

**ANNEX 3B**  
**EXEMPTION FROM THE PRINCIPLE OF TERRITORIALITY**

*Treatment of Operations and Processes Performed outside the Territories of the Parties*

1. In determining the originating status of a good included in this Annex, operations and processes performed in the Gaeseong Industrial Complex located in North Korea, on materials exported there from Korea and subsequently re-imported to Korea, shall be considered to have been performed in the territory of Korea, provided that the total value of non-originating input<sup>1</sup> does not exceed 40 percent of the FOB price of the good.

2. Except as otherwise provided in this Annex, this Chapter and Chapter Four (Origin Procedures) shall apply *mutatis mutandis* to the originating status of a good included in this Annex. Accordingly, a good shall be treated as non-originating if it does not satisfy all applicable requirements set out in Articles 3.1 through 3.14 and Annex 3A.

*Origin Procedures*

3. An exporter or producer who declares that a good qualifies as originating on the basis of paragraph 1 shall make such a reference in the Certificate of Origin.

4. Each Party shall assist the competent authority of the importing Party to conduct verification on the goods included in this Annex, in accordance with Article 4.8 (Verification).

*Review*

5. When a Party requests an amendment or modification to the list of the goods included in this Annex, the other Party shall give sympathetic consideration to such a request and provide opportunities for consultations. The other Party may request information as it considers necessary for such consideration. If the Parties agree to amend or modify the list of the goods, they may take a joint decision at the Joint Commission to amend the list.

6. Upon request of a Party, the Parties shall review the implementation of this Annex. Either Party may request information as it considers necessary for such review. Taking into account the result of the review, the Parties may take a joint decision at the Joint Commission to amend or modify this Annex.

*Suspension of the Application of this Annex*

7. When a Party considers that an originating good included in this Annex is being imported under preferential tariff treatment into its territory in such increased quantities and under such conditions as to cause, or threaten to cause, serious injury to its domestic industry, the Party may suspend the application of this Annex to the good for a period of time as it

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<sup>1</sup> For purposes of this Annex, “total value of non-originating input” means the value of any non-originating materials added within the territories of the Parties as well as any materials added and all other costs accumulated outside the territories of the Parties, including transport costs. Non-originating materials which have already acquired originating status in a Party shall not be considered to be non-originating input.

considers necessary to prevent or remedy such injury or threat thereof to the domestic industry of the Party.

8. A Party that intends to suspend the application of this Annex in accordance with paragraph 7 shall notify the other Party two months in advance and afford the other Party an opportunity to exchange views with it in respect of the proposed suspension.

9. The period referred to in paragraph 7 may be extended provided that the Party that has taken the action of suspension has determined that the suspension continues to be necessary to prevent or remedy the injury.

10. In critical circumstances, where delay would cause damage which would be difficult to repair, the suspension of the application of this Annex under paragraph 7 may be taken provisionally without the advance notification referred to in paragraph 8 to the other Party, on the condition that notification shall be made before such suspension takes effect.

11. The Party concerned may suspend the application of this Annex unilaterally and unconditionally after notifying the other Party two months in advance and providing the other Party with an opportunity to exchange views in respect of the proposed suspension in accordance with paragraph 8. In this case, the Party shall not be obliged to prove that there is serious injury, to consult in advance, to limit the duration or frequency of suspension, or to compensate for its action.

#### *Option of Rescinding*

12. Five years following the entry into force of this Agreement, either Party may rescind the application of this Annex when it determines, on the basis of a review and on its own discretion, that its interests have been damaged as a consequence of the application of this Annex.

#### *Dispute Settlement*

13. Neither Party shall have recourse to Chapter Twenty-Three (Dispute Settlement) for any matter arising under this Annex.

#### *List of Goods*

No	HS 6	Description
1	320649	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments, and other coloring matter; paints and varnishes; putty and other mastics; inks/other coloring 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/other coloring matter and other preparations/other/
2	391590	Plastics and articles thereof/waste, parings and scrap, of plastics/of other plastics/
3	392310	Plastics and articles thereof/articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics/boxes, cases, crates, and similar articles
4	392350	Plastics and articles thereof/articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps, and other closures, of plastics/stoppers, lids, caps, and other closures
5	400599	Rubber and articles thereof/compounded rubber, unvulcanized, in primary forms or in plates, sheets, or strip/other/other/
6	401699	Rubber and articles thereof/other articles of vulcanized rubber other than hard

No	HS 6	Description
		rubber/other/other/
7	410799	Raw hides and skins (other than furskins) and leather/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/other, including sides/other
8	420212	Articles of leather; saddlery and harness; travel goods, handbags, and similar containers; articles of animal gut (other than silk-worm gut)/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, jewelry boxes, powder-boxes, cutlery cases, and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber 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/with outer surface of plastics or of textile materials/
9	420219	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)/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, jewelry boxes, powder-boxes, cutlery cases, and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber 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/other/
10	420229	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)/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, jewelry boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper/handbags, whether or not with shoulder strap, including those without handle/other/
11	420232	Articles of leather; saddlery and harness; travel goods, handbags. and similar containers; articles of animal gut (other than silk-worm gut)/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, jewelry boxes, powder-boxes, cutlery cases, and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanized fiber or of paperboard, or wholly or mainly covered with such materials or with paper/articles of a kind normally carried in the pocket or in the handbag/with outer surface of plastic sheeting or of textile materials/
12	430211	Furskins and artificial fur; manufactures thereof/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/of mink
13	430219	Furskins and artificial fur; manufactures thereof/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/other/
14	430220	Furskins and artificial fur; manufactures thereof/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/heads, tails, paws and other pieces or

No	HS 6	Description
		cuttings, not assembled/
15	430230	Furskins and artificial fur; manufactures thereof/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 and pieces or cuttings thereof, assembled
16	430310	Furskins and artificial fur; manufactures thereof/articles of apparel, clothing accessories and other articles of furskin/articles of apparel and clothing accessories/
17	430400	Artificial fur & articles thereof
18	481620	Paper and paperboard; articles of paper pulp, of paper or of paperboard/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/self-copy paper/
19	481940	Paper and paperboard; articles of paper pulp, of paper or of paperboard/cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibers; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like/other sacks and bags, including cones
20	630790	Other made up textile articles; sets; worn clothing and worn textile articles; rags/other made up articles, including dress patterns/other/
21	640620	Footwear, gaiters and the like; parts of such articles/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/outer soles and heels, of rubber or plastics/
22	640699	Footwear, gaiters and the like; parts of such articles/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/other/other materials/
23	650590	Headgear and parts thereof/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/other/
24	650700	Headgear and parts thereof/head-bands, lining, covers, hat foundations, hat frames, peaks, and chinstraps, for headgear.
25	660199	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof/umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)/other/other/
26	700991	Glass and glassware/glass mirrors, whether or not framed, including rear-view mirrors/other/unframed
27	701590	Glass and glassware/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/other/
28	711719	Imitation jewelry/Of base metal, whether or not plated with precious metal/Other
29	711790	Imitation jewelry/Other
30	731700	Articles of iron or steel/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/
31	731815	Articles of iron or steel/screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers), and similar articles, of iron or steel/threaded articles/other screws and bolts, whether or not with their nuts or washers/
32	731819	Articles of iron or steel/screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers), and similar articles, of iron or steel/threaded articles/other
33	732599	Articles of iron or steel/other cast articles of iron or steel/other/other/
34	820551	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal/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

No	HS 6	Description
		forges; hand or pedal-operated grinding wheels with frameworks/other hand tools (including glaziers' diamonds)/household tools
35	821300	Scissors, tailors' shears and similar shears, and blades therefor
36	830210	Miscellaneous articles of base metal/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/hinges
37	830590	Miscellaneous articles of base metal/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/other, including parts
38	845210	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof/sewing machines, other than book-sewing machines of heading 84.40; furniture, bases and covers specially designed for sewing machines; sewing machine needles/sewing machines of the household type/
39	848390	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof/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)/toothed wheels, chain sprockets and other transmission elements presented separately; parts/
40	850110	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/electric motors and generators (excluding generating sets)/motors of an output not exceeding 37.5 w/
41	851660	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/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/other ovens; cookers, cooking plates, boiling rings, grillers and roasters/
42	851690	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/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/parts
43	851890	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/Parts
44	851981	Using magnetic, optical, or semiconductor media
45	852190	Video recording or reproducing apparatus, whether or not incorporating a video tuner/Other
46	852290	Parts and accessories suitable for use solely or principally with the apparatus of headings 85.19 to 85.21/Other
47	852329	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/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/other/
48	852380	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/discs, tapes, solid-state non-volatile storage devices, "smart cards" and other media

No	HS 6	Description
		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/other/
49	852713	Radio-broadcast receivers capable of operating without an external source of power/Other apparatus, combined with sound recording or reproducing apparatus
50	852721	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles/Combined with sound recording or reproducing apparatus
51	852849	Other cathode-ray tube monitors
52	852859	Other monitors
53	852869	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/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/projectors/other
54	852871	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus, not designed to incorporate a video display or screen
55	852872	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/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/reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus/other, color/
56	853670	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/electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000volts; connectors for optical fibers, optical fiber bundles or cables/connectors for optical fibers, optical fiber bundles or cables/
57	853921	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/electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps/other filament lamps, excluding ultra-violet or infra-red lamps/tungsten halogen
58	853931	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/electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps/discharge lamps, other than ultra-violet lamps : /fluorescent, hot cathode
59	853939	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/electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps/discharge lamps, other than ultra-violet lamps/other
60	853990	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/electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arc-lamps/parts/
61	854011	Color television picture tubes
62	854071	Magnetrons
63	854091	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/thermionic, cold cathode or photo-cathode valves and tubes(for example, vacuum or vapor or gas filled valves and tubes, mercury are rectifying valves and tubes, cathode-ray tubes, television camera tubes)/parts : /of cathode-ray tubes/
64	854430	Electrical machinery and equipment and parts thereof; sound recorders and reproducers,

No	HS 6	Description
		television image and sound recorders and reproducers, and parts and accessories of such articles/insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors; whether or not fitted with connectors; optical fiber cables, made up of individually sheathed fibers, whether or not assembled with electric conductors or fitted with connectors/ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships
65	854720	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/insulating fittings for electrical machines, appliances or equipment, being fitting wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during molding solely for purposes of assembly, other than insulators of heading 85.46; electrical conduit tubing and joints thereof, of base metal lined with insulating material/insulating fittings of plastics
66	854890	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/other
67	880400	Aircraft, spacecraft, and parts thereof/parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto/
68	900190	Optical, photographic, cinematographic, measuring, checking, precision, medical, or surgical instruments and apparatus; parts and accessories thereof/optical fibers and optical fiber bundles; optical fiber cables other than those of heading 85.44; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked/other/
69	900211	Optical, photographic, cinematographic, measuring, checking, precision, medical, or surgical instruments and apparatus; parts and accessories thereof/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/for cameras, projectors or photographic enlargers or reducers/
70	900490	Optical, photographic, cinematographic, measuring, checking, precision, medical, or surgical instruments and apparatus; parts and accessories thereof/spectacles, goggles and the like, corrective, protective or other/other/
71	900652	Optical, photographic, cinematographic, measuring, checking, precision, medical, or surgical instruments and apparatus; parts and accessories thereof/photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39/other cameras/other, for roll film of a width less than 35 mm/
72	900659	Optical, photographic, cinematographic, measuring, checking, precision, medical, or surgical instruments and apparatus; parts and accessories thereof/photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 85.39/other cameras/other/
73	910111	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility/with mechanical display only
74	910129	Other wrist-watches, whether or not incorporating a stop-watch facility/other
75	910211	Clocks and watches and parts thereof/wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01/wrist-watches, electrically operated, whether or not incorporating a stop-watch facility/with mechanical display only/
76	910219	Wrist-watches, electrically operated, whether or not incorporating a stop-watch facility/other
77	910400	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels
78	910521	Wall clocks/electrically operated
79	910819	Watch movements, complete and assembled/electrically operated/other
80	910919	Clock movements, complete and assembled/electrically operated/other
81	911011	Complete movements, unassembled or partly assembled (movement sets)
82	911120	Clocks and watches and parts thereof/watch cases and parts thereof/cases of base metal, whether or not gold-or silver-plated

No	HS 6	Description
83	911190	Watch cases and parts thereof/parts
84	911290	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof/parts
85	911320	Clocks and watches and parts thereof/watch straps, watch bands, and watch bracelets, and parts thereof/of base metal, whether or not gold-or silver-plated
86	911390	Watch straps, watch bands, and watch bracelets, and parts thereof/other
87	911430	Clocks and watches and parts thereof/other clock or watch parts/dials
88	911490	Other clock or watch parts/other
89	940130	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/seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof/swivel seats with variable height adjustment/
90	940169	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/seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof/other seats, with wooden frames/other/
91	940180	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/seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof/other seats/
92	940310	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/other furniture and parts thereof/metal furniture of a kind used in offices
93	940320	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/other furniture and parts thereof/other metal furniture/
94	940490	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/mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, puffs and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered/other
95	940510	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/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/chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares/
96	940591	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/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/parts/of glass/
97	940599	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/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/parts/other/



No	HS 6	Description
98	950300	Toys, games and sports requisites; parts and accessories thereof/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/
99	950430	Articles for funfair, table or parlor games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment/Other games, operated by coins, banknotes, bank cards, tokens or by other means of payment, other than bowling alley equipment
100	961610	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations/scent sprays and similar toilet sprays, and mounts and heads therefor