inconsistent matters that may arise in the implementation process of the laws and regulations among its regional customs offices by establishing and taking proper measures.

Article 4.5: Transparency

1. Each Party shall ensure that its customs and other trade-related laws, regulations, general administrative procedures and other requirements, including fees and charges, are readily available to all interested parties, via an officially designated medium including official website. Each customs authority shall publish all customs laws and any administrative procedures it applies or enforces, via an officially designated medium including official website.

2. Each customs authority shall designate or maintain one or more enquiry points to deal with inquiries from interested persons from either Party on customs matters arising from the implementation of this Agreement, and make available on the official website information concerning the procedures for making such inquiries.

3. To the extent possible, each customs authority shall publish in advance any new or amended regulations of general application governing customs matters that it proposes to adopt and shall provide interested persons with the opportunity to comment before adopting them.

4. Each customs authority shall provide the other customs authority with timely notice of any significant modification of customs laws or procedures governing the movement of goods and means of transport that is likely to substantially affect the operation of this Chapter.

Article 4.6: Customs Valuation

The Parties shall determine the customs value of goods traded between them in accordance with the provisions of Article VII of GATT 1994 and the Customs Valuation Agreement.

Article 4.7: Tariff Classification

The Parties shall apply the *International Convention on the Harmonized Commodity Description and Coding System* to goods traded between them.

Article 4.8: Customs Cooperation

1. The Parties affirm their commitment to facilitate the legitimate movement of goods and shall exchange expertise on measures to improve customs techniques and procedures, and on computerized systems.
2. To the extent permitted by their domestic laws, the customs authorities shall assist each other, in relation to:
 - (a) the implementation and operation of this Chapter; and
 - (b) such other issues as the Parties mutually determine.

Article 4.9: Review and Appeal

1. Each Party shall, in accordance with its domestic laws and regulations, provide that the importer, exporter or any other person affected by its determinations, have access to:
 - (a) a level of administrative review of determinations by its customs authorities independent of the official or office responsible for the determinations under review; and
 - (b) judicial review of the administrative determinations subject to its laws and regulations.
2. A producer or exporter may provide, on the request of the reviewing authority, information directly to the Party conducting the administrative review, and may request such Party to treat that information as confidential in accordance with the rules applicable in that Party. This information shall be provided in accordance with the rules determined by the Parties.

Article 4.10: Advance Rulings

1. The customs authority of each Party shall issue written advance rulings prior to the importation of a good into its territory on the written request of an importer, an exporter, or

any other applicant in the territory of that Party¹, on the basis of the facts and circumstances provided by the requester, including a detailed description of the information required to process a request for an advance ruling. The advance ruling may be issued on the following matters:

- (a) tariff classification;
- (b) origin of a good in accordance with this Agreement; and
- (c) such other matters as the Parties may agree.

2. The customs authority shall issue an advance ruling within 90 days after a request, provided that the requester has submitted all information required under the domestic laws, regulations and rules. The advance ruling shall be in force from its date of issuance, provided that the facts or circumstances on which the ruling is based remain unchanged.

3. The advance rulings that are into force may be annulled, amended or revoked:

- (a) where the facts or circumstances prove that the information on which the advance ruling is based is false or inaccurate. In these cases, the customs authority may apply appropriate measures to the requester, including civil, criminal and administrative actions, penalties or other sanctions in accordance with its domestic laws;
- (b) where the customs authorities deem appropriate to apply different criteria due to the obvious error made by customs authorities on the same facts and circumstances of the original advance rulings. In this case, the amendment or revocation shall be applied from the date of the change; or
- (c) when the administrative decisions are affected due to changes in the laws, regulations and rules that served as basis. In these cases, the advance rulings shall automatically cease to be in force from the date of publication of those changes.

In the cases mentioned in subparagraph (c), the customs authority shall make available to interested persons the information reviewed, with sufficient time prior to the date on which the amendments enter into force, so they can take them into account, with the exception of the cases where it is impossible to publish in advance.

4. Each Party shall publish its advance rulings subject to any confidentiality requirements in its laws, regulations and rules.

5. A Party may decline to issue an advance ruling if the facts or circumstances forming the basis of the advance ruling are the subject of administrative or judicial review.

¹ For China, the applicant for an advance ruling must be registered with China customs.

Article 4.11: Penalties

Each Party shall adopt or maintain measures that allow for the imposition of administrative penalties and, where appropriate, criminal sanctions for violations of its customs laws and regulations, including those governing tariff classification, customs valuation, country of origin, and claims for preferential tariff treatment under this Agreement.

Article 4.12: Use of Automated Systems

The customs authorities 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.

Article 4.13: Risk Management

1. The customs authorities shall focus measures of control on high-risk goods and facilitate the clearance of low-risk goods in administering customs procedures.
2. The Parties shall design and apply risk management in a manner as to avoid arbitrary or unjustifiable discrimination or disguised restrictions on international trade.

Article 4.14: Release of Goods

1. Each Party shall adopt and apply simplified customs procedures for the efficient release of goods in order to facilitate trade between the Parties. For greater certainty, this paragraph shall not require a Party to release goods where its requirements for release have not been met.
2. Pursuant to paragraph 1, each Party shall adopt or maintain procedures that:
 - (a) provide for advance electronic submission and processing of information before the physical arrival of goods subject to the satisfaction of certain conditions or requirements, to enable the release of goods on arrival to the extent possible;
 - (b) may allow importers to obtain the release of goods prior to meeting all import requirements of that Party if the importer provides sufficient and effective guarantees and where it is decided that neither further examination, physical inspection nor any other submission is required;
 - (c) provide for the release of goods within a period no greater than that required

to ensure compliance with its customs and other trade-related laws and formalities and to the extent possible, within 48 hours of the goods' arrival; and

- (d) allow goods, other than prohibited, controlled or regulated, to be released at the place of customs supervision, for free circulation, without temporary transfer to warehouses or other facilities.

Article 4.15: Express Shipments

1. Each Party shall adopt or maintain separate and expedited customs procedures for express shipments while maintaining appropriate customs control and selection.
2. These procedures shall:
 - (a) allow submission of a single manifest covering all goods contained in an express shipment, through, if possible, electronic means;
 - (b) to the extent possible, provide for certain goods to be cleared with a minimum of documentation; and
 - (c) apply without regard to an express shipment's weight or customs value, unless otherwise regulated by its domestic laws, regulations and rules.

Article 4.16: Post Clearance Audit

Each Party shall provide traders with the opportunity to benefit from the application of efficient post clearance audits. The application of post clearance audits shall not impose unwarranted or unjustified requirements or burdens on traders.

Article 4.17: Confidentiality

1. A Party shall maintain the confidentiality of the information provided by the other Party pursuant to this Chapter and protect it from disclosure that could prejudice the competitive position of the person providing the information. Any violation of the confidentiality shall be treated in accordance with the legislation of each Party.
2. The information referred to in paragraph 1 shall not be disclosed without the specific permission of the person or government providing such information.

Article 4.18: Consultation

1. The customs authorities of each Party may request consultations on any matter arising from the operation or implementation of this Chapter in cases where there are reasonable grounds or truth provided by the requesting Party. Such consultations shall be conducted through the relevant contact points in confirmation of the receipt of request within 10 working days from the date of receipt by the requested Party and shall take place within 60 days of the request, unless the customs authorities of the Parties mutually determine otherwise.
2. In the event that such consultations fail to resolve any such matter, the requesting Party may refer the matter to the Committee on Customs referred to in Article 4.19 for consideration.
3. Each customs authority shall designate one or more contact points for the purposes of this Chapter and provide details of such contact points to the other Party. Customs authorities of the Parties shall notify each other promptly of any amendments to the details of their contact points.

Article 4.19: Committee on Customs

1. With a view to the effective implementation and operation of this Chapter and Chapter 3 (Rules of Origin and Origin Implementation Procedures), a Committee on Customs (hereinafter referred to as the “Committee”), consisting of a Sub-Committee on Customs Procedures and Trade Facilitation (CPTF) and a Sub-Committee on Rules of Origin (ROO), is hereby established, under the Joint Commission.
2. The function of the Sub-Committee on CPTF shall be as follows:
 - (a) to ensure the proper function of this Chapter and resolve all issues arising from its application;
 - (b) to review the interpretation and implementation of this Chapter as well as the revision of this Chapter, as appropriate;
 - (c) to identify areas related to this Chapter to be improved for facilitating trade between the Parties; and
 - (d) to report to the Committee.
3. The Sub-Committee on CPTF shall consist of representatives from customs authorities of the Parties. The Sub-committee shall meet at such venues and times as agreed by the Parties.

CHAPTER 5

SANITARY AND PHYTOSANITARY MEASURES

Article 5.1: Objectives

The objectives of this Chapter are to:

- (a) minimize the negative effects of sanitary and phytosanitary (hereinafter referred to as “SPS”) measures on trade between the Parties while protecting human, animal or plant life or health in the Parties’ territories;
- (b) enhance transparency in and mutual understanding of the application of each Party’s SPS measures;
- (c) strengthen cooperation and communication among the competent authorities of the Parties which are responsible for matters covered by this Chapter; and
- (d) enhance implementation of the SPS Agreement.

Article 5.2: Scope and Definitions

1. This Chapter shall apply to all SPS measures of a Party that may, directly or indirectly, affect trade between the Parties.
2. For the purposes of this Chapter, the definitions in Annex A to the SPS Agreement shall apply.

Article 5.3: Reaffirmation of the SPS Agreement

Except as otherwise provided for in this Chapter, the SPS Agreement shall apply between the Parties and is hereby incorporated into and made part of this Chapter.

Article 5.4: Technical Cooperation

1. The Parties agree to explore the opportunity for technical cooperation in SPS areas, with a view to enhancing the mutual understanding of the regulatory systems of the Parties and minimizing the negative effects on bilateral trade.
2. The Parties shall give due consideration to cooperation in relation to SPS issues. Such cooperation, which shall be on mutually agreed terms and conditions, may include, but is not limited to:
 - (a) furthering exchange of experience and cooperation in the development and application of domestic SPS measures as well as international standards;
 - (b) strengthening cooperation with respect to, *inter alia*, risk analysis methodology, disease/pest control methods, laboratory testing techniques, and exchange of information on domestic regulations;
 - (c) enhancing cooperation and exchange of experience between the WTO SPS Enquiry Points of the Parties;
 - (d) developing exchange programs for relevant officials of competent authorities, with the objectives of building capacity and confidence of the Parties regarding animal disease and plant pest management; and
 - (e) carrying out joint research and sharing the result of such research in areas, such as:
 - (i) animal and plant disease/pest surveillance;
 - (ii) animal and plant disease/pest prevention and control;
 - (iii) detection methods for pathogenic microorganisms in food; and
 - (iv) surveillance and control of harmful substances and agro-chemical and veterinary medicine residues and other food safety issues.

Article 5.5: Committee on the SPS Measures

1. The Parties hereby agree to establish a Committee on the SPS Measures (hereinafter referred to as the “Committee”) comprising representatives of each Party’s competent authorities of SPS matters.
2. The objectives of the Committee shall be to enhance each Party’s implementation of the SPS Agreement, to protect human, animal, or plant life or health, to enhance cooperation and consultation on SPS matters, and to minimize the negative effects on trade between the Parties.
3. Recognizing that the resolution of SPS matters must rely on science and risk-based assessment and is best achieved through bilateral technical cooperation and consultation, the Committee shall seek to enhance present or future relations between the Parties’ competent authorities of SPS matters. For these purposes, the Committee shall:
 - (a) recognize that scientific risk analysis shall be conducted and evaluated by the relevant regulatory agencies of each Party;
 - (b) enhance mutual understanding of each Party’s SPS measures and the regulatory processes that relate to those measures;
 - (c) consult on matters related to the development or application of SPS measures that affect, or may affect, trade between the Parties;
 - (d) communicate timely, through the contact points of the Parties, the significant, sustained or recurring non-compliance with SPS requirements;
 - (e) consider, if necessary, upon request of a Party, establishing technical consultations on the basis of terms and conditions to be agreed by the Committee when one Party considers that an SPS measure of the other Party is likely to be applied, or has been applied in a manner which would constitute a means of arbitrary or unjustifiable discrimination or disguised restriction, with a view to, as appropriate, seeking to address SPS matters of mutual interest to the Parties. Such consultations shall take place within a reasonable period of time from the date of the request;
 - (f) coordinate on issues, positions, and agenda for meetings of the WTO SPS Committee established under the SPS Agreement, the *Codex Alimentarius Commission* (CAC), the *World Organization for Animal Health* (OIE), the relevant international and regional organizations operating within the framework of the

International Plant Protection Convention (IPPC), and other international and regional fora on food safety and on human, animal, or plant life or health;

- (g) promote coordination of technical cooperation activities in relation to development, implementation, and application of SPS measures; and
- (h) improve bilateral understanding related to specific implementation issues concerning the SPS Agreement, including clarification of each Party's regulatory frameworks and rulemaking procedures.

4. The Parties shall establish the Committee not later than 90 days after the date of entry into force of this Agreement through an exchange of letters identifying the primary representative of each Party to the Committee and establishing the Committee's terms of reference.

5. The Committee shall meet at least once a year unless the Parties otherwise agree. The venue of meetings shall also be mutually agreed and the chairmanship shall alternate between the Parties.

6. Each Party shall ensure that appropriate representatives with responsibility for the development, implementation, and enforcement of SPS measures from its relevant trade and regulatory agencies or ministries participate in the Committee meetings.

7. To coordinate the implementation of this Chapter, in particular the Committee meetings and to provide a means of information exchange within a reasonable period of time, the Parties shall designate the following contact points:

- (a) for China, the General Administration of Quality Supervision, Inspection and Quarantine or its successor; and
- (b) for Korea, the Ministry of Agriculture, Food and Rural Affairs or its successor.

Article 5.6: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 6

TECHNICAL BARRIERS TO TRADE

Article 6.1: Objectives

The objectives of this Chapter are to:

- (a) promote mutual understanding of each Party's standards, technical regulations and conformity assessment procedures;
- (b) strengthen cooperation, including information exchange in the field of standards, technical regulations and conformity assessment procedures, reduce the costs of trade, promote and facilitate bilateral trade between the Parties; and
- (c) ensure that standards, technical regulations, and conformity assessment procedures do not create unnecessary obstacles to trade.

Article 6.2: Scope and Definitions

1. This Chapter shall apply to the preparation, adoption, and application of all standards, technical regulations, and conformity assessment procedures of the central government bodies that may affect trade in goods between the Parties.
2. Notwithstanding paragraph 1, this Chapter does not apply to:
 - (a) purchasing specifications prepared by governmental bodies for production or consumption requirements of such bodies; or
 - (b) sanitary and phytosanitary measures as defined in Annex A to the SPS Agreement.
3. Each Party shall take such reasonable measures as may be available to it to ensure compliance with the provisions of this Chapter by local government bodies within its territory which are responsible for the preparation, adoption and application of technical regulations, standards and conformity assessment procedures.
4. For the purposes of this Chapter, the definitions of Annex 1 to the TBT Agreement shall apply.

Article 6.3: Affirmation of the TBT Agreement

The Parties affirm their existing rights and obligations with respect to each other under the TBT Agreement, and to this end, the TBT Agreement is incorporated into and made part of this Agreement.

Article 6.4: Standards

1. With respect to the preparation, adoption and application of standards, each Party shall take reasonable measures to ensure that its standardizing body accept and comply with Annex 3 to the TBT Agreement.
2. Each Party shall encourage the standardizing body or bodies in its territory to cooperate with the standardizing body or bodies of the other Party. Such cooperation shall include, but is not limited to, information and experience on standards.
3. Where technical regulation or conformity assessment procedures are required and relevant international standards exist or their completion is imminent, each Party shall use them, or the relevant parts of them, as a basis for their technical regulations and conformity assessment procedures except when such international standards or relevant parts would be an ineffective or inappropriate means for the fulfillment of the legitimate objectives pursued.
4. In determining whether an international standard in the sense of Article 2.4 of the TBT Agreement exists, each Party shall consider the Decision of WTO Committee on Technical Barriers to Trade (hereinafter referred to as “WTO TBT Committee”). Such international standards shall include, but are not limited to, those developed by the International Organization for Standardization (ISO), the International Electrotechnical Commission (IEC), the International Telecommunication Union (ITU) and Codex Alimentarius Commission (CAC).

Article 6.5: Technical Regulations

1. Each Party shall, upon written request of the other Party, give positive consideration to accepting as equivalent technical regulations of the other Party, even if these regulations differ from its own, provided that it is satisfied that these regulations adequately fulfill 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, upon request of the other Party, explain the reasons for its decision.

Article 6.6: Conformity Assessment Procedures

1. The Parties recognize that a broad range of mechanisms exist to facilitate the acceptance 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 recognize 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 their experience in the development and application of the approaches in paragraph 1 and other appropriate approaches and therefore encourage their conformity assessment bodies to work closer with a view to facilitating the acceptance of conformity assessment results between both Parties.

3. Each Party shall ensure that conformity assessment procedures are prepared, adopted and applied so as to grant access of like products originating in the territory of the other Party under conditions no less favorable than those accorded to suppliers of like products of national origin.

4. The Parties shall give positive consideration to a request by the other Party to negotiate agreements for the mutual recognition of the results of their respective conformity assessment procedures.

5. The Parties shall cooperate to limit the processing period and fees to the extent necessary for conformity assessment procedures.

Article 6.7: Transparency

1. Each Party shall allow a period of at least 60 days following the notification of its proposed technical regulations and conformity assessment procedures to WTO Central Registry of Notifications to solicit comments from the other Party except where urgent problems of safety, health, environmental protection, or national security arise or threaten to arise.

2. Each Party shall, upon request of the other Party, provide information on the objectives of, and rationale for, a technical regulation or conformity assessment procedure that the Party has adopted or is proposing to adopt.

3. Each Party should take the comments of the other Party into due consideration, received prior to the end of the comment period following the notification of a proposed technical regulation, and shall endeavor to provide responses to these comments upon request.

4. The Parties shall ensure that all adopted technical regulations and conformity assessment procedures are promptly published or otherwise made available in such a manner as to enable interested persons of the other Party and the other Party to become acquainted with them.

Article 6.8: Cooperation

1. The Parties shall intensify their joint efforts in the fields of technical regulations, standards and conformity assessment procedures with a view to enhancing the mutual understanding of their respective regulatory systems, improving technical competence and facilitating capacity building activities.

2. Each Party shall, upon request of the other Party, give positive consideration to proposals of cooperation on technical regulations, standards and conformity assessment procedures. Such cooperation, which shall be on mutually determined terms and conditions, may include but is not limited to:

- (a) providing advice or technical assistance relating to the development and application of technical regulations, standards and conformity assessment procedures;
- (b) encouraging cooperation between their respective organizations, public or private, responsible for metrology, standardization, testing, certification and accreditation;
- (c) use of accreditation to qualify conformity assessment bodies;
- (d) enhancing technical capacity in calibration, testing, inspection, certification and accreditation to meet relevant international standards, recommendations and guidelines;
- (e) cooperation in areas of mutual interest in the work of relevant regional and international bodies relating to the development and application of standards and conformity assessment procedures;
- (f) strengthening communication and coordination in the WTO TBT Committee and other relevant international or regional fora; and
- (g) encouraging the implementation of the TBT Agreement.

3. The Parties agree to cooperate on establishment and operation of conformity assessment bodies of the other Party in its own territory.

4. The Parties agree to share information and experiences on developing relevant standards, technical regulations and conformity assessment procedures for products with new technology or new features.

5. The Parties shall encourage their national certification bodies to be member of the IECEE-CB scheme and the national certification bodies to accept each other's IECEE-CB test certificate as the basis for national certification to electric safety requirements in order to reduce duplicative testing and certification requirements.

Article 6.9: Consumer Product Safety

1. The Parties recognize the importance of ensuring safety of consumer products traded between the Parties.
2. The Parties shall exchange information on relevant regulatory systems, incident analysis, hazard alerts, products bans, product recalls and market surveillance activities
3. The Parties agree to cooperate on good regulatory practice, the development and implementation of risk management principles including product safety monitoring, and regulatory enforcement.

Article 6.10: Implementing Arrangements

The Parties agree to make their best efforts to negotiate possible implementing arrangements with regard to conformity assessment cooperation at their earliest convenience. The Parties may conclude further implementing arrangements in the area of mutual interest.

Article 6.11: Marking and Labeling

1. For the purposes of this Article, and in accordance with paragraph 1 of Annex 1 to the TBT Agreement, a technical regulation may include or deal exclusively with marking or labeling requirements.
2. Each Party shall, in accordance with Article 2.2 of the TBT Agreement, ensure that technical regulations, including mandatory marking or labeling 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 fulfill a legitimate objective.
3. Where a Party requires mandatory marking or labeling of products:
 - (a) the Party shall endeavour to minimize the requirements for marking or labeling other than marking or labeling relevant to consumers or users of the product;
 - (b) the Party may specify the form of labels or markings in a reasonable manner, but shall not require any prior approval, registration or certification in this regard. This provision is without prejudice to the right of the Party to require prior approval of the specific information to be provided on the label or marking in the light of the relevant domestic regulation;
 - (c) 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;
 - (d) 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 other languages is identical to that provided in the specified language; or
 - (ii) the information provided in the additional language does not constitute a deceptive statement regarding the product; and
- (e) the Party shall, where it considers that legitimate objectives in accordance with the TBT Agreement are not compromised thereby, endeavour to accept non-permanent or detachable labels.

Article 6.12: Measures at the Border

Where a Party detains, at a port of entry, goods including testing samples for conformity assessment exported from the other Party due to a perceived failure to comply with a technical regulation or conformity assessment procedures, the reasons for the detention shall be promptly notified to the importer or his or her representative.

Article 6.13: Committee on Technical Barriers to Trade

1. The Parties hereby establish a Committee on Technical Barriers to Trade (hereinafter referred to as the “Committee”), composed of representatives of each Party as set out in paragraph 4.

2. The Committee’s functions shall include:

- (a) working to facilitate implementation of this Chapter and cooperation between the Parties in all matters pertaining to this Chapter;
- (b) monitoring and encouraging the implementation, enforcement, and administration of this Chapter;
- (c) promptly addressing any issue that a Party raises related to the development, adoption, application, or enforcement of standards, technical regulations, or conformity assessment procedures;
- (d) enhancing cooperation between the Parties in the areas set out in Article 6.8;
- (e) exchanging information, upon request of a Party, on standards, technical regulations, and conformity assessment procedures;
- (f) exchanging information on developments in non-governmental, regional, and multilateral fora engaged in activities related to standards, technical regulations, and conformity assessment procedures;
- (g) encouraging the discussion on mutual recognition of the conformity

assessment results performed in the other Party's territory;

- (h) reviewing this Chapter in light of any development under the WTO TBT Committee and, if necessary, developing recommendations for amendments to this Chapter;
- (i) as it considers appropriate, reporting to the Joint Commission on the implementation of this Chapter;
- (j) taking any other steps that the Parties consider will assist them in implementing this Chapter; and
- (k) upon written request of a Party, consulting with the aim of solving any matter arising under this Chapter within a reasonable period of time.

3. The Committee shall meet at least once a year, unless the Parties otherwise agree. Meetings may be conducted in person, or via teleconference, videoconference, or any other means as mutually agreed by the Parties.

4. For the purposes of this Article, the Committee shall be coordinated by:

- (a) for China, the General Administration of Quality Supervision, Inspection and Quarantine, or its successor; and
- (b) for Korea, the Korean Agency for Technology and Standards, or its successor.

Depending on the issue, responsible ministries or regulatory agencies shall participate in the Committee meetings.

5. The authorities set out in paragraph 4 shall be responsible for coordinating with the relevant institutions and persons in their respective territories as well as for ensuring that such institutions and persons are engaged. The Committee shall carry out its work through the communication channels agreed by the Parties, which may include electronic mail, teleconferencing, videoconferencing, or other means.

Article 6.14: Information Exchange

1. Any information or explanation that is provided upon request of a Party pursuant to this Chapter shall be provided in print or electronically within a reasonable period of time. A Party shall endeavor to respond to each such request within 60 days.

2. Nothing in this Chapter shall be construed to require a Party to furnish any information the disclosure of which it considers is contrary to its essential security interests.

Article 6.15: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 7

TRADE REMEDIES

Section A: Safeguard Measures

Article 7.1: 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 cause or threaten to cause serious injury to the domestic industry that produces like or directly competitive goods, the Party may:

- (a) suspend the further reduction of any rate of customs duty on the good provided for under this Agreement; or
- (b) increase the rate of customs duty on the good to a level not to exceed the lesser of:
 - (i) the most-favored-nation (MFN) applied rate of duty on the good in effect on the date on which the safeguard measure is applied; and
 - (ii) the base rate of customs duty specified in the Schedules included in Annex 2-A (Reduction or Elimination of Customs Duties) pursuant to Article 2.4 (Reduction or Elimination of Customs Duties).

Article 7.2: Conditions and Limitations

1. A Party shall notify the other Party in writing on initiation of an investigation described in paragraph 2 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 measure.

2. A Party shall apply a safeguard measure only following an investigation by the Party's competent authorities in accordance with Articles 3 and 4.2(c) of the Safeguards Agreement, and to this end, Articles 3 and 4.2(c) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

3. In the investigation described in paragraph 2, the Party shall comply with the requirements of Articles 4.2(a) and 4.2(b) of the Safeguards Agreement, and to this end, Articles 4.2(a) and 4.2(b) of the Safeguards Agreement are incorporated into and made part of this Agreement, *mutatis mutandis*.

4. Each Party shall ensure that its competent authorities complete any such investigation within one year of its date of initiation.
5. Neither Party may apply 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 two years if the competent authorities of the importing Party determine, in conformity with the procedures specified in this Article, that the 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 four years; or
 - (c) beyond the expiration of the transition period, except with the consent of the other Party.
6. No safeguard measure shall be applied again to the import of a good which has been subject to such a measure for a period of time equal to that during which such measure had been previously applied, provided that the period of non-application is at least two years.
7. Where the expected duration of the safeguard measure is over one year, the importing Party shall progressively liberalize it at regular intervals.
8. When a Party terminates a safeguard measure, the rate of customs duty shall be the rate that, according to the Party's Schedule included in Annex 2-A (Reduction or Elimination of Customs Duties), would have been in effect but for the measure.

Article 7.3: Provisional Measures

1. In critical circumstances where delay would cause damage that would be difficult to repair, a Party may apply a safeguard measure on a provisional basis pursuant to 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 such imports cause or threaten to cause serious injury to the domestic industry.
2. The applying Party shall notify the other Party before applying a safeguard measure on a provisional basis, and shall initiate consultations after applying the measure.
3. The duration of any provisional measure shall not exceed 200 days, during which time

the applying Party shall comply with the requirements of Articles 7.2.2 and 7.2.3.

4. The applying Party shall promptly refund any tariff increases if the subsequent investigation does not determine that increased imports have caused or threatened to cause serious injury to a domestic industry. The duration of any provisional measure shall be counted as a part of the duration period of the measure described in Article 7.2.5(b).

Article 7.4: 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 liberalizing 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 measure. The applying Party shall provide such compensation as the Parties mutually agree.

2. If the Parties are unable to reach agreement on compensation within 30 days of the commencement of consultations, the exporting Party may suspend the application of substantially equivalent concessions to the trade of the Party applying the safeguard measure. The exporting Party shall notify the applying Party in writing at least 30 days before suspending concessions.

3. The applying Party's obligation to provide compensation under paragraph 1 and the exporting Party's right to suspend concessions under paragraph 2 shall terminate on the date the safeguard measure terminates.

4. The right of suspension referred to in paragraph 2 shall not be exercised for the first two years that a safeguard measure is in effect, provided that the safeguard measure has been taken as a result of an absolute increase in imports and that such a measure conforms to this Agreement.

Article 7.5: Global Safeguard Measures

1. Each Party retains its rights and obligations under Article XIX of GATT 1994 and the Safeguards Agreement. This Agreement does not confer any additional rights or obligations on the Parties with regard to actions taken under Article XIX of GATT 1994 and the Safeguards Agreement.

2. On the request of the other Party, the Party intending to take safeguard measures may provide immediately *ad hoc* written notification of all pertinent information on the initiation of a safeguard investigation, the preliminary determination and the final determination of the investigation.

3. Neither Party may apply, with respect to the same good, at the same time:

- (a) a bilateral safeguard measure; and
- (b) a measure under Article XIX of GATT 1994 and the Safeguards Agreement.

Article 7.6: Definitions

For the purposes of Section A:

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 7.1;

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

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

transition period means the ten-year period following the date this Agreement enters into force, except that for any good for which the Schedule to Annex 2-A (Reduction or Elimination of Customs Duties) of the Party applying the safeguard measure provides for the Party to eliminate its tariffs on the good over a period of more than ten years, **transition period** means the tariff elimination period for the good set out in that Schedule.

Section B: Anti-Dumping and Countervailing Duties

Article 7.7: General Provisions

1. Except as otherwise provided for in this Agreement, each Party retains its rights and obligations under the WTO Agreement with regard to the application of anti-dumping and countervailing duties.

2. The Parties agree that anti-dumping and countervailing duties should be used in full compliance with the relevant provisions of WTO Agreements and should be based on a fair and transparent system as regards proceedings affecting goods originating in the other Party. For this purpose, the Parties shall ensure, immediately after any imposition of provisional measures and before the final determination, full and meaningful disclosure of all essential facts and considerations which form the basis for the decision to apply measures, without prejudice to Article 6.5 of the Anti-Dumping Agreement and Article 12.4 of the SCM

Agreement. Disclosures shall be made in writing, and allow interested parties sufficient time to make their comments. The Parties shall take due consideration of the comments submitted and make due responses in the final determination.

3. The Parties agree not to take any action in an arbitrary or protectionist manner pursuant to the Anti-Dumping Agreement.

4. Both Parties confirm that there shall be no practice between the two Parties to use a methodology based on surrogate value of a third country, including the use of surrogate price or surrogate cost in determining normal value and export price when determining dumping margin during an anti-dumping procedure.

5. The Parties confirm their current practice of counting toward the average all individual margins, whether positive or negative, when the margins of dumping 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.¹

Article 7.8: Notification and Consultations

1. After receipt by a Party's competent authorities of a properly documented anti-dumping application with respect to imports from the other Party, and no later than seven days before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application, and may afford the other Party a meeting or other similar opportunities regarding the application, consistent with the Party's law.

2. After receipt by a Party's competent authorities of a properly documented countervailing duty application with respect to imports from the other Party, and before initiating an investigation, the Party shall provide written notification to the other Party of its receipt of the application as soon as possible, and before proceeding to initiate an investigation the Parties shall have consultations with a view to finding a mutually acceptable solution.

Article 7.9: Undertakings

1. After a Party's competent authorities initiate an anti-dumping or countervailing duty investigation, upon the request of the other Party, the Party shall transmit to the other Party's embassy or competent authorities written information regarding the Party's procedures for requesting its authorities to consider an undertaking on price including the time frames for offering and concluding any such undertaking.

¹ This is without prejudice to the position each Party takes in the WTO's Doha Development Agenda negotiations on Rules.

2. In an anti-dumping investigation, where a Party's authorities have made a preliminary affirmative determination of dumping and injury caused by such dumping, the Party shall afford due consideration and opportunity for meetings, to exporters of the other Party regarding proposed price undertakings which, if accepted, may result in suspension of the investigation without imposition of anti-dumping duties, consistent with the Party's laws and procedures.

3. In a countervailing duty investigation, where a Party's authorities have made a preliminary affirmative determination of subsidization and injury caused by such subsidization, the Party shall afford due consideration and opportunity for meetings, to the other Party and exporters of the other Party regarding proposed price undertakings, which, if accepted, may result in suspension of the investigation without imposition of countervailing duties, consistent with the Party's laws and procedures.

Article 7.10: Verification

1. The general nature of information to be verified and information which needs to be provided should be notified to the exporters and producers concerned prior to the on-the-spot verification.

2. The result of the verification shall be disclosed to the exporters and producers concerned subject to the verification within a reasonable period after the verification.

Article 7.11: Public Hearing

Each Party shall take due consideration in holding a public hearing, either upon receipt of written application from interested parties or on its own initiative.

Article 7.12: Investigation after Termination Resulting from a Review

The Parties agree to examine carefully any application for initiation of an anti-dumping investigation on a good originating in the other Party and on which anti-dumping measures have been terminated in the previous 12 months as a result of a review.

Article 7.13: Cumulative Assessment

When imports from more than one country are simultaneously subject to anti-dumping or countervailing duty investigation, a Party shall examine carefully whether the cumulative assessment of the effect from the imports of the other Party is appropriate in light of the conditions of competition between the imported goods and the conditions of competition between the imported goods and the like domestic goods.

Article 7.14: De-Minimis Standard Applicable to New Shipper Review

When determining individual margin pursuant to Article 9.5 of the Anti-Dumping Agreement, no duty shall be imposed on exporters or producers in the exporting Party for which it is determined that the dumping margin is less than the *de-minimis* threshold set out in Article 5.8 of the Anti-Dumping Agreement.

Section C: Committee on Trade Remedies

Article 7.15: Committee on Trade Remedies

1. The Parties hereby establish a Committee on Trade Remedies (hereinafter referred to as the “Committee”) to oversee implementation of this Chapter and to discuss matters that the Parties agree. The Committee comprises representatives at an appropriate level from relevant agencies responsible for trade remedy measures of each Party.
2. The Committee will normally meet once a year and may meet more frequently as the Parties may agree.

CHAPTER 8

TRADE IN SERVICES

Article 8.1: Definitions

For the purposes of this Chapter:

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

(b) commercial presence means any type of business or professional establishment, including through:

(i) the constitution, acquisition or maintenance of a juridical person; or

(ii) the creation or maintenance of a branch or a representative office,

within the territory of a Party for the purpose of supplying a service;

(c) computer reservation system (CRS) 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;

(d) juridical person means any legal entity duly constituted or otherwise organised under applicable law, whether for profit or otherwise, and whether privately-owned or governmentally-owned, including any corporation, trust, partnership, joint venture, sole proprietorship or association;

(e) juridical person of the other Party means a juridical person which is either:

(i) constituted or otherwise organised under the law of the other Party, and is engaged in substantive business operations in the territory of the other Party; or

(ii) in the case of the supply of a service through commercial presence, owned or controlled by:

1. a natural person of the other Party; or

2. a juridical person of the other Party identified under subparagraph (i);

(f) A juridical person is:

(i) **owned** by persons of a Party if more than 50 percent of the equity interest in it is beneficially owned by persons of that Party;

- (ii) **controlled** by persons of a Party if such persons have the power to name a majority of its directors or otherwise to legally direct its actions; or
 - (iii) **affiliated** with another person when it controls, or is controlled by, that other person, or when it and the other person are both controlled by the same person;
- (g) **measures** means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form taken by:
- (i) central or local governments and authorities; or
 - (ii) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities.
- (h) **measures by the Parties affecting trade in services** include measures in respect of:
- (i) the purchase, payment or use of a service;
 - (ii) the access to and use of, in connection with the supply of a service, services which are required by the Parties to be offered to the public generally; or
 - (iii) the presence, including commercial presence, of persons of a Party for the supply of a service in the territory of the other Party;
- (i) **monopoly supplier of a service** means any person, public or private, which in the relevant market of the territory of a Party is authorised or established formally or in effect by that Party as the sole supplier of that service;
- (j) **natural person of a Party** means:
- (i) with respect to China, a natural person who resides in the territory of either Party, and who under Chinese law is a national of China; or
 - (ii) with respect to Korea, a national of Korea under its domestic law;
- (k) **person** means either a natural person or a juridical person;
- (l) **sector of a service** means,
- (i) with reference to a specific commitment, one or more, or all, subsectors of that service, as specified in a Party's Schedule of Specific Commitment in Annex 8-A; or
 - (ii) otherwise, the whole of that service sector, including all of its subsectors;
- (m) **selling and marketing of air transport services** mean 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. These activities do not include the pricing of air transport services nor the applicable conditions;

(n) service consumer means any person that receives or uses a service;

(o) service of the other Party means a service which is supplied:

- (i) from or in the territory of the other Party, or in the case of maritime transport, by a vessel registered under the laws of the other Party, or by a person of the other Party which supplies the service through the operation of a vessel or its use in whole or in part; or
- (ii) in the case of the supply of a service through commercial presence or through the presence of natural persons, by the service supplier of the other Party;

(p) 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;

(q) service supplier means any person that supplies a service¹;

(r) supply of a service includes the production, distribution, marketing, sale and delivery of a service;

(s) trade in services means the supply of a service:

- (i) from the territory of a Party into the territory of the other Party;
- (ii) in the territory of a Party by a person of that Party to a person of the other Party;
- (iii) by a service supplier of a Party, through commercial presence in the territory of the other Party; or
- (iv) by a service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party; and

(t) traffic rights means the right for scheduled and non-scheduled services to operate and/or to carry passengers, cargo and mail for remuneration or hire from, to, within, or over the territory of a Party, including points to be served, routes to be operated, types of traffic to be carried, capacity to be provided, tariffs to be charged and their conditions, and criteria for designation of airlines, including such criteria as number, ownership, and control.

¹ Where the service is not supplied directly by a juridical person but through other forms of commercial presence such as a branch or a representative office, the service supplier (i.e. the juridical person) shall, nonetheless, through such presence be accorded the treatment provided for service suppliers under this Chapter. Such treatment shall be extended to the presence through which the service is supplied and need not be extended to any other parts of the supplier located outside the territory where the service is supplied.

Article 8.2: Scope

1. This Chapter shall apply to measures adopted or maintained by a Party affecting trade in services.
2. This Chapter shall not apply to:
 - (a) subsidies or grants provided by a Party except as provided for in Article 8.13 including government-supported loans, guarantees and insurance;
 - (b) services provided in the exercise of governmental authority within the territory of each respective Party;
 - (c) cabotage in maritime transport services;
 - (d) measures affecting air traffic rights, however granted or measures affecting services directly related to the exercise of air traffic rights, other than measures affecting:
 - (i) aircraft repair and maintenance services;
 - (ii) the selling and marketing of air transport services; and
 - (iii) computer reservation system ("CRS") services;
 - (e) financial services as defined in Article 9.14 (Definitions)²; and
 - (f) measures affecting natural persons seeking access to the employment market of a Party, or measures regarding citizenship, residence or employment on a permanent basis.
3. Nothing in this Chapter shall 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 benefits³ accruing to the other Party under the terms of this Chapter as well as the terms of specific commitments undertaken.
4. Articles 8.3 and 8.4 shall not apply to laws, regulations or requirements governing the procurement by government agencies of services purchased for governmental purposes and not with a view to commercial resale or with a view to use in the supply of services for

² Nevertheless, the Specific Commitments with regards to financial services are included in the Annex 8-A (Schedule of Specific Commitments).

³ The sole fact of requiring a visa for natural persons of certain countries and not for those of others shall not be regarded as nullifying or impairing benefits under a specific commitment.

commercial sale.

Article 8.3: Market Access

1. With respect to market access through the modes of supply defined in Article 8.1, each Party shall accord to services and service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments in Annex 8-A⁴.

2. In sectors where market access commitments are undertaken, the measures which a Party shall not maintain or adopt either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments, are defined as:

- (a) limitations on the number of service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers or the requirement of an economic needs test;
- (b) limitations on the total value of service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on 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 test⁵;
- (d) limitations on 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;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a service supplier may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

⁴ If a Party undertakes a market access commitment in relation to the supply of a service through the mode of supply referred to in Article 8.1(s)(i) and if the cross-border movement of capital is an essential part of the service itself, that Party is thereby committed to allow such movement of capital. If a Party undertakes a market-access commitment in relation to the supply of a service through the mode of supply referred to in Article 8.1(s)(iii), it is thereby committed to allow related transfers of capital into its territory.

⁵ This subparagraph does not cover measures of a Party which limit inputs for the supply of services.

Article 8.4: National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments, and subject to any conditions and qualifications set out therein, each Party shall accord to services and service suppliers of the other Party, in respect of all measures affecting the supply of services, treatment no less favourable than that it accords to its own like services and service suppliers.⁶

2. A Party may meet the requirement in paragraph 1 by according to services and service suppliers of the other Party either formally identical treatment or formally different treatment to that it accords to its own like services and service suppliers.

3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of services or service suppliers of the Party compared to like service or service suppliers of the other Party.

Article 8.5: Additional Commitments

The Parties may negotiate commitments with respect to measures affecting trade in services not subject to scheduling under Article 8.3 or Article 8.4, including those regarding qualifications, standards or licensing matters. Such commitments shall be inscribed in a Party's Schedule of Specific Commitments.

Article 8.6: Schedule of Specific Commitments

1. Each Party shall set out in its Schedule the specific commitments it undertakes under Articles 8.3, 8.4, and 8.5. With respect to sectors where such commitments are undertaken, each Schedule of specific commitments shall specify:

- (a) terms, limitations and conditions on market access;
- (b) conditions and qualifications on national treatment;
- (c) undertakings relating to additional commitments; and
- (d) where appropriate, the time frame for implementation of such commitments.

2. Measures inconsistent with Articles 8.3 and 8.4 shall be inscribed in the column relating to Article 8.3. In this case, the inscription will be considered to provide a condition or qualification to Article 8.4 as well.

⁶ Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant services or service suppliers.

3. Schedules of Specific Commitments shall be annexed to this Chapter and shall form an integral part of this Agreement.

4. Neither Party may adopt new, or more, discriminatory measures with regard to services and service supplier of the other Party in comparison with treatment accorded pursuant to the specific commitments undertaken in conformity with paragraph 1.⁷

Article 8.7: Domestic Regulation

1. In sectors where specific commitments are undertaken, each Party shall ensure that all measures of general application affecting trade in services are administered in a reasonable, objective and impartial manner.

2. (a) Each Party shall maintain or institute as soon as practicable judicial, arbitral or administrative tribunals or procedures which provide, at the request of an affected service supplier, for a prompt review of, and where justified, appropriate remedies for, administrative decisions affecting trade in services. Where such procedures are not independent of the agency entrusted with the administrative decision concerned, the Party shall ensure that the procedures in fact provide for an objective and impartial review.

(b) The provisions of subparagraph (a) shall not be construed to require a Party to institute such tribunals or procedures where this would be inconsistent with its constitutional structure or the nature of its legal system.

3. Where authorisation is required for the supply of a service on which a specific commitment has been made, the competent authorities of a Party shall, within a reasonable period of time after the submission of an application considered complete under its domestic laws and regulations, inform the applicant of the decision concerning the application. On the request of the applicant, the competent authorities of the Party shall provide, without undue delay, information concerning the status of the application.

4. 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, the Parties shall jointly review the results of the negotiations on disciplines on these measures pursuant to Article VI.4 of GATS, with a view to incorporating them into this Chapter. The Parties note that such disciplines aim to ensure that such requirements are, *inter alia*:

(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

⁷ This paragraph is only applicable to Annex 8-A under this Chapter.

supply of the service.

5. (a) In sectors in which a Party has undertaken specific commitments, pending the incorporation of the disciplines referred to in paragraph 4, that Party shall not apply licensing and qualification requirements and technical standards that nullify or impair its obligation under this Agreement in a manner which:
 - (i) does not comply with the criteria outlined in subparagraphs 4(a), (b) or (c); and
 - (ii) could not reasonably have been expected of that Party at the time the specific commitments in those sectors were made.
 - (b) In determining whether a Party is in conformity with the obligation under paragraph 5(a), account shall be taken of international standards of relevant international organisations applied by that Party.⁸
6. In sectors where specific commitments regarding professional services are undertaken, each Party shall provide for adequate procedures to verify the competence of professionals of the other Party.

Article 8.8: Transparency

1. Each Party shall publish promptly all relevant measures of general application which pertain to or affect the operation of this Chapter. International agreements pertaining to or affecting trade in services to which a Party is a signatory shall also be published.
2. Where publication as referred to in paragraph 1 is not practicable, such information shall be made otherwise publicly available.
3. Each Party shall promptly and at least annually inform the Committee on Trade in Services referred to in Article 8.14 of the introduction of any new, or any changes to existing, laws, regulations or administrative guidelines which significantly affect trade in services covered by its specific commitments under this Chapter.
4. Each Party shall respond promptly to all requests by the other Party for specific information on any of its measures of general application or international agreements within the meaning of paragraph 1. Each Party shall also establish one or more enquiry points to provide specific information to the other Party, upon request, on all such matters as well as those subject to the notification requirement in paragraph 3. Such enquiry points shall be established within two years from the date of entry into force of this Agreement.
5. Each Party may notify to the Committee on Trade in Services referred to in Article 8.14 any measure, taken by the other Party, which it considers affects the operation of this Chapter.

⁸ The term “relevant international organizations” refers to international bodies whose membership is open to the relevant bodies of at least all Members of the WTO.

Article 8.9: 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 services suppliers, and subject to the requirements of paragraph 4, a Party may recognise the education or experience obtained, requirements met, or licenses or certifications granted in the other Party. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement between the Parties or the relevant competent bodies or may be accorded autonomously.

2. Where a Party recognises, autonomously or by agreement or arrangement, the education or experience obtained, requirements met, or licenses or certifications granted in the territory of a non-Party, the Party is not obliged to accord such recognition to the education or experience obtained, requirements met, or licenses or certifications granted in the territory of the other Party.

3. A Party that is a party to an agreement or arrangement of the type referred to in paragraph 2, whether existing or future, shall afford adequate opportunity for the other Party, upon request, 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, experience, licenses, or certifications obtained or requirements met in that other Party's territory should be recognised.

4. A Party shall not accord recognition in a manner which 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.

5. Each Party shall endeavour:

- (a) within 12 months from the date on which this Agreement takes effect for it, to inform the Committee on Trade in Services of its existing recognition measures and state whether such measures are based on agreements or arrangements of the type referred to in paragraph 1;
- (b) to promptly inform the Committee on Trade in Services as far in advance as possible of the opening of negotiations on an agreement or arrangement of the type referred to in paragraph 1 in order to provide adequate opportunity to the other Party to indicate their interest in participating in the negotiations before they enter a substantive phase; and
- (c) to promptly inform the Committee on Trade in Services when it adopts new recognition measures or significantly modifies existing ones and state whether the measures are based on an agreement or arrangement of the type referred to in paragraph 1.

6. Wherever appropriate, recognition should be based on multilaterally agreed criteria. In appropriate cases, the Parties shall work in cooperation with relevant intergovernmental and non-governmental organisations towards the establishment and adoption of common international standards and criteria for recognition and common international standards for the practice of relevant services trades and professions.

Article 8.10: Payments and Transfers

1. Except under the circumstances envisaged in Article XII (Restrictions to Safeguard the Balance of Payments) of GATS, a Party shall not apply restrictions on international transfers and payments for current transactions relating to its specific commitments.

2. Nothing in this Chapter shall affect the rights and obligations of the Parties as members of the International Monetary Fund under the *Articles of Agreement of the International Monetary Fund* (“Articles of Agreement”), including the use of exchange actions which are in conformity with the Articles of Agreement, provided that a Party shall not impose restrictions on any capital transactions inconsistently with its specific commitments regarding such transactions, except under Article XII (Restrictions to Safeguard the Balance of Payments) of GATS or at the request of the International Monetary Fund.

Article 8.11: Denial of Benefits

Subject to prior notification and consultation, a Party may deny the benefits of this Chapter to service suppliers of the other Party where the service is being supplied by a juridical person, if it is:

- (a) owned or controlled by persons of a non-Party and has no substantive business operations in the territory of the other Party;
- (b) owned or controlled by persons of the denying Party and has no substantive business operations in the territory of the other Party; or
- (c) 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 juridical person or that would be violated or circumvented if the benefits of this Chapter were accorded to the juridical person.

Article 8.12: Monopolies and Exclusive Service Suppliers

1. Each Party shall ensure that any monopoly supplier of a service in its territory does not, in the supply of the monopoly service in the relevant market, act in a manner inconsistent with that Party’s obligations and specific commitments.

2. Where a Party's monopoly supplier competes, either directly or through an affiliated company, in the supply of a service outside the scope of its monopoly rights and which is subject to that Party's specific commitments, the Party shall ensure that such a supplier does not abuse its monopoly position to act in its territory in a manner inconsistent with such commitments.

3. If a Party has reason to believe that a monopoly supplier of a service of the other Party is acting in a manner inconsistent with paragraph 1 or 2, that Party may request the other Party establishing, maintaining or authorizing such supplier to provide specific information concerning the relevant operations.

4. This Article shall also apply to cases of exclusive service suppliers, where a Party, formally or in effect, (a) authorises or establishes a small number of service suppliers and (b) substantially prevents competition among those suppliers in its territory.

Article 8.13: Subsidies

1. The Parties shall review the issue of disciplines on subsidies related to trade in services in the light of any disciplines agreed under Article XV of GATS with a view to their incorporation into this Agreement.

2. At the request of a Party which considers that it is adversely affected by a subsidy of the other Party, the Parties shall enter into consultations on such matters.

Article 8.14: Committee on Trade in Services

1. The Parties hereby establish a Committee on Trade in Services (hereinafter referred to as the "Committee"), comprising representatives of each Party.

2. The Committee's functions shall include:

- (a) reviewing the implementation and operation of this Chapter;
- (b) identifying and recommending measures to promote trade in services; and
- (c) at a Party's request, consulting on any matter arising under this Chapter.

3. The Committee shall meet within one year after the date this Agreement enters into force and annually thereafter unless the Parties otherwise agree. The Committee shall inform the Joint Commission of the results of each meeting.

Article 8.15: Business Practices

1. The Parties recognise that certain business practices of service suppliers, other than those falling under Article 8.12, may restrain competition and thereby restrict trade in services.

2. Each Party shall, on the request of the other Party (“Requesting Party”), enter into consultations with a view to eliminating practices referred to in paragraph 1. The Party addressed (“Requested Party”), shall accord full and sympathetic consideration to such a request and shall cooperate through the supply of publicly available non-confidential information of relevance to the matter in question. The Requested Party shall also provide other information available to the Requesting Party, subject to its domestic law and to the conclusion of satisfactory agreement concerning the safeguarding of its confidentiality by the Requesting Party.

Article 8.16: Contact Points

Each Party shall designate one or more contact points to facilitate communications between the Parties on any matter covered by this Chapter, and shall provide details of such contact points to the other Party. Each Party shall notify each other promptly of any amendments to the details of its contact points.

Annex 8-A-1

CHINA

Schedule of Specific Commitments

THE PEOPLE'S REPUBLIC OF CHINA - SCHEDULE OF SPECIFIC COMMITMENTS

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector	Limitations on market access		Limitation on national treatment	Additional commitments
I. HORIZONTAL COMMITMENTS				
ALL SECTORS INCLUDED IN THIS SCHEDULE	(3)¹ In China, foreign invested enterprises include foreign capital enterprises (also referred to as wholly foreign-owned enterprises) and joint venture enterprises and there are two types of joint venture enterprises: equity joint ventures and contractual joint ventures.² The proportion of foreign investment in an equity joint venture shall be no less than 25 per cent of the registered capital of the joint venture. The establishment of branches by Korean enterprises is unbound, unless otherwise indicated in specific sub-sectors, as the laws and regulations on branches of foreign enterprises are under formulation. Representative offices of Korean enterprises are permitted to be established in China, but they shall not engage in any profit-making activities except for the representative offices under CPC 861, 862, 863, 865 in the sectoral specific commitments.		(3) Unbound for all the existing subsidies to domestic services suppliers in the sectors of audio-visual, aviation and medical services. Unbound for all the subsidies to domestic services suppliers in any new sector and sub-sector scheduled after China's Accession to the WTO.	

¹ For the purpose of this Schedule, limitations or commitments that refer to a "foreign" participation by Korean service suppliers in a company, enterprise, firm or other type of commercial presence in China, (whether "wholly foreign-owned", "foreign majority ownership", "foreign investment", "foreign ownership", "foreign minority ownership" or any other form of foreign participation stipulated in Chinese law) means the total participation of non-Chinese capital whatever its origin and its owner, including but not exclusively, the participation by Korean service suppliers. The aforementioned types of foreign participation shall not, collectively or individually, exceed China's WTO commitments, except the more preferential commitments in the China-Korea FTA as allowed by the current Chinese laws, regulations and rules.

² The terms of the contract, concluded in accordance with China's laws, regulations and other measures, establishing a "contractual joint venture" govern matters such as the manner of operation and management of the joint venture as well as the investment or other contributions of the joint venture parties. Equity participation by all parties to the contractual joint venture is not required, but is determined pursuant to the joint venture contract. *"Foreign invested enterprise" in this schedule means a foreign invested enterprise duly constituted or otherwise organized under "Law on Chinese-Foreign Equity Joint Ventures", "Law on Chinese-Foreign Contractual Joint Ventures" and "Law on Foreign-Capital Enterprises".*

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	The conditions of ownership, operation and scope of activities, as set out in the respective contractual or shareholder agreement or in a licence establishing or authorizing the operation or supply of services by an existing Korean service supplier, will not be made more restrictive than they exist as of the date of China's accession to the WTO. Any new sector and sub-sector scheduled after China's accession to the WTO shall not be subject to the preceding sentence. The land in the People's Republic of China is State-owned. Use of land by enterprises and individuals is subject to the following maximum term limitations: (a) 70 years for residential purposes; (b) 50 years for industrial purposes; (c) 50 years for the purpose of education, science, culture, public health and physical education; (d) 40 years for commercial, tourist and recreational purposes; (e) 50 years for comprehensive utilization or other purposes. (4) Unbound except as per the commitments in the Chapter on Movement of Natural Persons.	(4) Unbound except for the measures concerning the entry and temporary stay of natural persons who fall into the categories referred to in the market access column.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
II. SPECIFIC COMMITMENTS			
A. Professional Services (a) Legal Services (CPC 861, excluding Chinese law practice)	(1) None (2) None (3) Korean law firms can provide legal services only in the form of representative offices. Representative offices can engage in profit-making activities. Korean law firms which has representative offices in China can provide legal services with Chinese law firms in the form of joint operation in Shanghai Pilot Free Trade Zone. During the period of joint operation, both parties' legal status, names and financial status are independent, each of the said parties bears its own civil liabilities. The clients of the joint operation are not limited to Shanghai. Korean lawyers in the joint operation are not allowed to deal with the Chinese legal affairs. Korean law firms which has representative offices in Shanghai Pilot Free Trade Zone and Chinese law firms can send lawyers to each other as legal consultants.	(1) None (2) None (3) All representatives shall be resident in China no less than six months each year. The representative office shall not employ Chinese national registered lawyers.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	Business scope of Korean representative offices is only as follows: (a) to provide clients with consultancy on the legislation of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work, and on international conventions and practices; (b) to handle, when entrusted by clients or Chinese law firms, legal affairs of the country/region where the lawyers of the law firm are permitted to engage in lawyer's professional work; (c) to entrust, on behalf of foreign clients, Chinese law firms to deal with the Chinese legal affairs; (d) to enter into contracts to maintain long-term entrustment relations with Chinese law firms for legal affairs; (e) to provide information on the impact of the Chinese legal environment. Entrustment allows the Korean representative office to directly instruct lawyers in the entrusted Chinese law firm, as agreed between both parties.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	The representatives of a Korean law firm shall be practitioner lawyers who are members of the bar or law society in a WTO member and have practiced for no less than two years outside of China. The Chief representative shall be a partner or equivalent (e.g., member of a law firm of a limited liability corporation) of a Korean law firm and have practiced for no less than three years outside of China. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(b) Accounting, auditing and bookkeeping services (CPC 862)	(1) None (2) None (3) Partnerships or incorporated accounting firms are limited to Certified Public Accountants (CPAs) licensed by the Chinese authorities. (4) Unbound except as indicted in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicted in horizontal commitments.	- Korean accounting firms are permitted to affiliate with Chinese firms and enter into contractual agreements with their affiliated firms in other WTO Members. - Issuance of licenses to Koreans who have passed the Chinese national CPA examination shall be accorded national treatment. - Applicants will be informed of results in writing no later than 30 days after submission of their applications. - Accounting firms providing services in CPC 862 can engage in taxation and management consulting services. They will not be subject to requirements on form of establishment in CPC 865 and 8630.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(c) Taxation services (CPC 8630)	(1) None (2) None (3) Korean firms are permitted to establish wholly foreign-owned subsidiaries. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector		Limitations on market access	Limitation on national treatment	Additional commitments
(d) Architectural services (CPC 8671)	(1) None for scheme design. Co-operation with Chinese professional organisations is required except scheme design.	(1) None	(3) Foreign service suppliers shall be registered architects/engineers, or enterprises engaged in architectural/engineering/urban planning services, in their home country.	The contract performance of the engineering design enterprises established in China by Korean service suppliers both in China and outside China shall be taken into account in assessing the qualification of the enterprise in China.
	(2) None	(2) None		
	(3) Joint ventures, with foreign majority ownership permitted. Wholly foreign-owned enterprises are permitted.	(3) Foreign service suppliers shall be registered architects/engineers, or enterprises engaged in architectural/engineering/urban planning services, in their home country.		
(4) Unbound, except as indicated in horizontal commitments.	(4) Unbound, except as indicated in horizontal commitments.			
(e) Engineering services (CPC 8672)	(1) None for scheme design. Co-operation with Chinese professional organisations is required except scheme design.	(1) None		
(f) Integrated engineering services (CPC 8673)	(2) None	(2) None		
	(3) Joint ventures, with foreign majority ownership permitted. Wholly foreign-owned enterprises are permitted.	(3) Foreign service suppliers shall be registered architects/engineers, or enterprises engaged in architectural/engineering/urban planning services, in their home country.		
	(4) Unbound, except as indicated in horizontal commitments.	(4) Unbound, except as indicated in horizontal commitments.		
(g) Urban planning services (except general urban planning) (CPC 8674)	(1) None for scheme design. Co-operation with Chinese professional organisations is required except scheme design.	(1) None		
	(2) None	(2) None		
	(3) Joint ventures, with foreign majority ownership permitted. Wholly foreign-owned enterprises are permitted.	(3) Foreign service suppliers shall be registered architects/engineers, or enterprises engaged in architectural/engineering/urban planning services, in their home country.		
	(4) Unbound, except as indicated in horizontal commitments.	(4) Unbound, except as indicated in horizontal commitments.		

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments	
(h) Medical and dental services (CPC 9312)	(1) None (2) None (3) Korean service suppliers are permitted to establish joint venture hospitals or clinics with Chinese partners with quantitative limitations in line with China's needs, with foreign majority ownership permitted. (4) Unbound, except as indicated in horizontal commitments and as follows: Korean doctors with professional certificates issued by their home country shall be permitted to provide short-term medical services in China after they obtain licenses from the National Health and Family Planning Commission. The term of service is six months and may extend to one year.	(1) None (2) None (3) The majority of doctors and medical personnel of the joint venture hospital and clinics shall be of Chinese nationality. (4) Unbound, except as indicated in horizontal commitments.		
B. Computer and Related Services (<i>Computer and related services do not cover the economic activity consisting of the provision of content services which require computer and related services as means of supply</i>)	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.		
(a). Consultancy services related to the installation of computer hardware (CPC 841)				

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(b) Software implementation services (CPC 842)	(1) None (2) None (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	
(c) Data processing services (CPC 843)			
- <i>Input preparation services (CPC 8431)</i>			
- <i>Data processing and tabulation services (CPC 8432)</i>	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Qualifications are as follows: certified engineers, or personnel with Bachelor's degree (or above) and three years of experience in these fields.	
- <i>Time-sharing services (CPC 8433)</i>			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
D. Real Estate Services			
(a) Real estate services involving own or leased property (CPC 821)	(1) None (2) None (3) Wholly foreign-owned enterprises are allowed.	(1) None (2) None (3) None	
(b) Real estate services on a fee or contract basis (CPC 822)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
F. Other Business Services			
(a) Advertising Services (CPC 871)	(1) Only through advertising agents registered in China who have the right to provide foreign advertising services. (2) Only through advertising agents registered in China who have the right to provide foreign advertising services. (3) Korean service suppliers are permitted to establish advertising enterprises in China, wholly foreign-owned subsidiaries are permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(b) Market research services (CPC 86401, only limited to investigation services designed to secure information on the prospects and performance of an organization's products in the market)	(1) Unbound (2) Unbound (3) Only in the form of joint ventures, with foreign majority ownership permitted. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments. Requirement for a commercial presence.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(c) Management Consulting services (CPC 865)	(1) None (2) None (3) Wholly foreign-owned subsidiaries are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(d) Services related to management consulting (only limited to the following sub-sector) - Project management services other than for construction (CPC 86601)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in horizontal commitments.	
(e) Technical testing and analysis services (CPC 8676) and freight inspection covered by CPC 749, excluding statutory inspection services for freight inspection services	(1) None (2) None (3) Korean services suppliers which have been engaged in inspection services in their home countries for more than three years are permitted to establish joint venture technical testing, analysis and freight inspection companies with no less than US\$ 350,000 in registered capital. Wholly foreign-owned subsidiaries are permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(f) Services incidental to agriculture, forestry, hunting and fishing (CPC 881, 882)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(k) Placement and supply services of Personnel (CPC 872, excluding CPC 87209)	(1) Unbound (2) Unbound (3) Only in the form of joint ventures, with foreign majority ownership permitted. Economic needs tests are required. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in horizontal commitments.	
m. Related scientific technical consulting services (CPC 8675) - Geological, geophysical (excluding regional gravity and magnetism prospecting services) and other scientific prospecting services (CPC 86751) - Sub-surface surveying services (CPC 86752)	(1) None (2) None (3) Only in the form of petroleum exploitation in cooperation with Chinese partners (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Onshore oil-field services	(1) None (2) None (3) Only in the form of petroleum exploitation in cooperation with China National Petroleum Corp. (CNPC) in the designated areas approved by the Chinese government. In order to carry out the petroleum contract, the Korean service supplier shall establish a branch, subsidiary or representative office within the territory of the People's Republic of China and go through registration formalities in accordance with the laws. The domiciles of the said offices shall be determined through consultation with CNPC. The Korean service supplier shall open its bank account with a bank approved by the Chinese authorities to engage in foreign exchange business within the Chinese territory. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) The Korean service supplier shall furnish CNPC accurately and promptly with the reports on the petroleum operations, and shall submit to CNPC the data and samples as well as various technological, economic, accounting and administrative reports related to petroleum operations. CNPC shall have the ownership of all of the data records, samples, vouchers and other original information acquired during the implementation of the petroleum operations. The Korean investment of service suppliers shall be made in US dollars or other hard currencies. (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(o) Building-cleaning services (CPC 874)	(1) Unbound* (2) None (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound* (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(p) Photographic services (CPC 875)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(q) Packaging services (CPC 876)	(1) None (2) None (3) Korean service suppliers are permitted to establish wholly foreign-owned subsidiaries. (4) Unbound, except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	
(r) Printing of packaging materials, on a fee or contract basis (Only limited to the printing of packaging materials)	(1) Unbound (2) Unbound (3) Wholly foreign-owned enterprises are permitted. Economic needs tests are required. (4) Unbound except as indicated in Horizontal Commitments.	(1) Unbound (2) Unbound (3) Unbound (4) Unbound except as indicated in Horizontal Commitments.	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(s) Convention services (CPC 87909)	(1) None (2) None (3) Only in the form of joint ventures, with foreign majority ownership permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
(t) Translation and interpretation services (CPC 87905)	(1) None (2) None (3) Wholly foreign-owned enterprises are allowed. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Qualifications are as follows: three years of experience in translation or interpretation and a good command of the working language(s).	
- Maintenance and repair services(CPC 63, 6112 and 6122)	(1) None	(1) None	
- Maintenance and repair services of office machinery and equipment including computers (CPC 845 and 886)	(2) None	(2) None	
- Rental and leasing services (CPC 831, 832, excluding CPC 83202)	(3) Wholly foreign-owned subsidiaries will be permitted. For Rental and Leasing services, service suppliers will have global assets of US\$ 5 million. (4) Unbound except as indicated in horizontal commitments.	(3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector		Limitations on market access	Limitation on national treatment	Additional commitments
2. COMMUNICATION SERVICES				
B. Courier Services (CPC 75121, except for those specifically reserved to Chinese postal authorities by the related law at the time of China's accession to WTO on December 11th 2001)		(1) None (2) None (3) Korean service suppliers are permitted to establish wholly foreign-owned subsidiaries (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	
C. Telecommunication Services ³ Value-added Services Including the following: (h) Electronic mail (i) Voice mail (j) On-line information and database retrieval (k) Electronic data interchange (l) Enhanced/Value-added facsimile services (including store and forward, store and retrieve) (m) Code and protocol conversion (n) On-line information and/or data processing (including transaction processing)		(1) See mode 3 (2) None (3) Korean service suppliers are permitted to establish joint venture value-added telecommunication enterprises, and foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

³ China's commitments are scheduled in accordance with the following: Notes for Scheduling Basic Telecom Services Commitments (S/GBT/W/2/REV/1) and Market Access Limitations on Spectrum Availability (S/GBT/W/3) attached hereto.

All international telecommunications services shall go through gateways established with the approval of China's telecommunications authorities, which will act as an independent regulatory authority in accordance with the principles of paragraph 5 of the Reference Paper.

Further liberalization of this sector, including with respect to the level of equity participation permitted, will be discussed in the services negotiations during the new round of trade talks.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
Basic Telecommunication Services - Paging Services	(1) See mode 3 (2) None (3) Korean service suppliers are permitted to establish joint venture enterprises, and foreign investment in the joint ventures shall be no more than 50 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	China undertakes the obligations contained in the Reference Paper in Annex 1 attached hereto.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
Mobile Voice and Data Services: - Analogue / Digital / Cellular Services - Personal Communication Services	(1) See mode 3 (2) None (3) Korean service suppliers are permitted to establish joint ventures only, and foreign investment in the joint ventures shall be no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Domestic Services (a) Voice services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (f) Facsimile services (g) Domestic private leased circuit services - International Services (a) Voice services (b) Packet-switched data transmission services (c) Circuit-switched data transmission services (f) Facsimile services (g) International closed user group voice and data services (use of private leased circuit service is permitted)	(1) See mode 3 (2) None (3) Korean service suppliers are permitted to establish joint ventures only, and foreign investment in the joint ventures shall be no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
D. Audiovisual Services	(1) None (2) None	(1) None (2) None	Without prejudice to compliance with China's regulations on the administration of films, China will allow the importation of motion pictures for theatrical release on a revenue-sharing basis and the number of such imports shall be 20 on an annual basis.
- Videos, including entertainment software and (CPC 83202), distribution services	(3) Korean services suppliers are permitted to establish contractual joint ventures with Chinese partners to engage in the distribution of audiovisual products, excluding motion pictures, without prejudice to China's right to examine the content of audio and video products (see footnote 1).	(3) None	
- Sound recording distribution services	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
- Cinema Theatre Services	(1) None (2) None (3) Korean services suppliers are permitted to construct and/or renovate cinema theatres, with foreign investment no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments	
3. CONSTRUCTION AND RELATED ENGINEERING SERVICES (CPC 511, 512, 513 ⁴ , 514, 515, 516, 517, 518 ⁵)	(1) Unbound* (2) None (3) Joint ventures, with foreign majority ownership are permitted. Wholly foreign-owned enterprises are permitted. Wholly foreign-owned enterprises can only undertake the following five types of construction projects. 1. Construction projects wholly financed by foreign investment and/or grants. 2. Construction projects financed by loans of international financial institutions and awarded through international tendering according to the terms of loans. 3. Chinese-foreign jointly constructed projects with foreign investment equal to or more than 50 per cent; and Chinese-foreign jointly constructed projects with foreign investment less than 50 per cent but technically difficult to be implemented by Chinese construction enterprises alone.	(1) Unbound* (2) None (3) None	The contract performance of the construction enterprises established in China by Korean service suppliers both in China and outside China shall be taken into account in assessing the qualification of the construction enterprise in China.	

⁴ Including dredging services relating to infrastructure construction.

⁵ Coverage of CPC 518 is limited only to the rental and leasing services of construction and/or demolition machines with operator which are owned and used by foreign construction enterprises in their supply of services.

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	4. Chinese invested construction projects which are difficult to be implemented by Chinese construction enterprises alone can be jointly undertaken by Chinese and foreign construction enterprises with the approval of provincial government. 5. Construction enterprises established by Korean service suppliers in Shanghai Pilot Free Trade Zone undertaking the Chinese-foreign jointly constructed projects located in Shanghai are not restricted by the requirement for foreign investment ownership. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
4. DISTRIBUTION SERVICES (as defined in Annex 2)			
A. Commission Agents' Services (excluding salt, tobacco)	(1) Unbound (2) None (3) Wholly foreign-owned enterprises are allowed.	(1) Unbound (2) None (3) None	Foreign-invested enterprises are permitted to distribute their products manufactured in China, including the products listed in the market access or sector or sub-sector column, and provide subordinate services as defined in Annex 2. Foreign service suppliers are permitted to provide the full range of related subordinate services, including after sales services, as defined in Annex 2, for the products they distribute.
B. Wholesale Trade Services ⁶ (excluding salt, tobacco)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

⁶ The restrictions on mode 1 shall not undermine the rights of WTO Members to the right to trade as stipulated in Chapter 5 of China's Protocol of accession to the WTO.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
C. Retailing Services (excluding tobacco).	(1) Unbound except for mail order. (2) None (3) Wholly foreign-owned enterprises are allowed, except for: -Chain stores which sell products of different types and brands from multiple suppliers with more than 30 outlets. For such chain stores with more than 30 outlets, foreign majority ownership are not permitted if those chain stores distribute any of the following products: newspapers, magazines, pharmaceutical products, pesticides, mulching films, processed oil, chemical fertilizers and products listed in Annex 2a of the Protocol of China's WTO Accession. The Korean chain store operators will have the freedom of choice of any partner, legally established in China according to China's laws and regulations. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound except for mail order. (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	Foreign-invested enterprises may distribute their products manufactured in China, including those excepted products as listed in the market access or sector or sub-sector column, and provide subordinate services as defined in Annex 2. Foreign service suppliers are permitted to provide full range of related subordinate services, including after sales services, as defined in Annex 2, for the products they distribute.
D. Franchising	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
E. Wholesale or retail trade services away from a fixed location.	(1) None (2) None (3) None ⁷ . (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None. (4) Unbound except as indicated in horizontal commitments.	

⁷ See paragraph 310 of the Working Party Report on the Accession of China to the WTO.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
5. EDUCATIONAL SERVICES (Excluding special education services e.g. military, police, political and party school education)			
A. Primary education services (CPC 921, excluding national compulsory education in CPC 92190)	(1) Unbound (2) None (3) Joint schools may be established, with foreign majority ownership permitted.	(1) Unbound (2) None (3) Unbound	
B. Secondary education services (CPC 922, excluding national compulsory education in CPC 92210)	(4) Unbound except as indicated in horizontal commitments and the following: Korean individual education service suppliers may enter into China to provide education services when invited or employed by Chinese schools and other education institutions.	(4) Qualifications are as follows: - possession of Bachelor's degree or above; - and an appropriate professional title or certificate, with two years' professional experiences.	
C. Higher education services (CPC 923)			
D. Adult education services (CPC 924)			
E. Other education services (CPC 929, including English language training)			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
6. ENVIRONMENTAL SERVICES (excluding environmental quality monitoring and pollution source inspection)			
A. Sewage Services (CPC 9401)	(1) Unbound except for environmental consultation services.	(1) None	
B. Solid Waste Disposal Services (CPC 9402)	(2) None	(2) None	
C. Cleaning Services of Exhaust Gases (CPC 9404)	(3) Wholly foreign-owned enterprises are allowed.	(3) None	
D. Noise Abatement Services (CPC 9405)	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
G. Sanitation Services (CPC 9403)			
E. Nature and Landscape Protection Services (CPC 9406 excluding the construction and operation of Natural Reserves and Ramsar Sites)	(1) Unbound except for environmental consultation services.	(1) None	
F. Other Environmental Protection Services (CPC 9409)	(2) None	(2) None	
	(3) Korean services suppliers engaged in environmental services are permitted to provide services only in the form of joint ventures, with foreign majority ownership permitted.	(3) None	
	(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
7. FINANCIAL SERVICES			

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
A. All Insurance and Insurance-Related Services (a) Life, health and pension/annuities insurance (b) Non-life insurance (c) Reinsurance (d) Services auxiliary to insurance	(1) Unbound except for : (a) reinsurance; (b) international marine, aviation, and transport insurance; and (c) brokerage for large scale commercial risks, international marine, aviation, and transport insurance, and reinsurance. (2) Unbound for brokerage. Other, none. (3) A. <u>Form of establishment</u> Non-life insurers of Korea are permitted to establish as a branch or as a wholly-owned subsidiary; i.e., with no form of establishment restrictions. Life insurers of Korea are permitted 50 per cent foreign ownership in a joint venture with the partner of their choice.	(1) None (2) None (3) None, except for: - Korean insurance institutions shall not engage in the statutory insurance business.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	The joint venture partners can freely agree the terms of their engagement, provided they remain within the limits of the commitments contained in this schedule. For brokerage for insurance of large scale commercial risks and brokerage for reinsurance and brokerage for international marine, aviation, and transport insurance and reinsurance: wholly foreign owned subsidiary are permitted. For other brokerage services: Unbound. Internal branching is permitted for Korean insurance firms which have established joint venture insurance companies or wholly owned subsidiaries in China. Internal branching is permitted for brokerage for insurance of large scale commercial risks and brokerage for reinsurance and brokerage for international marine, aviation, and transport insurance and reinsurance which have established wholly foreign-owned subsidiaries in China.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	B. <u>Business Scope</u> Non-life insurers of Korea are permitted to provide "master policy"(see ANNEX 3) insurance/insurance of large scale commercial risks, which has no geographic restrictions. In accordance with national treatment, insurance brokers of Korea are permitted to provide "Master policy" no later than Chinese brokers, under conditions no less favourable.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	Non-life insurers of Korea are permitted to provide the full range of non-life insurance services to both foreign and domestic clients. Insurers of Korea are permitted to provide health insurance, individual/group insurance and pension/annuities insurance to foreigners and Chinese. Insurers of Korea are permitted to provide reinsurance services for life and non-life insurance as a branch, joint venture, or wholly foreign-owned subsidiary, without geographic or quantitative restrictions on the number of licenses issued.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	C. <u>Licenses</u> Licenses will be issued with no economic needs test or quantitative limits on licenses. Qualifications for establishing an insurance institution of Korea are as follows: - the investor shall be a Korean insurance company with more than 30 years of establishment experience in a WTO member; - it shall have a representative office for two consecutive years in China; - it shall have total assets of more than US \$5 billion at the end of the year prior to application, except for insurance brokers. Insurance brokers shall have total assets of more than US\$ 200 million. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector		Limitations on market access	Limitation on national treatment	Additional commitments
B. Banking and Other Financial Services (excluding insurance and securities)				
Banking services as listed below:				
(a) Acceptance of deposits and other repayable funds from the public;		(1) Unbound except for the following:	(1) None	For financial leasing services, Korean financial leasing corporations will be permitted to provide financial leasing service at the same time as domestic corporations.
(b) Lending of all types, including consumer credit, mortgage credit, factoring and financing of commercial transaction;		- Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services;		
(c) Financial leasing;		- Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.		
(d) All payment and money transmission services, including credit, charge and debit cards, travellers cheques and bankers drafts(including import and export settlement);		(2) None	(2) None	
(e) Guarantees and commitments;		(3) A. <u>Geographic coverage</u>	(3) None, except for prudential measures. ⁸	
(f) Trading for own account or for account of customers: foreign exchange.		For foreign currency and local currency business, there are no geographic restriction.		

⁸ Such prudential measures are in line with Article 9.5 of Financial Services Chapter.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons

Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	B. <u>Clients</u> For foreign currency business, financial institutions of Korea are permitted to provide services in China without restriction as to clients. For local currency business, financial institutions of Korea are permitted to provide services to Chinese enterprises. Financial institutions of Korea are permitted to provide services to all Chinese clients. Financial institutions of Korea licensed for local currency business in one region of China may service clients in any other region. C. <u>Licensing</u> Criteria for authorization to deal in China's financial services sector are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses). Financial institutions of Korea who meet the following condition are permitted to establish a subsidiary of a bank of Korea in China:		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	- total assets of more than US \$10 billion at the end of the year prior to filing the application. Financial institutions of Korea who meet the following condition are permitted to establish a branch of a bank of Korea in China: - total assets of more than US \$20 billion at the end of the year prior to filing the application. Financial institutions of Korea who meet the following condition are permitted to establish a Chinese-foreign joint bank in China: - total assets of more than US \$10 billion at the end of the year prior to filing the application. Qualifications for financial institutions of Korea to engage in local currency business are as follows: - three years business operation in China and being profitable for two consecutive years prior to the application, otherwise, none. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Motor vehicle financing by non-bank financial institutions	(1) Unbound except for the following: - Provision and transfer of financial information, and financial data processing and related software by suppliers of other financial services; - Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy. (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	(1) Unbound (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Other financial services as listed below: (k) Provision and transfer of financial information, and financial data processing and related software by supplier of other financial services; (l) Advisory, intermediation and other auxiliary financial services on all activities listed in subparagraphs (a) through (k), including credit reference and analysis, investment and portfolio research and advice, advice on acquisitions and on corporate restructuring and strategy.	(1) None (2) None (3) None. Criteria for authorization to deal in China's financial services sector are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses). Branches of Korean institutions are permitted. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Securities	(1) Unbound except for the following: - (a) Securities institutions of Korea may engage directly (without Chinese intermediary) in B share business. (b) Service suppliers of Korea which meet the requirement of China's relevant laws and regulations are permitted to provide the following services to Chinese Qualified Institutional Investors (QDII): - Trading for account of QDII; - Providing securities trading advice or portfolio management; - Providing custody for overseas assets of QDII. (2) None (3) (a) Unbound, except for the following: - Representative offices in China of securities institutions of Korea may become Special Members of all Chinese stock exchanges.	(1) None (2) None (3) None	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	- Service suppliers of Korea are permitted to establish joint ventures with foreign investment up to 49 per cent to conduct domestic securities investment fund management business. Securities institutions of Korea are permitted to establish joint ventures, with foreign minority ownership not exceeding 49 percent, to engage (without Chinese intermediary) in underwriting A shares and in underwriting and trading of B and H shares as well as government and corporate debts, launching of funds. The joint venture securities companies which meet the regulatory requirements and conditions, upon approval, are permitted to gradually engage in securities brokerage, proprietary trading and asset management. (b). Criteria for authorization to deal in China's financial industry are solely prudential (i.e., contain no economic needs test or quantitative limits on licenses). (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. Hotels (including apartment buildings) and Restaurants (CPC 641-643)	(1) None (2) None (3) Korean services suppliers may construct, renovate and operate hotel and restaurant establishments in China. Wholly foreign-owned subsidiaries are permitted. (4) Unbound, except as indicated in horizontal commitments and as follows: - Korean managers, specialists including chefs and senior executives who have signed contracts with joint venture hotels and restaurants in China shall be permitted to provide services in China.	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	
B. Travel Agency and Tour Operator (CPC 7471)	(1) None (2) None (3) None (4) Unbound, except as indicated in horizontal commitments.	(1) None (2) None (3) None except that joint ventures or wholly-owned travel agencies and tour operators are not permitted to engage in the activities of Chinese travelling abroad and to Hong Kong China, Macao China and Chinese Taipei. (4) Unbound, except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments	
11. TRANSPORT SERVICES				
A. Maritime Transport Services - International transport (freight and passengers) (CPC 7211 and 7212 less cabotage transport services)	(1) (a) Liner shipping (including passenger transportation): None (b) Bulk, tramp and other international shipping (including passenger transportation): None (2) None (3) (a) Establishment of registered companies for the purpose of operating a fleet under the national flag of the People's Republic of China: - Korean service suppliers are permitted to establish joint venture shipping companies. - Foreign investment shall not exceed 49 per cent of the total registered capital of the joint venture. - The chairman of board of directors and the general manager of the joint venture shall be appointed by the Chinese side. (b) Other forms of commercial presence for the supply of international maritime transport services: Unbound (4) (a) Ship's crew: Unbound except as indicated in horizontal commitments. (b) Key personnel employed by Commercial Presence as defined under mode (3) (b) above: Unbound except as indicated in horizontal commitments.	(1) (a) None (b) None (2) None (3) (a) None <		

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector		Limitations on market access	Limitation on national treatment	Additional commitments
H. Auxiliary Services		(1) Unbound*	(1) Unbound*	
(a) Maritime cargo-handling services (CPC 741)		(2) None	(2) None	
(c) Customs clearance services for maritime transport		(3) Only in the form of joint ventures, with foreign majority ownership permitted.	(3) None	
		(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
(d) Container station and depot services		(1) Unbound*	(1) Unbound*	
		(2) None	(2) None	
		(3) Only in forms of joint ventures, with foreign majority ownership permitted.	(3) None	
		(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
(e) Maritime agency services	(1) None (2) None (3) Only in forms of joint ventures, with foreign equity share no more than 49 per cent. (4) Unbound except as indicated in horizontal commitments.	(1) None (2) None (3) None (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
B. Internal Waterways Transport (b) Freight transport (CPC 7222)	(1) Only international shipping in ports open to foreign vessels shall be permitted. (2) None (3) Unbound (4) Unbound except as indicated in horizontal commitments.	(1) Limitations as indicated under market access column. (2) None (3) Unbound (4) Unbound except as indicated in horizontal commitments	
C. Air Transport Services (d) Aircraft repair and maintenance services (CPC 8868)	(1) Unbound* (2) None (3) Korean service suppliers are permitted to establish joint venture aircraft repair and maintenance enterprises in China. The Chinese side shall hold controlling shares or be in a dominant position in the joint ventures. (4) Unbound except as indicated in horizontal commitments.	(1) Unbound* (2) None (3) The joint ventures have the obligation to undertake business in the international market. (4) Unbound except as indicated in horizontal commitments.	

* Unbound due to lack of technical feasibility.

Modes of supply: (1) Cross-border supply	(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
- Computer Reservation System (CRS) services	(1) (a) Foreign Computer Reservation System, when having agreements with Chinese aviation enterprises and Chinese Computer Reservation System, may provide services to Chinese aviation enterprises and Chinese aviation agents by connecting with Chinese Computer Reservation System.	(1) None	
	(b) Foreign Computer Reservation System may provide services to representative offices and sales offices established in the destination cities in China by Korean aviation enterprises which have the right to engage in business according to the bilateral aviation agreements. (c) Direct access to and use of foreign Computer Reservation System by Chinese aviation enterprises and agents of Korean aviation enterprises are subject to approval of the General Administration of Civil Aviation of China (CAAC). (2) None (3) Korean service providers are permitted to establish joint ventures with Chinese CRS providers in China to provide CRS services. The Chinese side shall hold controlling shares or be in a dominant position in the joint ventures. Licences for the establishment of joint ventures are subject to economic needs test. (4) Unbound except as indicated in horizontal commitments	(2) None (3) Unbound (4) Unbound except as indicated in horizontal commitments.	

Modes of supply: (1) Cross-border supply		(2) Consumption abroad	(3) Commercial presence	(4) Presence of natural persons
Sector or sub-sector		Limitations on market access	Limitation on national treatment	Additional commitments
E.	Rail Transport Services	(1) None	(1) None	
F.	Road Transport Services	(2) None	(2) None	
-	Freight transportation by rail (CPC 7112)	(3) For rail transport, wholly foreign-owned subsidiaries are permitted.	(3) None	
-	Freight transportation by road in trucks or cars (CPC 7123)	For road transport, wholly foreign-owned subsidiaries are permitted.		
		(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
-	Passenger transportation (CPC 71213)	(1) Unbound	(1) Unbound	
		(2) Unbound	(2) Unbound	
		(3) Only in the form of joint ventures, with foreign investment not to exceed 49 per cent. Economic needs tests are required.	(3) None	
		(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	
H.	Services Auxiliary to all Modes of Transport	(1) Unbound	(1) Unbound	
-	Storage and warehousing services (CPC 742)	(2) None	(2) None	
		(3) Wholly foreign-owned subsidiaries are permitted.	(3) None	
		(4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments	
-	Freight forwarding agency services (CPC 748 and 749 excluding freight inspection)	(1) None	(1) None	
		(2) None	(2) None	
		(3) Freight forwarding agencies of Korea which have at least three consecutive years experience are permitted to set up freight forwarding agency joint ventures in China, wholly foreign-owned subsidiaries are permitted.	(3) None	
		Operation term of the joint ventures shall not exceed 20 years.		
		After one year operating in China, the joint venture can set up branches.		

Modes of supply: (1) Cross-border supply (2) Consumption abroad (3) Commercial presence (4) Presence of natural persons			
Sector or sub-sector	Limitations on market access	Limitation on national treatment	Additional commitments
	A freight forwarding agency of Korea may set up a second joint venture after its first joint venture has been in operation for two years. (4) Unbound except as indicated in horizontal commitments.	(4) Unbound except as indicated in horizontal commitments.	

ANNEX 1

Reference Paper

Scope

The following are definitions and principles on the regulatory framework for the basic telecommunications services.

Definitions

Users mean service consumers and service suppliers.

Essential facilities mean facilities of a public telecommunications transport 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.

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

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

1. Competitive safeguards

1.1 Prevention of anti-competitive practices in telecommunications

Appropriate measures shall be maintained for the purpose of preventing suppliers who, alone or together, are a major supplier from engaging in or continuing anti-competitive practices.

1.2 Safeguards

The anti-competitive practices referred to above shall include in particular:

- (a) engaging in anti-competitive cross-subsidization;
- (b) using information obtained from competitors with anti-competitive results; and
- (c) not making available to other services suppliers on a timely basis technical information about essential facilities and commercially relevant information which are necessary for them to provide services.

2. Interconnection

2.1 This section applies to linking with suppliers providing public telecommunications transport networks or 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, where specific commitments are undertaken.

2.2 Interconnection to be ensured

Interconnection with a major supplier will be ensured at any technically feasible point in the network. Such interconnection is provided.

- (a) under non-discriminatory terms, conditions (including technical standards and specifications) and rates and of a quality no less favourable than that provided for its own like services or for like services of non-affiliated service suppliers or for its subsidiaries or other affiliates;
- (b) in a timely fashion, on terms, conditions (including technical standards and specifications) and cost-oriented rates that are transparent, reasonable, having regard to economic feasibility, and sufficiently unbundled so that the supplier need not pay for network components or facilities that it does not require for the service to be provided; and
- (c) upon 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.

2.3 Public availability of the procedures for interconnection negotiations

The procedures applicable for interconnection to a major supplier will be made publicly available.

2.4 Transparency of interconnection arrangements

It is ensured that a major supplier will make publicly available either its interconnection agreements or a reference interconnection offer.

2.5 Interconnection: dispute settlement

A service supplier requesting interconnection with a major supplier will have recourse, either:

- (a) at any time; or
- (b) after a reasonable period of time which has been made publicly known

to an independent domestic body, which may be a regulatory body as referred to in paragraph 5 below, to resolve disputes regarding appropriate terms, conditions and rates for interconnection within a reasonable period of time, to the extent that these have not been established previously.

3. Universal service

Any Member has the right to define the kind of universal service obligation it wishes to maintain. Such obligations will not be regarded as anti-competitive *per se*, provided they are administered in a transparent, non-discriminatory and competitively neutral manner and are not more burdensome than necessary for the kind of universal service defined by the Member.

4. Public availability of licensing criteria

Where a licence is required, the following will be made publicly available:

- (a) all the licensing criteria and the period of time normally required to reach a decision concerning an application for a licence; and
- (b) the terms and conditions of individual licences.

The reasons for the denial of a licence will be made known to the applicant upon request.

5. Independent regulators

The regulatory body is separate from, and not accountable to, any supplier of basic telecommunications services. The decisions of and the procedures used by regulators shall be impartial with respect to all market participants.

6. Allocation and use of scarce resources

Any procedures for the allocation and use of scarce resources, including frequencies, numbers and rights of way, will be carried out in an objective, timely, transparent and non-discriminatory manner. The current state of allocated frequency bands will be made publicly available, but detailed identification of frequencies allocated for specific government uses is not required.

WORLD TRADE ORGANIZATION

S/GBT/W/2/Rev.1

16 January 1997

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Group on Basic Telecommunications

Note by the Chairman

Revision

It has been suggested by a number of delegations that it might be helpful to produce a brief and simple note on assumptions applicable to the scheduling of commitments in basic telecoms. The purpose of the attached note is to assist delegations in ensuring the transparency of their commitments and to promote a better understanding of the meaning of commitments. This note is not intended to have or acquire any binding legal status.

NOTES FOR SCHEDULING BASIC TELECOM SERVICES COMMITMENTS

1. Unless otherwise noted in the sector column, any basic telecom service listed in the sector column:
 - (a) encompasses local, long distance and international services for public and non-public use;
 - (b) may be provided on a facilities-basis or by resale; and
 - (c) may be provided through any means of technology (e.g., cable¹, wireless, satellites).
2. Subsector (g) --private leased circuit services -- involves the ability of service suppliers to sell or lease any type of network capacity for the supply of services listed in any other basic telecom service subsector unless otherwise noted in the sector column. This would include capacity via cable, satellite and wireless network.

¹Including all types of cable.

3. In view of points 1 and 2 above, it should not be necessary to list cellular or mobile services as a separate subsector. However, a number of Members have done so, and a number of offers have commitments only in these subsectors. Therefore, in order to avoid extensive changes in schedules, it would seem appropriate for Members to maintain separate entries for these subsectors.

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Group on Basic Telecommunications

CHAIRMAN'S NOTE

Market Access Limitations on Spectrum Availability

Many Members have entries in the market access column of their schedules indicating that commitments are "subject to availability of spectrum/frequency" or similar wording. In light of the physical nature of spectrum and the constraints inherent in its use, it is understandable that Members may have sought to rely on these words to adequately protect legitimate spectrum management policies. There is, however, doubt that words such as "subject to availability of spectrum/frequency" as listed in the market access column of many Members' schedules achieve that objective.

Spectrum/frequency management is not, *per se*, a measure which needs to be listed under Article XVI. Furthermore under the GATS each Member has the right to exercise spectrum/frequency management, which may affect the number of service suppliers, provided that this is done in accordance with Article VI and other relevant provisions of the GATS. This includes the ability to allocate frequency bands taking into account existing and future needs. Also, Members which have made additional commitment in line with the Reference Paper on regulatory principles are bound by its paragraph 6.

Therefore, words such as "subject to availability of spectrum/frequency" are unnecessary and should be deleted from Members' schedules.

ANNEX 2

Distribution Services

Distribution trade services are comprised of four main sub-sectors:

- commission agents services;
- wholesaling;
- retailing; and
- franchising.

The principal services rendered in each subsector can be characterized as reselling merchandise, accompanied by a variety of related subordinated services, including inventory management; assembly, sorting and grading of bulk lots; breaking bulk lots and redistributing into smaller lots; delivery services; refrigeration, storage, warehousing and garage services; sales promotion, marketing and advertising, installation and after sales services including maintenance and repair and training services. Distribution services are generally covered by CPC 61, 62, 63 and 8929.

Commission Agents' Services consist of sales on a fee or contract basis by an agent, broker or auctioneer or other wholesalers of goods/merchandise and related subordinated services.

Wholesaling consist of the sale of goods/merchandise to retailers to industrial, commercial, institutional, or other professional business users, or to other wholesalers and related subordinated services.

Retailing services consist of the sale of goods/merchandise for personal or household consumption either from a fixed location (e.g., store, kiosk, etc.) or away from a fixed location and related subordinated services.

Franchising services consist of the sale of the use of a product, trade name or particular business format system in exchange for fees or royalties. Product and trade name franchising involves the use of a trade name in exchange for fees or royalties and may include an obligation for exclusive sale of trade name products. Business format franchising involves the use of an entire business concept in exchange for fees and royalties, and may include the use of a trade name, business plan, and training materials and related subordinated services.

ANNEX 3

Insurance: Definition of "Master Policy"

Master policy is the policy that provides blanket coverage for the same legal person's property and liabilities located in different places. Master policy may only be issued by the business department of an insurer's head office or that of its authorized province-level branch offices. Other branches are not allowed to issue master policy.

Master policy business with the state key construction projects as its subject-matter insured. If investors on the state key construction projects (i.e., projects that are so listed and annually announced by the State Development and Planning Commission) meet either of the following requirements, they may purchase master policy from insurers that are located in the same place as the investors' legal persons do.

The investment on the subject-matter insured is all from China (including the reinvestment from the foreign-invested enterprises in China), and the sum of investment of the investor accounts for over 15 per cent of the total investment.

The investment is partially from abroad, and partially from China (including the reinvestment from the foreign-invested enterprises in China), and the sum of investment of the Chinese investor accounts for over 15 per cent for the total domestic investment.

For those projects that draw investment all from abroad, every insurer may provide coverage in the form of master policies.

Master policy covering different subjects-matter insured of the same legal person. For those subjects-matter insured located in different places and owned by the same legal person (excluding financial, railway, and post and telecommunications industries and enterprises), master policy may be issued on the basis of either of the following conditions.

For the sake of payment of premium tax, insurance companies incorporated where the legal person or accounting unit of the insurance applicant is located are allowed to issue master policy.

If over 50 per cent of insurance amount of the subject-matter insured is from a larger or medium sized city, then insurers in that city are allowed to issue master policy, no matter whether the insurance applicant's legal person or accounting unit is located in the city.

Motor insurance, credit insurance, employer liabilities insurance, statutory insurance, and other insurance business excluded by the CIRC can not be underwritten or co-insured by insurers located other than where the subject-insured are located, or covered under a master policy

Annex 8-A-2

KOREA

Schedule of Specific Commitments

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. HORIZONTAL COMMITMENTS			
* : An asterisk on the CPC(UN provisional Central Product Classification : Statistical Papers Series M No. 77, Department of International Economic and Social Affairs, Statistical Office of the United Nations, New York, 1991) Code number indicates that the corresponding service sub-sector in this schedule only covers a part or parts of the service sub-sector classified under the given CPC code number. “Unbound*” means unbound due to lack of technical feasibility.			
ALL SECTORS INCLUDED IN THIS SCHEDULE	3) The acquisition of outstanding stocks of existing domestic companies in such areas as energy and aviation by natural person or juridical persons of China may be restricted. The foreign investment in newly privatized companies may be restricted.	3) The acquisition of land is unbound except: (i) that the acquisition of land by companies which are not deemed as foreign under the Foreigner’s Land Acquisition Act is permitted, and (ii) that the acquisition of land by companies which are deemed as foreign under the Foreigner’s Land Acquisition Act and branches of foreign company is permitted, subject to approval or notification in accordance with the Foreigner’s Land Acquisition Act, for the following legitimate business purposes: - land used for supplying services during the course of normal business activities; - land used for housing senior company personnel under pertinent laws; and - land used for fulfilling land-holding requirements stipulated by pertinent laws. Eligibility for subsidies, including tax benefits, may be limited to companies which are	3) Residents who have been treated as foreigners in the Financial Investment Services and Capital Markets Act are accorded national treatment in portfolio investment in Korean stocks.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as per the commitments in the Chapter on Movement of Natural Persons.	established in Korea according to the pertinent laws. Unbound for research and development subsidies. 4) The acquisition of land is unbound except that the lease hold right of land is permitted Eligibility for subsidies, including tax benefits, may be limited to residents according to the pertinent laws.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
II. SECTOR-SPECIFIC COMMITMENTS			
1. <u>BUSINESS SERVICES</u>			
A. <u>Professional Services</u>			
a. Legal services; (CPC 861*)			
Advisory Services on law of the jurisdiction where service supplier is qualified as a lawyer and on public international law, excluding the following :			
(i) representation for juridical or statutory procedures in courts and other government agencies as well as preparation of legal documents for such procedures ;	1) None 2) None 3) Only in the form of representative office. Association with or employment of local lawyers with Korean qualification or equivalent is not permitted. 4) Unbound except as indicated in the Horizontal Commitments section. Commercial presence is required.	1) None 2) None 3) Foreign legal consultants are required to stay in Korea not less than 180 days per year. 4) Unbound except as indicated in the Horizontal Commitments section.	(i) Representation in international commercial arbitration is permitted, provided that the applicable procedural and substantive laws in the arbitration are the laws which the foreign legal consultant is qualified to practice in Korea. (ii) Use of firm name is permitted, provided that it is used with reference to "Foreign legal consultants office" in Korean.
(ii) legal representation for the entrustment of the preparation of notarial deeds ;			

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(iii) activities concerning labor affairs consulting services or a legal case whose objective is the acquisition or loss or change of rights concerning real property in Korea, intellectual property rights, mining rights or other rights arising upon registration thereof with government agencies in Korea ; and (iv) activities in legal cases concerning family relations or inheritance, in which a Korean national is involved as a party or the property concerned is located in Korea.			

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
※ Notes The following information is provided for transparency purposes only : i) A foreign lawyer who wishes to practice law as a foreign legal consultant in Korea must be approved by the Minister of Justice, must have practiced law for at least 3 years in the jurisdiction where he/she is qualified as a lawyer, and must be in good standing of the legal profession in the jurisdiction. ii) Permission of the Minister of Justice is required for the establishment of a representative office in Korea. The representative office consists of a FLC or FLCs approved by the Minister of Justice. It must have credibility and expertise, and sufficient capability to compensate for damages caused to the client, if any. The chief of the representative office must have practiced law for at least 7 years, including 3 years in the jurisdiction of his/her qualification. iii) A representative office can conduct profit-making activities provided that such presence in Korea maintains proper business plans and financial bases and must observe the Foreign Legal Consultant Act, its presidential decree and enforcement rule. iv) For the purpose of the commitment to this sector, only the law firm which is organized under relevant law of China and headquartered in China can establish its representative office in Korea. Any type of subordinate or dependent legal entity, including but not limited to a branch, a local office, a subsidiary or a joint-venture firm of the law firm of a country other than China shall not be permitted to establish its representative office in Korea. v) Korea reserves the right to adopt or maintain any measure, including but not limited to (a) restrictions on certification, approval, registration, admission, and supervision of and any other requirements with respect to, foreign country-licensed lawyers or foreign law firms supplying any type of legal services in Korea (b) restrictions on foreign country-licensed lawyers or foreign law firms entering into partnerships, commercial associations, affiliations, or any other type of relationship regardless of legal form, with byeon-ho-sa (Korean-licensed lawyers), Korean law firms, beop-mu-sa (Korean-certified judicial scriveners), byeon-ri-sa (Korean-licensed patent attorneys), gong-in-hoe-gye-sa (Korean-certified public accountants), se-mu-sa (Korean-certified tax accountants), or gwan-se-sa (Korean customs brokers) (c) restrictions on foreign country-licensed lawyers or foreign law firms hiring byeon-ho-sa (Korean-licensed lawyers), beop-mu-sa (Korean-certified judicial scriveners), byeon-ri-sa (Korean-licensed patent attorneys), gong-in-hoe-gye-sa (Korean-certified public accountants), se-mu-sa (Korean-certified tax accountants) or gwan-se-sa (Korean customs brokers) in Korea; and (d) restrictions on senior management and the board of directors of legal entities supplying foreign legal consulting services, including with respect to the chairman.			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Accounting, auditing and book-keeping services (CPC 862)	1) Unbound for auditing services. 2) Unbound for auditing services. 3) Only sole proprietorships, auditing task forces, and accounting corporations (limited liability companies) by CPAs licensed under the Certified Public Accountant Law are permitted. Only CPAs in auditing task forces, and accounting corporations (limited liability companies) are allowed to supply auditing services.	1) None 2) None 3) None	1)2)3) A Korean accounting firm or office may, by paying an annual membership fee, acquire membership to international accounting organizations which have world-wide business networks. The following services may be supplied to a Korean accounting firm or office through a membership contract: - Consultancy for foreign accounting standards and auditing, training of CPAs, transfer of auditing technology and exchange of information.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Taxation services (CPC 863)	4) Unbound except as indicated in the Horizontal Commitments section. 1) Unbound for tax reconciliation services and tax representative services. 2) Unbound for tax reconciliation services and tax representative services. 3) Only sole proprietorships, tax reconciliation task forces, and tax agency corporations (limited liability companies) by CTAs licensed under the Certified Tax Accountant Law are permitted. Only CTAs in tax reconciliation task forces, and tax agency corporations (limited liability companies) are allowed to supply tax reconciliation services.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CPA, a candidate must have field experience of two years in Korea after passing the CPA examination. 1) None 2) None 3) None	4) Temporary movement of natural persons who are qualified as CPAs under their home country's laws and are employed by international accounting firms for the purpose of supplying the services mentioned above is allowed. Entry and stay of these persons is limited to a one-year period that may be extended if extension is deemed to be necessary.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section. In order to practice as a CTA, a candidate must have field experience of six months in Korea after passing the CTA examination.	

d. Architectural services (CPC 8671)	1) Commercial presence ¹ is required. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1)2)4) Supply of services by foreign architects through joint contracts with architects licensed under Korean law is allowed. The Foreign-certified/licensed architects who have completed a professional practice of 5 years and are recognized to have an equal professional status as that of Korean architects by the Minister of Land, Infrastructure and Transport are eligible to apply for the Architect Certifying Examination without having completed the intern development program enforced in Korea. They may acquire a Korean architect license by passing the following two subjects of the Architect Qualifying Examination. (a) Architectural design I; and (b) Architectural design II.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
e. Engineering services (CPC 8672)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Integrated engineering services (CPC 8673)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
g. Urban planning and landscape architectural services (CPC 8674)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Veterinary services (CPC 932)	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Unbound 4) Unbound	
B. <u>Computer and Related Services</u>			
a. Consultancy services related to the installation of computer hardware (CPC 841)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

¹ Commercial presence need not be a juridical person.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
b. Software implementation services (CPC 842)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Data processing services (CPC 843)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Data base services (CPC 844)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other (CPC 845, 849)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Research and Development Services</u>			

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
a. Research and development services on natural sciences (CPC 851)	1) None	1) For marine scientific research, a foreign person, a foreign government, or Korean enterprise owned or controlled by a foreign person that intends to conduct marine scientific research in the territorial water or exclusive economic zone of Korea must obtain prior authorization or consent from the Ministry of Oceans and Fisheries.	
	2) None	2) None	
	3) Unbound	3) Unbound	
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
b. Research and development services on social sciences and humanities (CPC 852)	1) None	1) None	
	2) None	2) None	
	3) None	3) None	
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
c. Interdisciplinary research and development services (CPC 853)	1) None	1) None	
	2) None	2) None	
	3) Unbound	3) Unbound	
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
D. <u>Real Estate Services</u>			
Brokerage services (CPC 82203*, 82204*, 82205*, 82206*)	1) Unbound	1) Unbound	
	2) None for real estate located abroad	2) None for real estate located abroad	
	3) None	3) None	
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Appraisal services (CPC 82201*, 82202*) Excluding appraisal services related to services supplied in the exercise of governmental authority such as assessment of land prices and compensation for expropriation	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None for real estate located abroad 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
E. <u>Rental/Leasing Services without Operators</u>			
a. Relating to ships (CPC 83103)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Relating to aircraft (CPC 83104)	1) Unbound 2) Unbound 3) Joint venture in which foreign equity participation is less than 50% is permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Representatives of joint venture companies must be Korean nationals. 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
c. Relating to other transport equipment (CPC 83101, 83105*) ²	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
d. Relating to other machinery and equipment (CPC 83106 - 83109)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Other			
Leasing or rental services concerning personal or household goods (CPC 832)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

² 83105*: Only passenger vehicles for less than 15 passengers under CPC 83105.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Other Business Services</u>			
a. Advertising services (CPC 871)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b. Market research and public opinion polling services (CPC 864)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
c. Management consulting services (CPC 865)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
d. Project management services (CPC 86601)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Composition and purity testing and analysis services (CPC 86761*) ³	1) None 2) None 3) Establishment of a commercial presence is subject to the economic needs test. Main Criteria: The number of and impact on existing domestic suppliers, protection of public health, safety, and environment. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
e. Technical inspection services (CPC 86764)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Consulting services related to agriculture and animal husbandry (CPC 8811*, 8812*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
f. Services incidental to forestry and logging excluding aerial fire fighting and disinfection (CPC 8814*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

³ 86761: Only inspection, testing and analysis services of air, water, noise level and vibration level under CPC 86761.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
g. Consulting services related to fishing (CPC 882*)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
h. Services incidental to mining (CPC 883)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
i. Services incidental to manufacturing: Only consulting services related to manufacturing technologies of new products (CPC 884* and 885* excluding 88411, 88450, 88442, and 88493)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
k. Placement services of personnel (CPC 87201*, 87202*) Excluding placement services for seafarers under the Seafarers Act	1) None 2) None 3) Foreign service suppliers may supply services only in the form of a corporation under the Commercial Act. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
※ Notes on placement services of personnel for transparency purposes: 1. The corporations shall follow the rules for service fees determined and announced by the Minister of Employment and Labor. 2. The corporations shall be established with a paid-in capital of 50 million won or more. If suppliers wish to install additional branch offices, the total paid-in capital shall increase by 20 million won for each branch office additionally installed.			

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
m. Related scientific and technical consulting services	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Geological, geophysical and other scientific prospecting services (CPC 86751) Subsurface surveying services (CPC 86752)			
Surface surveying services (CPC 86753*)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Excluding services related to cadastral survey			
Map-making services (CPC 86754*)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Excluding services related to cadastral maps			
n. Maintenance and repair of equipment (CPC 633, 8861, 8862, 8863, 8864, 8865, 8866)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
p. Photographic services (CPC 875)	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
q. Packaging services (CPC 876)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
r. Printing (CPC 88442*) ⁴	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
r. Publishing (CPC 88442*) Excluding publishing services of newspapers and periodicals	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
s. Convention agency services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
s. Stenography services (CPC 87909*)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

⁴ 88442: Screen painting, gravure printing and services related to printing under CPC 88442.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
t. Translation and interpretation services (CPC 87905)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
t. Specialty design services (CPC 87907)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

2. COMMUNICATION SERVICES B. <u>Courier Services</u> Courier services including express delivery services⁵ (CPC 7512*) Excluding the services to collect, process, and deliver letters for which exclusive rights⁶ are reserved for the Korean Postal Authority(KPA) under the Postal Service Act .⁷ The exclusive rights of the KPA include the right of access to its postal network and operation thereof. The commitment shall not be construed to include the right to operate transport services under one's own responsibility for hire. The commitment shall not include, under any circumstances, the grant of air traffic rights to courier operators with own Air Operator's Certificate (AOC) and aircraft fleet.	1) Provision of services is limited to air and sea transport modes. 2) None 3) A trucking business license for domestic courier supply is subject to an economic needs test. For greater certainty, a person acquiring an existing domestic courier services supplier does not need to obtain a new trucking business license provided that the acquirer operates under the same terms and conditions as set out in the acquiree's license. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Provision of services is limited to air and sea transport modes. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

⁵ “Express delivery services” means the collection, transport, and delivery of documents, printed matter, parcels, goods, or other items on an expedited basis while tracking and maintaining control of these items throughout the supply of the service.

⁶ For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to:

- (a) the supply of support services to postal offices by military service personnel or other personnel of the equivalent status, and
- (b) the Minister of Science, ICT and Future Planning’s determination of the total number of vehicles that may belong to the Ministry of Science, ICT and Future Planning and allocation of the vehicles to postal offices, not needing authorisation from the Minister of Land, Infrastructure and Transport .

⁷ However, Article 3 of the Enforcement Decree of the Postal Service Act, allows private couriers to operate commercial document services, which include a) unsealed freight-attached documents or dispatch notes, b) trade-related documents, c) foreign capital or technology-related documents, and d) foreign exchange or its related documents.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Telecommunication Services</u>	1) The provision of all services is subject to commercial arrangements with licensed Korean service suppliers.	1) None	As contained in the WTO Reference Paper on Telecommunication Services
a. Voice telephone services	2) None	2) None	
b. Packet-switched data transmission services	3) A license for facilities-based public telecommunications services or a registration for non-facilities based public telecommunications services shall be granted only to a juridical person organised under Korean law.	3) None	
c. Circuit-switched data transmission services	A foreign government or its representative, or a foreign person may not obtain or hold a radio station license.		
d. Telex services			
e. Telegraph services	A license for facilities-based public telecommunications services shall not be granted to or held by a juridical person organised under Korean law in which a foreign government, foreign person, or deemed foreign person ⁸ holds in the aggregate more than 49 percent of the juridical person's total voting shares.		
f. Facsimile services			
g. Private leased circuit services	A foreign government, a foreign person, or a deemed foreign person may not in the aggregate hold more than 49 percent of the total voting shares of a facilities-based supplier ⁹ of public telecommunications services. A foreign government, a foreign person, or a deemed foreign person may not be the largest shareholder of KT Corporation (KT).		

⁸ "Deemed foreign person" means a juridical person organised under Korean law in which a foreign government or a foreign person (including a "specially related person" under relevant Korean law) holds 80 percent (15 percent, if the largest shareholder is a foreign government or a foreign person) or more of that juridical person's total voting shares.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
o. Other Digital cellular services Paging services PCS (personal communications services) TRS (trunked radio system) services Mobile data services IAS (internet access services) VoIP (Voice over Internet protocol) services connected to the PSTN (public switched telephone network)	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

⁹ “Facilities-based supplier” is a supplier that owns transmission facilities. “Non-facilities-based supplier” is a supplier that does not own 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. “Transmission facilities” means wireline or wireless transmission facilities (including circuit facilities) that connect transmitting points with receiving points.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Value-added Services ¹⁰ : h. Electronic mail i. Voice mail j. On-line information and data base retrieval k. Electronic data interchange l. Enhanced/value-added facsimile services including store and forward, store and retrieve m. Code and protocol conversion n. On-line information and/or data processing (including transaction processing) o. Other On-line data base and remote computing services ¹¹	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	Value-added service providers are allowed to supply data transmission services ¹² .

¹⁰ Value-added services mean telecommunication services, which are provided through telecommunications network facilities leased from facilities-based suppliers, and which store and forward, or process and forward, the customer's information.

¹¹ On-line data base and remote computing services do not cover telecommunication services which mediate third party communications.

¹² Telecommunication services which transmit and/or exchange the customer's data without change in the form or content (voice telephony, telex, facsimile services and simple resale of leased circuits are excluded).

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Audiovisual Services</u> a. Motion picture and video tape production and distribution services (CPC 96112*, 96113*) Excluding those services for cable TV broadcasting e. Record production and distribution services (Sound recording)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section. 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section. 1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
3. CONSTRUCTION SERVICES (CPC 511-518)	1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* except for CPC 5111 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
4. DISTRIBUTION SERVICES ¹³			
A. <u>Commission Agents' Services</u> (CPC 621, excluding 62111, 62112 and commission agents' services of future contracts)	1) Unbound for pharmaceuticals and medical goods. 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

¹³ Excluding the following services:

- (a) trade in firearms, explosives and swords;
 - (b) works of art and antiques, and
 - (c) the establishment and operation of, and distribution services at
 - (i) public wholesale markets for agricultural, fishery and livestock products, which are officially designated by the local authorities as public wholesale markets.
 - (ii) joint wholesale markets which are established and operated by producers' organizations or public interest corporations prescribed in *the Presidential Decree of the Act on Distribution and Price Stabilization of Agricultural and Fishery Products*; and
 - (iii) livestock markets which are established and operated by the Livestock Cooperatives under *the Agriculture and Cooperative Act*.
- For greater certainty, Korea reserves the right to adopt or maintain any measure with respect to the administration of the WTO Tariff-Rate-Quota.

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
B. Wholesale Trade Services (CPC 622*, excluding grain in 62211, 62223, red ginseng and farinaceous products in 62229 and fertilizers in 62276),	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. 2) None 3) Following services are subject to the economic needs test: - wholesale trade of used cars - wholesale trade of gaseous fuels and related products Main criteria: Formation of reasonable prices, the number of and impact on existing suppliers for balance of demand and supply, healthy development of the industry, and establishment of orderly trade. In addition, population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests. A person that supplies alcoholic beverages wholesale distribution services must obtain authorization from the head of the relevant tax office, which is subject to an economic needs test. The Minister for Health and Welfare controls the supply and demand of the wholesale distribution of imported designated han-yak-jae (Asian medicinal herbs). 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Retailing Services</u> (CPC 61112, 61130, 61210, 613* (excluding retail trade and gas station business related to LPG), 631* (excluding 63108, rice, ginseng and red ginseng), 632)	1) Unbound for pharmaceuticals, medical goods, functional foods, and items subject to limitations under Mode 3. 2) None 3) Retailing services for used cars and gaseous fuels are subject to the economic needs test. Main criteria: The number of and impact on existing domestic suppliers, the population density, traffic, environmental pollution, local conditions, and other local characteristics as well as public interests. The sale of alcoholic beverages by telephone or in electronic commerce is prohibited. Only a natural person that is a licensed an-gyung-sa (optician or optometrist) that has established an office in Korea may engage in optician or optometry services. Only a licensed an-gyung-sa (optician or optometrist) may establish an office for operations, and may not establish more than one office per an an-gyung-sa. A person that supplies pharmaceutical product retail distribution services (including distribution of han-yak-jae (Asian medicinal herbs)) may not establish more than one pharmacy nor establish in the form of a corporation.	1) None 2) None 3) None	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	
D. <u>Franchising</u> (CPC 8929*) ¹⁴	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
✱ Notes The following explanation pertains to Retailing Services. Supply of pharmaceuticals directly to the general public (Pharmacies) should be only allowed by certified pharmacists in order to protect public health.			

¹⁴ Franchising services are limited to those items which are allowed under Wholesale Trade Services and Retailing Services in this schedule.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
5. EDUCATIONAL SERVICES¹⁵ C. <u>Higher Education Services</u>¹⁶ (CPC 923*) Higher education services provided by private higher educational institutions, which have obtained recognition from the government or public accreditation bodies, for the purpose of conferring degrees. Excluding (i) Health- and medicine-related higher education; (ii) higher education for prospective pre-primary, primary and secondary teachers; (iii) professional graduate education in law; and (iv) universities via broadcasting and communications, and cyber universities	1) Unbound 2) Credits acquired from other higher educational institutions, local or foreign, are acknowledged to the extent that such acknowledged credits do not exceed half of the total credits required for graduation. 3) - Only those school juridical persons¹⁷, established under the approval by the Minister of Education may establish educational institutions under the Minister's authorization (Intra-company Universities do not need to establish a school juridical person). - Only the types of educational institutions listed in Attachment 1 are allowed. - Any new establishment, extension, or transfer of a higher education institution other than Technology Universities and Intra company Universities may be restricted in the Seoul Metropolitan Area¹⁸	1) Unbound 2) None 3) Unbound	

¹⁵ Specific commitments on market access and national treatment through any mode of supply shall not be construed to apply to the recognition of university degrees for the purpose of admission, registration and qualification for professional practice in Korea.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	Operation of joint educational programs with junior colleges, universities and industrial universities is limited to foreign universities, which obtained accreditation by foreign public accreditation bodies or which acquired recognition or recommendation by their governments, in fields that the president of the university (junior college) recognizes as necessary. - Credits acquired from other higher educational institutions, local or foreign, are acknowledged to the extent that such acknowledged credits do not exceed half of the total credits required for graduation. - The Minister of Education may restrict the total number of students per year in the fields of medicine, pharmacology, veterinary medicine, traditional Asian medicine, medical technicians, and higher education for pre-primary, primary, and secondary teachers, and the total number of higher education institutions located in the Seoul Metropolitan Area¹⁹. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

¹⁶ Types of higher education institutions are listed in Attachment 1 concerning Higher Education Services.

¹⁷ “School juridical person” means a non-profit juridical person established solely for the purpose of establishing regular educational institutions in accordance with pertinent education -related laws.

¹⁸ “Seoul Metropolitan Area” means the Seoul Metropolitan City, the Incheon Metropolitan City, and the Gyeonggi Province.

¹⁹ “Seoul Metropolitan Area” means the Seoul Metropolitan City, the Incheon Metropolitan City, and the Gyeonggi Province.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Attachment 1 (Higher Education Services) The types of higher educational institutions are as follows: 1. Junior Colleges (excluding Polytechnic Colleges): higher educational institutions which offer a 2-3 year curriculum and confer an associate degree, in accordance with the <i>Higher Education Act</i>. 2. Universities: higher educational institutions which offer a 4-6 year curriculum and confer a bachelor's degree, in accordance with the <i>Higher Education Act</i>. 3. Industrial Universities: higher educational institutions which offer education on the knowledge and skills needed for an industrial society, and confer a bachelor's degree, in accordance with the <i>Higher Education Act</i>. 4. Technical Colleges: higher educational institutions which offer a 2 year curriculum to train expert manpower, and confer associate degrees and bachelor's degrees, in accordance with the <i>Higher Education Act</i>. 5. Intra-company Universities: higher educational institutions which are established and operated by employers to education employees, and confer degrees or diplomas equivalent to those of Junior Colleges or Universities, in accordance with the <i>Lifelong Education Act</i>.			

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Adult Education Services</u>²⁰ (CPC 924*). Adult education services provided by private adult educational institutions. Excluding: (i) education services which recognize education qualifications, or confer, or are linked with, local or foreign credits, degrees or diplomas; (ii) vocational training services financially supported by the government in accordance with the <i>Employment Insurance Act, the Act on the Development of Workplace Skills of Workers and the Seafarers Act</i>; (iii) educational services via broadcasting; and (iv) vocational training services provided by institutions under authority delegated by government.	1) Unbound for health- and medicine related adult education services. 2) None 3) - Only the types of educational institutions listed in Attachment 2 are allowed. - The Superintendent of a Provincial Office for Education (<i>kyo-yook-gam</i>) may regulate tuition rates for private tutoring institutions (<i>hag-won</i>). - The establishment and/or enlargement of educational institutions in the Metropolitan area of Seoul and its vicinities may be restricted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound for health and medicine related adult education services 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section. A foreign national hired by <i>hag-won</i> for adults as a lecturer must possess at least a bachelor's degree or the equivalent, and reside in Korea.	

²⁰ Types of education institutions are listed in Attachment 2 concerning Adult Education Services.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Attachment 2 (Adult Education Services) The types of adult education institutions are as followings: 1. <i>Hag-won</i> (private teaching institutions for adults) are facilities that provide tutoring services on the following subjects related to lifelong or vocational education to 10 people or more for a period of 30 days or longer in accordance with the <i>Establishment and Operation of Private Teaching Institute and Extracurricular Lessons Act</i>. Excluded are schools, libraries, museums, workplace facilities that provide education services to the employees, lifelong education facilities in accordance with the <i>Lifelong Education Act</i>, and driving schools. (a) Industrial infrastructure technology: machinery, automobile, metal, chemicals and ceramics, electrics, telecommunications, electronics, shipbuilding, aviation, civil engineering, textile and apparels, mining resources, land development, agriculture and forestry, oceanic industry, energy, crafts, environment, transportation, and safety management (b) Applied industrial technology: design, hair and cosmetology management, food and beverage, packaging, printing, photograph, and piano tuning (c) Computer: computers, games, robots, data processing, telecommunications equipment, the Internet, and software (d) Nursing assistant: nursing assistant (e) Culture and tourism: publishing, imaging and recording, film, broadcasting, character products, and tourism (f) Management and office work: finance, insurance, distribution, real estate, secretary service, accounting, pen writing, bookkeeping, abacus, mental arithmetic, and speed-reading (g) International: foreign languages for adults, interpretation, and translation. (h) Humanities: college transfer, public management, business management, accounting, statistics, and public service examination (i) Arts: traditional Korean music, traditional dance, calligraphy, flower arrangement, floral art and crafts, cartoon, theatre arts, modelling, conversation skills, applied music, baduk, and speech 2. Life-long education facilities are those facilities which have been approved by, registered with or notified to the Ministry of Education in accordance with the <i>Lifelong Education Act</i>. Lifelong education facilities refer to lifelong education facilities annexed to workplaces, NGOs, schools, media organizations, and lifelong education facilities related to the development of knowledge and human resources, all of which are established for adults.			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
6. ENVIRONMENTAL SERVICES			
A. <u>Sewage Services</u>			
Refuse water disposal services (CPC 9401*) ²¹	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Refuse Disposal Services</u>			
Industrial refuse disposal services (CPC 9402*) ²²	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

²¹ 9401: Only collection and treatment services of industrial waste water under CPC 9401.

²² 9402: Only collection, transport and disposal services of industrial refuse under CPC 9402.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
D. <u>Other</u>			
Cleaning services of exhaust gases and noise abatement services (CPC 9404, 9405)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Environment testing and assessment services (CPC 9406*, 9409*) ²³	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

²³ 9406*, 9409*: Only environmental impact assessment services under CPC 9406 and 9409.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Explanation on Financial Services</u> 1. Financial sectors are basically re-classified according to the category of the Financial Services Chapter. Therefore the order of sub-sectors is different from that of the commitment in GATS/SC/48/Suppl.3/Rev.1. 2. Specific statements in the sub-sectors apply only to existing domestic financial services.			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
7. FINANCIAL SERVICES			
Headnotes: All financial services are subject to the following provisions.			
1. Juridical persons supplying financial services and constituted under Korean law are subject to non-discriminatory limitations on juridical form.²⁴ 2. The commitments of Korea are subject to the limitation that in order to establish or acquire a controlling interest in a financial service supplier in Korea, a foreign investor must own or control a financial service supplier that engages in supplying financial services within the same financial services sub-sector in its home country. 3. For greater certainty, nothing in this Agreement limits Korea's ability to require the chief executive of a financial service supplier established under its laws to reside within its territory. 4. For prudential reasons within the context of the Financial Services Chapter, Korea shall not be prevented from taking measures including requirements related to parent companies, the minimum capital requirement, minimum operating funds requirement, business worker's license and approval for business activities. 5. A financial institution must be established for only one business defined in related law and thus cannot engage in other business activities regulated by other relevant laws. 6. Even if Korea permits persons located in its territory, and its national wherever located, to purchase financial services from cross-border financial service suppliers of China located in the territory of China, such permission will not mean that Korea is required to permit such suppliers to do business or engage in solicitation in the territory of Korea. Korea may define "doing business" and "solicitation" for purposes of this obligation, provided that those definitions are not inconsistent with the commitments regarding cross-border supply of financial services undertaken by Korea. 7. Without prejudice to other means of prudential regulation on cross-border supply of financial services, Korea may require the registration or authorization of cross-border financial service suppliers of China and of financial instruments. Korea may require a cross-border financial service supplier of China to provide information, solely for informational or statistical purposes, on the financial services it has supplied within the territory of Korea. Korea will protect such business information that is confidential from any disclosure that would prejudice the competitive position of the supplier. 8. Cross-border supply of financial services and supply through consumer movement may not be settled in Korean currency. After the establishment of a commercial presence, financial institutions may handle only transactions, denominated and settled in Korean currency, with residents. Approval is required for transactions denominated or settled in foreign currency or transactions with non-residents. 9. Assets owned by branches must be kept within the territory of Korea. Capital of the head office is not recognized as the basis for determining the extent of funding and lending activities of domestic branches. 10. Demand deposit interest rates are regulated. 11. The management and operation of assets of a financial institution are restricted. 12. A financial institution may not own non-business real estate. 13. Introduction of new financial products including derivatives is subject to approval.			

²⁴ This headnotes is not itself to affect, or otherwise limit, a choice by a financial service supplier of the other Party between branches or subsidiaries.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
A. <u>Insurance and Insurance-related Services</u>			
(i) Direct Insurance	1) Unbound 2) Unbound	1) Unbound 2) Unbound	
a) Life Insurance Services Including accident and health insurance services	3) Commercial presence is permitted only to foreign life insurance companies. 4) Unbound except as indicated in the Horizontal Commitments section.	3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b) Non-life Insurance services	1) Unbound except for marine export/import cargo and aviation insurance. 2) Unbound 3) Commercial presence is permitted only to foreign non-life insurance companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ii) Reinsurance and retrocession services	1) None 2) None 3) Commercial presence is permitted only to foreign reinsurance and retrocession insurance companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(iii) Insurance broking and agency services			
a) Brokerage	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign insurance brokerage companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
b) Agency	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(iv) Services auxiliary to insurance: applicable only to sub-sector a) and b) a) Claim settlement and adjustment services ²⁵ b) Actuarial services	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign claim settlement and adjustment companies and actuarial companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Banking and Other Financial Services</u> : applicable only to the sub-sectors listed below (i) Deposit ²⁶ (ii) Lending ²⁷ (iii) Financial leasing (iv) Payment and Money transmission	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions (except for financial leasing) which deal with the same services in their country of origin. A person may own up to 10 per cent of the stocks of a bank (up to 4% in case of non-financial service business entity) and 15 per cent of the stocks of a provincial bank without the special authorization of the relevant authorities ²⁸ . A person can own up to 100 per cent of a bank and a provincial bank with the special authorization of the relevant authorities. Foreign exchange position is regulated. The oversold position of spot foreign exchange is US\$ 5 million, or 3 per cent of capital (whichever is greatest)	1) Unbound 2) Unbound 3) None	

²⁵ Activities which assess and adjust the loss and compensation.

²⁶ Activities in which banks obtain funds from the public by receiving deposits or issuing transferable instruments or other securities.

²⁷ Activities in which banks provide funds to the public in order to receive interest via loans or bill discounts.

²⁸ The definitions of "a person" and "non-financial service business entity" are in accordance with the relevant provision of *the Presidential Decree of the Bank Act*.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(v) Guarantees and commitments (vi) Foreign exchange services ²⁹ (vii) Settlement and clearing ³⁰	Deposit for specific purpose, such as housing subscription deposit, may be handled only by designated institutions. Securities savings and credit granting are subject to restriction of ceiling and operation. Lending to credit card members through such means as card loans is subject to limitation. For credit card services, maximum limits are applied to various rates such as fees and interest rates. The maturity of CDs shall be more than 30 days. Underlying transaction and documentation requirements apply to foreign exchange transactions. Underlying documentation requirements are exempt in the case of forward transactions. Mandatory lending to small-and-medium sized companies is required. Foreign currency loans are restricted with respect to ceiling and uses. 4) Unbound except as indicated in the Horizontal Commitments section.	4) Unbound except as indicated in the Horizontal Commitments section.	

²⁹ Activities which issue, remit and collect foreign exchange.

³⁰ Activities which settle and clear notes, bills and cheques by banks according to the Article of KFTCI (Korea Financial Telecommunications and Clearings Institute).

Modes of supply:

1) Cross-border supply

2) Consumption abroad

3) Commercial presence

4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(viii) Trading for own account or for account of customers, whether on an exchange, in an over-the-counter market or otherwise : applicable only to the instruments as listed below a) Money market instruments (including cheques, bills, certificates of deposit) b) Foreign exchange c) Financial Derivative products (including futures and options) d) Exchange rate and interest Rate instruments (including swaps and forward rate agreements) e) Transferable securities f) Other negotiable instruments and financial assets (including bullion)	1) Unbound 2) Unbound 3) Commercial Presence is permitted only to foreign financial institutions which deal with the same instruments in their country of origin. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(ix) Participation in issues of all kinds of securities a) Security issue b) Underwriting c) Placement d) Other services related to securities	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign financial institutions which deal with the issuing of all kinds of securities. Representative offices may be established by pre-notification. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(x) Asset management :applicable only to services listed below a) Cash or portfolio management b) All forms of collective investment management c) Custody d) Trust ³¹ (including investment discretionary advisory service)	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign asset management companies. Representative offices may be established by Pre-notification. To handle a trust business, approval (two types) is required from the Ministry of Financial Services Commission both for engaging in businesses other than the main banking businesses and for engaging in the trust business. Unbound for real estate trust businesses. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

³¹ Activities where a trustee is commissioned to manage the financial assets for beneficiary's benefit.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
(xi) Credit information services	1) Unbound 2) Unbound 3) Unbound except for equity participation of less than 50 percent in existing financial information companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
(xii) Advisory, intermediation and other auxiliary financial services : applicable only to services listed below a) Investment advice b) Credit rating and analysis	1) Unbound 2) Unbound 3) Commercial presence is permitted only to foreign investment advisory companies. Representative offices may be established by pre-notification 4) Unbound except as indicated in the Horizontal Commitments section. 1) Unbound 2) Unbound 3) Credit rating companies should be designated by the relevant authorities to assess the credit rating of companies which may wish to issue non-guaranteed corporate bonds and commercial papers. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section. 1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
9. TOURISM AND TRAVEL RELATED SERVICES			
A. <u>Hotels and Restaurants</u> (CPC 641, 642, 6431*) Excluding rail and air transport related facilities in CPC 6431	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
B. <u>Travel Agencies and Tour Operators Services</u> Travel agency services and tour operator services (CPC 7471)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
C. <u>Tourist Guides Services</u> (CPC 7472)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
10. RECREATIONAL, CULTURAL AND SPORTING SERVICES A. <u>Entertainment Services</u> (CPC 96191, 96192) Entertainment services provided by individual artists or groups such as musical, theatre, live band, opera, etc.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	
11. TRANSPORT SERVICES A. <u>Maritime Transport Services</u>³² International transport (CPC 7211*, 7212*) Excluding cabotage	1) a) Liner shipping: None b) Bulk, tramp, and other international shipping: None 2) None	1) None 2) None	The following services at the port are made publicly available to international maritime transport suppliers on reasonable and non-discriminatory terms and conditions.

³² Refer to ATTACHMENT CONCERNING MARITIME TRANSPORT SERVICES.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
	3) a) Establishment of a registered company for the purpose of operating a fleet under the national flag of Korea: i) International maritime passenger transport: Unbound ii) International maritime cargo transport: Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. b) Other forms of commercial presence: None 4) a) Ship's crew: Unbound b) Shore personnel: Unbound except as indicated in the Horizontal Commitments section.	3) a) None b) None 4) a) Unbound b) Unbound except as indicated in the Horizontal Commitments section.	1. Pilotage 2. Towing and tug assistance 3. Provisioning, fuelling and watering 4. Garbage collecting and ballast waste disposal 5. Port Captain's services 6. Navigation aids 7. Shore-based operational services essential to ship operations, including communications, water and electrical supplies 8. Emergency repair facilities 9. Anchorage, berth and berthing services
Notes Without prejudice to the scope of activities which may be considered as cabotage under the relevant national legislation, this schedule does not include national cabotage services, which are assumed to cover transportation of passengers or goods between a port or point located in the entire Korean peninsula and(or) any adjacent Korean islands and another port or point located in the entire Korean peninsula and(or) any adjacent Korean islands including on its continental shelf as provided in the UN Convention on the Law of the Sea, and traffic originating and terminating in the same port or point located within the territory of the entire Korean peninsula and any adjacent Korean islands.			

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
<u>Maritime Auxiliary Services</u> Maritime cargo handling services (CPC 741*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Storage and warehouse services in ports (CPC 742*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Customs Clearance service	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maritime agency services (CPC 748*) ³³	1) None 2) None 3) All the companies as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Container station services (CPC 741*) ³⁴	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

³³ Agency services on behalf of maritime passenger transport businesses or maritime cargo transport businesses (including foreign transport businesses) under CPC 748.

³⁴ Container station services provided in port areas under CPC 741.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Maritime freight forwarding services (CPC 748*) ³⁵	1) None 2) None 3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Shipping brokerage services (CPC 748*, 749*) ³⁶	1) None 2) None 3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maintenance and repair of vessels ³⁷	1) Unbound* 2) None 3) Only Chusik Hoesa(stock companies) as stipulated under the Commercial Act are permitted. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

³⁵ Freight forwarding services by vessels in the name of the forwarder (including any foreign forwarders under contract) under CPC 748.

³⁶ 748*, 749*: Brokerage services for maritime cargo transport or for the chartering, leasing, purchasing or selling of vessels under CPC 748 and 749.

³⁷ Services, such as repair and management of vessels, management of crew, and marine insurance, provided on behalf of a maritime passenger transport business, maritime cargo transport business or vessel leasing business.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
Rental of vessels with crew (CPC 7213)	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Pushing and towing services (CPC 7214)	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Tally, measuring and survey services (CPC 745*)	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
C. <u>Air Transport Services</u>			
Computer reservation system (CRS) services ³⁸	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Selling and marketing of air transport services ³⁹	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
Maintenance and repair of aircraft	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

³⁸ As defined in Article 8.1.(d) of the Chapter on Trade in Services

³⁹ Services defined in subparagraph 39 (general air transport agency services) of Article 2 of the Aviation Act. "General air transport agency services" means services which make contracts for international transport of passengers or cargoes by aircraft (excluding the service of acting for other persons in the application procedure for visa or passport) on behalf of air transport services firms for compensation.

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
E. <u>Rail Transport Services</u> a. Passenger transportation (CPC 7111) b. Freight transportation (CPC 7112)	1) Unbound* 2) None 3) Unbound for existing operations. Establishment of new operations are subject to the economic needs test. Main criteria: Establishment of order and discipline in the railroad industry. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) Unbound 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
F. <u>Road Transport Services</u> Transportation of containerized freight excluding cabotage (CPC 71233*)	1) Unbound 2) None 3) Licenses are granted only to international shipping companies. 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) Cargoes are confined to containerized cargoes to be exported or imported. 4) Unbound except as indicated in the Horizontal Commitments section.	
G. <u>Pipeline Transport</u> (CPC 7131*) Only the transportation of oil products, excluding the transportation of LPG	1) Unbound 2) Unbound 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) None 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	
H. <u>Services Auxiliary to all Modes of Transport</u> b. Storage and warehouse services other than those in ports (CPC 742*) Excluding services for agricultural, fishery and livestock products.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound* 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

Modes of supply: 1) Cross-border supply 2) Consumption abroad 3) Commercial presence 4) Presence of natural persons

Sector or Sub-sector	Limitations on Market Access	Limitations on National Treatment	Additional Commitments
I. <u>Other Transport Services</u> COMBINED TRANSPORT SERVICES Freight forwarding for rail transport⁴⁰	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	1) Unbound 2) None 3) None 4) Unbound except as indicated in the Horizontal Commitments section.	

⁴⁰ “Freight Forwarding for Rail Transport” means such auxiliary services to be carried out at the ends of railway transport; these services include collecting containerized cargoes, contracting with **Korea Railroad Corporation** for transport of the freight on trains, loading/unloading and delivery of freight.

ATTACHMENT CONCERNING MARITIME TRANSPORT SERVICES

1. International Shipping, 3.b):

"Other forms of commercial presence for the supply of international maritime transport services" means the ability for international maritime transport service suppliers of the other Party to establish branches and to undertake activities concerned for the supply to their customers of maritime transport services.

2. Maritime Cargo Handling Services:

Activities exercised by stevedore companies, including terminal operators, but not including the direct activities of dockers, when this workforce is organized independently of the stevedoring or terminal companies. The activities covered include the organization and supervision of:

- the loading/discharging of cargo to/from a ship;
- the lashing/unlashing of cargo;
- the reception/delivery and safekeeping of cargoes before shipment or after discharge.

3. Customs Clearance Services:

Activities consisting in carrying out on behalf of another party customs formalities concerning import, export or through transport of cargoes, whether this service is the main activity of the service supplier or a usual complement of its main activity.

4. Container Station and Depot Services:

Activities consisting in storing containers in port areas with a view to their stuffing/stripping, repairing and making them available for shipments.

5. Maritime Agency Services:

Activities consisting in representing, within a given geographical area, as an agent, the business interests of one or more shipping lines or shipping companies, for the following purposes:

- Marketing and sales of maritime transport and related services, from quotation to invoicing, and issuance of bills of lading on behalf of the companies; acquisition and resale of the necessary related services, preparation of documentation, and provision of business information;
- Acting on behalf of the companies organizing the call of the ship or taking over cargoes when required.

6. Maritime Freight Forwarding Services:

Activities consisting of organizing and monitoring shipment operations on behalf of shippers, through the acquisition of maritime transport and related services, preparation of documentation and provision of business information.

7. Tally, Measuring and Survey Services:

- Tally services: Activities consisting of calculating the number of cargoes or verifying the delivery and the receipt when loading and unloading.

- Measuring services: Activities consisting of calculating or verifying the volume or weight of cargoes when loading and unloading.

- Survey services: Activities consisting of the verification, inspection and survey related with shipped cargoes and vessels (including barges).

ANNEX 8-B CO-PRODUCTION ON FILM

Article 1: Definitions

For the purposes of this Annex:

- (a) **competent authority** means the authority designated as such in the Appendix 8-B-1 to this Annex by each Party;
- (b) **co-producer** means one or more nationals of Korea or one or more nationals of China involved in the making of a co-production film, or, in relation to Article 5 (Third Party Co-Productions), one or more nationals of a third country/region;
- (c) **co-production film** means a film made by one or more nationals of a Party in cooperation with one or more nationals of the other Party under a project approved jointly by the competent authorities of the Parties, and includes a film to which Article 5 applies. In order for a film to be approved under this Annex, the co-production film must satisfy the minimum levels for the performing, technical, craft and financial contributions of each co-producer, as well as the other requirements of this Annex; and
- (d) **film** means a series of images, or of images and sounds, including animation, which is intended to be shown in cinemas.
- (e) **nationals** means¹:
 - (i) for China,
 - citizens of the People's Republic of China as defined in the nationality law; or
 - legal persons in the People's Republic of China;
 - (ii) for Korea,
 - nationals of the Republic of Korea as defined in the nationality law; or
 - legal persons in the Republic of Korea.

Article 2: Recognition as a National Film and Entitlement to Benefits

A co-production film made in accordance with this Annex shall be fully entitled to all the benefits which are or may be accorded to national films by each Party under its respective national laws and regulations in force currently or in the future.

¹ For the purpose of this Annex, foreigners who have obtained permanent residence permits in Korea or China may enjoy the same treatment as Korean or Chinese nationals.

Article 3: Approval of Projects

1. Co-production films must receive provisional approval from the respective competent authorities of the Parties before they are put into production. It is the responsibility of the co-producers to provide any documentation required by the competent authorities to enable the competent authorities to complete their provisional approval processes.
2. Co-production films must be made in accordance with the terms of the provisional approval which has been given by the competent authorities.
3. Upon completion of production, it is the responsibility of the co-producers to submit to the competent authorities the completed co-production film and any documentation required respectively by the competent authorities and to obtain their final approval.
4. In determining both provisional and final approval, the competent authorities shall apply the provisions of the Appendix 8-B-1 to co-production films.
5. The competent authorities shall consult with each other to enable them to determine whether a project conforms with the provisions of this Annex. Each competent authority, in deciding whether to grant or refuse provisional or final approval, shall apply its own policies and guidelines.
6. In relation to China, a co-production film shall be recognized as having completed the provisional approval process once the Chinese competent authority has granted it “Project Establishment” status. A co-production film shall be recognized as having completed the final approval process once the Chinese competent authority has granted it a “Film Public Screening Permit”.
7. In relation to Korea, a co-production film shall be recognized as having completed the provisional or final approval process once the Korean competent authority provides written notification of such approval.

Article 4: Contributions

1. The proportion of the performing, technical and craft contributions (hereinafter jointly referred to as the “creative contribution”) of each co-producer of a film shall be decided by arrangement between the co-producers, and shall be between 20 to 80 percent of the final creative contribution to the film.
2. The proportion of the financial contributions of each co-producer of a film shall be decided by arrangement between the co-producers, and shall be between 20 to 80 percent of the final production cost of the film. Calculation of the financial contribution may include in-kind contributions.

Article 5: Third Party Co-Productions

1. Where either Korea or China maintains with a third party a film co-production agreement, the competent authorities may approve a project for a co-production film under this Annex that is to be made in conjunction with a co-producer from that third party.

2. Approvals under this Article shall be limited to proposals in which the contribution of the third party co-producer is no greater than the lesser of the individual contributions of the Korea and China co-producers.

Article 6: Film Production

At least 90 percent of the footage included in a co-production film shall, subject to any departure from this rule which is mutually approved by the competent authorities, be specially shot for that film.

Article 7: Entry Facilitation

Subject to its national laws and regulations, each Party shall permit nationals of the other Party, and nationals of any third party co-producer approved under Article 5, to enter Korea or China for the purpose of making or promoting a co-production film.

Article 8: Import of Equipment

Each Party shall endeavor to provide, in accordance with its respective national laws and regulations, temporary admission, free of import duties and taxes, of technical equipment and filming materials for the making of co-production films.

Article 9: Film Distribution

1. The final approval of a co-production film by the competent authorities shall not oblige the relevant authorities of either Party to permit the public exhibition of the resulting film in the Party.

2. Both Parties shall endeavor to promote the global distribution of co-production films in order to enhance the competitiveness of the co-production films in the global market.

Article 10: Technical Cooperation

Both Parties shall endeavor to promote inclusive technical cooperation activities in film and related areas such as computer graphics, virtual reality and/or digital cinema technologies.

Article 11: Status of Appendix

Appendix 8-B-1 shall be an integral part of this Annex.

Article 12: Obligations under International Law

The provisions of this Annex are without prejudice to the obligations of the Parties under international law, including international agreements to which they are party.

Article 13: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter 20 (Dispute Settlement) for any matter arising under this Annex. Any issues requiring attention shall be settled amicably through mutual discussion and dialogue between the Parties.

Article 14: Termination

Unless otherwise mutually agreed by the Parties, the provisions of this Annex shall continue to be applied in respect of any co-production film approved by the competent authorities and not yet completed at the time of termination of this Annex, and shall be effective until such co-production is completed.

Article 15: Termination of the Agreement between the Government of the Republic of Korea and the Government of the People's Republic of China Concerning the Co-Production of Films

The Agreement between the Government of the Republic of Korea and the Government of the People's Republic of China Concerning the Co-Production of Films shall terminate on the date of entry into force of this Agreement.

APPENDIX 8-B-1 IMPLEMENTING ARRANGEMENTS

1. The competent authorities for this Annex are, for Korea, the Korean Film Council (KOFIC), and, for China, the Film Bureau of the State Administration of Press, Publication, Radio, Film and Television.

The China Film Co-production Corporation is designated as the Chinese handling organization through which co-production films are assessed for co-production status.

Both competent authorities and the handling organization shall supervise and review the operation of this Annex, as well as mediate any disputes arising between the co-producers.

2. This Annex applies to film co-production between co-producers from Korea and Mainland of China only.

3. Application Process

In order to benefit from the provisions of this Annex, the co-producers must, before shooting commences, submit an application for co-production status and attach the documents listed below:

- (a) a copy of the documentation concerning the ownership of the copyright for the commercial exploitation of the work;
- (b) a synopsis of the film, including concrete information on the theme, and the complete script of the film;
- (c) a list of the technical and artistic contributions of each of the nationals from the countries or regions involved, indicating their nationalities and filmography, and, in the case of the actors, their nationality and the roles that they will play, with an indication of the type and length of the roles;
- (d) a work plan stating the periods and locations of principal photography on a weekly basis for studio and outdoor shooting;
- (e) a budget including the investors' letters of commitment and a detailed financing plan;
- (f) the co-production contract made between the producers, which states that the co-producers jointly own the property of the film and sets forth the allocation rates of the revenues from the exploitation of the film, including the revenues from overseas markets; and
- (g) any other documents and additional information that the competent authorities of two Parties may request.

ANNEX 8-C
CO-PRODUCTION ON TV DRAMA, DOCUMENTARY AND ANIMATION
FOR BROADCASTING PURPOSES

1. The Parties encourage co-production between the Parties on TV drama, documentary and animation for broadcasting purposes. The Parties confirm that co-production on TV drama, documentary and animation for broadcasting purposes is conducted in accordance with their respective laws and regulations.¹
2. The Parties agree to consider co-production agreement on TV drama and animation, and initiate negotiations in accordance with respective domestic laws and regulations of the Parties.

¹ For the purposes of this paragraph, laws and regulations mean:

- (a) for China, Rules for the Administration of Sino-Foreign Co-Production of Television Dramas (applicable to animation as well) promulgated on 21 Sep, 2004 by the State Administration of Radio, Film & Television as Decree No. 41; and
- (b) for Korea, Broadcasting Act (Law No. 12743, Jun 3, 2014) and Notice on Programming Ratio (Korea Communications Commission Notice No. 2014-6, Jun 5, 2014).

CHAPTER 9

FINANCIAL SERVICES

Article 9.1: Scope and Coverage

1. This Chapter applies to measures affecting the supply of financial services.
2. Nothing in this Chapter shall be construed to prevent a Party, including its public entities, from exclusively conducting or providing in its territory:
 - (a) activities or services forming part of a public retirement plan or statutory system of social security;
 - (b) activities or services for the account or with the guarantee or using the financial resources of the Party, including its public entities; or
 - (c) activities or services conducted by a central bank, monetary authority or any other public entity in pursuit of monetary or exchange rate policies.
3. This Chapter does 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 9.2: National Treatment

1. In the sectors inscribed in its Schedule of Specific Commitments in Annex 8-A with regards to Financial Services, and subject to any conditions and qualifications set out therein, each Party shall accord to financial services and financial service suppliers of the other Party, in respect of all measures affecting the supply of financial services, treatment no less favourable than that it accords to its own like financial services and financial service suppliers¹.
2. A Party may meet the requirement in paragraph 1 by according to financial services and financial service suppliers of the other Party either formally identical treatment or formally different treatment to that it accords to its own like financial services and financial service suppliers.
3. Formally identical or formally different treatment shall be considered to be less favourable if it modifies the conditions of competition in favour of financial services or financial service suppliers of the Party compared to like financial service or financial service suppliers of the other Party.

Article 9.3: Market Access for Financial Institutions

¹ Specific commitments assumed under this Article shall not be construed to require any Party to compensate for any inherent competitive disadvantages which result from the foreign character of the relevant financial services or financial service suppliers.

1. With respect to market access through the financial services supply, each Party shall accord to financial services and financial service suppliers of the other Party treatment no less favourable than that provided for under the terms, limitations and conditions agreed and specified in its Schedule of Specific Commitments in Annex 8-A.

2. In sectors where market access commitments are undertaken, the measures which a Party shall not adopt or maintain, either on the basis of a regional subdivision or on the basis of its entire territory, unless otherwise specified in its Schedule of Specific Commitments in Annex 8-A, are defined as:

- (a) limitations on the number of financial service suppliers whether in the form of numerical quotas, monopolies, exclusive service suppliers, or the requirement of an economic needs test;
- (b) limitations on the total value of financial service transactions or assets in the form of numerical quotas or the requirement of an economic needs test;
- (c) limitations on the total number of financial service operations or on 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 test²;
- (d) limitations on the total number of natural persons that may be employed in a particular financial service sector or that a financial service suppliers 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;
- (e) measures which restrict or require specific types of legal entity or joint venture through which a financial institution may supply a service; and
- (f) limitations on the participation of foreign capital in terms of maximum percentage limit on foreign shareholding or the total value of individual or aggregate foreign investment.

Article 9.4: Treatment of Certain Information

Nothing in this Chapter shall be construed to require a Party to disclose information relating to the affairs and accounts of individual customers or any confidential or proprietary information in the possession of public entities.

Article 9.5: Prudential Carve Out

1. Notwithstanding any other provisions of this Chapter or Chapter 12 (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

² This subparagraph does not cover measures of a Party which limit inputs for the supply of financial services.

fiduciary duty is owed by a financial service supplier, or to ensure the integrity and stability of the financial system.

2. Where such measures do not conform to the provisions of this Agreement referred to in paragraph 1, they shall not be used as a means of avoiding the Party's commitments or obligations under such provisions.

Article 9.6: Transparency³

1. The Parties recognise that transparent regulations and policies governing the activities of 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 paragraph 2 of Article 18.1 (Publication), 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 regulations; and
- (b) shall provide interested persons and the other Party a reasonable opportunity to comment on such proposed regulations.

4. To the extent possible, each Party shall endeavour to allow reasonable time between publication of final regulations of general application and their effective date.

5. Each Party shall establish or maintain appropriate channels for receiving inquiries regarding measures of general application covered by this Chapter.

6. 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.

7. A Party's regulatory authority shall inform the applicant of the status of its application within the timeframe as stipulated by relevant regulations. If the authority requires additional information from the applicant, it shall notify the applicant without undue delay.

8. A Party's regulatory authority shall make an administrative decision on a completed application of financial service suppliers of the other Party relating to the supply of a financial service within the timeframe as stipulated by relevant regulations, and shall promptly notify the applicant of the decision. An application shall not be considered complete until all necessary information is received. Where it is not practicable for an administrative decision to be made within 180 days, the regulatory authority shall notify the applicant without undue

³ Both Parties respect each other's domestic legal requirements and recognise the commitments of the Article on Transparency undertaken in the WTO Protocol in the accession of the People's Republic of China.

delay and shall endeavour to make the decision within the timeframe as stipulated by relevant regulations thereafter.

9. On the 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 9.7: 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 systems⁴ 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 9.8: Recognition of Prudential Measures

1. A Party may recognise prudential measures of a non-Party in determining how the Party's measures relating to financial services shall be applied. Such recognition, which may be achieved through harmonisation or otherwise, may be based upon an agreement or arrangement with the non-Party concerned or may be accorded autonomously.

2. A Party that is a party to such an agreement or arrangement referred to in paragraph 1, whether future or existing, shall afford adequate opportunity for the other Party to negotiate its accession to such an agreement or arrangement, or to negotiate comparable ones with it, under circumstances in which there would be equivalent regulation, oversight, implementation of such regulation, and, if appropriate, procedures concerning the sharing of information between the parties to the agreement or arrangement. Where a Party accords recognition autonomously, it shall afford adequate opportunity for the other Party to demonstrate that such circumstances exist.

Article 9.9: Specific Commitments⁵

Annex 9-A sets out certain specific commitments by each Party.

Article 9.10: Committee on Financial Services

⁴ For greater certainty, for Korea, the large amount payment and clearing system services are provided by the Bank of Korea and the small amount payment and clearing system services are provided by the Korea Financial Telecommunications and Clearings Institute, and for China, the High Value Payment System and the Bulk Electronic Payment System are provided by the People's Bank of China.

⁵ Notwithstanding this Article, the Specific Commitments for Financial Services by a Party in relation to Articles 9.2 and 9.3 shall be contained in the Schedule of Specific Commitments in the Annex 8-A.

1. The Committee on Financial Services (hereinafter referred to as the “Committee”) established in accordance with Article 19.4 (Committees and Other Bodies) shall comprise officials of each Party responsible for financial services as set out in paragraph 2 of Annex 9-A.
2. The Committee shall:
 - (a) supervise the implementation of this Chapter and its further elaboration; and
 - (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.
3. The Committee shall meet as agreed, to assess the functioning of this Agreement as it applies to financial services.

Article 9.11: 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 due consideration to the request.
2. Consultations under this Article shall include officials of the authorities specified in paragraph 2 of Annex 9-A.

Article 9.12: Dispute Settlement

Panels for disputes on prudential issues and other financial matters shall have the necessary expertise relevant to the specific financial service under dispute.

Article 9.13: Prior Consultation for Investment Disputes in Financial Services

Where an investor of a Party in financial institutions submits a claim under Article 12.12 (Settlement of Investment Disputes between a Party and an Investor of the Other Party), and the respondent invokes Article 9.5 as a defence, upon request from the respondent, both Parties shall consult with each other and attempt in good faith to make a determination which shall be binding on the tribunal within 180 days after the claim is submitted.

Article 9.14: Definitions

For the purposes of this Chapter:

financial service means any service of a financial nature offered by a financial service supplier of a Party. Financial services include all insurance and insurance-related services, and all banking and other financial services (excluding insurance). Financial services include the following activities:

Insurance and insurance-related services

- (a) Direct insurance (including co-insurance):
 - (i) life,
 - (ii) non-life;
- (b) Reinsurance and retrocession;
- (c) Insurance intermediation, such as brokerage and agency; and
- (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;

- (l) 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;
- (n) 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 means any natural or juridical person of a Party wishing to supply or supplying financial services but the term “financial service supplier” does not include a public entity;

measures means any measure by a Party, whether in the form of a law, regulation, rule, procedure, decision, administrative action, or any other form taken by:

- (i) central or local governments and authorities; and
- (ii) non-governmental bodies in the exercise of powers delegated by central or local governments or authorities;

supply of a financial service means the supply of a service:

- (i) from the territory of a Party into the territory of the other Party;
- (ii) in the territory of a Party by a person of that Party to a person of the other Party;
- (iii) by a financial service supplier of a Party, through commercial presence in the territory of the other Party; or
- (iv) by a financial service supplier of a Party, through presence of natural persons of a Party in the territory of the other Party;

public entity means a government, a central bank or monetary authority of a Party, or an entity owned or controlled by a Party, that is principally engaged in carrying out governmental functions or activities for governmental purposes, not including an entity principally engaged in supplying financial services on commercial terms; or a private entity, performing functions normally performed by a central bank or monetary authority, when exercising those functions.

ANNEX 9-A

SPECIFIC COMMITMENTS

1. 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.

2. Financial Services Committee

The authorities responsible for financial services are:

- (a) for China, CBRC, CIRC, CSRC and PBOC or their successors; and
- (b) for Korea, the Financial Services Commission and the Ministry of Strategy Finance or their successors.

3. Government Sponsored Policy Implementing Entities

The Parties confirm that the government sponsored policy implementing entities shall not be considered financial service suppliers for the purposes of this Chapter.

4. Favourable Treatment

- (a) The Parties shall endeavour to, subject to prudential requirements and in accordance with respective laws and regulations, process expeditiously all applications made by financial service suppliers from both Parties, respectively, for the operation in both Parties' territories to be applied on an equitable, non-discriminatory and good faith basis, as and when such applications are received.
- (b) The Parties shall endeavour to ensure financial service suppliers from both Parties benefit from the further opening up of capital market to the extent permitted by the relevant policy set forth by the Parties.

CHAPTER 10 TELECOMMUNICATIONS

Article 10.1: 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:
 - (a) require a Party to compel any enterprise to establish, construct, acquire, lease, operate, or provide telecommunications networks or services not offered to the public generally; or
 - (b) require a Party to compel any enterprise exclusively engaged in the broadcast or cable distribution of radio or television programming to make available its broadcast or cable facilities as a public telecommunications network.
4. Nothing in this Chapter shall be interpreted as creating additional commitments other than those under Annex 8-A (Schedule of Specific Commitments) of Chapter 8 (Trade in Services).

Article 10.2: 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 10.3: 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 in accordance with the laws and regulations of the Party, 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 personal information 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: Obligations Relating to Interconnection Provided by Suppliers of Public Telecommunications Networks or Services

Article 10.4: Interconnection

1.
 - (a) Each Party shall ensure that 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, which have obtained licenses in accordance with the laws and regulations of the 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.
 - (b) In carrying out subparagraph (a), each Party shall ensure that 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.
2. 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, which have obtained licenses in accordance with the laws and regulations of the 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.

3. 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) a negotiation of a new interconnection agreement.

4. Each Party shall ensure that applicable procedures for interconnection negotiations with major suppliers in its territory are made publicly available.

5. Each Party shall ensure that major suppliers in its territory may be required to file interconnection agreements with the Party's telecommunications regulatory body.

6. Each Party shall ensure, where interconnection is provided under paragraph 3(a), that the rates, terms and conditions are made publicly available.

Article 10.5: 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 access¹ to that submarine cable system (including landing facilities) in its territory, in accordance with the laws and regulations of the Party.

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

Article 10.6: 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

¹ For greater certainty: 1) access to submarine cable landing facilities is subject to capacity; and 2) with respect to access for suppliers of public telecommunications networks or services of the other Party that do not own facilities in the territory of the Party, a Party may comply with this provision by ensuring access to submarine cable systems through facilities leased from, or public telecommunications services provided by, a supplier of public telecommunications networks or services licensed in its territory.

major supplier in its territory from engaging in or continuing anti-competitive practices.

2. The anti-competitive practices referred to in paragraph 1 include, in particular:
 - (a) engaging in anti-competitive cross-subsidisation;
 - (b) using information obtained from competitors with anti-competitive 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.

Section D: Other Measures

Article 10.7: 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 equity² 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 participants³ and shall be made and implemented on a timely basis.

Article 10.8: 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 10.9: Licensing Process

² For greater certainty, this paragraph shall not prohibit a government entity of a Party other than the telecommunications regulatory body from owning equity in a supplier of telecommunications services.

³ For greater certainty, the term “market participants” includes service suppliers seeking to participate in the telecommunications market.

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 10.10: 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 related to telecommunication service (especially public telecommunication service), 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 Chapters 8 (Trade in Services) and 12 (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, recognising that a Party may encourage such activities through a variety of means, including through administrative incentive pricing, auctions, unlicensed use, or inviting for bidding, etc.

Article 10.11: 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 10.3 through 10.6.

2. Such authority shall include the ability to impose, or seek from administrative or judicial bodies, effective sanctions, which may include financial penalties, or revocation of

licences, etc.

Article 10.12: Resolution of Telecommunications Disputes

Further to Articles 18.3 (Administrative Proceedings) and 18.4 (Review and Appeal), each Party shall ensure that:

Recourse

- (a) (i) suppliers of public telecommunications networks or services may have recourse to a telecommunications regulatory body or other relevant body of the Party in its territory to resolve disputes between suppliers of public telecommunications networks or services on a timely basis regarding measures relating to matters in Articles 10.3 through 10.6;
- (ii) suppliers of public telecommunications networks or services of the other Party, which have obtained licenses in accordance with the laws and regulations of the 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

- (b) 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 according to the laws 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 10.13: Transparency

Further to Article 18.1 (Publication), each Party shall ensure that:

- (a) 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) licensing requirements and other related measures, if any;
 - (v) 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) each Party shall ensure that its telecommunications regulatory body or other relevant body provides, on the 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 Article 10.4.

Article 10.14: Measures Concerning Technologies and Standards⁴

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.⁵

Article 10.15: 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.

⁴ For greater certainty, except for paragraph 1, this Article shall not apply to measures adopted before the date of entry into force of this Agreement.

⁵ For greater certainty: 1) a Party retains the right to define its own legitimate public policy objectives; and 2) whenever such a measure is based on relevant international standards, it shall be rebuttably presumed not to create unnecessary obstacles to trade.

Article 10.16: International Roaming Rates

The Parties shall encourage their respective telecommunications service suppliers to reduce the wholesale rates for international mobile roaming between the Parties, with a view to reducing international mobile roaming rates.

Article 10.17: 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.

Section E: Definitions

Article 10.18: Definitions

For the purposes of this Chapter:

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;

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;

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

personal information means any information transmitted by electromagnetic means that identifies a natural person or is related to personal privacy;

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 Korea, these are services as defined in Article 2.12 of the *Telecommunications Business Act*. For China, these are services as defined in Article 8 of the *Telecommunications Regulation of the People's Republic of China, and Catalogue of Telecommunications Business*.

CHAPTER 11

MOVEMENT OF NATURAL PERSONS

Article 11.1: Definitions

For the purposes of this Chapter,

immigration measure means any law, regulation, procedure, requirement or practice affecting the entry and exit, stay and residence of foreign nationals;

natural person of a Party means a natural person of a Party as defined in Chapter 8 (Trade in Services); and

temporary entry means entry by a natural person covered by this Chapter without the intent to establish permanent residence and for the purpose of engaging in activities which are clearly related to their respective business purposes.

Article 11.2: General Principles

1. This Chapter reflects the preferential trading relationship between the Parties, their mutual desire to facilitate temporary entry for a natural person on a reciprocal basis and to establish transparent criteria and procedures for temporary entry in accordance with Annex 11-A, and the need to ensure border security and to protect the domestic labour force and permanent employment in their respective territories.

2. This Chapter shall not apply to measures affecting natural persons of a Party seeking access to the employment market of the other Party, nor shall it apply to measures regarding nationality, citizenship, residence, or employment on a permanent basis.

Article 11.3: General Obligations

1. A Party shall apply its measures related to this Chapter in accordance with Article 11.2 and, in particular, shall expeditiously apply those measures so as to avoid unduly nullifying or impairing the benefits accruing to the other Party or delaying trade in goods or services or conduct of investment activities under this Agreement.

2. Notwithstanding paragraph 1, nothing in this Chapter shall be construed to prevent a Party from applying measures to regulate the entry of natural persons 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 unduly nullify or impair the benefits accruing to the other Party or delay trade in goods or services or conduct of investment activities under this Agreement.¹

¹ The sole fact of requiring a visa for natural persons shall not be regarded as unduly nullifying or impairing the benefits accruing to the other Party or delaying trade in goods or services or conduct of investment activities under this Agreement.

Article 11.4: Visa Facilitation

1. The Parties shall endeavour to facilitate the processes on the issuance and extension of visa.
2. The specific commitments on this Article are set out in Annex 11-B.

Article 11.5: Grant of Temporary Entry

1. The Parties may make commitments in respect of temporary entry of natural person. Such commitments and the conditions governing them shall be inscribed in Annex 11-A.
2. Where a Party makes a commitment under paragraph 1, that Party shall grant temporary entry of natural person of the other Party, as provided for in the commitment, provided that such natural person is otherwise qualified under all applicable immigration measures.
3. A Party shall limit any fees for processing applications for temporary entry of natural persons so as not to unduly nullify or impair the benefits accruing to the other Party or delay trade in goods or services or conduct of investment activities under this Agreement and not to exceed the administrative costs normally rendered.
4. The temporary entry granted pursuant to this Chapter shall not replace the requirements needed to carry out a profession or activity according to the specific laws and regulations in force in the territory of the Party authorizing the temporary entry.

Article 11.6: Transparency

1. Further to Article 18.1 (Publication), each Party shall:
 - (a) provide to the other Party such materials as will enable it to become acquainted with its measures relating to this Chapter;
 - (b) no later than six months after the date of entry into force of this Agreement, prepare, publish, and make available in its own territory, and in the territory of the other Party, explanatory material in a consolidated document regarding the requirements for temporary entry under this Chapter including information on applicable laws and regulations in such a manner as will enable natural persons of the other Party to become acquainted with them; and
 - (c) upon modifying or amending an immigration measure that affects the temporary entry of natural persons, ensure that such modifications or amendments are promptly published and made available in such a manner as will enable natural persons of the other Party to become acquainted with them.

2. Further to Article 18.1 (Publication), each Party shall establish or maintain appropriate mechanisms to respond to inquiries from interested persons regarding applications and procedures related to the temporary entry of natural person.

3. On the request of the applicant, the Party shall endeavor to provide, without undue delay, information on the status of the application or the decision about the application.

Article 11.7: Committee on Movement of Natural Persons

1. The Parties hereby establish a Committee on Movement of Natural Persons (hereinafter referred to as the “Committee”) comprising representatives of each Party including immigration officials, which shall meet on the request of either Party or the Joint Commission to consider any matter arising under this Chapter.

2. The Committee’s functions shall include:

- (a) exchanging information on the relevant laws and regulations;
- (b) identifying and recommending measures to facilitate movement of natural persons between the Parties;
- (c) considering other issues with respect to movement of natural persons that a Party has interest in; and
- (d) reviewing the implementation and operation of this Chapter.

Article 11.8: Dispute Settlement

1. The relevant authorities of both Parties shall endeavour to favourably resolve any problems that may arise from the implementation and administration of this Chapter.

2. If both Parties cannot reach agreement with regard to any specific issues raised from the implementation and administration of this Chapter as provided for in paragraph 1, Chapter 20 (Dispute Settlement) shall apply to the issues.

3. A Party shall not initiate proceedings under Chapter 20 (Dispute Settlement) regarding a refusal to grant temporary entry under this Chapter unless:

- (a) the matter involves a pattern of practice; and
- (b) the natural person has exhausted the available administrative remedies regarding the particular matter.

4. The remedies referred to in subparagraph 3(b) shall be deemed to be exhausted if a final determination in the matter has not been issued by the competent authority within one year of the institution of an administrative proceeding, and the failure to issue a determination is not attributable to delay caused by the natural person.

Article 11.9: Relation to Other Chapters

1. Nothing in this Agreement shall be construed to impose any obligation on a Party regarding its immigration measures, except as specifically identified in this Chapter, Chapters 1 (Initial Provisions and Definitions), 20 (Dispute Settlement), 21 (Exceptions), and 22 (Final Provisions), and Articles 18.1 (Publication) through 18.3 (Administrative Proceedings).
2. Nothing in this Chapter shall be construed to impose obligations or commitments with respect to other Chapters and their Annexes of this Agreement.

ANNEX 11-A SPECIFIC COMMITMENTS

Section A: China's Specific Commitments

1. China requires a natural person of Korea seeking temporary entry into its territory under the provisions of this Chapter and this Annex to obtain appropriate immigration formalities prior to entry.

Business visitors and services salespersons of Korea

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

3. **A business visitor of Korea** means a natural person of Korea who is:

- (a) a service seller, who is a sales representative of a service supplier of Korea and is seeking temporary entry into China for the purpose of negotiating the sale of services for that service supplier, where such representative will not be engaged in making direct sales to the general public or in supplying services directly;
- (b) an investor of Korea, or a duly authorized representative of an investor of Korea, seeking temporary entry into China to establish, expand, monitor, or dispose of a commercial presence of that investor; or
- (c) a goods seller who is seeking temporary entry into the territory of China to negotiate for the sale of goods where such negotiations do not involve direct sales to the general public.

4. **A Services Salesperson of Korea** means a natural person of Korea not based in the territory of China and receiving no remuneration from a source located within China, and who is engaged in activities related to representing a service supplier for the purpose of negotiation for the sale of services of that supplier where:

- (a) such sales are not directly made to the general public and;
- (b) the salesperson is not engaged in supplying the service.

Intra-Corporate Transferees (ICT) of Korea

5. Entry and temporary stay shall be granted to managers, executives and specialists defined as senior employees of a Korean company, who are dispatched to work in representative office, branch, or subsidiary in the territory of China 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, provided that such person otherwise complies with immigration measures applicable to temporary entry.

6. Entry and temporary stay shall be granted to managers, executives and specialists defined as senior employees of a Korean company, being engaged in the foreign invested enterprises in the territory of China for conducting business, for a period of up to three years. The aforementioned entry and temporary stay may be extended for subsequent periods provided the conditions on which it is based remain in effect, provided that such person otherwise complies with immigration measures applicable to temporary entry.

7. **ICT** means a manager, an executive, or a specialist, who is an employee of a service supplier or investor of Korea with a commercial presence in China;

- (a) **manager** means a natural person within an organization who primarily directs the organisation or a department or subdivision of the organisation, supervises and controls the work of other supervisory, professional or managerial employees, has the authority to hire and fire or take other personnel actions (such as promotion or leave authorisation), and exercises discretionary authority over day-to-day operations;
- (b) **executive** means a natural person within an organization who primarily directs the management of the organisation, exercises wide latitude in decision making, and receives only 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 provision of the service nor the operation of an investment; and
- (c) **specialist** means a natural person within an organization who possesses knowledge at an advanced level of technical expertise, and who possesses proprietary knowledge of the organisation's service, research equipment, techniques or management.

Contractual Services Suppliers (CSS) of Korea

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 Korea who is seeking to provide services as a contractual service supplier in a profession as set out in Appendix 11-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 Korea who:

- (a) is an employee of a service supplier or an enterprise of Korea, whether a company, partnership or firm, who enters into China temporarily in order to perform a service pursuant to a contract(s) between his or her employer and a service consumer(s) in China;
- (b) is employed by a company, partnership or firm of Korea, which has no commercial presence in China where the service is to be supplied;
- (c) receives his or her remuneration from that employer; and

- (d) has appropriate educational and professional qualifications relevant to the service to be supplied.

10. Labour market testing may be required as a condition for temporary entry of CSS, or numerical restriction may be imposed relating to temporary entry for CSS.

Section B: Korea's Specific Commitments

1. Korea requires a natural person of China 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 of China who is likely to be involved in any labour dispute² that is in progress and adversely affect the settlement of such labour dispute.

Business visitors of China

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

4. **A business visitor of China** means a natural person of China:

- (a) who is:
 - (i) a service seller who enters the territory of Korea for the purpose of negotiating 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 (ICT) of China

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

² **Labour dispute** means a dispute between a union and employer related to terms and conditions of employment.

effect, to an ICT of China, provided that such person otherwise complies with immigration measures applicable to temporary entry.

6. **ICT** means an employee of a company that supplies 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.

Contractual Services Suppliers (CSS) of China

7. 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 China who is seeking to provide services as a contractual service supplier in a profession as set out in Appendix 11-A-1, provided that such person otherwise complies with immigration measures applicable to temporary entry.

8. **A contractual service supplier** means a natural person of China 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 the 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.

9. Labour market testing may be required as a condition for temporary entry of CSS, or numerical restriction may be imposed relating to temporary entry for CSS.

APPENDIX 11-A-1
LIST OF CONTRACTUAL SERVICE SUPPLIERS

For Korea:

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 China;
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.

For China:

The services provided by CSS are only limited to the specific sectors as follows:

- (1) architectural services;
- (2) engineering services;
- (3) integrated engineering services

- (4) urban planning services (except general urban planning)
- (5) computer and related services;
- (6) construction and related engineering services;
- (7) education services: CSS shall acquire a bachelor's degree or above, receive appropriate professional titles or certificates, and have at least two-year professional work experience; a Chinese party involved in a contract shall be a juridical person which has the function of providing education service; and
- (8) tourism services.

ANNEX 11-B VISA FACILITATION

1. With a view to ensuring stability and convenience of ICT³ and investors of the other Party, a Party shall take commitments in applying its relevant laws and regulations as follows:

For Korea,

Korea commits to expand the initial stay from one year to two years under its Alien Card system with regard to ICTs of China who are employed in Korea or investors of China with established business in the territory of Korea, and who are engaged with its operation.

Korea commits to facilitate the procedure for the extension of stay under its Alien Card system.

For China,

China commits to expand the initial stay from one year to two years under its Work Certificate and Working Resident Permit system with regard to ICTs of Korea who are employed in China, or investors of Korea with established business in the territory of China, and who are engaged with its operation.

China commits to facilitate the procedure for the extension of stay under its Work Certificate and Working Resident Permit system.

2. Under the framework of *Agreement on the Simplification of Visa Procedures and the Issuance of Multiple Entry Visas Between the Government of the Republic of Korea and the Government of the People's Republic of China* signed at Beijing November 12, 1998, and recognizing possible amendment of the above-mentioned agreement, both Parties commits to facilitate the issuance of multiple entry visa for business visitors.

For Korea,

Pursuant to relevant regulations of Ministry of Justice of Korea, Korea commits to issue multiple entry visa valid for one year and for a stay not exceeding thirty days each time to eligible applicants. Korea confirms that its practice is to issue aforesaid multiple entry visa from the second application, to the personnel who visits Korea and then comes China without unlawful record in previous cases.

For China,

³ ICT means:

- i) with respect to China, the ICT defined in Paragraph 7 of the Section B under the Annex 11-A; and
- ii) with respect to Korea, the ICT defined in Paragraph 6 of the Section A under the Annex 11-A.

China commits to issue multiple entry visa valid for one year and for a stay not exceeding thirty days each time to eligible applicants. China confirms that its practice is to issue aforesaid multiple entry visa from the second application, to the personnel who visits China and then come to Korea without unlawful record in previous cases.

ANNEX 11-C
PREFERENTIAL ARRANGEMENT FOR INVESTMENT FACILITATION

Based on the needs of each Party, the Parties should encourage, through setting up a preferential arrangement, mutual investment and movement of personnel in accordance with each other's respective domestic laws and regulations, and without prejudice to its domestic employment market.

The scope of personnel should include business visitor, contractual service supplier, and ICT. Respective government ministries shall engage in and work out the aforementioned arrangement accordingly.

CHAPTER 12 INVESTMENT

Article 12.1: Definitions

For the purposes of this Chapter¹:

covered investment means, with respect to a Party, an investment 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;

enterprise of a Party² means any legal person or any other entity constituted or organized under the applicable laws and regulations of that Party, whether or not for profit, and whether private or government-owned or controlled, and includes a company, corporation, trust, partnership, sole proprietorship, joint venture, association or organization;

freely usable currencies means freely usable currencies as defined under the Articles of the *Agreement of the International Monetary Fund*;

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, March 18, 1965;

investment activities means management, conduct, operation, maintenance, use, enjoyment and sale or other disposition of investments;

investments³ means every kind of asset that an investor owns or controls, directly or indirectly, which has the characteristics of an investment, such as the commitment of capital or other resources, the expectation of gain or profit, or the assumption of risk. Forms that investments may take include:

- (i) an enterprise and a branch of an enterprise;
- (ii) shares, stocks or other forms of equity participation in an enterprise, including rights derived therefrom;

¹ It is understood that measures adopted or maintained by local governments are measures adopted or maintained by a Party.

² For greater certainty, a branch of an enterprise is not, in and by itself, deemed to be an enterprise.

³ Investments also include the amounts yielded by investments, in particular, profit, interest, capital gains, dividends, royalties and fees. A change in the form in which assets are invested does not affect their character as investments.

- (iii) bonds, debentures, loans and other forms of debt, including rights derived therefrom;
- (iv) rights under contracts, including turnkey, construction, management, production or revenue-sharing contracts;
- (v) claims to money and claims to any performance under contract having a financial value associated with investment;
- (vi) intellectual property rights, including copyrights and related rights, patent rights and rights relating to utility models, trademarks, industrial designs, layout-designs of integrated circuits, new varieties of plants, trade names, indications of source or geographical indications and undisclosed information;
- (vii) rights conferred pursuant to laws and regulations or contracts such as concessions, licenses, authorizations and permits; and
- (viii) any other tangible and intangible, movable and immovable property, and any related property rights, such as leases, mortgages, liens and pledges;

investor of a Party means a natural person or an enterprise of a Party that makes investments in the territory of the other Party;

natural person of a Party means a natural person that has the nationality of that Party in accordance with its applicable laws and regulations; and

UNCITRAL Arbitration Rules means the arbitration rules of the United Nations Commission on International Trade Law, as revised in 2010 or as subsequently agreed between the Parties.

Article 12.2: Promotion and Protection of Investments

1. Each Party shall encourage and create favorable conditions for investors of the other Party to make investments in its territory.
2. Each Party shall, subject to its rights to exercise powers in accordance with the applicable laws and regulations, including those with regard to foreign ownership and control, admit investment of investors of the other Party.

Article 12.3: National Treatment

1. Each Party shall in its territory accord to investors of the other Party and to covered investment treatment no less favorable than that it accords in like circumstances to its own investors and their investments with respect to investment activities.
2. Paragraph 1 shall not apply to non-conforming measures, if any, existing at the date of entry into force of this Chapter maintained by each Party under its laws and regulations, or

any amendment or modification to such measures, provided that the amendment or modification does not decrease the conformity of the measure as it existed immediately before the amendment or modification. Treatment granted to covered investment once admitted shall in no case be less favorable than that granted at the time when the original investment was made.

3. Each Party shall take, where applicable, all appropriate steps to progressively remove all the non-conforming measures referred to in paragraph 2.

Article 12.4: Most-Favored-Nation Treatment⁴

1. Each Party shall in its territory accord to investors of the other Party and to covered investments treatment no less favorable than that it accords in like circumstances to investors of any non-Party and to their investments with respect to investment activities and the matters relating to the admission of investment in accordance with paragraph 2 of Article 12.2.

2. Paragraph 1 shall not be construed so as to oblige a Party to extend to investors of the other Party and covered investments any preferential treatment resulting from its membership of:

- (a) any customs union, free trade area, monetary union, similar international agreement leading to such union or free trade area, or other forms of regional economic cooperation;
- (b) any international agreement or arrangement for facilitating small scale trade in border areas; or
- (c) any bilateral and multilateral international agreements involving aviation, fishery and maritime matters including salvage.

3. It is understood that the treatment accorded to investors of any non-Party and to their investments as referred to in paragraph 1 does not include treatment accorded to investors of any non-Party and to their investments by provisions concerning the settlement of investment disputes between a Party and investors of any non-Party that are provided for in other international agreements.

Article 12.5: Minimum Standard of Treatment⁵

1. Each Party shall accord to covered investments treatment in accordance with customary international law, including fair and equitable treatment and full protection and security.

⁴ For the purposes of this Article, the term “non-Party” shall not include any separate customs territory within the meaning of the *General Agreement on Tariffs and Trade* or of the WTO Agreement that is a member of the World Trade Organization as of the date of entry into force of this Agreement.

⁵ This Article shall be interpreted in accordance with Annex 12-A.

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” do not require treatment in addition to or beyond that which is required by that standard, and do not create additional substantive rights. The obligation in paragraph 1 to provide:

- (a) “fair and equitable treatment”⁶ includes the obligation not to deny justice in criminal, civil, or administrative adjudicatory proceedings in accordance with the principle of due process of law; 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, does not establish that there has been a breach of this Article.

4. Each Party shall accord to investors of the other Party, and to covered investments, non-discriminatory treatment with respect to measures it adopts or maintains relating to losses suffered by investments in its territory owing to war or other armed conflict, or revolt, insurrection, riot, or other civil strife.

5. Notwithstanding paragraph 4, if an investor of a Party, in the situations referred to in paragraph 4, 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 restitution, compensation, or both, as appropriate, for such loss. Any compensation shall be in accordance with Article 12.9, *mutatis mutandis*.

6. Paragraph 4 does not apply to existing measures relating to subsidies or grants that would be inconsistent with Article 12.3.

Article 12.6: Access to the Courts of Justice

Each Party shall in its territory accord to investors of the other Party treatment no less favorable than that it accords in like circumstances to its own investors and investors of any non-Party, with respect to access to the courts of justice and administrative tribunals and agencies in all degrees of jurisdiction, both in pursuit and in defense of such investors’ rights.

⁶ Determination on fair and equitable treatment shall be based on adequate proof.

Article 12.7: Prohibition of Performance Requirements

1. The provisions of the *Agreement on Trade-Related Investment Measures* in Annex 1A to WTO Agreement are incorporated into and made part of this Chapter, *mutatis mutandis* and shall apply with respect to all covered investments under this Chapter.
2. Neither Party shall, in its territory, impose unreasonable or discriminatory measures on covered investment by investors of the other Party concerning performance requirements on export or transfer of technology.

Article 12.8: Transparency

1. Each Party shall promptly publish, or otherwise make publicly available, its laws, regulations, administrative procedures and administrative rulings and judicial decisions of general application as well as international agreements to which the Party is a party and which pertain to or affect investment activities. The Government of each Party shall make easily available to the public, the names and addresses of the competent authorities responsible for such laws, regulations, administrative procedures and administrative rulings.
2. When a Party introduces or changes its laws or regulations that significantly affect the implementation and operation of this Chapter, the Party shall endeavor to provide a reasonable interval between the time when such laws or regulations are published or made publicly available and the time when they enter into force, except for those laws or regulations involving national security, foreign exchange rates or monetary policies and other laws or regulations the publication of which would impede law enforcement.
3. Each Party shall, on the request by the other Party, within a reasonable period of time and through existing bilateral channels, respond to specific questions from, and provide information to, the latter Party with respect to any actual or proposed measure of the former Party, which might materially affect the interests of the latter Party and its investors under this Chapter.
4. Each Party shall, in accordance with its laws and regulations:
 - (a) make public in advance regulations of general application that affect any matter covered by this Chapter; and
 - (b) provide a reasonable opportunity for comments by the public for those regulations related to investment and give consideration to those comments before adoption of such regulations.
5. The provisions of this Article shall not be construed so as to oblige any Party to disclose confidential information, the disclosure of which:
 - (a) would impede law enforcement;
 - (b) would be contrary to the public interest; or

- (c) could prejudice privacy or legitimate commercial interests.

Article 12.9: Expropriation and Compensation⁷

1. Neither Party shall expropriate or nationalize a covered investment or take any measure equivalent to expropriation or nationalization (hereinafter referred to in this Chapter as “expropriation”) except:

- (a) for a public purpose;
- (b) on a non-discriminatory basis;
- (c) in accordance with its laws and international standard of due process of law; and
- (d) upon compensation pursuant to paragraphs 2 through 4.

2. The compensation shall be equivalent to the fair market value of the expropriated investments at the time when the expropriation was publicly announced or when the expropriation occurred, whichever is the earlier. The fair market value shall not reflect any change in market value occurring because the expropriation had become publicly known earlier.

3. The compensation shall be paid without delay and shall include interest at a commercially reasonable rate, taking into account the length of time from the time of expropriation to the time of payment. It shall be effectively realizable and freely transferable and shall be freely convertible, at the market exchange rate prevailing on the date of expropriation, into the currency of the Party of the investors concerned, and into freely usable currencies.

4. Without prejudice to the provisions of Article 12.12, the investors affected by expropriation shall have a right of access to the courts of justice or the administrative tribunals or agencies of the Party making the expropriation to seek a prompt review of the investors’ case and the amount of compensation in accordance with the principles set out in this Article.

Article 12.10: Transfers⁸

1. Each Party shall permit all transfers relating to a covered investment to be made freely and without delay into and out of its territory⁹. Such transfers include:

⁷ This Article shall be interpreted in accordance with Annexes 12-A and 12-B.

⁸ For greater certainty, Annex 12-C applies to this Article.

⁹ For greater certainty, the transfers referred to in this Article shall comply with relevant formalities stipulated by the laws and regulations, if any, of a Party relating to exchange administration.

- (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 pursuant to Articles 12.5.4, 12.5.5 and 12.9;
- (f) payments arising out of a dispute; and
- (g) earnings and remuneration of a national of a Party who works in connection with a covered investment in the territory of the other Party.

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 authorized or specified in a written agreement between the Party and a covered investment or an investor of the other Party.

4. Notwithstanding paragraphs 1 through 3, a Party may prevent a transfer through the equitable, non-discriminatory, and good faith application of its laws 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 offenses;
- (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 12.11: Subrogation

1. If a Party or its designated agency makes a payment to any of its investors pursuant to an indemnity, guarantee or insurance contract, pertaining to investments of that investor in the territory of the other Party, the latter Party shall:

- (a) recognize the assignment, to the former Party or its designated agency, of any right or claim of the investor that formed the basis of such payment; and
- (b) recognize the right of the former Party or its designated agency to exercise by virtue of subrogation such right or claim to the same extent as the original right or claim of the investor.

2. If a Party or its designated agency has made a payment to its investors and thereby entered into the rights of the investor, the investor may not make a claim based on these rights against the other Party without the consent of the former Party or its designated agency making the payment. For greater certainty, the investor shall continue to be entitled to exercise its rights that have not been subrogated pursuant to paragraph 1.

3. Articles 12.5, 12.9 and 12.10 shall apply *mutatis mutandis* as regards payment to be made to the Party or its designated agency referred to in paragraph 1 by virtue of such assignment of right or claim, and the transfer of such payment.

Article 12.12: Settlement of Investment Disputes between a Party and an Investor of the Other Party

1. For the purposes of this Article, an investment dispute is a dispute between a Party and an investor of the other Party that has incurred loss or damage by reason of, or arising out of, an alleged breach of any obligation of the former Party under this Chapter with respect to the investor or its covered investments in the territory of the former Party.

2. Any investment dispute shall, as far as possible, be settled amicably through consultation between the investor who is a party to the investment dispute (hereinafter referred to in this Article as “disputing investor”) and the Party that is a party to the investment dispute (hereinafter referred to in this Article as “disputing Party”). A written request for consultation shall be submitted to the disputing Party by the disputing investor before the submission of the investment dispute to the arbitration set out in paragraph 3. Such a written request shall specify¹⁰:

- (a) the name and address of the disputing investor;
- (b) the obligations under this Chapter alleged to have been breached;
- (c) a brief summary of the facts of the investment dispute; and
- (d) the relief sought and the approximate amount of damages.

¹⁰ The written consultation request shall be delivered to the following competent authorities of the disputing Party:

- (a) in the case of China, the Treaty and Law Department, Ministry of Commerce; and
- (b) in the case of Korea, International Legal Affairs Division, Ministry of Justice.

3. The investment dispute shall on the request of the disputing investor be submitted to either¹¹:

- (a) a competent court of the disputing Party;
- (b) arbitration in accordance with the ICSID Convention, if the ICSID Convention is available;
- (c) arbitration under the ICSID Additional Facility Rules, if the ICSID Additional Facility Rules are available;
- (d) arbitration under the UNCITRAL Arbitration Rules; or
- (e) if agreed with the disputing Party, any arbitration in accordance with other arbitration rules,

provided that, for the purposes of subparagraphs (b) through (e):

- (i) the investment dispute cannot be settled through the consultation referred to in paragraph 2 within four months from the date of the submission of the written request for consultation to the disputing Party; and
- (ii) the requirement concerning the domestic administrative review procedure set out in paragraph 7, where applicable, is met.

4. Each Party hereby gives its consent to the submission of an investment dispute by a disputing investor to the arbitration set out in paragraph 3 in accordance with the provisions of this Article.

5. Once the disputing investor has submitted an investment dispute to the competent court of the disputing Party or to one of the arbitrations set out in paragraph 3, the choice of the disputing investor shall be final and the disputing investor may not submit thereafter the same dispute to the other arbitrations set out in paragraph 3.

6. Notwithstanding paragraphs 3 and 4, no claim may be submitted to the arbitration set out in paragraph 3 unless the disputing investor gives the disputing Party written waiver of any right to initiate before any competent court of the disputing Party with respect to any measure of the disputing Party alleged to constitute a breach referred to in paragraph 1.

7. When the disputing investor submits a written request for consultation to the disputing Party under paragraph 2, the disputing Party may require, without delay, the investor concerned to go through the domestic administrative review procedure specified by the laws and regulations of that Party before the submission to the arbitration set out in paragraph 3.

¹¹ For the purposes of subparagraph (a), this paragraph shall not be construed to prevent, where applicable, preliminary trial by administrative tribunals or agencies.

The domestic administrative review procedure shall not exceed four months from the date on which an application for the review is filed. If the procedure is not completed by the end of the four months, it shall be deemed to be completed and the disputing investor may submit the investment dispute to the arbitration set out in paragraph 3. The investor may file an application for the review unless the four months consultation period as provided in paragraph 3 has elapsed.¹²

8. The applicable arbitration rules shall govern the arbitration set out in paragraph 3 except to the extent modified in this Article.

9. The award rendered by an arbitral tribunal established under paragraph 3 (hereinafter referred to in this Article as the “Tribunal”) shall include:

- (a) a finding whether or not there has been a breach by the disputing Party of any obligation under this Chapter with respect to the disputing investor and its covered investments; and
- (b) one or both of the following remedies, only if the disputing investor’s loss or damage is attributed to such breach:
 - (i) monetary damages and applicable interest; and
 - (ii) restitution of property, in which case the award shall provide that the disputing Party may pay monetary damages and any applicable interest, in lieu of restitution.

10. The award which is rendered by the Tribunal shall be final and binding upon both parties to the investment dispute. This award shall be executed in accordance with the applicable laws and regulations concerning the execution of award in force, in the country in whose territory such execution is sought.

11. Notwithstanding paragraph 3, no claim may be submitted to the arbitration set out in that paragraph, if more than three years have elapsed from the date on which the disputing investor first acquired, or should have first acquired, whichever is the earlier, the knowledge that the disputing investor had incurred the loss or damage referred to in paragraph 1.

Article 12.13: Special Formalities and Information Requirements

1. Nothing in Article 12.3 shall be construed to prevent a Party from adopting or maintaining a measure that prescribes special formalities in connection with investment activities by investors of the other Party in its territory, such as the requirement that investments be legally constituted under the laws or regulations of the former Party, provided that such formalities are consistent with this Chapter and do not materially impair the

¹² It is understood that any decision made under the domestic administrative review procedure shall not prevent the disputing investor from submitting the investment dispute to the arbitration set out in paragraph 3.

protections afforded by the former Party to investors of the latter Party and their investments pursuant to this Chapter.

2. Notwithstanding Articles 12.3 and 12.4, a Party may require an investor of the other Party, in its territory, to provide information concerning its covered investments solely for informational or statistical purposes. The former Party shall protect such information that is confidential from any disclosure that would prejudice the competitive position of the investor of the latter Party or its covered investments. Nothing in this paragraph shall be construed so as to prevent a Party from otherwise obtaining or disclosing information in connection with the equitable and good faith application of its law.

Article 12.14: Security Exceptions

1. Notwithstanding any other provisions in this Chapter other than the provisions of Article 12.5.4 each Party may take any measure:

- (a) which it considers necessary for the protection of its essential security interests;
 - (i) taken in time of war, or armed conflict, or other emergency in that Party or in international relations; or
 - (ii) relating to the implementation of national policies or international agreements respecting the non-proliferation of weapons;
- (b) in pursuance of its obligations under the *United Nations Charter* for the maintenance of international peace and security.

2. In cases where a Party takes any measure, pursuant to paragraph 1, that does not conform with the obligations of the provisions of this Chapter other than the provisions of Article 12.5.4, that Party shall not use such measure as a means of avoiding its obligations.

Article 12.15: Denial of Benefits¹³

1. A Party may deny the benefits of this Chapter to an investor of the other Party that is an enterprise of the latter Party and to its investments if the enterprise is owned or controlled by an investor of a non-Party and the denying Party:

- (a) does not maintain normal economic relations with the non-Party; or
- (b) adopts or maintains measures with respect to the non-Party that prohibit transactions with the enterprise or that would be violated or circumvented if

¹³ For the purposes of this Article, the term "non- Party" shall not include any separate customs territory within the meaning of the *General Agreement on Tariffs and Trade* or of the WTO Agreement that is a member of the World Trade Organization as of the date of entry into force of this Agreement.

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 the latter Party and to its investments if the enterprise is owned or controlled by an investor of a non-Party or of the denying Party, and the enterprise has no substantial business activities in the territory of the latter Party.

Article 12.16: Environmental Measures

Each Party recognizes that it is inappropriate to encourage investment by investors of the other Party by relaxing its environmental measures. To this effect each Party should not waive or otherwise derogate from such environmental measures as an encouragement for the establishment, acquisition or expansion of investments in its territory.

Article 12.17: Committee on Investment

1. The Parties hereby establish a Committee on Investment (hereinafter referred to in this Article as the “Committee”) with a view to accomplishing the objectives of this Chapter. The functions of the Committee shall be:

- (a) to discuss and review the implementation and operation of this Chapter;
- (b) to discuss other investment-related matters concerning this Chapter, including the scope of the existing non-conforming measures referred to in paragraphs 2 and 3 of Article 12.3; and
- (c) to consult any matter arising under this Agreement that affects establishment, acquisition, expansion, management, conduct, operation, and sale or other disposition of investments from an investor of a Party in the territory of the other Party.

2. The Committee may, as necessary, decide to make appropriate recommendations to the Parties for the more effective functioning or the attainment of the objectives of this Chapter.

3. The Committee shall be composed of representatives of the Governments of the Parties and may decide to invite representatives of relevant entities other than the Governments of the Parties with the necessary expertise relevant to the issues to be discussed. The Committee shall decide on the modalities of its operation as necessary.

4. Any decision of the Committee shall be made by consensus.

5. Unless otherwise decided by the Parties, the Committee shall convene once a year.

Article 12.18: Services-Investment Linkage¹⁴

1. Articles 12.5 (Minimum Standard of Treatment), 12.9 (Expropriation and Compensation), 12.10 (Transfers), 12.11 (Subrogation), 12.12 (Settlement of Investment Disputes between a Party and an Investor of the other Party) and Annexes 12-A (Customary International Law), 12-B (Expropriation) and 12-C (Transfers) of this Agreement shall apply, *mutatis mutandis*, to any measure affecting the supply of service by a service supplier of a Party through commercial presence in the territory of the other Party pursuant to the Chapter 8 (Trade in Services), only to the extent that they relate to a covered investment.

2. Articles 12.5 (Minimum Standard of Treatment), 12.9 (Expropriation and Compensation), 12.10 (Transfers), 12.11 (Subrogation), 12.12 (Settlement of Investment Disputes between a Party and an Investor of the other Party), 12.13 (Special Formalities and Information Requirements), 12.15 (Denial of Benefits) and Annexes 12-A (Customary International Law), 12-B (Expropriation), 12-C (Transfers) of this Agreement shall apply, *mutatis mutandis*, to any measure affecting the supply of financial service by a financial service supplier of a Party through commercial presence in the territory of the other Party pursuant to the Chapter 9 (Financial Services), only to the extent that they relate to a covered investment.

Article 12.19: Contact Points for Improving Investment Environment

1. For the purpose of improving investment environment and promoting investment in its territory, each Party designates contact points respectively, to receive the complaints from investors of the other Party with regard to its administrative action of governments and to provide assistance in resolving difficulties of investors of the other Party. The contact points from the Parties will endeavor to provide advisory services available with regard to establishment, liquidation, investment promotion activities as much as possible.

2. The contact points are:

- (a) for China, the Investment Promotion Agency of Ministry of Commerce or its successors; and
- (b) for Korea, the Ministry of Trade, Industry and Energy/Korea Trade-Investment Promotion Agency (KOTRA) or their successors.

3. Further to the contact points referred to in paragraphs 1 and 2, a Party shall maintain the local contact points at the level of local governments¹⁵ in its territory in order to promptly respond to the complaints and difficulties of investors of the other Party.

¹⁴ For greater certainty, Article 12.12 applies to investment disputes, in relation to such covered investments, between a Party and an investor of the other Party concerning an alleged breach of an obligation solely under the Articles referred to in this Article.

¹⁵ For greater certainty, **local governments of China** in this paragraph means provincial governments directly under the central government.

4. Neither Party shall have recourse to Chapter 20 (Dispute Settlement) and Article 12.12 for any matter arising under this Article.

ANNEX 12-A
CUSTOMARY INTERNATIONAL LAW

The Parties confirm their shared understanding that “customary international law” generally and as specifically referenced in Article 12.5 results from a general and consistent practice of states that they follow from a sense of legal obligation. With regard to Article 12.5, 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 12-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 a covered investment.
2. Article 12.9.1 addresses two situations. The first is direct expropriation, where investments are nationalized or otherwise directly expropriated through formal transfer of title or outright seizure.
3. The second situation 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.
 - (a) 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, among other factors,:
 - (i) the economic impact of the action or series of actions, although the fact that such action or series of actions has an adverse effect on the economic value of investments, standing alone, does not establish that an indirect expropriation has occurred;
 - (ii) the extent to which the action or series of actions interferes with distinct and reasonable expectations arising out of investments; and
 - (iii) the character and objectives of the action or series of actions, including whether such action is proportionate to its objectives.
 - (b) Except in rare circumstances, such as when an action or a series of actions by a Party is extremely severe or disproportionate in light of its purpose, non-discriminatory regulatory actions adopted by the Party for the purpose of legitimate public welfare do not constitute indirect expropriation.

ANNEX 12-C TRANSFERS

1. Nothing in this Chapter, Chapter 8 (Trade in Services), or Chapter 9 (Financial Services) shall be construed to prevent a Party from adopting or maintaining temporary safeguard measures 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 cause or threaten to cause serious difficulties for the operation of monetary policy or exchange rate policy in either Party.
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 the *Agreement of the International Monetary Fund*;
 - (c) shall not exceed those necessary to deal with the circumstances described in paragraph 1;
 - (d) shall avoid unnecessary damage to the commercial, economic, or financial interests of the Parties;
 - (e) shall not otherwise interfere with investors' ability to earn a market rate of return in the territory of the Party on any restricted assets;
 - (f) shall be temporary and phased out progressively as the situation described in paragraph 1 improves;
 - (g) shall not be confiscatory;
 - (h) shall promptly be notified to the other Party;
 - (i) are applied in a manner consistent with Articles 12.3 and 8.4 (National Treatment) and Articles 12.4 subject to the Schedule of Specific Commitments; and
 - (j) shall not constitute a dual or multiple exchange rate practice.

3. Nothing in this Chapter, Chapter 8 (Trade in Services) or Chapter 9 (Financial Services) shall be regarded to affect the rights enjoyed and obligations undertaken by a Party as a party to the Articles of the *Agreement of the International Monetary Fund*.

CHAPTER 13

ELECTRONIC COMMERCE

Article 13.1: General

The Parties recognize the economic growth and opportunity that electronic commerce provides, the importance of promoting its use and development, and the applicability of the WTO Agreement to measures affecting electronic commerce.

Article 13.2: Relation to Other Chapters

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

Article 13.3: Customs Duties¹

Each Party will maintain the current WTO practice² of not imposing customs duties on electronic transmissions.³

Article 13.4: Electronic Authentication and Electronic Signatures

1. Neither Party may adopt or maintain legislation for electronic signature that would deny a signature legal validity solely on the basis that the signature is in electronic form.
2. Each Party shall maintain domestic legislation for electronic signature that permits:
 - (a) parties to electronic transaction to mutually determine the appropriate electronic signature and authentication method;⁴⁵ and

¹ The inclusion of the provisions on electronic commerce in this Chapter is made without prejudice to the Parties' position on whether deliveries by electronic means should be categorized as trade in services or goods.

² The current practice will be maintained consistent with paragraph 5 of *Work Programme on Electronic Commerce of the Bali WTO Ministerial Decision* (WT/MIN(13)/32-WT/L/907).

³ The Parties may reserve the right to adjust the practice, consistent with any changes to the WTO Ministerial Decision on this issue.

⁴ For greater certainty, for Korea, it may be required that the method of authentication meet certain performance standards or be certified, by an authority accredited in accordance with its domestic law.

⁵ For greater certainty, for China, for any electronic signature to be certified by a third party to the electronic transaction, the authentication service must be provided by a legally established authentication service provider which shall be approved by an authority accredited in accordance with its domestic law.

- (b) electronic authentication agencies to have the opportunity to prove in judicial or administrative authorities a claim that their electronic authentication to electronic transaction comply with legal requirements with respect to electronic authentication.
- 3. Each Party shall work towards the mutual recognition of digital certificates and electronic signatures.
- 4. Each Party shall encourage the use of digital certificates in the business sector.

Article 13.5: Protection of Personal Information in Electronic Commerce

Recognizing the importance of protecting personal information in electronic commerce, each Party shall adopt or maintain measures which ensure the protection of the personal information of the users of electronic commerce and share information and experience on the protection of personal information in electronic commerce.

Article 13.6: Paperless Trading

- 1. Each Party shall endeavour to make trade administration documents available to the public in electronic form.
- 2. Each Party shall explore the possibility of accepting trade administration documents submitted electronically as the legal equivalent of the paper version of those documents.

Article 13.7: Cooperation on Electronic Commerce

- 1. The Parties agree to share information and experience on issues related to electronic commerce, including, *inter alia*, laws and regulations, rules and standards, and best practices.
- 2. The Parties shall encourage cooperation in research and training activities to enhance the development of electronic commerce.
- 3. The Parties shall encourage business exchanges, cooperative activities and joint electronic commerce projects.
- 4. The Parties shall actively participate in regional and multilateral fora to promote the development of electronic commerce in a cooperative manner.

Article 13.8: Definitions

For the purposes of this Chapter:

electronic authentication means the process or act of providing authenticity and reliability verification for the parties involved in electronic signature to ensure integrity and security of electronic communication or transaction;

electronic signature means data in electronic form that is in, affixed to, or logically associated with a data message, which may be used to identify the signatory in relation to the data message and to indicate the signatory's approval of the information contained in the data message. **Data message** means information generated, sent, received or stored by electronic, optical or similar means; and

trade administration documents means forms a Party issues or controls that must be completed by or for an importer or exporter in connection with the import or export of goods.

Article 13.9: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 14

COMPETITION

Article 14.1: Objectives

Each Party understands that proscribing anti-competitive business practices of enterprises, implementing competition policies and cooperating on competition issues contribute to preventing the benefits of trade liberalization from being undermined and to promoting economic efficiency and consumer welfare.

Article 14.2: Competition Laws and Authorities

1. Each Party shall maintain or adopt competition laws that promote and protect the competitive process in its market by proscribing anti-competitive business practices. Each Party shall maintain an authority or authorities responsible for the enforcement of its national competition laws.
2. Each Party shall also take appropriate actions, according to each Party's relevant laws and regulations with respect to anti-competitive business practices, which will prevent the benefits of trade liberalization from being undermined.

Article 14.3: Principles in Law Enforcement

1. Each Party shall be consistent with the principles of transparency, non-discrimination, and procedural fairness in the competition law enforcement.
2. Each Party shall treat persons who are not persons of the Party no less favorably than persons of the Party in like circumstances in the competition law enforcement.
3. Each Party shall ensure that:
 - (a) a person subject to an investigation to determine whether conduct violates its competition laws or what administrative sanctions or remedies should be ordered for violation of such laws is afforded the opportunity to present opinion or evidence in its defense in the investigation process.
 - (b) persons subject to the imposition of a sanction or remedy for violation of its competition laws should be given the opportunity to seek review of the sanction or remedy through administrative reconsideration and/or administrative lawsuit in accordance with each Party's laws.

Article 14.4: Transparency

1. Each Party shall make public, including on the Internet, its laws and regulations concerning competition policy, including procedural rules for an investigation.
2. Each Party shall ensure that all final administrative decisions finding a violation of its competition laws are in written form and set out any relevant findings of fact and legal basis on which the decision is based.
3. Each Party shall endeavor to make public the decisions and any orders implementing them in accordance with its own laws and regulations. The version of the decisions or orders that the Party makes available to the public shall not contain business confidential information or other information that is protected by its law from public disclosure.

Article 14.5: Application of Competition Laws

1. This Chapter applies to all undertakings of each Party.
2. Nothing in this Chapter shall be construed to prevent a Party from establishing or maintaining a public enterprise, entrusting enterprises with special or exclusive rights or maintaining such rights.
3. With respect to public enterprises and enterprises entrusted with special rights¹ or exclusive rights:
 - (a) neither Party shall adopt or maintain any measure contrary to the principles contained in Article 14.2; and
 - (b) the Parties shall ensure that such enterprises are subject to the competition laws set out in Article 14.13,

in so far as the application of these principles and competition laws does not obstruct the performance, in law or in fact, of the particular tasks assigned to them.

Article 14.6: Cooperation in Law Enforcement

1. The Parties recognize the importance of cooperation and coordination in competition field, to promote effective competition law enforcement. Accordingly, the Parties shall cooperate through notification, consultation, exchange of information, and technical cooperation.

¹ Special rights are granted by a Party when it designates or limits to two or more the number of enterprises authorized to provide goods or services, other than according to objective, proportional and non-discriminatory criteria, or confers on enterprises legal or regulatory advantages which substantially affect the ability of any other enterprise to provide the same goods or services.

2. The Parties recognize the importance of cooperation on matters related to their consumer protection laws. Accordingly, the Parties may exchange and communicate consumer protection information for the purpose of better protecting consumer's rights and interests.

Article 14.7: Notification

1. Each Party, through its competition authority or authorities, shall notify the other Party of an enforcement activity if it considers that such enforcement activity may substantially affect the other Party's important interests.

2. Provided that it is not contrary to the Parties' competition laws and does not affect any investigation being carried out, the Parties shall endeavor to notify at an early stage and in a detailed manner which is enough to permit an evaluation in the light of the interests of the other Party.

3. The Parties undertake to exert their best efforts to ensure that notifications are made in the circumstances set out above, taking into account the administrative resources available to them.

Article 14.8: Consultation

1. To foster understanding between the Parties, or to address specific matters that arise under this Chapter, each Party shall, on request of the other Party, enter into consultations regarding representations made by the other Party. In its request, the Party shall indicate, if relevant, how the matter affects trade or investment between the Parties.

2. The Party to which a request for consultations has been addressed, shall accord full and sympathetic consideration to the concerns raised by the other Party.

3. To facilitate discussion of the matter that is the subject of the consultations, each Party shall endeavor to provide relevant non-confidential information to the other Party.

Article 14.9: Exchange of Information

1. Each Party shall endeavor to, upon request of the other Party, provide information to facilitate effective enforcement of their respective competition laws, provided that it does not affect any ongoing investigation and is compatible with the laws and regulations governing the agencies possessing the information.

2. Each Party shall maintain the confidentiality of any information provided as

confidential by the competition authority of the other Party and shall not disclose such information to any entity that is not authorized by the Party providing information.

3. On request of a Party, each Party shall make available to the other Party public information concerning its exemptions and immunities to its competition laws, provided that the request specifies the particular goods or services and markets of concern, and includes indicia that the exemption or immunity may hinder trade liberalization between the Parties.

Article 14.10: Technical Cooperation

The Parties may promote technical cooperation, including exchange of experiences, capacity building through training programs, workshops and research collaborations for the purpose of enhancing each Party's capacity related to competition policy and law enforcement.

Article 14.11: Independence of Competition Law Enforcement

This Chapter should not intervene with the independence of each Party in enforcing its respective competition laws.

Article 14.12: Dispute Settlement

1. If a Party considers that a given practice continues to affect trade in the sense of this Chapter, it may request consultation to the other Party in the Joint Commission with a view to facilitating a resolution of the matter.

2. Neither Party shall have recourse to Chapter 20 (Dispute Settlement) for any matters arising under this Chapter.

Article 14.13: Definitions

For the purposes of this Chapter:

anti-competitive business practices means business conduct or transactions that adversely affect competition in the territory of a Party, such as:

- (a) agreements between enterprises, decisions by associations of enterprises and concerted practices, which have as their object or effect the prevention, restriction or distortion of competition in the territory of either Party as a whole or in a substantial part thereof;
- (b) any abuse by one or more enterprises of a dominant position in the territory

of either Party as a whole or in a substantial part thereof; or

- (c) concentrations between enterprises, which significantly impede effective competition, in particular as a result of the creation or strengthening of a dominant position in the territory of either Party as a whole or in a substantial part thereof;

competition laws means:

- (a) for China, *Anti-monopoly Law* and its implementing regulations and amendments; and
- (b) for Korea, the *Monopoly Regulation and Fair Trade Act* and its implementing regulations and amendments;

consumer protection laws means:

- (a) for China, *Consumer Protection Law* and its implementing regulations and amendments; and
- (b) for Korea, Chapters III, IV.3, IX, and X of the *Framework Act on Consumer* and its implementing regulations and amendments;

undertakings means natural persons, legal persons and any other organizations that are in engagement of commodities production, operation or service provision.

CHAPTER 15

INTELLECTUAL PROPERTY RIGHTS

Section A: General Provisions

Article 15.1: Objectives

1. The objectives of this Chapter are:
 - (a) to facilitate international trade and economic, social and cultural development through the dissemination of ideas, technology and creative works;
 - (b) to provide certainty for right holders and users of intellectual property over the protection and enforcement of intellectual property rights; and
 - (c) to facilitate the enforcement of intellectual property rights with a view, *inter alia*, to eliminating trade in goods infringing intellectual property rights and incentivizing research.
2. The Parties recognize that the protection and enforcement of intellectual property rights should strike a balance between the legitimate interest of the right holders and the public at large.

Article 15.2: General Principles

1. The Parties shall grant and ensure adequate, effective, transparent and non-discriminatory protection of intellectual property rights, and provide for measures for the enforcement of such rights against infringement thereof, counterfeiting and piracy, in accordance with the provisions of this Chapter and the international agreements acceded to by both Parties.
2. In respect of all categories¹ of intellectual property covered in this Chapter, the Parties shall accord to nationals² of the other Party treatment no less favorable than it accords to its own nationals with regard to the protection³. Exemptions from this obligation must be

¹ For the purposes of this Chapter, "intellectual property" comprises in particular copyright and related rights, trademarks for goods and services, industrial designs, patents, utility model, plant varieties, and undisclosed information.

² For the purposes of paragraph 2, a national of a Party shall include, in respect of the relevant right, any person, natural or legal, of that Party that would meet the criteria for eligibility for protection provided for in the agreements listed in Article 15.3.

³ For the purposes of paragraph 2, protection includes: (i) matters affecting the availability, acquisition, scope, maintenance, and enforcement of intellectual property rights as well as matters affecting the use of intellectual property rights specifically covered by this Chapter, (ii) the prohibition on circumvention of effective

in accordance with the substantive provisions of Articles 3 and 5 of the TRIPS Agreement and Article 4(2) of the *World Intellectual Property Organization (WIPO) Performances and Phonograms Treaty* (hereinafter referred to as the “WPPT”).

3. The Parties may take appropriate measures, provided that they are consistent with the provisions of this Agreement and their international obligations, to prevent the abuse of intellectual property rights by right holders or the resort to practices which unreasonably restrain trade or adversely affect the international transfer of technology.

Article 15.3: International Agreements

The Parties affirm their commitments established in existing international agreements in the field of intellectual property rights to which both Parties are party, including the following:

- (a) the TRIPS Agreement;
- (b) the *Paris Convention for the Protection of Industrial Property* (1967) (the Paris Convention);
- (c) the *Berne Convention for the Protection of Literary and Artistic Works* (1971) (the Berne Convention);
- (d) the *Patent Cooperation Treaty* (1970), as amended in 1979, and modified in 1984 and 2001;
- (e) the *Budapest Treaty on the International Recognition of the Deposit of Microorganisms for the Purposes of Patent Procedure* (1977), as amended in 1980;
- (f) the *Nice Agreement Concerning the International Classification of Goods and Services for the Purposes of the Registration of Marks* (1957), as amended in 1979;
- (g) the *Protocol relating to the Madrid Agreement concerning the International Registration of Marks* (1989);
- (h) the *World Intellectual Property Organization (WIPO) Performances and Phonograms Treaty* (1996);
- (i) the *WIPO Copyright Treaty* (1996) (hereinafter referred to as the “WCT”);
- (j) the *Convention for the Protection of Producers of Phonograms Against Unauthorized Duplication of Their Phonograms* (1971);

technological measures set out in Article 15.8, and (iii) the rights and obligations concerning rights management information set out in Article 15.9.

- (k) the *International Convention for the Protection of New Varieties of Plants 1978* (hereinafter referred to as “1978 UPOV Convention”); and
- (l) the *Convention Establishing the World Intellectual Property Organization*.

Article 15.4: More Extensive Protection

Each Party may, but shall not be obliged to, 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.

Article 15.5: Intellectual Property and Public Health

1. The Parties recognize the principles established in the *Declaration on the TRIPS Agreement and Public Health* (WT/MIN(01)/DEC/2), adopted on 14 November 2001 by the Ministerial Conference of the WTO and confirm that the provisions of this Chapter are without prejudice to this Declaration. In interpreting and implementing the rights and obligations under this Chapter, the Parties are entitled to rely upon the *Declaration on the TRIPS Agreement and Public Health*.
2. The Parties reaffirm their commitment to contribute to the international efforts to implement the Decision of the WTO General Council of 30 August 2003 on the *Implementation of Paragraph 6 of the Doha Declaration on the TRIPS Agreement and Public Health*, as well as the Protocol Amending the TRIPS Agreement, done at Geneva on 6 December 2005.

Section B: Copyright and Related Rights

Article 15.6: Protection of Copyright and Related Rights

1. Without prejudice to the obligations set out in the international agreements to which both Parties are party, each Party shall, in accordance with its laws and regulations and this Chapter⁴ grant and ensure adequate and effective protection to the authors of works and to performers, producers of phonograms and broadcasting organizations for their works, performances, phonograms and broadcasts, respectively.
2. Each Party shall provide that authors, performers, producers of phonograms, and broadcasting organizations have the right to authorize or prohibit reproductions of their works, performances, phonograms and broadcasts, in any manner or form.

⁴ For the purpose of this Article, this Chapter refers to Articles on copyright and related rights in this Chapter.

3. Each Party shall provide that the term of protection of broadcast shall not be less than 50 years after the taking place of a broadcasting, whether this broadcasting is transmitted by wire or over the air, including by cable or satellite.

Article 15.7: Broadcasting and Communication to the Public

1. Performers and producers of phonograms shall enjoy the right to remuneration for the direct or indirect use of phonograms published for commercial purposes for broadcasting or for any communication to the public.⁵

2. Each Party shall provide broadcasting organizations with the exclusive right to authorize or prohibit:

- (a) the re-broadcasting of their broadcasts;
- (b) the fixation of their broadcasts; and
- (c) the reproduction of fixations, made without their consent, of their broadcasts.⁶

Article 15.8: Protection of Technological Measures

1. Each Party shall provide adequate legal protection and effective legal remedies against the circumvention of any effective technological measures, which the person concerned carries out in the knowledge, or with reasonable grounds to know, that such person is pursuing that objective.

2. For the purposes of this Chapter, **technological measure** means any technology, device or component that, in the normal course of its operation, is designed to prevent or restrict acts, in respect of works or performance or phonogram, which are not authorised by the right holder of any copyright or any right related to copyright as provided for by each Party's legislation, including access control measures that prevent or restrict access to works made available in the network.

3. Each Party may provide for exceptions and limitations to measures implementing paragraphs 1 and 2 in accordance with its legislation and the relevant international agreements referred to in Article 15.3.

Article 15.9: Protection of Rights Management Information

⁵ It is understood that this paragraph is subject to the obligation of each Party to give such right under international agreements.

⁶ The exercise of the above-mentioned right shall not prejudice the protected rights in works, performances, and phonograms embodied in the broadcast.

1. Each Party shall provide adequate and effective legal protection against any person knowingly performing any of the following acts, knowing, or having reasonable grounds to know, that it will induce, enable, facilitate or conceal an infringement of any right covered by this Chapter or the Berne Convention, WCT and WPPT:

- (a) to remove or alter any electronic rights management information without authority; or
- (b) to communicate to the public, without authority, works, copies of works, performance, copies of fixed performance or phonograms knowing that electronic rights management information has been removed or altered without authority.

2. For the purposes of this Chapter, **rights management information** means any information provided by right holders which identifies the work or performance or phonogram referred to in this Chapter, the author or any other right holder, or information about the terms and conditions of use of the work or performance or phonogram, and any numbers or codes that represent such information.

3. Paragraph 2 shall apply 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 work or performance or phonogram referred to in this Chapter.

Article 15.10: Limitations and Exceptions

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 broadcasting, and do not unreasonably prejudice the legitimate interests of the right holder.

Section C: Trademarks

Article 15.11: Trademarks Protection

1. The Parties shall grant adequate and effective protection to trademark right holders of goods and services.

2. Neither Party may require, as a condition of registration, that signs be visually perceptible, nor may either Party deny registration of a trademark solely on the grounds that the sign of which it is composed is a sound.

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 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. The rights described above shall not prejudice any existing prior rights, nor shall they affect the possibility of Parties making rights available on the basis of use.

4. Each Party shall provide that the signs having the nature of deception shall not be used as trademarks and shall not be registered as trademarks.

Article 15.12: Exceptions to Trademarks Rights

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.

Article 15.13: Well-Known Trademarks

1. No Party may require as a condition for determining that a trademark is well-known that the trademark has been registered in the Party or in another jurisdiction, included on a list of well-known trademarks, or given prior recognition as a well-known trademark.

2. The protection according to this Article shall not be limited to identical or similar goods or services where the registered trade mark is well known in the respective Party and provided that use of a trademark which is a reproduction, an imitation or a translation, of the well-known trademark above in relation to those goods or services would indicate a connection between those goods or services and the owner of the registered trademark and provided that the interests of the owner of the registered trademark are likely to be damaged by such use.

3. 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 to be misleading, and the interests of the owner of the well-known mark are likely to be damaged by such use.

Article 15.14: Registration and Applications of Trademarks

1. Each Party shall provide a system for the registration of trademarks, which shall include:

- (a) a requirement to provide to the applicant a communication in writing, which may be provided electronically, of the reasons for a refusal to register a trademark;
- (b) an opportunity for the applicant to respond to communications from the trademark authorities, to contest an initial refusal, and to appeal judicially a final refusal to register;

- (c) an opportunity for interested parties to oppose a trademark application before registration and to seek cancellation or invalidation of a trademark after it has been registered; and
 - (d) a requirement that decisions in opposition and cancellation proceedings be reasoned and in writing. Written decisions may be provided electronically.
- 2. Each Party shall provide a:
 - (a) system for the electronic application for, and electronic processing, registering, and maintenance of trademarks; and
 - (b) publicly available electronic database, including an online database, of trademark applications and registrations.

Section D: Patents and Utility Model

Article 15.15: Patents Protection

1. Subject to the provisions of paragraphs 2 and 3, patents shall be available for any inventions, whether products or processes, in all fields of technology, provided that they are new, involve an inventive step, and are capable of industrial application.
2. Each Party may exclude from patentability 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.
3. Each Party may also exclude from patentability:
 - (a) diagnostic, therapeutic, and surgical methods for the treatment of humans or animals; and
 - (b) plants and animals other than micro-organisms, and essentially biological processes for the production of plants or animals other than non-biological and microbiological processes.
4. 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.

5. Each Party may provide an applicant with accelerated examination for the patent application in accordance with domestic laws and regulations, on which topic the Parties agree to enhance cooperation.

Article 15.16: Utility Model

1. Considering that both Parties have established utility model system, in order to facilitate the understanding and utilizing of utility model system by right holders and the public from both Parties and keep the balance of interests between right holders and the public, the Parties agree to enhance the cooperation on utility model legal framework of the Parties by exchanging information and experience on laws and regulations concerning utility model.

2. In any dispute over utility model infringement, the court may require the complainant to furnish an evaluation report made by the competent authority based on a result of prior art searches, as evidence for hearing the utility model infringement, where the Party does not provide a substantive examination.

Section E: Genetic Resources, Traditional Knowledge and Folklore

Article 15.17: Genetic Resources, Traditional Knowledge and Folklore

1. The Parties recognize the contribution made by genetic resources, traditional knowledge and folklore to scientific, cultural and economic development.

2. The Parties acknowledge and reaffirm the principles established in the *Convention on Biological Diversity* adopted on 5 June 1992 (hereinafter referred to in this Article as the “Convention”) and respect the requirements in *Nagoya Protocol on Access to Genetic Resources and the Fair and Equitable Sharing of Benefits Arising from their Utilization to the Convention on Biological Diversity*, especially those on prior informed consent and fair and equitable sharing of benefits. The Parties encourage the effort to enhance a mutually supportive relationship between the TRIPS Agreement and the Convention, regarding genetic resources and traditional knowledge.

3. Subject to each Party’s international rights and obligations and domestic laws, the Parties may adopt or maintain measures to promote the conservation of biological diversity and the equitable sharing of benefits arising from the use of genetic resources and traditional knowledge.

4. Subject to future developments of multilateral agreements or their respective domestic legislations, the Parties agree to further discuss relevant issues on genetic resources.

5. The Parties, recognizing that patents and other intellectual property rights may have an influence on the implementation of the Convention, shall cooperate in this regard subject

to national legislation and international law in order to ensure that such rights are supportive of and do not run counter to the objectives of the Convention.

Section F: Plant Variety Protection

Article 15.18: Plant Variety Protection

1. The Parties shall respect regulations on new plant varieties protection of the other Party and grant adequate and effective protection to breeders of new plant varieties.
2. The Parties will enhance cooperation on testing of new plant varieties to increase the efficiency therein.
3. At least the following acts in respect of the propagating material of the protected variety shall require the authorization of the breeder:
 - (a) production or reproduction (multiplication) for the purposes of commercial marketing;
 - (b) conditioning for the purpose of commercial propagation;
 - (c) offering for sale;
 - (d) selling or other marketing; and
 - (e) importing or exporting.

Section G: Undisclosed Information

Article 15.19: Undisclosed Information

The Parties shall protect undisclosed information in accordance with Article 39 of the TRIPS Agreement.

Section H: Industrial Designs

Article 15.20: Industrial Designs

1. The Parties shall ensure in their national laws adequate and effective protection of industrial designs by providing a period of protection of at least 10 years.

2. The owner of a protected industrial design shall have the right to prevent third parties not having the owner's consent, at least from making, offering for sale, selling, importing articles bearing or embodying the protected design when such acts are undertaken for commercial purposes.

3. Each Party may provide limited exceptions to the protection of industrial designs, provided that such exceptions do not unreasonably conflict with the normal exploitation of protected designs and do not unreasonably prejudice the legitimate interests of the owner of the protected design, taking account of the legitimate interests of third parties.

Section I: Acquisition and Maintenance of Intellectual Property Rights

Article 15.21: Acquisition and Maintenance of Intellectual Property Rights

Where the acquisition of an intellectual property right is subject to the right being granted or registered, the Parties shall ensure that the procedures for grant or registration are of the same level as that provided in the TRIPS Agreement, in particular Article 62.

Section J: Enforcement of Intellectual Property Rights

Article 15.22: General Obligation

1. Each Party shall provide that final judicial decisions and administrative rulings of general application pertaining to the enforcement of intellectual property rights shall be published or, where publication is not practicable 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. Each Party may provide exceptions in accordance with laws and regulations, for example, that information in those decisions concerning business secrets or personal privacy shall not be published.

2. Each Party publicizes 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.⁷

Article 15.23: Presumption of Authorship or Ownership

In civil, administrative, and criminal proceedings involving copyright or related rights, each Party shall provide for a presumption that, in the absence of proof to the contrary, the person

⁷ For greater certainty, nothing in paragraph 2 is intended to prescribe the type, format, and method of publication of the information a Party publicizes.

whose name is indicated in the usual manner is the right holder in such work, performance, phonogram, or broadcast as designated.

Article 15.24: Civil and Administrative Procedures and Remedies

1. Each Party shall make available to right holders⁸ civil judicial procedures concerning the enforcement of any intellectual property right.
2. 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 infringement⁹; or
 - (ii) 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 goods or services, measured by the market price, the suggested retail price, or other legitimate measure of value submitted by the right holder.
3. In civil judicial proceedings, each Party shall, at least with respect to works, phonograms, and performances protected by copyright or related rights, and in case of trademark counterfeiting, establish or maintain pre-established damages, which shall be available on the election of the right holder. Such pre-established damages shall be in an amount sufficient to constitute a deterrent to future infringements and to compensate fully the right holder for the harm caused by the infringement.¹⁰
4. 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 reasonable attorneys' fees.

⁸ For the purposes of this Article, "right holder" includes a federation or an association having the legal standing and authority to assert such rights, and also includes a person that exclusively has any one or more of the intellectual property rights encompassed in a given intellectual property.

⁹ In the case of patent infringement, damages adequate to compensate for the infringement shall not be less than a reasonable royalty.

¹⁰ Neither Party is required to apply paragraph 3 to actions for infringement against a Party or a third party acting with the authorization or consent of a Party.

5. 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 and of any materials and implements the predominant use of which has been in the creation of infringing good and, at least for trademark counterfeiting, documentary evidence relevant to the infringement.

6. Each Party shall provide that:

- (a) in civil judicial proceedings, at the right holder's request, goods that have been found to be pirated or counterfeit shall be destroyed, under appropriate circumstances;
- (b) its judicial authorities shall have the authority to order that materials and implements that have been predominantly used in the manufacture or creation of such pirated or counterfeit goods be, without compensation of any sort, promptly destroyed or, without compensation of any sort, disposed of outside the channels of commerce in such a manner as to minimize the risks of further infringements; and
- (c) in regard to counterfeit trademarked goods, the simple removal of the trademark unlawfully affixed shall not be sufficient, other than in exceptional cases, to permit the release of goods into the channels of commerce.

7. Each Party shall provide that in civil judicial proceedings concerning the enforcement of intellectual property rights, its judicial authorities shall have the authority, when it deems appropriate, for the purpose of collecting evidence, to order the infringer to provide any information relevant with the infringement activities, to the judicial authorities, and when necessary and without prejudicing trade secrets, to the right holder.

8. Each Party shall provide that its judicial authorities have the authority to 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.

9. Each Party may permit use of alternative dispute resolution procedures to resolve civil disputes concerning intellectual property rights.

Article 15.25: Provisional Measures

1. Each Party shall provide that its judicial authorities have the authority, where appropriate, to act on requests for provisional measures *inaudita altera parte* expeditiously.

2. 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.

Article 15.26: Special Requirements Related to Border Measures

1. Each Party shall, subject to the provisions of domestic legislation, adopt procedures to enable a right holder, who has valid grounds for suspecting that the importation, exportation, transshipment, placement under a free zone and placement under a bonded warehouse of goods infringing an intellectual property right¹¹ may take place, to lodge an application in writing with competent authorities, administrative or judicial, for the suspension by the customs authorities of the release into free circulation or the detention of such goods.
2. Each party shall, subject to the provisions of domestic legislation, provide in advance that a right holder may request to the customs authorities for protecting their rights in the course of their action in respect of importation, exportation, transshipment and carry-in into the bonded area including into free trade zone, with submission of sufficient information such as suspected infringing importer or exporter, identification method of the suspected infringing goods. Customs authorities may inform the details including name of exporter and importer, address of the importer, product description, quantity and declared price etc. to the right holder when they found suspected infringing goods relevant to such protection requesting rights in the course of their action and provide the right holder an opportunity to submit an application for initiating procedures to suspend the release of the goods.
3. 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 infringing 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.
4. Each Party shall provide that its competent authorities may act *ex officio* to suspend the release of the goods, in case where there is clear evidence that the goods are infringing an

¹¹ For the purposes of this article, **goods infringing an intellectual property right** means;

- (a) **counterfeit trademark goods** means any goods, including packaging, bearing without authorization a trademark that is identical to the trademark validly registered in respect of such goods, or that cannot be distinguished in its essential aspects from such a trademark, and that thereby infringes the rights of the owner of the trademark in question under the law of the country of importation;
- (b) **pirated copyright goods** means any goods that are copies made without the consent of the right holder or person duly authorized by the right holder in the country of production and that are made directly or indirectly from an article where the making of that copy would have constituted an infringement of a copyright or a related right under the law of the country of importation; and
- (c) goods which, according to the legislation of the Party in which the application for customs action is made, infringe a patent, a plant variety right, a registered design, or a geographical indication.

intellectual property right stipulated in paragraph 1 without formal complaint from the private person or the right holder.

5. Each Party may provide that goods that have been suspended from release by its customs authorities, and that have been confiscated under infringement of an intellectual property right stipulated in paragraph 1 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.

6. Where an application fee, merchandise storage fee or disposal expense is assessed in connection with border measures to enforce an intellectual property right, each Party shall provide that the fee shall not be set at an amount that unreasonably deters recourse to these measures.

Article 15.27: Criminal Procedures and Remedies

1. Each Party shall provide for criminal procedures and penalties to be applied at least in cases of willful trademark counterfeiting or copyright piracy on a commercial scale.

2. Each Party shall provide for criminal procedures and penalties to be applied in accordance with its laws and regulations for the willful unauthorized copy of a cinematographic work, or any part thereof, from a performance in a movie theater on a commercial scale.

3. 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;
- (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;
- (c) that its judicial authorities shall, have the authority to order:
 - (i) the forfeiture or destruction of all counterfeit or pirated goods; and
 - (ii) the forfeiture or destruction of materials and implements that have been predominately used in the creation of pirated or counterfeit goods.

Each Party shall provide that forfeiture and destruction under this subparagraph shall occur without compensation of any kind to the defendant.

Article 15.28: Measures against Repetitive Copyright Infringements on the Internet

Each Party shall take effective measures to curtail repetitive infringement of copyright and related rights on the Internet or other digital network.

Article 15.29: Request for Information on the Alleged Infringer

Each Party may establish an administrative or judicial procedure enabling relevant authorities or copyright owners who have given effective notification of claimed infringement to obtain expeditiously from a service provider information in its possession identifying the alleged infringer.

Section K: Other Provisions

Article 15.30: Cooperation

Under the established structure of this Agreement, each Party shall, upon request of the other Party, and in addition to the already existing forms of cooperation:

- (a) exchange information relating to intellectual property policies in their respective administrations;
- (b) provide technical assistance and training courses;
- (c) inform the other Party of changes to, and developments in, the implementation of their national intellectual property systems;
- (d) strengthen partnership in areas such as:
 - (i) offering necessary collaboration upon request from the other Party on evidence collection, technical assistance and information sharing when fighting against cross-border intellectual property crimes;
 - (ii) exchanges and cooperation on online copyright enforcement;
 - (iii) technology transfer on energy-saving and green technologies;
 - (iv) other areas that the Parties have consensus on.
- (e) consider issues on intellectual property rights raised by businesses and industries.

Article 15.31: Committee on Intellectual Property Rights

1. The Parties hereby establish the Committee on Intellectual Property Rights (hereinafter referred to in this Article as the “Committee”) as specified in Article 19.4 (Committees and Other Bodies).
2. For the purposes of the effective implementation and operation of this Chapter, the functions of the Committee shall include, but are not limited to:
 - (a) reviewing and monitoring the implementation and operation of this Chapter;
 - (b) discussing ways to facilitate cooperation between the Parties;
 - (c) exchange of information on laws, systems and other issues of mutual interest concerning intellectual property rights;
 - (d) carrying out other functions as may be delegated by the Joint Commission; and
 - (e) seeking to resolve disputes that may arise regarding the interpretation or application of this Chapter.
3. The Committee shall meet within one year after the date this Agreement enters into force and annually thereafter unless the Parties otherwise agree. The Committee shall inform the Joint Commission of the results of each meeting.

CHAPTER 16

ENVIRONMENT AND TRADE

Article 16.1: Context and Objectives

1. Recalling the *Stockholm Declaration on the Human Environment of 1972*, the *Rio Declaration on Environment and Development of 1992*, *Agenda 21 of 1992*, the *Johannesburg Plan of Implementation on Sustainable Development of 2002*, and the *Rio+20 Outcome Document “The Future We Want” of 2012*, the Parties recognize that economic development, social development and environmental protection are interdependent and mutually supportive components of sustainable development. They underline the benefit of cooperation on environmental issues as part of a global approach to sustainable development.
2. The Parties reaffirm their commitments to promoting economic development in such a way as to contribute to the objective of sustainable development and to ensuring that this objective is integrated and reflected in their trade relationship.
3. The Parties agree that environmental standards should not be used for trade protectionist purposes.

Article 16.2: Scope

Except as otherwise provided in this Chapter, this Chapter applies to the measures including laws and regulations adopted or maintained by the Parties for addressing environmental issues.

Article 16.3: Levels of Protection

1. The Parties reaffirm each Party’s sovereign right to establish its own levels of environmental protection and its own environmental development priorities, and to adopt or modify its environmental laws and policies.
2. Each Party shall seek to ensure that those laws and policies provide for and encourage high levels of environmental protection, and shall strive to continue to improve its respective levels of environmental protection.

Article 16.4: Multilateral Environmental Agreements

1. The Parties recognize that multilateral environmental agreements (hereinafter referred to as “MEAs”) play an important role globally and domestically in protecting the environment. The Parties further recognize that this Chapter can contribute to realizing the goals of such agreements.

2. The Parties commit to consulting and cooperating as appropriate with respect to negotiations in the MEAs to which both Parties are party on trade-related environmental issues of mutual interest.
3. The Parties reaffirm their commitments to the effective implementation in their laws and practices of the MEAs to which both Parties are party.

Article 16.5: Enforcement of Environmental Measures Including Laws and Regulations

1. A Party shall not fail to effectively enforce its environmental measures including laws and regulations, through a sustained or recurring course of action or inaction, in a manner affecting trade or investment between the Parties.
2. The Parties recognize that it is inappropriate to encourage trade or investment by weakening or reducing the protections afforded in its environmental laws, regulations, policies and practices. Accordingly, neither Party shall waive or otherwise derogate from such laws, regulations, policies and practices in a manner that weakens or reduces the protections afforded in those laws, regulations, policies and practices.
3. Nothing in this Chapter shall be construed to empower a Party's authorities to undertake environmental law enforcement activities in the territory of the other Party.

Article 16.6: Environmental Impact

1. The Parties commit to reviewing the impact of the implementation of this Agreement on environment, at appropriate time after the entry into force of this Agreement, through their respective participative processes and institutions.
2. The Parties, as appropriate, share information with the other Party on techniques and methods in reviewing the environmental impacts of this Agreement.

Article 16.7: Bilateral Cooperation

1. Recognizing the importance of cooperation in the field of environment in achieving the goals of sustainable development, the Parties commit to building on the existing bilateral agreements or arrangements and to further strengthening cooperative activities in areas of common interest.
2. In order to promote the achievement of the objectives of this Chapter and to assist in the fulfillment of their obligations pursuant to it, the Parties have established the following indicative list of areas of cooperation:

- (a) promotion of the dissemination of environmental goods including

environmentally-friendly products and environmental services;

- (b) cooperation on development of environmental technology and promotion of environmental industry;
- (c) exchange of information on policies, activities and measures for environmental protection;
- (d) establishment of environmental think-tanks cooperation mechanisms including exchange of environmental experts;
- (e) capacity building which include workshops, seminars, fairs and exhibition in the field of the environment;
- (f) build-up of environmental industry base in respective countries as a pilot area; and
- (g) other forms of environmental cooperation as the Parties may deem appropriate.

3. The Parties reaffirm that both Parties shall reinforce their cooperation in the field of environment, including in the areas of prevention and control of air pollutants, committed in the existing bilateral agreement such as *Memorandum of Understanding between the Ministry of Environment of the Republic of Korea and the Ministry of Environmental Protection of the People's Republic of China on Environmental Cooperation* signed on 3 July 2014.

4. The Parties shall exert their best efforts to ensure that the applications and benefits of cooperative activities between them are as broad as possible.

Article 16.8: Institutional and Financial Arrangement

1. Each Party shall designate an office within its administration which shall serve as a contact point with the other Party for the purpose of implementing this Chapter.

2. A Party may through the contact points request consultations regarding any matter arising under this Chapter.

3. The Parties hereby establish a Committee on Environment and Trade (hereinafter in this Chapter referred to as the "Committee"). The Committee shall comprise senior officials from within the administrations of the Parties.

4. The Committee shall meet when deemed necessary to oversee the implementation of this Chapter.

5. The Parties recognize that adequate and sustainable financial resources are necessary for the implementation of this Chapter, and these resources should be made available.

Article 16.9: Non-Application of Dispute Settlement

Neither Party shall have recourse to Chapter 20 (Dispute Settlement) for any matter arising under this Chapter.

CHAPTER 17 ECONOMIC COOPERATION

Section A: General Provisions

Article 17.1: Objectives

1. The Parties agree to strengthen economic cooperation with the aim to enhance the mutual benefits of this Agreement in accordance with their national strategies and policy objectives.
2. The cooperation under this Chapter shall pursue the following objectives:
 - (a) facilitating the implementation of this Agreement with a view to promoting economic and social development of the Parties; and
 - (b) creating and enhancing sustainable trade and investment opportunities by facilitating trade and investment between the Parties and by strengthening competitiveness and innovation capacities, with a view to promoting sustainable economic growth and development.

Article 17.2: Methods and Means

1. The Parties shall cooperate with the objective of identifying and employing effective methods and means for the implementation of this Chapter. To this end, the Parties shall coordinate efforts with relevant international organizations and develop, where practicable, synergies with other forms of bilateral cooperation already existing between the Parties.
2. Cooperation between the Parties will be implemented through the tools, resources, and mechanisms available to the Parties, following the existing rules and procedures through the competent bodies for the discharge of their cooperation relations.
3. The Parties may use instruments and modalities, such as exchange of information, experiences, and best practices, for the identification, development, and implementation of projects.

Article 17.3: Non-application of Dispute Settlement

Neither Party shall have recourse to Chapter 20 (Dispute settlement) for any matter arising under this Chapter.

Article 17.4: Committee on Economic Cooperation

1. The Parties hereby establish a Committee on Economic Cooperation (hereinafter referred to as the “Committee”), comprising representatives of each Party.

2. The Committee shall meet at least once a year to consider matters arising under this Chapter, and may meet more frequently as the Parties may agree.
3. The Committee's functions shall include, *inter alia*:
 - (a) monitoring and assessing the progress in implementation of the projects agreed by the Parties under this Chapter;
 - (b) making recommendations on the cooperative activities under this Chapter; and
 - (c) reviewing, through regular reporting from the Parties, the operation of this Chapter and the application and fulfillment of its objectives.
4. The Committee may establish other groups, if necessary, under its auspices.

Section B: Agro-Fisheries Cooperation

Article 17.5: Food Security

1. Recognizing the important role that two-way trade and investment play in achieving long-term food security, the Parties shall, as appropriate, endeavor to promote and facilitate productive and mutually beneficial trade and investment in agriculture and food.
2. The Parties shall explore opportunities to cooperate in the area of global food security, including through relevant regional and international fora such as G20, APEC, FAO and ASEAN 10+3.

Article 17.6: Fisheries Cooperation

1. The Parties, recognizing the social and economic importance of fish and fisheries products, shall endeavor to cooperate in the field of fisheries.
2. The objectives of cooperation in fisheries are to:
 - (a) strengthen and build on existing cooperative relationship¹ between the Parties; and
 - (b) facilitate sound fish and fishery products trade² between the Parties under the approach of sustainable and responsible fishing.
3. The Parties will cooperate in the field of fisheries under the existing mechanism through:
 - (a) facilitating conservation and management of marine living resources;

¹ The Korea-China Joint Fisheries Committee.

² Specific implementation measures will be further discussed in the existing channel.

- (b) fostering more dialogues and exchange of information;
- (c) strengthening the research and technical capacities for the development of fisheries between the Parties; and
- (d) promoting the consumption of fish product in each Party.

Article 17.7: Forestry

1. The Parties, recognizing that stable supply and sound trade of forest products is a critical element of the bilateral strategic relationship, shall promote mutual cooperation in enhancing the security of supply of forest products between the Parties, through:

- (a) working collectively to secure the stable supply of forest products;
- (b) making best efforts to avoid any export restrictive measures on forest products unless such measures are presented with reasonable justifications;
- (c) promoting the trade of forest products from legal sources; and
- (d) promoting and facilitating mutual investment in the field of forestry, including forest plantation and wood processing industries.

2. The Parties shall endeavor to cooperate in the field of forestry. Such cooperation may include, but is not limited to, the following:

- (a) development, utilization, and sustainable management of forest resources;
- (b) cooperation on the conservation of natural ecosystem and restoration of rare or endangered species;
- (c) facilitating the cooperation on addressing problems regarding illegal logging and the common understanding on timber legality verification;
- (d) strengthening the exchange and cooperation on the storage techniques of forest germplasm resources;
- (e) promoting the development of the woody ornamental plants, tree seed and tree seedling industries; and
- (f) other fields of forestry which may be agreed through discussions by the Parties.

3. Types of cooperation may include, but are not limited to, the following:

- (a) experience sharing and information exchange in the areas of mutual interests;
- (b) promotion of joint fora, seminars, symposiums, conferences, research and development, education and training;

- (c) exchange of researchers, technicians, experts and officials; and
- (d) other types of cooperation as may be mutually determined by the Parties.

Section C: Industrial Cooperation

Article 17.8: Steel Cooperation

1. The Parties, as major exporters of steel products, shall promote cooperative activities in these fields.
2. Areas of steel industry cooperation may include, but are not limited to the following:
 - (a) exchanging information of both Parties on domestic regulations and supporting policy in the steel market.
 - (b) exchanging information of both Parties on the domestic steel market including supply and demand; and
 - (c) cooperation to promote a fair competitive environment in the steel market.

Article 17.9: Small and Medium-Sized Enterprises Cooperation

1. The Parties shall endeavor to promote a favorable environment for the development of small and medium-sized enterprises (hereinafter referred to as the “SMEs”).
2. The Parties will cooperate in the field of SMEs by encouraging relevant private and governmental bodies to build capacities of SMEs, including utilizing existing bilateral Small and Medium Business Policy Exchange Committee Mechanism, established by the relevant or competent authorities of the Parties.
3. Areas of SMEs cooperation may include, but are not limited to, the following:
 - (a) facilitating the investment flows between SMEs of the Parties;
 - (b) fostering more exchange of information on trade procedures, trade promotion networks, joint business fora, business cooperation instruments, and any other relevant statistics and information for traders who are SMEs;
 - (c) promoting training and exchange programs for small and medium-sized enterprises traders of the Parties, and exploring promising fields suitable for inter-governmental cooperation on SMEs;
 - (d) enhancing exchange of experiences between the public agencies of the Parties on initiatives and policy instruments for the development of enterprises, with a special focus on SMEs; and

- (e) enhancing competitiveness of micro enterprise through cooperation of private and governmental bodies and exchange of information related with micro enterprise.

Article 17.10: Information and Communications Technology Cooperation

1. The Parties, recognizing the rapid development of Information and Communications Technology (hereinafter referred to as the “ICT”) shall endeavor to promote the development of ICT and ICT-related services with a view to obtaining the maximum benefit of the use of ICT for the Parties.
2. Areas of ICT Cooperation may include, but are not limited to, the following:
 - (a) promoting cooperation between the private and public sectors of the Parties;
 - (b) enhancing cooperation in international exhibition and fora related to ICT;
 - (c) undertaking other appropriate cooperative activities; and
 - (d) mutual cooperation and support in international organizations related to international standards.
3. The Parties will encourage cooperation in the following areas, including, but not limited to, the following:
 - (a) scientific and technical cooperation for the software industry of the Parties;
 - (b) research and development and management of information technology parks;
 - (c) research and development on information technology services such as integration of broadcasting and telecommunications;
 - (d) research and development and deployment of networks and telecommunications, when the Parties agree on the necessity of such activities; and
 - (e) any other areas as agreed by the Parties, such as Intelligent Transport Systems, Automobile Electronics, Mobile Intelligent Terminals, and Key Materials and devices of flat panel display.

Article 17.11: Cooperation in Textile

1. The Parties shall promote the following cooperation as a means of building mutually beneficial partnership in textile industry chain.
2. Areas of textile cooperation may include, but are not limited to, the following:
 - (a) development and application of industrial textile, functional fiber fabric, fine fabric

and knitted fabric;

- (b) cooperation and exchange of apparel and fashion design, brand marketing and promotion;
- (c) cooperation and exchange in such areas as standard quality system certification, and advanced management experience;
- (d) exchange of technology, information, researchers, technicians and other experts; and
- (e) any other areas agreed by the Parties.

3. The Parties shall:

- (a) promote textile cooperation through related governmental organizations, industry associations and enterprises engaged in textile industry chain; and
- (b) facilitate organization of joint fora, seminars, conferences, exhibition and research projects.

Article 17.12: Contact Points

The Parties will designate the contact points on industrial cooperation, as below, in order to facilitate discussion;

- (a) for China, the Ministry of Industry and Information Technology, or its successor; and
- (b) for Korea, the Ministry of Trade, Industry and Energy, or its successor.

Section D: Government Procurement

Article 17.13: Objectives

The Parties, recognizing the importance of government procurement in their respective economies, shall endeavor to promote cooperative activities between the Parties in the field of government procurement.

Article 17.14: Transparency

The Parties shall publish their laws, or otherwise make publicly available their laws, regulations and administrative rulings of general application as well as their respective international agreements that may affect their procurement markets.

Article 17.15: Exchange of Information

1. The Parties shall at the national level, subject to their respective laws and regulations, exchange information on their respective laws and regulations on government procurement.
2. The exchange of information under paragraph 1 shall be facilitated through the following governmental authorities:
 - (a) for China, the Ministry of Finance; and
 - (b) for Korea, the Ministry of Strategy and Finance, and the Public Procurement Service or their successors.

Article 17.16: Contact Points

The Parties will designate the contact points on government procurement, as below, in order to facilitate discussion:

- (a) for China, the Ministry of Finance; and
- (b) for Korea, the Ministry of Strategy and Finance, and the Public Procurement Service, or their successors.

Article 17.17: Further Negotiation

The Parties agree to commence negotiations on government procurement as soon as possible following completion of negotiations on the accession of China to the *WTO Agreement on Government Procurement* with a view to concluding, on a reciprocal basis, an agreement on government procurement between the Parties.

Section E: Other Areas for Cooperation

Article 17.18: Energy and Resources Cooperation

1. The Parties shall promote cooperation under this Chapter as a means of building a stronger, more stable, and mutually beneficial partnership in the field of energy and resources.
2. The Parties shall:
 - (a) promote cooperation between the public and private sectors of the Parties, through their government bodies, public organizations, research centers, universities, and enterprises, engaged in the field of energy and resources;
 - (b) encourage and support business opportunities, including investment, related to plant construction in the field of energy and resources for a stable and mutually beneficial bilateral relationship;

- (c) recognize and facilitate activities related to agreements and cooperation entities that have already been organized; and
 - (d) enhance policy dialogues on energy saving and comprehensive utilization of resources through senior seminars and other forms and promote cooperation on environment industry through projects, workshop, training, field visits and other appropriate forms.
3. The Parties shall facilitate visits and exchanges of researchers, technicians, and other experts, and shall also promote joint fora, seminars, symposia, conferences, exhibitions, and research projects.

Article 17.19: Science and Technology Cooperation

1. The Parties, recognizing the importance of science and technology in their respective economies, shall endeavor to develop and promote cooperative activities in the field of science and technology.
2. The Parties will encourage and facilitate cooperation in areas, as appropriate, including, but not limited to, the following:
- (a) joint research and development, including, if necessary, sharing of equipment;
 - (b) exchange of scientists, researchers, research equipment engineers, technicians, and experts;
 - (c) joint organization of seminars, symposia, conferences, and other scientific and technical meetings, including the participation of experts in those activities;
 - (d) exchange of information on practices, policies, laws, regulations, and programs related to science and technology;
 - (e) cooperation in the commercialization of products and services resulting from joint scientific and technological activities; and
 - (f) any other forms of scientific and technological cooperation as agreed by the Parties.

Article 17.20: Maritime Transport Cooperation

The Parties shall endeavor to cooperate in maritime transport through:

- (a) establishing contact points to facilitate information exchange on matters related to maritime transportation and logistics services;
- (b) arranging training programs and technical cooperation related to port operation and management; and
- (c) arranging technical assistance and capacity building activities related to maritime

transportation, including the vessel traffic service.

Article 17.21: Tourism Cooperation

The Parties, recognizing that tourism contributes to the enhancement of mutual understanding between them and is an important industry for their economies, shall endeavor to:

- (a) explore the possibility of undertaking joint research on tourism development and promotion to increase inbound visitors to each Party;
- (b) encourage the relevant authorities and agencies of the Parties to strengthen cooperation in tourism training and education, to ensure high-quality services for tourists of the Parties;
- (c) cooperate in joint campaigns to promote tourism in the territories of the Parties through workshops and seminars among the relevant authorities and agencies of the Parties;
- (d) collaborate to promote the sustainable development of tourism in the territories of the Parties;
- (e) exchange information on relevant statistics, promotional materials, policies, and laws and regulations in tourism and related sectors; and
- (f) encourage tourism and transportation authorities and agencies to improve the aviation connectivity between the Parties.

Article 17.22: Outbound Tourist Cooperation

1. China encourages Korean tourist firms to apply, in accordance with relevant laws and regulations of China, for outbound tourist operational business under the current pilot project scheme.³
2. With regard to the application of Korean tourist firms, China will give priority in positively considering the authorization of Korean tourist firms to operate outbound tourist business, provided that the applying Korean firms meet all the requirements as stipulated in the relevant laws and regulations of China.
3. The Ministry of Culture, Sports and Tourism of Korea and the China National Tourism Administration will establish a channel to enhance this cooperation.

Article 17.23: Cultural Cooperation

³The current pilot project scheme means the scheme operated by China National Tourism Administration (CNTA) since 2010 in accordance with Decree No.33 issued by the Ministry of Commerce and CNTA under which four foreign invested tourist firms have acquired the permission of operating outbound tourist business.

1. The objective of cultural cooperation is to promote cultural exchanges between the Parties. In attaining this objective, the Parties shall respect the existing agreements or arrangements already in effect for cultural cooperation.
2. The Parties, in conformity with their respective legislations and without prejudice to the reservations included in their commitments in other Chapters of this Agreement, shall encourage exchanges of expertise and best practices regarding the protection of cultural heritage sites and historic monuments, including environmental surroundings and cultural landscapes.
3. The Parties endeavor to exchange information to identify, recover, and avoid the illegal traffic of their cultural heritage under the existing bilateral cooperation mechanism.
4. The Parties shall endeavor to promote cooperation in broadcasting and audio-video services sectors, for the purpose of deepening mutual understanding between the Parties.

Article 17.24: Pharmaceuticals, Medical Devices and Cosmetics Cooperation

1. The Parties shall endeavor to cooperate for mutual growth and development in the sector of pharmaceuticals, medical devices and cosmetics, recognizing the importance of improving and protecting public health.
2. Areas of cooperation in the sector of pharmaceuticals, medical devices, and cosmetics include, but are not limited to the following:
 - (a) information exchange on :
 - (i) policies including legislative progress and enforcement; and
 - (ii) conferences, seminars, workshops, exhibitions, fairs and other events to encourage participation;
 - (b) cooperation in relevant private sector:
 - (i) exchange of researchers, students and those involved in relevant industries;
 - (ii) joint research programs and projects and their commercialization;
 - (iii) product quality upgrade, supply-chain networking, technology trade, etc.; and
 - (iv) promotion and facilitation of mutual investment opportunities.

Article 17.25: Local Economic Cooperation

1. The Parties agree to facilitate the local economic cooperation, taking full use of advantages of the outcome of this Agreement, and initiate pilot cooperation project by identifying Weihai and Incheon Free Economic Zone (IFEZ) as demonstration areas. The detailed programs of such

cooperation shall be discussed by the municipal government of Weihai and Incheon after the conclusion of the negotiations of this Agreement.

2. The pilot cooperation project will explore and carry out cooperation in the fields including, but not limited to, trade, investment, services, industrial cooperation, so as to play an exemplary and leading role for local economic cooperation under the framework of this Agreement.
3. The Parties will explore the possibility to expand the local economic cooperation nationwide, after reviewing the results of the pilot cooperation project.

Article 17.26: Korea-China Industrial Complexes/Parks

1. The Parties agree to strengthen cooperation in establishment, operation and development in the Industrial Complexes/Parks to be designated by the Parties, including knowledge sharing, exchanging information and facilitating investment.
2. The Parties shall endeavor to promote mutual investment by companies in the Industrial Complexes/Parks to be designated by the Parties.

Article 17.27: Contact Points

The Parties will designate the contact points on other areas for cooperation, except for outbound tourist cooperation under Article 17.22, in order to facilitate discussion;

- (a) for China, the Ministry of Commerce, or its successor; and
- (b) for Korea, the Ministry of Trade, Industry and Energy, or its successor.

CHAPTER 18

TRANSPARENCY

Article 18.1: Publication

1. Each Party shall ensure that its measures respecting any matter covered by this Agreement are promptly published or otherwise made available in such a manner as to enable interested persons of the other Party and the other Party to become acquainted with them.
2. To the extent possible, each Party shall:
 - (a) publish in advance any such measures that it proposes to adopt; and
 - (b) provide a reasonable opportunity for interested persons of the other Party and the other Party to comment on such proposed measures.

Article 18.2: Notification and Provision of Information

1. To the extent possible, each Party shall notify the other Party of any proposed or actual measure that the Party considers might materially affect the operation of this Agreement or otherwise substantially affect the other Party's legitimate interests under this Agreement.
2. On the request of the other Party, a Party shall, within 30 days of receipt of the request, provide information and respond to questions pertaining to any actual or proposed measure that the other Party considers might materially affect the operation of this Agreement, whether or not the other Party has been previously notified of that measure.
3. The information referred to under this Article shall be considered to have been provided when it has been made available by appropriate notification to the WTO or when it has been made available on the official, public and fee-free accessible website of the Party concerned.
4. Any notification, request, or information under this Article shall be conveyed to the other Party through their Contact Points referred to in the Article 19.5 (Contact Points).

Article 18.3: Administrative Proceedings

With a view to administering in a consistent, impartial, and reasonable manner all measures of general application affecting matters covered by this Agreement, each Party shall ensure, in its administrative proceedings applying measures referred to in Article 18.1 to particular persons, goods or services of the other Party in specific cases, that:

- (a) wherever possible, persons of the other Party that are directly affected by a proceeding are provided with reasonable notice, in accordance with the

Party's 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) such persons are afforded 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) its procedures are in accordance with its law.

Article 18.4: Review and Appeal

1. Each Party shall establish or maintain judicial, quasi-judicial, or administrative tribunals or procedures for the purpose 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 Party's law, 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.

CHAPTER 19

INSTITUTIONAL PROVISIONS

Article 19.1: Joint Commission

The Parties hereby establish the Korea-China Free Trade Area Joint Commission (hereinafter referred to as the “Joint Commission”) at the level of Ministers comprising representatives of both Parties.

Article 19.2: Functions of the Joint Commission

1. The Joint Commission shall:
 - (a) oversee the implementation and further elaboration of this Agreement;
 - (b) consider any proposal to amend this Agreement or to make modifications to the commitments therein;
 - (c) oversee the work of all committees and other bodies established under this Agreement;
 - (d) consider ways to further enhance trade and investment between the Parties in accordance with the objective of this Agreement;
 - (e) seek to resolve differences that may arise regarding the interpretation or application of this Agreement; and
 - (f) consider any other matter that may affect the operation of this Agreement.
2. The Joint Commission may:
 - (a) establish and delegate responsibilities to *ad hoc* and standing committees or other bodies;
 - (b) adopt rules of procedure; and
 - (c) take such other action in the exercise of its functions as the Parties may agree.

Article 19.3: Rules of Procedure of the Joint Commission

1. The Joint Commission shall take decisions on any matter within its functions as set out in Article 19.2 by mutual agreement.
2. The Joint Commission shall convene in regular sessions once per year and at other times as the Parties may agree. Regular sessions of the Joint Commission shall be held

alternately in the territory of each Party and chaired successively by each Party. Other sessions of the Joint Commission shall be held at such location as the Parties may agree and chaired by the Party hosting the meeting.

3. The Joint Commission shall be chaired by the Minister of Trade, Industry and Energy of Korea or its successor, and the Minister of Commerce of China or its successor, or their respective designees.

4. Each Party shall be responsible for the composition of its own delegation to the Joint Commission.

5. The Party chairing a session of the Joint Commission shall provide necessary administrative support for such session, and shall record any decisions and discussions of the Joint Commission, copies of which will be provided to the other Party.

6. Each Party shall treat any confidential information exchanged in relation to a meeting of the Joint Commission or any body created under paragraph 2(a) of Article 19.2 on the same basis as the Party providing the information.

7. All decisions of the Joint Commission and all Committees, working groups, and other bodies established under this Agreement shall be taken by consensus of the Parties.

Article 19.4: Committees and Other Bodies

1. The following Committees and bodies are hereby established under the auspices of the Joint Commission.

- (a) The Committee on Trade in Goods;
- (b) The Committee on Trade in Services;
- (c) The Committee on Financial Services;
- (d) The Committee on Movement of Natural Persons;
- (e) The Committee on Investment;
- (f) The Committee on Customs;
 - (i) Sub-Committee on Rules of Origin;
 - (ii) Sub-Committee on Customs Procedure and Trade Facilitation;
- (g) The Committee on Outward Processing Zones
- (h) The Committee on Trade Remedies;

- (i) The Committee on Sanitary and Phytosanitary Measures;
- (j) The Committee on Technical Barriers to Trade;
- (k) The Committee on Intellectual Property Rights;
- (l) The Committee on Environment and Trade; and
- (m) The Committee on Economic Cooperation.

2. The Committees may decide to establish their own sub-Committees or any other body for the performance of their tasks.

3. All decisions made by the Committees and other bodies shall be subject to the endorsement of the Joint Commission.

Article 19.5: Contact Points

1. Each Party shall designate a Contact Point or Points to facilitate communications between the Parties on any matter covered by this Agreement. The following Contact Points are designated:

- (a) for China, the Ministry of Commerce, or its successor; and
- (b) for Korea, the Ministry of Trade, Industry and Energy, or its successor.

2. On the request of the other Party, the Contact Point or Points shall identify the office or official responsible for the matter and assist, as necessary, in facilitating communications with the requesting Party.

CHAPTER 20

DISPUTE SETTLEMENT

Article 20.1: Cooperation

The Parties shall at all times endeavor to agree on the interpretation and application of this Agreement, and shall make every attempt through cooperation and consultations to arrive at a mutually satisfactory resolution of any matter that might affect its operation when a dispute occurs.

Article 20.2: Scope

Unless otherwise provided in this Agreement or as the Parties otherwise agree, this Chapter shall apply with respect to the settlement of all disputes between the Parties regarding the interpretation and 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; or
- (b) the other Party has otherwise failed to carry out its obligations under this Agreement.

Article 20.3: Choice of Forum

1. Where a dispute arises under this Agreement and under the WTO Agreement or any other agreement to which both Parties are party, the complaining Party may select the forum in which to settle the dispute.
2. Once the complaining Party has requested the establishment of a dispute settlement panel under an agreement referred to in paragraph 1, the forum selected shall be used to the exclusion of other fora.

Article 20.4: Consultations

1. The Parties shall make every attempt to arrive at a mutually satisfactory resolution of any dispute through consultations under this Article or other consultative provisions of this Agreement.
2. 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 requesting 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, in the written notification. If a request for consultations is made, the other Party shall reply in writing

to the request within 10 days after the date of its receipt.

3. Consultations shall be held in good faith within 30 days after the date of receipt of the request with a view of reaching a mutually satisfactory solution and take place, unless the Parties otherwise agree, in the territory of the requested Party .

4. If the requested Party does not reply within 10 days or does not enter into consultations within 30 days from the date of receipt of the request for consultations, then the requesting Party may proceed directly to request the establishment of a panel in accordance with Article 20.6.

5. Each Party shall:

- (a) provide sufficient information in the consultations to enable a full examination of how the matter subject to consultations 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.

6. Consultations shall be confidential and without prejudice to the rights of the Parties in any further proceedings under this Chapter.

Article 20.5: Good Offices, Conciliation or Mediation

1. Good offices, conciliation, and mediation are procedures undertaken voluntarily if the Parties so agree.

2. Proceedings involving good offices, conciliation, and mediation, and in particular positions taken by the Parties during these proceedings, shall be confidential and without prejudice to the rights of either Party in any further proceedings.

3. Good offices, conciliation, or mediation may be requested at any time by any Party. They may begin at any time and be terminated at any time. If the Parties agree, procedures for good offices, conciliation or mediation may continue while the dispute proceeds for resolution before a panel established under Article 20.6.

4. The Parties are encouraged to enter into a mediation procedure in particular when a Party believes that a certain non-tariff measure adversely affects trade between the Parties and that such measure is related to the matter falling under market access of goods of this Agreement and is subject to this Chapter, unless the Parties otherwise agree.

5. The Parties should endeavor to participate in the mediation procedure provided for in paragraph 4 in an expeditious way and with the aim to reach a mutually agreed solution within a reasonable period of time with the assistance of a mediator designated

or appointed by the Parties upon agreement. Where the Parties have agreed to a solution, each Party should take any measure necessary to implement the mutually agreed solution.

6. The mediation procedure provided for in paragraph 4 is not intended to serve as a basis for dispute settlement procedures under this Agreement or any other agreement in which the Parties participate as parties.

Article 20.6: Establishment of Panel

1. If the consultations referred to in Article 20.4 fail to resolve a matter within 60 days after the date of receipt of the request for consultations or within such other period as the Parties may agree, the complaining Party may deliver a written request to establish a panel to the other Party.

2. The complaining Party shall indicate in the request whether consultations were held, identify the specific measure at issue and provide a brief summary of the legal basis for the complaint sufficient to present the problem clearly.

3. A panel shall be established upon the date of receipt of the request referred to in paragraph 1.

Article 20.7: Composition of Panel

1. Unless the Parties otherwise agree, the Parties shall apply the following procedures in selecting a panel:

- (a) the panel shall comprise three members;
- (b) each Party shall appoint one panelist respectively within 15 days after the establishment of the panel. If a Party fails to appoint a panelist within that period, the panelist shall be appointed by the other Party, unless the Parties otherwise decide;
- (c) the Parties shall endeavor to agree on the third panelist, who shall serve as the chair, within 30 days after the establishment of the panel; and
- (d) if the Parties are unable to agree on the chair within 30 days after the establishment of the panel, on the request of any Party to the dispute, the Director General of the WTO is expected to designate the chair within a further period of 30 days. In the event that the Director General of the WTO is a national of either Party or unable to perform this task, the Deputy Director-General of the WTO who is not a national of either Party shall be requested to perform such task.

2. The chair of the panel shall not be a national of either Party, nor have his or her usual place of residence in the territory of either Party, nor be employed by either Party, nor have dealt with the matter in any capacity.

3. If a panelist appointed under this Article resigns or becomes unable to serve on the panel, a successor shall be appointed within 15 days in accordance with the selection procedure of the original panelist and the successor shall have all the powers and duties of the original panelist. In such a case, any time period applicable to the panel proceedings shall be suspended during the appointment of the successor.

4. All panelists shall:

- (a) have expertise or experience in law, international trade, other matters covered by this Agreement, or the resolution of disputes arising under international trade agreements;
- (b) be chosen strictly on the basis of objectivity, reliability, and sound judgment;
- (c) be independent of, and not be affiliated with or take instructions from, either Party; and
- (d) comply with a code of conduct established in Annex 20-B (Code of Conduct for Panelists and Mediators).

5. Where a Party considers that a panelist does not comply with the requirements of Annex 20-B (Code of Conduct for Panelists and Mediators), the Parties shall consult and, if so agreed, replace that panelist in accordance with paragraph 3.

Article 20.8: Functions of Panel

1. The function of a panel is to make an objective assessment of the dispute before it, including an examination of the facts of the case and the applicability of and conformity with this Agreement.

2. Where a panel concludes that a measure is inconsistent with this Agreement, it shall recommend that the Party complained against bring the measure into conformity with this Agreement.

Article 20.9: Rules of Procedure

1. Unless the Parties otherwise agree, a panel shall follow the Rules of Procedure set out in Annex 20-A (Rules of Procedure) and may, after consulting with the Parties, adopt additional rules of procedure not inconsistent with the Annex 20-A (Rules of Procedure).

2 Unless the Parties otherwise agree within 20 days from the date of receipt 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, the matter referred to in the request for the establishment of the panel pursuant to Article 20.6 and to make findings of law and fact together with the reasons therefore for the resolution of the dispute, conclusions, and recommendations.”

3. On the request of a Party, or on its own initiative, the panel may seek information and technical advice from any person or body that it deems appropriate, provided that the Parties so agree.

4. Unless the Parties otherwise agree, the remuneration of the panelists and other expenses of the panel shall be borne by the Parties in equal shares.

Article 20.10: Suspension or Termination of Panel Proceedings

1. The Parties may agree that a panel suspends its work at any time for a period not exceeding 12 months from the date of such agreement. In the event of such a suspension, all relevant timeframes set out in this Chapter shall be extended by the amount of time that the work was suspended. If the work of the panel has been 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.

Article 20.11: Panel Report

1. Unless the Parties otherwise agree, a panel shall, within 120 days after the last panelist is appointed, issue to the Parties an interim report.

2. In exceptional cases, if the panel considers it cannot issue its interim report within the period of 120 days, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will release its report. Any delay shall not exceed a further period of 30 days unless the Parties otherwise agree.

3. The panel shall base its report on the relevant provisions of this Agreement and the submissions and arguments of the Parties. The panel shall consider this Agreement in accordance with customary rules of interpretation of public international law, including those codified in the *Vienna Convention on the Law of Treaties* (1969).

4. Each Party may submit written comments to the panel on its interim report within 15 days of the presentation of the report. After considering any written comments by the Parties on the interim report, the panel may modify its report and

make any further examination it considers appropriate.

5. The panel shall present a final report to the Parties within 45 days of the presentation of the interim report, unless the Parties otherwise agree. The Parties shall make the final report available to the public within 15 days after the issuance of the final report, subject to the protection of confidential information, unless the Parties decide not to do so.

6. The panel shall make every effort to take its decision by consensus. If the panel is unable to reach consensus, it may take its decision by majority vote. Panelists may furnish dissenting or separate opinions on matters not unanimously agreed. All opinions expressed in the panel report by individual panelists shall be anonymous.

7. The final report of the panel shall be final and binding on the Parties for the dispute and shall not create any rights or obligations for persons. The final report shall set out the findings of fact, the applicability of the relevant provisions of this Agreement and the basic rationale behind any findings and conclusions that the panel makes.

Article 20.12: Implementation of the Final Report of the panel

1. If in its final report the panel determines that a Party has not conformed with its obligations under this Agreement, the resolution, whenever possible, shall be to eliminate the non-conformity.

2. Unless the Parties otherwise agree, the Party complained against shall eliminate the non-conformity as determined in the final report of the panel immediately, or if this is not practicable, within a reasonable period of time referred to in Article 20.13.

Article 20.13: Reasonable Period of Time

1. The reasonable period of time shall be mutually determined by the Parties, or where the Parties fail to agree on the reasonable period of time within 30 days of the issuance of the final report of the panel, either Party may, to the extent possible, refer the matter to the original panel, which shall determine the reasonable period of time.

2. The panel shall provide its report to the Parties within 30 days after the date of the referral of the matter to it. When the panel considers that it cannot provide its report within this timeframe, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will submit its report. Any delay shall not exceed a further period of 30 days unless the Parties otherwise agree.

3. The reasonable period of time normally should not exceed 15 months from the date of issuance of the final report of the panel.

4. The Party complained against will inform the complaining Party in writing of

its progress to comply with the final report of the panel at least 30 days before the expiry of the reasonable period of time.

Article 20.14: Compliance Review

1. The Party complained against shall notify the complaining Party before the end of the reasonable period of time of any measures that it has taken to comply with the final report of the panel.

2. Where there is disagreement as to the existence or consistency with this Agreement of measures taken to comply with the recommendations of the panel, such dispute shall be referred to a panel proceeding, including wherever possible by resort to the original panel.

3. The panel shall provide its report to the Parties within 60 days after the date of the referral of the matter to it. When the panel considers that it cannot provide its report within this timeframe, it shall inform the Parties in writing of the reasons for the delay together with an estimate of the period within which it will submit its report. Any delay shall not exceed a further period of 30 days unless the Parties otherwise agree.

4. Articles concerning panel procedures in this Agreement shall apply *mutatis mutandis* to the procedure under this Article.

Article 20.15: Suspension of Concessions or Other Obligations

1. If the panel under Article 20.14 finds that the Party complained against fails to bring the measure found to be inconsistent with this Agreement into compliance with the recommendations of the panel within the reasonable period of time established, or if the Party complained against expresses in writing that it will not implement the recommendations, or if no measure taken to comply exists, and the Parties fail to reach an agreement on compensation within 20 days after entering into negotiations for compensation, the complaining Party may suspend the application of concessions or other obligations to the Party complained against. The complaining Party shall notify the Party complained against 30 days before suspending concessions or other obligations. The notification shall indicate the level and scope of the suspension of concessions or other obligations.

2. Compensation and suspension of concessions or other obligations are temporary measures available in the event that the recommendations and determinations are not implemented within the reasonable period of time. However, neither compensation nor suspension of concessions or other obligations is preferred to full implementation of a recommendation to bring a measure into conformity with this Agreement. Compensation shall be consistent with this Agreement.

3. In considering concessions or other obligations to suspend:

- (a) the complaining Party should first seek to suspend concessions or other obligations in the same sector or sectors that affected by the measure that the panel has found to be inconsistent with the obligations derived of this Agreement; and
- (b) if the complaining Party considers that it is not practicable or effective to suspend concessions or other obligations in the same sector or sectors, it may suspend concession or other obligations in other sectors.

4. The level of suspension of concessions or other obligations shall be equivalent to the level of the nullification or impairment.

5. If the Party complained against considers that the level of suspension of concessions or other obligations is not equivalent to the nullification or impairment, it may request in writing to the original panel. On the written request of the Party complained against, the original panel shall determine whether the level of concessions or other obligations to be suspended by the complaining Party is excessive pursuant to paragraph 4. If the panel cannot be established with its original panelists, the proceeding set out in Article 20.6 shall be applied.

6. The panel shall present its determination within 60 days after the date of receipt of the request, or if the panel cannot be established with its original panelists, from the date on which the last panelist is appointed.

7. The complaining Party may not suspend the application of concessions or other obligations before the issuance of the panel's determination pursuant to this Article.

Article 20.16: Post Suspension

1. Without prejudice to the procedure in Article 20.15, if the Party complained against considers that it has eliminated the non-conformity that the panel has found, it may provide a written notice to the complaining Party with description of how non-conformity has been removed. If the complaining Party disagrees, it may refer the matter to the original panel within 60 days after receipt of such written notice. Otherwise, the complaining Party shall promptly stop the suspension of concessions or other obligations.

2. The panel shall issue its report within 60 days after the referral of the matter.

3. If the panel determines that the Party complained against has eliminated the non-conformity, the complaining Party shall promptly stop the suspension of concessions or other obligations.

Article 20.17: Private Rights

Neither Party may provide for a right of action under its domestic law against the other Party on the ground that a measure of the other Party is inconsistent with this Agreement.

ANNEX 20-A RULES OF PROCEDURE

Application

1. The following rules of procedures are established pursuant to Article 20.9 (Rules of Procedure) and shall apply to dispute settlement proceedings under this Chapter unless the Parties otherwise agree.

Definitions

2. For the purposes of this Chapter and this Annex:

adviser means a person retained by a Party to advise or assist that Party in connection with the panel proceeding;

assistant means a person who, under the terms of appointment of a panelist, conducts research or provides support for the panelist;

complaining Party means a Party that requests the establishment of a panel under Article 20.6 (Establishment of Panel);

day means a calendar day

deliver means to deliver on a carrier medium, by electronic transmission or in paper;

document includes any written matter submitted in the course of the panel proceeding, whether in paper or electronic form;

panel means a panel established under Article 20.6 (Establishment of Panel);

panelist means a member of the panel established under Article 20.6 (Establishment of Panel);

Party complained against means the Party that receives a written notification indicating that the complaining Party has referred the matter to a dispute settlement panel in accordance with Article 20.6 (Establishment of Panel);

3. Any reference made in the Rules of Procedure to an Article is a reference to the appropriate Article in this Chapter.

Logistical Administration

4. The Party complained against shall be in charge of the logistical administration of dispute settlement procedures, in particular the organization of hearings, unless the Parties otherwise agree.

Notifications

5. The Parties and the panel shall transmit any request, notice, written submission or other document by delivery against receipt, registered post, courier, facsimile transmission, telex, telegram or any other means of telecommunication that provides a record of the sending thereof.

6. A Party shall provide a copy of each of its all written submissions to the other Party and to each of the panelists during the course of the dispute settlement proceedings. A copy of the document shall be also provided in electronic format.

7. All notifications shall be made and delivered to the Ministry of Trade, Industry and Energy of Korea, or its successor and to the Ministry of Commerce of China, or its successor respectively.

8. The deadlines are counted from the following date of receipt of such submission or documents.

9. Minor errors of a clerical nature in any request, notice, written submission, or other document related to the panel proceeding may be corrected by delivery of a new document clearly indicating the changes.

10. If the last day for delivery of a document falls on a legal holiday of Korea or China, the document may be delivered on the next business day.

Commencing the Panel Procedure

11. Unless the Parties otherwise agree, they shall meet with the panel within 15 days of the date of the establishment of the panel in order to determine such matters that the Parties or the panel deem appropriate, including the remuneration and expenses that shall be paid to the panelists.

First Written Submissions

12. The complaining Party shall deliver its first written submission no later than 20 days after the last panelist is appointed. The Party complained against shall deliver its first written submission no later than 20 days after the date of delivery of the complaining Party's first written submission, unless the panel otherwise decides.

Operation of Panels

13. 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.
14. Unless the Parties otherwise agree, the panel may conduct its activities by any means, including telephone, facsimile transmission or computer links.
15. Only panelists may take part in the deliberations of the panel, but the panel may, after consultation with the Parties, permit its assistants, interpreters, or translators to be present at its deliberations. Any person present for such deliberations shall not disclose any information discussed during the deliberation to the Parties.
16. The drafting of the report shall remain the exclusive responsibility of the panel and must not be delegated.
17. Where a procedural question arises that is not covered by the provisions of this Agreement, a panel may adopt an appropriate procedure that is compatible with the Agreement.

Hearings

18. The chair of the panel shall fix the date, time, and venue of the hearing after consultation with the Parties and the other panelists. The chair shall notify the Parties in writing of those determined date, time, and venue of the hearing. Unless one of the Parties disagrees, the panel may decide not to convene a hearing.
19. Unless the Parties otherwise agree, the hearings shall be held in the territory of the Party complained against.
20. The panel may convene additional hearings if the Parties so agree.
21. All panelists shall be present during the entirety of any hearing.
22. The following persons may attend the hearing, irrespective of whether the hearing is closed to the public or not:
 - (a) representatives of the Parties;
 - (b) advisers to the Parties;
 - (c) administrative staff, interpreters and translators; and
 - (d) panelists' assistants

Only the representatives and advisers of the Parties may address to the panel.

23. The panel may direct questions to either Party at any time during a hearing.
24. The panel shall arrange for a transcript of each hearing to be prepared and delivered as soon as possible to the Parties.

Supplementary Written Submissions

25. Each Party may deliver a supplementary written submission concerning any matter that arises during the hearing within 20 days after the date of the hearing.

Confidentiality

26. The panel's hearings and the documents submitted to it shall be kept confidential. The information submitted by the other Party to the panel which that Party has designated as confidential shall be treated as confidential. Nothing in this paragraph shall preclude a Party to a dispute from disclosing statements of its own positions to the public to the extent that, when making reference to information submitted by the other Party, it does not disclose any information designated by the other Party as confidential.

Ex Parte Contacts

27. The panel shall not meet or contact a Party in the absence of the other Party. No Party may contact any panelist in relation to the dispute in the absence of the other Party or the other panelists.
28. No panelist may discuss any aspect of the subject matter of the proceedings with a Party or the Parties in the absence of the other panelists.

Computation of Time

29. Where anything under this Agreement or this Annex is to be done, or the panel requires anything to be done, within a number of days after or before a specified date or event, the specified date or the date on which the specified event occurs shall not be included in calculating that number of days.
30. Where, by reason of the application of paragraph 10 of this Annex, a Party receives a document on a date other than the date on which this document is received by the other Party, any period of time that is calculated on the basis of the date of receipt of that document shall be calculated from the last date of receipt of that document.

Working Languages

31. Unless the Parties otherwise agree, the working language for the dispute settlement proceedings shall be English.

ANNEX 20-B
CODE OF CONDUCT FOR PANELISTS AND MEDIATORS

Definitions

1. For the purposes of this Annex:

assistant means a person who, under the terms of appointment of a member of the panel, conducts research or provides support for the member;

mediator means a person who conducts a mediation procedure in accordance with Article 20.5 (Good Offices, Conciliation or Mediation);

panelist means a member of a panel established under Article 20.6 (Establishment of Panel);

proceeding, unless otherwise specified, means a panel proceeding under this Chapter; and

staff, in respect of member, means persons under the direction and control of the panelist, other than assistants.

Responsibilities to the Process

2. Every panelist 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 mechanism is preserved.

Disclosure Obligations

3. A panelist 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 by informing the Joint Commission, in writing, for consideration by the Parties.

4. A panelist shall only communicate matters concerning actual or potential violations of this Annex to the Joint Commission for consideration by the Parties.

Duties of Panelists

5. Upon selection, a panelist shall perform his or her duties thoroughly and expeditiously throughout the course of the proceeding with fairness and diligence.

6. A panelist shall consider only those issues raised in the proceeding and necessary for a ruling and shall not delegate this duty to any other person.
7. A panelist shall take all appropriate steps to ensure that his or her assistant and staff are aware of, and comply with this Annex.
8. A panelist shall not engage in *ex parte* contacts concerning the proceeding.

Independence and Impartiality of Panelists

9. A panelist must be independent and impartial and avoid creating an appearance of impropriety or bias.
10. A panelist 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 his or her duties.
11. A panelist shall not use his or her position on the panel to advance any personal or private interests. A panelist shall avoid actions that may create the impression that others are in a special position to influence him or her.

Confidentiality

12. A panelist shall not at any time disclose or use any non-public information concerning a proceeding or acquired during a proceeding except for the purposes of that proceeding and shall not, in any case, disclose or use any such information to gain personal advantage or advantage for others or to adversely affect the interest of others.
13. A panelist shall not disclose a panel ruling or parts thereof prior to its publication in accordance with this Agreement.
14. A panelist shall not at any time disclose the deliberations of a panel or any panelist's view.

Mediators

15. The provisions described in the Annex 20-B shall apply, *mutatis mutandis*, to mediators.

CHAPTER 21 EXCEPTIONS

Article 21.1: General Exceptions

1. For the purposes of Chapters 2 (National Treatment and Market Access for Goods) through 7 (Trade Remedies), Article XX of GATT 1994 and its interpretive notes are incorporated into and made part of this Agreement, *mutatis mutandis*.
2. For the purposes of Chapters 8 (Trade in Services), 9 (Financial Services), 10 (Telecommunications), and 13 (Electronic Commerce)¹, Article XIV of GATS (including its footnotes) is incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 21.2: Essential Security

For the purposes of this Agreement, Article XXI of GATT 1994 and Article XIV bis of GATS are incorporated into and made part of this Agreement, *mutatis mutandis*.

Article 21.3: Taxation

1. For purposes of this Article:
 - (a) **tax convention** means a convention for the avoidance of double taxation or other international taxation agreement or arrangement to which both Parties are party; and
 - (b) taxation measures do not include:
 - (i) a customs duty defined in Article 1.6 (Definitions); or
 - (ii) the measures listed in subparagraphs (b) through (e) of the definition of customs duty set out in Article 1.6 (Definitions).
2. Except as set out in this Article, nothing in this Agreement shall apply to taxation measures.
3. (a) Nothing in this Agreement shall affect the rights and obligations of the Parties under any tax convention to which both Parties are party. In the event of any inconsistency relating to a taxation measure between this Agreement and any such convention, that convention shall prevail to the extent of the inconsistency.

¹ Article 21.1 is without prejudice to whether digital products should be classified as goods or services.

- (b) In the case of a tax convention between the Parties, the competent authorities under that convention shall have sole responsibility for determining whether any inconsistency exists between this Agreement and that convention.
4. Notwithstanding paragraph 3, this Agreement shall only grant rights or impose obligations with respect to taxation measures where corresponding rights or obligations are also granted or imposed under Article III of GATT 1994.
5. (a) Article 12.12 (Settlement of Investment Disputes between a Party and an Investor of the Other Party) shall apply to a taxation measure alleged to be an expropriation.
- (b) Articles 12.9 (Expropriation and Compensation) shall apply to taxation measures. However, no investor may invoke Article 12.9 (Expropriation and Compensation) as the basis of 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 12.9 (Expropriation and Compensation) with respect to a taxation measure must first refer to the competent authorities, at the time of the submission of written request for consultation to the disputing Party under paragraph 2 of Article 12.12 (Settlement of Investment Disputes between a Party and an Investor of the Other Party), the issue of whether that taxation measure involves 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 six months from the date on which the written request for consultation is submitted to the disputing Party under paragraph 2 of Article 12.12 (Settlement of Investment Disputes between a Party and an Investor of the Other Party), the investor may submit its claim to arbitration under Article 12.12.3 (Settlement of Investment Disputes between a Party and an Investor of the Other Party).
6. For the purposes of this Article, **competent authorities** means:
- (a) for China, the Ministry of Finance and State Administration of Taxation; and
- (b) for Korea, the Deputy Minister for Tax and Customs, Ministry of Strategy and Finance.

Article 21.4: 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 21.5: Measures to Safeguard the Balance of Payments

Where the Party is in serious balance of payments and external financial difficulties or threat thereof, it may, in accordance with the WTO Agreement and consistent with the Articles of *Agreement of the International Monetary Fund*, adopt measures deemed necessary.

CHAPTER 22 FINAL PROVISIONS

Article 22.1: Annexes, Appendices and Footnotes

The Annexes, appendices and footnotes to this Agreement shall constitute an integral part of this Agreement.

Article 22.2: Amendments

1. The Parties shall amend Chapters relating to Trade in Services and Investment and their corresponding annexes through the subsequent negotiations commencing from the date of entry into force of this Agreement (hereinafter referred to as “subsequent negotiations”) in accordance with the general principles and negotiation guidelines specified in the Annex 22-A.
2. The results of the subsequent negotiations shall be incorporated into and made an integral part of this Agreement and substitute the corresponding Chapters of this Agreement. The entry into force of the newly amended chapters shall be subject to the procedures contained in the Article 22.4.
3. Further to the aforementioned amendment, the Parties may agree to amend this Agreement. When so agreed and entered into force according to Article 22.4, such amendments shall constitute an integral part of this Agreement.

Article 22.3: Amendment of the WTO Agreement

If any provision of the WTO Agreement that the Parties have incorporated into this Agreement is amended, the Parties shall consult on whether to amend this Agreement accordingly.

Article 22.4: Entry into Force and Termination

1. The entry into force of this Agreement is subject to the completion of necessary domestic legal procedures by each Party.
2. This Agreement shall enter into force 60 days after the date the Parties exchange written notifications through diplomatic channels that such procedures have been completed or after such other period as the Parties may agree and confirm by written notifications.
3. Either Party may terminate this Agreement by written notification to the other Party through diplomatic channels. This Agreement shall expire 180 days after the date on which such notification is sent.

Article 22.5: Accession

Any country or customs territory may accede to this Agreement subject to such terms and conditions as may be agreed between the country or customs territory and the Parties and following approval in accordance with the applicable legal requirements and procedures of each Party and acceding country or customs territory.

Article 22.6: Authentic Text

This Agreement shall be done in Korean, Chinese, and English. The three texts are equally valid and authentic. In case of any divergence, the English text shall prevail.

ANNEX 22-A

GUIDELINES FOR SUBSEQUENT NEGOTIATION

A. *General Principles*

1. The Parties aim at achieving high-level liberalization for trade in services and investment in the subsequent negotiation.
2. The subsequent negotiations will cover, among others, Chapters 8 (Trade in Services), 9 (Financial Services) and 12 (Investment) including their respective Annexes, and the related provisions concerning rules in other Chapters.
3. The subsequent negotiations will be conducted based on a negative list approach covering pre-establishment phase of investment and trade in services in mode 3.
4. The Parties agreed to generate combined reservation lists associated with the Chapter 8 (Cross-Border Trade in Services), Chapter 9 (Financial Services), and Chapter 12 (Investment) based on a negative list approach. The newly-generated combined reservation lists such as Annex I (List of Existing Non-Conforming Measures), Annex II (List of the Specific Sectors, Subsectors, or Activities for Which a Party May Maintain Existing, or Adopt New or More Restrictive Measures that Do not Conform with Obligations under the Relevant Chapters), and Annex III (Financial Services), shall be attached to this Agreement and constitute an integral part of this Agreement.
5. The Parties shall ensure that the level of liberalization commitments of a specific sector attained in this Agreement will not be decreased at the subsequent negotiations.
6. In the subsequent negotiations, the Parties may revisit any Articles in the relevant Chapters.¹
7. Nothing in this Agreement shall be construed as preventing a Party from making new textual proposals in the subsequent negotiations.

B. *Timeframes*

8. The Parties shall commence the subsequent negotiations as soon as possible, but not later than two years following the date of entry into force of this Agreement.
9. The Parties shall endeavor to conclude the subsequent negotiations within two years from the date of the starting of the negotiations.

C. *Guidelines for Negotiations for Trade in Services*

¹ For greater certainty, the subsequent negotiations will be conducted based on the Parties' respective textual proposals, not on the Articles in this Agreement.

10. The Chapter on Cross-Border Trade in Services which will be established through subsequent negotiations applies to trade in services in mode 1 and 2.
11. The Parties shall include, among others, the provision concerning Future MFN (Most-Favored Nation Treatment) in the result of the subsequent negotiations for the Chapter on Cross-Border Trade in Services.
12. The Parties shall include, among others, the provisions concerning Future MFN (Most-Favored Nation Treatment), Transfer of Information and New Financial Services in the result of the subsequent negotiations for the Chapter on Financial Services.
13. The list of existing non-conforming measures and the list of the specific sectors, subsectors, or activities for which a Party may maintain existing, or adopt new or more restrictive measures that do not conform with the obligations under the Chapter on Financial Services shall be attached to as Annex III to this Agreement.

D. Guidelines for Negotiations for Investment

14. The Parties shall revisit all the Articles in Chapter 12 (Investment) with a view to including pre-establishment phase of the investment covering all kinds of investment including supply of services through commercial presence.
15. The negotiation shall include the Articles addressing Definition, Scope and Coverage, National Treatment, Most-Favored- Nation Treatment, Minimum Standard of Treatment, Expropriation, Transfer, Performance Requirements, Senior Management and Boards of Directors, Non-Confirming Measures, Investor-State Dispute Settlement, and other provisions.
16. The Parties shall include, in the result of the subsequent negotiations, an Article on Performance Requirement with a view to incorporating high level commitment for both pre-establishment and post-establishment phase of the investment.
17. The Parties shall negotiate on issues such as relevant consideration for, and exceptions to the indirect expropriation in the subsequent negotiation.

E. Guidelines for Negotiations for related provisions concerning rules

18. The Parties shall negotiate on the related provisions concerning rules in other Chapters at the subsequent negotiations.

F. Termination and Modification of the Annex and Relevant Article

19. This Annex and the paragraphs 1 and 2 of Article 22.2 (Amendments) shall be terminated at the time when the result of the subsequent negotiations enters into force.

20. The paragraph 3 of Article 22.2 (Amendments) shall, at the time when the result of the subsequent negotiations enters into force, be modified as follows

“The Parties may agree to amend this Agreement. When so agreed and entered into force according to Article 22.4 (Entry into Force and Termination), such amendment shall constitute an integral part of this Agreement.”

IN WITNESS WHEREOF, the undersigned, being duly authorized by their respective Governments, have signed this Agreement.

DONE at Seoul, this First day of June, 2015, in duplicate, each Party shall keep one copy in the Korean, Chinese and English languages.

FOR THE GOVERNMENT OF
THE REPUBLIC OF KOREA

FOR THE GOVERNMENT OF
THE PEOPLE'S REPUBLIC OF CHINA
